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

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 Statues?	☐	☐

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

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