

Unit Information

Unit Type: County

Year: 2020

Unit Name: Putnam

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Susan Frank

Title: Finance Director

Phone: (386) 326-7610

Address:

PO Box 758
Palatka, FL 32178-0758

Contact Information

Name: Hon. Matt Reynolds

Title: Clerk of Court & Comptroller

Phone: (386) 326-7601

Email: matt.reynolds@putnam-fl.com

Address:

PO Box 758
Palatka, FL 32178-0758

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 4/22/2021

Audit Received Date: 4/15/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$30,698,561

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2021

Auditor Name: Carr, Riggs & Ingram, LLC

Address:
Frank Mason
7411 Fullerton Street
Suite 300
Jacksonville, FL 32256

Certification

Chief Financial Officer

Name: Susan M. Frank

Title: Finance Director

Chairman/Elected Official

Name: Larry Harvey

Title: Board Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	36,413,963	3,669,096									40,083,059
312100 - Local Option Taxes		557,805									557,805
312300 - County Ninth-Cent Voted Fuel Tax		398,624									398,624
312410 - First Local Option Fuel Tax		1,744,721									1,744,721
312420 - Second Local Option Fuel Tax				1,194,290							1,194,290
312600 - Discretionary Sales Surtaxes				6,319,582							6,319,582
315000 - Communications Service Tax (Chapter 202)	379,677										379,677
322000 - Building Permits	595,988	2,600									598,588
324410.02.09 - Impact Fees - Residential - Economic Environment						24,449					24,449
325100 - Special Assessments - Capital Improvement		34,880									34,880
325200 - Special Assessments - Charges for Public Services		461,646				10,560,673					11,022,319
329000 - Other Permits, Fees & Special Assessments	57,803	33,996									91,799
331100 - Federal Grant - General Government	93,610	37,038									130,648
331200 - Federal Grant - Public Safety	339,974	65,439									405,413
331390 - Federal Grant - Other Physical Environment	22,814	32,921									55,735
331490 - Federal Grant - Other Transportation				822,693							822,693
331500 - Federal Grant - Economic Environment	721,790	1,101,305				-32,490					1,790,605
331610 - Federal Grant - Health or Hospitals	80,215										80,215
331650 - Federal Grant - Child Support Reimbursement	276,286										276,286
333000 - Federal Payments In Lieu Of Taxes		33,634									33,634
334200 - State Grant - Public Safety	29,616	250,899				420					280,935
334360 - State Grant - Stormwater Management				1,126,170							1,126,170
334390 - State Grant - Other Physical Environment	34,497	373,135									407,632
334490 - State Grant - Other Transportation				1,471,307							1,471,307
334500 - State Grant - Economic Environment	-97,680					89,104					-8,576
334700 - State Grant - Culture/Recreation		155,347									155,347
335120 - State Revenue Sharing - Proceeds	4,583,130	585,237									5,168,367
335130 - State Revenue Sharing - Insurance Agents County Licenses	17,678										17,678
335140 - State Revenue Sharing - Mobile Home Licenses	23,151										23,151
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	23,589										23,589
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	3,196,300										3,196,300
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		4,733									4,733
335220 - State Revenue Sharing - Enhanced 911 Fee		323,526									323,526
335420 - State Revenue Sharing - Mass Transit		1,893,462									1,893,462
335490 - State Revenue Sharing - Other Transportation		52,692									52,692
335900 - State Revenue Sharing - Other		1,009,659									1,009,659
336000 - State Payments In Lieu of Taxes	44,303										44,303
337200 - Local Government Unit Grant - Public Safety	750,742										750,742
337300 - Local Government Unit Grant - Physical Environment						1,119,300					1,119,300
341100 - Service Charge - Recording Fees	272,500	205,596									478,096
341160 - County Portion (\$2) of \$4 Additional Service Charge		34,859									34,859
341200 - Internal Service Fund Fees and Charges	79,494						8,570,007				8,649,501

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341800 - County Officer Commission and Fees	1,688,586										1,688,586
341900 - Other General Government Charges and Fees	166,006										166,006
342100 - Service Charge - Law Enforcement Services	114,761										114,761
342300 - Service Charge - Housing for Prisoners	151,271										151,271
342500 - Service Charge - Protective Inspection Fees	13,752										13,752
342600 - Service Charge - Ambulance Fees	3,559,464										3,559,464
342900 - Service Charge - Other Public Safety Charges and Fees	22,133										22,133
343300 - Service Charge - Water Utility		34,084				712,946					747,030
343400 - Service Charge - Garbage/Solid Waste						4,226,821					4,226,821
343500 - Service Charge - Sewer/Wastewater Utility						457,207					457,207
344200 - Service Charge - Water Ports and Terminals						1,584					1,584
344900 - Service Charge - Other Transportation Charges		267,971									267,971
346400 - Service Charge - Animal Control and Shelter Fees	11,406										11,406
347100 - Service Charge - Libraries	6,507										6,507
347200 - Service Charge - Parks and Recreation	7,911										7,911
348921 - Court Innovations/Local Requirements		11,823									11,823
348922 - Legal Aid		11,823									11,823
348923 - Law Library		11,823									11,823
348924 - Juvenile Alternative Programs		11,824									11,824
348931 - Traffic Surcharge	2,092										2,092
349000 - Other Charges for Services	18,930	774,511				88,705				10,505	892,651
351100 - Judgments and Fines - As Decided by County Court Criminal		19,759									19,759
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		36,551									36,551
351300 - Judgments and Fines - As Decided by County Court Civil		11,521									11,521
351500 - Judgments and Fines - As Decided by Traffic Court		2,430									2,430
352000 - Fines - Library	2,777										2,777
354000 - Fines - Local Ordinance Violation	53,858										53,858
359000 - Other Judgments, Fines and Forfeits	62,740	264,978									327,718
361100 - Interest	188,770	100,749	6,070	69,464		330,575	10,120			1,061	706,809
362000 - Rents and Royalties	250,692					73,601	390				324,683
364000 - Disposition of Fixed Assets	35,190										35,190
365000 - Sale of Surplus Materials and Scrap		5,035				61,512					66,547
366000 - Contributions and Donations from Private Sources	65,596	2,500				100,000					168,096
369300 - Settlements	2,055	514					146,258				148,827
369900 - Other Miscellaneous Revenues	186,003	686,930				88	51				873,072
381000 - Inter-Fund Group Transfers In	1,086,330	1,122,624	872,520	193,000		680,684	2,095,950				6,051,108
389900 - Proprietary - Other Non-Operating Sources						514,768					514,768
Grand Total	56,082,770	16,440,300	878,590	11,196,506		19,009,947	10,822,776			11,566	114,442,455

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	413,917										413,917
511.30 - Legislative - Operating Expenses	132,014										132,014
512.10 - Executive - Personnel Services	471,169										471,169
512.30 - Executive - Operating Expenses	26,785										26,785
513.10 - Financial and Administrative - Personnel Services	5,712,944										5,712,944
513.30 - Financial and Administrative - Operating Expenses	1,142,143										1,142,143
513.60 - Financial and Administrative - Capital Outlay	238,843										238,843
514.10 - Legal Counsel - Personnel Services	114,183										114,183
514.30 - Legal Counsel - Operating Expenses	128,691	56,235									184,926
515.10 - Comprehensive Planning - Personnel Services	226,939										226,939
515.30 - Comprehensive Planning - Operating Expenses	153,825										153,825
517.70 - Debt Service Payments - Debt Service	60,825	227,630	793,116								1,081,571
519.10 - Other General Government - Personnel Services	1,801,108						138,790				1,939,898
519.30 - Other General Government - Operating Expenses	3,384,797	3,289					8,042,377				11,430,463
519.60 - Other General Government - Capital Outlay	179,323										179,323
521.10 - Law Enforcement - Personnel Services	11,155,460										11,155,460
521.30 - Law Enforcement - Operating Expenses	2,670,823	38,960									2,709,783
521.60 - Law Enforcement - Capital Outlay	601,635										601,635
522.10 - Fire Control - Personnel Services		1,731,600									1,731,600
522.30 - Fire Control - Operating Expenses		1,193,573									1,193,573
522.60 - Fire Control - Capital Outlay		79,172									79,172
523.10 - Detention/Corrections - Personnel Services	4,204,086										4,204,086
523.30 - Detention/Corrections - Operating Expenses	2,581,036	494,655									3,075,691
523.60 - Detention/Corrections - Capital Outlay	35,928										35,928
524.10 - Protective Inspections - Personnel Services	979,046										979,046
524.30 - Protective Inspections - Operating Expenses	52,503										52,503
524.60 - Protective Inspections - Capital Outlay	289,481										289,481
525.10 - Emergency and Disaster Relief - Personnel Services	163,575	177,226									340,801
525.30 - Emergency and Disaster Relief - Operating Expenses	159,113	268,947									428,060
525.60 - Emergency and Disaster Relief - Capital Outlay		50,172									50,172
526.10 - Ambulance and Rescue Services - Personnel Services	5,146,672										5,146,672
526.30 - Ambulance and Rescue Services - Operating Expenses	794,000	10,142									804,142
526.60 - Ambulance and Rescue Services - Capital Outlay	30,079										30,079
527.30 - Medical Examiners - Operating Expenses	370,354										370,354
529.10 - Other Public Safety - Personnel Services	153,673										153,673
529.30 - Other Public Safety - Operating Expenses	470,150	66,642									536,792
533.10 - Water Utility Services - Personnel Services						262,845					262,845
533.30 - Water Utility Services - Operating Expenses		22,815				1,178,349					1,201,164
534.10 - Garbage/Solid Waste - Personnel Services						1,024,540					1,024,540
534.30 - Garbage/Solid Waste - Operating Expenses						9,635,172					9,635,172
535.30 - Sewer/Wastewater Services - Operating Expenses						571,515					571,515
537.10 - Conservation/Resource Management - Personnel Services	224,358										224,358
537.30 - Conservation/Resource Management - Operating Expenses	36,978	14,649									51,627
537.60 - Conservation/Resource Management - Capital Outlay		20,445									20,445
538.30 - Flood Control/Stormwater Control - Operating Expenses	9,630	332,942									342,572
538.60 - Flood Control/Stormwater Control - Capital Outlay	34,596	40,192		117,760							192,548
541.10 - Road/Street Facilities - Personnel Services		2,496,985					424,802				2,921,787
541.30 - Road/Street Facilities - Operating Expenses		2,681,687					759,639				3,441,326

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		68,948		7,596,046							7,664,994
543.30 - Water - Operating Expenses						101,989					101,989
544.30 - Mass Transit - Operating Expenses	30,000										30,000
551.30 - Employment Development - Operating Expenses										9,095	9,095
552.30 - Industry Development - Operating Expenses	372,112	724,287									1,096,399
553.10 - Veterans Services - Personnel Services	66,621										66,621
553.30 - Veterans Services - Operating Expenses	4,006										4,006
554.30 - Housing and Urban Development - Operating Expenses		281,494									281,494
562.10 - Health - Personnel Services	12,640										12,640
562.30 - Health - Operating Expenses	2,082,095										2,082,095
562.60 - Health - Capital Outlay	3,644										3,644
563.30 - Mental Health - Operating Expenses	267,662										267,662
564.30 - Public Assistance - Operating Expenses	14,000										14,000
569.30 - Other Human Services - Operating Expenses	9,612										9,612
571.10 - Libraries - Personnel Services	485,020	95,362									580,382
571.30 - Libraries - Operating Expenses	80,435	30,075									110,510
571.60 - Libraries - Capital Outlay	10,547	20,148									30,695
572.10 - Parks/Recreation - Personnel Services	450,981										450,981
572.30 - Parks/Recreation - Operating Expenses	364,599					4,600					369,199
572.60 - Parks/Recreation - Capital Outlay	548,321			41,752							590,073
581.90 - Interfund Transfers Out - Other Uses	3,398,728	1,075,998		1,507,321		67,175	1,886				6,051,108
591.90 - Non-Operating Interest Expense - Other Uses						488,102					488,102
601.10 - Court Administration - Personnel Services		292,676									292,676
601.30 - Court Administration - Operating Expenses		7,118									7,118
602.30 - State Attorney Administration - Operating Expenses	4,629	43,814									48,443
602.60 - State Attorney Administration - Capital Outlay		12,194									12,194
603.30 - Public Defender Administration - Operating Expenses		11,491									11,491
604.10 - Clerk of Court Administration - Personnel Services		209,307									209,307
604.30 - Clerk of Court Administration - Operating Expenses		60,671									60,671
605.30 - Judicial Support - Operating Expenses	225	22,188									22,413
608.10 - Jury Management - Personnel Services		82,910									82,910
608.30 - Jury Management - Operating Expenses		12,831									12,831
614.10 - Clerk of Court - Personnel Services		298,336									298,336
614.30 - Clerk of Court - Operating Expenses		3,135									3,135
622.10 - Drug Court - Personnel Services	26,324										26,324
622.30 - Drug Court - Operating Expenses	144,052	58,681									202,733
634.10 - Clerk of Court - Personnel Services		79,335									79,335
634.30 - Clerk of Court - Operating Expenses		732									732
654.10 - Clerk of Court - Personnel Services	93,281	228,792									322,073
654.30 - Clerk of Court - Operating Expenses	8,936	3,518									12,454
674.10 - Clerk of Court - Personnel Services	20,956	70,150									91,106
674.30 - Clerk of Court - Operating Expenses	171	1,082									1,253
685.30 - Guardian ad Litem - Operating Expenses	5,367										5,367
694.10 - Clerk of Court - Personnel Services		45,969									45,969
694.30 - Clerk of Court - Operating Expenses		647									647
711.10 - Courthouse Security - Personnel Services	618,339										618,339
711.30 - Courthouse Security - Operating Expenses	249,513										249,513
711.60 - Courthouse Security - Capital Outlay	28,775										28,775
712.30 - Courthouse Facilities - Operating Expenses		16,013									16,013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
712.60 - Courthouse Facilities - Capital Outlay		44,280									44,280
713.10 - Information Systems - Personnel Services	179										179
713.30 - Information Systems - Operating Expenses	49,386										49,386
714.30 - Public Law Library - Operating Expenses		21,900									21,900
719.10 - Other Operating Court Costs - Personnel Services	19,914	467									20,381
719.30 - Other Operating Court Costs - Operating Expenses	10,982	15,485									26,467
724.10 - Clerk of Court - Personnel Services		315,551									315,551
724.30 - Clerk of Court - Operating Expenses	508	4,442									4,950
744.10 - Clerk of Court - Personnel Services		93,783									93,783
744.30 - Clerk of Court - Operating Expenses		380									380
752.30 - Alternative Dispute Resolutions - Operating Expenses	1,754										1,754
759.10 - Other County Court-Civil Costs - Personnel Services		360									360
759.30 - Other County Court-Civil Costs - Operating Expenses		1,831									1,831
764.10 - Clerk of Court - Personnel Services		99,687									99,687
764.30 - Clerk of Court - Operating Expenses		1,560									1,560
	Grand Total	53,834,996	14,465,586	793,116	9,262,879		13,334,287	9,367,494		9,095	101,067,453

Data Element Worksheet Report for FYE: 2020, Putnam

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Discretely Reported	\$11,566	\$9,095	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$203,177	\$143,087	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$15,328,853	\$10,723,045	\$0

