

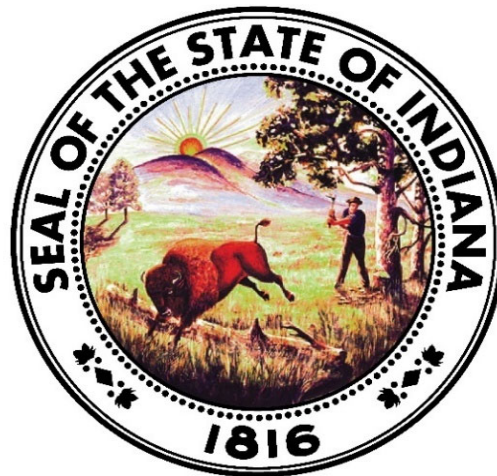
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

PUTNAM COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/26/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-48
Schedule of Payables and Receivables	49
Schedule of Leases and Debt	50
Schedule of Capital Assets.....	51
Other Reports.....	52

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kristina Berish	01-01-23 to 12-31-24
County Treasurer	Katherine Minnick	01-01-23 to 12-31-24
Clerk of the Circuit Court	Tracy L. Bridges	01-01-23 to 12-31-24
County Sheriff	Jerrold Baugh	01-01-23 to 12-31-24
County Recorder	Heather L. Gilbert	01-01-23 to 12-31-24
President of the Board of County Commissioners	Thomas P. Helmer David Berry	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Stephanie Campbell	01-01-23 to 12-31-24



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, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of 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 September 12, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 12, 2024

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Treasurer Collections	\$ 1,055,961	\$ 1,059,762	\$ 1,055,961	\$ 1,059,762
Sheriff's Inmate Trust	32,381	387,968	396,041	24,308
Sheriff's Commissary	308,676	385,908	306,518	388,066
Clerk's Trust	866,853	2,588,688	2,525,059	930,482
General Fund	4,427,822	10,631,221	10,352,061	4,706,982
Sheriff's Accident Report	8,795	4,377	2,298	10,874
Animal Shelter	52,951	94,845	93,339	54,457
Edgelea Bond Project	85,787	130,562	118,125	98,224
Campaign Finance Enforce. Coun	450	175	-	625
LIT Economic Development	613,953	1,382,679	1,278,170	718,462
City and Town Court Costs	3,590	7,631	11,221	-
Clerk's Record Perpetuation	36,907	19,860	43,947	12,820
Community Corrections	96,935	392,373	304,742	184,566
Congressional School Interest	1,479	445	1,001	923
Congressional School Principal D.O.C.	25,000 107,600	- -	- -	25,000 107,600
Sales Disclosure-County Share	23,679	10,240	5,541	28,378
Covered Bridge	163,811	16,650	5,476	174,985
Cumulative Bridge	1,461,263	1,447,403	1,011,519	1,897,147
Cumulative Capital Development	-	276,376	-	276,376
Cumulative Courthouse	341,576	21,524	83,326	279,774
Cumulative Jail	247,768	-	52,900	194,868
County Drug Free Community	43,713	22,780	39,624	26,869
Emergency Medical Services	92,183	1,465,795	901,149	656,829
Extradition Fund	1,227	-	-	1,227
Firearms Training	11,524	-	11,246	278
Food and Beverage Tax Collect Health	7,657 216,286	2,625 531,901	10,282 439,733	- 308,454
Identification Security Protec	42,821	5,405	41,380	6,846
Local Health Maintenance	104,954	33,139	56,019	82,074
Local Road and Street	361,419	706,287	716,785	350,921
LIT Public Safety County Share	1,191,231	1,741,917	1,803,251	1,129,897
Misdemeanant	110,071	22,424	8,036	124,459
Motor Vehicle Highway	1,443,057	3,301,123	3,025,967	1,718,213
Omitted Property Audits	101,570	-	101,570	-
Planning and Zoning Impact	483,208	255,498	253,438	485,268
Plat Book	71,611	24,053	6,064	89,600
Rainy Day	1,118,650	-	49,066	1,069,584
Recorder's Records Perpetuatio	361,560	130,532	194,867	297,225
Riverboat	-	206,523	206,523	-
Sex & Violent Offender Admin	360	2,430	-	2,790
Sheriff's Pension Trust	1,269	14,634	15,201	702
Surplus Tax	118,682	62,501	34,116	147,067
Surveyor Corner Perpetuation	148,896	27,025	17,275	158,646
Tax Sale Redemption	947	85,303	74,549	11,701
Tax Sale Surplus	616,347	965,343	898,266	683,424
Court Appointed Special Advoca CASA/GAL	10,253 -	23,221 55,090	33,474 55,090	- -
Auditor's Ineligible Homestead	1,247	-	-	1,247
Elected Official Training Fund	31,921	5,405	6,894	30,432
County Offender Transportation	9,250	375	-	9,625
Hazardous Waste Disposal Tax	1,892,339	311,232	375,239	1,828,332
Emergency Telephone System	324,931	654,742	691,822	287,851
Opioid Restricted	170,100	47,577	14,800	202,877
Opioid Unrestricted	72,097	12,900	-	84,997
Adult Probation Administrative	285,587	255,768	229,632	311,723
Juvenile Probation Administrat	98,598	11,436	20,233	89,801
Alternative Dispute Resolution	52,315	15,447	15,138	52,624
COURT INTERPRETER GRANT	1,445	-	-	1,445
Environmental Violation Fines	2,000	33,334	11,791	23,543
Capital Recovery Systems	30,163	3,256	3,179	30,240
Payroll Clearing	861	182,582	182,582	861
Payroll Withholding - Def Comp	2,614	64,908	64,908	2,614
Payroll Withholding - Federal	525	900,403	900,404	524
Payroll Withholding - FICA	2,355	602,176	602,176	2,355
Payroll Withholding - LocalTax	63	205,887	205,887	63
Payroll Withholding - PERF	-	278,899	278,846	53
Payroll Withholding - Sheriff	10,731	42,838	41,932	11,637
Payroll Withholding - State	6	319,617	319,617	6
Payroll Withholding Wage Garni Settlement	- 8	35,430 44,236,753	35,430 44,236,760	- 1
Wheel Tax	1,496	144,016	145,381	131

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sur Tax	-	1,030,180	1,030,180	-
CVET Agency	-	161,548	161,548	-
Financial Institution Tax	-	354,300	354,300	-
State Fines and Forfeitures	115	2,294	2,076	333
Special Death Benefit	-	1,510	1,410	100
Sales Disclosure-State Share	432	8,602	8,324	710
Coroners Training & Cont Ed	-	3,554	3,331	223
Mortgage Recording Fee - State	245	3,155	3,160	240
Sex & Violent Offender Admin	-	270	260	10
Forrest Restoration Fund	1,740	8,120	3,536	6,324
Inheritance Tax	401	-	-	401
Education Plate Fees Agency	-	488	488	-
Innkeepers Tax Collections	27,044	357,213	356,825	27,432
LIT Certified Shares	-	9,609,505	9,609,505	-
LIT PUBLIC SAFETY	-	3,843,802	3,843,802	-
LIT ECON DEVELOPMENT	-	2,402,376	2,402,376	-
Public Defender	75,478	23,908	63,983	35,403
93.563 Prosecutor PCA	3,786	1,243	680	4,349
93.563 County IV-D Incentive	44,046	15,305	-	59,351
93.563 Prosecutor IV-D Incenti	48,844	23,027	28,524	43,347
93.563 Clerk IV-D Incent Post	12,491	15,305	17,827	9,969
Child Support - Clerk	2,291	392,442	392,075	2,658
MVH Restricted	998,811	1,973,544	1,677,095	1,295,260
TMA	62,410	-	62,410	-
Reassessment	212,457	197,148	358,558	51,047
Infraction Judgement	-	27,534	25,347	2,187
LIT Correctional and Rehab	1,162,315	1,922,018	1,632,501	1,451,832
LIT Public Safety PSAP Center	1,601,068	864,959	1,127,317	1,338,710
DNR Fines	6,502	-	-	6,502
Jury Fee	37,030	5,273	810	41,493
Pre Trial Diversion	166,631	101,646	112,685	155,592
Tobacco Master Trust	68,776	21,258	90,034	-
Hospital Resource Officer	-	31,200	16,975	14,225
Sheriff's Donation	2,769	500	20	3,249
E911 Donations	55	-	-	55
SATP	136,536	50,660	61,620	125,576
Commissioners Sale	178,176	31,688	20,268	189,596
Family Preservation	67	-	-	67
Building Department Listing	56,595	10,700	-	67,295
Council Moore Bequest	10,000	-	-	10,000
Timber Sales	1,025	-	-	1,025
Asset Forfeiture Fund	12,948	2,000	14,036	912
Putnam County Court Bail Bond	138,577	15,632	3,015	151,194
EOC Bond Fund	267	-	-	267
Sheriff Forfeiture	43,497	1,700	4,591	40,606
County Law Enforcement	114,859	4,365	9,046	110,178
Health Dept. Illegal Dumping	1,850	-	1,850	-
Health Dept. Preparedness Fund	(435)	40,684	41,388	(1,139)
Health Dept Vaccine	269,454	206,391	145,351	330,494
Final HEA1001-2007/08 PTRC HSC	8	-	-	8
SALE DISC STATE TRA	10,844	1,276	12,112	8
Local Emergency Planning/LEPC	23,034	5,353	2,385	26,002
Warchest EDIT	724,994	411,006	427,197	708,803
New Annex Bldg (Edit)	2,048,262	443,866	219,323	2,272,805
Vending Machine	2,054	4,799	3,220	3,633
Sheriff Traffic Enforcement	-	6,473	-	6,473
Payroll Withholding-ProactiveM	270	3,183	2,943	510
Vision Insurance	3,632	21,532	23,601	1,563
Payroll Withholding - Life	267	-	-	267
Payroll Withholding -Health Tr	902,910	33,770	4,173	932,507
Payroll Withholding - Health	-	264,151	264,151	-
Payroll Withholding - Dental	9,444	80,750	86,877	3,317
Payroll Withholding - MetPre	4,026	41,068	43,775	1,319
Payroll Withholding - MetPost	155	-	-	155
Payroll Withholding - Great We	-	2,840	2,840	-
Payroll Withholding - Liberty	7	-	-	7
Payroll Withholding - Medicare	1	140,833	140,833	1
Payroll Withholding - GuarPost	8,080	99,983	108,063	-
LIT PROPERTY TAX RELIEF	280,625	2,402,376	2,405,671	277,330
Body Camera Grant (Jail)	-	30,000	-	30,000
Victims Assistance Grant	(11,217)	44,146	43,855	(10,926)
Ema Sirens Project	2,700	-	-	2,700

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
VAX Supplement 3 93.268	(21,198)	73,536	52,338	-
SAVE Stop Arm Violence Enforce	-	9,872	12,268	(2,396)
Title IV-E Incentive Pub Def	-	8,968	222	8,746
DUI - Sheriff CHIRP	-	-	880	(880)
Crime Victim Assistance VOCA	-	27,048	27,048	-
VanBibber IOCRA Water Grant	-	21,400	21,400	-
HHS COVID Funds	5,634	-	-	5,634
JDAI Grant	3,913	38,591	21,946	20,558
Handgun Permit	23,091	-	-	23,091
PCEMS Training Grant	19,832	-	18,228	1,604
BRIC Grant	-	17,000	18,457	(1,457)
JPAR Grant (ODD YEARS)	-	17,500	849	16,651
Putnam County CTP Grant	50,074	3,850	52,000	1,924
Putnam County Comm Corr Grant	-	247,893	247,893	-
STOP Grant	(14,702)	26,814	25,714	(13,602)
HAVA Grant	1,566	-	-	1,566
Marine Patrol Grant	248	6,905	6,905	248
Put Co Probation Grant	25,204	138,904	159,964	4,144
MRT Grant	89,795	7,756	3,710	93,841
D10 Pro Bono Project Grant	3,278	-	-	3,278
Community Crossings Grant	-	1,000,000	1,000,000	-
COVID Vaccine Grant	5,922	-	5,922	-
American Rescue Plan	2,314,732	100,000	1,769,747	644,985
Pretrial Services Grant2	232	67,450	60,450	7,232
Public Health Crisis Grant	220,623	312	212,939	7,996
Law Enforcement Training Grant	23,091	23,091	15,385	30,797
ELCID - Reopen Schools	-	220,000	48,151	171,849
Pretrial Services Grant	2,904	-	2,891	13
Put Co Probation Grant 2	6,279	10,747	11,681	5,345
Maternal & Child Health Grant	-	4,786	4,786	-
Totals	<u>\$ 31,883,152</u>	<u>\$ 106,786,092</u>	<u>\$ 106,304,787</u>	<u>\$ 32,364,457</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: building and planning permits, demolition permits, electrical 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 zoning fees, building permit fees, copies of public records, 911 telephone services, rental of properties, informal probation fees, emergency medical service fees, cable TV licenses, court costs and fees, late payment fees, adult probation user fees, work release fees, and facilitation 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.

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

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: employee benefits and employee's wages.

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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:

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursements for expenditures made by the County that were not received by December 31, 2023, for four reimbursable grant funds.

OTHER INFORMATION

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

	Treasurer Collections	Sheriff's Inmate Trust	Sheriff's Commissary	Clerk's Trust	General Fund	Sheriff's Accident Report
Cash and investments - beginning	\$ 1,055,961	\$ 32,381	\$ 308,676	\$ 866,853	\$ 4,427,822	\$ 8,795
Receipts:						
Taxes	1,059,762	-	-	-	4,498,022	-
Licenses and permits	-	-	-	-	31,681	-
Intergovernmental receipts	-	-	-	-	5,149,160	-
Charges for services	-	-	385,908	-	326,746	4,377
Fines and forfeits	-	-	-	-	78,487	-
Other receipts	-	387,968	-	2,588,688	547,125	-
Total receipts	<u>1,059,762</u>	<u>387,968</u>	<u>385,908</u>	<u>2,588,688</u>	<u>10,631,221</u>	<u>4,377</u>
Disbursements:						
Personal services	-	-	-	-	8,109,138	-
Supplies	-	-	-	-	97,007	-
Other services and charges	-	-	-	-	2,135,269	2,298
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,647	-
Other disbursements	1,055,961	396,041	306,518	2,525,059	-	-
Total disbursements	<u>1,055,961</u>	<u>396,041</u>	<u>306,518</u>	<u>2,525,059</u>	<u>10,352,061</u>	<u>2,298</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,801</u>	<u>(8,073)</u>	<u>79,390</u>	<u>63,629</u>	<u>279,160</u>	<u>2,079</u>
Cash and investments - ending	<u>\$ 1,059,762</u>	<u>\$ 24,308</u>	<u>\$ 388,066</u>	<u>\$ 930,482</u>	<u>\$ 4,706,982</u>	<u>\$ 10,874</u>

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

	Animal Shelter	Edgelea Bond Project	Campaign Finance Enforce. Coun	LIT Economic Development	City and Town Court Costs	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 52,951	\$ 85,787	\$ 450	\$ 613,953	\$ 3,590	\$ 36,907
Receipts:						
Taxes	-	90,562	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	40,000	-	1,382,679	-	-
Charges for services	69,668	-	175	-	-	-
Fines and forfeits	65	-	-	-	7,631	19,860
Other receipts	25,112	-	-	-	-	-
Total receipts	94,845	130,562	175	1,382,679	7,631	19,860
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	17,549	-	-	-	-	20,000
Other services and charges	75,790	350	-	1,278,170	11,221	23,947
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	117,775	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	93,339	118,125	-	1,278,170	11,221	43,947
Excess (deficiency) of receipts over (under) disbursements	1,506	12,437	175	104,509	(3,590)	(24,087)
Cash and investments - ending	\$ 54,457	\$ 98,224	\$ 625	\$ 718,462	\$ -	\$ 12,820

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

	Community Corrections	Congressional School Interest	Congressional School Principal	D.O.C.	Sales Disclosure-County Share
Cash and investments - beginning	\$ 96,935	\$ 1,479	\$ 25,000	\$ 107,600	\$ 23,679
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	340,373	-	-	-	10,240
Fines and forfeits	-	-	-	-	-
Other receipts	52,000	445	-	-	-
Total receipts	<u>392,373</u>	<u>445</u>	<u>-</u>	<u>-</u>	<u>10,240</u>
Disbursements:					
Personal services	126,878	-	-	-	-
Supplies	14,068	-	-	-	-
Other services and charges	108,339	1,001	-	-	5,541
Debt service - principal and interest	-	-	-	-	-
Capital outlay	55,457	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>304,742</u>	<u>1,001</u>	<u>-</u>	<u>-</u>	<u>5,541</u>
Excess (deficiency) of receipts over (under) disbursements	<u>87,631</u>	<u>(556)</u>	<u>-</u>	<u>-</u>	<u>4,699</u>
Cash and investments - ending	<u>\$ 184,566</u>	<u>\$ 923</u>	<u>\$ 25,000</u>	<u>\$ 107,600</u>	<u>\$ 28,378</u>

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

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Cumulative Jail	County Drug Free Community
Cash and investments - beginning	\$ 163,811	\$ 1,461,263	\$ -	\$ 341,576	\$ 247,768	\$ 43,713
Receipts:						
Taxes	-	885,213	251,006	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,650	558,440	25,370	-	-	-
Charges for services	-	3,750	-	-	-	-
Fines and forfeits	-	-	-	-	-	22,780
Other receipts	-	-	-	21,524	-	-
Total receipts	<u>16,650</u>	<u>1,447,403</u>	<u>276,376</u>	<u>21,524</u>	<u>-</u>	<u>22,780</u>
Disbursements:						
Personal services	-	107,654	-	-	-	-
Supplies	-	12,338	-	-	-	-
Other services and charges	5,476	534,573	-	83,326	42,904	39,624
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	356,954	-	-	9,996	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>5,476</u>	<u>1,011,519</u>	<u>-</u>	<u>83,326</u>	<u>52,900</u>	<u>39,624</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11,174</u>	<u>435,884</u>	<u>276,376</u>	<u>(61,802)</u>	<u>(52,900)</u>	<u>(16,844)</u>
Cash and investments - ending	<u>\$ 174,985</u>	<u>\$ 1,897,147</u>	<u>\$ 276,376</u>	<u>\$ 279,774</u>	<u>\$ 194,868</u>	<u>\$ 26,869</u>

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

	Emergency Medical Services	Extradition Fund	Firearms Training	Food and Beverage Tax Collecti	Health	Identification Security Protec
Cash and investments - beginning	\$ 92,183	\$ 1,227	\$ 11,524	\$ 7,657	\$ 216,286	\$ 42,821
Receipts:						
Taxes	-	-	-	-	399,936	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	40,422	-
Charges for services	1,456,271	-	-	2,625	91,543	5,405
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,524	-	-	-	-	-
Total receipts	1,465,795	-	-	2,625	531,901	5,405
Disbursements:						
Personal services	896,145	-	-	-	429,751	-
Supplies	-	-	-	-	3,706	-
Other services and charges	5,004	-	11,246	10,282	6,276	41,380
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	901,149	-	11,246	10,282	439,733	41,380
Excess (deficiency) of receipts over (under) disbursements	564,646	-	(11,246)	(7,657)	92,168	(35,975)
Cash and investments - ending	\$ 656,829	\$ 1,227	\$ 278	\$ -	\$ 308,454	\$ 6,846

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

	Local Health Maintenance	Local Road and Street	LIT Public Safety County Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 104,954	\$ 361,419	\$ 1,191,231	\$ 110,071	\$ 1,443,057
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	660,172	1,721,971	22,424	2,997,142
Charges for services	-	-	16,987	-	61,394
Fines and forfeits	-	-	-	-	-
Other receipts	-	46,115	2,959	-	242,587
Total receipts	<u>33,139</u>	<u>706,287</u>	<u>1,741,917</u>	<u>22,424</u>	<u>3,301,123</u>
Disbursements:					
Personal services	28,865	-	315,823	-	922,615
Supplies	-	209,558	392,130	-	584,107
Other services and charges	27,154	157,855	745,147	-	1,457,219
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	349,372	350,151	8,036	62,026
Other disbursements	-	-	-	-	-
Total disbursements	<u>56,019</u>	<u>716,785</u>	<u>1,803,251</u>	<u>8,036</u>	<u>3,025,967</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(22,880)</u>	<u>(10,498)</u>	<u>(61,334)</u>	<u>14,388</u>	<u>275,156</u>
Cash and investments - ending	<u>\$ 82,074</u>	<u>\$ 350,921</u>	<u>\$ 1,129,897</u>	<u>\$ 124,459</u>	<u>\$ 1,718,213</u>

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

	Omitted Property Audits	Planning and Zoning Impact	Plat Book	Rainy Day	Recorder's Records Perpetuatio	Riverboat
Cash and investments - beginning	\$ 101,570	\$ 483,208	\$ 71,611	\$ 1,118,650	\$ 361,560	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	228,213	980	-	-	-
Intergovernmental receipts	-	-	-	-	-	206,523
Charges for services	-	1,909	23,073	-	130,412	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	25,376	-	-	120	-
Total receipts	-	255,498	24,053	-	130,532	206,523
Disbursements:						
Personal services	-	24,508	5,232	10,845	90,254	-
Supplies	-	6,298	-	-	3,799	-
Other services and charges	101,570	216,080	832	38,221	100,814	206,523
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,552	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	101,570	253,438	6,064	49,066	194,867	206,523
Excess (deficiency) of receipts over (under) disbursements	(101,570)	2,060	17,989	(49,066)	(64,335)	-
Cash and investments - ending	\$ -	\$ 485,268	\$ 89,600	\$ 1,069,584	\$ 297,225	\$ -

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

	Sex & Violent Offender Admin	Sheriff's Pension Trust	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 360	\$ 1,269	\$ 118,682	\$ 148,896	\$ 947	\$ 616,347
Receipts:						
Taxes	-	-	62,493	-	80,040	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,971	-
Charges for services	2,430	13,392	-	27,025	-	965,343
Fines and forfeits	-	1,242	-	-	-	-
Other receipts	-	-	8	-	3,292	-
Total receipts	2,430	14,634	62,501	27,025	85,303	965,343
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,504	-	-
Other services and charges	-	15,201	34,116	12,247	74,549	898,266
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,524	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	15,201	34,116	17,275	74,549	898,266
Excess (deficiency) of receipts over (under) disbursements	2,430	(567)	28,385	9,750	10,754	67,077
Cash and investments - ending	\$ 2,790	\$ 702	\$ 147,067	\$ 158,646	\$ 11,701	\$ 683,424

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

	Court Appointed Special Advoca	CASA/GAL	Auditor's Ineligible Homestead	Elected Official Training Fund	County Offender Transportation	Hazardous Waste Disposal Tax
Cash and investments - beginning	\$ 10,253	\$ -	\$ 1,247	\$ 31,921	\$ 9,250	\$ 1,892,339
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	55,090	-	-	-	-
Charges for services	-	-	-	5,405	-	311,232
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,221	-	-	-	375	-
Total receipts	23,221	55,090	-	5,405	375	311,232
Disbursements:						
Personal services	20,610	-	-	-	-	-
Supplies	1,590	-	-	-	-	-
Other services and charges	11,274	55,090	-	6,894	-	289,167
Debt service - principal and interest	-	-	-	-	-	86,072
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	33,474	55,090	-	6,894	-	375,239
Excess (deficiency) of receipts over (under) disbursements	(10,253)	-	-	(1,489)	375	(64,007)
Cash and investments - ending	\$ -	\$ -	\$ 1,247	\$ 30,432	\$ 9,625	\$ 1,828,332

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

	Emergency Telephone System	Opioid Restricted	Opioid Unrestricted	Adult Probation Administrative	Juvenile Probation Administrat	Alternative Dispute Resolution
Cash and investments - beginning	\$ 324,931	\$ 170,100	\$ 72,097	\$ 285,587	\$ 98,598	\$ 52,315
Receipts:						
Taxes	-	-	-	-	-	25
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	47,577	12,900	8,000	-	-
Charges for services	654,742	-	-	8,038	-	11,662
Fines and forfeits	-	-	-	239,307	11,436	3,260
Other receipts	-	-	-	423	-	500
Total receipts	654,742	47,577	12,900	255,768	11,436	15,447
Disbursements:						
Personal services	691,822	-	-	181,365	11,984	-
Supplies	-	-	-	2,961	1,745	-
Other services and charges	-	14,800	-	37,299	5,810	15,138
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8,007	694	-
Other disbursements	-	-	-	-	-	-
Total disbursements	691,822	14,800	-	229,632	20,233	15,138
Excess (deficiency) of receipts over (under) disbursements	(37,080)	32,777	12,900	26,136	(8,797)	309
Cash and investments - ending	\$ 287,851	\$ 202,877	\$ 84,997	\$ 311,723	\$ 89,801	\$ 52,624

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

	COURT INTERPRETER GRANT	Environmental Violation Fines	Capital Recovery Systems	Payroll Clearing	Payroll Withholding - Def Comp
Cash and investments - beginning	\$ 1,445	\$ 2,000	\$ 30,163	\$ 861	\$ 2,614
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	24,039	3,256	-	-
Other receipts	-	9,295	-	182,582	64,908
Total receipts	-	33,334	3,256	182,582	64,908
Disbursements:					
Personal services	-	-	-	-	64,908
Supplies	-	-	-	-	-
Other services and charges	-	11,791	3,179	182,582	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	11,791	3,179	182,582	64,908
Excess (deficiency) of receipts over (under) disbursements	-	21,543	77	-	-
Cash and investments - ending	\$ 1,445	\$ 23,543	\$ 30,240	\$ 861	\$ 2,614

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

	Payroll Withholding - Federal	Payroll Withholding - FICA	Payroll Withholding - LocalTax	Payroll Withholding - PERF	Payroll Withholding - Sheriff	Payroll Withholding - State
Cash and investments - beginning	\$ 525	\$ 2,355	\$ 63	\$ -	\$ 10,731	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	900,403	602,176	205,887	278,899	42,838	319,617
Total receipts	900,403	602,176	205,887	278,899	42,838	319,617
Disbursements:						
Personal services	900,403	602,176	205,887	278,846	41,932	319,617
Supplies	-	-	-	-	-	-
Other services and charges	1	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	900,404	602,176	205,887	278,846	41,932	319,617
Excess (deficiency) of receipts over (under) disbursements	(1)	-	-	53	906	-
Cash and investments - ending	\$ 524	\$ 2,355	\$ 63	\$ 53	\$ 11,637	\$ 6

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

	Payroll Withholding Wage Garni	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 8	\$ 1,496	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	39,721,076	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,413,614	144,016	1,030,180	161,548	354,300
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,430	102,063	-	-	-	-
Total receipts	<u>35,430</u>	<u>44,236,753</u>	<u>144,016</u>	<u>1,030,180</u>	<u>161,548</u>	<u>354,300</u>
Disbursements:						
Personal services	35,430	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	44,236,760	145,381	1,030,180	161,548	354,300
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>35,430</u>	<u>44,236,760</u>	<u>145,381</u>	<u>1,030,180</u>	<u>161,548</u>	<u>354,300</u>
Excess (deficiency) of receipts over (under) disbursements	-	(7)	(1,365)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	State Fines and Forfeitures	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Cont Ed	Mortgage Recording Fee - State
Cash and investments - beginning	\$ 115	\$ -	\$ 432	\$ -	\$ 245
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	8,594	3,554	3,155
Fines and forfeits	2,231	1,510	-	-	-
Other receipts	63	-	8	-	-
Total receipts	2,294	1,510	8,602	3,554	3,155
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,076	1,410	8,324	3,331	3,160
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,076	1,410	8,324	3,331	3,160
Excess (deficiency) of receipts over (under) disbursements	218	100	278	223	(5)
Cash and investments - ending	\$ 333	\$ 100	\$ 710	\$ 223	\$ 240

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

	Sex & Violent Offender Admin	Forrest Restoration Fund	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ 1,740	\$ 401	\$ -	\$ 27,044	\$ -
Receipts:						
Taxes	-	8,120	-	-	353,755	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,609,505
Charges for services	270	-	-	-	3,458	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	488	-	-
Total receipts	<u>270</u>	<u>8,120</u>	<u>-</u>	<u>488</u>	<u>357,213</u>	<u>9,609,505</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	260	3,536	-	488	356,825	9,609,505
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>260</u>	<u>3,536</u>	<u>-</u>	<u>488</u>	<u>356,825</u>	<u>9,609,505</u>
Excess (deficiency) of receipts over (under) disbursements	<u>10</u>	<u>4,584</u>	<u>-</u>	<u>-</u>	<u>388</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10</u>	<u>\$ 6,324</u>	<u>\$ 401</u>	<u>\$ -</u>	<u>\$ 27,432</u>	<u>\$ -</u>

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

	LIT PUBLIC SAFETY	LIT ECON DEVELOPMENT	Public Defender	93.563 Prosecutor PCA	93.563 County IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 75,478	\$ 3,786	\$ 44,046
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,843,802	2,402,376	-	1,243	15,305
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	23,908	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,843,802</u>	<u>2,402,376</u>	<u>23,908</u>	<u>1,243</u>	<u>15,305</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,843,802	2,402,376	63,983	680	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,843,802</u>	<u>2,402,376</u>	<u>63,983</u>	<u>680</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>(40,075)</u>	<u>563</u>	<u>15,305</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,403</u>	<u>\$ 4,349</u>	<u>\$ 59,351</u>

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

	93.563 Prosecutor IV-D Incenti	93.563 Clerk IV-D Incen Post	Child Support - Clerk	MVH Restricted	TMA
Cash and investments - beginning	\$ 48,844	\$ 12,491	\$ 2,291	\$ 998,811	\$ 62,410
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,027	15,305	-	1,973,544	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	392,442	-	-
Total receipts	23,027	15,305	392,442	1,973,544	-
Disbursements:					
Personal services	28,524	1,075	-	-	-
Supplies	-	-	-	4,081	-
Other services and charges	-	16,752	-	608,304	62,410
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,064,710	-
Other disbursements	-	-	392,075	-	-
Total disbursements	28,524	17,827	392,075	1,677,095	62,410
Excess (deficiency) of receipts over (under) disbursements	(5,497)	(2,522)	367	296,449	(62,410)
Cash and investments - ending	\$ 43,347	\$ 9,969	\$ 2,658	\$ 1,295,260	\$ -

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

	Reassessment	Infraction Judgement	LIT Correctional and Rehab	LIT Public Safety PSAP Center	DNR Fines
Cash and investments - beginning	\$ 212,457	\$ -	\$ 1,162,315	\$ 1,601,068	\$ 6,502
Receipts:					
Taxes	179,051	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,097	-	1,921,901	864,856	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	27,534	-	-	-
Other receipts	-	-	117	103	-
Total receipts	<u>197,148</u>	<u>27,534</u>	<u>1,922,018</u>	<u>864,959</u>	<u>-</u>
Disbursements:					
Personal services	286,976	-	1,153,934	154,874	-
Supplies	3,101	-	48,845	3,162	-
Other services and charges	53,942	25,347	420,357	816,990	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	14,539	-	9,365	152,291	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>358,558</u>	<u>25,347</u>	<u>1,632,501</u>	<u>1,127,317</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(161,410)</u>	<u>2,187</u>	<u>289,517</u>	<u>(262,358)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 51,047</u>	<u>\$ 2,187</u>	<u>\$ 1,451,832</u>	<u>\$ 1,338,710</u>	<u>\$ 6,502</u>

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

	Jury Fee	Pre Trial Diversion	Tobacco Master Trust	Hospital Resource Officer	Sheriff's Donation	E911 Donations
Cash and investments - beginning	\$ 37,030	\$ 166,631	\$ 68,776	\$ -	\$ 2,769	\$ 55
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,638	21,258	-	-	-
Charges for services	-	-	-	20,800	500	-
Fines and forfeits	5,248	95,008	-	-	-	-
Other receipts	25	-	-	10,400	-	-
Total receipts	<u>5,273</u>	<u>101,646</u>	<u>21,258</u>	<u>31,200</u>	<u>500</u>	<u>-</u>
Disbursements:						
Personal services	-	63,841	-	16,975	-	-
Supplies	-	-	-	-	-	-
Other services and charges	810	48,844	90,034	-	20	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>810</u>	<u>112,685</u>	<u>90,034</u>	<u>16,975</u>	<u>20</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,463</u>	<u>(11,039)</u>	<u>(68,776)</u>	<u>14,225</u>	<u>480</u>	<u>-</u>
Cash and investments - ending	<u>\$ 41,493</u>	<u>\$ 155,592</u>	<u>\$ -</u>	<u>\$ 14,225</u>	<u>\$ 3,249</u>	<u>\$ 55</u>

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

	SATP	Commissioners Sale	Family Preservation	Building Department Listing	Council Moore Bequest
Cash and investments - beginning	\$ 136,536	\$ 178,176	\$ 67	\$ 56,595	\$ 10,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	10,700	-
Intergovernmental receipts	3,059	-	-	-	-
Charges for services	47,376	31,688	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	225	-	-	-	-
Total receipts	<u>50,660</u>	<u>31,688</u>	<u>-</u>	<u>10,700</u>	<u>-</u>
Disbursements:					
Personal services	50,200	-	-	-	-
Supplies	2,051	-	-	-	-
Other services and charges	9,055	20,268	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	314	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>61,620</u>	<u>20,268</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(10,960)</u>	<u>11,420</u>	<u>-</u>	<u>10,700</u>	<u>-</u>
Cash and investments - ending	<u>\$ 125,576</u>	<u>\$ 189,596</u>	<u>\$ 67</u>	<u>\$ 67,295</u>	<u>\$ 10,000</u>

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

	Timber Sales	Asset Forfeiture Fund	Putnam County Court Bail Bond	EOC Bond Fund	Sheriff Forfeiture	County Law Enforcement
Cash and investments - beginning	\$ 1,025	\$ 12,948	\$ 138,577	\$ 267	\$ 43,497	\$ 114,859
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,000	-	-	-	-
Charges for services	-	-	-	-	1,700	-
Fines and forfeits	-	-	15,632	-	-	4,365
Other receipts	-	-	-	-	-	-
Total receipts	-	2,000	15,632	-	1,700	4,365
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	14,036	3,015	-	4,591	9,046
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	14,036	3,015	-	4,591	9,046
Excess (deficiency) of receipts over (under) disbursements	-	(12,036)	12,617	-	(2,891)	(4,681)
Cash and investments - ending	\$ 1,025	\$ 912	\$ 151,194	\$ 267	\$ 40,606	\$ 110,178

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

	Health Dept. Illegal Dumping	Health Dept. Preparedness Fund	Health Dept Vaccine	Final HEA1001-2007/08 PTRC HSC	SALE DISC STATE TRA
Cash and investments - beginning	\$ 1,850	\$ (435)	\$ 269,454	\$ 8	\$ 10,844
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	40,539	82,601	-	-
Charges for services	-	-	120,417	-	1,276
Fines and forfeits	-	-	-	-	-
Other receipts	-	145	3,373	-	-
Total receipts	-	40,684	206,391	-	1,276
Disbursements:					
Personal services	-	21,295	145,351	-	-
Supplies	-	-	-	-	-
Other services and charges	1,850	20,093	-	-	12,112
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,850	41,388	145,351	-	12,112
Excess (deficiency) of receipts over (under) disbursements	(1,850)	(704)	61,040	-	(10,836)
Cash and investments - ending	\$ -	\$ (1,139)	\$ 330,494	\$ 8	\$ 8

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

	Local Emergency Planning/LEPC	Warchest EDIT	New Annex Bldg (Edit)	Vending Machine	Sheriff Traffic Enforcement
Cash and investments - beginning	\$ 23,034	\$ 724,994	\$ 2,048,262	\$ 2,054	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,353	411,006	443,866	-	-
Charges for services	-	-	-	4,522	6,473
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	277	-
Total receipts	5,353	411,006	443,866	4,799	6,473
Disbursements:					
Personal services	-	-	-	-	-
Supplies	195	16,842	-	-	-
Other services and charges	320	406,780	219,323	3,220	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,870	3,575	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,385	427,197	219,323	3,220	-
Excess (deficiency) of receipts over (under) disbursements	2,968	(16,191)	224,543	1,579	6,473
Cash and investments - ending	\$ 26,002	\$ 708,803	\$ 2,272,805	\$ 3,633	\$ 6,473

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

	Payroll Withholding-ProactiveM	Vision Insurance	Payroll Withholding - Life	Payroll Withholding -Health -Tr	Payroll Withholding - Health
Cash and investments - beginning	\$ 270	\$ 3,632	\$ 267	\$ 902,910	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,183	21,532	-	33,770	264,151
Total receipts	3,183	21,532	-	33,770	264,151
Disbursements:					
Personal services	-	-	-	4,173	264,151
Supplies	-	-	-	-	-
Other services and charges	2,943	23,601	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,943	23,601	-	4,173	264,151
Excess (deficiency) of receipts over (under) disbursements	240	(2,069)	-	29,597	-
Cash and investments - ending	\$ 510	\$ 1,563	\$ 267	\$ 932,507	\$ -

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

	Payroll Withholding - Dental	Payroll Withholding - MetPre	Payroll Withholding - MetPost	Payroll Withholding - Great We	Payroll Withholding - Liberty	Payroll Withholding - Medicare
Cash and investments - beginning	\$ 9,444	\$ 4,026	\$ 155	\$ -	\$ 7	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	80,750	41,068	-	2,840	-	140,833
Total receipts	80,750	41,068	-	2,840	-	140,833
Disbursements:						
Personal services	-	43,775	-	2,840	-	140,833
Supplies	-	-	-	-	-	-
Other services and charges	86,877	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	86,877	43,775	-	2,840	-	140,833
Excess (deficiency) of receipts over (under) disbursements	(6,127)	(2,707)	-	-	-	-
Cash and investments - ending	\$ 3,317	\$ 1,319	\$ 155	\$ -	\$ 7	\$ 1

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

	Payroll Withholding - GuarPost	LIT PROPERTY TAX RELIEF	Body Camera Grant (Jail)	Victims Assistance Grant	Ema Sirens Project	VAX Supplement 3 93,268
Cash and investments - beginning	\$ 8,080	\$ 280,625	\$ -	\$ (11,217)	\$ 2,700	\$ (21,198)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,402,376	30,000	35,398	-	52,338
Charges for services	-	-	-	-	-	21,198
Fines and forfeits	-	-	-	-	-	-
Other receipts	99,983	-	-	8,748	-	-
Total receipts	99,983	2,402,376	30,000	44,146	-	73,536
Disbursements:						
Personal services	108,063	-	-	43,855	-	36,658
Supplies	-	-	-	-	-	-
Other services and charges	-	2,405,671	-	-	-	15,680
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	108,063	2,405,671	-	43,855	-	52,338
Excess (deficiency) of receipts over (under) disbursements	(8,080)	(3,295)	30,000	291	-	21,198
Cash and investments - ending	\$ -	\$ 277,330	\$ 30,000	\$ (10,926)	\$ 2,700	\$ -

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

	SAVE Stop Arm Violence Enforce	Title IV-E Incentive Pub Def	DUI - Sheriff CHIRP	Crime Victim Assistance VOCA	VanBibber IOCRA Water Grant	HHS COVID Funds
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,634
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,872	8,968	-	27,048	21,400	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>9,872</u>	<u>8,968</u>	<u>-</u>	<u>27,048</u>	<u>21,400</u>	<u>-</u>
Disbursements:						
Personal services	12,268	-	880	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	222	-	27,048	21,400	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>12,268</u>	<u>222</u>	<u>880</u>	<u>27,048</u>	<u>21,400</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,396)</u>	<u>8,746</u>	<u>(880)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (2,396)</u>	<u>\$ 8,746</u>	<u>\$ (880)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,634</u>

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

	JDAI Grant	Handgun Permit	PCEMS Training Grant	BRIC Grant	JPAR Grant (ODD YEARS)	Putnam County CTP Grant
Cash and investments - beginning	\$ 3,913	\$ 23,091	\$ 19,832	\$ -	\$ -	\$ 50,074
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	38,591	-	-	17,000	17,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,850
Total receipts	<u>38,591</u>	<u>-</u>	<u>-</u>	<u>17,000</u>	<u>17,500</u>	<u>3,850</u>
Disbursements:						
Personal services	16,561	-	-	-	-	-
Supplies	-	-	-	-	44	-
Other services and charges	5,385	-	18,228	18,457	805	52,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>21,946</u>	<u>-</u>	<u>18,228</u>	<u>18,457</u>	<u>849</u>	<u>52,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>16,645</u>	<u>-</u>	<u>(18,228)</u>	<u>(1,457)</u>	<u>16,651</u>	<u>(48,150)</u>
Cash and investments - ending	<u>\$ 20,558</u>	<u>\$ 23,091</u>	<u>\$ 1,604</u>	<u>\$ (1,457)</u>	<u>\$ 16,651</u>	<u>\$ 1,924</u>

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

	Putnam County Comm Corr Grant	STOP Grant	HAVA Grant	Marine Patrol Grant	Put Co Probation Grant	MRT Grant
Cash and investments - beginning	\$ -	\$ (14,702)	\$ 1,566	\$ 248	\$ 25,204	\$ 89,795
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	247,893	21,602	-	6,905	127,223	7,756
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,212	-	-	11,681	-
Total receipts	<u>247,893</u>	<u>26,814</u>	<u>-</u>	<u>6,905</u>	<u>138,904</u>	<u>7,756</u>
Disbursements:						
Personal services	206,628	25,714	-	6,249	127,299	1,954
Supplies	-	-	-	-	15,211	1,105
Other services and charges	41,265	-	-	656	17,454	651
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>247,893</u>	<u>25,714</u>	<u>-</u>	<u>6,905</u>	<u>159,964</u>	<u>3,710</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>(21,060)</u>	<u>4,046</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (13,602)</u>	<u>\$ 1,566</u>	<u>\$ 248</u>	<u>\$ 4,144</u>	<u>\$ 93,841</u>

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

	D10 Pro Bono Project Grant	Community Crossings Grant	COVID Vaccine Grant	American Rescue Plan	Pretrial Services Grant2	Public Health Crisis Grant
Cash and investments - beginning	\$ 3,278	\$ -	\$ 5,922	\$ 2,314,732	\$ 232	\$ 220,623
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,000,000	-	100,000	65,090	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	2,360	312
Total receipts	-	1,000,000	-	100,000	67,450	312
Disbursements:						
Personal services	-	-	-	-	45,450	79,292
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,922	1,769,747	15,000	23,647
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,000,000	-	-	-	-
Other disbursements	-	-	-	-	-	110,000
Total disbursements	-	1,000,000	5,922	1,769,747	60,450	212,939
Excess (deficiency) of receipts over (under) disbursements	-	-	(5,922)	(1,669,747)	7,000	(212,627)
Cash and investments - ending	\$ 3,278	\$ -	\$ -	\$ 644,985	\$ 7,232	\$ 7,996

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

	Law Enforcement Training Grant	ELCID - Reopen Schools	Pretrial Services Grant	Put Co Probation Grant 2	Maternal & Child Health Grant	Totals
Cash and investments - beginning	\$ 23,091	\$ -	\$ 2,904	\$ 6,279	\$ -	\$ 31,883,152
Receipts:						
Taxes	-	-	-	-	-	47,589,061
Licenses and permits	-	-	-	-	-	271,574
Intergovernmental receipts	23,091	220,000	-	10,747	4,786	45,284,153
Charges for services	-	-	-	-	-	5,205,106
Fines and forfeits	-	-	-	-	-	586,799
Other receipts	-	-	-	-	-	7,849,399
Total receipts	23,091	220,000	-	10,747	4,786	106,786,092
Disbursements:						
Personal services	-	-	531	-	-	17,512,907
Supplies	-	-	-	-	-	1,462,997
Other services and charges	15,385	48,151	2,360	11,681	4,786	78,871,302
Debt service - principal and interest	-	-	-	-	-	86,072
Capital outlay	-	-	-	-	-	3,585,855
Other disbursements	-	-	-	-	-	4,785,654
Total disbursements	15,385	48,151	2,891	11,681	4,786	106,304,787
Excess (deficiency) of receipts over (under) disbursements	7,706	171,849	(2,891)	(934)	-	481,305
Cash and investments - ending	\$ 30,797	\$ 171,849	\$ 13	\$ 5,345	\$ -	\$ 32,364,457

PUTNAM COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 524,452</u>	<u>\$ 30,400</u>

PUTNAM COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CAT Financial	Highway Caterpillar Graders 2022	\$ 118,226	03/17/22	03/17/27
Caterpillar Financial	Highway Caterpillar 938M	75,000	09/30/19	09/30/24
First National Bank	Boom Mower Highway 360420	59,833	11/01/22	07/01/24
First National Bank	Sheriff Vehicle 361329	17,533	05/01/24	05/01/26
First National Bank	2023 CAT Track Excavator 320 Model	53,913	02/01/24	02/01/29
Tri-County Bank	Highway Trucks	<u>245,701</u>	06/01/21	06/01/25
Total governmental activities		<u>570,206</u>		
Total of annual lease payments		<u>\$ 570,206</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year
Type	Purpose	
Governmental activities:		
Revenue bonds	Edgelea Subdivision Road Project	\$ 80,000
Revenue bonds	EOC Bond	<u>70,000</u>
Total governmental activities		<u>150,000</u>
Totals		<u>\$ 1,070,000</u> <u>\$ 150,000</u>

PUTNAM COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,353,800
Infrastructure	61,686,890
Buildings	7,402,902
Improvements other than buildings	6,640
Machinery, equipment, and vehicles	<u>11,863,366</u>
Total governmental activities	<u>82,313,598</u>
Total capital assets	<u>\$ 82,313,598</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/>.