

Unit Information

Unit Type: County

Year: 2011

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: 4/4/2012

Audit Received Date: 9/5/2012

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$198,805,711

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/12/2012

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

14101 Panama City Beach Parkway
Suite 200

Certification

Chief Financial Officer

Name: Joseph Rogers

Title: Financial Statement

Chairman/Elected Official

Name: William Dozier

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 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	53,481,611	5,543,436									59,025,047
312100 - Local Option Taxes		13,200,767									13,200,767
312300 - County Ninth-Cent Voted Fuel Tax		1,009,429									1,009,429
312410 - First Local Option Fuel Tax		3,389,081									3,389,081
315000 - Communications Service Tax (Chapter 202)		969,415									969,415
322000 - Building Permits						711,268					711,268
324110 - Impact Fees - Residential - Public Safety		36,192									36,192
324210 - Impact Fees - Residential - Physical Environment						235,134					235,134
324610 - Impact Fees - Residential - Culture/Recreation	46,000										46,000
325100 - Special Assessments - Capital Improvement	44,698	42,791				578,412					665,901
325200 - Special Assessments - Charges for Public Services	21,213										21,213
329000 - Other Permits, Fees & Special Assessments	3,215					52,603					55,818
331100 - Federal Grant - General Government	605,402	390,939									996,341
331200 - Federal Grant - Public Safety	809,354	270,930									1,080,284
331390 - Federal Grant - Other Physical Environment	37,157										37,157
331490 - Federal Grant - Other Transportation		11,623,403									11,623,403
331500 - Federal Grant - Economic Environment	938,767										938,767
331700 - Federal Grant - Culture/Recreation	30,957										30,957
333000 - Federal Payments In Lieu Of Taxes	88,245										88,245
334100 - State Grant - General Government	15,070										15,070
334200 - State Grant - Public Safety	1,187,906										1,187,906
334490 - State Grant - Other Transportation		1,338,078									1,338,078
334500 - State Grant - Economic Environment		825,106									825,106
334690 - State Grant - Other Human Services		19,500									19,500
334700 - State Grant - Culture/Recreation	517,292										517,292
335120 - State Revenue Sharing - Proceeds	3,080,852										3,080,852
335130 - State Revenue Sharing - Insurance Agents County Licenses	41,064										41,064
335140 - State Revenue Sharing - Mobile Home Licenses	25,211										25,211
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	90,916										90,916
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	9,691,564										9,691,564
335190 - State Revenue Sharing - Other General Government	50,338										50,338
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		9,420									9,420
335490 - State Revenue Sharing - Other Transportation		3,291,271									3,291,271
335500 - State Revenue Sharing - Economic Environment	274,529										274,529
335700 - State Revenue Sharing - Culture/Recreation	95,511										95,511
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,608,741									3,608,741
341200 - Internal Service Fund Fees and Charges	2,730,011	253,013					9,173,422				12,156,446
341300 - Administrative Service Fees	60,918					5,997					66,915
341510 - Fees remitted to County from Tax Collector	48,733										48,733
341520 - Fees remitted to County from Sheriff	235,528										235,528
341530 - Fees remitted to County from Clerk of Circuit Court	7,319	362,942									370,261
341540 - Fees remitted to County from Clerk of County Court		187,241									187,241
341900 - Other General Government Charges and Fees	38,293										38,293

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342100 - Service Charge - Law Enforcement Services	1,766,737										1,766,737
342300 - Service Charge - Housing for Prisoners	233,511	472,224									705,735
342400 - Service Charge - Emergency Management Service Fees/Charges		1,312,429									1,312,429
342500 - Service Charge - Protective Inspection Fees						18,310					18,310
342900 - Service Charge - Other Public Safety Charges and Fees	324,408					23,920					348,328
343300 - Service Charge - Water Utility						17,543,295					17,543,295
343400 - Service Charge - Garbage/Solid Waste						13,829,663					13,829,663
343500 - Service Charge - Sewer/Wastewater Utility						8,680,018					8,680,018
343600 - Service Charge - Water/Sewer Combination Utility						25,089					25,089
343700 - Service Charge - Conservation and Resource Management						367,969					367,969
343900 - Service Charge - Other Physical Environment Charges		1,726,432									1,726,432
344900 - Service Charge - Other Transportation Charges		259,502									259,502
345900 - Service Charge - Other Economic Environment Charges										12,637,485	12,637,485
346400 - Service Charge - Animal Control and Shelter Fees	685,788										685,788
346900 - Service Charge - Other Human Services Charges	330,767										330,767
347100 - Service Charge - Libraries	401,832										401,832
347200 - Service Charge - Parks and Recreation	500,716										500,716
347500 - Service Charge - Special Recreation Facilities	6,225										6,225
348880 - Probation/Alternatives	278,424										278,424
348921 - Court Innovations/Local Requirements	76,211										76,211
348922 - Legal Aid	76,211										76,211
348923 - Law Library	76,211										76,211
348924 - Juvenile Alternative Programs	191,435										191,435
348930 - State Court Facility Surcharge (\$30)	860,602										860,602
348932 - Domestic Violence Surcharge	27,327										27,327
348990 - Other Court Collections Transferred to BOCC	41,326										41,326
349000 - Other Charges for Services	21,492	22,779									44,271
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	62,025										62,025
352000 - Fines - Library	81,546										81,546
354000 - Fines - Local Ordinance Violation	6,679										6,679
359000 - Other Judgments, Fines and Forfeits	10,652										10,652
361100 - Interest	159,849	178,061				898,343	24,343			1,327	1,261,923
361300 - Net Increase (Decrease) in Fair Value of Investments	34,317	31,534				339,916	4,653				410,420
361400 - Gain (Loss) on Sale of Investments	46,305	38,001									84,306
364000 - Disposition of Fixed Assets	245,727	210,155				12,173	3,000				471,055
365000 - Sale of Surplus Materials and Scrap		4,914				48,539					53,453
366000 - Contributions and Donations from Private Sources	23,815	220,686									244,501
369900 - Other Miscellaneous Revenues	440,668	2,135,742				151,086	100				2,727,596
381000 - Inter-Fund Group Transfers In	1,285,000	5,817,725				106,901					7,209,626
384000 - Debt Proceeds	26,147,973	2,340,000									28,487,973
389800 - Proprietary - Capital Contributions from Private Source						315,000					315,000
389900 - Proprietary - Other Non-Operating Sources						722,753					722,753
Grand Total	108,976,870	61,141,879				44,666,389	9,205,518			12,638,812	236,629,468

Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	412,785										412,785
511.30 - Legislative - Operating Expenses	253,186										253,186
512.10 - Executive - Personnel Services	1,968,122										1,968,122
512.30 - Executive - Operating Expenses	80,335										80,335
512.60 - Executive - Capital Outlay	3,600,261										3,600,261
513.10 - Financial and Administrative - Personnel Services	1,112,794						2,546,183				3,658,977
513.30 - Financial and Administrative - Operating Expenses	832,210						6,530,149				7,362,359
513.60 - Financial and Administrative - Capital Outlay	553,385										553,385
513.70 - Financial and Administrative - Debt Service	13,182										13,182
513.90 - Financial and Administrative - Other Uses	4,125,638						96,790				4,222,428
514.10 - Legal Counsel - Personnel Services	518,339										518,339
514.30 - Legal Counsel - Operating Expenses	35,372										35,372
515.10 - Comprehensive Planning - Personnel Services	1,038,432										1,038,432
515.30 - Comprehensive Planning - Operating Expenses	162,695										162,695
515.60 - Comprehensive Planning - Capital Outlay	5,625										5,625
515.80 - Comprehensive Planning - Grants and Aids	136,839										136,839
519.10 - Other General Governmental Services - Personnel Services	167,977										167,977
519.30 - Other General Governmental Services - Operating Expenses	510,828	483,154									993,982
519.60 - Other General Governmental Services - Capital Outlay	1,141,758	10,397									1,152,155
519.70 - Other General Governmental Services - Debt Service	29,192,701										29,192,701
519.80 - Other General Governmental Services - Grants and Aids	31,356										31,356
519.90 - Other General Governmental Services - Other Uses	41,040										41,040
521.10 - Law Enforcement - Personnel Services	140,000										140,000
521.30 - Law Enforcement - Operating Expenses	1,409,339	846,539									2,255,878
521.60 - Law Enforcement - Capital Outlay	395,863	59,690									455,553
521.70 - Law Enforcement - Debt Service	41,595										41,595
521.80 - Law Enforcement - Grants and Aids	340,931										340,931
521.90 - Law Enforcement - Other Uses	19,397,005										19,397,005
522.10 - Fire Control - Personnel Services		4,073,986									4,073,986
522.30 - Fire Control - Operating Expenses		1,481,657									1,481,657
522.60 - Fire Control - Capital Outlay		2,437,953									2,437,953
522.70 - Fire Control - Debt Service		671,862									671,862
523.30 - Detention and/or Corrections - Operating Expenses	4,475										4,475
523.80 - Detention and/or Corrections - Grants and Aids	16,195,390										16,195,390
524.10 - Protective Inspections - Personnel Services	329,556					1,274,653					1,604,209
524.30 - Protective Inspections - Operating Expenses	77,938					293,236					371,174
524.60 - Protective Inspections - Capital Outlay	173,722										173,722
524.90 - Protective Inspections - Other Uses						30,943					30,943
525.10 - Emergency and Disaster Relief Services - Personnel Services	694,376	210,816									905,192
525.30 - Emergency and Disaster Relief Services - Operating Expenses	52,729	990,315									1,043,044
525.60 - Emergency and Disaster Relief Services - Capital Outlay		24,333									24,333
525.70 - Emergency and Disaster Relief Services - Debt Service		779,429									779,429
525.80 - Emergency and Disaster Relief Services - Grants and Aids	77,571										77,571

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	815,665										815,665
529.10 - Other Public Safety - Personnel Services	1,523,063										1,523,063
529.30 - Other Public Safety - Operating Expenses	314,395										314,395
529.70 - Other Public Safety - Debt Service	1,936,385										1,936,385
529.80 - Other Public Safety - Grants and Aids	31,344										31,344
533.10 - Water Utility Services - Personnel Services						1,388,388					1,388,388
533.30 - Water Utility Services - Operating Expenses						4,989,532					4,989,532
533.70 - Water Utility Services - Debt Service						2,965,586					2,965,586
533.90 - Water Utility Services - Other Uses						2,894,409					2,894,409
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,079,325					1,079,325
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						9,967,480					9,967,480
534.70 - Garbage/Solid Waste Control Services - Debt Service						925,015					925,015
534.90 - Garbage/Solid Waste Control Services - Other Uses						3,302,504					3,302,504
535.10 - Sewer/Wastewater Services - Personnel Services						286,635					286,635
535.30 - Sewer/Wastewater Services - Operating Expenses						4,605,061					4,605,061
535.70 - Sewer/Wastewater Services - Debt Service						114,849					114,849
535.90 - Sewer/Wastewater Services - Other Uses						566,138					566,138
536.10 - Water-Sewer Combination Services - Personnel Services						1,725,746					1,725,746
536.30 - Water-Sewer Combination Services - Operating Expenses	229,057					4,616,983					4,846,040
536.70 - Water-Sewer Combination Services - Debt Service						1,844,240					1,844,240
536.90 - Water-Sewer Combination Services - Other Uses						1,192,659					1,192,659
537.10 - Conservation and Resource Management - Personnel Services	130,076										130,076
537.30 - Conservation and Resource Management - Operating Expenses	67,827										67,827
537.60 - Conservation and Resource Management - Capital Outlay	3,607										3,607
537.80 - Conservation and Resource Management - Grants and Aids	46,644										46,644
538.10 - Flood Control/Stormwater Management - Personnel Services		2,625,955									2,625,955
538.30 - Flood Control/Stormwater Management - Operating Expenses		1,302,413									1,302,413
538.60 - Flood Control/Stormwater Management - Capital Outlay		1,426,897									1,426,897
539.30 - Other Physical Environment - Operating Expenses	19,268										19,268
541.10 - Road and Street Facilities - Personnel Services		5,199,653									5,199,653
541.30 - Road and Street Facilities - Operating Expenses		9,224,716									9,224,716
541.60 - Road and Street Facilities - Capital Outlay		9,684,341									9,684,341
541.70 - Road and Street Facilities - Debt Service		1,000,312									1,000,312
552.10 - Industry Development - Personnel Services		134,388									134,388
552.30 - Industry Development - Operating Expenses		9,151,054									9,151,054
552.60 - Industry Development - Capital Outlay		1,902,706									1,902,706
553.10 - Veteran's Services - Personnel Services	220,964										220,964
553.30 - Veteran's Services - Operating Expenses	32,651										32,651
554.30 - Housing and Urban Development - Operating Expenses	302,988										302,988
559.10 - Other Economic Environment - Personnel Services										704,210	704,210
559.30 - Other Economic Environment - Operating Expenses	9,205									11,066,770	11,075,975
559.80 - Other Economic Environment - Grants and Aids	9,189,918										9,189,918
562.10 - Health Services - Personnel Services		669,422									669,422
562.30 - Health Services - Operating Expenses		382,557									382,557
562.60 - Health Services - Capital Outlay		194,405									194,405

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		44,663									44,663
569.30 - Other Human Services - Operating Expenses	3,543,618										3,543,618
569.80 - Other Human Services - Grants and Aids	689,058										689,058
571.10 - Libraries - Personnel Services	1,900,428										1,900,428
571.30 - Libraries - Operating Expenses	645,451										645,451
571.60 - Libraries - Capital Outlay	278,401										278,401
571.70 - Libraries - Debt Service	8,061										8,061
572.10 - Parks and Recreation - Personnel Services	1,201,366										1,201,366
572.30 - Parks and Recreation - Operating Expenses	687,655										687,655
572.60 - Parks and Recreation - Capital Outlay	87,749										87,749
572.80 - Parks and Recreation - Grants and Aids	3,877										3,877
581.90 - Inter-Fund Group Transfers Out - Other Uses	5,921,456					350,000	938,170				7,209,626
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses							56,578				56,578
602.30 - State Attorney Administration - Operating Expenses	266,028										266,028
603.30 - Public Defender Administration - Operating Expenses	112,493										112,493
604.30 - Clerk of Court Administration - Operating Expenses	1,131,924										1,131,924
605.10 - Judicial Support - Personnel Services	51,235										51,235
605.30 - Judicial Support - Operating Expenses	397										397
608.10 - Jury Management - Personnel Services		363,234									363,234
608.30 - Jury Management - Operating Expenses	82,437	47,097									129,534
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		649,028									649,028
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		44,400									44,400
614.90 - Clerk of Court Administration - Circuit Criminal - Other Uses		61,858									61,858
622.30 - Drug Court - Circuit Criminal - Operating Expenses	41,183										41,183
623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services	62,527										62,527
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	1,022										1,022
624.10 - Community Service Programs - Circuit Criminal - Personnel Services		223,919									223,919
624.30 - Community Service Programs - Circuit Criminal - Operating Expenses		13,491									13,491
631.10 - Court Administration - Circuit Civil - Personnel Services		91,796									91,796
631.30 - Court Administration - Circuit Civil - Operating Expenses		13,132									13,132
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		320,209									320,209
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	195	28,925									29,120
664.10 - Domestic Violence Court - Circuit Family - Personnel Services		63,154									63,154
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		187,651									187,651
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		10,203									10,203
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay		173,332									173,332
684.10 - Juvenile Drug Court - Circuit Juvenile - Personnel Services		68,698									68,698
684.30 - Juvenile Drug Court - Circuit Juvenile - Operating Expenses		7,700									7,700
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	10,364										10,364
694.10 - Clerk of Court Administration - Probate - Personnel Services		87,381									87,381
694.30 - Clerk of Court Administration - Probate - Operating Expenses		8,545									8,545

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
712.30 - Courthouse Facilities - Operating Expenses	961,830										961,830
712.60 - Courthouse Facilities - Capital Outlay	15,791										15,791
713.10 - Information Systems and Technology - Personnel Services	126,933										126,933
713.30 - Information Systems and Technology - Operating Expenses	372,884										372,884
713.60 - Information Systems and Technology - Capital Outlay	9,743										9,743
714.10 - Public Law Library - Personnel Services	61,131										61,131
714.30 - Public Law Library - Operating Expenses	46,172										46,172
715.30 - Legal Aid - Operating Expenses	45,266										45,266
719.10 - Other Operating Court Costs - Personnel Services	94,706										94,706
719.30 - Other Operating Court Costs - Operating Expenses	92,066										92,066
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		506,215									506,215
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		39,271									39,271
732.10 - Community Service Programs - County Criminal - Personnel Services	62,491										62,491
732.30 - Community Service Programs - County Criminal - Operating Expenses	1,199										1,199
744.10 - Clerk of Court Administration - County Civil - Personnel Services		196,219									196,219
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		9,988									9,988
764.10 - Clerk of Court Administration - Traffic - Personnel Services		304,191									304,191
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		18,049									18,049
764.90 - Clerk of Court Administration - Traffic - Other Uses		71,055									71,055
Grand Total	118,755,544	58,622,354				44,413,382	10,167,870			11,770,980	243,730,130

Data Element Worksheet Report for FYE: 2011, Bay

Affiliates Report for FYE 2011

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	\$576,293	\$584,383	
Other Entity - Panama City Beach Convention & Visitor's Bureau, Inc.	Discretely Reported	\$12,062,519	\$11,186,597	

