

### Unit Information

Unit Type: County

Year: 2019

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: Verified By DFS

AFR Received Date: 4/22/2020

Audit Received Date: 3/31/2020

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$31,877,222

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/25/2020

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: Terry Turner

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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	34,771,948	3,506,444									38,278,392
312100 - Local Option Taxes		584,272									584,272
312300 - County Ninth-Cent Voted Fuel Tax		410,112									410,112
312410 - First Local Option Fuel Tax		1,806,623									1,806,623
312420 - Second Local Option Fuel Tax				1,234,678							1,234,678
312600 - Discretionary Sales Surtaxes				6,100,849							6,100,849
315000 - Communications Service Tax (Chapter 202)	371,816										371,816
322000 - Building Permits	610,163	4,000									614,163
324410 - Impact Fees - Residential - Economic Environment						43,082					43,082
325100 - Special Assessments - Capital Improvement			29,781								29,781
325200 - Special Assessments - Charges for Public Services		482,387				10,359,940					10,842,327
329000 - Other Permits, Fees & Special Assessments	60,553	46,460									107,013
331100 - Federal Grant - General Government	1,243	24,310									25,553
331200 - Federal Grant - Public Safety	287,153	70,444									357,597
331390 - Federal Grant - Other Physical Environment		33,633		594,220							627,853
331490 - Federal Grant - Other Transportation				60,148							60,148
331500 - Federal Grant - Economic Environment	2,136,966					534,911					2,671,877
331650 - Federal Grant - Child Support Reimbursement	277,592										277,592
333000 - Federal Payments In Lieu Of Taxes		29,439									29,439
334200 - State Grant - Public Safety	150,527	199,598		1,692,467		844,541					2,887,133
334360 - State Grant - Stormwater Management				98,522							98,522
334390 - State Grant - Other Physical Environment	34,481										34,481
334490 - State Grant - Other Transportation				4,008,085							4,008,085
334500 - State Grant - Economic Environment	303,897					-73,202					230,695
334700 - State Grant - Culture/Recreation	238,160	213,555									451,715
335120 - State Revenue Sharing - Proceeds	4,591,006	574,096									5,165,102
335130 - State Revenue Sharing - Insurance Agents County Licenses	23,143										23,143
335140 - State Revenue Sharing - Mobile Home Licenses	22,884										22,884
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	17,230										17,230
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	3,340,475										3,340,475
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		5,723									5,723
335220 - State Revenue Sharing - Enhanced 911 Fee		292,012									292,012
335420 - State Revenue Sharing - Mass Transit		2,048,021									2,048,021
335490 - State Revenue Sharing - Other Transportation		59,054									59,054
335500 - State Revenue Sharing - Economic Environment		356,593									356,593
335900 - State Revenue Sharing - Other		855,370									855,370
336000 - State Payments In Lieu of Taxes	44,384										44,384
337200 - Local Government Unit Grant - Public Safety	750,740										750,740
337300 - Local Government Unit Grant - Physical Environment						290,100					290,100
341100 - Service Charge - Recording Fees	274,994	192,048									467,042
341160 - County Portion (\$2) of \$4 Additional Service Charge		32,806									32,806
341200 - Internal Service Fund Fees and Charges	65,584						8,745,541				8,811,125
341800 - County Officer Commission and Fees	1,636,907										1,636,907

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees	194,304										194,304
342100 - Service Charge - Law Enforcement Services	107,291										107,291
342300 - Service Charge - Housing for Prisoners	167,454										167,454
342500 - Service Charge - Protective Inspection Fees	71,965										71,965
342600 - Service Charge - Ambulance Fees	3,083,899										3,083,899
342900 - Service Charge - Other Public Safety Charges and Fees	15,797										15,797
343300 - Service Charge - Water Utility		34,775				643,784					678,559
343400 - Service Charge - Garbage/Solid Waste						2,010,649					2,010,649
343500 - Service Charge - Sewer/Wastewater Utility		44,329				318,484					362,813
344200 - Service Charge - Water Ports and Terminals						218					218
344900 - Service Charge - Other Transportation Charges		264,423									264,423
346400 - Service Charge - Animal Control and Shelter Fees	8,404										8,404
347100 - Service Charge - Libraries	12,372										12,372
347200 - Service Charge - Parks and Recreation	66,051										66,051
348921 - Court Innovations/Local Requirements		12,467									12,467
348922 - Legal Aid		12,467									12,467
348923 - Law Library		12,467									12,467
348924 - Juvenile Alternative Programs		12,468									12,468
348931 - Traffic Surcharge	115										115
349000 - Other Charges for Services	22,145	904,343				86,520				30,106	1,043,114
351100 - Judgments and Fines - As Decided by County Court Criminal		20,241									20,241
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		19,337									19,337
351300 - Judgments and Fines - As Decided by County Court Civil		13,476									13,476
351500 - Judgments and Fines - As Decided by Traffic Court		3,620									3,620
352000 - Fines - Library	6,204										6,204
354000 - Fines - Local Ordinance Violation	20,987										20,987
359000 - Other Judgments, Fines and Forfeits	50,539	402,667									453,206
361100 - Interest	370,417	212,904	12,556	154,504		619,950	21,116			1,489	1,392,936
362000 - Rents and Royalties	272,396					95,264	216				367,876
364000 - Disposition of Fixed Assets	85,160										85,160
365000 - Sale of Surplus Materials and Scrap	5,729	3,888				57,370					66,987
366000 - Contributions and Donations from Private Sources	8,902	439		385,481							394,822
369300 - Settlements		9,750					86,057				95,807
369900 - Other Miscellaneous Revenues	320,986	800,029				30,580					1,151,595
381000 - Inter-Fund Group Transfers In	820,091	547,281	872,520	704,647		1,131,022	246,698				4,322,259
Grand Total	56,169,554	15,158,371	914,857	15,033,601		16,993,213	9,099,628			31,595	113,400,819

## Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	418,906										418,906
511.30 - Legislative - Operating Expenses	130,309										130,309



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	402,624										402,624
512.30 - Executive - Operating Expenses	9,537										9,537
513.10 - Financial and Administrative - Personnel Services	5,326,654										5,326,654
513.30 - Financial and Administrative - Operating Expenses	1,060,172										1,060,172
513.60 - Financial and Administrative - Capital Outlay	44,642										44,642
514.10 - Legal Counsel - Personnel Services	196,935										196,935
514.30 - Legal Counsel - Operating Expenses	65,179	37,413									102,592
514.60 - Legal Counsel - Capital Outlay		8,660									8,660
515.10 - Comprehensive Planning - Personnel Services	166,897										166,897
515.30 - Comprehensive Planning - Operating Expenses	78,649										78,649
517.70 - Debt Service Payments - Debt Service	60,826	258,356	793,433								1,112,615
519.10 - Other General Government - Personnel Services	1,751,583						118,669				1,870,252
519.30 - Other General Government - Operating Expenses	3,549,532	12,197					8,154,730				11,716,459
519.60 - Other General Government - Capital Outlay	210,414										210,414
521.10 - Law Enforcement - Personnel Services	10,869,821										10,869,821
521.30 - Law Enforcement - Operating Expenses	2,367,945	103,334									2,471,279
521.60 - Law Enforcement - Capital Outlay	515,238			12,599							527,837
522.10 - Fire Control - Personnel Services		1,695,949									1,695,949
522.30 - Fire Control - Operating Expenses		1,275,102									1,275,102
522.60 - Fire Control - Capital Outlay		133,355		1,183,395							1,316,750
523.10 - Detention/Corrections - Personnel Services	4,008,115										4,008,115
523.30 - Detention/Corrections - Operating Expenses	2,905,314	579,982									3,485,296
523.60 - Detention/Corrections - Capital Outlay	31,425										31,425
524.10 - Protective Inspections - Personnel Services	919,522										919,522
524.30 - Protective Inspections - Operating Expenses	50,399										50,399
524.60 - Protective Inspections - Capital Outlay	7,714										7,714
525.10 - Emergency and Disaster Relief - Personnel Services	125,038	144,632									269,670
525.30 - Emergency and Disaster Relief - Operating Expenses	81,389	209,927									291,316
525.60 - Emergency and Disaster Relief - Capital Outlay	112,308	125,372									237,680
526.10 - Ambulance and Rescue Services - Personnel Services	4,428,131			761,132							5,189,263
526.30 - Ambulance and Rescue Services - Operating Expenses	843,672										843,672
526.60 - Ambulance and Rescue Services - Capital Outlay	301,357	4,121									305,478
527.30 - Medical Examiners - Operating Expenses	347,709										347,709
529.10 - Other Public Safety - Personnel Services	155,010										155,010
529.30 - Other Public Safety - Operating Expenses	450,452	71,708									522,160
529.60 - Other Public Safety - Capital Outlay		40,836		792,198							833,034
533.10 - Water Utility Services - Personnel Services						199,474					199,474
533.30 - Water Utility Services - Operating Expenses		19,808				1,139,473					1,159,281
534.10 - Garbage/Solid Waste - Personnel Services						831,345					831,345
534.30 - Garbage/Solid Waste - Operating Expenses						7,637,695					7,637,695
534.60 - Garbage/Solid Waste - Capital Outlay						2,985					2,985
535.30 - Sewer/Wastewater Services - Operating Expenses		25,239				480,433					505,672
536.60 - Water/Sewer Services - Capital Outlay				40,300							40,300
537.10 - Conservation/Resource Management - Personnel Services	221,292										221,292
537.30 - Conservation/Resource Management - Operating Expenses	46,784	25,468									72,252
537.60 - Conservation/Resource Management - Capital Outlay		64,800									64,800
538.30 - Flood Control/Stormwater Control - Operating Expenses	62,522										62,522
538.60 - Flood Control/Stormwater Control - Capital Outlay	205,774										205,774



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.10 - Road/Street Facilities - Personnel Services		2,400,274					382,850				2,783,124
541.30 - Road/Street Facilities - Operating Expenses		2,805,176					955,320				3,760,496
541.60 - Road/Street Facilities - Capital Outlay		46,130		11,758,345							11,804,475
543.30 - Water - Operating Expenses						133,293					133,293
544.30 - Mass Transit - Operating Expenses	47,105										47,105
551.30 - Employment Development - Operating Expenses										26,636	26,636
552.30 - Industry Development - Operating Expenses	312,944	587,750									900,694
553.10 - Veterans Services - Personnel Services	80,567										80,567
553.30 - Veterans Services - Operating Expenses	4,545										4,545
554.30 - Housing and Urban Development - Operating Expenses		273,361									273,361
562.30 - Health - Operating Expenses	2,040,288										2,040,288
563.30 - Mental Health - Operating Expenses	295,411										295,411
564.30 - Public Assistance - Operating Expenses	17,000										17,000
569.30 - Other Human Services - Operating Expenses	19,611										19,611
571.10 - Libraries - Personnel Services	467,375	96,391									563,766
571.30 - Libraries - Operating Expenses	76,686	42,795									119,481
571.60 - Libraries - Capital Outlay	6,475	25,910									32,385
572.10 - Parks/Recreation - Personnel Services	208,075										208,075
572.30 - Parks/Recreation - Operating Expenses	705,354										705,354
572.60 - Parks/Recreation - Capital Outlay	208,209			32,564							240,773
573.30 - Cultural Services - Operating Expenses	4,000										4,000
581.90 - Interfund Transfers Out - Other Uses	902,253	918,019	102,761	2,330,165		67,175	1,886				4,322,259
591.90 - Non-Operating Interest Expense - Other Uses						507,058					507,058
593.90 - Special Items(Loss) - Other Uses						836,809					836,809
601.10 - Court Administration - Personnel Services		298,212									298,212
601.30 - Court Administration - Operating Expenses		5,767									5,767
602.30 - State Attorney Administration - Operating Expenses	5,214	47,540									52,754
603.30 - Public Defender Administration - Operating Expenses	498	21,757									22,255
604.10 - Clerk of Court Administration - Personnel Services		199,081									199,081
604.30 - Clerk of Court Administration - Operating Expenses		30,649									30,649
605.30 - Judicial Support - Operating Expenses	980	30,563									31,543
608.10 - Jury Management - Personnel Services		74,656									74,656
608.30 - Jury Management - Operating Expenses		22,412									22,412
614.10 - Clerk of Court - Personnel Services		298,974									298,974
614.30 - Clerk of Court - Operating Expenses		3,747									3,747
622.10 - Drug Court - Personnel Services	25,502										25,502
622.30 - Drug Court - Operating Expenses	126,201	55,489									181,690
634.10 - Clerk of Court - Personnel Services		74,243									74,243
634.30 - Clerk of Court - Operating Expenses		813									813
654.10 - Clerk of Court - Personnel Services	78,974	217,805									296,779
654.30 - Clerk of Court - Operating Expenses	13,484	3,329									16,813
674.10 - Clerk of Court - Personnel Services	20,288	64,520									84,808
674.30 - Clerk of Court - Operating Expenses	204	1,020									1,224
685.30 - Guardian ad Litem - Operating Expenses	4,651										4,651
694.10 - Clerk of Court - Personnel Services		43,447									43,447
694.30 - Clerk of Court - Operating Expenses		961									961
711.10 - Courthouse Security - Personnel Services	674,419										674,419
711.30 - Courthouse Security - Operating Expenses	183,545										183,545
712.30 - Courthouse Facilities - Operating Expenses		932									932





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		86,976									86,976
713.10 - Information Systems - Personnel Services	505										505
713.30 - Information Systems - Operating Expenses	93,492										93,492
714.30 - Public Law Library - Operating Expenses		21,508									21,508
719.10 - Other Operating Court Costs - Personnel Services	18,384	810									19,194
719.30 - Other Operating Court Costs - Operating Expenses	16,166	16,300									32,466
724.10 - Clerk of Court - Personnel Services		295,226									295,226
724.30 - Clerk of Court - Operating Expenses	410	4,401									4,811
744.10 - Clerk of Court - Personnel Services		94,676									94,676
744.30 - Clerk of Court - Operating Expenses		421									421
752.30 - Alternative Dispute Resolutions - Operating Expenses	531										531
759.10 - Other County Court-Civil Costs - Personnel Services		1,080									1,080
759.30 - Other County Court-Civil Costs - Operating Expenses		777									777
764.10 - Clerk of Court - Personnel Services		110,345									110,345
764.30 - Clerk of Court - Operating Expenses		1,829									1,829
	Grand Total	49,189,136	14,162,331	896,194	16,910,698		11,835,740	9,613,455		26,636	102,634,190

Data Element Worksheet Report for FYE: 2019, Putnam

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Discretely Reported	\$31,595	\$26,636	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$159,040	\$1,000,510	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$13,462,740	\$8,535,356	\$0

