

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
PUTNAM COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
09/30/2014

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-45
Schedule of Payables and Receivables	46
Schedule of Leases and Debt	47
Schedule of Capital Assets.....	48
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	50-51
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	54-55
Notes to Schedule of Expenditures of Federal Awards	56
Schedule of Findings and Questioned Costs	57-63
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	66-68
Corrective Action Plan	69-80
Other Report	81

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lorie Hallett	01-01-13 to 12-31-16
Treasurer	Sharon Owens	01-01-13 to 12-31-16
Clerk	Marty Watts	01-01-11 to 12-31-14
Sheriff	Steve Fenwick	01-01-11 to 12-31-14
Recorder	Opal Sutherlin	01-01-11 to 12-31-14
President of the Board of County Commissioners	Nancy Fogle Donald K. Walton	01-01-13 to 06-17-13 06-18-13 to 12-31-14
President of the County Council	Darrel L. Thomas	01-01-13 to 12-31-14



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PUTNAM COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Putnam County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 26, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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.


Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

August 26, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF PUTNAM COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Putnam County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 26, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

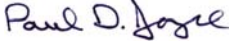
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002.

Putnam County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

August 26, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

PUTNAM COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Inmate Trust Fund	\$ 16,363	\$ 232,685	\$ 229,203	\$ 19,845
Clerk's Trust Account	404,379	2,985,698	3,053,491	336,586
Sheriff Commissary	39,246	141,305	146,452	34,099
General Fund	1,821,174	7,144,940	8,649,061	317,053
Sheriff's Accident Report	9,052	2,236	-	11,288
Aviation	33,891	130,200	165,493	(1,402)
Bidder Receipts	4,843	-	4,843	-
CAGIT County Certified Shares	-	3,270,795	2,159,862	1,110,933
County Share Edit	(47,929)	953,646	902,235	3,482
Child Advocacy	-	300	-	300
City/Town Court Costs	53,510	12,172	60,944	4,738
Clerk's Record Perpetuation	4,538	16,283	6,532	14,289
Putnam County Home Detention	179,593	315,470	304,833	190,230
Congressional School Interest	13,005	-	-	13,005
Congressional School Principal	25,024	47	-	25,071
Dog Fund	3,342	-	3,342	-
D.O.C.	7,461	245,224	228,942	23,743
Sales Disclosure - Assessing	4,688	4,175	4,958	3,905
Covered Bridge	100,697	16,827	11,214	106,310
Cumulative Bridge	4,028,527	1,457,203	1,409,869	4,075,861
Cumulative Courthouse	349,238	89,010	19,424	418,824
Cumulative Jail	387,217	43,469	11,080	419,606
County Drug Free Community	38,915	42,140	41,498	39,557
Ema Service	1,640	-	-	1,640
E911 (Landlines)	9,477	674,627	630,053	54,051
Extradition Fund	8,061	4,950	10,026	2,985
Firearms Training	5,235	31,524	13,612	23,147
Health Department	7,840	290,582	213,994	84,428
Identification Security Protec	11,156	3,229	-	14,385
Excess Levy	23,562	-	-	23,562
Local Health Maintenance	(6,240)	-	-	(6,240)
Roads & Streets	118,841	755,959	812,380	62,420
County Misdemeanant Fund	66,779	22,571	16,420	72,930
Highway Department	805,672	3,179,632	3,121,476	863,828
Building Department	21,431	53,076	55,420	19,087
Plat Office User Fee Fund	33,250	14,456	11,888	35,818
Rainy Day Fund	1,589,024	123,800	80,021	1,632,803
Reassessment - 2009	95,255	-	-	95,255
Recorder's Perpetuation	25,004	64,815	58,747	31,072
Riverboat Wagering Tax	-	224,890	224,890	-
Sheriff Pension Trust Fund	6,214	13,052	19,266	-
Excess (Surplus) Tax	132,693	53,993	36,853	149,833
Surveyor Corner Perpetuation	32,592	9,145	2,919	38,818
Tax Sale Redemption	(5,990)	60,628	48,756	5,882
Tax Sale Surplus	286,413	-	-	286,413
Moving Beyond Abuse Fss	9	-	9	-
Guardian Ad Litem Users Fees	400	-	400	-
Fam Co Facilitator Project	11,512	11,000	18,446	4,066
Auditor's Ineligible Homestead	-	95,874	31,264	64,610
County Offender Transportation	813	1,125	-	1,938
Hazardous Waste	3,085,863	221,630	761,360	2,546,133
E911 Wireless (State)	5,214	-	5,214	-
Adult Probation User's Fee	525,112	204,072	188,429	540,755
Juvenile Supp Probation	24,680	20,773	37,646	7,807
Circuit Ct Supp Probation	1,565	-	1,565	-
Alternative Disp. Fee Circuit	31,835	12,580	11,858	32,557
DNR Fines	3,002	520	20	3,502
Welfare Trust	193	-	193	-
EMA Hoosier Safety	316	-	316	-
Coroner's Donation Fund	11,726	6,610	10,015	8,321
Capital Recovery Systems	31,673	3,511	7,850	27,334

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

PUTNAM COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll Fund	-	9,959,143	9,959,143	-
Aflac	(1,508)	30,313	31,371	(2,566)
Payroll Withholding - Life	5,646	23,631	30,540	(1,263)
Deferred Compensation	521	11,570	11,570	521
Federal Withholding	447	525,768	483,711	42,504
FICA	2,659	704,408	704,408	2,659
CAGIT Local Withholding Tax	86	85,029	101,416	(16,301)
PERF	(135)	123,675	123,675	(135)
Sheriff's Retirement	-	24,597	24,597	-
State Withholding	191	195,214	188,627	6,778
Wage Garnishment	(824)	80,482	80,450	(792)
Tax Distribution	450	31,756,091	31,756,091	450
County Wheel Tax	1,080	165,802	165,802	1,080
Vehicle Excise Surtax	-	706,569	706,569	-
CVET Distribution	-	144,065	144,065	-
Financial Institution Tax	-	188,710	188,710	-
CEDIT Homestead Credit	321,525	2,312,206	1,713,700	920,031
HEA1001 State Homestead Credit	1,500	-	-	1,500
Homestead Credit Rebate Fund	628	-	628	-
Fines & Forfeitures	9,025	14,453	14,546	8,932
Infraction Judgement	9,172	56,745	97,962	(32,045)
Overweight Vehicles	336	676	1,778	(766)
Deceased Persons Money	165	-	-	165
Sales Disclosure State General	224	3,340	4,896	(1,332)
Mortgage Fee - State	293	3,680	5,518	(1,545)
Child Protection Seat	606	-	606	-
Health Dept. Food Fines	4,893	1,826	2,412	4,307
Inheritance Tax	336,586	534,317	852,569	18,334
Education Plate Fee	75	581	656	-
Innkeepers Tax Collections	11,784	231,696	243,371	109
CAGIT Distribution	-	5,809,378	5,809,378	-
EDIT	207,686	1,454,731	1,518,475	143,942
Public Defender	23,470	15,497	-	38,967
93.563 Prosecutor PCA	1,736	1,992	1,645	2,083
County General ARRA	4,171	-	115	4,056
Prosecutor ARRA	9,275	-	6,317	2,958
Clerk ARRA	6,627	-	-	6,627
93.563 County IV-D Incentive	-	6,374	-	6,374
Prosecutor Title IVD Unapp.	192,256	23,214	108,655	106,815
Clerks Title IVD Unapprop.	48,141	20,151	54,051	14,241
Bail Bond	310	-	310	-
Tax Sale Surplus	173,952	1,279,432	702,698	750,686
Pre Trial Diversion	161,996	171,819	127,433	206,382
Jury Fee	27,333	6,619	685	33,267
Tobacco Master Trust	56,374	11,089	6,932	60,531
E911 Donations	25	55	25	55
Edgelea Bond Project	-	1,657,435	1,635,143	22,292
Treasurer Returned Check Fee	373	150	-	523
Operation Pullover Grant	1,699	-	-	1,699
Vision Insurance	336	14,503	15,108	(269)
Sheriff Insurance Reimbursement	19,030	-	-	19,030
Payroll Withholding - Health Trust	1,550,606	368,537	5,000	1,914,143
Payroll Withholding - Health	5,426	1,696,892	1,767,400	(65,082)
Payroll Withholding - Dental	1,034	45,208	45,488	754
Treasurer's Trust	591,717	519,849	591,717	519,849
Youth Awareness	665	-	665	-
SATP	35,300	98,839	108,024	26,115
Commissioners Sale	109,892	11,057	5,041	115,908
Welfare Reform	5,000	-	5,000	-
Family Preservation	67	-	-	67
Building Department Listing	17,009	3,600	-	20,609
Council Moore Bequest	10,000	-	-	10,000

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

PUTNAM COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Auditor Returned Check Fee	18	-	-	18
Timber Sales	-	230	-	230
Title IVD Unappropriated	51,862	10,938	1,482	61,318
Website Fund	45	-	45	-
Asset Forfeiture Fund	5,345	33,001	32,674	5,672
SWCD Salary Supplement	237	-	237	-
Putnam County Court Bail Bond	68,762	13,074	-	81,836
EOC Bond Fund	267	-	-	267
Sheriff Forfeiture	91,941	292,153	284,493	99,601
Sale of County Home	530,086	-	-	530,086
Airport Capital Imp Fund	120,781	139,264	20,188	239,857
County Law Enforcement	100,596	9,648	2,964	107,280
Health Dept. Illegal Dumping	1,106	-	-	1,106
Health Dept. Preparedness Fund	8,883	23,772	24,003	8,652
Health Dept Vaccine	9,419	20,405	18,784	11,040
Reassessment 2015	137,397	182,907	162,071	158,233
Medicare	12	164,739	164,739	12
Final HEA1001-2007/08 PTRC HSC	-	8	-	8
Elected Official Training Fund	4,663	3,524	740	7,447
Microfilm Support Fund	3,847	-	3,847	-
Victims Assist.	11,936	1,900	13,181	655
Domestic Violence Prosecutor	626	-	626	-
Victims Assistance	(14,213)	24,697	10,484	-
Special Death Benefit Fee	-	495	565	(70)
Sales Disc. State Training	56	835	1,224	(333)
Child Advocacy	300	-	600	(300)
Local Emergency Planning/Lepc	8,431	4,054	20	12,465
Operation Pullover Grant	(13,378)	26,537	13,680	(521)
Economic Warchest (Edit)	112,876	-	12,000	100,876
New Annex Bldg (Edit)	200,000	-	-	200,000
Comprehensive Plan (EDIT)	916	-	916	-
H1N1 GRANT	(8,968)	8,968	-	-
Emergency Management	63	-	63	-
Sheriffs Deputy Grant	1,398	-	1,398	-
Hazmat Tech X3	600	-	600	-
District 7 NFA/ISO Classes	(400)	400	-	-
District 7 Fire Train-Federal	450	-	450	-
EMA Flashover Training	1	-	1	-
Title III Federal Government	40,311	-	-	40,311
Aviation Grant	19,546	218,058	237,286	318
05SHSP	425	-	425	-
CASA Foster Futures Grant	-	3,286	3,286	-
Victims Assistance Grant	-	3,800	24,922	(21,122)
Ema Sirens Project	2,680	5	-	2,685
Hazmat Technical Rescue	(1,806)	1,806	-	-
JAIBG Program	-	4,500	4,500	-
Stop Women's Abuse Team	-	19,083	19,083	-
LEPC/HMEP GRANT	-	800	-	800
Putnam County CTP Grant	12,663	22,069	25,839	8,893
Tobacco Settlement Grant	139,096	33,139	32,411	139,824
IDHS 2004 LAPTOP GRANT	62	-	62	-
District 7 Fire Training	(43,750)	89,456	72,198	(26,492)
EMA 2004 GRANT	1	-	1	-
EMA Cert Grant	448	-	448	-
Criminal Justice Grant	136	-	136	-
Putnam County Comm Corr Grant	(13,910)	126,481	113,212	(641)
STOP Grant	(14,825)	7,174	28,892	(36,543)
HAVA Grant	1,566	-	-	1,566
Totals	\$ 20,024,131	\$ 85,854,663	\$ 85,334,050	\$ 20,544,744

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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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 money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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, 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 (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of several years of posting errors and five grant funds that were not reimbursed for expenditures at December 31, 2013.

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2013, a change has been made to the beginning balance of the financial statement. The Sheriff Pension Retirement fund listed as having a balance of \$6,088 at December 31, 2012, in error will not be included as a fund in 2013.

Note 9. Holding Corporation

The County has entered into a capital lease with the Putnam County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$458,350.

Note 10. Putnam County Airport

On October 15, 2013, the Putnam County Council passed a resolution allowing the Putnam County Airport to separate from the County and become the Putnam County Airport Authority. The new Airport Authority will be a related party of the County. The County Council will appoint all five members of the Board.

SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	Inmate Trust Fund	Clerk's Trust Account	Sheriff Commissary	General Fund	Sheriff's Accident Report	Aviation	Bidder Receipts
Cash and investments - beginning	\$ 16,363	\$ 404,379	\$ 39,246	\$ 1,821,174	\$ 9,052	\$ 33,891	\$ 4,843
Receipts:							
Taxes	-	-	-	4,456,250	1,881	60,957	-
Licenses and permits	-	-	-	51,318	-	-	-
Intergovernmental	-	-	-	578,506	-	3,201	-
Charges for services	-	-	-	491,316	355	29,646	-
Fines and forfeits	-	-	-	161,504	-	-	-
Other receipts	232,685	2,985,698	141,305	1,406,046	-	36,396	-
Total receipts	<u>232,685</u>	<u>2,985,698</u>	<u>141,305</u>	<u>7,144,940</u>	<u>2,236</u>	<u>130,200</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	3,650,414	-	46,750	-
Supplies	-	-	-	285,033	-	-	-
Other services and charges	-	-	-	3,169,766	-	42,646	-
Debt service - principal and interest	-	-	-	-	-	23,897	-
Capital outlay	-	-	-	150,594	-	-	-
Other disbursements	229,203	3,053,491	146,452	1,393,254	-	52,200	4,843
Total disbursements	<u>229,203</u>	<u>3,053,491</u>	<u>146,452</u>	<u>8,649,061</u>	<u>-</u>	<u>165,493</u>	<u>4,843</u>
Excess (deficiency) of receipts over disbursements	<u>3,482</u>	<u>(67,793)</u>	<u>(5,147)</u>	<u>(1,504,121)</u>	<u>2,236</u>	<u>(35,293)</u>	<u>(4,843)</u>
Cash and investments - ending	<u>\$ 19,845</u>	<u>\$ 336,586</u>	<u>\$ 34,099</u>	<u>\$ 317,053</u>	<u>\$ 11,288</u>	<u>\$ (1,402)</u>	<u>\$ -</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CAGIT County Certified Shares	County Share Edit	Child Advocacy	City/Town Court Costs	Clerk's Record Perpetuation	Putnam County Home Detention	Congressional School Interest
Cash and investments - beginning	\$ -	\$ (47,929)	\$ -	\$ 53,510	\$ 4,538	\$ 179,593	\$ 13,005
Receipts:							
Taxes	2,080,920	-	300	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	500	-
Charges for services	-	-	-	-	99	-	-
Fines and forfeits	-	-	-	12,172	-	-	-
Other receipts	1,189,875	953,646	-	-	16,184	314,970	-
Total receipts	3,270,795	953,646	300	12,172	16,283	315,470	-
Disbursements:							
Personal services	560,796	-	-	-	-	119,511	-
Supplies	27,211	-	-	-	-	12,294	-
Other services and charges	557,230	902,235	-	60,944	6,532	148,372	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	21,986	-
Other disbursements	1,014,625	-	-	-	-	2,670	-
Total disbursements	2,159,862	902,235	-	60,944	6,532	304,833	-
Excess (deficiency) of receipts over disbursements	1,110,933	51,411	300	(48,772)	9,751	10,637	-
Cash and investments - ending	\$ 1,110,933	\$ 3,482	\$ 300	\$ 4,738	\$ 14,289	\$ 190,230	\$ 13,005

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Congressional School Principal	Dog Fund	D.O.C.	Sales Disclosure - Assessing	Covered Bridge	Cumulative Bridge	Cumulative Courthouse
Cash and investments - beginning	\$ 25,024	\$ 3,342	\$ 7,461	\$ 4,688	\$ 100,697	\$ 4,028,527	\$ 349,238
Receipts:							
Taxes	-	-	-	-	-	839,910	79,021
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	597,883	8,238
Charges for services	-	-	-	4,175	16,650	2,771	1,489
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	47	-	245,224	-	177	16,639	262
Total receipts	47	-	245,224	4,175	16,827	1,457,203	89,010
Disbursements:							
Personal services	-	-	225,251	62	-	-	-
Supplies	-	-	-	-	-	4,215	-
Other services and charges	-	3,342	-	4,881	11,214	228,835	19,424
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,176,819	-
Other disbursements	-	-	3,691	15	-	-	-
Total disbursements	-	3,342	228,942	4,958	11,214	1,409,869	19,424
Excess (deficiency) of receipts over disbursements	47	(3,342)	16,282	(783)	5,613	47,334	69,586
Cash and investments - ending	\$ 25,071	\$ -	\$ 23,743	\$ 3,905	\$ 106,310	\$ 4,075,861	\$ 418,824

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Cumulative Jail	County Drug Free Community	Ema Service	E911 (Landlines)	Extradition Fund	Firearms Training	Health Department
Cash and investments - beginning	\$ 387,217	\$ 38,915	\$ 1,640	\$ 9,477	\$ 8,061	\$ 5,235	\$ 7,840
Receipts:							
Taxes	38,683	-	-	5,239	2,995	23,139	216,652
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,038	-	-	49,688	-	-	22,433
Charges for services	-	-	-	524,146	-	8,385	51,497
Fines and forfeits	-	42,140	-	-	-	-	-
Other receipts	748	-	-	95,554	1,955	-	-
Total receipts	43,469	42,140	-	674,627	4,950	31,524	290,582
Disbursements:							
Personal services	-	-	-	108,594	-	-	170,092
Supplies	-	-	-	-	-	-	4,746
Other services and charges	11,080	41,498	-	516,603	10,026	13,612	36,981
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,856	-	-	2,175
Total disbursements	11,080	41,498	-	630,053	10,026	13,612	213,994
Excess (deficiency) of receipts over disbursements	32,389	642	-	44,574	(5,076)	17,912	76,588
Cash and investments - ending	\$ 419,606	\$ 39,557	\$ 1,640	\$ 54,051	\$ 2,985	\$ 23,147	\$ 84,428

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Identification Security Protec	Excess Levy	Local Health Maintenance	Roads & Streets	County Misdemeanant Fund	Highway Department	Building Department
Cash and investments - beginning	\$ 11,156	\$ 23,562	\$ (6,240)	\$ 118,841	\$ 66,779	\$ 805,672	\$ 21,431
Receipts:							
Taxes	2,338	-	-	153,314	-	2,034,433	-
Licenses and permits	-	-	-	-	-	-	52,576
Intergovernmental	-	-	-	-	-	674,655	-
Charges for services	891	-	-	359,123	22,571	177,498	500
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	243,522	-	293,046	-
Total receipts	<u>3,229</u>	<u>-</u>	<u>-</u>	<u>755,959</u>	<u>22,571</u>	<u>3,179,632</u>	<u>53,076</u>
Disbursements:							
Personal services	-	-	-	-	600	627,331	-
Supplies	-	-	-	265,206	-	925,687	1,574
Other services and charges	-	-	-	501,762	15,680	1,412,564	53,159
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	45,412	-	143,314	-
Other disbursements	-	-	-	-	140	12,580	687
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>812,380</u>	<u>16,420</u>	<u>3,121,476</u>	<u>55,420</u>
Excess (deficiency) of receipts over disbursements	<u>3,229</u>	<u>-</u>	<u>-</u>	<u>(56,421)</u>	<u>6,151</u>	<u>58,156</u>	<u>(2,344)</u>
Cash and investments - ending	<u>\$ 14,385</u>	<u>\$ 23,562</u>	<u>\$ (6,240)</u>	<u>\$ 62,420</u>	<u>\$ 72,930</u>	<u>\$ 863,828</u>	<u>\$ 19,087</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Plat Office User Fee Fund	Rainy Day Fund	Reassessment - 2009	Recorder's Perpetuation	Riverboat Wagering Tax	Sheriff Pension Trust Fund	Excess (Surplus) Tax
Cash and investments - beginning	\$ 33,250	\$ 1,589,024	\$ 95,255	\$ 25,004	\$ -	\$ 6,214	\$ 132,693
Receipts:							
Taxes	-	-	-	41,715	-	12,103	63
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	13,670	-	-	23,100	224,890	-	-
Fines and forfeits	-	-	-	-	-	949	-
Other receipts	786	123,800	-	-	-	-	53,930
Total receipts	14,456	123,800	-	64,815	224,890	13,052	53,993
Disbursements:							
Personal services	-	-	-	20,095	-	-	-
Supplies	685	-	-	1,656	-	-	-
Other services and charges	11,203	80,021	-	36,734	224,890	19,266	36,853
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	262	-	-	-
Total disbursements	11,888	80,021	-	58,747	224,890	19,266	36,853
Excess (deficiency) of receipts over disbursements	2,568	43,779	-	6,068	-	(6,214)	17,140
Cash and investments - ending	\$ 35,818	\$ 1,632,803	\$ 95,255	\$ 31,072	\$ -	\$ -	\$ 149,833

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Moving Beyond Abuse Fss	Guardian Ad Litem Users Fees	Fam Co Facilitator Project	Auditor's Ineligible Homestead
Cash and investments - beginning	\$ 32,592	\$ (5,990)	\$ 286,413	\$ 9	\$ 400	\$ 11,512	\$ -
Receipts:							
Taxes	6,260	-	-	-	-	5,500	67,236
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,885	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	60,628	-	-	-	5,500	28,638
Total receipts	<u>9,145</u>	<u>60,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>	<u>95,874</u>
Disbursements:							
Personal services	688	-	-	-	-	18,198	-
Supplies	800	-	-	-	-	-	-
Other services and charges	1,360	48,756	-	9	400	-	31,264
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	62	-	-	-	-	-	-
Other disbursements	9	-	-	-	-	248	-
Total disbursements	<u>2,919</u>	<u>48,756</u>	<u>-</u>	<u>9</u>	<u>400</u>	<u>18,446</u>	<u>31,264</u>
Excess (deficiency) of receipts over disbursements	<u>6,226</u>	<u>11,872</u>	<u>-</u>	<u>(9)</u>	<u>(400)</u>	<u>(7,446)</u>	<u>64,610</u>
Cash and investments - ending	<u>\$ 38,818</u>	<u>\$ 5,882</u>	<u>\$ 286,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,066</u>	<u>\$ 64,610</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County Offender Transportation	Hazardous Waste	E911 Wireless (State)	Adult Probation User's Fee	Juvenile Supp Probation	Circuit Ct Supp Probation	Alternative Disp. Fee Circuit
Cash and investments - beginning	\$ 813	\$ 3,085,863	\$ 5,214	\$ 525,112	\$ 24,680	\$ 1,565	\$ 31,835
Receipts:							
Taxes	-	221,254	-	-	1,565	-	100
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	200,677	7,525	-	-
Other receipts	1,125	376	-	3,395	11,683	-	12,480
Total receipts	1,125	221,630	-	204,072	20,773	-	12,580
Disbursements:							
Personal services	-	-	-	163,077	27,382	-	-
Supplies	-	-	-	4,090	2,099	-	250
Other services and charges	-	295,910	5,214	16,080	5,382	1,565	11,608
Debt service - principal and interest	-	292,325	-	-	-	-	-
Capital outlay	-	173,125	-	3,224	2,500	-	-
Other disbursements	-	-	-	1,958	283	-	-
Total disbursements	-	761,360	5,214	188,429	37,646	1,565	11,858
Excess (deficiency) of receipts over disbursements	1,125	(539,730)	(5,214)	15,643	(16,873)	(1,565)	722
Cash and investments - ending	\$ 1,938	\$ 2,546,133	\$ -	\$ 540,755	\$ 7,807	\$ -	\$ 32,557

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DNR Fines	Welfare Trust	EMA Hoosier Safety	Coroner's Donation Fund	Capital Recovery Systems	Payroll Fund	Aflac
Cash and investments - beginning	\$ 3,002	\$ 193	\$ 316	\$ 11,726	\$ 31,673	\$ -	\$ (1,508)
Receipts:							
Taxes	-	-	-	-	3,439	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	300	-	-	-
Fines and forfeits	520	-	-	-	72	-	-
Other receipts	-	-	-	6,310	-	9,959,143	30,313
Total receipts	<u>520</u>	<u>-</u>	<u>-</u>	<u>6,610</u>	<u>3,511</u>	<u>9,959,143</u>	<u>30,313</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	20	-	316	10,015	7,850	6,001,990	31,371
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	193	-	-	-	3,957,153	-
Total disbursements	<u>20</u>	<u>193</u>	<u>316</u>	<u>10,015</u>	<u>7,850</u>	<u>9,959,143</u>	<u>31,371</u>
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>(193)</u>	<u>(316)</u>	<u>(3,405)</u>	<u>(4,339)</u>	<u>-</u>	<u>(1,058)</u>
Cash and investments - ending	<u>\$ 3,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,321</u>	<u>\$ 27,334</u>	<u>\$ -</u>	<u>\$ (2,566)</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholding - Life	Deferred Compensation	Federal Withholding	FICA	CAGIT Local Withholding Tax	PERF	Sheriff's Retirement
Cash and investments - beginning	\$ 5,646	\$ 521	\$ 447	\$ 2,659	\$ 86	\$ (135)	\$ -
Receipts:							
Taxes	-	-	43	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,631	11,570	525,725	704,408	85,029	123,675	24,597
Total receipts	<u>23,631</u>	<u>11,570</u>	<u>525,768</u>	<u>704,408</u>	<u>85,029</u>	<u>123,675</u>	<u>24,597</u>
Disbursements:							
Personal services	30,540	11,570	-	365,254	-	123,675	24,597
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	339,154	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	483,711	-	101,416	-	-
Total disbursements	<u>30,540</u>	<u>11,570</u>	<u>483,711</u>	<u>704,408</u>	<u>101,416</u>	<u>123,675</u>	<u>24,597</u>
Excess (deficiency) of receipts over disbursements	<u>(6,909)</u>	<u>-</u>	<u>42,057</u>	<u>-</u>	<u>(16,387)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,263)</u>	<u>\$ 521</u>	<u>\$ 42,504</u>	<u>\$ 2,659</u>	<u>\$ (16,301)</u>	<u>\$ (135)</u>	<u>\$ -</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	State Withholding	Wage Garnishment	Tax Distribution	County Wheel Tax	Vehicle Excise Surtax	CVET Distribution	Financial Institution Tax
Cash and investments - beginning	\$ 191	\$ (824)	\$ 450	\$ 1,080	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	165	4,540,450	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	72,041	76,480
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	195,214	80,317	27,215,641	165,802	706,569	72,024	112,230
Total receipts	<u>195,214</u>	<u>80,482</u>	<u>31,756,091</u>	<u>165,802</u>	<u>706,569</u>	<u>144,065</u>	<u>188,710</u>
Disbursements:							
Personal services	-	56,715	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	165	31,756,091	165,802	706,569	144,065	188,710
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	188,627	23,570	-	-	-	-	-
Total disbursements	<u>188,627</u>	<u>80,450</u>	<u>31,756,091</u>	<u>165,802</u>	<u>706,569</u>	<u>144,065</u>	<u>188,710</u>
Excess (deficiency) of receipts over disbursements	<u>6,587</u>	<u>32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,778</u>	<u>\$ (792)</u>	<u>\$ 450</u>	<u>\$ 1,080</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, 2013
 (Continued)

	CEDIT Homestead Credit	HEA1001 State Homestead Credit	Homestead Credit Rebate Fund	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles	Deceased Persons Money
Cash and investments - beginning	\$ 321,525	\$ 1,500	\$ 628	\$ 9,025	\$ 9,172	\$ 336	\$ 165
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,333,503	-	-	-	-	-	-
Fines and forfeits	-	-	-	14,453	56,745	676	-
Other receipts	978,703	-	-	-	-	-	-
Total receipts	<u>2,312,206</u>	<u>-</u>	<u>-</u>	<u>14,453</u>	<u>56,745</u>	<u>676</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,713,700	-	628	14,546	97,962	1,778	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,713,700</u>	<u>-</u>	<u>628</u>	<u>14,546</u>	<u>97,962</u>	<u>1,778</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>598,506</u>	<u>-</u>	<u>(628)</u>	<u>(93)</u>	<u>(41,217)</u>	<u>(1,102)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 920,031</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 8,932</u>	<u>\$ (32,045)</u>	<u>\$ (766)</u>	<u>\$ 165</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sales Disclosure State General	Mortgage Fee - State	Child Protection Seat	Health Dept. Food Fines	Inheritance Tax	Education Plate Fee	Innkeepers Tax Collections
Cash and investments - beginning	\$ 224	\$ 293	\$ 606	\$ 4,893	\$ 336,586	\$ 75	\$ 11,784
Receipts:							
Taxes	-	2,157	-	1,587	-	394	226,641
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	3,340	1,523	-	88	-	131	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	151	534,317	56	5,055
Total receipts	<u>3,340</u>	<u>3,680</u>	<u>-</u>	<u>1,826</u>	<u>534,317</u>	<u>581</u>	<u>231,696</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,896	5,518	606	2,412	852,569	656	243,371
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,896</u>	<u>5,518</u>	<u>606</u>	<u>2,412</u>	<u>852,569</u>	<u>656</u>	<u>243,371</u>
Excess (deficiency) of receipts over disbursements	<u>(1,556)</u>	<u>(1,838)</u>	<u>(606)</u>	<u>(586)</u>	<u>(318,252)</u>	<u>(75)</u>	<u>(11,675)</u>
Cash and investments - ending	<u>\$ (1,332)</u>	<u>\$ (1,545)</u>	<u>\$ -</u>	<u>\$ 4,307</u>	<u>\$ 18,334</u>	<u>\$ -</u>	<u>\$ 109</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CAGIT Distribution	EDIT	Public Defender	93.563 Prosecutor PCA	County General ARRA	Prosecutor ARRA	Clerk ARRA
Cash and investments - beginning	\$ -	\$ 207,686	\$ 23,470	\$ 1,736	\$ 4,171	\$ 9,275	\$ 6,627
Receipts:							
Taxes	-	-	-	947	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,325,263	1,333,503	-	1,045	-	-	-
Fines and forfeits	-	-	15,497	-	-	-	-
Other receipts	484,115	121,228	-	-	-	-	-
Total receipts	<u>5,809,378</u>	<u>1,454,731</u>	<u>15,497</u>	<u>1,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,809,378	1,518,475	-	1,645	115	6,317	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>5,809,378</u>	<u>1,518,475</u>	<u>-</u>	<u>1,645</u>	<u>115</u>	<u>6,317</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(63,744)</u>	<u>15,497</u>	<u>347</u>	<u>(115)</u>	<u>(6,317)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 143,942</u>	<u>\$ 38,967</u>	<u>\$ 2,083</u>	<u>\$ 4,056</u>	<u>\$ 2,958</u>	<u>\$ 6,627</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 County IV-D Incentive	Prosecutor Title IVD Unapp.	Clerks Title IVD Unapprop.	Bail Bond	Tax Sale Surplus	Pre Trial Diversion	Jury Fee
Cash and investments - beginning	\$ -	\$ 192,256	\$ 48,141	\$ 310	\$ 173,952	\$ 161,996	\$ 27,333
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,187	4,795	3,187	-	-	-	-
Charges for services	3,187	18,419	16,964	-	-	-	-
Fines and forfeits	-	-	-	-	-	171,205	6,619
Other receipts	-	-	-	-	1,279,432	614	-
Total receipts	<u>6,374</u>	<u>23,214</u>	<u>20,151</u>	<u>-</u>	<u>1,279,432</u>	<u>171,819</u>	<u>6,619</u>
Disbursements:							
Personal services	-	43,402	1,823	-	-	67,722	-
Supplies	-	-	-	-	-	6,870	-
Other services and charges	-	64,621	51,802	-	-	5,030	685
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	632	426	310	702,698	47,811	-
Total disbursements	<u>-</u>	<u>108,655</u>	<u>54,051</u>	<u>310</u>	<u>702,698</u>	<u>127,433</u>	<u>685</u>
Excess (deficiency) of receipts over disbursements	<u>6,374</u>	<u>(85,441)</u>	<u>(33,900)</u>	<u>(310)</u>	<u>576,734</u>	<u>44,386</u>	<u>5,934</u>
Cash and investments - ending	<u>\$ 6,374</u>	<u>\$ 106,815</u>	<u>\$ 14,241</u>	<u>\$ -</u>	<u>\$ 750,686</u>	<u>\$ 206,382</u>	<u>\$ 33,267</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tobacco Master Trust	E911 Donations	Edgelea Bond Project	Treasurer Returned Check Fee	Operation Pullover Grant	Vision Insurance	Sheriff Insurance Reimbursement
Cash and investments - beginning	\$ 56,374	\$ 25	\$ -	\$ 373	\$ 1,699	\$ 336	\$ 19,030
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,089	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	150	-	-	-
Other receipts	-	55	1,657,435	-	-	14,503	-
Total receipts	<u>11,089</u>	<u>55</u>	<u>1,657,435</u>	<u>150</u>	<u>-</u>	<u>14,503</u>	<u>-</u>
Disbursements:							
Personal services	6,932	-	-	-	-	15,108	-
Supplies	-	25	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	1,635,143	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,932</u>	<u>25</u>	<u>1,635,143</u>	<u>-</u>	<u>-</u>	<u>15,108</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,157</u>	<u>30</u>	<u>22,292</u>	<u>150</u>	<u>-</u>	<u>(605)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 60,531</u>	<u>\$ 55</u>	<u>\$ 22,292</u>	<u>\$ 523</u>	<u>\$ 1,699</u>	<u>\$ (269)</u>	<u>\$ 19,030</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholding - Health Trust	Payroll Withholding - Health	Payroll Withholding - Dental	Treasurer's Trust	Youth Awareness	SATP	Commissioners Sale
Cash and investments - beginning	\$ 1,550,606	\$ 5,426	\$ 1,034	\$ 591,717	\$ 665	\$ 35,300	\$ 109,892
Receipts:							
Taxes	-	-	-	-	-	807	913
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,500	-
Charges for services	-	-	-	-	-	90,732	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	368,537	1,696,892	45,208	519,849	-	4,800	10,144
Total receipts	368,537	1,696,892	45,208	519,849	-	98,839	11,057
Disbursements:							
Personal services	5,000	1,767,400	45,488	-	-	90,270	-
Supplies	-	-	-	-	-	1,728	-
Other services and charges	-	-	-	-	665	8,307	5,041
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,605	-
Other disbursements	-	-	-	591,717	-	5,114	-
Total disbursements	5,000	1,767,400	45,488	591,717	665	108,024	5,041
Excess (deficiency) of receipts over disbursements	363,537	(70,508)	(280)	(71,868)	(665)	(9,185)	6,016
Cash and investments - ending	\$ 1,914,143	\$ (65,082)	\$ 754	\$ 519,849	\$ -	\$ 26,115	\$ 115,908

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Welfare Reform	Family Preservation	Building Department Listing	Council Moore Bequest	Auditor Returned Check Fee	Timber Sales	Title IVD Unappropriated
Cash and investments - beginning	\$ 5,000	\$ 67	\$ 17,009	\$ 10,000	\$ 18	\$ -	\$ 51,862
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	3,600	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	230	10,938
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	3,600	-	-	230	10,938
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,000	-	-	-	-	-	1,482
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,000	-	-	-	-	-	1,482
Excess (deficiency) of receipts over disbursements	(5,000)	-	3,600	-	-	230	9,456
Cash and investments - ending	\$ -	\$ 67	\$ 20,609	\$ 10,000	\$ 18	\$ 230	\$ 61,318

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Website Fund	Asset Forfeiture Fund	SWCD Salary Supplement	Putnam County Court Bail Bond	EOC Bond Fund	Sheriff Forfeiture	Sale of County Home
Cash and investments - beginning	\$ 45	\$ 5,345	\$ 237	\$ 68,762	\$ 267	\$ 91,941	\$ 530,086
Receipts:							
Taxes	-	-	-	12,204	-	110,874	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	31,534	-	-	-	181,279	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	870	-	-	-
Other receipts	-	1,467	-	-	-	-	-
Total receipts	-	33,001	-	13,074	-	292,153	-
Disbursements:							
Personal services	-	-	-	-	-	931	-
Supplies	-	-	-	-	-	-	-
Other services and charges	45	32,674	237	-	-	283,344	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	218	-
Total disbursements	45	32,674	237	-	-	284,493	-
Excess (deficiency) of receipts over disbursements	(45)	327	(237)	13,074	-	7,660	-
Cash and investments - ending	\$ -	\$ 5,672	\$ -	\$ 81,836	\$ 267	\$ 99,601	\$ 530,086

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Airport Capital Imp Fund	County Law Enforcement	Health Dept. Illegal Dumping	Health Dept. Preparedness Fund	Health Dept Vaccine	Reassessment 2015	Medicare
Cash and investments - beginning	\$ 120,781	\$ 100,596	\$ 1,106	\$ 8,883	\$ 9,419	\$ 137,397	\$ 12
Receipts:							
Taxes	107,737	-	-	16,169	11,041	165,597	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	924	-	17,265	-
Charges for services	-	-	-	6,679	5,068	7	-
Fines and forfeits	-	9,648	-	-	-	-	-
Other receipts	31,527	-	-	-	4,296	38	164,739
Total receipts	<u>139,264</u>	<u>9,648</u>	<u>-</u>	<u>23,772</u>	<u>20,405</u>	<u>182,907</u>	<u>164,739</u>
Disbursements:							
Personal services	-	-	-	470	18,784	84,874	-
Supplies	-	-	-	-	-	8,370	-
Other services and charges	20,188	-	-	23,423	-	53,685	82,371
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	14,583	-
Other disbursements	-	2,964	-	110	-	559	82,368
Total disbursements	<u>20,188</u>	<u>2,964</u>	<u>-</u>	<u>24,003</u>	<u>18,784</u>	<u>162,071</u>	<u>164,739</u>
Excess (deficiency) of receipts over disbursements	<u>119,076</u>	<u>6,684</u>	<u>-</u>	<u>(231)</u>	<u>1,621</u>	<u>20,836</u>	<u>-</u>
Cash and investments - ending	<u>\$ 239,857</u>	<u>\$ 107,280</u>	<u>\$ 1,106</u>	<u>\$ 8,652</u>	<u>\$ 11,040</u>	<u>\$ 158,233</u>	<u>\$ 12</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Final HEA1001-2007/08 PTRC HSC	Elected Official Training Fund	Microfilm Support Fund	Victims Assist.	Domestic Violence Prosecutor	Victims Assistance	Special Death Benefit Fee
Cash and investments - beginning	\$ -	\$ 4,663	\$ 3,847	\$ 11,936	\$ 626	\$ (14,213)	\$ -
Receipts:							
Taxes	-	2,633	-	1,900	-	-	400
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	15,198	-
Charges for services	-	891	-	-	-	7,599	-
Fines and forfeits	-	-	-	-	-	-	95
Other receipts	8	-	-	-	-	1,900	-
Total receipts	<u>8</u>	<u>3,524</u>	<u>-</u>	<u>1,900</u>	<u>-</u>	<u>24,697</u>	<u>495</u>
Disbursements:							
Personal services	-	-	-	1,733	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	740	3,847	-	626	10,484	565
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	11,448	-	-	-
Total disbursements	<u>-</u>	<u>740</u>	<u>3,847</u>	<u>13,181</u>	<u>626</u>	<u>10,484</u>	<u>565</u>
Excess (deficiency) of receipts over disbursements	<u>8</u>	<u>2,784</u>	<u>(3,847)</u>	<u>(11,281)</u>	<u>(626)</u>	<u>14,213</u>	<u>(70)</u>
Cash and investments - ending	<u>\$ 8</u>	<u>\$ 7,447</u>	<u>\$ -</u>	<u>\$ 655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (70)</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sales Disc. State Training	Child Advocacy	Local Emergency Planning/Lepc	Operation Pullover Grant	Economic Warchest (Edit)	New Annex Bldg (Edit)	Comprehensive Plan (EDIT)
Cash and investments - beginning	\$ 56	\$ 300	\$ 8,431	\$ (13,378)	\$ 112,876	\$ 200,000	\$ 916
Receipts:							
Taxes	-	-	4,054	26,537	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	835	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	835	-	4,054	26,537	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	20	-	-	-	-
Other services and charges	1,224	600	-	13,680	12,000	-	916
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,224	600	20	13,680	12,000	-	916
Excess (deficiency) of receipts over disbursements	(389)	(600)	4,034	12,857	(12,000)	-	(916)
Cash and investments - ending	\$ (333)	\$ (300)	\$ 12,465	\$ (521)	\$ 100,876	\$ 200,000	\$ -

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	H1N1 GRANT	Emergency Management	Sheriffs Deputy Grant	Hazmat Tech X3	District 7 NFA/ISO Classes	District 7 Fire Train-Federal	EMA Flashover Training
Cash and investments - beginning	\$ (8,968)	\$ 63	\$ 1,398	\$ 600	\$ (400)	\$ 450	\$ 1
Receipts:							
Taxes	8,968	-	-	-	400	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,968</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	63	1,398	600	-	450	1
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>63</u>	<u>1,398</u>	<u>600</u>	<u>-</u>	<u>450</u>	<u>1</u>
Excess (deficiency) of receipts over disbursements	<u>8,968</u>	<u>(63)</u>	<u>(1,398)</u>	<u>(600)</u>	<u>400</u>	<u>(450)</u>	<u>(1)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2013
 (Continued)

	Title III Federal Government	Aviation Grant	05SHSP	CASA Foster Futures Grant	Victims Assistance Grant	Ema Sirens Project	Hazmat Technical Rescue
Cash and investments - beginning	\$ 40,311	\$ 19,546	\$ 425	\$ -	\$ -	\$ 2,680	\$ (1,806)
Receipts:							
Taxes	-	189,348	-	3,286	3,800	-	1,806
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	22,715	-	-	-	-	-
Charges for services	-	2,222	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,773	-	-	-	5	-
Total receipts	-	218,058	-	3,286	3,800	5	1,806
Disbursements:							
Personal services	-	-	-	-	3,276	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	237,286	425	3,286	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	21,646	-	-
Total disbursements	-	237,286	425	3,286	24,922	-	-
Excess (deficiency) of receipts over disbursements	-	(19,228)	(425)	-	(21,122)	5	1,806
Cash and investments - ending	\$ 40,311	\$ 318	\$ -	\$ -	\$ (21,122)	\$ 2,685	\$ -

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	JAIBG Program	Stop Women's Abuse Team	LEPC/HMEP GRANT	Putnam County CTP Grant	Tobacco Settlement Grant	IDHS 2004 LAPTOP GRANT	District 7 Fire Training
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 12,663	\$ 139,096	\$ 62	\$ (43,750)
Receipts:							
Taxes	-	6,566	800	15,449	-	-	16,226
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,330	-	-	73,230
Charges for services	4,500	12,517	-	2,290	33,139	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,500</u>	<u>19,083</u>	<u>800</u>	<u>22,069</u>	<u>33,139</u>	<u>-</u>	<u>89,456</u>
Disbursements:							
Personal services	-	-	-	8,557	508	-	48
Supplies	-	-	-	2,020	-	-	-
Other services and charges	4,500	19,083	-	15,262	4,700	62	72,139
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	27,203	-	11
Total disbursements	<u>4,500</u>	<u>19,083</u>	<u>-</u>	<u>25,839</u>	<u>32,411</u>	<u>62</u>	<u>72,198</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>800</u>	<u>(3,770)</u>	<u>728</u>	<u>(62)</u>	<u>17,258</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800</u>	<u>\$ 8,893</u>	<u>\$ 139,824</u>	<u>\$ -</u>	<u>\$ (26,492)</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EMA 2004 GRANT	EMA Cert Grant	Criminal Justice Grant	Putnam County Comm Corr Grant	STOP Grant	HAVA Grant	Totals
Cash and investments - beginning	\$ 1	\$ 448	\$ 136	\$ (13,910)	\$ (14,825)	\$ 1,566	\$ 20,024,131
Receipts:							
Taxes	-	-	-	15,807	2,939	-	15,853,912
Licenses and permits	-	-	-	-	-	-	107,494
Intergovernmental	-	-	-	71,156	4,235	-	2,385,766
Charges for services	-	-	-	39,518	-	-	10,358,609
Fines and forfeits	-	-	-	-	-	-	701,517
Other receipts	-	-	-	-	-	-	56,447,365
Total receipts	-	-	-	126,481	7,174	-	85,854,663
Disbursements:							
Personal services	-	-	-	113,212	28,540	-	8,655,270
Supplies	-	-	-	-	-	-	1,554,579
Other services and charges	1	448	136	-	-	-	59,264,713
Debt service - principal and interest	-	-	-	-	-	-	1,951,365
Capital outlay	-	-	-	-	-	-	1,734,224
Other disbursements	-	-	-	-	352	-	12,173,899
Total disbursements	1	448	136	113,212	28,892	-	85,334,050
Excess (deficiency) of receipts over disbursements	(1)	(448)	(136)	13,269	(21,718)	-	520,613
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (641)	\$ (36,543)	\$ 1,566	\$ 20,544,744

PUTNAM COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 691,201</u>	<u>\$ 98,176</u>

PUTNAM COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	E-911 Facility	\$ 1,335,000	\$ 229,266
Capital lease	Putnam County Jail Building Corporation	1,890,000	456,725
Revenue bonds	Edgelea Project	1,625,000	88,972
Notes and loans payable	Aviation 2007	30,321	16,107
Notes and loans payable	Sheriff Vehicles 2013	88,750	31,060
Notes and loans payable	Highway Trucks 2012	150,622	52,992
Capital lease	Highway Graders	683,204	41,897
Capital lease	Highway Excavator	164,990	27,500
Notes and loans payable	Highway Trucks 2011	55,688	57,276
Notes and loans payable	Highway Tractor	13,013	13,449
Notes and loans payable	Sheriff Vehicles 2011	68,243	35,419
Notes and loans payable	Sheriff Vehicles 2012	24,363	24,972
	Total governmental activities	<u>6,129,194</u>	<u>1,075,635</u>
Totals		<u>\$ 6,129,194</u>	<u>\$ 1,075,635</u>

PUTNAM COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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	\$ 856,800
Buildings	5,618,400
Machinery, equipment, and vehicles	<u>4,171,159</u>
Total governmental activities	<u>10,646,359</u>
Total capital assets	<u>\$ 10,646,359</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF PUTNAM COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Putnam County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-003, 2013-005, and 2013-006. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-003 and 2013-004 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

August 26, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

PUTNAM COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs			
Walnut Creek Firetruck Grant		14.228	B-11-DC-18-001	\$ 150,000
Total - CDBG - State-Administered CDBG Cluster				150,000
Total - Department of Housing and Urban Development				150,000
<u>Department of Justice</u>				
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute			
JAIBG Program		16.523	2010-JB-FX-0086	4,500
Crime Victim Assistance	Indiana Criminal Justice Institute			
Victim Assistance		16.575	2012-VA-GX-0017	30,395
ARRA - Violence Against Women Formula Grants	Indiana Criminal Justice Institute			
STOP Grant		16.588	2012-WF-AX-0035	21,024
Equitable Sharing Program	Direct Award			
Prosecutor Forfeiture		16.922	Prosecuting Attorney	32,014
Sheriff Forfeiture		16.922	Sheriff Forfeiture	284,492
Total - Equitable Sharing Program				316,506
Total - Department of Justice				372,425
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation			
Highway Grants		20.205	FY 2013	623,234
Total - Highway Planning and Construction Cluster				623,234
Airport Improvement Program	Direct Award			
Aviation Grant		20.106	AIP-12	13,109
Airport Improvement Program		20.106	AIP-13	71,097
Airport Improvement Grant		20.106	AIP-14	125,404
Total - Airport Improvement Program				209,610
Total - Department of Transportation				832,844

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

PUTNAM COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Child Services			
Health Maintenance		93.074	BPRS 166-71	3,853
Emergency Preparedness		93.074	BRPS 166-70	<u>19,919</u>
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>23,772</u>
Child Support Enforcement	Indiana Department of Child Services			
Clerk Expenditures		93.563	Clerk Expenditures	54,064
Clerk IV-D Incentive		93.563	Clerk IV-D Incentive	54,051
Indirect Cost		93.563	Indirect Cost	59,647
PCA Fees		93.563	PCA Fees	2,168
Prosecutor Expenditures		93.563	Prosecutor Expenditures	175,088
Prosecutor IV-D Incentive		93.563	Prosecutor IV-D Incentive	114,972
Title IV-D Incentive		93.563	Title IV-D Incentive	<u>1,597</u>
Total - Child Support Enforcement				<u>461,587</u>
Total - Department of Health and Human Services				<u>485,359</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Highway Flood Disaster	Indiana Department of Homeland Security			
		97.036	133-UO568-00	<u>104,941</u>
Emergency Management Performance Grants EMA Grants	Indiana Department of Homeland Security			
		97.042	C44P-3-2958	<u>12,141</u>
Total - Department of Homeland Security				<u>117,082</u>
Total federal awards expended				<u>\$ 1,957,710</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

PUTNAM COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	<u>\$ 150,000</u>

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.922	Equitable Sharing Program
93.563	Highway Planning and Construction Cluster Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2013-001 - INTERNAL CONTROLS OVER PREPARATION OF THE FINANCIAL STATEMENT AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Preparation of Annual Report: As stated in the prior three audits, the County Auditor has not established proper procedures for a separate review of the financial information reported in the Gateway Annual Financial Report prior to its submission. The Annual Financial Report is used to generate the County Financial Statement. The failure to establish these controls and perform the control activities resulted in the Financial Statement containing material errors.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. Preparation of the Schedule of Expenditures of Federal Awards (SEFA): The County Auditor did not have a proper system of internal control in place to prevent or detect errors on the SEFA. During the audit of the SEFA, we noted the following errors: The federal expenditures reported on the SEFA were understated \$1,563,679. Also, many required sections of the SEFA were either incorrect or incomplete.

Audit adjustments were proposed, accepted by the County, and made to the Financial Statement and to the SEFA presented in this report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states in part:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision I the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available."

FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted the following deficiencies in the internal control system of the County Auditor and County Treasurer related to financial transactions and reporting. The failure to establish and maintain internal controls could enable material misstatements or irregularities to remain undetected. We believe the following deficiencies constitute a material weakness:

1. Reconciliation of County Auditor's Ledger and County Treasurer's Ledger: The County has designed a control procedure in which the County Treasurer prints the fund balances in her Ledger after balancing with the bank each month and gives the printout to the County Auditor. The County Auditor compares the balances of the funds in the County Treasurer's Ledger with the balances of the funds in the County Auditor's Ledger and investigates any differences. During 2013, the reconciliations between the offices were not completed, which resulted in errors not being identified and corrected. The failure to perform this control activity resulted in the total cash balance in the County Auditor's Ledger differing from the total cash balance in the County Treasurer's Ledger by \$5,323,998.49 at December 31, 2013. The majority of the difference was created by the County Auditor's Office double posting investment transactions in the amount of \$4,438,500, and the posting of a CEDIT Homestead Credit distribution in the amount of \$856,224.68 to the County Auditor's records.
2. Deposits Not Timely: Receipts were deposited later than the next business day per inquiry of the County Treasurer and the Deputy Treasurer. The failure to deposit timely could result in missing funds or incomplete financial statement receipts.
3. Ledgers: The County Cash Ledger by fund does not report the same cash and investment balance as the County Combined Ledger by location at December 31, 2013. Not all funds appear in the in the County Cash Ledger by fund.

When posting to the County Auditors' Cash Ledger by fund, or the County Auditor's Combined Ledger by location, fund numbers are assigned to transactions but the underlying object code that separates receipts from disbursements was not always utilized. This improper posting causes receipts and disbursements to be combined into the same area of the ledger.

Indiana Code 5-13-6-1(c)

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14) (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

Section III - Federal Award Findings and Questioned Costs

FINDING 2013-003 - INTERNAL CONTROLS AND COMPLIANCE OVER CASH MANAGEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): Year 2013
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system related to the grant agreement and the compliance requirement of Cash Management that has a direct and material effect to the Child Support Enforcement program. The Putnam County Circuit Court computed the amount claimed for reimbursement for personal services based on a set percentage of one staff member's salary. The amount was not supported by documentation of the employee's time worked on Title IV-D cases. The amount claimed for supplies expense was the same each month and was an estimated amount. The Circuit Court handles more than Title IV-D Child Support cases, but they do not keep track of the percentage of time worked by employees on Title IV-D cases, nor do they keep track of the number of cases processed that are Title IV-D and not Title IV-D. This percentage of time or cases is needed to accurately prepare the claim for reimbursement to properly reflect the costs attributable to the Child Support Enforcement program.

The Cooperative Agreement For Federal Financial Participation For Title IV-D Courts Hearing Title IV-D Cases Section A (5) states in part: "Expenditures for direct costs to the County, incurred by the Court in the provision of Title IV-D services pursuant to IC 31-25-4-15, are reimbursable when such costs are claimed in accordance with procedures established and on forms prescribed by CSB that comply with federal and state law."

The Cooperative Agreement for Federal Financial Participation for Title IV-D Courts Hearing Title IV-D Cases Section C (4) states in part: "The Court shall maintain documentation of other expenditures to distinguish Title IV-D from non-Title IV-D activities."

Cash vs. Accrual Basis Clarification for Reporting of Monthly Expenditure Claims and Quarterly Incentive Expenditure Reports Communication March 1, 2012 states in part:

"According to 31 CFR 201.12 (5), Reimbursable funding means that a Federal Program Agency transfers funds to a State after the State has already paid out the funds for Federal assistance program purposes. These same guidelines apply to subrecipients of federal funding. Cash Basis - Expenses are reported on when they are actually paid. i.e. when the county remits the payment to the vendor (not the month that the invoice was received or submitted for payment)."

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County establish control procedures to review federal and state compliance requirements to ensure expenditures are compliant with the grant requirements that have a direct and material effect to the program.

FINDING 2013-004 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE EQUITABLE SHARING PROGRAM

Federal Agency: Department of Justice

Federal Program: Equitable Sharing Program

CFDA Number: 16.922

Federal Award Number and Year (or Other Identifying Number): Prosecutor 2013 and Sheriff 2013
Direct Grant

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and certain compliance requirements that have a direct and material effect to the Equitable Sharing Program. This includes the Special Tests and Provisions compliance requirements. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements.

The County has not designed or implemented adequate policies and procedures to ensure that Equitable Sharing Program funds are not commingled with nonprogram funds, and that proper forms including the Application for Transfer of Federally Forfeited Property (DAG - 71 Form) and the required log of the forms are maintained. Segregation of duties, such as an adequate oversight or approval process to ensure that only Equitable Sharing Program receipts and disbursements are posted to the program fund, have not been established.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements.

***FINDING 2013-005 - SPECIAL TESTS AND PROVISIONS -
COMMINGLING EQUITABLE SHARING FUNDS***

Federal Agency: Department of Justice

Federal Program: Equitable Sharing Program

CFDA Number: 16.922

Federal Award Number and Year (or Other Identifying Number): 2013 Prosecutor

Direct Grant

The County is not in compliance with the Special Tests and Provisions of the Equitable Sharing Program. The County designated the Asset Forfeiture fund as the accounting code for the Prosecutor's Equitable Sharing transactions, but also put some receipts from community service activities in that fund and paid disbursements in the amount of \$661 from the community service revenue.

Page 26 of the U.S. Department of Justice's *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* states in part:

"The state or local participating law enforcement agency must:

1. Establish a separate revenue account or accounting code through the agency's finance department for the proceeds from the Department of Justice Equitable Sharing Program.

This account or accounting code will be used solely for funds from the Department of Justice Equitable Sharing Program. No other funds may be included in this account or with this accounting code.

2. Not commingle Department of Justice equitable sharing funds with funds from any other source. Corrective measures must be taken if this occurs."

Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that County officials properly maintain and post the financial records to adequately segregate Equitable Sharing Program funds from other funds.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

***FINDING 2013-006 - SPECIAL TESTS AND PROVISIONS -
MAINTAIN A LOG AND COPIES OF ALL FORMS DAG-71***

Federal Agency: Department of Justice
Federal Program: Equitable Sharing Program
CFDA Number: 16.922
Federal Award Number and Year (or Other Identifying Number): 2013 Prosecutor and 2013 Sheriff
Direct Grant

The County is not in compliance with the Equitable Sharing Program Special Tests and Provisions requirements. Neither the County Prosecuting Attorney's Office nor the County Sheriff's Office maintained a log of the Application for Transfer of Federally Forfeited Property (DAG-71) forms they submitted to the Department of Justice. The log should contain the type of items seized, the amount, the share amount requested by the local agency, and the actual amount received. The log kept by the local agency serves as a tracking system and a base for comparison to the information provided by the Department of Justice website.

The County Sheriff's Office did not retain copies of the all the Forms DAG-71 that they forwarded to the Department of Justice.

Page 26 of the U.S. Department of Justice's *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* states in part:

- "4. Maintain a log and copies of all Forms DAG-71 forwarded to the Department of Justice. A consecutive numbering system should be used for control purposes. The log should contain seizure type (property or currency), amount, share amount requested, amount received, and date received.
5. Update the log when an E-Share notification is received. The amount received may differ from the amount requested."

Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County Prosecuting Attorney and County Sheriff each properly maintain a log of the Forms DAG-71 they submit to the Department of Justice. We further recommended that the County Sheriff retain all copies of the Forms DAG-71 that they send to the Department of Justice.

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AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



OFFICE OF THE PROSECUTING ATTORNEY
64th INDIANA JUDICIAL CIRCUIT
TIM BOOKWALTER, Prosecutor
Putnam County Courthouse
One Courthouse Square, 4th Floor
Greencastle, Indiana 46135
Phone: 765-653-2724
Fax: 765-653-5526

Chief Deputy: Justin Long

Deputy Prosecutors: James Hanner, James Ensley

Investigator: David P. Meadows

July 9, 2014

Summary Schedule of Prior Audit Findings

FINDING 2012-2

Original Assigned SBA Audit Report Number: B42579
Report Period: January 1, 2012 to December 31, 2012
Pass-Through Entity or Federal Grantor Agency: Indiana Dept. of Child Services
Contact Person Responsible for Corrective Action: Tim Bookwalter, Putnam County Pros.
Contact Phone Number: 765-653-2724

Status of Audit Finding:

INTERNAL CONTROLS AND COMPLIANCE OVER ALLOWABLE COSTS- TITLE IV-D CLAIMS

The finding noted lack of effective internal controls that could lead to noncompliance with the Cooperative Agreement for Federal Financial Participation for Prosecuting Attorneys Performing Title IV-D Services to go undetected. We implemented a plan to utilize reports from the Putnam County Auditor on actual expenditures when preparing reimbursement claims as opposed to basing reimbursement claims on pay periods to reduce possible discrepancies, including "under" claiming reimbursement reports.

Respectfully,

Tim Bookwalter
Putnam County Prosecutor



OFFICE OF THE PROSECUTING ATTORNEY
64th INDIANA JUDICIAL CIRCUIT
TIM BOOKWALTER, Prosecutor

Putnam County Courthouse
One Courthouse Square, 4th Floor
Greencastle, Indiana 46135
Phone: 765-653-2724
Fax: 765-653-5526

Chief Deputy: Justin Long
July 9, 2014

Deputy Prosecutors: James Hanner, James Ensley

Investigator: David P. Meadows

Summary Schedule of Prior Audit Findings

FINDING 2012-3

Original Assigned SBA Audit Report Number: B42579
Report Period: January 1, 2012 to December 31, 2012
Pass-Through Entity or Federal Grantor Agency: Indiana Dept. of Child Services
Contact Person Responsible for Corrective Action: Tim Bookwalter, Putnam County Pros.
Contact Phone Number: 765-653-2724

Status of Audit Finding:

INTERNAL CONTROLS AND COMPLIANCE OVER ALLOWABLE COSTS AND CASH
MANAGEMENT- DEPUTY PROSECUTOR COMPENSATION

The finding noted lack of effective internal controls that could lead to noncompliance with the Cooperative Agreement for Federal Financial Participation for Prosecuting Attorneys Performing Title IV-D Services to go undetected. We changed the manner in which the Deputy Prosecutors performing Title IV-D services are compensated from independent contract to salary. In addition, accurate records for the time worked by each Deputy Prosecutor are maintained as a regular course of procedure.

Respectfully,

Tim Bookwalter
Putnam County Prosecutor

**Putnam County Highway Department
1624 West County Road 225 South
Greencastle, IN 46135**

Phone: 765-653-4714

Fax: 765-653-5516

Supervisor

Michael Ricketts

Commissioners

Donald K. Walton, President

David E. Berry

Max L. Watts

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2012-4

Original Assigned SBA Audit Report Number: B42579

Report Period: 01-01-12 to 12-31-12

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Transportation

Contact Person Responsible for Corrective Action: Radene Varvel, Administrative Assistant

Contact Phone Number: 765-653-4714

Status of Audit Finding Internal Controls and Compliance over Cash Management – Highway Planning and Construction Reimbursement Requests:

During last year's audit it was noted that I had been incorrectly sending in the Federal Aid Vouchers to INDOT before they had actually been paid. Since INDOT had contacted me earlier in 2013 to tell me the same thing, I had already corrected the procedure before the SBOA Auditor brought it to my attention. I now send the voucher along with a copy of the check that is provided to me by the County Auditor's office.



(Signature)

Administrative Assistant

(Title)

June 12, 2014

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b).)

PUTNAM COUNTY AUDITOR'S OFFICE

1 W. WASHINGTON ST., RM 20
GREENCASTLE, IN 46135
(765) 653-5513

August 19, 2014

CORRECTIVE ACTION PLAN

FINDING 2013-001—INTERNAL CONTROL OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: Lorie Hallett

Contact Phone Number: 765-653-5513

Corrective Action Plan:

The Putnam County Auditor will work with all departments to ensure that all grant information is accurate, and all correct information is reported on the Schedule of Expenditures of Federal Awards.

The Putnam County Auditor will review the Federal Grants site to ensure that all information is accurate in the Gateway system.


Lorie Hallett, Auditor

PUTNAM COUNTY AUDITOR'S OFFICE

1 W. WASHINGTON ST., RM 20
GREENCASTLE, IN 46135
(765) 653-5513

August 19, 2014

CORRECTIVE ACTION PLAN

FINDING 2013-002—INTERNAL CONTROL OVER THE PREPARATION OF
THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: Lorie Hallett

Contact Phone Number: 765-653-5513

Corrective Action Plan:

The Putnam County Auditor's Office will within three weeks of the end of the month request from the Putnam County Treasurer a monthly comparison of the Treasurer's ledger. The Auditor will work diligently with the Treasurer to resolve the current monthly balancing issue.

This plan will be put into place beginning September 2014.

The Putnam County Auditor is also working with our software company to resolve discrepancies in our ledger reports. This process was initiated in May 2014.


Lorie Hallett, Auditor

PUTNAM COUNTY
TREASURER

COURTHOUSE ROOM 22
GREENCASTLE, IN. 46135
Email: treasurer@putnamcountyin.us
765-653-4510 Fax: 765-653-171

CORRECTIVE ACTION PLAN

FINDING 2013-002 – INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING

Contact Person Responsible for Corrective Action: Sharon Owens
Contact Phone Number: (765) 653-4510

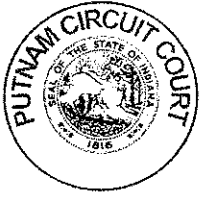
Corrective Action Plan:

The Putnam County Treasurer's office will make daily deposits beginning immediately.

We will also continue to work with the Auditor's office in making sure the Treasurer's Fund Ledger and the Auditor's Fund Ledger balance monthly. I will ask that the Auditor's office keep a binder of all correcting entries made on their side each month which should also include my signature that I have received a copy. I will also retain a copy of the correcting entry on file in the Treasurer's office. This will begin the month of August 2014.



Putnam County Treasurer
August 19, 2014



PUTNAM CIRCUIT COURT

64th Judicial Circuit • Courthouse, 3rd Floor • Greencastle, Indiana 46135 • 765-653-5315 • 765-653-4870 Fax

Matthew L. Headley
Judge

Janet Jordan
Reporter

Carla Plessinger
Deputy Reporter

Linda Littrell
Deputy Reporter

Sheila Penturf
Deputy Reporter

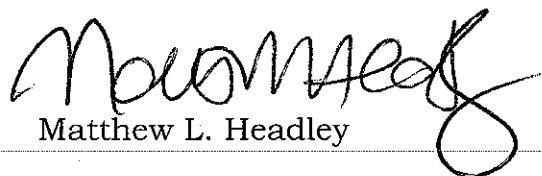
Corrective Action Plan

Finding 2013-003: INTERNAL CONTROLS AND COMPLIANCE OVER CASH MANAGEMENT

Our corrective action will be that we are going to calculate percentage of time for employees who work on the IV-D files for reimbursement purposes. We plan on doing this for our September (for work in August) submission and thereafter.

Right now, we plan on doing this ourselves internally but after discussion with the IV-D Office Director and the Clerk of the Court we are going to consider an outside vendor like Maximus or Malcom.

Sincerely,



Matthew L. Headley

Putnam County Sheriff's Department

Steve Fenwick, Sheriff
Office: 765-653-3211
Office Fax: 765-655-2131



13 Keightly Road * P.O. Box 495 * Greencastle, IN 46135

Jail Division: 765-653-1810

Jail Fax: 765-653-9337

CORRECTIVE ACTION PLAN

FINDING 2013-004: INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE EQUITABLE SHARING PROGRAM

Contact Person Responsible for Corrective Action: Sheriff Steve Fenwick
Contact Phone Number: (765)653-3211

Description of Corrective Action Plan: The Putnam County Sheriff's Department is designing a plan to regulate and oversee that all transactions in the equitable sharing fund are specifically related to the equitable sharing program. I, Sheriff Steve Fenwick, review each and every claim that is submitted for payment out of the equitable sharing fund and ensure it is an allowable expense. The Front Office staff reviews and maintains records sent monthly from the Auditor's Office to make certain no erroneous funds are placed into the equitable sharing fund.

Anticipated Completion Date: The Putnam County Sheriff's Department has started this corrective action as of August 18, 2014, and will continue to do so.



Sheriff Steve Fenwick
(Signature)

SHERIFF
(Title)

AUGUST 18, 2014
(Date)



OFFICE OF THE PROSECUTING ATTORNEY

64th INDIANA JUDICIAL CIRCUIT

TIM BOOKWALTER, Prosecutor

Putnam County Courthouse

One Courthouse Square, 4th Floor

Greencastle, Indiana 46135

Phone: 765-653-2724

Fax: 765-653-5526

Chief Deputy: Justin Long

Deputy Prosecutors: James Hanner, James Ensley

Investigator: David P. Meadows

CORRECTIVE ACTION PLAN

FINDING 2013-004 – INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE EQUITABLE SHARING PROGRAM

Contact Person Responsible for Corrective Action: Tim Bookwalter
Contact Phone Number: 765-653-2724

Description of Corrective Action Plan: The Putnam County Prosecutor's Office is implementing internal controls to ensure that only equitable sharing transactions are run through this fund. I, Tim Bookwalter, review every claim for the Asset Forfeiture Fund to ensure the claim is for an equitable sharing expense and the Office Manager obtains and reviews printouts from the Putnam County Auditor on a monthly basis to ensure no other revenues are put in the fund by the Auditor's Office.

Anticipated Completion Date: The Putnam County Prosecutor's Office has started this corrective action as of August 4, 2014, and will continue to do so.


(Signature)


(Title)


(Date)



**OFFICE OF THE PROSECUTING ATTORNEY
64th INDIANA JUDICIAL CIRCUIT**

TIM BOOKWALTER, Prosecutor

Putnam County Courthouse
One Courthouse Square, 4th Floor
Greencastle, Indiana 46135

Phone: 765-653-2724

Fax: 765-653-5526

Chief Deputy: Justin Long

Deputy Prosecutors: James Hanner, James Ensley

Investigator: David P. Meadows


CORRECTIVE ACTION PLAN

FINDING 2013-005 – Special Tests and Provisions – Commingling Equitable Sharing Funds

Contact Person Responsible for Corrective Action: Tim Bookwalter
Contact Phone Number: 765-653-2724

Description of Corrective Action Plan: The Putnam County Prosecutor's Office has taken action to eliminate this problem. Our corrective action plan includes Putnam County Ordinance No. 2011-6-20 (attached hereto) wherein the Putnam County Board of Commissioners approved and passed an Ordinance stating that buy-out monies can be placed in the Pre-Trial Diversion Account effective June 20, 2011. From that point forward, all buy-out monies have been deposited into the Pre-Trial Diversion Account. Any fees associated with Pre-Trial Diversion buy-outs dated prior to June 20, 2011, must be placed in the Asset Forfeiture Fund.

Anticipated Completion Date: The Putnam County Prosecutor's Office has started this corrective action as of August 4, 2014 and will continue to do so.



(Signature)

Putnam Cty. Prosecutor

(Title)

8/17/14

(Date)

PUTNAM COUTNY ORDINANCE NO. 2011-6-20

Comes now the Putnam County Board of Commissioners and passes the following ordinance concerning the Prosecutor's deferral program and pre-trial diversion program.

- A. Funds derived from a deferral program or a pre-trial diversion program may be disbursed for one (1) or more of the following purposes:
 - (1) Personnel expenses related to the operation of the program.
 - (2) Special training for:
 - a. a prosecuting attorney;
 - b. a deputy prosecuting attorney;
 - c. prosecutor's office support staff personnel, or
 - d. a law enforcement officer.
 - (3) Employment of a deputy prosecutor or prosecutorial support staff.
 - (4) Victim's assistance.
 - (5) Electronic legal research.
 - (6) Office equipment, including computers, computer software, communication devices, office machinery, furnishings, and office supplies.
 - (7) Expenses of a criminal investigation and prosecution.
 - (8) An activity or program operated by the prosecuting attorney that is intended to reduce or prevent criminal activity, including:
 - a. Substances abuse;
 - b. Child abuse;
 - c. Domestic abuse;
 - d. Operating while intoxicated; and
 - e. Juvenile delinquency.
 - (9) Any other purpose that benefits the office of the prosecuting attorney or law enforcement that is agreed upon by the county fiscal body and the prosecuting attorney that includes but is not limited to mental health and animal control.

- B. That funds can also be placed in the pre-trial diversion fund that are derived from offenders who have opted to buy out of any community service component at the rate of ten dollars (\$10.00) per hour so long as the Judge having jurisdiction over said case agrees to such program.

*

The foregoing was passed by the Putnam County Commissioners this ²⁰~~30~~ day of
June, 2011.



Gene Beck

Gene Beck, President
Putnam County Commissioners

Kristina Warren

Kristina Warren
Putnam County Commissioners

Nancy Fogle

Nancy Fogle
Putnam County Commissioners

ATTEST:

Stephanie Summitt-Campbell
Stephanie Summitt-Campbell

"I AFFIRM, UNDER THE PENALTIES FOR PERJURY,
THAT I HAVE TAKEN REASONABLE CARE TO
REDACT EACH SOCIAL SECURITY NUMBER IN
THIS DOCUMENT, UNLESS REQUIRED BY LAW."

NAME: Stephanie Campbell

Prepared By Tim Bookwalter



**OFFICE OF THE PROSECUTING ATTORNEY
64th INDIANA JUDICIAL CIRCUIT**

TIM BOOKWALTER, Prosecutor

Putnam County Courthouse

One Courthouse Square, 4th Floor

Greencastle, Indiana 46135

Phone: 765-653-2724

Fax: 765-653-5526

Chief Deputy: Justin Long

Deputy Prosecutors: James Hanner, James Ensley

Investigator: David P. Meadows

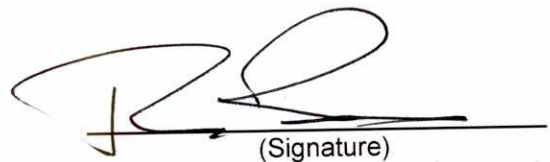
CORRECTIVE ACTION PLAN

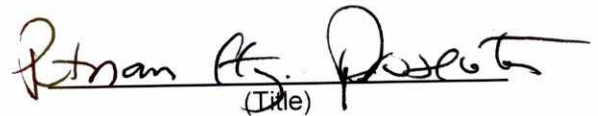
FINDING 2013-006 – Special Tests and Provisions – Maintain a Log and Copies of All Forms DAG-71

Contact Person Responsible for Corrective Action: Tim Bookwalter
Contact Phone Number: 765-653-2724

Description of Corrective Action Plan: The Putnam County Prosecutor's Office has created a DAG-71 Log(see attached) in order to track DAG forms. This log will serve as a tracking device for, and a base for comparison, to the information provided by the Department of Justice website. The Office Manager will prepare and maintain the log and I, Tim Bookwalter, will review the log on a periodic basis to ensure it is being maintained. In addition to this log, the Putnam County Prosecutor's Office maintains copies of all DAG-71 forms that are submitted.

Anticipated Completion Date: The Putnam County Prosecutor's Office has started this corrective action as of August 4, 2014, and will continue to do so.


(Signature)


(Title)


(Date)

DAG-71 LOG

Date Submitted	Defendant's Name	Local Cause Number	Type of Item Seized	Asset Requested	Asset Number	Seizure Date	% Requested	Received	Date Received
				\$8,999.00	13-DEA-585196			\$809.10	11/26/2013
7/12/2013	Prince Tate	67C01-1305-FD-134	US Currency						
8/28/2013	James Wright	67D01-1307-FA-108	US Currency	\$249,827.00	13-FBI-005759	6/25/2013	17%		
8/28/2013	James Wright	67D01-1307-FA-108	assorted farm equipment		13-FBI-005764	6/25/2013	17%		
8/28/2013	James Wright	67D01-1307-FA-108	1984 Harley Davidson FXST		13-FBI-005763	6/25/2013	17%		
8/28/2013	James Wright	67D01-1307-FA-108	US Currency	\$6,830.00	13-FBI-005895	6/25/2013	17%		
8/28/2013	James Wright	67D01-1307-FA-108	ATV's and Minibike		13-FBI-005766	6/25/2013	17%		

Putnam County Sheriff's Department

Steve Fenwick, Sheriff

Office: 765-653-3211

Office Fax: 765-655-2131



13 Keightly Road * P.O. Box 495 * Greencastle, IN 46135

Jail Division: 765-653-1810

Jail Fax: 765-653-9337

CORRECTIVE ACTION PLAN

FINDING 2013-006 SPECIAL TESTS AND PROVISIONS – MAINTAIN A LOG AND COPIES OF ALL FORMS dag-71

Contact Person Responsible for Corrective Action: Sheriff Steve Fenwick
Contact Phone Number: 765-653-3211

Description of Corrective Action Plan: The Putnam County Sheriff's Department is utilizing a DAG-71 Log for DAG forms submitted to the Department of Justice. Along with the log, the Sheriff's Department is also keeping a copy of the DAG forms it submits. This log will document the type of seizure, amount, share amount requested, amount received and date received. The log will then serve as a comparison document to the information on the Department of Justice's website. The Narcotics Detective will prepare and maintain the DAG Log and I, Sheriff Steve Fenwick, will review the log on a quarterly basis.

Anticipated Completion Date: The Putnam County Sheriff's Department has started this corrective action as of August 18, 2014, and will continue to do so.

A handwritten signature in black ink that reads "Steve Fenwick".

Sheriff Steve Fenwick
(Signature)

SHERIFF
(Title)

AUGUST 18, 2014
(Date)

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.