

### Unit Information

Unit Type: County

Year: 2013

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: 6/6/2014

Audit Received Date: 6/6/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$23,334,984

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/22/2014

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

906 South State Road 19  
Palatka, Florida 32177

### Certification

#### Chief Financial Officer

Name: John H Jones

Title: Finance Director

#### Chairman/Elected Official

Name: Chip Laibl

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	27,364,582	2,140,255									29,504,837
312100 - Local Option Taxes		253,614		950,069							1,203,683
312300 - County Ninth-Cent Voted Fuel Tax		321,274									321,274
312410 - First Local Option Fuel Tax		1,417,790									1,417,790
312420 - Second Local Option Fuel Tax		132									132
312600 - Discretionary Sales Surtaxes				4,585,866							4,585,866
315000 - Communications Service Tax (Chapter 202)	440,372										440,372
316000 - Local Business Tax (Chapter 205)	42,521										42,521
322000 - Building Permits	271,614	5,425									277,039
324410 - Impact Fees - Residential - Economic Environment						11,146					11,146
324610 - Impact Fees - Residential - Culture/Recreation						30,965					30,965
325100 - Special Assessments - Capital Improvement			279,325								279,325
329000 - Other Permits, Fees & Special Assessments	90,592	41,921									132,513
331200 - Federal Grant - Public Safety	389,016	297,016									686,032
331340 - Federal Grant - Garbage/Solid Waste						70,588					70,588
331390 - Federal Grant - Other Physical Environment	2,739	31,909									34,648
331490 - Federal Grant - Other Transportation		53,917									53,917
331500 - Federal Grant - Economic Environment		375,976									375,976
331650 - Federal Grant - Child Support Reimbursement	208,873										208,873
331900 - Federal Grant - Other		663,817									663,817
334100 - State Grant - General Government		15,727									15,727
334200 - State Grant - Public Safety		128,028									128,028
334390 - State Grant - Other Physical Environment	18,500	178,579									197,079
334490 - State Grant - Other Transportation				1,971,951							1,971,951
334700 - State Grant - Culture/Recreation		201,467									201,467
335120 - State Revenue Sharing - Proceeds	3,712,557	545,161									4,257,718
335130 - State Revenue Sharing - Insurance Agents County Licenses	26,057										26,057
335140 - State Revenue Sharing - Mobile Home Licenses	23,253										23,253
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	15,707										15,707
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	2,445,255										2,445,255
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		6,839									6,839
335220 - State Revenue Sharing - Enhanced 911 Fee		296,182									296,182
335420 - State Revenue Sharing - Mass Transit		1,696,841									1,696,841
335490 - State Revenue Sharing - Other Transportation		65,169									65,169
335500 - State Revenue Sharing - Economic Environment		380,425									380,425
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		1,785,346									1,785,346
336000 - State Payments In Lieu of Taxes	69,307										69,307
337200 - Local Government Unit Grant - Public Safety	410,000										410,000
341100 - Service Charge - Recording Fees	246,953	117,070									364,023
341160 - County Portion (\$2) of \$4 Additional Service Charge		79,576									79,576
341200 - Internal Service Fund Fees and Charges	58,455						7,534,596				7,593,051
341300 - Administrative Service Fees	7,558										7,558

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341800 - County Officer Commission and Fees	1,307,068										1,307,068
341900 - Other General Government Charges and Fees	272,393										272,393
342300 - Service Charge - Housing for Prisoners	157,220										157,220
342500 - Service Charge - Protective Inspection Fees	14,653										14,653
342600 - Service Charge - Ambulance Fees	3,011,655										3,011,655
343300 - Service Charge - Water Utility		33,121				822,894					856,015
343400 - Service Charge - Garbage/Solid Waste						919,549					919,549
343500 - Service Charge - Sewer/Wastewater Utility		45,615				160,078					205,693
344200 - Service Charge - Water Ports and Terminals						1,192					1,192
344900 - Service Charge - Other Transportation Charges		133,777									133,777
346400 - Service Charge - Animal Control and Shelter Fees	6,228										6,228
347100 - Service Charge - Libraries	8,715										8,715
347200 - Service Charge - Parks and Recreation	51,958										51,958
348921 - Court Innovations/Local Requirements		22,949									22,949
348922 - Legal Aid		22,949									22,949
348923 - Law Library		22,949									22,949
348924 - Juvenile Alternative Programs		22,948									22,948
348931 - Traffic Surcharge	1,179										1,179
349000 - Other Charges for Services	63,777	1,361,270				6,988,225					8,413,272
351100 - Judgments and Fines - As Decided by County Court Criminal		33,823									33,823
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		49,381									49,381
351300 - Judgments and Fines - As Decided by County Court Civil		28,348									28,348
351500 - Judgments and Fines - As Decided by Traffic Court		43,707									43,707
352000 - Fines - Library	7,128										7,128
354000 - Fines - Local Ordinance Violation	14,696										14,696
355000 - Federal Fines and Forfeits		16,663									16,663
359000 - Other Judgments, Fines and Forfeits	9,272	132,958									142,230
361100 - Interest	26,351	18,302	308	10,286		28,875	3,392				87,514
361200 - Dividends				702							702
364000 - Disposition of Fixed Assets	13,251	51,076				-120,873	5,374				-51,172
365000 - Sale of Surplus Materials and Scrap						88,576					88,576
366000 - Contributions and Donations from Private Sources	27,300										27,300
369300 - Settlements	3,098	5,705									8,803
369900 - Other Miscellaneous Revenues	392,599	28,362		75,066		6,506	292,562				795,095
381000 - Inter-Fund Group Transfers In	346,560	280,977		416,000		652,952	243,338				1,939,827
389900 - Proprietary - Other Non-Operating Sources						236,742					236,742
Grand Total	42,025,512	13,454,336	279,633	8,009,940		9,897,415	8,079,262				81,746,098

## Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	298,981										298,981



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.30 - Legislative - Operating Expenses	142,959										142,959
512.10 - Executive - Personnel Services	388,322										388,322
512.30 - Executive - Operating Expenses	60,788										60,788
513.10 - Financial and Administrative - Personnel Services	4,430,796	380,301									4,811,097
513.30 - Financial and Administrative - Operating Expenses	888,114	4,837									892,951
513.60 - Financial and Administrative - Capital Outlay	371,609										371,609
514.10 - Legal Counsel - Personnel Services	217,280										217,280
514.30 - Legal Counsel - Operating Expenses	7,110										7,110
515.10 - Comprehensive Planning - Personnel Services	421,988										421,988
515.30 - Comprehensive Planning - Operating Expenses	183,038										183,038
515.60 - Comprehensive Planning - Capital Outlay	8,180										8,180
517.70 - Debt Service Payments - Debt Service	500,830	498,574	360,048	1,575,878							2,935,330
519.10 - Other General Governmental Services - Personnel Services	1,692,979						53,875				1,746,854
519.30 - Other General Governmental Services - Operating Expenses	3,196,628	9,025					8,212,962				11,418,615
519.60 - Other General Governmental Services - Capital Outlay	253,072	4,137									257,209
521.10 - Law Enforcement - Personnel Services	9,173,531										9,173,531
521.30 - Law Enforcement - Operating Expenses	2,101,688	135,702									2,237,390
521.60 - Law Enforcement - Capital Outlay	800,960			98,704							899,664
522.10 - Fire Control - Personnel Services		660,313									660,313
522.30 - Fire Control - Operating Expenses		1,154,775									1,154,775
522.60 - Fire Control - Capital Outlay		178,391									178,391
523.10 - Detention and/or Corrections - Personnel Services	3,353,316										3,353,316
523.30 - Detention and/or Corrections - Operating Expenses	2,060,807	259,306									2,320,113
523.60 - Detention and/or Corrections - Capital Outlay	6,966										6,966
524.10 - Protective Inspections - Personnel Services	949,847										949,847
524.30 - Protective Inspections - Operating Expenses	181,413										181,413
525.10 - Emergency and Disaster Relief Services - Personnel Services	257,138	124,997									382,135
525.30 - Emergency and Disaster Relief Services - Operating Expenses	69,186	411,895									481,081
525.60 - Emergency and Disaster Relief Services - Capital Outlay		29,527									29,527
526.10 - Ambulance and Rescue Services - Personnel Services	4,286,708										4,286,708
526.30 - Ambulance and Rescue Services - Operating Expenses	712,188	4,764									716,952
526.60 - Ambulance and Rescue Services - Capital Outlay	248,879	8,177									257,056
527.30 - Medical Examiners - Operating Expenses	251,342										251,342
527.60 - Medical Examiners - Capital Outlay	3,000										3,000
529.10 - Other Public Safety - Personnel Services	71,509										71,509
529.30 - Other Public Safety - Operating Expenses	26,045	88,214									114,259
529.60 - Other Public Safety - Capital Outlay	5,026										5,026
533.10 - Water Utility Services - Personnel Services		253,582				170,753					424,335
533.30 - Water Utility Services - Operating Expenses		27,889				1,211,866					1,239,755
534.10 - Garbage/Solid Waste Control Services - Personnel Services						713,032					713,032
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						6,091,322					6,091,322
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						4,948					4,948
535.30 - Sewer/Wastewater Services - Operating Expenses		48,836				74,449					123,285
537.10 - Conservation and Resource Management - Personnel Services	251,927										251,927
537.30 - Conservation and Resource Management - Operating Expenses	57,542	2,378									59,920



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	45,000	74,615									119,615
541.10 - Road and Street Facilities - Personnel Services		2,523,434					341,997				2,865,431
541.30 - Road and Street Facilities - Operating Expenses		3,071,252					589,199				3,660,451
541.60 - Road and Street Facilities - Capital Outlay		50,238		5,867,842							5,918,080
543.30 - Water Transportation Systems - Operating Expenses						159,658					159,658
544.30 - Mass Transit Systems - Operating Expenses	30,000										30,000
552.30 - Industry Development - Operating Expenses	197,304	307,864									505,168
552.60 - Industry Development - Capital Outlay		2,853									2,853
553.10 - Veteran's Services - Personnel Services	89,203										89,203
553.30 - Veteran's Services - Operating Expenses	9,897										9,897
554.30 - Housing and Urban Development - Operating Expenses		1,086,657									1,086,657
559.30 - Other Economic Environment - Operating Expenses		10,176									10,176
562.30 - Health Services - Operating Expenses	2,025,381										2,025,381
562.60 - Health Services - Capital Outlay	8,487										8,487
563.30 - Mental Health Services - Operating Expenses	364,839										364,839
564.30 - Public Assistance Services - Operating Expenses	25,300										25,300
569.30 - Other Human Services - Operating Expenses	27,767										27,767
571.10 - Libraries - Personnel Services	478,654	131,874									610,528
571.30 - Libraries - Operating Expenses	89,101	29,686									118,787
571.60 - Libraries - Capital Outlay	26,303	40,204									66,507
572.10 - Parks and Recreation - Personnel Services	547,387										547,387
572.30 - Parks and Recreation - Operating Expenses	406,754										406,754
572.60 - Parks and Recreation - Capital Outlay	46,507										46,507
573.30 - Cultural Services - Operating Expenses	4,182										4,182
581.90 - Inter-Fund Group Transfers Out - Other Uses	598,969	68,374		916,000		53,122	303,362				1,939,827
591.90 - Proprietary Non-Operating Interest Expense - Other Uses						621,191					621,191
601.10 - Court Administration - Personnel Services		2,181									2,181
602.30 - State Attorney Administration - Operating Expenses	4,702	31,623									36,325
602.60 - State Attorney Administration - Capital Outlay		8,916									8,916
603.30 - Public Defender Administration - Operating Expenses	1,539	4,672									6,211
604.10 - Clerk of Court Administration - Personnel Services		273,477									273,477
604.30 - Clerk of Court Administration - Operating Expenses		44,763									44,763
605.30 - Judicial Support - Operating Expenses	15	36,933									36,948
605.60 - Judicial Support - Capital Outlay		54,476									54,476
608.10 - Jury Management - Personnel Services		30,003									30,003
608.30 - Jury Management - Operating Expenses		15,787									15,787
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		318,182									318,182
622.10 - Drug Court - Circuit Criminal - Personnel Services	72,820										72,820
622.30 - Drug Court - Circuit Criminal - Operating Expenses	119,184	9,154									128,338
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses	882										882
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		96,786									96,786
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	104,000	260,893									364,893
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	13,958	18,319									32,277
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	825										825
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		86,453									86,453
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	5,009										5,009





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		33,813									33,813
709.10 - Other Circuit Court - Probate Costs - Personnel Services		27,882									27,882
711.10 - Courthouse Security - Personnel Services	462,321										462,321
711.30 - Courthouse Security - Operating Expenses	156,800										156,800
712.30 - Courthouse Facilities - Operating Expenses		8,510									8,510
712.60 - Courthouse Facilities - Capital Outlay		129,393									129,393
713.60 - Information Systems and Technology - Capital Outlay		50,275									50,275
714.30 - Public Law Library - Operating Expenses		20,248									20,248
719.10 - Other Operating Court Costs - Personnel Services	18,231										18,231
719.30 - Other Operating Court Costs - Operating Expenses	17,265	35,717									52,982
719.60 - Other Operating Court Costs - Capital Outlay	817										817
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		375,993									375,993
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	1,678	7,938									9,616
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay	4,125										4,125
744.10 - Clerk of Court Administration - County Civil - Personnel Services		109,170									109,170
759.30 - Other County Court - Civil Costs - Operating Expenses	8,266	2,394									10,660
764.10 - Clerk of Court Administration - Traffic - Personnel Services		81,264									81,264
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		771									771
Grand Total	43,945,164	13,858,833	360,048	8,458,424		9,100,341	9,501,395				85,224,205

Data Element Worksheet Report for FYE: 2013, Putnam

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Discretely Reported	\$9,873	\$19,549	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$162,749	\$167,112	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$7,874,241	\$6,977,630	\$2,403,375

