

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, 2014 to December 31, 2014



FILED
03/14/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Lorie Hallett	01-01-13 to 12-31-20
County Treasurer	Sharon Owens Kathy Minnick	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Marty Watts Heather Gilbert	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Steve Fenwick Scott Stockton	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Opal Sutherlin Tracey Bridges	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Planning and Zoning	Sandy Amers, Director Douglas Ehmen, Director Brett A. Wagner, Director Jessica Jones, Director (interim)	01-01-14 to 07-11-14 07-12-14 to 03-29-15 03-30-15 to 12-31-16 01-01-17 to 12-31-17
President of the Board of County Commissioners	Donald Walton David E. Berry	01-01-14 to 12-31-14 01-01-15 to 12-31-17
President of the County Council	Darrel L. Thomas	01-01-14 to 12-31-17



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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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.


Other Information

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, and Schedule of Leases and Debt, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 24, 2017, 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.


Paul D. Joyce, CPA
State Examiner

January 24, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated January 24, 2017, 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 and significant deficiencies.

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 2014-001 and 2014-002 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 2014-001 and 2014-002.

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

January 24, 2017

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Treasurer's Trust	\$ 519,849	\$ 1,109,305	\$ 519,849	\$ 1,109,305
Inmate Trust Fund	19,845	190,051	198,840	11,056
Clerk's Trust Account	336,586	2,673,858	2,744,570	265,874
Sheriff Commissary	34,099	120,854	113,038	41,915
General Fund	317,053	5,973,211	4,711,333	1,578,931
Sheriff's Accident Report	11,288	2,350	-	13,638
Aviation	(1,402)	266,644	259,419	5,823
Edgelea Bond Project	22,292	151,831	167,299	6,824
CAGIT County Certified Shares	1,110,933	2,383,663	4,563,154	(1,068,558)
CEDIT County Share	3,482	1,042,563	1,054,313	(8,268)
Child Advocacy	300	-	-	300
City and Town Court Costs	4,738	9,602	10,395	3,945
Clerk's Record Perpetuation	14,289	16,458	10,590	20,157
Community Corrections	190,230	289,886	265,229	214,887
Congressional School Interest	13,005	-	3,505	9,500
Congressional School Principal	25,071	46	-	25,117
D.O.C.	23,743	348,035	205,668	166,110
Sales Disclosure-County Share	3,905	4,065	-	7,970
Covered Bridge	106,310	16,836	3,446	119,700
Cumulative Bridge	4,075,861	1,229,935	888,829	4,416,967
Cumulative Courthouse	418,824	88,617	134,142	373,299
Cumulative Jail	419,606	727	63,475	356,858
County Drug Free Community	39,557	32,748	43,800	28,505
Emergency Medical Services	1,640	-	-	1,640
Emergency Telephone System	54,051	574	-	54,625
Extradition Fund	2,985	-	3,990	(1,005)
Firearms Training	23,147	20,530	29,464	14,213
Health	84,428	54,891	74,449	64,870
Identification Security Protec	14,385	2,804	-	17,189
Levy Excess	23,562	-	-	23,562
Local Health Maintenance	(6,240)	-	-	(6,240)
Local Road and Street	62,420	638,889	655,194	46,115
Misdemeanant	72,930	22,822	14,729	81,023
Motor Vehicle Highway	863,828	3,761,730	3,508,789	1,116,769
Planning and Zoning Impact	19,087	44,322	53,111	10,298
Plat Book	35,818	12,533	6,451	41,900
Rainy Day	1,632,803	15,875	149,616	1,499,062
Reassessment - 2009	95,255	-	-	95,255
Recorder's Records Perpetuatio	31,072	52,987	35,493	48,566
Riverboat	-	224,890	224,890	-
Sheriff's Pension Trust	-	13,718	9,688	4,030
Surplus Tax	149,833	69,152	45,739	173,246
Surveyor Corner Perpetuation	38,818	7,835	11,738	34,915
Tax Sale Redemption	5,882	185,493	196,463	(5,088)
Old Tax Sale Surplus	286,413	-	-	286,413
Tax Sale Surplus	750,686	764,202	830,320	684,568
Pre Trial Diversion	206,382	172,463	190,970	187,875
Jury Fee	33,267	4,410	2,965	34,712
E911 Donations	55	-	-	55
Treasurer Returned Check Fee	523	60	-	583
Operation Pullover Grant	1,699	-	-	1,699
Vision Insurance	(269)	16,536	16,327	(60)
Sheriff Insurance Reimbursement	19,030	-	-	19,030

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Payroll Withholding - Health Trust	1,914,143	74,879	327,902	1,661,120
Payroll Withholding - Health	(65,082)	1,062,540	1,223,657	(226,199)
Payroll Withholding - Dental	754	54,067	53,759	1,062
Court Appointed Special Advoca	4,066	16,306	19,984	388
Auditor's Ineligible Homestead	64,610	4,920	44,327	25,203
County Offender Transportation	1,938	500	-	2,438
Hazardous Waste Disposal Tax	2,546,133	331,819	419,296	2,458,656
Statewide 911	-	588,795	522,477	66,318
Adult Probation Administrative	540,755	178,977	222,890	496,842
Juvenile Probation Administrat	7,807	17,932	5,535	20,204
Alternative Dispute Resolution	32,557	13,916	10,297	36,176
DNR Fines	3,502	500	-	4,002
Tobacco Master Trust	60,531	22,179	29,205	53,505
Animal Shelter	-	58,288	63,080	(4,792)
COURT INTERPRETER GRANT	-	2,000	-	2,000
Sheriff's Donation	8,321	2,470	4,846	5,945
Capital Recovery Systems	27,334	3,917	4,050	27,201
Payroll Clearing	-	10,362,425	10,362,425	-
Aflac	(2,566)	31,043	30,502	(2,025)
Payroll Withholding - Life	(1,263)	28,229	30,934	(3,968)
Payroll Withholding - Def Comp	521	10,320	10,320	521
Payroll Withholding - Federal	42,504	537,658	579,673	489
Payroll Withholding - FICA	2,659	723,107	723,106	2,660
Payroll Withholding - LocalTax	(16,301)	87,362	70,972	89
Payroll Withholding - PERF	(135)	134,144	134,198	(189)
Payroll Withholding - Sheriff	-	26,610	26,439	171
Payroll Withholding - State	6,778	198,623	205,914	(513)
Payroll Withholding Wage Garni	(792)	72,909	73,042	(925)
Settlement	450	30,409,321	30,409,321	450
Wheel Tax	1,080	182,695	182,695	1,080
Sur Tax	-	822,953	822,952	1
CVET Agency	-	134,929	134,929	-
Financial Institution Tax	-	214,099	214,099	-
CEDIT Homestead Credit	920,031	680,262	1,567,300	32,993
HEA1001 State Homestead Credit	1,500	-	-	1,500
State Fines and Forfeitures	8,932	15,256	22,740	1,448
Infraction Judgement	(32,045)	36,986	-	4,941
Overweight Vehicle Fines	(766)	-	-	(766)
Special Death Benefit	165	-	-	165
Sales Disclosure-State Share	(1,332)	3,236	124	1,780
Mortgage Recording Fee - State	(1,545)	2,731	-	1,186
Food and Beverage Tax Collecti	4,307	2,688	2,169	4,826
Inheritance Tax	18,334	8,079	26,413	-
Education Plate Fees Agency	-	637	581	56
Innkeepers Tax Collections	109	224,931	214,482	10,558
CAGIT Distribution	-	6,133,248	6,133,248	-
CEDIT Distribution	143,942	1,536,487	1,545,190	135,239
Public Defender	38,967	12,845	-	51,812
93.563 Prosecutor PCA	2,083	2,631	1,652	3,062
93.563 ARRA County IV-D Incent	4,056	-	571	3,485
93.563 ARRA Prosecutor IV-D In	2,958	-	2,934	24
93.563 ARRA Clerk IV-D Incenti	6,627	-	625	6,002
93.563 County IV-D Incentive	6,374	16,641	-	23,015
93.563 Prosecutor IV-D Prosec	106,815	25,036	68,235	63,616

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
93.563 Clerk IV-D Incen Post	14,241	16,660	14,687	16,214
TMA	-	28,466	-	28,466
SATP	26,115	71,777	88,247	9,645
Commissioners Sale	115,908	2,966	1,043	117,831
Family Preservation	67	-	-	67
Building Department Listing	20,609	4,400	-	25,009
Council Moore Bequest	10,000	-	-	10,000
Auditor Returned Check Fee	18	-	-	18
Timber Sales	230	1,591	796	1,025
Title IVD Unappropriated	61,318	-	7,602	53,716
Asset Forfeiture Fund	5,672	3,053	7,662	1,063
Putnam County Court Bail Bond	81,836	10,235	-	92,071
EOC Bond Fund	267	-	-	267
Sheriff Forfeiture	99,601	62,637	146,305	15,933
Sale of County Home	530,086	-	-	530,086
Airport Capital Imp Fund	239,857	50,226	290,083	-
County Law Enforcement	107,280	6,153	8,203	105,230
Health Dept. Illegal Dumping	1,106	-	-	1,106
Health Dept. Preparedness Fund	8,652	-	8,652	-
Health Dept Vaccine	11,040	20,320	21,649	9,711
Reassessment 2015	158,233	131,562	244,307	45,488
Medicare	12	169,117	169,117	12
Final HEA1001-2007/08 PTRC HSC	8	-	-	8
Elected Official Training Fund	7,447	2,804	1,277	8,974
Victims Assist.	655	1,900	1,155	1,400
Victims Assistance	-	1,900	22,797	(20,897)
Special Death Benefit Fee	(70)	1,225	580	575
Sales Disc. State Training	(333)	809	31	445
Child Advocacy	(300)	-	-	(300)
Local Emergency Planning/Lepc	12,465	4,541	4,024	12,982
Operation Pullover Equip Grant	(521)	-	-	(521)
Economic Warchest (Edit)	100,876	18,110	15,730	103,256
New Annex Bldg (Edit)	200,000	-	-	200,000
Vending Machine	-	1,253	171	1,082
Title III Federal Government	40,311	-	-	40,311
Aviation Grant	318	3,427,920	3,434,060	(5,822)
Victims Assistance Grant	(21,122)	65,208	39,266	4,820
Ema Sirens Project	2,685	5	-	2,690
JALBG Program	-	3,980	3,980	-
Stop Women's Abuse Team	-	(7,599)	-	(7,599)
Reelsville Water Grant	-	107,865	107,865	-
LEPC/HMEP GRANT	800	8,088	-	8,888
Putnam County CTP Grant	8,893	22,380	20,705	10,568
Local Health Maintenance	139,824	33,139	17,266	155,697
District 7 Fire Training	(26,492)	80,717	163,315	(109,090)
Putnam County Comm Corr Grant	(641)	131,261	132,539	(1,919)
STOP Grant	(36,543)	45,818	26,706	(17,431)
HAVA Grant	1,566	-	-	1,566
Marine Patrol Grant	-	15,000	9,703	5,297
Totals	\$ 20,544,744	\$ 81,695,614	\$ 83,579,893	\$ 18,660,465

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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

E. Disbursements

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest, which includes 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 includes 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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
One North Capitol, 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 six grant funds that were not reimbursed for expenditures by December 31, 2014.

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *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 2014 totaled \$456,725.

Note 9. *Subsequent Event - Putnam County Airport*

On January 1, 2015, the Putnam County Airport separated from the County and became 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.

OTHER INFORMATION - UNAUDITED

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

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

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Treasurer's Trust	Inmate Trust Fund	Clerk's Trust Account	Sheriff Commissary	General Fund	Sheriffs Accident Report	Aviation
Cash and investments - beginning	\$ 519,849	\$ 19,845	\$ 336,586	\$ 34,099	\$ 317,053	\$ 11,288	\$ (1,402)
Receipts:							
Taxes	-	-	-	-	3,456,242	-	203,391
Licenses and permits	-	-	-	-	73,430	-	-
Intergovernmental receipts	-	-	-	-	868,014	-	22,093
Charges for services	-	-	-	-	175,303	1,918	38,174
Fines and forfeits	-	-	-	-	132,928	-	-
Other receipts	1,109,305	190,051	2,673,858	120,854	1,267,294	432	2,986
Total receipts	1,109,305	190,051	2,673,858	120,854	5,973,211	2,350	266,644
Disbursements:							
Personal services	-	-	-	-	2,365,803	-	73,900
Supplies	-	-	-	-	314,463	-	-
Other services and charges	-	-	-	-	1,803,006	-	80,858
Debt service - principal and interest	-	-	-	-	-	-	23,896
Capital outlay	-	-	-	-	79,028	-	-
Other disbursements	519,849	198,840	2,744,570	113,038	149,033	-	80,765
Total disbursements	519,849	198,840	2,744,570	113,038	4,711,333	-	259,419
Excess (deficiency) of receipts over disbursements	589,456	(8,789)	(70,712)	7,816	1,261,878	2,350	7,225
Cash and investments - ending	\$ 1,109,305	\$ 11,056	\$ 265,874	\$ 41,915	\$ 1,578,931	\$ 13,638	\$ 5,823

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Edgelea Bond Project	CAGIT County Certified Shares	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 22,292	\$ 1,110,933	\$ 3,482	\$ 300	\$ 4,738	\$ 14,289
Receipts:						
Taxes	151,831	2,361,366	1,042,563	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,125	-	-	-	78
Charges for services	-	800	-	-	-	-
Fines and forfeits	-	-	-	-	9,602	9,976
Other receipts	-	9,372	-	-	-	6,404
Total receipts	<u>151,831</u>	<u>2,383,663</u>	<u>1,042,563</u>	<u>-</u>	<u>9,602</u>	<u>16,458</u>
Disbursements:						
Personal services	-	2,563,196	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	787,732	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	116,493	-	-	-	-
Other disbursements	167,299	1,095,733	1,054,313	-	10,395	10,590
Total disbursements	<u>167,299</u>	<u>4,563,154</u>	<u>1,054,313</u>	<u>-</u>	<u>10,395</u>	<u>10,590</u>
Excess (deficiency) of receipts over disbursements	<u>(15,468)</u>	<u>(2,179,491)</u>	<u>(11,750)</u>	<u>-</u>	<u>(793)</u>	<u>5,868</u>
Cash and investments - ending	<u>\$ 6,824</u>	<u>\$ (1,068,558)</u>	<u>\$ (8,268)</u>	<u>\$ 300</u>	<u>\$ 3,945</u>	<u>\$ 20,157</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Community Corrections	Congressional School Interest	Congressional School Principal	D.O.C.	Sales Disclosure-County Share	Covered Bridge
Cash and investments - beginning	\$ 190,230	\$ 13,005	\$ 25,071	\$ 23,743	\$ 3,905	\$ 106,310
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,650
Charges for services	238,342	-	-	285,495	4,065	-
Fines and forfeits	5,645	-	-	-	-	-
Other receipts	45,899	-	46	62,540	-	186
Total receipts	<u>289,886</u>	<u>-</u>	<u>46</u>	<u>348,035</u>	<u>4,065</u>	<u>16,836</u>
Disbursements:						
Personal services	101,998	-	-	202,723	-	-
Supplies	10,344	-	-	-	-	-
Other services and charges	150,106	-	-	-	-	3,446
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,781	3,505	-	2,945	-	-
Total disbursements	<u>265,229</u>	<u>3,505</u>	<u>-</u>	<u>205,668</u>	<u>-</u>	<u>3,446</u>
Excess (deficiency) of receipts over disbursements	<u>24,657</u>	<u>(3,505)</u>	<u>46</u>	<u>142,367</u>	<u>4,065</u>	<u>13,390</u>
Cash and investments - ending	<u>\$ 214,887</u>	<u>\$ 9,500</u>	<u>\$ 25,117</u>	<u>\$ 166,110</u>	<u>\$ 7,970</u>	<u>\$ 119,700</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cumulative Bridge	Cumulative Courthouse	Cumulative Jail	County Drug Free Community	Emergency Medical Services	Emergency Telephone System
Cash and investments - beginning	\$ 4,075,861	\$ 418,824	\$ 419,606	\$ 39,557	\$ 1,640	\$ 54,051
Receipts:						
Taxes	827,430	78,583	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	303,151	8,536	-	-	-	574
Charges for services	2,769	1,251	-	-	-	-
Fines and forfeits	-	-	-	32,748	-	-
Other receipts	96,585	247	727	-	-	-
Total receipts	1,229,935	88,617	727	32,748	-	574
Disbursements:						
Personal services	-	14,572	-	-	-	-
Supplies	662	-	-	-	-	-
Other services and charges	139,867	1,325	2,845	7,800	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	748,300	117,886	29,190	-	-	-
Other disbursements	-	359	31,440	36,000	-	-
Total disbursements	888,829	134,142	63,475	43,800	-	-
Excess (deficiency) of receipts over disbursements	341,106	(45,525)	(62,748)	(11,052)	-	574
Cash and investments - ending	\$ 4,416,967	\$ 373,299	\$ 356,858	\$ 28,505	\$ 1,640	\$ 54,625

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Extradition Fund	Firearms Training	Health	Identification Security Protec	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 2,985	\$ 23,147	\$ 84,428	\$ 14,385	\$ 23,562	\$ (6,240)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	18,270	52,801	2,334	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,260	2,090	470	-	-
Total receipts	-	20,530	54,891	2,804	-	-
Disbursements:						
Personal services	-	-	62,455	-	-	-
Supplies	-	-	6,676	-	-	-
Other services and charges	300	-	5,616	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,690	29,464	(298)	-	-	-
Total disbursements	3,990	29,464	74,449	-	-	-
Excess (deficiency) of receipts over disbursements	(3,990)	(8,934)	(19,558)	2,804	-	-
Cash and investments - ending	\$ (1,005)	\$ 14,213	\$ 64,870	\$ 17,189	\$ 23,562	\$ (6,240)

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day
Cash and investments - beginning	\$ 62,420	\$ 72,930	\$ 863,828	\$ 19,087	\$ 35,818	\$ 1,632,803
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	44,322	-	-
Intergovernmental receipts	632,866	22,571	3,511,256	-	-	-
Charges for services	-	-	-	-	12,350	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,023	251	250,474	-	183	15,875
Total receipts	<u>638,889</u>	<u>22,822</u>	<u>3,761,730</u>	<u>44,322</u>	<u>12,533</u>	<u>15,875</u>
Disbursements:						
Personal services	-	367	729,126	-	-	26,443
Supplies	180,622	-	893,255	1,961	-	-
Other services and charges	380,675	14,276	1,823,309	51,150	6,451	103,292
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	93,897	-	49,191	-	-	-
Other disbursements	-	86	13,908	-	-	19,881
Total disbursements	<u>655,194</u>	<u>14,729</u>	<u>3,508,789</u>	<u>53,111</u>	<u>6,451</u>	<u>149,616</u>
Excess (deficiency) of receipts over disbursements	<u>(16,305)</u>	<u>8,093</u>	<u>252,941</u>	<u>(8,789)</u>	<u>6,082</u>	<u>(133,741)</u>
Cash and investments - ending	<u>\$ 46,115</u>	<u>\$ 81,023</u>	<u>\$ 1,116,769</u>	<u>\$ 10,298</u>	<u>\$ 41,900</u>	<u>\$ 1,499,062</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Reassessment - 2009	Recorder's Records Perpetuatio	Riverboat	Sheriff's Pension Trust	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 95,255	\$ 31,072	\$ -	\$ -	\$ 149,833	\$ 38,818
Receipts:						
Taxes	-	-	-	1,291	69,152	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	224,890	-	-	-
Charges for services	-	44,228	-	5,369	-	6,750
Fines and forfeits	-	-	-	4,927	-	-
Other receipts	-	8,759	-	2,131	-	1,085
Total receipts	-	52,987	224,890	13,718	69,152	7,835
Disbursements:						
Personal services	-	20,245	-	-	-	412
Supplies	-	2,344	-	-	-	814
Other services and charges	-	12,615	-	-	-	510
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,996
Other disbursements	-	289	224,890	9,688	45,739	6
Total disbursements	-	35,493	224,890	9,688	45,739	11,738
Excess (deficiency) of receipts over disbursements	-	17,494	-	4,030	23,413	(3,903)
Cash and investments - ending	\$ 95,255	\$ 48,566	\$ -	\$ 4,030	\$ 173,246	\$ 34,915

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tax Sale Redemption	Old Tax Sale Surplus	Tax Sale Surplus	Pre Trial Diversion	Jury Fee	E911 Donations
Cash and investments - beginning	\$ 5,882	\$ 286,413	\$ 750,686	\$ 206,382	\$ 33,267	\$ 55
Receipts:						
Taxes	6,959	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	168,730	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,804	-	764,202	172,463	4,410	-
Total receipts	<u>185,493</u>	<u>-</u>	<u>764,202</u>	<u>172,463</u>	<u>4,410</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	108,888	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	196,463	-	830,320	82,082	2,965	-
Total disbursements	<u>196,463</u>	<u>-</u>	<u>830,320</u>	<u>190,970</u>	<u>2,965</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,970)</u>	<u>-</u>	<u>(66,118)</u>	<u>(18,507)</u>	<u>1,445</u>	<u>-</u>
Cash and investments - ending	<u>\$ (5,088)</u>	<u>\$ 286,413</u>	<u>\$ 684,568</u>	<u>\$ 187,875</u>	<u>\$ 34,712</u>	<u>\$ 55</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Treasurer Returned Check Fee	Operation Pullover Grant	Vision Insurance	Sheriff Insurance Reimbursement	Payroll Withholding - Health Trust	Payroll Withholding - Health
Cash and investments - beginning	\$ 523	\$ 1,699	\$ (269)	\$ 19,030	\$ 1,914,143	\$ (65,082)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	60	-	16,536	-	74,879	1,062,540
Total receipts	60	-	16,536	-	74,879	1,062,540
Disbursements:						
Personal services	-	-	16,327	-	-	1,045,940
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	327,902	177,717
Total disbursements	-	-	16,327	-	327,902	1,223,657
Excess (deficiency) of receipts over disbursements	60	-	209	-	(253,023)	(161,117)
Cash and investments - ending	\$ 583	\$ 1,699	\$ (60)	\$ 19,030	\$ 1,661,120	\$ (226,199)

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Dental	Court Appointed Special Advoca	Auditor's Ineligible Homestead	County Offender Transportation	Hazardous Waste Disposal Tax	Statewide 911
Cash and investments - beginning	\$ 754	\$ 4,066	\$ 64,610	\$ 1,938	\$ 2,546,133	\$ -
Receipts:						
Taxes	-	-	4,920	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	72,506	142,853
Charges for services	-	-	-	250	187,077	445,540
Fines and forfeits	-	-	-	-	-	-
Other receipts	54,067	16,306	-	250	72,236	402
Total receipts	<u>54,067</u>	<u>16,306</u>	<u>4,920</u>	<u>500</u>	<u>331,819</u>	<u>588,795</u>
Disbursements:						
Personal services	53,759	19,715	12,000	-	-	89,722
Supplies	-	-	1,882	-	915	-
Other services and charges	-	-	3,885	-	171,269	428,742
Debt service - principal and interest	-	-	-	-	227,852	-
Capital outlay	-	-	19,660	-	9,696	-
Other disbursements	-	269	6,900	-	9,564	4,013
Total disbursements	<u>53,759</u>	<u>19,984</u>	<u>44,327</u>	<u>-</u>	<u>419,296</u>	<u>522,477</u>
Excess (deficiency) of receipts over disbursements	<u>308</u>	<u>(3,678)</u>	<u>(39,407)</u>	<u>500</u>	<u>(87,477)</u>	<u>66,318</u>
Cash and investments - ending	<u>\$ 1,062</u>	<u>\$ 388</u>	<u>\$ 25,203</u>	<u>\$ 2,438</u>	<u>\$ 2,458,656</u>	<u>\$ 66,318</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Adult Probation Administrative	Juvenile Probation Administrat	Alternative Dispute Resolution	DNR Fines	Tobacco Master Trust	Animal Shelter
Cash and investments - beginning	\$ 540,755	\$ 7,807	\$ 32,557	\$ 3,502	\$ 60,531	\$ -
Receipts:						
Taxes	-	-	125	-	-	25,000
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,000	1,000	-	-	22,179	-
Charges for services	-	-	7,422	-	-	-
Fines and forfeits	174,187	16,932	2,350	500	-	-
Other receipts	790	-	4,019	-	-	33,288
Total receipts	<u>178,977</u>	<u>17,932</u>	<u>13,916</u>	<u>500</u>	<u>22,179</u>	<u>58,288</u>
Disbursements:						
Personal services	195,351	600	-	-	9,225	18,613
Supplies	2,461	1,682	-	-	-	-
Other services and charges	11,650	3,201	-	-	-	9,780
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	10,744	-	-	-	-	7,742
Other disbursements	2,684	52	10,297	-	19,980	26,945
Total disbursements	<u>222,890</u>	<u>5,535</u>	<u>10,297</u>	<u>-</u>	<u>29,205</u>	<u>63,080</u>
Excess (deficiency) of receipts over disbursements	<u>(43,913)</u>	<u>12,397</u>	<u>3,619</u>	<u>500</u>	<u>(7,026)</u>	<u>(4,792)</u>
Cash and investments - ending	<u>\$ 496,842</u>	<u>\$ 20,204</u>	<u>\$ 36,176</u>	<u>\$ 4,002</u>	<u>\$ 53,505</u>	<u>\$ (4,792)</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	COURT INTERPRETER GRANT	Sheriff's Donation	Capital Recovery Systems	Payroll Clearing	Aflac	Payroll Withholding - Life
Cash and investments - beginning	\$ -	\$ 8,321	\$ 27,334	\$ -	\$ (2,566)	\$ (1,263)
Receipts:						
Taxes	-	-	208	263,207	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,000	-	-	-	-	-
Charges for services	-	150	-	-	-	-
Fines and forfeits	-	-	2,565	-	-	-
Other receipts	-	2,320	1,144	10,099,218	31,043	28,229
Total receipts	<u>2,000</u>	<u>2,470</u>	<u>3,917</u>	<u>10,362,425</u>	<u>31,043</u>	<u>28,229</u>
Disbursements:						
Personal services	-	-	-	-	-	30,934
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	6,264,003	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4,846	4,050	4,098,422	30,502	-
Total disbursements	<u>-</u>	<u>4,846</u>	<u>4,050</u>	<u>10,362,425</u>	<u>30,502</u>	<u>30,934</u>
Excess (deficiency) of receipts over disbursements	<u>2,000</u>	<u>(2,376)</u>	<u>(133)</u>	<u>-</u>	<u>541</u>	<u>(2,705)</u>
Cash and investments - ending	<u>\$ 2,000</u>	<u>\$ 5,945</u>	<u>\$ 27,201</u>	<u>\$ -</u>	<u>\$ (2,025)</u>	<u>\$ (3,968)</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Def Comp	Payroll Withholding - Federal	Payroll Withholding - FICA	Payroll Withholding - LocalTax	Payroll Withholding - PERF	Payroll Withholding - Sheriff
Cash and investments - beginning	\$ 521	\$ 42,504	\$ 2,659	\$ (16,301)	\$ (135)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>10,320</u>	<u>537,658</u>	<u>723,107</u>	<u>87,362</u>	<u>134,144</u>	<u>26,610</u>
Total receipts	<u>10,320</u>	<u>537,658</u>	<u>723,107</u>	<u>87,362</u>	<u>134,144</u>	<u>26,610</u>
Disbursements:						
Personal services	10,320	-	361,457	-	134,198	26,439
Supplies	-	-	-	-	-	-
Other services and charges	-	-	361,649	7,468	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>579,673</u>	<u>-</u>	<u>63,504</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>10,320</u>	<u>579,673</u>	<u>723,106</u>	<u>70,972</u>	<u>134,198</u>	<u>26,439</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(42,015)</u>	<u>1</u>	<u>16,390</u>	<u>(54)</u>	<u>171</u>
Cash and investments - ending	<u>\$ 521</u>	<u>\$ 489</u>	<u>\$ 2,660</u>	<u>\$ 89</u>	<u>\$ (189)</u>	<u>\$ 171</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - State	Payroll Withholding Wage Garni	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 6,778	\$ (792)	\$ 450	\$ 1,080	\$ -	\$ -
Receipts:						
Taxes	-	-	26,901,872	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,507,399	138,417	614,102	134,929
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	198,623	72,909	50	44,278	208,851	-
Total receipts	<u>198,623</u>	<u>72,909</u>	<u>30,409,321</u>	<u>182,695</u>	<u>822,953</u>	<u>134,929</u>
Disbursements:						
Personal services	-	53,474	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	54,607	-	683,487	98,818	299,617	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	151,307	19,568	29,725,834	83,877	523,335	134,929
Total disbursements	<u>205,914</u>	<u>73,042</u>	<u>30,409,321</u>	<u>182,695</u>	<u>822,952</u>	<u>134,929</u>
Excess (deficiency) of receipts over disbursements	<u>(7,291)</u>	<u>(133)</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Cash and investments - ending	<u>\$ (513)</u>	<u>\$ (925)</u>	<u>\$ 450</u>	<u>\$ 1,080</u>	<u>\$ 1</u>	<u>\$ -</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Financial Institution Tax	CEDIT Homestead Credit	HEA1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgement	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 920,031	\$ 1,500	\$ 8,932	\$ (32,045)	\$ (766)
Receipts:						
Taxes	-	680,262	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	214,099	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,728	36,986	-
Other receipts	-	-	-	5,528	-	-
Total receipts	<u>214,099</u>	<u>680,262</u>	<u>-</u>	<u>15,256</u>	<u>36,986</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	12,609	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	214,099	1,567,300	-	10,131	-	-
Total disbursements	<u>214,099</u>	<u>1,567,300</u>	<u>-</u>	<u>22,740</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(887,038)</u>	<u>-</u>	<u>(7,484)</u>	<u>36,986</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 32,993</u>	<u>\$ 1,500</u>	<u>\$ 1,448</u>	<u>\$ 4,941</u>	<u>\$ (766)</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Special Death Benefit	Sales Disclosure-State Share	Mortgage Recording Fee - State	Food and Beverage Tax Collecti	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 165	\$ (1,332)	\$ (1,545)	\$ 4,307	\$ 18,334	\$ -
Receipts:						
Taxes	-	-	-	225	-	131
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,079	-
Charges for services	-	3,236	2,243	2,150	-	-
Fines and forfeits	-	-	-	63	-	-
Other receipts	-	-	488	250	-	506
Total receipts	-	3,236	2,731	2,688	8,079	637
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	124	-	2,169	26,413	581
Total disbursements	-	124	-	2,169	26,413	581
Excess (deficiency) of receipts over disbursements	-	3,112	2,731	519	(18,334)	56
Cash and investments - ending	\$ 165	\$ 1,780	\$ 1,186	\$ 4,826	\$ -	\$ 56

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution	Public Defender	93.563 Prosecutor PCA	93.563 ARRA County IV-D Incent
Cash and investments - beginning	\$ 109	\$ -	\$ 143,942	\$ 38,967	\$ 2,083	\$ 4,056
Receipts:						
Taxes	223,169	5,111,040	1,280,406	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,762	-	-	-	1,496	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	12,845	-	-
Other receipts	-	1,022,208	256,081	-	1,135	-
Total receipts	<u>224,931</u>	<u>6,133,248</u>	<u>1,536,487</u>	<u>12,845</u>	<u>2,631</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,521	-	-	-	-
Other disbursements	214,482	6,131,727	1,545,190	-	1,652	571
Total disbursements	<u>214,482</u>	<u>6,133,248</u>	<u>1,545,190</u>	<u>-</u>	<u>1,652</u>	<u>571</u>
Excess (deficiency) of receipts over disbursements	<u>10,449</u>	<u>-</u>	<u>(8,703)</u>	<u>12,845</u>	<u>979</u>	<u>(571)</u>
Cash and investments - ending	<u>\$ 10,558</u>	<u>\$ -</u>	<u>\$ 135,239</u>	<u>\$ 51,812</u>	<u>\$ 3,062</u>	<u>\$ 3,485</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 ARRA Prosecutor IV-D In	93.563 ARRA Clerk IV-D Incenti	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Prosec	93.563 Clerk IV-D Incen Post	TMA
Cash and investments - beginning	\$ 2,958	\$ 6,627	\$ 6,374	\$ 106,815	\$ 14,241	\$ -
Receipts:						
Taxes	-	-	-	-	-	28,466
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,337	20,065	13,356	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,304	4,971	3,304	-
Total receipts	-	-	16,641	25,036	16,660	28,466
Disbursements:						
Personal services	468	-	-	64,628	370	-
Supplies	-	-	-	-	-	-
Other services and charges	2,356	-	-	1,418	5,149	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	462	-
Other disbursements	110	625	-	2,189	8,706	-
Total disbursements	2,934	625	-	68,235	14,687	-
Excess (deficiency) of receipts over disbursements	(2,934)	(625)	16,641	(43,199)	1,973	28,466
Cash and investments - ending	<u>\$ 24</u>	<u>\$ 6,002</u>	<u>\$ 23,015</u>	<u>\$ 63,616</u>	<u>\$ 16,214</u>	<u>\$ 28,466</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SATP	Commissioners Sale	Family Preservation	Building Department Listing	Council Moore Bequest	Auditor Returned Check Fee
Cash and investments - beginning	\$ 26,115	\$ 115,908	\$ 67	\$ 20,609	\$ 10,000	\$ 18
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	4,400	-	-
Intergovernmental receipts	1,743	-	-	-	-	-
Charges for services	68,534	2,966	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,500	-	-	-	-	-
Total receipts	71,777	2,966	-	4,400	-	-
Disbursements:						
Personal services	76,598	-	-	-	-	-
Supplies	1,265	-	-	-	-	-
Other services and charges	5,145	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,335	-	-	-	-	-
Other disbursements	3,904	1,043	-	-	-	-
Total disbursements	88,247	1,043	-	-	-	-
Excess (deficiency) of receipts over disbursements	(16,470)	1,923	-	4,400	-	-
Cash and investments - ending	\$ 9,645	\$ 117,831	\$ 67	\$ 25,009	\$ 10,000	\$ 18

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Timber Sales	Title IVD Unappropriated	Asset Forfeiture Fund	Putnam County Court Bail Bond	EOC Bond Fund	Sheriff Forfeiture
Cash and investments - beginning	\$ 230	\$ 61,318	\$ 5,672	\$ 81,836	\$ 267	\$ 99,601
Receipts:						
Taxes	-	-	-	1,680	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,809	-	-	62,637
Charges for services	1,591	-	-	-	-	-
Fines and forfeits	-	-	240	7,682	-	-
Other receipts	-	-	4	873	-	-
Total receipts	<u>1,591</u>	<u>-</u>	<u>3,053</u>	<u>10,235</u>	<u>-</u>	<u>62,637</u>
Disbursements:						
Personal services	-	-	-	-	-	514
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	38,210
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	796	7,602	7,662	-	-	107,581
Total disbursements	<u>796</u>	<u>7,602</u>	<u>7,662</u>	<u>-</u>	<u>-</u>	<u>146,305</u>
Excess (deficiency) of receipts over disbursements	<u>795</u>	<u>(7,602)</u>	<u>(4,609)</u>	<u>10,235</u>	<u>-</u>	<u>(83,668)</u>
Cash and investments - ending	<u>\$ 1,025</u>	<u>\$ 53,716</u>	<u>\$ 1,063</u>	<u>\$ 92,071</u>	<u>\$ 267</u>	<u>\$ 15,933</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sale of County Home	Airport Capital Imp Fund	County Law Enforcement	Health Dept. Illegal Dumping	Health Dept. Preparedness Fund	Health Dept Vaccine
Cash and investments - beginning	\$ 530,086	\$ 239,857	\$ 107,280	\$ 1,106	\$ 8,652	\$ 11,040
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	24,000	-	-	-	17,633
Fines and forfeits	-	-	6,153	-	-	-
Other receipts	-	26,226	-	-	-	2,687
Total receipts	-	50,226	6,153	-	-	20,320
Disbursements:						
Personal services	-	-	-	-	-	21,649
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	290,083	8,203	-	8,652	-
Total disbursements	-	290,083	8,203	-	8,652	21,649
Excess (deficiency) of receipts over disbursements	-	(239,857)	(2,050)	-	(8,652)	(1,329)
Cash and investments - ending	\$ 530,086	\$ -	\$ 105,230	\$ 1,106	\$ -	\$ 9,711

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Reassessment 2015	Medicare	Final HEA1001-2007/08 PTRC HSC	Elected Official Training Fund	Victims Assist.	Victims Assistance
Cash and investments - beginning	\$ 158,233	\$ 12	\$ 8	\$ 7,447	\$ 655	\$ -
Receipts:						
Taxes	118,644	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,888	-	-	-	-	-
Charges for services	13	-	-	2,334	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17	169,117	-	470	1,900	1,900
Total receipts	<u>131,562</u>	<u>169,117</u>	<u>-</u>	<u>2,804</u>	<u>1,900</u>	<u>1,900</u>
Disbursements:						
Personal services	140,019	-	-	-	519	-
Supplies	4,061	-	-	-	-	-
Other services and charges	90,028	84,581	-	-	-	22,797
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	9,255	-	-	-	-	-
Other disbursements	944	84,536	-	1,277	636	-
Total disbursements	<u>244,307</u>	<u>169,117</u>	<u>-</u>	<u>1,277</u>	<u>1,155</u>	<u>22,797</u>
Excess (deficiency) of receipts over disbursements	<u>(112,745)</u>	<u>-</u>	<u>-</u>	<u>1,527</u>	<u>745</u>	<u>(20,897)</u>
Cash and investments - ending	<u>\$ 45,488</u>	<u>\$ 12</u>	<u>\$ 8</u>	<u>\$ 8,974</u>	<u>\$ 1,400</u>	<u>\$ (20,897)</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Special Death Benefit Fee	Sales Disc. State Training	Child Advocacy	Local Emergency Planning/Leppc	Operation Pullover Equip Grant	Economic Warchest (Edit)
Cash and investments - beginning	\$ (70)	\$ (333)	\$ (300)	\$ 12,465	\$ (521)	\$ 100,876
Receipts:						
Taxes	-	-	-	-	-	14,085
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,291	-	-
Charges for services	-	809	-	-	-	-
Fines and forfeits	1,140	-	-	-	-	-
Other receipts	85	-	-	250	-	4,025
Total receipts	<u>1,225</u>	<u>809</u>	<u>-</u>	<u>4,541</u>	<u>-</u>	<u>18,110</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	24	-	-
Other services and charges	-	-	-	-	-	5,750
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,000	-	-
Other disbursements	580	31	-	-	-	9,980
Total disbursements	<u>580</u>	<u>31</u>	<u>-</u>	<u>4,024</u>	<u>-</u>	<u>15,730</u>
Excess (deficiency) of receipts over disbursements	<u>645</u>	<u>778</u>	<u>-</u>	<u>517</u>	<u>-</u>	<u>2,380</u>
Cash and investments - ending	<u>\$ 575</u>	<u>\$ 445</u>	<u>\$ (300)</u>	<u>\$ 12,982</u>	<u>\$ (521)</u>	<u>\$ 103,256</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	New Annex Bldg (Edit)	Vending Machine	Title III Federal Government	Aviation Grant	Victims Assistance Grant	Ema Sirens Project
Cash and investments - beginning	\$ 200,000	\$ -	\$ 40,311	\$ 318	\$ (21,122)	\$ 2,685
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,426,128	63,308	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,253	-	1,792	1,900	5
Total receipts	-	1,253	-	3,427,920	65,208	5
Disbursements:						
Personal services	-	-	-	-	5,414	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	3,434,060	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	171	-	-	33,852	-
Total disbursements	-	171	-	3,434,060	39,266	-
Excess (deficiency) of receipts over disbursements	-	1,082	-	(6,140)	25,942	5
Cash and investments - ending	\$ 200,000	\$ 1,082	\$ 40,311	\$ (5,822)	\$ 4,820	\$ 2,690

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	JAIBG Program	Stop Women's Abuse Team	Reelsville Water Grant	LEPC/HMEP GRANT	Putnam County CTP Grant	Local Health Maintenance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 800	\$ 8,893	\$ 139,824
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,980	-	107,865	8,088	2,460	33,139
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	(7,599)	-	-	19,920	-
Total receipts	<u>3,980</u>	<u>(7,599)</u>	<u>107,865</u>	<u>8,088</u>	<u>22,380</u>	<u>33,139</u>
Disbursements:						
Personal services	-	-	-	-	5,204	267
Supplies	-	-	-	-	1,306	-
Other services and charges	-	-	-	-	14,195	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,980	-	107,865	-	-	16,999
Total disbursements	<u>3,980</u>	<u>-</u>	<u>107,865</u>	<u>-</u>	<u>20,705</u>	<u>17,266</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(7,599)</u>	<u>-</u>	<u>8,088</u>	<u>1,675</u>	<u>15,873</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (7,599)</u>	<u>\$ -</u>	<u>\$ 8,888</u>	<u>\$ 10,568</u>	<u>\$ 155,697</u>

PUTNAM COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	District 7 Fire Training	Putnam County Comm Corr Grant	STOP Grant	HAVA Grant	Marine Patrol Grant	Totals
Cash and investments - beginning	\$ (26,492)	\$ (641)	\$ (36,543)	\$ 1,566	\$ -	\$ 20,544,744
Receipts:						
Taxes	-	-	-	-	-	42,852,248
Licenses and permits	-	-	-	-	-	122,152
Intergovernmental receipts	80,717	131,261	32,944	-	15,000	14,523,641
Charges for services	-	-	-	-	-	1,824,897
Fines and forfeits	-	-	-	-	-	467,197
Other receipts	-	-	12,874	-	-	21,905,479
Total receipts	<u>80,717</u>	<u>131,261</u>	<u>45,818</u>	<u>-</u>	<u>15,000</u>	<u>81,695,614</u>
Disbursements:						
Personal services	67	132,539	26,373	-	8,987	8,831,818
Supplies	-	-	-	-	-	1,424,737
Other services and charges	22,343	-	-	-	-	17,511,996
Debt service - principal and interest	-	-	-	-	-	251,748
Capital outlay	-	-	-	-	-	1,308,396
Other disbursements	140,905	-	333	-	716	54,251,198
Total disbursements	<u>163,315</u>	<u>132,539</u>	<u>26,706</u>	<u>-</u>	<u>9,703</u>	<u>83,579,893</u>
Excess (deficiency) of receipts over disbursements	<u>(82,598)</u>	<u>(1,278)</u>	<u>19,112</u>	<u>-</u>	<u>5,297</u>	<u>(1,884,279)</u>
Cash and investments - ending	<u>\$ (109,090)</u>	<u>\$ (1,919)</u>	<u>\$ (17,431)</u>	<u>\$ 1,566</u>	<u>\$ 5,297</u>	<u>\$ 18,660,465</u>

PUTNAM COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 753,327</u>	<u>\$ 23,839</u>

PUTNAM COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services	Excavator	\$ 27,500	3/1/2013	3/1/2018
Caterpillar Financial Services	Graders	41,897	9/16/2013	9/16/2018
First National Bank	2011 Sheriff Vehicles	35,419	1/22/2013	1/22/2015
First National Bank	2014 Sheriff Vehicles	24,952	3/6/2014	3/1/2017
First National Bank	2013 Sheriff Vehicles	31,060	3/4/2013	3/4/2016
First Financial Bank	Highway Trucks 2012	52,992	12/1/2012	12/1/2016
Putnam County Jail Building Corporation	Jail Building	<u>459,468</u>	7/1/2009	1/1/2018
Total governmental activities		<u>673,288</u>		
Total of annual lease payments		<u>\$ 673,288</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	E-911 Facility	\$ 1,160,000	\$ 206,980
Revenue bonds	Edgelea Project	1,560,000	61,131
Notes and loans payable	Highway Tractor	13,013	13,390
Notes and loans payable	Avation 03/09/2007	15,468	15,468
Notes and loans payable	Highway Trucks 2011	<u>55,688</u>	<u>57,064</u>
Total governmental activities		<u>2,804,169</u>	<u>354,033</u>
Totals		<u>\$ 2,804,169</u>	<u>\$ 354,033</u>

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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, 2014. 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, 2014.

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


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.

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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

January 24, 2017

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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, 2014

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	Pass-Through to Sub-Recipient	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	14.228	CF-13-102	\$ 107,865	\$ 107,865
Total - Department of Housing and Urban Development				107,865	107,865
<u>Department of Justice</u>					
Juvenile Accountability Block Grants JAIBG Program	Indiana Criminal Justice Institute	16.523	2010-JB-FX-0086	-	3,980
Crime Victim Assistance Victims Assistance	Indiana Criminal Justice Institute	16.575	2012-VA-GX-0017	-	30,395
Violence Against Women Formula Grants STOP Grant	Indiana Criminal Justice Institute	16.588	2012-WF-AX-0035	-	14,746
Equitable Sharing Program Prosecutor Asset Forfeiture Sheriff Asset Forfeiture	Direct Award	16.922	Prosecuting Attorney Sheriff Forfeiture	- -	41,400 29,044
Total - Equitable Sharing Program				-	70,444
Total - Department of Justice				-	119,565
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction 2011-2013 County-Wide Bridge Inspections	Indiana Department of Transportation	20.205			
Bridge #248			DES #1005686	-	13,724
Bridge #52			DES #0900909	-	480
Bridge #625			DES #1173180	-	35,031
Bridge #125			DES #0900908	-	100,905
County Road 725 E Project			DES #1006547	-	24,927
Bridge #10			DES #1297140	-	41,674
Bridge #137			DES #0710940	-	3,350
Bridge #104			DES #9982470	-	31,066
			DES #1173146	-	54,639
Total - Highway Planning and Construction				-	305,796
Airport Improvement Program AIP-14 AIP-15	Direct Award	20.106	3-18-0030-014 3-18-0030-015	- -	21,505 3,313,430
Total - Airport Improvement Program				-	3,334,935
Total - Department of Transportation				-	3,640,731
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements BPRS 166-71					
	Indiana State Department of Health	93.074	LHM-166-1	-	33,139
Child Support Enforcement Clerk Expenditures Indirect Costs PCA Fees Prosecutor Expenditures Title IV-D Incentive Court Expenditures	Indiana Department of Child Services	93.563	FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 FY 2014	- - - - - - -	91,816 65,361 729 208,955 94,653 20,989
Total - Child Support Enforcement				-	482,503
Total - Department of Health and Human Services				-	515,642
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance	Indiana Department of Homeland Security	97.012	FY 2014	-	7,880
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	DR-4173	-	49,115
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-3-2958	-	8,088
Total - Department of Homeland Security				-	65,083
Total federal awards expended				\$ 107,865	\$ 4,448,886

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

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?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Condition

As stated in the four prior audit reports, the County Auditor had not established proper procedures for a separate review or approval of the financial information reported in the Gateway Annual Financial Report prior to its submission. The financial activity for 13 County funds and 4 County department funds were omitted from the financial statement. In addition, there were several other reporting errors in various funds. The errors resulted in a net understatement of the beginning cash and investment balance, receipts, disbursements, and the ending cash and investment balance in the amounts of \$3,770,331, \$8,520,790, \$6,289,081, and \$2,255,032, respectively.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Audit adjustments were proposed, accepted by the County, and made to the Financial Statement.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the publication, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. This includes control activities. According to this publication:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner, whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes. An integral part of the control activity component is segregation of duties. . . . There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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."

Cause

Management of the County had not established a proper system of internal control, including segregation of duties.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls would not prevent or detect material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

There was a deficiency in the internal control system of the County related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the SEFA. The County Auditor prepared the SEFA. There was no evidence of a control such as an oversight, review, or approval process to ensure that the SEFA was materially correct.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The SEFA contained the following errors: Federal expenditures for eight of the ten reported grants were misstated for a net understatement of \$377,527 and two federal grants were omitted; CDBG - State Administered CDBG Cluster and Boating Safety Financial Assistance, in the amounts of \$107,865 and \$7,880, respectively. These errors resulted in a total net understatement of Federal expenditures of \$493,272.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Cause

Management had not established a system of internal controls that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the publication, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. This includes control activities. According to this publication:

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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:

"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:

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Audit adjustments were proposed, accepted by the County, and made to the Financial Statement.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the publication, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. This includes control activities. According to this publication:

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Cause

Management of the County had not established a proper system of internal control, including segregation of duties.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls would not prevent or detect material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

There was a deficiency in the internal control system of the County related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the SEFA. The County Auditor prepared the SEFA. There was no evidence of a control such as an oversight, review, or approval process to ensure that the SEFA was materially correct.

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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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:

"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:

PUTNAM COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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 in 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.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

View of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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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.



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDING

FINDING 2013-003

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Matthew L. Headley, Judge, Putnam Circuit Court

Contact Phone Number: 765-653-5313

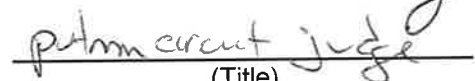
Description of Status of Audit Finding :

In 2014, the employee responsible for the Title IV-D case files began keeping track of time spent on Title IV-D cases and Non-Title IV-D cases to establish a percentage to use for calculation of her salary spent on Title IV-D cases.

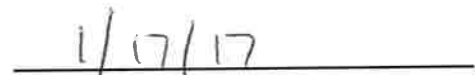
The employee who is responsible for claims, does keep a separate set of claims turned in for use for Title IV-D reimbursement. Reimbursement is requested for the month in which the claim was paid. These claim forms are verified by the office manager and then signed for by the Judge.



(Signature)



(Title)



(Date)

Putnam County Sheriff's Department

Scott Stockton, 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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2013-004:

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Justice

Contact Person Responsible for Corrective Action: Sheriff Scott Stockton

Contact Phone Number: (765)653-3211

Status of Audit Finding: The Putnam County Sheriff's Department designed a plan to regulate and oversee all transactions in the equitable sharing fund are specifically related to the equitable sharing program. I, Sheriff Scott Stockton, 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.

A handwritten signature in blue ink, appearing to read "Scott Stockton", written over a horizontal line.

Sheriff Scott Stockton
(Signature)

SHERIFF
(Title)

AUGUST 17, 2016
(Date)



Office of Prosecuting Attorney

Tim Bookwalter, Prosecutor
64th Judicial Circuit
Putnam County, Greencastle, IN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2013-004:

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: DEPARTMENT OF JUSTICE

Contact Person Responsible for Corrective Action: Tim Bookwalter

Contact Phone Number: 765-653-2724

Status of Audit Finding: The Prosecutor implemented internal controls to ensure that only equitable transactions are run through this fund. I, Tim Bookwalter, review every claim for the Asset Forfeiture Fund to ensure that only that pertained to the equitable sharing expenses were processed through this account and the Office Manager obtained and reviewed printouts from the Putnam County Auditor on a monthly basis to ensure no other revenues are out in the fund by the Auditor's office.

FINDING 2013-005:

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: DEPARTMENT OF JUSTICE

Contact Person Responsible for Corrective Action: Tim Bookwalter

Contact Phone Number: 765-653-2724

Status of Audit Finding: That the Putnam County Prosecutor's Office did take action to eliminate this problem. The Putnam County Board of Commissioners approved and passed an Ordinance (No.2011-6-20 attached hereto) stating the buy-out monies could be placed in the Pre-Trial Diversion Account, which was effect 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-out dated prior to June 20, 2011, had to be placed in the Asset Forfeiture Fund.

FINDING 2013-006:


Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: DEPARTMENT OF JUSTICE

Contact Person Responsible for Corrective Action: Tim Bookwalter

Contact Phone Number: 765-653-2724

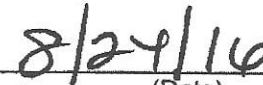
Status of Audit Finding: The Putnam County Prosecutor's Office created a DAG-71 Log (see attached) in order to track DAG forms. The log serves as a tracking device for, and a base for comparison, to the information provided by the Department of Justice website. The Office Manager prepares and maintains the log and I, Tim Bookwalter, 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 copied of all DAG-71 forms that are submitted.



(Signature)



(Title)



(Date)



* 2 0 1 1 0 0 2 7 8 5 2 *

OPAL SUTHERLIN

PUTNAM COUNTY RECORDER

06/21/2011 10:43:10AM

REC FEE:\$0.00

RECORDED AS PRESENTED

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~~15~~ 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

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
7/12/2013			US Currency	\$8,999.00				\$809.10	11/26/2013
8/28/2013			US Currency	\$249,827.00		6/25/2013	17%		
8/28/2013			assorted farm equipment			6/25/2013	17%		
8/28/2013			1984 Harley Davidson FXST			6/25/2013	17%		
8/28/2013			US Currency	\$6,830.00		6/25/2013	17%		
8/28/2013			ATV's and Minibike			6/25/2013	17%		

Putnam County Sheriff's Department

Scott Stockton, 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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2013-006:

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Justice

Contact Person Responsible for Corrective Action: Sheriff Scott Stockton

Contact Phone Number: 765-653-3211

Description of Corrective Action Plan: The Putnam County Sheriff's Department has been utilizing a DAG-71 Log for DAG forms and submits them to the Department of Justice. Along with the log, the Sheriff's Department also has kept a copy of the DAG forms it submitted. This log documents the type of seizure, amount, share amount requested, amount received and date received. The log then serves as a comparison document to the information on the Department of Justice's website. The General Counsel prepares and maintains the DAG Log and I, Sheriff Scott Stockton, will review the log on a quarterly basis.

A handwritten signature in blue ink, appearing to read "Scott Stockton".

Sheriff Scott Stockton
(Signature)

SHERIFF
(Title)

AUGUST 17, 2016
(Date)

PUTNAM COUNTY AUDITOR'S OFFICE

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

CORRECTIVE ACTION PLAN

FINDING 2014-001 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Contact Person Responsible for Corrective Action: Lorie Hallett
Contact Phone Number: 765-653-5513

Views of Responsible Official: We concur with the finding

Corrective Action Plan:

The Putnam County Auditor is in the process of developing procedures and internal controls to insure all departments are included and funds are reported accurately in Gateway system. A process will be implemented for separate review prior to submission.

Anticipated Completion Date: 12/31/17

FINDING 2014-002 – PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: Lorie Hallett
Contact Phone Number: 765-653-5513

Views of Responsible Official: We concur with the finding

Corrective Action Plan:

The Putnam County Auditor is in the process of developing procedures and internal controls and working with all departments to ensure that grant information is accurate and all correct information is reported on the Schedule of Expenditures of Federal Awards. The Auditor will develop a review process to detect and correct errors.

Anticipated Completion Date: 12/31/17


Lorie Hallett, Auditor

1-18-17
Date

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.