

### Unit Information

Unit Type: County

Year: 2018

Unit Name: Putnam

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Tim Smith

Title: Clerk of Circuit Court

Phone: (386) 326-7601

Address:

Post Office Box 758  
Palatka, FL 32078-0758

### Contact Information

Name: Mr. Frank Mason, Carr, Riggs & Ingram, LLC

Title: Partner

Phone: (352) 372-6300

Email: fmason@cricpa.com

Address:

4010 NW 25th Place  
Gainesville, FL 32606

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 5/1/2019

Audit Received Date: 5/2/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$33,108,045

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2019

Auditor Name: Carr, Riggs & Ingram, LLC

Address:  
906 South State Road 19  
Palatka, FL 32177

### Certification

#### Chief Financial Officer

Name: Susan M. Frank

Title: Finance Director

#### Chairman/Elected Official

Name: Robert W. Pickens, Jr.

Title: Chairman of the Board of Cty  
Commissioners

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	34,092,194	3,341,126									37,433,320
312100 - Local Option Taxes		481,242									481,242
312300 - County Ninth-Cent Voted Fuel Tax		396,136									396,136
312410 - First Local Option Fuel Tax		1,749,845									1,749,845
312420 - Second Local Option Fuel Tax				1,175,368							1,175,368
312600 - Discretionary Sales Surtaxes				6,004,675							6,004,675
315000 - Communications Service Tax (Chapter 202)	419,588										419,588
322000 - Building Permits	793,370	2,300									795,670
324410 - Impact Fees - Residential - Economic Environment						46,355					46,355
325100 - Special Assessments - Capital Improvement		1,237	74,749								75,986
325200 - Special Assessments - Charges for Public Services		513,736				10,404,554					10,918,290
329000 - Other Permits, Fees & Special Assessments	59,461	42,324									101,785
331100 - Federal Grant - General Government	13,587	122,635									136,222
331200 - Federal Grant - Public Safety	237,043	92,384									329,427
331390 - Federal Grant - Other Physical Environment		36,188									36,188
331490 - Federal Grant - Other Transportation		178,914		248,997							427,911
331500 - Federal Grant - Economic Environment	500,250					4,583,913					5,084,163
331650 - Federal Grant - Child Support Reimbursement	220,654										220,654
331700 - Federal Grant - Culture/Recreation		5,659									5,659
333000 - Federal Payments In Lieu Of Taxes		48,131									48,131
334200 - State Grant - Public Safety		99,864		96,820							196,684
334360 - State Grant - Stormwater Management				90,479							90,479
334390 - State Grant - Other Physical Environment	32,468										32,468
334490 - State Grant - Other Transportation				3,317,350							3,317,350
334500 - State Grant - Economic Environment	38,031	77,788				601,741					717,560
334700 - State Grant - Culture/Recreation	50,000	217,800									267,800
335120 - State Revenue Sharing - Proceeds	4,355,465	565,509									4,920,974
335130 - State Revenue Sharing - Insurance Agents County Licenses	18,575										18,575
335140 - State Revenue Sharing - Mobile Home Licenses	21,347										21,347
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	16,802										16,802
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	3,225,581										3,225,581
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		7,949									7,949
335220 - State Revenue Sharing - Enhanced 911 Fee		653,071									653,071
335420 - State Revenue Sharing - Mass Transit		2,014,373									2,014,373
335490 - State Revenue Sharing - Other Transportation		60,126									60,126
335900 - State Revenue Sharing - Other		889,677									889,677
336000 - State Payments In Lieu of Taxes	44,033										44,033
337200 - Local Government Unit Grant - Public Safety	443,589										443,589
337300 - Local Government Unit Grant - Physical Environment						1,709,900					1,709,900
341100 - Service Charge - Recording Fees	266,226	183,524									449,750
341160 - County Portion (\$2) of \$4 Additional Service Charge		31,643									31,643
341200 - Internal Service Fund Fees and Charges	84,431						8,655,228				8,739,659
341300 - Administrative Service Fees	3,612										3,612

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341800 - County Officer Commission and Fees	1,786,517										1,786,517
341900 - Other General Government Charges and Fees	537,163										537,163
342100 - Service Charge - Law Enforcement Services	105,877										105,877
342300 - Service Charge - Housing for Prisoners	202,105										202,105
342500 - Service Charge - Protective Inspection Fees	138,996										138,996
342600 - Service Charge - Ambulance Fees	3,377,750										3,377,750
342900 - Service Charge - Other Public Safety Charges and Fees	31,332										31,332
343300 - Service Charge - Water Utility		33,611				585,267					618,878
343400 - Service Charge - Garbage/Solid Waste						2,246,386					2,246,386
343500 - Service Charge - Sewer/Wastewater Utility		41,393				363,216					404,609
344900 - Service Charge - Other Transportation Charges		227,704									227,704
346400 - Service Charge - Animal Control and Shelter Fees	10,287										10,287
347100 - Service Charge - Libraries	12,556										12,556
347200 - Service Charge - Parks and Recreation	72,981										72,981
348420 - Circuit Court Civil - Service Charges		35									35
348921 - Court Innovations/Local Requirements		12,740									12,740
348922 - Legal Aid		12,740									12,740
348923 - Law Library		12,740									12,740
348924 - Juvenile Alternative Programs		12,740									12,740
348931 - Traffic Surcharge	425										425
349000 - Other Charges for Services	24,414	846,978				86,238				95,658	1,053,288
351100 - Judgments and Fines - As Decided by County Court Criminal		20,316									20,316
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		26,588									26,588
351300 - Judgments and Fines - As Decided by County Court Civil		13,558									13,558
351500 - Judgments and Fines - As Decided by Traffic Court		2,690									2,690
352000 - Fines - Library	5,305										5,305
354000 - Fines - Local Ordinance Violation	51,182										51,182
359000 - Other Judgments, Fines and Forfeits	23,758	288,313									312,071
361100 - Interest	157,247	93,582	3,118	125,686		230,715	13,161			442	623,951
362000 - Rents and Royalties						92,334	621				92,955
364000 - Disposition of Fixed Assets	28,288										28,288
365000 - Sale of Surplus Materials and Scrap		4,297				84,091					88,388
366000 - Contributions and Donations from Private Sources	74,074	10,157		294,943							379,174
369300 - Settlements	9,897						87,937				97,834
369900 - Other Miscellaneous Revenues	190,384	762,821				508					953,713
381000 - Inter-Fund Group Transfers In	135,729	1,001,230	872,520			1,160,000	440,402				3,609,881
Grand Total	52,359,074	15,237,414	950,387	11,354,318		22,195,218	9,197,349			96,100	111,389,860

## Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	411,466										411,466



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.30 - Legislative - Operating Expenses	146,670										146,670
512.10 - Executive - Personnel Services	473,158										473,158
512.30 - Executive - Operating Expenses	4,214										4,214
513.10 - Financial and Administrative - Personnel Services	5,016,603										5,016,603
513.30 - Financial and Administrative - Operating Expenses	1,165,694										1,165,694
513.60 - Financial and Administrative - Capital Outlay	105,685										105,685
514.10 - Legal Counsel - Personnel Services	246,288										246,288
514.30 - Legal Counsel - Operating Expenses	8,939	33,775									42,714
514.60 - Legal Counsel - Capital Outlay		87,180									87,180
515.10 - Comprehensive Planning - Personnel Services	222,485										222,485
515.30 - Comprehensive Planning - Operating Expenses	80,981										80,981
517.70 - Debt Service Payments - Debt Service	61,332	121,153	935,837	1,001,831							2,120,153
519.10 - Other General Government - Personnel Services	1,710,329						161,184				1,871,513
519.30 - Other General Government - Operating Expenses	3,605,217						7,726,661				11,331,878
519.60 - Other General Government - Capital Outlay	178,778			406,337							585,115
521.10 - Law Enforcement - Personnel Services	10,059,092										10,059,092
521.30 - Law Enforcement - Operating Expenses	2,574,942	168,761									2,743,703
521.60 - Law Enforcement - Capital Outlay	921,578			22,335							943,913
522.10 - Fire Control - Personnel Services		1,706,373									1,706,373
522.30 - Fire Control - Operating Expenses		1,162,153									1,162,153
522.60 - Fire Control - Capital Outlay		110,592		129,416							240,008
523.10 - Detention/Corrections - Personnel Services	3,938,723										3,938,723
523.30 - Detention/Corrections - Operating Expenses	2,362,629	676,449									3,039,078
523.60 - Detention/Corrections - Capital Outlay	165,984										165,984
524.10 - Protective Inspections - Personnel Services	793,670										793,670
524.30 - Protective Inspections - Operating Expenses	57,092										57,092
525.10 - Emergency and Disaster Relief - Personnel Services	150,606	107,654									258,260
525.30 - Emergency and Disaster Relief - Operating Expenses	57,161	239,412									296,573
525.60 - Emergency and Disaster Relief - Capital Outlay	10,000	330,643									340,643
526.10 - Ambulance and Rescue Services - Personnel Services	4,322,750			279,336							4,602,086
526.30 - Ambulance and Rescue Services - Operating Expenses	801,841	6,039									807,880
526.60 - Ambulance and Rescue Services - Capital Outlay	28,183										28,183
527.30 - Medical Examiners - Operating Expenses	305,861										305,861
529.10 - Other Public Safety - Personnel Services	203,043										203,043
529.30 - Other Public Safety - Operating Expenses	379,652	100,777									480,429
529.60 - Other Public Safety - Capital Outlay	34,148	11,494		66,605							112,247
533.10 - Water Utility Services - Personnel Services						251,894					251,894
533.30 - Water Utility Services - Operating Expenses		24,366				1,266,900					1,291,266
534.10 - Garbage/Solid Waste - Personnel Services						945,565					945,565
534.30 - Garbage/Solid Waste - Operating Expenses						11,315,612					11,315,612
535.30 - Sewer/Wastewater Services - Operating Expenses		34,654				468,848					503,502
537.10 - Conservation/Resource Management - Personnel Services	230,759										230,759
537.30 - Conservation/Resource Management - Operating Expenses	45,794	28,143									73,937
541.10 - Road/Street Facilities - Personnel Services		2,511,752					403,183				2,914,935
541.30 - Road/Street Facilities - Operating Expenses		3,696,242					816,644				4,512,886
541.60 - Road/Street Facilities - Capital Outlay		153,192		8,247,814							8,401,006
543.30 - Water - Operating Expenses						155,033					155,033
544.30 - Mass Transit - Operating Expenses	30,000										30,000



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
551.30 - Employment Development - Operating Expenses										51,595	51,595
552.30 - Industry Development - Operating Expenses	287,002	402,078									689,080
553.10 - Veterans Services - Personnel Services	74,015										74,015
553.30 - Veterans Services - Operating Expenses	4,302										4,302
554.30 - Housing and Urban Development - Operating Expenses		155,121									155,121
562.30 - Health - Operating Expenses	2,040,200										2,040,200
562.60 - Health - Capital Outlay	77,639										77,639
563.30 - Mental Health - Operating Expenses	395,652										395,652
564.30 - Public Assistance - Operating Expenses	17,750										17,750
569.30 - Other Human Services - Operating Expenses	19,609										19,609
571.10 - Libraries - Personnel Services	336,411	175,784									512,195
571.30 - Libraries - Operating Expenses	72,415	33,819									106,234
571.60 - Libraries - Capital Outlay		24,141									24,141
572.30 - Parks/Recreation - Operating Expenses	995,578										995,578
572.60 - Parks/Recreation - Capital Outlay	103,332			19,687							123,019
581.90 - Interfund Transfers Out - Other Uses	1,350,708	213,276		1,972,520		71,491	1,886				3,609,881
591.90 - Non-Operating Interest Expense - Other Uses						527,634					527,634
601.10 - Court Administration - Personnel Services		281,598									281,598
601.30 - Court Administration - Operating Expenses		5,933									5,933
602.30 - State Attorney Administration - Operating Expenses	5,354	56,252									61,606
602.60 - State Attorney Administration - Capital Outlay		5,264									5,264
603.30 - Public Defender Administration - Operating Expenses	744	12,467									13,211
603.60 - Public Defender Administration - Capital Outlay		8,200									8,200
604.10 - Clerk of Court Administration - Personnel Services		183,467									183,467
604.30 - Clerk of Court Administration - Operating Expenses		64,328									64,328
605.30 - Judicial Support - Operating Expenses	11,392	26,845									38,237
608.10 - Jury Management - Personnel Services		71,629									71,629
608.30 - Jury Management - Operating Expenses		30,140									30,140
614.10 - Clerk of Court - Personnel Services		289,727									289,727
614.30 - Clerk of Court - Operating Expenses		4,445									4,445
622.10 - Drug Court - Personnel Services	21,568										21,568
622.30 - Drug Court - Operating Expenses	117,303	82,954									200,257
624.10 - Community Service Programs - Personnel Services	1,100										1,100
634.10 - Clerk of Court - Personnel Services		57,052									57,052
634.30 - Clerk of Court - Operating Expenses		1,084									1,084
654.10 - Clerk of Court - Personnel Services	98,148	194,024									292,172
654.30 - Clerk of Court - Operating Expenses	14,776	4,664									19,440
674.10 - Clerk of Court - Personnel Services	19,524	61,017									80,541
674.30 - Clerk of Court - Operating Expenses	204	1,794									1,998
685.30 - Guardian ad Litem - Operating Expenses	4,627										4,627
694.10 - Clerk of Court - Personnel Services		50,286									50,286
694.30 - Clerk of Court - Operating Expenses		746									746
711.10 - Courthouse Security - Personnel Services	653,958										653,958
711.30 - Courthouse Security - Operating Expenses	183,991										183,991
712.30 - Courthouse Facilities - Operating Expenses		17,553									17,553
712.60 - Courthouse Facilities - Capital Outlay		273,514									273,514
713.10 - Information Systems - Personnel Services	519										519
713.30 - Information Systems - Operating Expenses	9,798										9,798
714.30 - Public Law Library - Operating Expenses		10,305									10,305





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
719.10 - Other Operating Court Costs - Personnel Services	16,685										16,685
719.30 - Other Operating Court Costs - Operating Expenses	11,255	17,938									29,193
724.10 - Clerk of Court - Personnel Services		273,365									273,365
724.30 - Clerk of Court - Operating Expenses	325	7,181									7,506
744.10 - Clerk of Court - Personnel Services		85,898									85,898
744.30 - Clerk of Court - Operating Expenses		1,928									1,928
752.30 - Alternative Dispute Resolutions - Operating Expenses	6,632										6,632
759.10 - Other County Court-Civil Costs - Personnel Services		126									126
759.30 - Other County Court-Civil Costs - Operating Expenses		2,452									2,452
764.10 - Clerk of Court - Personnel Services		137,895									137,895
764.30 - Clerk of Court - Operating Expenses		1,958									1,958
Grand Total	47,863,863	14,639,052	935,837	12,145,881		15,002,977	9,109,558			51,595	99,748,763

Data Element Worksheet Report for FYE: 2018, Putnam

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Discretely Reported	\$96,100	\$51,595	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$108,415	\$173,369	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$18,262,522	\$12,326,702	\$0

