

Unit Information

Unit Type: County

Year: 2016

Unit Name: Putnam

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Tim Smith

Title: Clerk of Circuit Court

Phone: (386) 326-7694

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: 7/14/2017

Audit Received Date: 10/26/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$35,779,010

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/23/2017

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

906 South State Road 19 Palatka, FL 32177

Certification

Chief Financial Officer

Name: Tim Smith

Title: Clerk of Court

Chairman/Elected Official

Name: Larry Harvey

Title: Board Chair

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 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	28,803,243	3,086,065									31,889,308
312100 - Local Option Taxes		331,917									331,917
312300 - County Ninth-Cent Voted Fuel Tax		385,732									385,732
312410 - First Local Option Fuel Tax		1,703,417									1,703,417
312420 - Second Local Option Fuel Tax				1,172,332							1,172,332
312600 - Discretionary Sales Surtaxes				5,364,150							5,364,150
315000 - Communications Service Tax (Chapter 202)	436,444										436,444
316000 - Local Business Tax (Chapter 205)	39,054										39,054
322000 - Building Permits	338,395	3,300									341,695
324410 - Impact Fees - Residential - Economic Environment						34,141					34,141
324610 - Impact Fees - Residential - Culture/Recreation						2,522					2,522
325100 - Special Assessments - Capital Improvement		12,910	210,879								223,789
325200 - Special Assessments - Charges for Public Services		471,451									471,451
329000 - Other Permits, Fees & Special Assessments	78,814	41,822									120,636
331100 - Federal Grant - General Government	140,508	36,034									176,542
331200 - Federal Grant - Public Safety	68,808	139,436									208,244
331310 - Federal Grant - Water Supply System						1,858,913					1,858,913
331320 - Federal Grant - Electric Supply System		10,000									10,000
331340 - Federal Grant - Garbage/Solid Waste						90,909					90,909
331390 - Federal Grant - Other Physical Environment		59,881									59,881
331490 - Federal Grant - Other Transportation				1,329,928							1,329,928
331500 - Federal Grant - Economic Environment		165,450		9,657							175,107
331650 - Federal Grant - Child Support Reimbursement	354,669										354,669
333000 - Federal Payments In Lieu Of Taxes		5,060									5,060
334200 - State Grant - Public Safety		240,220									240,220
334350 - State Grant - Sewer/Wastewater						859,002					859,002
334360 - State Grant - Stormwater Management				106,400							106,400
334390 - State Grant - Other Physical Environment	33,012										33,012
334490 - State Grant - Other Transportation				925,579							925,579
334500 - State Grant - Economic Environment		99,115									99,115
334700 - State Grant - Culture/Recreation		231,961									231,961
335120 - State Revenue Sharing - Proceeds	3,843,281	538,444									4,381,725
335130 - State Revenue Sharing - Insurance Agents County Licenses	25,036										25,036
335140 - State Revenue Sharing - Mobile Home Licenses	21,337										21,337
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	16,471										16,471
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	2,740,726										2,740,726
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		11,306									11,306
335220 - State Revenue Sharing - Enhanced 911 Fee		267,259									267,259
335420 - State Revenue Sharing - Mass Transit		1,907,210									1,907,210
335490 - State Revenue Sharing - Other Transportation		48,405									48,405
335500 - State Revenue Sharing - Economic Environment		374,563									374,563
335900 - State Revenue Sharing - Other		1,039,080									1,039,080
336000 - State Payments In Lieu of Taxes	44,756										44,756

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337200 - Local Government Unit Grant - Public Safety	396,013										396,013
341100 - Service Charge - Recording Fees	236,690	110,183									346,873
341160 - County Portion (\$2) of \$4 Additional Service Charge		78,183									78,183
341200 - Internal Service Fund Fees and Charges	82,736						8,445,078				8,527,814
341300 - Administrative Service Fees	5,484										5,484
341800 - County Officer Commission and Fees	1,373,331										1,373,331
341900 - Other General Government Charges and Fees	350,190										350,190
342100 - Service Charge - Law Enforcement Services	108,248										108,248
342300 - Service Charge - Housing for Prisoners	162,387										162,387
342500 - Service Charge - Protective Inspection Fees	14,667										14,667
342600 - Service Charge - Ambulance Fees	3,378,077										3,378,077
343300 - Service Charge - Water Utility		32,979				828,648					861,627
343400 - Service Charge - Garbage/Solid Waste						1,439,530					1,439,530
343500 - Service Charge - Sewer/Wastewater Utility		45,108				341,277					386,385
344900 - Service Charge - Other Transportation Charges		170,805									170,805
346400 - Service Charge - Animal Control and Shelter Fees	23,347										23,347
347100 - Service Charge - Libraries	12,600										12,600
347200 - Service Charge - Parks and Recreation	63,613										63,613
348921 - Court Innovations/Local Requirements		12,201									12,201
348922 - Legal Aid		12,201									12,201
348923 - Law Library		12,201									12,201
348924 - Juvenile Alternative Programs		12,201									12,201
348931 - Traffic Surcharge	2,774										2,774
349000 - Other Charges for Services	50,423	903,810				10,460,559					11,414,792
351100 - Judgments and Fines - As Decided by County Court Criminal		19,898									19,898
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		5,574									5,574
351300 - Judgments and Fines - As Decided by County Court Civil		17,394									17,394
351400 - Judgments and Fines - As Decided by Circuit Court Civil		27,046									27,046
352000 - Fines - Library	5,803										5,803
354000 - Fines - Local Ordinance Violation	22,957										22,957
355000 - Federal Fines and Forfeits		70,102									70,102
359000 - Other Judgments, Fines and Forfeits	18,735	189,426									208,161
361100 - Interest	14,732	13,087	56	30,999		63,649	728				123,251
362000 - Rents and Royalties						5,751	2,655				8,406
364000 - Disposition of Fixed Assets	8,115										8,115
365000 - Sale of Surplus Materials and Scrap						34,741					34,741
366000 - Contributions and Donations from Private Sources	13,007	100				7,500					20,607
369300 - Settlements	43,900						471,965				515,865
369900 - Other Miscellaneous Revenues	158,795	741,652				200	16				900,663
381000 - Inter-Fund Group Transfers In	764,462	2,117,480	436,260			650,000	1,688,929				5,657,131
384000 - Debt Proceeds				19,707,301							19,707,301
389900 - Proprietary - Other Non-Operating Sources							3,596				3,596
Grand Total	44,742,140	15,801,669	647,195	28,646,346		16,677,342	10,612,967				117,127,659

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	371,361										371,361
511.30 - Legislative - Operating Expenses	165,728										165,728
512.10 - Executive - Personnel Services	512,168										512,168
512.30 - Executive - Operating Expenses	5,652										5,652
513.10 - Financial and Administrative - Personnel Services	5,097,232										5,097,232
513.30 - Financial and Administrative - Operating Expenses	1,053,329										1,053,329
513.60 - Financial and Administrative - Capital Outlay	110,658										110,658
514.10 - Legal Counsel - Personnel Services	317,174										317,174
514.30 - Legal Counsel - Operating Expenses	10,768										10,768
515.10 - Comprehensive Planning - Personnel Services	375,361										375,361
515.30 - Comprehensive Planning - Operating Expenses	104,141										104,141
517.70 - Debt Service Payments - Debt Service		120,475	192,535	19,510,908							19,823,918
519.10 - Other General Government - Personnel Services	1,947,760						60,532				2,008,292
519.30 - Other General Government - Operating Expenses	2,927,148	20,022					7,536,995				10,484,165
519.60 - Other General Government - Capital Outlay	549,169	74,278									623,447
521.10 - Law Enforcement - Personnel Services	8,936,680										8,936,680
521.30 - Law Enforcement - Operating Expenses	1,846,215	88,973									1,935,188
521.60 - Law Enforcement - Capital Outlay	905,753			1,735,627							2,641,380
522.10 - Fire Control - Personnel Services		1,040,038									1,040,038
522.30 - Fire Control - Operating Expenses		1,295,778									1,295,778
522.60 - Fire Control - Capital Outlay		163,881									163,881
523.10 - Detention/Corrections - Personnel Services	3,702,126										3,702,126
523.30 - Detention/Corrections - Operating Expenses	2,580,017	806,605									3,386,622
523.60 - Detention/Corrections - Capital Outlay	101,304										101,304
524.10 - Protective Inspections - Personnel Services	962,061										962,061
524.30 - Protective Inspections - Operating Expenses	93,789										93,789
525.10 - Emergency and Disaster Relief - Personnel Services	236,546	114,441									350,987
525.30 - Emergency and Disaster Relief - Operating Expenses	61,422	293,769									355,191
525.60 - Emergency and Disaster Relief - Capital Outlay		35,167									35,167
526.10 - Ambulance and Rescue Services - Personnel Services	4,405,932	73,274									4,479,206
526.30 - Ambulance and Rescue Services - Operating Expenses	677,023										677,023
526.60 - Ambulance and Rescue Services - Capital Outlay	137,506			275,000							412,506
527.30 - Medical Examiners - Operating Expenses	306,955										306,955
527.60 - Medical Examiners - Capital Outlay	25,580										25,580
529.10 - Other Public Safety - Personnel Services	248,412										248,412
529.30 - Other Public Safety - Operating Expenses	471,510	49,277									520,787
529.60 - Other Public Safety - Capital Outlay	4,262	39,235									43,497
533.10 - Water Utility Services - Personnel Services						210,524					210,524
533.30 - Water Utility Services - Operating Expenses		22,359				1,165,212					1,187,571
533.60 - Water Utility Services - Capital Outlay						1,201,649					1,201,649
534.10 - Garbage/Solid Waste - Personnel Services						725,686					725,686
534.30 - Garbage/Solid Waste - Operating Expenses						7,558,773					7,558,773
535.30 - Sewer/Wastewater Services - Operating Expenses		40,769				387,801					428,570
535.60 - Sewer/Wastewater Services - Capital Outlay						113,221					113,221

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.10 - Conservation/Resource Management - Personnel Services	254,240										254,240
537.30 - Conservation/Resource Management - Operating Expenses	49,100	8,852									57,952
537.60 - Conservation/Resource Management - Capital Outlay	5,682										5,682
539.30 - Other Physical Environment - Operating Expenses	45,000										45,000
541.10 - Road/Street Facilities - Personnel Services		2,648,578					359,034				3,007,612
541.30 - Road/Street Facilities - Operating Expenses		2,735,783					821,054				3,556,837
541.60 - Road/Street Facilities - Capital Outlay		84,361		5,745,284			14,381				5,844,026
543.30 - Water - Operating Expenses						411,390					411,390
544.30 - Mass Transit - Operating Expenses	30,000										30,000
552.10 - Industry Development - Personnel Services	206,170										206,170
552.30 - Industry Development - Operating Expenses		468,596									468,596
553.10 - Veterans Services - Personnel Services	89,330										89,330
553.30 - Veterans Services - Operating Expenses	10,055										10,055
554.30 - Housing and Urban Development - Operating Expenses		212,370									212,370
562.30 - Health - Operating Expenses	2,131,144										2,131,144
563.30 - Mental Health - Operating Expenses	400,045										400,045
564.30 - Public Assistance - Operating Expenses	20,377										20,377
569.30 - Other Human Services - Operating Expenses	19,611										19,611
571.10 - Libraries - Personnel Services	494,222	189,341									683,563
571.30 - Libraries - Operating Expenses	82,555	40,286									122,841
571.60 - Libraries - Capital Outlay	18,835	2,343									21,178
572.30 - Parks/Recreation - Operating Expenses	1,007,339										1,007,339
572.60 - Parks/Recreation - Capital Outlay	58,574			221,743							280,317
573.30 - Cultural Services - Operating Expenses	4,500										4,500
581.90 - Interfund Transfers Out - Other Uses	2,916,199	749,856		1,736,993		250,721	3,362				5,657,131
591.90 - Non-Operating Interest Expense - Other Uses						499,008					499,008
601.10 - Court Administration - Personnel Services		309,412									309,412
601.30 - Court Administration - Operating Expenses		30,549									30,549
602.30 - State Attorney Administration - Operating Expenses	7,110	42,186									49,296
603.30 - Public Defender Administration - Operating Expenses	766	7,278									8,044
603.60 - Public Defender Administration - Capital Outlay		18,118									18,118
604.10 - Clerk of Court Administration - Personnel Services		274,514									274,514
604.30 - Clerk of Court Administration - Operating Expenses		18,857									18,857
605.30 - Judicial Support - Operating Expenses	2,716	106,065									108,781
605.60 - Judicial Support - Capital Outlay		5,582									5,582
608.10 - Jury Management - Personnel Services		23,468									23,468
608.30 - Jury Management - Operating Expenses		23,707									23,707
614.10 - Clerk of Court - Personnel Services		327,490									327,490
614.30 - Clerk of Court - Operating Expenses		737									737
622.10 - Drug Court - Personnel Services	24,992										24,992
622.30 - Drug Court - Operating Expenses	146,719	41,089									187,808
634.10 - Clerk of Court - Personnel Services		100,393									100,393
634.30 - Clerk of Court - Operating Expenses		130									130
654.10 - Clerk of Court - Personnel Services	170,481	180,301									350,782
654.30 - Clerk of Court - Operating Expenses	18,725	14,448									33,173
665.30 - Custody Investigations - Operating Expenses	7,055										7,055
674.10 - Clerk of Court - Personnel Services		82,177									82,177
674.30 - Clerk of Court - Operating Expenses		498									498

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.10 - Clerk of Court - Personnel Services		29,369									29,369
694.30 - Clerk of Court - Operating Expenses		40									40
711.10 - Courthouse Security - Personnel Services	495,373										495,373
711.30 - Courthouse Security - Operating Expenses	179,452										179,452
712.30 - Courthouse Facilities - Operating Expenses		1,267									1,267
712.60 - Courthouse Facilities - Capital Outlay		36,240									36,240
714.30 - Public Law Library - Operating Expenses		23,311									23,311
715.60 - Legal Aid - Capital Outlay		27,047									27,047
719.10 - Other Operating Court Costs - Personnel Services	17,289										17,289
719.30 - Other Operating Court Costs - Operating Expenses	11,473	26,835									38,308
724.10 - Clerk of Court - Personnel Services		249,842									249,842
724.30 - Clerk of Court - Operating Expenses	645	11,548									12,193
744.10 - Clerk of Court - Personnel Services		94,062									94,062
744.30 - Clerk of Court - Operating Expenses		4,205									4,205
759.30 - Other County Court-Civil Costs - Operating Expenses	6,116	1,595									7,711
764.10 - Clerk of Court - Personnel Services		143,996									143,996
764.30 - Clerk of Court - Operating Expenses		3,101									3,101
	Grand Total	48,182,632	13,678,164	192,535	29,225,555		12,523,985	8,795,358			112,598,229

Data Element Worksheet Report for FYE: 2016, Putnam

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Independently Reported	\$10,883	\$9,077	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$410,678	\$416,062	
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$11,911,492	\$8,559,840	\$192,583

