

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PUTNAM COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**

09/29/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kristina Berish	01-01-21 to 12-31-22
County Treasurer	Kathy Minnick	01-01-21 to 12-31-22
Clerk of the Circuit Court	Heather Gilbert	01-01-21 to 12-31-22
County Sheriff	Scott Stockton	01-01-21 to 12-31-22
County Recorder	Tracy Bridges	01-01-21 to 12-31-22
President of the Board of County Commissioners	Rick A. Woodall	01-01-21 to 12-31-22
President of the County Council	David W. Fuhrman	01-01-21 to 12-31-22



## 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, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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

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

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

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

#### ***Basis for Adverse and Unmodified Opinions***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**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 September 23, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

September 23, 2022

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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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Treasurer Collections	\$ 1,222,229	\$ 1,441,709	\$ 1,221,329	\$ 1,442,609
Sheriff Inmate Trust	20,462	402,289	392,262	30,489
Sheriff Commissary	195,352	348,135	223,459	320,028
Clerk Trust	607,881	2,419,494	2,240,232	787,143
Clerk Child Support	3,714	361,097	361,845	2,966
General Fund	3,174,315	10,111,243	9,693,802	3,591,756
Sheriff's Accident Report	6,201	3,387	2,653	6,935
Animal Shelter	40,669	105,315	88,543	57,441
Edgelea Bond Project	65,326	131,700	120,408	76,618
Campaign Finance Enforce. Coun	225	-	-	225
LIT Economic Development	261,743	1,233,661	1,142,081	353,323
City and Town Court Costs	16,925	7,395	16,925	7,395
Clerk's Record Perpetuation	66,010	20,011	25,819	60,202
Community Corrections	25,635	359,208	315,729	69,114
Congressional School Interest	5,451	-	3,004	2,447
Congressional School Principal D.O.C.	25,000 146,941	- -	- 39,341	25,000 107,600
Sales Disclosure-County Share	13,465	10,258	4,708	19,015
Covered Bridge	140,762	16,650	3,548	153,864
Cumulative Bridge	1,106,522	1,130,600	974,183	1,262,939
Cumulative Courthouse	346,242	82,256	34,083	394,415
Cumulative Jail	172,759	38,709	4,230	207,238
County Drug Free Community	19,440	21,645	22,550	18,535
Emergency Medical Services	429,626	1,108,113	892,072	645,667
Extradition Fund	-	1,227	-	1,227
Firearms Training	27,338	12,825	14,302	25,861
Food and Beverage Tax Collecti Health	17,987 84,651	2,913 477,866	10,034 308,458	10,866 254,059
Identification Security Protec	33,310	8,410	5,420	36,300
Local Health Maintenance	85,670	33,512	29,013	90,169
Local Road and Street	244,498	609,466	481,417	372,547
LIT Public Safety County Share	565,213	1,535,035	1,108,542	991,706
Misdemeanant	75,969	21,894	-	97,863
Motor Vehicle Highway	822,483	3,270,798	2,622,285	1,470,996
Omitted Property Audits	101,570	-	-	101,570
Planning and Zoning Impact	234,692	245,001	62,752	416,941
Plat Book	44,244	30,058	9,974	64,328
Rainy Day	1,145,534	-	19,009	1,126,525
Recorder's Records Perpetuatio	245,238	138,755	95,499	288,494
Riverboat	-	224,625	224,625	-
Sheriff's Pension Trust	970	14,543	14,244	1,269
Surplus Tax	106,607	45,412	29,881	122,138
Surveyor Corner Perpetuation	90,305	42,025	8,922	123,408
Tax Sale Redemption	1,227	78,390	78,025	1,592
Tax Sale Surplus	799,836	715,271	911,440	603,667
Court Appointed Special Advoca CASA/GAL	3,390 -	21,063 8,653	17,958 8,653	6,495 -
Auditor's Ineligible Homestead	1,247	-	-	1,247
Elected Official Training Fund	25,210	8,960	4,701	29,469
County Offender Transportation	7,938	531	-	8,469
Hazardous Waste Disposal Tax Statewide 911	1,580,314 265,615	679,763 800,977	516,329 699,704	1,743,748 366,888
Adult Probation Administrative	220,542	202,027	172,512	250,057
Juvenile Probation Administrat	70,851	19,413	5,507	84,757
Alternative Dispute Resolution COURT INTERPRETER GRANT	47,802 1,445	8,866 -	6,381 -	50,287 1,445
Capital Recovery Systems	29,408	3,897	3,260	30,045
Payroll Clearing	861	174,485	174,485	861
Payroll Withholding - Def Comp	2,614	81,427	81,427	2,614
Payroll Withholding - Federal	532	791,717	791,725	524
Payroll Withholding - FICA	2,598	531,064	531,306	2,356
Payroll Withholding - LocalTax	63	177,833	177,833	63
Payroll Withholding - PERF	-	236,629	236,629	-
Payroll Withholding - Sheriff	9,991	36,497	46,251	237
Payroll Withholding - State	6	285,185	285,185	6
Payroll Withholding Wage Garni	-	27,617	27,617	-

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Settlement	450	39,313,400	39,313,400	450
Wheel Tax	-	141,428	141,428	-
Sur Tax	-	1,029,812	1,029,812	-
CVET Agency	-	150,399	150,399	-
Financial Institution Tax	-	364,529	364,529	-
State Fines and Forfeitures	251	2,287	2,273	265
Special Death Benefit	-	1,855	1,855	-
Sales Disclosure-State Share	360	8,210	7,730	840
Coroners Training & Cont Ed	-	4,145	4,145	-
Mortgage Recording Fee - State	530	5,593	5,670	453
Sex & Violent Offender Admin	-	950	950	-
Forrest Restoration Fund	-	5,482	-	5,482
Inheritance Tax	401	-	-	401
Education Plate Fees Agency	-	413	413	-
Innkeepers Tax Collections	18,793	327,377	316,450	29,720
LIT Certified Shares	-	8,571,733	8,571,733	-
LIT PUBLIC SAFETY	56,553	3,428,693	3,485,246	-
LIT ECON DEVELOPMENT	-	2,142,933	2,142,933	-
Public Defender	120,110	23,567	-	143,677
93.563 Prosecutor PCA	6,219	2,469	2,846	5,842
93.563 County IV-D Incentive	39,754	15,157	25,836	29,075
93.563 Prosecutor IV-D Prosec	33,570	48,650	28,874	53,346
93.563 Clerk IV-D Incen Post	17,629	15,157	20,070	12,716
CAGIT County Certified Shares	20,664	-	20,664	-
MVH Restricted	819,584	1,818,869	1,668,544	969,909
TMA	62,410	-	-	62,410
Reassessment 2015	202,943	234,139	197,161	239,921
Infraction Judgement	-	24,154	24,154	-
LIT Correctional and Rehab	498,828	1,651,072	1,316,910	832,990
LIT Public Safety PSAP Center	1,238,332	758,206	591,096	1,405,442
DNR Fines	6,502	-	-	6,502
Jury Fee	35,557	2,496	3,041	35,012
Pre Trial Diversion	111,705	125,544	87,740	149,509
Tobacco Master Trust	59,611	22,179	15,268	66,522
Sheriff's Donation	13,961	1,970	13,938	1,993
E911 Donations	55	-	-	55
SATP	103,544	58,146	28,290	133,400
Commissioners Sale	165,746	19,990	9,010	176,726
Family Preservation	67	-	-	67
Building Department Listing	31,295	11,100	-	42,395
Council Moore Bequest	10,000	-	-	10,000
Treasurer Returned Check Fee	723	-	-	723
Timber Sales	1,025	-	-	1,025
Asset Forfeiture Fund	22,603	2	8,204	14,401
Putnam County Court Bail Bond	112,955	43,871	33,111	123,715
EOC Bond Fund	267	-	-	267
Sheriff Forfeiture	49,025	94	2,788	46,331
County Law Enforcement	109,774	3,930	1,094	112,610
Health Dept. Illegal Dumping	1,850	-	-	1,850
Health Dept. Preparedness Fund	(1,740)	66,285	55,432	9,113
Health Dept Vaccine	60,971	39,952	46,135	54,788
Final HEA1001-2007/08 PTRC HSC	8	-	-	8
Sales Disc. State Training	6,232	2,052	-	8,284
Local Emergency Planning/Lepc	15,019	5,306	2,802	17,523
Warchest EDIT	768,161	772,754	553,261	987,654
Annex Renovations (Edit)	-	50,000	50,000	-
New Annex Bldg (Edit)	1,485,483	150,000	-	1,635,483
Vending Machine	3,962	4,187	4,589	3,560
Payroll Withholding-ProactiveM	680	3,128	3,478	330
Vision Insurance	7,704	22,443	23,336	6,811
Payroll Withholding - Life	267	-	-	267
Payroll Withholding -Health Tr	1,193,968	230,429	397,275	1,027,122
Payroll Withholding - Health	178,028	260,089	437,288	829
Payroll Withholding - Dental	25,055	83,874	80,239	28,690
Payroll Withholding - MetPre	5,895	30,236	25,463	10,668
Payroll Withholding - MetPost	12,111	74,309	60,086	26,334

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Payroll Withholding - Great We	-	4,743	4,743	-
Payroll Withholding - Medicare	2	124,230	124,230	2
LIT PROPERTY TAX RELIEF	146,517	2,142,933	2,094,411	195,039
Victims Assistance Grant	(31,814)	26,800	46,383	(51,397)
Ema Sirens Project	2,700	-	-	2,700
VAX Supplement 3 93.268	-	57,976	56,524	1,452
COVID-Cares	490,299	-	496,836	(6,537)
HHS COVID Funds	-	69,409	32,595	36,814
COVID Business Grant	-	250,000	250,000	-
JDAI Grant	-	5,365	2,739	2,626
Putnam County CTP Grant	32,399	16,275	-	48,674
Local Health Maintenance - S	(577)	-	-	(577)
Putnam County Comm Corr Grant	-	261,412	261,412	-
STOP Grant	(15,503)	22,374	26,903	(20,032)
HAVA Grant	1,566	-	-	1,566
Marine Patrol Grant	343	9,306	9,617	32
Put Co Probation Grant	16,703	148,856	141,196	24,363
MRT Grant	84,862	46,534	46,256	85,140
D10 Pro Bono Project Grant	3,278	-	-	3,278
Community Crossings Grant	-	939,766	939,766	-
Put Co Probation Grant 2	22,417	-	4,188	18,229
Pretrial Services Grant	20,719	-	17,604	3,115
COVID Vaccine Grant	50,000	151,637	145,153	56,484
American Rescue Plan	-	3,649,349	-	3,649,349
Pretrial Services Grant2	-	35,857	35,620	237
Totals	<u>\$ 23,670,025</u>	<u>\$ 101,095,372</u>	<u>\$ 93,757,276</u>	<u>\$ 31,008,121</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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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).

*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 three funds having reimbursable grants and one fund with disbursements exceeding receipts.

**Note 8. Subsequent Events**

The County was awarded \$7,298,697 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$3,649,349, with the remaining balance to be received during 2022.

**Note 9. Combined Funds**

Funds related to General and CAGIT County Certified Shares were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

Funds related to Clerk Trust and Clerk Child Support were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

Funds related to Statewide 911 and Emergency Telephone System were reported individually in the prior financial statement, but were combined into one fund 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, 2021

	Treasurer Collections	Sheriff Inmate Trust	Sheriff Commissary	Clerk Trust	Clerk Child Support
Cash and investments - beginning	\$ 1,222,229	\$ 20,462	\$ 195,352	\$ 607,881	\$ 3,714
Receipts:					
Taxes	1,441,709	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	348,135	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	402,289	-	2,419,494	361,097
Total receipts	<u>1,441,709</u>	<u>402,289</u>	<u>348,135</u>	<u>2,419,494</u>	<u>361,097</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,221,329	392,262	223,459	2,240,232	361,845
Total disbursements	<u>1,221,329</u>	<u>392,262</u>	<u>223,459</u>	<u>2,240,232</u>	<u>361,845</u>
Excess (deficiency) of receipts over (under) disbursements	<u>220,380</u>	<u>10,027</u>	<u>124,676</u>	<u>179,262</u>	<u>(748)</u>
Cash and investments - ending	<u>\$ 1,442,609</u>	<u>\$ 30,489</u>	<u>\$ 320,028</u>	<u>\$ 787,143</u>	<u>\$ 2,966</u>

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

	General Fund	Sheriff's Accident Report	Animal Shelter	Edgelea Bond Project	Campaign Finance Enforce. Coun
Cash and investments - beginning	\$ 3,174,315	\$ 6,201	\$ 40,669	\$ 65,326	\$ 225
Receipts:					
Taxes	7,756,590	-	-	131,700	-
Licenses and permits	72,443	-	-	-	-
Intergovernmental receipts	1,035,629	-	-	-	-
Charges for services	177,910	3,387	81,591	-	-
Fines and forfeits	78,313	-	-	-	-
Other receipts	990,358	-	23,724	-	-
Total receipts	10,111,243	3,387	105,315	131,700	-
Disbursements:					
Personal services	7,218,825	-	463	-	-
Supplies	575,384	-	9,762	-	-
Other services and charges	1,861,419	2,653	74,075	120,408	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	38,174	-	4,243	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,693,802	2,653	88,543	120,408	-
Excess (deficiency) of receipts over (under) disbursements	417,441	734	16,772	11,292	-
Cash and investments - ending	\$ 3,591,756	\$ 6,935	\$ 57,441	\$ 76,618	\$ 225

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

	LIT Economic Development	City and Town Court Costs	Clerk's Record Perpetuation	Community Corrections	Congressional School Interest
Cash and investments - beginning	\$ 261,743	\$ 16,925	\$ 66,010	\$ 25,635	\$ 5,451
Receipts:					
Taxes	1,233,661	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,287	-	-
Charges for services	-	-	-	259,146	-
Fines and forfeits	-	7,395	18,724	62	-
Other receipts	-	-	-	100,000	-
Total receipts	<u>1,233,661</u>	<u>7,395</u>	<u>20,011</u>	<u>359,208</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	215,407	-
Supplies	-	-	14,368	11,890	-
Other services and charges	1,142,081	16,925	11,451	88,432	3,004
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,142,081</u>	<u>16,925</u>	<u>25,819</u>	<u>315,729</u>	<u>3,004</u>
Excess (deficiency) of receipts over (under) disbursements	<u>91,580</u>	<u>(9,530)</u>	<u>(5,808)</u>	<u>43,479</u>	<u>(3,004)</u>
Cash and investments - ending	<u>\$ 353,323</u>	<u>\$ 7,395</u>	<u>\$ 60,202</u>	<u>\$ 69,114</u>	<u>\$ 2,447</u>

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

	Congressional School Principal	D.O.C.	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 25,000	\$ 146,941	\$ 13,465	\$ 140,762	\$ 1,106,522
Receipts:					
Taxes	-	-	-	-	763,683
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,650	341,534
Charges for services	-	-	10,258	-	5,900
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	19,483
Total receipts	-	-	10,258	16,650	1,130,600
Disbursements:					
Personal services	-	-	-	-	68,421
Supplies	-	-	-	-	2,855
Other services and charges	-	39,341	4,708	3,548	306,942
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	595,965
Other disbursements	-	-	-	-	-
Total disbursements	-	39,341	4,708	3,548	974,183
Excess (deficiency) of receipts over (under) disbursements	-	(39,341)	5,550	13,102	156,417
Cash and investments - ending	\$ 25,000	\$ 107,600	\$ 19,015	\$ 153,864	\$ 1,262,939

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

	Cumulative Courthouse	Cumulative Jail	County Drug Free Community	Emergency Medical Services	Extradition Fund
Cash and investments - beginning	\$ 346,242	\$ 172,759	\$ 19,440	\$ 429,626	\$ -
Receipts:					
Taxes	73,625	34,647	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,631	4,062	-	-	-
Charges for services	-	-	-	1,097,417	-
Fines and forfeits	-	-	21,645	-	1,227
Other receipts	-	-	-	10,696	-
Total receipts	<u>82,256</u>	<u>38,709</u>	<u>21,645</u>	<u>1,108,113</u>	<u>1,227</u>
Disbursements:					
Personal services	-	-	-	798,645	-
Supplies	-	-	-	-	-
Other services and charges	34,083	-	22,550	93,427	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,230	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>34,083</u>	<u>4,230</u>	<u>22,550</u>	<u>892,072</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>48,173</u>	<u>34,479</u>	<u>(905)</u>	<u>216,041</u>	<u>1,227</u>
Cash and investments - ending	<u>\$ 394,415</u>	<u>\$ 207,238</u>	<u>\$ 18,535</u>	<u>\$ 645,667</u>	<u>\$ 1,227</u>

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

	Firearms Training	Food and Beverage Tax Collecti	Health	Identification Security Protec	Local Health Maintenance
Cash and investments - beginning	\$ 27,338	\$ 17,987	\$ 84,651	\$ 33,310	\$ 85,670
Receipts:					
Taxes	-	-	371,014	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	43,494	-	33,139
Charges for services	12,825	2,913	61,185	8,410	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,173	-	373
Total receipts	12,825	2,913	477,866	8,410	33,512
Disbursements:					
Personal services	-	-	302,795	-	13,209
Supplies	-	-	4,805	-	-
Other services and charges	14,302	10,034	858	5,420	15,804
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	14,302	10,034	308,458	5,420	29,013
Excess (deficiency) of receipts over (under) disbursements	(1,477)	(7,121)	169,408	2,990	4,499
Cash and investments - ending	\$ 25,861	\$ 10,866	\$ 254,059	\$ 36,300	\$ 90,169

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

	Local Road and Street	LIT Public Safety County Share	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits
Cash and investments - beginning	\$ 244,498	\$ 565,213	\$ 75,969	\$ 822,483	\$ 101,570
Receipts:					
Taxes	-	1,522,804	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	608,794	-	-	2,797,394	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	672	12,231	21,894	473,404	-
Total receipts	609,466	1,535,035	21,894	3,270,798	-
Disbursements:					
Personal services	-	-	-	705,982	-
Supplies	96,639	255,424	-	576,342	-
Other services and charges	330,956	601,234	-	1,673,557	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	53,822	251,884	-	(333,596)	-
Other disbursements	-	-	-	-	-
Total disbursements	481,417	1,108,542	-	2,622,285	-
Excess (deficiency) of receipts over (under) disbursements	128,049	426,493	21,894	648,513	-
Cash and investments - ending	\$ 372,547	\$ 991,706	\$ 97,863	\$ 1,470,996	\$ 101,570

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

	Planning and Zoning Impact	Plat Book	Rainy Day	Recorder's Records Perpetuatio	Riverboat
Cash and investments - beginning	\$ 234,692	\$ 44,244	\$ 1,145,534	\$ 245,238	\$ -
Receipts:					
Taxes	330	-	-	-	-
Licenses and permits	244,611	-	-	-	-
Intergovernmental receipts	-	-	-	-	224,625
Charges for services	-	30,058	-	138,755	-
Fines and forfeits	60	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>245,001</u>	<u>30,058</u>	<u>-</u>	<u>138,755</u>	<u>224,625</u>
Disbursements:					
Personal services	6,324	9,110	19,009	30,302	-
Supplies	6,248	-	-	1,586	-
Other services and charges	49,604	864	-	63,611	224,625
Debt service - principal and interest	-	-	-	-	-
Capital outlay	576	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>62,752</u>	<u>9,974</u>	<u>19,009</u>	<u>95,499</u>	<u>224,625</u>
Excess (deficiency) of receipts over (under) disbursements	<u>182,249</u>	<u>20,084</u>	<u>(19,009)</u>	<u>43,256</u>	<u>-</u>
Cash and investments - ending	<u>\$ 416,941</u>	<u>\$ 64,328</u>	<u>\$ 1,126,525</u>	<u>\$ 288,494</u>	<u>\$ -</u>

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

	Sheriff's Pension Trust	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 970	\$ 106,607	\$ 90,305	\$ 1,227	\$ 799,836
Receipts:					
Taxes	-	45,412	-	77,008	714,839
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	14,543	-	42,025	1,382	432
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>14,543</u>	<u>45,412</u>	<u>42,025</u>	<u>78,390</u>	<u>715,271</u>
Disbursements:					
Personal services	-	-	6,461	-	-
Supplies	-	-	1,000	-	-
Other services and charges	14,244	29,881	143	78,025	911,440
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,318	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>14,244</u>	<u>29,881</u>	<u>8,922</u>	<u>78,025</u>	<u>911,440</u>
Excess (deficiency) of receipts over (under) disbursements	<u>299</u>	<u>15,531</u>	<u>33,103</u>	<u>365</u>	<u>(196,169)</u>
Cash and investments - ending	<u>\$ 1,269</u>	<u>\$ 122,138</u>	<u>\$ 123,408</u>	<u>\$ 1,592</u>	<u>\$ 603,667</u>

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

	Court Appointed Special Advoca	CASA/GAL	Auditor's Ineligible Homestead	Elected Official Training Fund	County Offender Transportation
Cash and investments - beginning	\$ 3,390	\$ -	\$ 1,247	\$ 25,210	\$ 7,938
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	8,653	-	-	-
Charges for services	-	-	-	8,410	228
Fines and forfeits	-	-	-	-	-
Other receipts	21,063	-	-	550	303
Total receipts	21,063	8,653	-	8,960	531
Disbursements:					
Personal services	17,453	-	-	-	-
Supplies	505	-	-	-	-
Other services and charges	-	8,653	-	4,701	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	17,958	8,653	-	4,701	-
Excess (deficiency) of receipts over (under) disbursements	3,105	-	-	4,259	531
Cash and investments - ending	\$ 6,495	\$ -	\$ 1,247	\$ 29,469	\$ 8,469

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

	Hazardous Waste Disposal Tax	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrat	Alternative Dispute Resolution
Cash and investments - beginning	\$ 1,580,314	\$ 265,615	\$ 220,542	\$ 70,851	\$ 47,802
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,161	1,000	-
Charges for services	679,763	794,842	3,547	-	5,566
Fines and forfeits	-	-	195,080	18,398	3,300
Other receipts	-	6,135	1,239	15	-
Total receipts	679,763	800,977	202,027	19,413	8,866
Disbursements:					
Personal services	4,449	552,144	150,453	1,145	-
Supplies	-	-	3,180	1,052	-
Other services and charges	403,528	147,560	15,948	3,310	6,381
Debt service - principal and interest	108,352	-	-	-	-
Capital outlay	-	-	2,931	-	-
Other disbursements	-	-	-	-	-
Total disbursements	516,329	699,704	172,512	5,507	6,381
Excess (deficiency) of receipts over (under) disbursements	163,434	101,273	29,515	13,906	2,485
Cash and investments - ending	\$ 1,743,748	\$ 366,888	\$ 250,057	\$ 84,757	\$ 50,287

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

	COURT INTERPRETER GRANT	Capital Recovery Systems	Payroll Clearing	Payroll Withholding - Def Comp	Payroll Withholding - Federal
Cash and investments - beginning	\$ 1,445	\$ 29,408	\$ 861	\$ 2,614	\$ 532
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	3,897	-	-	-
Other receipts	-	-	174,485	81,427	791,717
Total receipts	-	3,897	174,485	81,427	791,717
Disbursements:					
Personal services	-	-	-	81,427	791,717
Supplies	-	-	-	-	-
Other services and charges	-	3,260	174,485	-	8
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,260	174,485	81,427	791,725
Excess (deficiency) of receipts over (under) disbursements	-	637	-	-	(8)
Cash and investments - ending	\$ 1,445	\$ 30,045	\$ 861	\$ 2,614	\$ 524

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

	Payroll Withholding - FICA	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff	Payroll Withholding - State
Cash and investments - beginning	\$ 2,598	\$ 63	\$ -	\$ 9,991	\$ 6
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	531,064	177,833	236,629	36,497	285,185
Total receipts	531,064	177,833	236,629	36,497	285,185
Disbursements:					
Personal services	531,064	177,833	236,629	46,251	285,185
Supplies	-	-	-	-	-
Other services and charges	242	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	531,306	177,833	236,629	46,251	285,185
Excess (deficiency) of receipts over (under) disbursements	(242)	-	-	(9,754)	-
Cash and investments - ending	\$ 2,356	\$ 63	\$ -	\$ 237	\$ 6

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

	Payroll Withholding Wage Garni	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ -	\$ 450	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	34,796,023	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,514,765	141,428	1,029,812	150,399
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,617	2,612	-	-	-
Total receipts	27,617	39,313,400	141,428	1,029,812	150,399
Disbursements:					
Personal services	27,617	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	39,313,400	141,428	1,029,812	150,399
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	27,617	39,313,400	141,428	1,029,812	150,399
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 450	\$ -	\$ -	\$ -

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

	Financial Institution Tax	State Fines and Forfeitures	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Cont Ed
Cash and investments - beginning	\$ -	\$ 251	\$ -	\$ 360	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	364,529	-	-	-	-
Charges for services	-	188	-	8,210	4,145
Fines and forfeits	-	1,911	1,855	-	-
Other receipts	-	188	-	-	-
Total receipts	364,529	2,287	1,855	8,210	4,145
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	364,529	2,273	1,855	7,730	4,145
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	364,529	2,273	1,855	7,730	4,145
Excess (deficiency) of receipts over (under) disbursements	-	14	-	480	-
Cash and investments - ending	\$ -	\$ 265	\$ -	\$ 840	\$ -

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

	Mortgage Recording Fee - State	Sex & Violent Offender Admin	Forrest Restoration Fund	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 530	\$ -	\$ -	\$ 401	\$ -
Receipts:					
Taxes	-	-	5,482	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,593	950	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	413
Total receipts	<u>5,593</u>	<u>950</u>	<u>5,482</u>	<u>-</u>	<u>413</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,670	950	-	-	413
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,670</u>	<u>950</u>	<u>-</u>	<u>-</u>	<u>413</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(77)</u>	<u>-</u>	<u>5,482</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 453</u>	<u>\$ -</u>	<u>\$ 5,482</u>	<u>\$ 401</u>	<u>\$ -</u>

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

	Innkeepers Tax Collections	LIT Certified Shares	LIT PUBLIC SAFETY	LIT ECON DEVELOPMENT	Public Defender
Cash and investments - beginning	\$ 18,793	\$ -	\$ 56,553	\$ -	\$ 120,110
Receipts:					
Taxes	327,377	8,571,733	3,428,693	2,142,933	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,925
Fines and forfeits	-	-	-	-	17,317
Other receipts	-	-	-	-	3,325
Total receipts	327,377	8,571,733	3,428,693	2,142,933	23,567
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	316,450	8,571,733	3,485,246	2,142,933	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	316,450	8,571,733	3,485,246	2,142,933	-
Excess (deficiency) of receipts over (under) disbursements	10,927	-	(56,553)	-	23,567
Cash and investments - ending	\$ 29,720	\$ -	\$ -	\$ -	\$ 143,677

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

	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Prosec	93.563 Clerk IV-D Incen Post	CAGIT County Certified Shares
Cash and investments - beginning	\$ 6,219	\$ 39,754	\$ 33,570	\$ 17,629	\$ 20,664
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,469	15,157	48,650	15,157	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,469</u>	<u>15,157</u>	<u>48,650</u>	<u>15,157</u>	<u>-</u>
Disbursements:					
Personal services	-	-	28,874	742	-
Supplies	-	-	-	-	-
Other services and charges	2,846	25,836	-	19,328	20,664
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,846</u>	<u>25,836</u>	<u>28,874</u>	<u>20,070</u>	<u>20,664</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(377)</u>	<u>(10,679)</u>	<u>19,776</u>	<u>(4,913)</u>	<u>(20,664)</u>
Cash and investments - ending	<u>\$ 5,842</u>	<u>\$ 29,075</u>	<u>\$ 53,346</u>	<u>\$ 12,716</u>	<u>\$ -</u>

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

	MVH Restricted	TMA	Reassessment 2015	Infraction Judgement	LIT Correctional and Rehab
Cash and investments - beginning	\$ 819,584	\$ 62,410	\$ 202,943	\$ -	\$ 498,828
Receipts:					
Taxes	-	-	209,327	-	1,651,072
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,818,869	-	24,540	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	24,154	-
Other receipts	-	-	272	-	-
Total receipts	<u>1,818,869</u>	<u>-</u>	<u>234,139</u>	<u>24,154</u>	<u>1,651,072</u>
Disbursements:					
Personal services	-	-	153,290	-	980,194
Supplies	-	-	5,643	-	-
Other services and charges	-	-	36,281	24,154	336,716
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,668,544	-	1,947	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,668,544</u>	<u>-</u>	<u>197,161</u>	<u>24,154</u>	<u>1,316,910</u>
Excess (deficiency) of receipts over (under) disbursements	<u>150,325</u>	<u>-</u>	<u>36,978</u>	<u>-</u>	<u>334,162</u>
Cash and investments - ending	<u>\$ 969,909</u>	<u>\$ 62,410</u>	<u>\$ 239,921</u>	<u>\$ -</u>	<u>\$ 832,990</u>

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

	LIT Public Safety PSAP Center	DNR Fines	Jury Fee	Pre Trial Diversion	Tobacco Master Trust
Cash and investments - beginning	\$ 1,238,332	\$ 6,502	\$ 35,557	\$ 111,705	\$ 59,611
Receipts:					
Taxes	758,206	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,013	22,179
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,496	118,531	-
Other receipts	-	-	-	-	-
Total receipts	<u>758,206</u>	<u>-</u>	<u>2,496</u>	<u>125,544</u>	<u>22,179</u>
Disbursements:					
Personal services	103,881	-	-	58,678	9,288
Supplies	2,875	-	-	-	-
Other services and charges	332,150	-	3,041	29,062	5,980
Debt service - principal and interest	-	-	-	-	-
Capital outlay	152,190	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>591,096</u>	<u>-</u>	<u>3,041</u>	<u>87,740</u>	<u>15,268</u>
Excess (deficiency) of receipts over (under) disbursements	<u>167,110</u>	<u>-</u>	<u>(545)</u>	<u>37,804</u>	<u>6,911</u>
Cash and investments - ending	<u>\$ 1,405,442</u>	<u>\$ 6,502</u>	<u>\$ 35,012</u>	<u>\$ 149,509</u>	<u>\$ 66,522</u>

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

	Sheriff's Donation	E911 Donations	SATP	Commissioners Sale	Family Preservation
Cash and investments - beginning	\$ 13,961	\$ 55	\$ 103,544	\$ 165,746	\$ 67
Receipts:					
Taxes	-	-	-	3,940	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,000	-	-
Charges for services	1,970	-	53,303	16,050	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,843	-	-
Total receipts	<u>1,970</u>	<u>-</u>	<u>58,146</u>	<u>19,990</u>	<u>-</u>
Disbursements:					
Personal services	-	-	18,233	-	-
Supplies	-	-	2,847	-	-
Other services and charges	13,938	-	7,210	9,010	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>13,938</u>	<u>-</u>	<u>28,290</u>	<u>9,010</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(11,968)</u>	<u>-</u>	<u>29,856</u>	<u>10,980</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,993</u>	<u>\$ 55</u>	<u>\$ 133,400</u>	<u>\$ 176,726</u>	<u>\$ 67</u>

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

	Building Department Listing	Council Moore Bequest	Treasurer Returned Check Fee	Timber Sales	Asset Forfeiture Fund
Cash and investments - beginning	\$ 31,295	\$ 10,000	\$ 723	\$ 1,025	\$ 22,603
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	11,100	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2
Total receipts	<u>11,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	8,204
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,204</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,202)</u>
Cash and investments - ending	<u>\$ 42,395</u>	<u>\$ 10,000</u>	<u>\$ 723</u>	<u>\$ 1,025</u>	<u>\$ 14,401</u>

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

	Putnam County Court Bail Bond	EOC Bond Fund	Sheriff Forfeiture	County Law Enforcement	Health Dept. Illegal Dumping
Cash and investments - beginning	\$ 112,955	\$ 267	\$ 49,025	\$ 109,774	\$ 1,850
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,614	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	14,257	-	-	3,930	-
Other receipts	-	-	94	-	-
Total receipts	<u>43,871</u>	<u>-</u>	<u>94</u>	<u>3,930</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	33,111	-	2,788	1,094	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>33,111</u>	<u>-</u>	<u>2,788</u>	<u>1,094</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>10,760</u>	<u>-</u>	<u>(2,694)</u>	<u>2,836</u>	<u>-</u>
Cash and investments - ending	<u>\$ 123,715</u>	<u>\$ 267</u>	<u>\$ 46,331</u>	<u>\$ 112,610</u>	<u>\$ 1,850</u>

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

	Health Dept. Preparedness Fund	Health Dept Vaccine	Final HEA1001-2007/08 PTRC HSC	Sales Disc. State Training	Local Emergency Planning/Lepc
Cash and investments - beginning	\$ (1,740)	\$ 60,971	\$ 8	\$ 6,232	\$ 15,019
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	66,285	-	-	-	5,306
Charges for services	-	39,515	-	2,052	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	437	-	-	-
Total receipts	66,285	39,952	-	2,052	5,306
Disbursements:					
Personal services	34,763	46,135	-	-	-
Supplies	17,180	-	-	-	144
Other services and charges	3,489	-	-	-	564
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,094
Other disbursements	-	-	-	-	-
Total disbursements	55,432	46,135	-	-	2,802
Excess (deficiency) of receipts over (under) disbursements	10,853	(6,183)	-	2,052	2,504
Cash and investments - ending	\$ 9,113	\$ 54,788	\$ 8	\$ 8,284	\$ 17,523

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

	Warchest EDIT	Annex Renovations (Edit)	New Annex Bldg (Edit)	Vending Machine	Payroll Withholding-ProactiveM
Cash and investments - beginning	\$ 768,161	\$ -	\$ 1,485,483	\$ 3,962	\$ 680
Receipts:					
Taxes	769,885	50,000	150,000	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	218	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,869	-	-	3,969	3,128
Total receipts	772,754	50,000	150,000	4,187	3,128
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	553,261	50,000	-	4,589	3,478
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	553,261	50,000	-	4,589	3,478
Excess (deficiency) of receipts over (under) disbursements	219,493	-	150,000	(402)	(350)
Cash and investments - ending	\$ 987,654	\$ -	\$ 1,635,483	\$ 3,560	\$ 330

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

	Vision Insurance	Payroll Withholding - Life	Payroll Withholding -Health Tr	Payroll Withholding - Health	Payroll Withholding - Dental
Cash and investments - beginning	\$ 7,704	\$ 267	\$ 1,193,968	\$ 178,028	\$ 25,055
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,443	-	230,429	260,089	83,874
Total receipts	22,443	-	230,429	260,089	83,874
Disbursements:					
Personal services	-	-	384,845	280,049	-
Supplies	-	-	-	-	-
Other services and charges	23,336	-	12,430	157,239	80,239
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	23,336	-	397,275	437,288	80,239
Excess (deficiency) of receipts over (under) disbursements	(893)	-	(166,846)	(177,199)	3,635
Cash and investments - ending	\$ 6,811	\$ 267	\$ 1,027,122	\$ 829	\$ 28,690

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

	Payroll Withholding - MetPre	Payroll Withholding - MetPost	Payroll Withholding - Great We	Payroll Withholding - Medicare	LIT PROPERTY TAX RELIEF
Cash and investments - beginning	\$ 5,895	\$ 12,111	\$ -	\$ 2	\$ 146,517
Receipts:					
Taxes	-	-	-	-	2,142,933
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,236	74,309	4,743	124,230	-
Total receipts	<u>30,236</u>	<u>74,309</u>	<u>4,743</u>	<u>124,230</u>	<u>2,142,933</u>
Disbursements:					
Personal services	25,463	60,086	4,743	124,230	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	2,094,411
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>25,463</u>	<u>60,086</u>	<u>4,743</u>	<u>124,230</u>	<u>2,094,411</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,773</u>	<u>14,223</u>	<u>-</u>	<u>-</u>	<u>48,522</u>
Cash and investments - ending	<u>\$ 10,668</u>	<u>\$ 26,334</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 195,039</u>

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

	Victims Assistance Grant	Ema Sirens Project	VAX Supplement 3 93,268	COVID-Cares	HHS COVID Funds
Cash and investments - beginning	\$ (31,814)	\$ 2,700	\$ -	\$ 490,299	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,681	-	33,758	-	-
Charges for services	-	-	24,218	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,119	-	-	-	69,409
Total receipts	<u>26,800</u>	<u>-</u>	<u>57,976</u>	<u>-</u>	<u>69,409</u>
Disbursements:					
Personal services	46,383	-	19,692	-	-
Supplies	-	-	14,138	-	-
Other services and charges	-	-	22,694	496,836	32,595
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>46,383</u>	<u>-</u>	<u>56,524</u>	<u>496,836</u>	<u>32,595</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(19,583)</u>	<u>-</u>	<u>1,452</u>	<u>(496,836)</u>	<u>36,814</u>
Cash and investments - ending	<u>\$ (51,397)</u>	<u>\$ 2,700</u>	<u>\$ 1,452</u>	<u>\$ (6,537)</u>	<u>\$ 36,814</u>

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

	COVID Business Grant	JDAI Grant	Putnam County CTP Grant	Local Health Maintenance - S	Putnam County Comm Corr Grant
Cash and investments - beginning	\$ -	\$ -	\$ 32,399	\$ (577)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	250,000	5,365	-	-	261,412
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	16,275	-	-
Total receipts	<u>250,000</u>	<u>5,365</u>	<u>16,275</u>	<u>-</u>	<u>261,412</u>
Disbursements:					
Personal services	-	-	-	-	228,158
Supplies	-	-	-	-	-
Other services and charges	250,000	2,739	-	-	33,254
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>250,000</u>	<u>2,739</u>	<u>-</u>	<u>-</u>	<u>261,412</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>2,626</u>	<u>16,275</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,626</u>	<u>\$ 48,674</u>	<u>\$ (577)</u>	<u>\$ -</u>

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

	STOP Grant	HAVA Grant	Marine Patrol Grant	Put Co Probation Grant	MRT Grant
Cash and investments - beginning	\$ (15,503)	\$ 1,566	\$ 343	\$ 16,703	\$ 84,862
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,690	-	9,306	148,856	46,534
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,684	-	-	-	-
Total receipts	22,374	-	9,306	148,856	46,534
Disbursements:					
Personal services	26,903	-	6,481	112,735	2,635
Supplies	-	-	-	7,477	-
Other services and charges	-	-	3,136	20,984	43,621
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,903	-	9,617	141,196	46,256
Excess (deficiency) of receipts over (under) disbursements	(4,529)	-	(311)	7,660	278
Cash and investments - ending	\$ (20,032)	\$ 1,566	\$ 32	\$ 24,363	\$ 85,140

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

	D10 Pro Bono Project Grant	Community Crossings Grant	Put Co Probation Grant 2	Pretrial Services Grant
Cash and investments - beginning	\$ 3,278	\$ -	\$ 22,417	\$ 20,719
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	939,766	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>939,766</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	7	14,584
Supplies	-	-	3,123	20
Other services and charges	-	-	1,058	3,000
Debt service - principal and interest	-	-	-	-
Capital outlay	-	939,766	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>939,766</u>	<u>4,188</u>	<u>17,604</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>(4,188)</u>	<u>(17,604)</u>
Cash and investments - ending	<u>\$ 3,278</u>	<u>\$ -</u>	<u>\$ 18,229</u>	<u>\$ 3,115</u>

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

	COVID Vaccine Grant	American Rescue Plan	Pretrial Services Grant2	Totals
Cash and investments - beginning	\$ 50,000	\$ -	\$ -	\$ 23,670,025
Receipts:				
Taxes	-	-	-	69,174,626
Licenses and permits	-	-	-	328,154
Intergovernmental receipts	151,637	-	35,857	15,304,087
Charges for services	-	-	-	3,947,965
Fines and forfeits	-	-	-	532,552
Other receipts	-	3,649,349	-	11,807,988
Total receipts	151,637	3,649,349	35,857	101,095,372
Disbursements:				
Personal services	25,929	-	21,875	15,117,196
Supplies	-	-	250	1,614,737
Other services and charges	119,224	-	13,495	69,093,776
Debt service - principal and interest	-	-	-	108,352
Capital outlay	-	-	-	3,384,088
Other disbursements	-	-	-	4,439,127
Total disbursements	145,153	-	35,620	93,757,276
Excess (deficiency) of receipts over (under) disbursements	6,484	3,649,349	237	7,338,096
Cash and investments - ending	\$ 56,484	\$ 3,649,349	\$ 237	\$ 31,008,121

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OTHER INFORMATION

PUTNAM COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 830,145</u>	<u>\$ 78,544</u>

PUTNAM COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Revenue bonds	Edgelea Subdivision Road Project	\$ 1,095,000	\$ 80,000
Revenue bonds	EOC Bond	<u>283,035</u>	<u>85,000</u>
Total governmental activities		<u>1,378,035</u>	<u>165,000</u>
Totals		<u>\$ 1,378,035</u>	<u>\$ 165,000</u>

PUTNAM COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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

	Ending Balance
Governmental activities:	
Land	\$ 1,289,900
Infrastructure	10
Buildings	5,352,200
Improvements other than buildings	63,900
Machinery, equipment, and vehicles	<u>5,813,951</u>
Total governmental activities	<u>12,519,961</u>
Total capital assets	<u><u>\$ 12,519,961</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/>.