

Unit Information

Unit Type: County

Year: 2015

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: 6/30/2016

Audit Received Date: 1/26/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$21,158,382

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2016

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

906 South SR 19
Palatka, FL 32177

Certification

Chief Financial Officer

Name: John Jones

Title: Finance Director

Chairman/Elected Official

Name: Chip Laibl

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?

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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	28,623,337	2,152,394									30,775,731
312100 - Local Option Taxes		299,122		1,075,039							1,374,161
312300 - County Ninth-Cent Voted Fuel Tax		359,161									359,161
312410 - First Local Option Fuel Tax		1,585,465									1,585,465
312600 - Discretionary Sales Surtaxes				5,115,218							5,115,218
315000 - Communications Service Tax (Chapter 202)	506,707										506,707
316000 - Local Business Tax (Chapter 205)	42,750										42,750
322000 - Building Permits	328,830	3,800									332,630
324410 - Impact Fees - Residential - Economic Environment						11,124					11,124
325100 - Special Assessments - Capital Improvement		12,238	225,462								237,700
325200 - Special Assessments - Charges for Public Services		469,822									469,822
329000 - Other Permits, Fees & Special Assessments	78,095	44,774									122,869
331100 - Federal Grant - General Government		13,199									13,199
331200 - Federal Grant - Public Safety	235,601	68,828									304,429
331310 - Federal Grant - Water Supply System						2,730,642					2,730,642
331340 - Federal Grant - Garbage/Solid Waste						90,909					90,909
331350 - Federal Grant - Sewer/Wastewater						332,657					332,657
331390 - Federal Grant - Other Physical Environment	3,009	32,483									35,492
331490 - Federal Grant - Other Transportation		125,199		516,804							642,003
331500 - Federal Grant - Economic Environment		222,265									222,265
331650 - Federal Grant - Child Support Reimbursement	305,890										305,890
333000 - Federal Payments In Lieu Of Taxes		22,250									22,250
334200 - State Grant - Public Safety		212,573									212,573
334350 - State Grant - Sewer/Wastewater						24,797					24,797
334390 - State Grant - Other Physical Environment	31,540										31,540
334490 - State Grant - Other Transportation				3,692,124							3,692,124
334500 - State Grant - Economic Environment		17,594									17,594
334700 - State Grant - Culture/Recreation		256,861									256,861
335120 - State Revenue Sharing - Proceeds	3,993,836	542,314									4,536,150
335130 - State Revenue Sharing - Insurance Agents County Licenses	28,163										28,163
335140 - State Revenue Sharing - Mobile Home Licenses	20,297										20,297
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	15,949										15,949
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	2,554,085										2,554,085
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		10,790									10,790
335220 - State Revenue Sharing - Enhanced 911 Fee		271,715									271,715
335420 - State Revenue Sharing - Mass Transit		1,844,188									1,844,188
335490 - State Revenue Sharing - Other Transportation		65,600									65,600
335500 - State Revenue Sharing - Economic Environment		15,646									15,646
335900 - State Revenue Sharing - Other		1,025,027									1,025,027
336000 - State Payments In Lieu of Taxes	46,484										46,484
337200 - Local Government Unit Grant - Public Safety	408,280										408,280
341100 - Service Charge - Recording Fees	232,846	106,361									339,207
341160 - County Portion (\$2) of \$4 Additional Service Charge		75,316									75,316

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341200 - Internal Service Fund Fees and Charges	56,418						8,716,822				8,773,240
341300 - Administrative Service Fees	4,523										4,523
341800 - County Officer Commission and Fees	1,422,235										1,422,235
341900 - Other General Government Charges and Fees	441,226										441,226
342300 - Service Charge - Housing for Prisoners	126,384										126,384
342500 - Service Charge - Protective Inspection Fees	23,262										23,262
342600 - Service Charge - Ambulance Fees	3,207,958										3,207,958
343300 - Service Charge - Water Utility		33,499				1,039,644					1,073,143
343400 - Service Charge - Garbage/Solid Waste						1,083,032					1,083,032
343500 - Service Charge - Sewer/Wastewater Utility		45,213				175,744					220,957
344900 - Service Charge - Other Transportation Charges		134,168									134,168
346400 - Service Charge - Animal Control and Shelter Fees	28,762										28,762
347100 - Service Charge - Libraries	10,987										10,987
347200 - Service Charge - Parks and Recreation	55,742										55,742
348921 - Court Innovations/Local Requirements		18,247									18,247
348922 - Legal Aid		18,247									18,247
348923 - Law Library		18,247									18,247
348924 - Juvenile Alternative Programs		18,247									18,247
348931 - Traffic Surcharge	2,895										2,895
349000 - Other Charges for Services	54,019	1,021,415				12,545,177					13,620,611
351100 - Judgments and Fines - As Decided by County Court Criminal		28,798									28,798
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		37,689									37,689
351300 - Judgments and Fines - As Decided by County Court Civil		21,394									21,394
351500 - Judgments and Fines - As Decided by Traffic Court		33,832									33,832
352000 - Fines - Library	5,773										5,773
354000 - Fines - Local Ordinance Violation	23,474										23,474
355000 - Federal Fines and Forfeits		80,845									80,845
359000 - Other Judgments, Fines and Forfeits	20,379	197,507									217,886
361100 - Interest	15,093	10,526	36	18,416		72,593	969				117,633
362000 - Rents and Royalties							3,602				3,602
364000 - Disposition of Fixed Assets	101,668						2,222				103,890
365000 - Sale of Surplus Materials and Scrap						77,603					77,603
366000 - Contributions and Donations from Private Sources	67,261	57,500									124,761
369300 - Settlements	13,606										13,606
369900 - Other Miscellaneous Revenues	325,699	525,029				507	20				851,255
381000 - Inter-Fund Group Transfers In	553,907	1,604,658				650,000	234,674				3,043,239
384000 - Debt Proceeds				16,105,662							16,105,662
Grand Total	44,463,470	13,760,046	225,498	26,523,263		18,834,429	8,958,309				112,765,015

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	373,323										373,323
511.30 - Legislative - Operating Expenses	158,349										158,349
512.10 - Executive - Personnel Services	452,354										452,354
512.30 - Executive - Operating Expenses	3,638										3,638
513.10 - Financial and Administrative - Personnel Services	5,068,529										5,068,529
513.30 - Financial and Administrative - Operating Expenses	1,009,856										1,009,856
513.60 - Financial and Administrative - Capital Outlay	235,907										235,907
514.10 - Legal Counsel - Personnel Services	247,815										247,815
514.30 - Legal Counsel - Operating Expenses	9,784										9,784
515.10 - Comprehensive Planning - Personnel Services	375,187										375,187
515.30 - Comprehensive Planning - Operating Expenses	137,814										137,814
517.70 - Debt Service Payments - Debt Service	63,798	120,324	192,748	1,636,178							2,013,048
519.10 - Other General Government - Personnel Services	1,820,735						58,058				1,878,793
519.30 - Other General Government - Operating Expenses	3,229,924	48,745					9,059,452				12,338,121
519.60 - Other General Government - Capital Outlay	110,567	2,244		4,350							117,161
521.10 - Law Enforcement - Personnel Services	9,072,678	15,330									9,088,008
521.30 - Law Enforcement - Operating Expenses	1,852,104	73,516									1,925,620
521.60 - Law Enforcement - Capital Outlay	1,065,154	19,288		15,193,971							16,278,413
522.10 - Fire Control - Personnel Services		724,816									724,816
522.30 - Fire Control - Operating Expenses		1,393,155									1,393,155
522.60 - Fire Control - Capital Outlay		1,778,960									1,778,960
523.10 - Detention/Corrections - Personnel Services	3,554,338										3,554,338
523.30 - Detention/Corrections - Operating Expenses	2,502,740	525,628									3,028,368
523.60 - Detention/Corrections - Capital Outlay	144,619										144,619
524.10 - Protective Inspections - Personnel Services	914,787										914,787
524.30 - Protective Inspections - Operating Expenses	90,219										90,219
525.10 - Emergency and Disaster Relief - Personnel Services	266,371	112,364									378,735
525.30 - Emergency and Disaster Relief - Operating Expenses	80,790	355,048									435,838
525.60 - Emergency and Disaster Relief - Capital Outlay		374,191									374,191
526.10 - Ambulance and Rescue Services - Personnel Services	4,659,452										4,659,452
526.30 - Ambulance and Rescue Services - Operating Expenses	767,486	6,264									773,750
526.60 - Ambulance and Rescue Services - Capital Outlay	534,763										534,763
527.30 - Medical Examiners - Operating Expenses	269,455										269,455
529.10 - Other Public Safety - Personnel Services	229,721										229,721
529.30 - Other Public Safety - Operating Expenses	487,259	89,892									577,151
529.60 - Other Public Safety - Capital Outlay		57,913									57,913
533.10 - Water Utility Services - Personnel Services						196,292					196,292
533.30 - Water Utility Services - Operating Expenses		23,150				1,671,703					1,694,853
534.10 - Garbage/Solid Waste - Personnel Services						793,830					793,830
534.30 - Garbage/Solid Waste - Operating Expenses						8,475,529					8,475,529
535.30 - Sewer/Wastewater Services - Operating Expenses		47,963				64,846					112,809
535.60 - Sewer/Wastewater Services - Capital Outlay						35,908					35,908
537.10 - Conservation/Resource Management - Personnel Services	271,686										271,686
537.30 - Conservation/Resource Management - Operating Expenses	57,449	18,470									75,919
537.60 - Conservation/Resource Management - Capital Outlay		140,000									140,000
539.30 - Other Physical Environment - Operating Expenses	45,000										45,000
541.10 - Road/Street Facilities - Personnel Services		2,688,332					357,601				3,045,933
541.30 - Road/Street Facilities - Operating Expenses		2,888,594					958,427				3,847,021

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		509,898		5,343,756							5,853,654
543.30 - Water - Operating Expenses						342,978					342,978
544.30 - Mass Transit - Operating Expenses	30,000										30,000
552.30 - Industry Development - Operating Expenses	198,927	410,343									609,270
553.10 - Veterans Services - Personnel Services	95,901										95,901
553.30 - Veterans Services - Operating Expenses	9,662										9,662
554.30 - Housing and Urban Development - Operating Expenses		196,662									196,662
562.30 - Health - Operating Expenses	1,935,551										1,935,551
563.30 - Mental Health - Operating Expenses	392,935										392,935
564.30 - Public Assistance - Operating Expenses	17,373										17,373
569.30 - Other Human Services - Operating Expenses	21,149										21,149
571.10 - Libraries - Personnel Services	545,843	120,688									666,531
571.30 - Libraries - Operating Expenses	34,059	119,195									153,254
571.60 - Libraries - Capital Outlay	17,373	24,520									41,893
572.10 - Parks/Recreation - Personnel Services	597,130										597,130
572.30 - Parks/Recreation - Operating Expenses	466,322										466,322
572.60 - Parks/Recreation - Capital Outlay	69,376	51,742		136,071							257,189
573.30 - Cultural Services - Operating Expenses	8,000										8,000
581.90 - Interfund Transfers Out - Other Uses	1,772,857	63,374		638,177		65,469	503,362				3,043,239
591.90 - Non-Operating Interest Expense - Other Uses						541,397					541,397
601.10 - Court Administration - Personnel Services		304,806									304,806
601.30 - Court Administration - Operating Expenses		1,040									1,040
602.30 - State Attorney Administration - Operating Expenses	9,559	39,326									48,885
602.60 - State Attorney Administration - Capital Outlay		10,400									10,400
603.30 - Public Defender Administration - Operating Expenses	2,771	6,424									9,195
604.10 - Clerk of Court Administration - Personnel Services		232,514									232,514
604.30 - Clerk of Court Administration - Operating Expenses		10,590									10,590
604.60 - Clerk of Court Administration - Capital Outlay		8,199									8,199
605.30 - Judicial Support - Operating Expenses	621	26,365									26,986
605.60 - Judicial Support - Capital Outlay		19,672									19,672
608.10 - Jury Management - Personnel Services		38,693									38,693
608.30 - Jury Management - Operating Expenses		16,324									16,324
614.10 - Clerk of Court - Personnel Services		333,859									333,859
614.30 - Clerk of Court - Operating Expenses		3,302									3,302
622.10 - Drug Court - Personnel Services	19,582										19,582
622.30 - Drug Court - Operating Expenses	145,931	41,544									187,475
634.10 - Clerk of Court - Personnel Services		118,498									118,498
654.10 - Clerk of Court - Personnel Services	157,254	215,993									373,247
654.30 - Clerk of Court - Operating Expenses	14,148	19,254									33,402
674.10 - Clerk of Court - Personnel Services		95,928									95,928
674.30 - Clerk of Court - Operating Expenses		953									953
685.30 - Guardian ad Litem - Operating Expenses	7,509										7,509
694.10 - Clerk of Court - Personnel Services		33,612									33,612
694.30 - Clerk of Court - Operating Expenses		422									422
711.10 - Courthouse Security - Personnel Services	441,864										441,864
711.30 - Courthouse Security - Operating Expenses	204,648										204,648
712.30 - Courthouse Facilities - Operating Expenses		36,756									36,756
712.60 - Courthouse Facilities - Capital Outlay		225,204									225,204
713.30 - Information Systems - Operating Expenses	4,214										4,214

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
713.60 - Information Systems - Capital Outlay		178,472									178,472
714.30 - Public Law Library - Operating Expenses		21,656									21,656
719.10 - Other Operating Court Costs - Personnel Services	19,558										19,558
719.30 - Other Operating Court Costs - Operating Expenses	10,963	27,493									38,456
719.60 - Other Operating Court Costs - Capital Outlay	414										414
724.10 - Clerk of Court - Personnel Services		281,190									281,190
724.30 - Clerk of Court - Operating Expenses	267	11,064									11,331
744.10 - Clerk of Court - Personnel Services		100,040									100,040
744.30 - Clerk of Court - Operating Expenses		843									843
759.30 - Other County Court-Civil Costs - Operating Expenses	8,592	7,632									16,224
764.10 - Clerk of Court - Personnel Services		170,635									170,635
764.30 - Clerk of Court - Operating Expenses		2,158									2,158
	Grand Total	47,424,004	15,641,470	192,748	22,952,503		12,187,952	10,936,900			109,335,577

Data Element Worksheet Report for FYE: 2015, Putnam

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Independently Reported	\$11,096	\$21,122	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$238,082	\$346,226	
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$13,714,090	\$9,400,322	\$909,969

