

### Unit Information

Unit Type: County

Year: 2017

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: 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: 6/29/2018

Audit Received Date: 6/29/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$34,329,548

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/29/2018

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: Buddy Goddard

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?

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Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	29,340,953	3,127,133									32,468,086
312100 - Local Option Taxes		418,821									418,821
312300 - County Ninth-Cent Voted Fuel Tax		398,492									398,492
312410 - First Local Option Fuel Tax		1,760,737									1,760,737
312420 - Second Local Option Fuel Tax				1,211,370							1,211,370
312600 - Discretionary Sales Surtaxes				5,609,556							5,609,556
315000 - Communications Service Tax (Chapter 202)	510,188										510,188
316000 - Local Business Tax (Chapter 205)	5,685										5,685
322000 - Building Permits	412,467	2,200									414,667
324410 - Impact Fees - Residential - Economic Environment						35,542					35,542
325100 - Special Assessments - Capital Improvement		12,914	252,413								265,327
325200 - Special Assessments - Charges for Public Services		495,884									495,884
329000 - Other Permits, Fees & Special Assessments	56,218	42,062									98,280
331100 - Federal Grant - General Government	55,040	37,019									92,059
331200 - Federal Grant - Public Safety	172,954										172,954
331340 - Federal Grant - Garbage/Solid Waste						90,909					90,909
331390 - Federal Grant - Other Physical Environment		28,118									28,118
331490 - Federal Grant - Other Transportation		13,204		325,241							338,445
331500 - Federal Grant - Economic Environment	65,390			3,515							68,905
331650 - Federal Grant - Child Support Reimbursement	245,974										245,974
331700 - Federal Grant - Culture/Recreation		75,851									75,851
334200 - State Grant - Public Safety		570,406									570,406
334350 - State Grant - Sewer/Wastewater						116,200					116,200
334360 - State Grant - Stormwater Management				30,400							30,400
334390 - State Grant - Other Physical Environment	31,540										31,540
334490 - State Grant - Other Transportation				804,851							804,851
334500 - State Grant - Economic Environment	10,898	39,870									50,768
334700 - State Grant - Culture/Recreation		25,323									25,323
334900 - State Grant - Other		569,319									569,319
335120 - State Revenue Sharing - Proceeds	4,016,684	553,266									4,569,950
335130 - State Revenue Sharing - Insurance Agents County Licenses	17,545										17,545
335140 - State Revenue Sharing - Mobile Home Licenses	21,804										21,804
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	17,589										17,589
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	3,057,127										3,057,127
335220 - State Revenue Sharing - Enhanced 911 Fee		320,619									320,619
335420 - State Revenue Sharing - Mass Transit		1,978,123									1,978,123
335490 - State Revenue Sharing - Other Transportation		72,998									72,998
335500 - State Revenue Sharing - Economic Environment		483,015									483,015
335900 - State Revenue Sharing - Other		939,234									939,234
336000 - State Payments In Lieu of Taxes	44,820										44,820
337200 - Local Government Unit Grant - Public Safety	393,490										393,490
341100 - Service Charge - Recording Fees	257,364	120,218									377,582
341160 - County Portion (\$2) of \$4 Additional Service Charge		85,614									85,614

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	70,539						8,471,368				8,541,907
341300 - Administrative Service Fees	6,766										6,766
341800 - County Officer Commission and Fees	1,544,284										1,544,284
341900 - Other General Government Charges and Fees	382,557										382,557
342100 - Service Charge - Law Enforcement Services	105,538										105,538
342300 - Service Charge - Housing for Prisoners	165,594										165,594
342500 - Service Charge - Protective Inspection Fees	13,827										13,827
342600 - Service Charge - Ambulance Fees	2,971,263										2,971,263
343300 - Service Charge - Water Utility		32,052				751,583					783,635
343400 - Service Charge - Garbage/Solid Waste						1,381,086					1,381,086
343500 - Service Charge - Sewer/Wastewater Utility		44,557				390,558					435,115
344900 - Service Charge - Other Transportation Charges		215,920									215,920
346400 - Service Charge - Animal Control and Shelter Fees	18,894										18,894
347100 - Service Charge - Libraries	12,209										12,209
347200 - Service Charge - Parks and Recreation	58,971										58,971
348921 - Court Innovations/Local Requirements		11,678									11,678
348922 - Legal Aid		11,678									11,678
348923 - Law Library		11,678									11,678
348924 - Juvenile Alternative Programs		11,678									11,678
348931 - Traffic Surcharge	678										678
349000 - Other Charges for Services	55,661	863,735				10,374,617					11,294,013
351100 - Judgments and Fines - As Decided by County Court Criminal		19,769									19,769
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		518									518
351300 - Judgments and Fines - As Decided by County Court Civil		16,173									16,173
351400 - Judgments and Fines - As Decided by Circuit Court Civil		19,916									19,916
352000 - Fines - Library	5,044										5,044
354000 - Fines - Local Ordinance Violation	54,509										54,509
355000 - Federal Fines and Forfeits		6,316									6,316
359000 - Other Judgments, Fines and Forfeits	18,169	214,323									232,492
361100 - Interest	30,040	28,719	266	64,263		110,579	2,276				236,143
362000 - Rents and Royalties							1,870				1,870
364000 - Disposition of Fixed Assets	4,633										4,633
365000 - Sale of Surplus Materials and Scrap		10,576				56,901					67,477
366000 - Contributions and Donations from Private Sources	1,301	565		520,590		17,773					540,229
369300 - Settlements	11,798	33,437					150,000				195,235
369900 - Other Miscellaneous Revenues	180,178	643,904				483	1,121				825,686
381000 - Inter-Fund Group Transfers In	320,918	2,087,855	872,520			610,000	477,223				4,368,516
384000 - Debt Proceeds	245,828	752,936									998,764
Grand Total	45,459,429	17,208,423	1,125,199	8,569,786		13,936,231	9,103,858				95,402,926

## Expenditures Report for FYE 2017



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	335,638										335,638
511.30 - Legislative - Operating Expenses	150,948										150,948
512.10 - Executive - Personnel Services	417,878										417,878
512.30 - Executive - Operating Expenses	8,915										8,915
513.10 - Financial and Administrative - Personnel Services	5,086,388										5,086,388
513.30 - Financial and Administrative - Operating Expenses	1,048,227										1,048,227
513.60 - Financial and Administrative - Capital Outlay	113,261										113,261
514.10 - Legal Counsel - Personnel Services	223,245										223,245
514.30 - Legal Counsel - Operating Expenses	9,080										9,080
515.10 - Comprehensive Planning - Personnel Services	354,732										354,732
515.30 - Comprehensive Planning - Operating Expenses	84,312										84,312
517.70 - Debt Service Payments - Debt Service	10,138	120,956	985,774	1,581,058							2,697,926
519.10 - Other General Government - Personnel Services	1,875,668						61,062				1,936,730
519.30 - Other General Government - Operating Expenses	3,153,050	25,055					7,183,651				10,361,756
519.60 - Other General Government - Capital Outlay	565,338			5,610							570,948
521.10 - Law Enforcement - Personnel Services	9,464,297										9,464,297
521.30 - Law Enforcement - Operating Expenses	1,864,541	129,322									1,993,863
521.60 - Law Enforcement - Capital Outlay	398,500										398,500
522.10 - Fire Control - Personnel Services		1,242,348									1,242,348
522.30 - Fire Control - Operating Expenses		1,377,566									1,377,566
522.60 - Fire Control - Capital Outlay		1,364,466									1,364,466
523.10 - Detention/Corrections - Personnel Services	3,721,237										3,721,237
523.30 - Detention/Corrections - Operating Expenses	2,116,327	556,015									2,672,342
523.60 - Detention/Corrections - Capital Outlay	36,560										36,560
524.10 - Protective Inspections - Personnel Services	821,218										821,218
524.30 - Protective Inspections - Operating Expenses	92,564										92,564
525.10 - Emergency and Disaster Relief - Personnel Services	255,092	140,087									395,179
525.30 - Emergency and Disaster Relief - Operating Expenses	106,888	279,669									386,557
525.60 - Emergency and Disaster Relief - Capital Outlay		148,004									148,004
526.10 - Ambulance and Rescue Services - Personnel Services	4,592,946										4,592,946
526.30 - Ambulance and Rescue Services - Operating Expenses	722,211										722,211
526.60 - Ambulance and Rescue Services - Capital Outlay	3,711			320,460							324,171
527.30 - Medical Examiners - Operating Expenses	314,602										314,602
529.10 - Other Public Safety - Personnel Services	284,559										284,559
529.30 - Other Public Safety - Operating Expenses	398,434	53,150									451,584
529.60 - Other Public Safety - Capital Outlay		76,231		1,024,816							1,101,047
533.10 - Water Utility Services - Personnel Services						225,886					225,886
533.30 - Water Utility Services - Operating Expenses		27,906				956,028					983,934
534.10 - Garbage/Solid Waste - Personnel Services						930,532					930,532
534.30 - Garbage/Solid Waste - Operating Expenses						14,769,624					14,769,624
534.60 - Garbage/Solid Waste - Capital Outlay						5,195					5,195
535.30 - Sewer/Wastewater Services - Operating Expenses		34,049				517,379					551,428
535.60 - Sewer/Wastewater Services - Capital Outlay						29,931					29,931
537.10 - Conservation/Resource Management - Personnel Services	251,493										251,493
537.30 - Conservation/Resource Management - Operating Expenses	54,204	13,800									68,004
537.60 - Conservation/Resource Management - Capital Outlay	5,184	33,764									38,948
539.30 - Other Physical Environment - Operating Expenses	45,000										45,000
541.10 - Road/Street Facilities - Personnel Services		2,681,579					397,491				3,079,070



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses		4,086,734	500	6			880,189				4,967,429
541.60 - Road/Street Facilities - Capital Outlay		1,035,616		6,614,471							7,650,087
543.30 - Water - Operating Expenses						217,687					217,687
544.30 - Mass Transit - Operating Expenses	30,000										30,000
552.10 - Industry Development - Personnel Services	203,476										203,476
552.30 - Industry Development - Operating Expenses		423,940									423,940
553.10 - Veterans Services - Personnel Services	80,971										80,971
553.30 - Veterans Services - Operating Expenses	8,264										8,264
554.30 - Housing and Urban Development - Operating Expenses		752,625									752,625
562.30 - Health - Operating Expenses	2,257,247										2,257,247
563.30 - Mental Health - Operating Expenses	324,564										324,564
564.30 - Public Assistance - Operating Expenses	20,500										20,500
569.30 - Other Human Services - Operating Expenses	19,612										19,612
571.10 - Libraries - Personnel Services	432,326	166,490									598,816
571.30 - Libraries - Operating Expenses	76,404	28,068									104,472
571.60 - Libraries - Capital Outlay		20,080									20,080
572.30 - Parks/Recreation - Operating Expenses	962,425										962,425
572.60 - Parks/Recreation - Capital Outlay	15,923			25,000							40,923
573.30 - Cultural Services - Operating Expenses	4,000										4,000
581.90 - Interfund Transfers Out - Other Uses	2,426,845	294,301		1,550,295		95,189	1,886				4,368,516
591.90 - Non-Operating Interest Expense - Other Uses						722,996					722,996
601.10 - Court Administration - Personnel Services		332,462									332,462
601.30 - Court Administration - Operating Expenses		5,976									5,976
602.30 - State Attorney Administration - Operating Expenses	6,057	48,992									55,049
603.30 - Public Defender Administration - Operating Expenses	409	12,631									13,040
604.10 - Clerk of Court Administration - Personnel Services		303,039									303,039
604.30 - Clerk of Court Administration - Operating Expenses		56,447									56,447
605.30 - Judicial Support - Operating Expenses	13,851	29,678									43,529
605.60 - Judicial Support - Capital Outlay		9,286									9,286
608.10 - Jury Management - Personnel Services		20,842									20,842
608.30 - Jury Management - Operating Expenses		25,290									25,290
614.10 - Clerk of Court - Personnel Services		304,468									304,468
614.30 - Clerk of Court - Operating Expenses		180									180
622.10 - Drug Court - Personnel Services	20,210										20,210
622.30 - Drug Court - Operating Expenses	116,514	42,662									159,176
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	150										150
634.10 - Clerk of Court - Personnel Services		86,032									86,032
634.30 - Clerk of Court - Operating Expenses		186									186
654.10 - Clerk of Court - Personnel Services	122,140	186,563									308,703
654.30 - Clerk of Court - Operating Expenses	13,265	4,031									17,296
665.30 - Custody Investigations - Operating Expenses	4,999										4,999
674.10 - Clerk of Court - Personnel Services	9,935	67,442									77,377
694.10 - Clerk of Court - Personnel Services		29,901									29,901
694.30 - Clerk of Court - Operating Expenses		123									123
711.10 - Courthouse Security - Personnel Services	462,729										462,729
711.30 - Courthouse Security - Operating Expenses	197,045										197,045
712.30 - Courthouse Facilities - Operating Expenses		4,386									4,386
712.60 - Courthouse Facilities - Capital Outlay		685									685
714.30 - Public Law Library - Operating Expenses		9,270									9,270





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
715.60 - Legal Aid - Capital Outlay		19,916									19,916
719.10 - Other Operating Court Costs - Personnel Services	14,032										14,032
719.30 - Other Operating Court Costs - Operating Expenses	15,103	23,294									38,397
724.10 - Clerk of Court - Personnel Services		254,573									254,573
724.30 - Clerk of Court - Operating Expenses	400	9,730									10,130
744.10 - Clerk of Court - Personnel Services		39,866									39,866
759.10 - Other County Court-Civil Costs - Personnel Services		1,925									1,925
759.30 - Other County Court-Civil Costs - Operating Expenses	5,945	3,203									9,148
764.10 - Clerk of Court - Personnel Services		141,839									141,839
764.30 - Clerk of Court - Operating Expenses		3,061									3,061
Grand Total	46,851,727	17,189,800	986,274	11,121,716		18,470,447	8,524,279				103,144,243

Data Element Worksheet Report for FYE: 2017, Putnam

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Putnam County Development Authority	Independently Reported	\$10,888	\$8,932	\$0
Special District - Putnam County Port Authority	Blended in Primary Report	\$144,564	\$226,930	\$0
Special District - Putnam County Solid Waste Disposal District	Blended in Primary Report	\$11,998,883	\$15,811,507	\$0

