

Unit Information

Unit Type: County

Year: 2012

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: 5/28/2013

Audit Received Date: 6/13/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$26,188,124

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/23/2013

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

906 South State Road 19
Palatka, FL 32117

Certification

Chief Financial Officer

Name: John Jones

Title: Finance Director

Chairman/Elected Official

Name: Nancy Harris

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?

☐☐

Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	28,810,613	2,245,227									31,055,840
312100 - Local Option Taxes		253,036		935,886							1,188,922
312300 - County Ninth-Cent Voted Fuel Tax		322,006									322,006
312410 - First Local Option Fuel Tax		1,399,204									1,399,204
312420 - Second Local Option Fuel Tax		356									356
312600 - Discretionary Sales Surtaxes				4,447,881							4,447,881
315000 - Communications Service Tax (Chapter 202)	462,297										462,297
316000 - Local Business Tax (Chapter 205)	37,955										37,955
322000 - Building Permits	258,265	2,700									260,965
324410 - Impact Fees - Residential - Economic Environment						6,930					6,930
324610 - Impact Fees - Residential - Culture/Recreation						35,060					35,060
329000 - Other Permits, Fees & Special Assessments	72,380	40,297									112,677
331200 - Federal Grant - Public Safety	458,574	74,673		16,478							549,725
331340 - Federal Grant - Garbage/Solid Waste						70,588					70,588
331390 - Federal Grant - Other Physical Environment	2,915	35,928									38,843
331420 - Federal Grant - Mass Transit	1,991										1,991
331490 - Federal Grant - Other Transportation		44,736		1,097,469							1,142,205
331500 - Federal Grant - Economic Environment		718,063									718,063
331650 - Federal Grant - Child Support Reimbursement	140,433										140,433
331690 - Federal Grant - Other Human Services	17,209										17,209
331900 - Federal Grant - Other		214,658									214,658
333000 - Federal Payments In Lieu Of Taxes		15,471									15,471
334100 - State Grant - General Government		11,444									11,444
334200 - State Grant - Public Safety		568,686									568,686
334390 - State Grant - Other Physical Environment	18,334	1,343,449									1,361,783
334490 - State Grant - Other Transportation				3,067,898							3,067,898
334700 - State Grant - Culture/Recreation		204,114									204,114
335120 - State Revenue Sharing - Proceeds	3,679,119	551,087									4,230,206
335130 - State Revenue Sharing - Insurance Agents County Licenses	19,851										19,851
335140 - State Revenue Sharing - Mobile Home Licenses	20,222										20,222
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	20,851										20,851
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	2,319,450										2,319,450
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		6,300									6,300
335220 - State Revenue Sharing - Enhanced 911 Fee		303,590									303,590
335420 - State Revenue Sharing - Mass Transit		1,733,407									1,733,407
335490 - State Revenue Sharing - Other Transportation		71,610									71,610
335800 - State Revenue Sharing - Clerk Allotment from JAC		1,915,921									1,915,921
336000 - State Payments In Lieu of Taxes	46,316										46,316
337200 - Local Government Unit Grant - Public Safety	410,000										410,000
341100 - Service Charge - Recording Fees	195,927	88,636									284,563
341160 - County Portion (\$2) of \$4 Additional Service Charge		66,515									66,515
341200 - Internal Service Fund Fees and Charges	76,653						7,633,062				7,709,715
341300 - Administrative Service Fees	5,485										5,485

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341800 - County Officer Commission and Fees	1,230,720										1,230,720
341900 - Other General Government Charges and Fees	238,163										238,163
342300 - Service Charge - Housing for Prisoners	170,656										170,656
342500 - Service Charge - Protective Inspection Fees	13,311										13,311
342600 - Service Charge - Ambulance Fees	3,016,666										3,016,666
343300 - Service Charge - Water Utility		32,974				757,460					790,434
343400 - Service Charge - Garbage/Solid Waste						957,985					957,985
343500 - Service Charge - Sewer/Wastewater Utility		44,893				163,308					208,201
344200 - Service Charge - Water Ports and Terminals						1,575					1,575
344900 - Service Charge - Other Transportation Charges		124,127									124,127
346400 - Service Charge - Animal Control and Shelter Fees	4,472										4,472
347100 - Service Charge - Libraries	8,347										8,347
347200 - Service Charge - Parks and Recreation	55,755										55,755
348921 - Court Innovations/Local Requirements		20,910									20,910
348922 - Legal Aid		20,911									20,911
348923 - Law Library		20,911									20,911
348924 - Juvenile Alternative Programs		20,911									20,911
348931 - Traffic Surcharge	2,559										2,559
349000 - Other Charges for Services	62,469	631,827	281,954			6,779,105					7,755,355
351100 - Judgments and Fines - As Decided by County Court Criminal	4	31,262									31,266
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		14,350									14,350
351300 - Judgments and Fines - As Decided by County Court Civil		20,550									20,550
351500 - Judgments and Fines - As Decided by Traffic Court		40,486									40,486
352000 - Fines - Library	7,012										7,012
354000 - Fines - Local Ordinance Violation	29,734										29,734
355000 - Federal Fines and Forfeits		251,877									251,877
359000 - Other Judgments, Fines and Forfeits	25,005	58,058									83,063
361100 - Interest	40,589	52,787	369	8,593		93,277	6,319				201,934
361200 - Dividends				301							301
364000 - Disposition of Fixed Assets							1,052				1,052
365000 - Sale of Surplus Materials and Scrap						63,346					63,346
366000 - Contributions and Donations from Private Sources	4,623	4,142									8,765
369300 - Settlements	11,609	1,527					150,000				163,136
369900 - Other Miscellaneous Revenues	291,289	302,479				6,508	8,052				608,328
381000 - Inter-Fund Group Transfers In	388,238	320,467				652,952	238,348				1,600,005
384000 - Debt Proceeds		566,234									566,234
389900 - Proprietary - Other Non-Operating Sources						73,577					73,577
Grand Total	43,122,561	14,812,797	282,323	9,574,506		9,661,671	8,036,833				85,490,691

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	290,079										290,079
511.30 - Legislative - Operating Expenses	133,146										133,146
512.10 - Executive - Personnel Services	455,972										455,972
512.30 - Executive - Operating Expenses	7,517										7,517
513.10 - Financial and Administrative - Personnel Services	4,356,254	355,335									4,711,589
513.30 - Financial and Administrative - Operating Expenses	827,324	7,649									834,973
513.60 - Financial and Administrative - Capital Outlay	106,250										106,250
514.10 - Legal Counsel - Personnel Services	209,744										209,744
514.30 - Legal Counsel - Operating Expenses	6,387										6,387
515.10 - Comprehensive Planning - Personnel Services	333,449										333,449
515.30 - Comprehensive Planning - Operating Expenses	181,425										181,425
517.70 - Debt Service Payments - Debt Service	643,135	526,883	358,219	1,582,415							3,110,652
519.10 - Other General Governmental Services - Personnel Services	1,622,764						53,166				1,675,930
519.30 - Other General Governmental Services - Operating Expenses	3,171,816	90					6,877,668				10,049,574
519.60 - Other General Governmental Services - Capital Outlay	279,490	2,772									282,262
521.10 - Law Enforcement - Personnel Services	9,174,529										9,174,529
521.30 - Law Enforcement - Operating Expenses	2,177,737	73,451									2,251,188
521.60 - Law Enforcement - Capital Outlay	988,205	8,200									996,405
522.10 - Fire Control - Personnel Services		673,913									673,913
522.30 - Fire Control - Operating Expenses		1,360,110									1,360,110
522.60 - Fire Control - Capital Outlay		1,163,873									1,163,873
523.10 - Detention and/or Corrections - Personnel Services	3,279,386										3,279,386
523.30 - Detention and/or Corrections - Operating Expenses	2,302,190	169,049									2,471,239
523.60 - Detention and/or Corrections - Capital Outlay	25,425										25,425
524.10 - Protective Inspections - Personnel Services	1,079,599										1,079,599
524.30 - Protective Inspections - Operating Expenses	156,653										156,653
525.10 - Emergency and Disaster Relief Services - Personnel Services	246,495	133,099									379,594
525.30 - Emergency and Disaster Relief Services - Operating Expenses	66,865	373,423									440,288
525.60 - Emergency and Disaster Relief Services - Capital Outlay		348,490		16,478							364,968
526.10 - Ambulance and Rescue Services - Personnel Services	4,181,719										4,181,719
526.30 - Ambulance and Rescue Services - Operating Expenses	724,410	2,771									727,181
526.60 - Ambulance and Rescue Services - Capital Outlay	358,234	173,530									531,764
527.30 - Medical Examiners - Operating Expenses	261,612										261,612
529.10 - Other Public Safety - Personnel Services	83,580										83,580
529.30 - Other Public Safety - Operating Expenses	14,168	176,418									190,586
529.60 - Other Public Safety - Capital Outlay	3,000	34,475									37,475
533.10 - Water Utility Services - Personnel Services		72,797				166,105					238,902
533.30 - Water Utility Services - Operating Expenses		31,184				1,123,538					1,154,722
533.60 - Water Utility Services - Capital Outlay		14,358				120,902					135,260
534.10 - Garbage/Solid Waste Control Services - Personnel Services						751,314					751,314
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						8,044,341					8,044,341
535.30 - Sewer/Wastewater Services - Operating Expenses		41,913				68,232					110,145
536.30 - Water-Sewer Combination Services - Operating Expenses		777,847									777,847
537.10 - Conservation and Resource Management - Personnel Services	219,227										219,227
537.30 - Conservation and Resource Management - Operating Expenses	48,073	4,039									52,112

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.30 - Other Physical Environment - Operating Expenses	45,000										45,000
541.10 - Road and Street Facilities - Personnel Services		2,505,643					336,058				2,841,701
541.30 - Road and Street Facilities - Operating Expenses		3,189,161					643,489				3,832,650
541.60 - Road and Street Facilities - Capital Outlay		63,866		5,191,658							5,255,524
543.30 - Water Transportation Systems - Operating Expenses						163,290					163,290
544.30 - Mass Transit Systems - Operating Expenses	30,000										30,000
544.60 - Mass Transit Systems - Capital Outlay	1,990										1,990
552.30 - Industry Development - Operating Expenses	240,736	403,736									644,472
552.60 - Industry Development - Capital Outlay		469,067									469,067
553.10 - Veteran's Services - Personnel Services	85,417										85,417
553.30 - Veteran's Services - Operating Expenses	8,114										8,114
554.30 - Housing and Urban Development - Operating Expenses		1,215,097									1,215,097
559.30 - Other Economic Environment - Operating Expenses		-3,393									-3,393
562.30 - Health Services - Operating Expenses	1,984,838										1,984,838
563.30 - Mental Health Services - Operating Expenses	374,403										374,403
564.30 - Public Assistance Services - Operating Expenses	24,450										24,450
569.30 - Other Human Services - Operating Expenses	47,781										47,781
569.60 - Other Human Services - Capital Outlay	2,938										2,938
571.10 - Libraries - Personnel Services	477,166	141,393									618,559
571.30 - Libraries - Operating Expenses	74,957	48,139									123,096
571.60 - Libraries - Capital Outlay	38,347	11,336									49,683
572.10 - Parks and Recreation - Personnel Services	557,908										557,908
572.30 - Parks and Recreation - Operating Expenses	410,127										410,127
572.60 - Parks and Recreation - Capital Outlay	19,635										19,635
573.30 - Cultural Services - Operating Expenses	4,000										4,000
581.90 - Inter-Fund Group Transfers Out - Other Uses	633,469	68,374	41,678	500,000		53,122	303,362				1,600,005
591.90 - Proprietary Non-Operating Interest Expense - Other Uses						648,376					648,376
602.30 - State Attorney Administration - Operating Expenses	20,757	38,309									59,066
602.60 - State Attorney Administration - Capital Outlay		9,616									9,616
603.30 - Public Defender Administration - Operating Expenses	1,102	5,130									6,232
604.10 - Clerk of Court Administration - Personnel Services		219,751									219,751
604.30 - Clerk of Court Administration - Operating Expenses		29,335									29,335
605.30 - Judicial Support - Operating Expenses	595	34,631									35,226
605.60 - Judicial Support - Capital Outlay		4,059									4,059
608.10 - Jury Management - Personnel Services		28,232									28,232
608.30 - Jury Management - Operating Expenses		24,234									24,234
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		270,360									270,360
622.10 - Drug Court - Circuit Criminal - Personnel Services	59,510										59,510
622.30 - Drug Court - Circuit Criminal - Operating Expenses	125,051	8,688									133,739
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses	901										901
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		87,903									87,903
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	71,695	225,201									296,896
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	13,493	16,251									29,744
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	1,334										1,334
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		58,822									58,822
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	4,860										4,860

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.10 - Clerk of Court Administration - Probate - Personnel Services		30,352									30,352
711.10 - Courthouse Security - Personnel Services	452,577										452,577
711.30 - Courthouse Security - Operating Expenses	146,084										146,084
712.30 - Courthouse Facilities - Operating Expenses		10,051									10,051
712.60 - Courthouse Facilities - Capital Outlay		369,126									369,126
713.10 - Information Systems and Technology - Personnel Services	69,080										69,080
713.30 - Information Systems and Technology - Operating Expenses	2,985										2,985
713.60 - Information Systems and Technology - Capital Outlay		57,428									57,428
714.30 - Public Law Library - Operating Expenses		21,025									21,025
719.10 - Other Operating Court Costs - Personnel Services		48,040									48,040
719.30 - Other Operating Court Costs - Operating Expenses		38,908									38,908
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		298,759									298,759
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	1,133	9,978									11,111
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay	1,334										1,334
744.10 - Clerk of Court Administration - County Civil - Personnel Services		102,946									102,946
759.30 - Other County Court - Civil Costs - Operating Expenses	7,716										7,716
764.10 - Clerk of Court Administration - Traffic - Personnel Services		86,605									86,605
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		3,455									3,455
	Grand Total	44,057,342	16,775,283	399,897	7,290,551	11,139,220	8,213,743				87,876,036

Data Element Worksheet Report for FYE: 2012, Putnam

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Discretely Reported	\$10,352	\$21,134	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$171,651	\$292,910	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$7,865,515	\$8,976,979	\$2,557,280

