

Unit Information

Unit Type: County

Year: 2011

Unit Name: Putnam

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Tim Smith

Title: Clerk of Circuit Court

Phone: (386) 326-7660

Address:

Post Office Box 758
Palatka, FL 32078-0758

Contact Information

Name: Mrs. Tina Robinson, Carr, Riggs & Ingram,
LLC

Title: Partner

Phone: (386) 325-4561

Email: Trobinson@cricpa.com

Address:

906 South State Road 19
Palatka, FL 32177

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/22/2012

Audit Received Date: 5/22/2012

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$29,148,172

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/24/2012

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

906 South State Road 19
Palatka, FL 32177

Certification

Chief Financial Officer

Name: John Jones

Title: Finance Director

Chairman/Elected Official

Name: Kenny Eubanks

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 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	30,964,256	2,410,418									33,374,674
312100 - Local Option Taxes		206,466									206,466
312300 - County Ninth-Cent Voted Fuel Tax		341,106									341,106
312410 - First Local Option Fuel Tax		1,481,662									1,481,662
312420 - Second Local Option Fuel Tax		665		998,980							999,645
312600 - Discretionary Sales Surtaxes				4,203,564							4,203,564
315000 - Communications Service Tax (Chapter 202)	524,067										524,067
316000 - Local Business Tax (Chapter 205)	37,372										37,372
322000 - Building Permits	285,178	4,575									289,753
329000 - Other Permits, Fees & Special Assessments	87,200	43,970									131,170
331200 - Federal Grant - Public Safety	458,410	81,891		1,066,247							1,606,548
331310 - Federal Grant - Water Supply System						700,618					700,618
331340 - Federal Grant - Garbage/Solid Waste						70,588					70,588
331390 - Federal Grant - Other Physical Environment	2,720	42,859									45,579
331420 - Federal Grant - Mass Transit	758,198										758,198
331490 - Federal Grant - Other Transportation		50,002		2,647,341							2,697,343
331500 - Federal Grant - Economic Environment	126,192	355,628									481,820
331650 - Federal Grant - Child Support Reimbursement	372,354										372,354
331690 - Federal Grant - Other Human Services	251,653										251,653
333000 - Federal Payments In Lieu Of Taxes		7,787									7,787
334100 - State Grant - General Government		3,517									3,517
334200 - State Grant - Public Safety		265,384									265,384
334350 - State Grant - Sewer/Wastewater		1,586,553									1,586,553
334390 - State Grant - Other Physical Environment	39,000	389,131									428,131
334490 - State Grant - Other Transportation				756,103							756,103
334500 - State Grant - Economic Environment	959,154										959,154
334700 - State Grant - Culture/Recreation	2,883,310	223,699									3,107,009
335120 - State Revenue Sharing - Proceeds	3,019,126	1,250,378									4,269,504
335130 - State Revenue Sharing - Insurance Agents County Licenses	24,562										24,562
335140 - State Revenue Sharing - Mobile Home Licenses	19,032										19,032
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	17,706										17,706
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	2,075,266										2,075,266
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		6,840									6,840
335220 - State Revenue Sharing - Enhanced 911 Fee		335,303									335,303
335420 - State Revenue Sharing - Mass Transit		1,793,408									1,793,408
335490 - State Revenue Sharing - Other Transportation		60,536									60,536
335500 - State Revenue Sharing - Economic Environment		350,000									350,000
335800 - State Revenue Sharing - Clerk Allotment from JAC		2,067,584									2,067,584
336000 - State Payments In Lieu of Taxes	43,368										43,368
337200 - Local Government Unit Grant - Public Safety	538,725										538,725
341100 - Service Charge - Recording Fees	193,694	91,416									285,110
341160 - County Portion (\$2) of \$4 Additional Service Charge		64,307									64,307
341200 - Internal Service Fund Fees and Charges	60,401						7,949,442				8,009,843

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341300 - Administrative Service Fees	3,433										3,433
341800 - County Officer Commission and Fees	1,296,708										1,296,708
341900 - Other General Government Charges and Fees	276,020										276,020
342300 - Service Charge - Housing for Prisoners	167,603										167,603
342500 - Service Charge - Protective Inspection Fees	17,188										17,188
342600 - Service Charge - Ambulance Fees	2,825,423										2,825,423
343300 - Service Charge - Water Utility		33,568				696,120					729,688
343400 - Service Charge - Garbage/Solid Waste						977,479					977,479
343500 - Service Charge - Sewer/Wastewater Utility		45,357				173,196					218,553
344200 - Service Charge - Water Ports and Terminals						665					665
344900 - Service Charge - Other Transportation Charges		130,113									130,113
346400 - Service Charge - Animal Control and Shelter Fees	12,824										12,824
347100 - Service Charge - Libraries	8,276										8,276
347200 - Service Charge - Parks and Recreation	48,150										48,150
348921 - Court Innovations/Local Requirements		20,642									20,642
348922 - Legal Aid		20,642									20,642
348923 - Law Library		20,642									20,642
348924 - Juvenile Alternative Programs		20,642									20,642
348931 - Traffic Surcharge	3,414										3,414
349000 - Other Charges for Services	65,370	653,864	297,747			6,967,766					7,984,747
351100 - Judgments and Fines - As Decided by County Court Criminal	100	32,366									32,466
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		6,011									6,011
351300 - Judgments and Fines - As Decided by County Court Civil		20,932									20,932
351500 - Judgments and Fines - As Decided by Traffic Court		40,719									40,719
352000 - Fines - Library	8,152										8,152
354000 - Fines - Local Ordinance Violation	36,137										36,137
355000 - Federal Fines and Forfeits		28,229									28,229
359000 - Other Judgments, Fines and Forfeits	15,516	59,134									74,650
361100 - Interest	38,401	86,153	94	11,516		38,698	7,676				182,538
364000 - Disposition of Fixed Assets	16,323	17,961				82,781	4,806				121,871
365000 - Sale of Surplus Materials and Scrap						67,519					67,519
366000 - Contributions and Donations from Private Sources	267,030	1,381									268,411
369300 - Settlements	10,476	9,188									19,664
369900 - Other Miscellaneous Revenues	440,086	231,497				71,627	139				743,349
381000 - Inter-Fund Group Transfers In	125,706	261,027		275,512		696,952	258,082				1,617,279
383000 - Installment Purchases & Capital Lease Proceeds	1,177,804										1,177,804
384000 - Debt Proceeds		1,570,797									1,570,797
389700 - Proprietary - Capital Contributions from Other Public Source						52,355	1,800				54,155
Grand Total	51,047,584	16,825,950	297,841	9,959,263		10,596,364	8,221,945				96,948,947

Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	302,787										302,787
511.30 - Legislative - Operating Expenses	136,032										136,032
512.10 - Executive - Personnel Services	460,667										460,667
512.30 - Executive - Operating Expenses	5,015										5,015
513.10 - Financial and Administrative - Personnel Services	4,504,632										4,504,632
513.30 - Financial and Administrative - Operating Expenses	852,525										852,525
513.60 - Financial and Administrative - Capital Outlay	290,282										290,282
514.10 - Legal Counsel - Personnel Services	213,489										213,489
514.30 - Legal Counsel - Operating Expenses	7,409										7,409
515.10 - Comprehensive Planning - Personnel Services	312,959										312,959
515.30 - Comprehensive Planning - Operating Expenses	180,530										180,530
517.70 - Debt Service Payments - Debt Service	534,377	1,822,132	360,913	1,575,264							4,292,686
519.10 - Other General Governmental Services - Personnel Services	1,732,304						53,232				1,785,536
519.30 - Other General Governmental Services - Operating Expenses	3,282,760	2,666					7,247,496				10,532,922
519.60 - Other General Governmental Services - Capital Outlay	424,629	3,517									428,146
521.10 - Law Enforcement - Personnel Services	9,009,700										9,009,700
521.30 - Law Enforcement - Operating Expenses	2,475,393	194,160									2,669,553
521.60 - Law Enforcement - Capital Outlay	631,342	4,115									635,457
522.10 - Fire Control - Personnel Services		737,710									737,710
522.30 - Fire Control - Operating Expenses		1,393,227									1,393,227
522.60 - Fire Control - Capital Outlay		1,411,748									1,411,748
523.10 - Detention and/or Corrections - Personnel Services	3,397,421										3,397,421
523.30 - Detention and/or Corrections - Operating Expenses	2,034,614	177,853									2,212,467
523.60 - Detention and/or Corrections - Capital Outlay	51,234			42,619							93,853
524.10 - Protective Inspections - Personnel Services	1,155,062										1,155,062
524.30 - Protective Inspections - Operating Expenses	137,013										137,013
525.10 - Emergency and Disaster Relief Services - Personnel Services	251,044	133,782									384,826
525.30 - Emergency and Disaster Relief Services - Operating Expenses	69,334	360,336									429,670
525.60 - Emergency and Disaster Relief Services - Capital Outlay	3,761	61,158		1,064,372							1,129,291
526.10 - Ambulance and Rescue Services - Personnel Services	4,275,609										4,275,609
526.30 - Ambulance and Rescue Services - Operating Expenses	700,898										700,898
526.60 - Ambulance and Rescue Services - Capital Outlay	420,665	1,290									421,955
527.30 - Medical Examiners - Operating Expenses	313,727										313,727
527.60 - Medical Examiners - Capital Outlay	21,500										21,500
529.10 - Other Public Safety - Personnel Services	84,486										84,486
529.30 - Other Public Safety - Operating Expenses	12,836	111,188									124,024
529.60 - Other Public Safety - Capital Outlay		4,087									4,087
533.10 - Water Utility Services - Personnel Services		52,355				170,044					222,399
533.30 - Water Utility Services - Operating Expenses		32,838				1,130,899					1,163,737
534.10 - Garbage/Solid Waste Control Services - Personnel Services						825,711					825,711
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						7,395,752					7,395,752
535.30 - Sewer/Wastewater Services - Operating Expenses		35,800				42,675					78,475
537.10 - Conservation and Resource Management - Personnel Services	229,391										229,391
537.30 - Conservation and Resource Management - Operating Expenses	61,672	32,968									94,640
537.60 - Conservation and Resource Management - Capital Outlay		38,533									38,533

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.30 - Other Physical Environment - Operating Expenses	46,830										46,830
541.10 - Road and Street Facilities - Personnel Services		2,626,788					347,820				2,974,608
541.30 - Road and Street Facilities - Operating Expenses		2,902,827					635,958				3,538,785
541.60 - Road and Street Facilities - Capital Outlay		212,562		4,722,029							4,934,591
543.30 - Water Transportation Systems - Operating Expenses						172,291					172,291
544.30 - Mass Transit Systems - Operating Expenses	30,000										30,000
544.60 - Mass Transit Systems - Capital Outlay	730,469										730,469
552.30 - Industry Development - Operating Expenses	294,868	472,301									767,169
552.60 - Industry Development - Capital Outlay		101,471									101,471
553.10 - Veteran's Services - Personnel Services	93,945										93,945
553.30 - Veteran's Services - Operating Expenses	5,760										5,760
554.30 - Housing and Urban Development - Operating Expenses		110,982									110,982
559.30 - Other Economic Environment - Operating Expenses		372,785									372,785
562.30 - Health Services - Operating Expenses	1,613,095										1,613,095
563.30 - Mental Health Services - Operating Expenses	393,971										393,971
564.30 - Public Assistance Services - Operating Expenses	16,950										16,950
569.30 - Other Human Services - Operating Expenses	51,950										51,950
569.60 - Other Human Services - Capital Outlay	214,315										214,315
571.10 - Libraries - Personnel Services	476,737	156,221									632,958
571.30 - Libraries - Operating Expenses	101,066	49,650									150,716
571.60 - Libraries - Capital Outlay	31,603	17,868									49,471
572.10 - Parks and Recreation - Personnel Services	548,350										548,350
572.30 - Parks and Recreation - Operating Expenses	4,447,042										4,447,042
572.60 - Parks and Recreation - Capital Outlay	56,897			163,528							220,425
573.30 - Cultural Services - Operating Expenses	4,000										4,000
581.90 - Inter-Fund Group Transfers Out - Other Uses	807,827	133,608		575,512		105,622	3,362				1,625,931
591.90 - Proprietary Non-Operating Interest Expense - Other Uses						699,690					699,690
602.30 - State Attorney Administration - Operating Expenses	5,038	49,418									54,456
602.60 - State Attorney Administration - Capital Outlay		1,141									1,141
603.30 - Public Defender Administration - Operating Expenses	1,676	4,890									6,566
604.10 - Clerk of Court Administration - Personnel Services		247,710									247,710
604.30 - Clerk of Court Administration - Operating Expenses		21,627									21,627
605.30 - Judicial Support - Operating Expenses	1,138	27,333									28,471
605.60 - Judicial Support - Capital Outlay		9,772									9,772
608.10 - Jury Management - Personnel Services		29,067									29,067
608.30 - Jury Management - Operating Expenses		24,116									24,116
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		272,006									272,006
622.10 - Drug Court - Circuit Criminal - Personnel Services	60,961										60,961
622.30 - Drug Court - Circuit Criminal - Operating Expenses	73,236	86,796									160,032
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses	1,464										1,464
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		97,489									97,489
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	91,559	206,327									297,886
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	18,087	15,005									33,092
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	6,205										6,205
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		54,533									54,533
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	4,016										4,016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.10 - Clerk of Court Administration - Probate - Personnel Services		24,861									24,861
711.10 - Courthouse Security - Personnel Services	523,639										523,639
711.30 - Courthouse Security - Operating Expenses	101,569										101,569
711.60 - Courthouse Security - Capital Outlay	440										440
712.30 - Courthouse Facilities - Operating Expenses		1,134									1,134
712.60 - Courthouse Facilities - Capital Outlay		815,184									815,184
713.10 - Information Systems and Technology - Personnel Services		21,668									21,668
713.30 - Information Systems and Technology - Operating Expenses	29,667	1,068									30,735
713.60 - Information Systems and Technology - Capital Outlay	498	1,570									2,068
714.30 - Public Law Library - Operating Expenses		20,498									20,498
719.10 - Other Operating Court Costs - Personnel Services		67,690									67,690
719.30 - Other Operating Court Costs - Operating Expenses		440,543									440,543
719.60 - Other Operating Court Costs - Capital Outlay		2,609									2,609
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		313,078									313,078
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	2,239	15,143									17,382
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay	3,953										3,953
744.10 - Clerk of Court Administration - County Civil - Personnel Services		105,013									105,013
759.30 - Other County Court - Civil Costs - Operating Expenses	7,993	3,935									11,928
764.10 - Clerk of Court Administration - Traffic - Personnel Services		124,800									124,800
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		510									510
	Grand Total	49,476,152	16,875,060	360,913	8,143,324		10,542,684	8,287,868			93,686,001

Data Element Worksheet Report for FYE: 2011, Putnam

Affiliates Report for FYE 2011

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Discretely Reported	\$11,038	\$10,883	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$162,974	\$179,715	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$8,121,391	\$8,500,280	\$3,034,688

