

### Unit Information

Unit Type: County

Year: 2014

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: 5/28/2015

Audit Received Date: 5/28/2015

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$20,241,955

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/26/2015

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

906 South State Rd 19  
Palatka, Florida 32177

### Certification

#### Chief Financial Officer

Name: Tim Smith

Title: Clerk of Courts

#### Chairman/Elected Official

Name: Karl Flagg

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

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

☐☐

Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	28,969,150	2,183,108									31,152,258
312100 - Local Option Taxes		276,155		1,062,195							1,338,350
312300 - County Ninth-Cent Voted Fuel Tax		347,632									347,632
312410 - First Local Option Fuel Tax		1,533,393									1,533,393
312600 - Discretionary Sales Surtaxes				4,824,959							4,824,959
315000 - Communications Service Tax (Chapter 202)	464,446										464,446
316000 - Local Business Tax (Chapter 205)	39,781										39,781
322000 - Building Permits	255,723	4,675									260,398
324410 - Impact Fees - Residential - Economic Environment						20,456					20,456
324610 - Impact Fees - Residential - Culture/Recreation						33,968					33,968
325100 - Special Assessments - Capital Improvement		22,032	236,225								258,257
325200 - Special Assessments - Charges for Public Services		504,506									504,506
329000 - Other Permits, Fees & Special Assessments	85,573	40,367									125,940
331100 - Federal Grant - General Government		10,326									10,326
331200 - Federal Grant - Public Safety	286,419	205,864									492,283
331340 - Federal Grant - Garbage/Solid Waste						90,909					90,909
331350 - Federal Grant - Sewer/Wastewater						4,080,327					4,080,327
331390 - Federal Grant - Other Physical Environment	3,215	32,037									35,252
331490 - Federal Grant - Other Transportation		102,931		490,817							593,748
331500 - Federal Grant - Economic Environment		390,997		11,386							402,383
331650 - Federal Grant - Child Support Reimbursement	264,440										264,440
331690 - Federal Grant - Other Human Services	31,817										31,817
331900 - Federal Grant - Other		151,368									151,368
333000 - Federal Payments In Lieu Of Taxes		46,484									46,484
334200 - State Grant - Public Safety		152,090									152,090
334390 - State Grant - Other Physical Environment	29,456										29,456
334490 - State Grant - Other Transportation				939,454							939,454
334500 - State Grant - Economic Environment		25,957									25,957
334700 - State Grant - Culture/Recreation		205,924									205,924
334820 - Article V Clerk of Court Trust Fund		1,014,787									1,014,787
334890 - State Grant - Other Court-Related	77,046										77,046
335120 - State Revenue Sharing - Proceeds	4,005,683	547,588									4,553,271
335130 - State Revenue Sharing - Insurance Agents County Licenses	18,172										18,172
335140 - State Revenue Sharing - Mobile Home Licenses	19,461										19,461
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	15,998										15,998
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	2,457,237										2,457,237
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		7,260									7,260
335220 - State Revenue Sharing - Enhanced 911 Fee		268,592									268,592
335420 - State Revenue Sharing - Mass Transit		1,649,274									1,649,274
335490 - State Revenue Sharing - Other Transportation		65,747									65,747
335500 - State Revenue Sharing - Economic Environment		365,717									365,717
336000 - State Payments In Lieu of Taxes	23,908										23,908
337200 - Local Government Unit Grant - Public Safety	410,000										410,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341100 - Service Charge - Recording Fees	232,903	103,263									336,166
341160 - County Portion (\$2) of \$4 Additional Service Charge		73,082									73,082
341200 - Internal Service Fund Fees and Charges	39,730						8,468,122				8,507,852
341300 - Administrative Service Fees	3,417										3,417
341800 - County Officer Commission and Fees	1,349,939										1,349,939
341900 - Other General Government Charges and Fees	326,174										326,174
342300 - Service Charge - Housing for Prisoners	119,729										119,729
342500 - Service Charge - Protective Inspection Fees	14,650										14,650
342600 - Service Charge - Ambulance Fees	2,810,825										2,810,825
343300 - Service Charge - Water Utility		33,883				924,373					958,256
343400 - Service Charge - Garbage/Solid Waste						1,066,223					1,066,223
343500 - Service Charge - Sewer/Wastewater Utility		45,700				177,306					223,006
344900 - Service Charge - Other Transportation Charges		144,650									144,650
346400 - Service Charge - Animal Control and Shelter Fees	6,550										6,550
347100 - Service Charge - Libraries	10,406										10,406
347200 - Service Charge - Parks and Recreation	69,158										69,158
348921 - Court Innovations/Local Requirements		20,923									20,923
348922 - Legal Aid		20,923									20,923
348923 - Law Library		20,923									20,923
348924 - Juvenile Alternative Programs		20,923									20,923
348931 - Traffic Surcharge	1,722										1,722
349000 - Other Charges for Services	55,985	1,108,410				7,871,673					9,036,068
351100 - Judgments and Fines - As Decided by County Court Criminal		31,531									31,531
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		9,848									9,848
351300 - Judgments and Fines - As Decided by County Court Civil		25,047									25,047
351500 - Judgments and Fines - As Decided by Traffic Court		38,261									38,261
352000 - Fines - Library	4,997										4,997
354000 - Fines - Local Ordinance Violation	40,879										40,879
355000 - Federal Fines and Forfeits		906									906
359000 - Other Judgments, Fines and Forfeits	10,365	252,347									262,712
361100 - Interest	17,418	12,938	115	9,537		35,513	1,776				77,297
362000 - Rents and Royalties							5,100				5,100
364000 - Disposition of Fixed Assets	47,814					50,000	56				97,870
365000 - Sale of Surplus Materials and Scrap						83,873					83,873
366000 - Contributions and Donations from Private Sources	5,500	217									5,717
369300 - Settlements	680										680
369900 - Other Miscellaneous Revenues	309,691	456,134				244	122,712				888,781
381000 - Inter-Fund Group Transfers In	486,560	1,179,692				667,836	246,346				2,580,434
Grand Total	43,869,117	13,754,412	236,340	7,338,348		15,102,701	8,844,112				89,145,030

## Expenditures Report for FYE 2014



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	373,432										373,432
511.30 - Legislative - Operating Expenses	162,403										162,403
512.10 - Executive - Personnel Services	426,428										426,428
512.30 - Executive - Operating Expenses	23,823										23,823
513.10 - Financial and Administrative - Personnel Services	4,856,972										4,856,972
513.30 - Financial and Administrative - Operating Expenses	854,444										854,444
513.60 - Financial and Administrative - Capital Outlay	221,852										221,852
514.10 - Legal Counsel - Personnel Services	235,703										235,703
514.30 - Legal Counsel - Operating Expenses	6,421										6,421
515.10 - Comprehensive Planning - Personnel Services	414,371										414,371
515.30 - Comprehensive Planning - Operating Expenses	171,039										171,039
517.70 - Debt Service Payments - Debt Service	286,618	212,943	354,427	1,583,261							2,437,249
519.10 - Other General Government - Personnel Services	1,740,016						55,893				1,795,909
519.30 - Other General Government - Operating Expenses	3,092,731	67,323					9,091,643				12,251,697
519.60 - Other General Government - Capital Outlay	146,525	3,023									149,548
521.10 - Law Enforcement - Personnel Services	9,227,409										9,227,409
521.30 - Law Enforcement - Operating Expenses	2,259,956	85,748									2,345,704
521.60 - Law Enforcement - Capital Outlay	796,699			801,584							1,598,283
522.10 - Fire Control - Personnel Services		716,021									716,021
522.30 - Fire Control - Operating Expenses		1,124,773									1,124,773
522.60 - Fire Control - Capital Outlay		154,097									154,097
523.10 - Detention/Corrections - Personnel Services	3,508,119										3,508,119
523.30 - Detention/Corrections - Operating Expenses	1,962,370	381,841									2,344,211
523.60 - Detention/Corrections - Capital Outlay	74,179										74,179
524.10 - Protective Inspections - Personnel Services	938,716										938,716
524.30 - Protective Inspections - Operating Expenses	181,727										181,727
525.10 - Emergency and Disaster Relief - Personnel Services	275,719	110,207									385,926
525.30 - Emergency and Disaster Relief - Operating Expenses	65,541	270,262									335,803
525.60 - Emergency and Disaster Relief - Capital Outlay		70,687									70,687
526.10 - Ambulance and Rescue Services - Personnel Services	4,430,803										4,430,803
526.30 - Ambulance and Rescue Services - Operating Expenses	773,558										773,558
526.60 - Ambulance and Rescue Services - Capital Outlay	169,199	5,962									175,161
527.30 - Medical Examiners - Operating Expenses	255,544										255,544
529.10 - Other Public Safety - Personnel Services	92,073										92,073
529.30 - Other Public Safety - Operating Expenses	9,007	63,408									72,415
529.60 - Other Public Safety - Capital Outlay		43,855									43,855
533.10 - Water Utility Services - Personnel Services						182,294					182,294
533.30 - Water Utility Services - Operating Expenses		21,162				1,152,708					1,173,870
534.10 - Garbage/Solid Waste - Personnel Services						801,012					801,012
534.30 - Garbage/Solid Waste - Operating Expenses						4,462,006					4,462,006
535.30 - Sewer/Wastewater Services - Operating Expenses		51,362				71,599					122,961
537.10 - Conservation/Resource Management - Personnel Services	207,591										207,591
537.30 - Conservation/Resource Management - Operating Expenses	54,827	35,648									90,475
537.60 - Conservation/Resource Management - Capital Outlay		20,000									20,000
539.30 - Other Physical Environment - Operating Expenses	45,000										45,000
541.10 - Road/Street Facilities - Personnel Services		2,639,338					339,843				2,979,181
541.30 - Road/Street Facilities - Operating Expenses		3,106,630					771,975				3,878,605
541.60 - Road/Street Facilities - Capital Outlay		37,031		3,364,436							3,401,467



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
543.30 - Water - Operating Expenses						294,416					294,416
544.30 - Mass Transit - Operating Expenses	30,000										30,000
552.30 - Industry Development - Operating Expenses	204,886	430,449									635,335
552.60 - Industry Development - Capital Outlay		16,473									16,473
553.10 - Veterans Services - Personnel Services	92,556										92,556
553.30 - Veterans Services - Operating Expenses	6,215										6,215
554.30 - Housing and Urban Development - Operating Expenses		876,921									876,921
559.30 - Other Economic Development - Operating Expenses		362,312									362,312
562.30 - Health - Operating Expenses	1,770,016										1,770,016
563.30 - Mental Health - Operating Expenses	370,693										370,693
564.30 - Public Assistance - Operating Expenses	25,750										25,750
569.30 - Other Human Services - Operating Expenses	29,328										29,328
571.10 - Libraries - Personnel Services	546,375	133,700									680,075
571.30 - Libraries - Operating Expenses	86,376	62,195									148,571
571.60 - Libraries - Capital Outlay	27,809	2,486									30,295
572.10 - Parks/Recreation - Personnel Services	590,341										590,341
572.30 - Parks/Recreation - Operating Expenses	441,211										441,211
572.60 - Parks/Recreation - Capital Outlay	4,055			10,420							14,475
573.30 - Cultural Services - Operating Expenses	4,000										4,000
581.90 - Interfund Transfers Out - Other Uses	1,500,692	83,258		500,000		53,122	443,362				2,580,434
591.90 - Non-Operating Interest Expense - Other Uses						584,666					584,666
601.10 - Court Administration - Personnel Services		293,601									293,601
601.30 - Court Administration - Operating Expenses		1,789									1,789
602.30 - State Attorney Administration - Operating Expenses	9,487	37,982									47,469
602.60 - State Attorney Administration - Capital Outlay		11,874									11,874
603.30 - Public Defender Administration - Operating Expenses	1,164	4,726									5,890
604.10 - Clerk of Court Administration - Personnel Services		286,693									286,693
604.30 - Clerk of Court Administration - Operating Expenses		55,870									55,870
605.30 - Judicial Support - Operating Expenses		55,074									55,074
605.60 - Judicial Support - Capital Outlay		25,150									25,150
608.10 - Jury Management - Personnel Services		7,820									7,820
608.30 - Jury Management - Operating Expenses		17,002									17,002
611.10 - Court Administration - Personnel Services		425,404									425,404
622.10 - Drug Court - Personnel Services	76,510										76,510
622.30 - Drug Court - Operating Expenses	62,732	71,914									134,646
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	149										149
634.10 - Clerk of Court - Personnel Services		124,499									124,499
654.10 - Clerk of Court - Personnel Services	134,759	218,939									353,698
654.30 - Clerk of Court - Operating Expenses	21,255	18,689									39,944
674.10 - Clerk of Court - Personnel Services		77,020									77,020
685.30 - Guardian ad Litem - Operating Expenses	6,625										6,625
694.10 - Clerk of Court - Personnel Services		42,788									42,788
709.30 - Other Circuit Court-Probate Costs - Operating Expenses		1,170									1,170
711.10 - Courthouse Security - Personnel Services	482,338										482,338
711.30 - Courthouse Security - Operating Expenses	179,506										179,506
712.30 - Courthouse Facilities - Operating Expenses		7,537									7,537
712.60 - Courthouse Facilities - Capital Outlay		462,349									462,349
713.30 - Information Systems - Operating Expenses	4,201										4,201
713.60 - Information Systems - Capital Outlay		139,895									139,895





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
714.30 - Public Law Library - Operating Expenses		24,369									24,369
719.10 - Other Operating Court Costs - Personnel Services	20,227										20,227
719.30 - Other Operating Court Costs - Operating Expenses	12,200	32,308									44,508
719.60 - Other Operating Court Costs - Capital Outlay	83										83
724.10 - Clerk of Court - Personnel Services		263,609									263,609
724.30 - Clerk of Court - Operating Expenses	1,101	10,488									11,589
724.60 - Clerk of Court - Capital Outlay	70										70
744.10 - Clerk of Court - Personnel Services		102,827									102,827
759.30 - Other County Court-Civil Costs - Operating Expenses	8,866	3,772									12,638
764.10 - Clerk of Court - Personnel Services		100,740									100,740
764.30 - Clerk of Court - Operating Expenses		853									853
Grand Total	45,092,391	14,115,866	354,427	6,259,701		7,601,823	10,702,716				84,126,924

Data Element Worksheet Report for FYE: 2014, Putnam

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Independently Reported	\$9,472	\$28,118	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$175,205	\$299,630	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$9,105,595	\$5,409,836	\$1,621,704

