

Unit Information

Unit Type: County

Year: 2010

Unit Name: Bay

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Bill Kinsaul

Title: Clerk of Circuit Court

Phone: (850) 747-5215

Address:

300 East Fourth
Panama City, FL 32401

Contact Information

Name: Mr. Joseph Rogers

Title: Finance Officer

Phone: (850) 747-5215

Email: jrogers@baycoclerk.com

Address:

240 East Fourth
Panama City, FL 32401

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/11/2011

Audit Received Date: 4/14/2011

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$180,248,807

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/25/2011

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

14101 Panama City Beach Parkway, Suite 200
Panama City Beach, Florida 32413

Certification

Chief Financial Officer

Name: Joseph Rogers

Title: Finance Officer

Chairman/Elected Official

Name: William T. Dozier

Title: Chairman Board of County
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 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	57,263,584	6,005,454									63,269,038
312100 - Local Option Taxes		11,114,320									11,114,320
312300 - County Ninth-Cent Voted Fuel Tax		1,052,664									1,052,664
312410 - First Local Option Fuel Tax		3,447,126									3,447,126
314300 - Utility Service Tax - Water		1,613,119									1,613,119
315000 - Communications Service Tax (Chapter 202)		1,082,303									1,082,303
322000 - Building Permits						599,663					599,663
324110 - Impact Fees - Residential - Public Safety		48,804									48,804
324210 - Impact Fees - Residential - Physical Environment						449,215					449,215
324610 - Impact Fees - Residential - Culture/Recreation	48,419										48,419
325100 - Special Assessments - Capital Improvement		231,425				210,711					442,136
325200 - Special Assessments - Charges for Public Services		81,742									81,742
329000 - Other Permits, Fees & Special Assessments	1,705					53,737					55,442
331100 - Federal Grant - General Government	225,436	499,136									724,572
331200 - Federal Grant - Public Safety	1,427,415										1,427,415
331490 - Federal Grant - Other Transportation		11,431,638									11,431,638
331500 - Federal Grant - Economic Environment	1,257,729										1,257,729
333000 - Federal Payments In Lieu Of Taxes	1,057										1,057
334100 - State Grant - General Government	41,340	244,492									285,832
334200 - State Grant - Public Safety	172,234										172,234
334340 - State Grant - Garbage/Solid Waste		300,000									300,000
334490 - State Grant - Other Transportation		3,029,465									3,029,465
334500 - State Grant - Economic Environment		282,830									282,830
334690 - State Grant - Other Human Services		18,913									18,913
334700 - State Grant - Culture/Recreation	88,709	440,729									529,438
335120 - State Revenue Sharing - Proceeds	2,934,090										2,934,090
335130 - State Revenue Sharing - Insurance Agents County Licenses	37,104										37,104
335140 - State Revenue Sharing - Mobile Home Licenses	22,585										22,585
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	94,314										94,314
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	235,417										235,417
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	9,003,710										9,003,710
335190 - State Revenue Sharing - Other General Government	53,176										53,176
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		8,640									8,640
335490 - State Revenue Sharing - Other Transportation		3,306,084									3,306,084
335500 - State Revenue Sharing - Economic Environment	508,061										508,061
335700 - State Revenue Sharing - Culture/Recreation	87,366										87,366
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,411,441									3,411,441
336000 - State Payments In Lieu of Taxes	80,234	20,531									100,765
341200 - Internal Service Fund Fees and Charges	2,941,603	228,393					8,359,550				11,529,546
341300 - Administrative Service Fees	30,401					6,869					37,270
341510 - Fees remitted to County from Tax Collector	63,544										63,544
341520 - Fees remitted to County from Sheriff	328,728										328,728
341530 - Fees remitted to County from Clerk of Circuit Court	8,318	359,800									368,118
341540 - Fees remitted to County from Clerk of County Court		190,543									190,543

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341550 - Fees remitted to County from Supervisor of Elections	3,932										3,932
341900 - Other General Government Charges and Fees	11,505	9,803									21,308
342100 - Service Charge - Law Enforcement Services	1,783,923										1,783,923
342300 - Service Charge - Housing for Prisoners	349,862										349,862
342400 - Service Charge - Emergency Management Service Fees/Charges		1,443,105									1,443,105
342500 - Service Charge - Protective Inspection Fees		451,280				25,177					476,457
342900 - Service Charge - Other Public Safety Charges and Fees	370,570					13,694					384,264
343300 - Service Charge - Water Utility						15,217,020					15,217,020
343400 - Service Charge - Garbage/Solid Waste						13,336,670					13,336,670
343500 - Service Charge - Sewer/Wastewater Utility						10,600,955					10,600,955
343600 - Service Charge - Water/Sewer Combination Utility						35,209					35,209
343900 - Service Charge - Other Physical Environment Charges		5,000									5,000
344900 - Service Charge - Other Transportation Charges		253,637									253,637
345900 - Service Charge - Other Economic Environment Charges										11,533,294	11,533,294
346400 - Service Charge - Animal Control and Shelter Fees	552,336										552,336
346900 - Service Charge - Other Human Services Charges	340,123										340,123
347100 - Service Charge - Libraries		451,562									451,562
347200 - Service Charge - Parks and Recreation	171,444										171,444
347500 - Service Charge - Special Recreation Facilities	4,945										4,945
348880 - Probation/Alternatives	281,372										281,372
348921 - Court Innovations/Local Requirements	75,726										75,726
348922 - Legal Aid	75,726										75,726
348923 - Law Library	75,726										75,726
348924 - Juvenile Alternative Programs	187,936										187,936
348930 - State Court Facility Surcharge (\$30)	811,984										811,984
349000 - Other Charges for Services	51,326	30,406									81,732
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	222,339										222,339
352000 - Fines - Library		75,101									75,101
354000 - Fines - Local Ordinance Violation	43,055					200					43,255
359000 - Other Judgments, Fines and Forfeits	15,653										15,653
361100 - Interest	294,744	162,930				721,377	14,117			1,276	1,194,444
361300 - Net Increase (Decrease) in Fair Value of Investments	141,253	58,039				535,797	8,604				743,693
361400 - Gain (Loss) on Sale of Investments	162,158	133,075									295,233
364000 - Disposition of Fixed Assets	80,625	124,461				37,166					242,252
366000 - Contributions and Donations from Private Sources	3,850,231	231,037									4,081,268
369900 - Other Miscellaneous Revenues	365,445	189,302				37,983,224					38,537,971
381000 - Inter-Fund Group Transfers In		7,240,834					210,006				7,450,840
384000 - Debt Proceeds	148,442	17,508									165,950
389400 - Proprietary - Other Grants and Donations						422,596	4,975				427,571
389800 - Proprietary - Capital Contributions from Private Source						315,000					315,000
Grand Total	87,428,660	59,326,672				80,564,280	8,597,252			11,534,570	247,451,434

Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	484,236										484,236
511.30 - Legislative - Operating Expenses	232,525										232,525
511.60 - Legislative - Capital Outlay	781										781
511.90 - Legislative - Other Uses	30										30
512.10 - Executive - Personnel Services	707,330										707,330
512.30 - Executive - Operating Expenses	94,069										94,069
512.60 - Executive - Capital Outlay	1,951,915										1,951,915
513.10 - Financial and Administrative - Personnel Services	1,076,265						3,079,071				4,155,336
513.30 - Financial and Administrative - Operating Expenses	751,056						5,518,800				6,269,856
513.60 - Financial and Administrative - Capital Outlay	172,150						3,803				175,953
513.70 - Financial and Administrative - Debt Service	65,925										65,925
513.90 - Financial and Administrative - Other Uses	4,870,917						117,756				4,988,673
514.10 - Legal Counsel - Personnel Services	508,444										508,444
514.30 - Legal Counsel - Operating Expenses	29,838										29,838
514.60 - Legal Counsel - Capital Outlay	2,154										2,154
515.10 - Comprehensive Planning - Personnel Services	1,231,948										1,231,948
515.30 - Comprehensive Planning - Operating Expenses	238,261										238,261
515.60 - Comprehensive Planning - Capital Outlay	7,734										7,734
515.80 - Comprehensive Planning - Grants and Aids	21,998										21,998
519.10 - Other General Governmental Services - Personnel Services	136,430										136,430
519.30 - Other General Governmental Services - Operating Expenses	3,690,723	690,485									4,381,208
519.60 - Other General Governmental Services - Capital Outlay	3,694,438	15,581									3,710,019
519.70 - Other General Governmental Services - Debt Service	3,051,107										3,051,107
519.80 - Other General Governmental Services - Grants and Aids	62,647										62,647
519.90 - Other General Governmental Services - Other Uses	350										350
521.10 - Law Enforcement - Personnel Services	200,000										200,000
521.30 - Law Enforcement - Operating Expenses	1,381,509	670,215									2,051,724
521.60 - Law Enforcement - Capital Outlay	1,806,806	89,937									1,896,743
521.70 - Law Enforcement - Debt Service	113,474										113,474
521.80 - Law Enforcement - Grants and Aids	752,434										752,434
521.90 - Law Enforcement - Other Uses	19,348,790										19,348,790
522.10 - Fire Control - Personnel Services		4,025,241									4,025,241
522.30 - Fire Control - Operating Expenses		1,711,541									1,711,541
522.60 - Fire Control - Capital Outlay		622,012									622,012
522.70 - Fire Control - Debt Service		644,121									644,121
523.30 - Detention and/or Corrections - Operating Expenses	4,475										4,475
523.80 - Detention and/or Corrections - Grants and Aids	16,384,538										16,384,538
524.10 - Protective Inspections - Personnel Services	308,894					1,378,389					1,687,283
524.30 - Protective Inspections - Operating Expenses	55,937					253,955					309,892
524.60 - Protective Inspections - Capital Outlay	282,689					1,002					283,691
524.90 - Protective Inspections - Other Uses						66,547					66,547
525.10 - Emergency and Disaster Relief Services - Personnel Services	716,432	187,067									903,499
525.30 - Emergency and Disaster Relief Services - Operating Expenses	63,845	1,848,036									1,911,881
525.60 - Emergency and Disaster Relief Services - Capital Outlay	502	563,324									563,826
525.70 - Emergency and Disaster Relief Services - Debt Service		782,868									782,868
525.80 - Emergency and Disaster Relief Services - Grants and Aids	115,588										115,588

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
527.30 - Medical Examiners - Operating Expenses	822,854										822,854
527.60 - Medical Examiners - Capital Outlay	2,165										2,165
529.10 - Other Public Safety - Personnel Services	2,047,869										2,047,869
529.30 - Other Public Safety - Operating Expenses	339,867										339,867
529.60 - Other Public Safety - Capital Outlay	5,943										5,943
529.70 - Other Public Safety - Debt Service	1,944,585										1,944,585
529.80 - Other Public Safety - Grants and Aids	44,781										44,781
533.10 - Water Utility Services - Personnel Services						1,551,992					1,551,992
533.30 - Water Utility Services - Operating Expenses						5,657,400					5,657,400
533.70 - Water Utility Services - Debt Service						3,780,622					3,780,622
533.90 - Water Utility Services - Other Uses						4,419,400					4,419,400
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,043,052					1,043,052
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						8,840,247					8,840,247
534.70 - Garbage/Solid Waste Control Services - Debt Service						1,750,209					1,750,209
534.90 - Garbage/Solid Waste Control Services - Other Uses						3,103,661					3,103,661
535.10 - Sewer/Wastewater Services - Personnel Services						272,208					272,208
535.30 - Sewer/Wastewater Services - Operating Expenses						6,410,255					6,410,255
535.70 - Sewer/Wastewater Services - Debt Service						78,146					78,146
535.90 - Sewer/Wastewater Services - Other Uses						46,674					46,674
536.10 - Water-Sewer Combination Services - Personnel Services						1,396,636					1,396,636
536.30 - Water-Sewer Combination Services - Operating Expenses		4,729				3,430,800					3,435,529
536.70 - Water-Sewer Combination Services - Debt Service						605,317					605,317
536.90 - Water-Sewer Combination Services - Other Uses						123,681					123,681
537.10 - Conservation and Resource Management - Personnel Services	132,543										132,543
537.30 - Conservation and Resource Management - Operating Expenses	54,198										54,198
537.60 - Conservation and Resource Management - Capital Outlay	19,480										19,480
538.10 - Flood Control/Stormwater Management - Personnel Services		2,495,096									2,495,096
538.30 - Flood Control/Stormwater Management - Operating Expenses		1,184,053									1,184,053
538.60 - Flood Control/Stormwater Management - Capital Outlay		552,361									552,361
539.30 - Other Physical Environment - Operating Expenses	13,370	12,112									25,482
541.10 - Road and Street Facilities - Personnel Services		5,292,762									5,292,762
541.30 - Road and Street Facilities - Operating Expenses		10,473,934									10,473,934
541.60 - Road and Street Facilities - Capital Outlay		11,332,020									11,332,020
541.70 - Road and Street Facilities - Debt Service		989,675									989,675
552.10 - Industry Development - Personnel Services		199,126									199,126
552.30 - Industry Development - Operating Expenses		9,315,399									9,315,399
552.60 - Industry Development - Capital Outlay		785,994									785,994
553.10 - Veteran's Services - Personnel Services	221,008										221,008
553.30 - Veteran's Services - Operating Expenses	26,485										26,485
554.30 - Housing and Urban Development - Operating Expenses	307,617										307,617
559.10 - Other Economic Environment - Personnel Services										745,848	745,848
559.30 - Other Economic Environment - Operating Expenses	19,003									10,828,750	10,847,753
559.80 - Other Economic Environment - Grants and Aids	9,842,666										9,842,666
562.10 - Health Services - Personnel Services		582,940									582,940
562.30 - Health Services - Operating Expenses		387,828									387,828
562.60 - Health Services - Capital Outlay		374,189									374,189

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
562.80 - Health Services - Grants and Aids		47,210									47,210
569.30 - Other Human Services - Operating Expenses	3,768,987										3,768,987
569.80 - Other Human Services - Grants and Aids	686,816										686,816
571.10 - Libraries - Personnel Services		1,920,624									1,920,624
571.30 - Libraries - Operating Expenses		555,950									555,950
571.60 - Libraries - Capital Outlay		310,281									310,281
571.70 - Libraries - Debt Service		8,215									8,215
572.10 - Parks and Recreation - Personnel Services	995,525										995,525
572.30 - Parks and Recreation - Operating Expenses	596,511										596,511
572.60 - Parks and Recreation - Capital Outlay	752,782										752,782
572.80 - Parks and Recreation - Grants and Aids	1,750										1,750
581.90 - Inter-Fund Group Transfers Out - Other Uses	7,450,840										7,450,840
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses	33,274					7,357,794					7,391,068
602.30 - State Attorney Administration - Operating Expenses	233,352										233,352
603.30 - Public Defender Administration - Operating Expenses	80,814										80,814
604.30 - Clerk of Court Administration - Operating Expenses	1,049,830										1,049,830
605.10 - Judicial Support - Personnel Services	62,282										62,282
605.30 - Judicial Support - Operating Expenses	931										931
608.10 - Jury Management - Personnel Services		335,668									335,668
608.30 - Jury Management - Operating Expenses	77,486	46,364									123,850
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		628,568									628,568
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		52,065									52,065
614.90 - Clerk of Court Administration - Circuit Criminal - Other Uses		43,695									43,695
622.30 - Drug Court - Circuit Criminal - Operating Expenses	62,254										62,254
623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services	62,817										62,817
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	826										826
624.10 - Community Service Programs - Circuit Criminal - Personnel Services		67,374									67,374
624.30 - Community Service Programs - Circuit Criminal - Operating Expenses		2,688									2,688
631.10 - Court Administration - Circuit Civil - Personnel Services		38,839									38,839
631.30 - Court Administration - Circuit Civil - Operating Expenses		1,418									1,418
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		342,800									342,800
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	311	27,058									27,369
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		66,907									66,907
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		6,792									6,792
664.10 - Domestic Violence Court - Circuit Family - Personnel Services		3,592									3,592
664.30 - Domestic Violence Court - Circuit Family - Operating Expenses		3,514									3,514
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		246,909									246,909
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		3,697									3,697
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay		8,186									8,186
684.10 - Juvenile Drug Court - Circuit Juvenile - Personnel Services		45,282									45,282
684.30 - Juvenile Drug Court - Circuit Juvenile - Operating Expenses		1,291									1,291

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	14,209										14,209
694.10 - Clerk of Court Administration - Probate - Personnel Services		118,910									118,910
694.30 - Clerk of Court Administration - Probate - Operating Expenses		10,682									10,682
712.30 - Courthouse Facilities - Operating Expenses	994,595										994,595
713.10 - Information Systems and Technology - Personnel Services	118,062										118,062
713.30 - Information Systems and Technology - Operating Expenses	327,522										327,522
713.60 - Information Systems and Technology - Capital Outlay	6,048										6,048
713.70 - Information Systems and Technology - Debt Service	75										75
714.10 - Public Law Library - Personnel Services	57,316										57,316
714.30 - Public Law Library - Operating Expenses	57,310										57,310
715.30 - Legal Aid - Operating Expenses	20,426										20,426
719.10 - Other Operating Court Costs - Personnel Services	95,760										95,760
719.30 - Other Operating Court Costs - Operating Expenses	85,292										85,292
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		502,807									502,807
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		39,955									39,955
732.10 - Community Service Programs - County Criminal - Personnel Services	62,136										62,136
732.30 - Community Service Programs - County Criminal - Operating Expenses	1,389										1,389
744.10 - Clerk of Court Administration - County Civil - Personnel Services		196,659									196,659
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		8,288									8,288
764.10 - Clerk of Court Administration - Traffic - Personnel Services		518,128									518,128
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		43,305									43,305
Grand Total	98,221,146	62,086,367				51,567,987	8,719,430			11,574,598	232,169,528

Data Element Worksheet Report for FYE: 2010, Bay

Affiliates Report for FYE 2010

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bay County Bridge Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Bay County Law Library	Zero Revenues And Expenditures	\$0	\$0	\$0
Other Entity - Mexico Beach Community Development Council, Inc.	Discretely Reported	\$348,106	\$325,027	
Other Entity - Panama City Beach Convention & Visitor's Bureau, Inc.	Discretely Reported	\$11,186,464	\$11,249,571	

