

### Unit Information

Unit Type: County

Year: 2021

Unit Name: Bay

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. Katy Nail

Title: Chief Finance Officer

Phone: (850) 747-5229

Address:

225 McKenzie Ave  
Panama City, FL 32401

### Contact Information

Name: Ms. Katy Nail

Title: Chief Finance Officer

Phone: (850) 747-5229

Email: knail@baycoclerk.com

Address:

225 McKenzie Ave  
Panama City, FL 32401

### AFR Details

#### Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 7/22/2022

Audit Received Date: 7/7/2022

Submission Type:

### Long-Term Debt Information

Long-Term Debt: \$354,257,193

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2022

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

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

### Certification

#### Chief Financial Officer

Name: Katy Nail

Title: Chief Finance Officer

#### Chairman/Elected Official

Name: Robert Carroll

Title: Chairman of the Board

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 2021

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 311000 - Ad Valorem Taxes                                       | 75,188,474 | 10,518,162      | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 85,706,636 |
| 312130 - Tourist Development Taxes                              | 0          | 39,183,675      | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 39,183,675 |
| 312300 - County Ninth-Cent Voted Fuel Tax                       | 0          | 1,180,303       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,180,303  |
| 312410 - First Local Option Fuel Tax                            | 0          | 4,100,718       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 4,100,718  |
| 312630 - Local Government Infrastructure Surtax                 | 0          | 17,577,692      | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 17,577,692 |
| 315200 - Local Communications Services Taxes                    | 0          | 756,804         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 756,804    |
| 322000 - Building Permits                                       | 0          | 0               | 0            | 0                | 0         | 3,643,875  | 0                | 0       | 0     | 0         | 0               | 3,643,875  |
| 324110.02.09 - Impact Fees - Residential - Public Safety        | 0          | 223,325         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 223,325    |
| 324120.01.09 - Impact Fees - Commercial - Public Safety         | 0          | 123,125         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 123,125    |
| 324210.02.09 - Impact Fees - Residential - Physical Environment | 0          | 0               | 0            | 0                | 0         | 4,008,193  | 0                | 0       | 0     | 0         | 0               | 4,008,193  |
| 324220.01.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 58,392     | 0                | 0       | 0     | 0         | 0               | 58,392     |
| 324220.02.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 288,346    | 0                | 0       | 0     | 0         | 0               | 288,346    |
| 324220.03.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 44         | 0                | 0       | 0     | 0         | 0               | 44         |
| 324220.04.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 21,002     | 0                | 0       | 0     | 0         | 0               | 21,002     |
| 324220.06.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 818        | 0                | 0       | 0     | 0         | 0               | 818        |
| 324220.09.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 22,769     | 0                | 0       | 0     | 0         | 0               | 22,769     |
| 324220.12.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 1,331      | 0                | 0       | 0     | 0         | 0               | 1,331      |
| 324220.19.09 - Impact Fees - Commercial - Physical Environment  | 0          | 0               | 0            | 0                | 0         | 44,052     | 0                | 0       | 0     | 0         | 0               | 44,052     |
| 324610.02.09 - Impact Fees - Residential - Culture/Recreation   | 514,263    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 514,263    |
| 324620.01.09 - Impact Fees - Commercial - Culture/Recreation    | 190,892    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 190,892    |
| 325100 - Special Assessments - Capital Improvement              | 54,060     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 54,060     |
| 329500 - Other Fees & Special Assessments                       | 4,509      | 0               | 0            | 0                | 0         | 128,493    | 0                | 0       | 0     | 0         | 0               | 133,002    |
| 331100 - Federal Grant - General Government                     | 131,971    | 439,439         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 571,410    |
| 331200 - Federal Grant - Public Safety                          | 18,530,065 | 4,854,015       | 0            | 0                | 0         | 341,073    | 13,198           | 0       | 0     | 0         | 737,487         | 24,475,838 |
| 331390 - Federal Grant - Other Physical Environment             | 937,031    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 937,031    |
| 331490 - Federal Grant - Other Transportation                   | 0          | 447,993         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 2,157,793       | 2,605,786  |
| 331500 - Federal Grant - Economic Environment                   | 1,290,153  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,290,153  |
| 333000 - Federal Payments In Lieu Of Taxes                      | 99,724     | 34,960          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 134,684    |
| 334100 - State Grant - General Government                       | 1,512,174  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,512,174  |
| 334200 - State Grant - Public Safety                            | 152,706    | 98,425          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 251,131    |
| 334490 - State Grant - Other Transportation                     | 0          | 1,623,278       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 991,223         | 2,614,501  |
| 334500 - State Grant - Economic Environment                     | 3,545,261  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 741,980         | 4,287,241  |
| 334690 - State Grant - Other Human Services                     | 0          | 50,688          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 50,688     |
| 334700 - State Grant - Culture/Recreation                       | 475,850    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 475,850    |
| 334900 - State Grant - Other                                    | 92,700     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 399,330         | 492,030    |

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 335121 - County Revenue Sharing Program - Proceeds  | 5,118,893  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 5,118,893  |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses                                       | 63,996     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 63,996     |
| 335140 - State Revenue Sharing - Mobile Home Licenses   | 43,135     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 43,135     |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses  | 124,792    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 124,792    |
| 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.) | 235,417    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 235,417    |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax                                   | 18,503,876 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 18,503,876 |
| 335190 - State Revenue Sharing - Other General Government   | 21,549     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 21,549     |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation                                  | 0          | 11,558          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 11,558     |
| 335430 - State Revenue Sharing - Constitutional Fuel Tax (2c Fuel Tax)                                  | 0          | 2,437,213       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,437,213  |
| 335440 - State Revenue Sharing - County Fuel Tax (1c Fuel Tax)  | 0          | 1,081,240       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,081,240  |
| 335450 - State Revenue Sharing - Fuel Tax Refunds and Credits   | 0          | 142,642         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 142,642    |
| 335500 - State Revenue Sharing - Economic Environment   | 916,245    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 916,245    |
| 335700 - State Revenue Sharing - Culture/Recreation   | 72,569     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 72,569     |
| 335900 - State Revenue Sharing - Other  | 0          | 121,512         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 121,512    |
| 341200 - Internal Service Fund Fees and Charges   | 4,115,058  | 1,436,507       | 0            | 0                | 0         | 0          | 12,849,769       | 0       | 0     | 0         | 0               | 18,401,334 |
| 341300 - Administrative Service Fees  | 215        | 0               | 0            | 0                | 0         | 48,206     | 0                | 0       | 0     | 0         | 0               | 48,421     |
| 341520 - Fees remitted to County from Sheriff   | 186,838    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 186,838    |
| 341530 - Fees remitted to County from Clerk of Circuit Court  | 5,653      | 843,409         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 849,062    |
| 341540 - Fees remitted to County from Clerk of County Court   | 0          | 134,105         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 134,105    |
| 341900 - Other General Government Charges and Fees  | 25,266     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 25,266     |
| 342100 - Service Charge - Law Enforcement Services  | 3,539,817  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 3,539,817  |
| 342300 - Service Charge - Housing for Prisoners   | 4,360      | 1,637,282       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,641,642  |
| 342400 - Service Charge - Emergency Management Service Fees/Charges                                     | 0          | 1,791,550       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,791,550  |
| 342500 - Service Charge - Protective Inspection Fees  | 0          | 0               | 0            | 0                | 0         | 62,579     | 0                | 0       | 0     | 0         | 0               | 62,579     |
| 342600 - Service Charge - Ambulance Fees  | 5,537,365  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 5,537,365  |
| 342900 - Service Charge - Other Public Safety Charges and Fees  | 155,457    | 0               | 0            | 0                | 0         | 53,193     | 0                | 0       | 0     | 0         | 0               | 208,650    |
| 343300 - Service Charge - Water Utility   | 0          | 0               | 0            | 0                | 0         | 22,286,460 | 0                | 0       | 0     | 0         | 0               | 22,286,460 |
| 343400 - Service Charge - Garbage/Solid Waste   | 0          | 0               | 0            | 0                | 0         | 11,377,003 | 0                | 0       | 0     | 0         | 0               | 11,377,003 |
| 343500 - Service Charge - Sewer/Wastewater Utility  | 0          | 0               | 0            | 0                | 0         | 7,848,406  | 0                | 0       | 0     | 0         | 0               | 7,848,406  |
| 343600 - Service Charge - Water/Sewer Combination Utility   | 0          | 0               | 0            | 0                | 0         | 212,115    | 0                | 0       | 0     | 0         | 0               | 212,115    |
| 343900 - Service Charge - Other Physical Environment Charges  | 0          | 1,739,266       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,739,266  |
| 344300 - Service Charge - Mass Transit  | 0          | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 402,084         | 402,084    |
| 344900 - Service Charge - Other Transportation Charges  | 0          | 1,197,495       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,197,495  |
| 345900 - Service Charge - Other Economic Environment Charges  | 0          | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 16,452,381      | 16,452,381 |
| 346400 - Service Charge - Animal Control and Shelter Fees   | 693,311    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 693,311    |

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise  | Internal Service | Pension | Trust | Custodial | Component Units | Total       |
|---|------------|-----------------|--------------|------------------|-----------|-------------|------------------|---------|-------|-----------|-----------------|-------------|
| 346900 - Service Charge - Other Human Services Charges              | 350,643    | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 350,643     |
| 347100 - Service Charge - Libraries                                 | 454,055    | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 454,055     |
| 347200 - Service Charge - Parks and Recreation                      | 1,002,123  | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 1,002,123   |
| 348110 - County Court Criminal - Filing Fees                        | 0          | 14,413          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 14,413      |
| 348120 - County Court Criminal - Service Charges                    | 0          | 46,219          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 46,219      |
| 348130 - County Court Criminal - Court Costs                        | 0          | 78,615          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 78,615      |
| 348220 - Circuit Court Criminal - Service Charges                   | 0          | 56,370          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 56,370      |
| 348230 - Circuit Court Criminal - Court Costs                       | 0          | 150,587         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 150,587     |
| 348310 - County Court Civil - Filing Fees                           | 0          | 560,356         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 560,356     |
| 348320 - County Court Civil - Service Charges                       | 0          | 8,430           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 8,430       |
| 348410 - Circuit Court Civil - Filing Fees                          | 0          | 448,701         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 448,701     |
| 348420 - Circuit Court Civil - Service Charges                      | 0          | 117,043         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 117,043     |
| 348520 - Traffic Court - Service Charges                            | 0          | 109,237         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 109,237     |
| 348530 - Traffic Court - Court Costs                                | 0          | 399,234         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 399,234     |
| 348610 - Juvenile Court - Filing Fees                               | 0          | 70,543          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 70,543      |
| 348620 - Juvenile Court - Service Charges                           | 0          | 3,089           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 3,089       |
| 348710 - Probate Court - Filing Fees                                | 0          | 148,034         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 148,034     |
| 348720 - Probate Court - Service Charges                            | 0          | 10,388          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 10,388      |
| 348880 - Probation/Alternatives                                     | 670,246    | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 670,246     |
| 348921 - Court Innovations/Local Requirements                       | 76,168     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 76,168      |
| 348922 - Legal Aid  | 76,168     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 76,168      |
| 348923 - Law Library  | 76,168     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 76,168      |
| 348924 - Juvenile Alternative Programs                              | 199,160    | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 199,160     |
| 348930 - State Court Facility Surcharge (\$30)                      | 512,863    | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 512,863     |
| 348932 - Domestic Violence Surcharge                                | 21,560     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 21,560      |
| 348990 - Other Court Collections Transferred to BOCC                | 53,361     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 53,361      |
| 349000 - Other Charges for Services                                 | 262,827    | 91,360          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 354,187     |
| 351100 - Judgments and Fines - As Decided by County Court Criminal  | 0          | 221,665         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 221,665     |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | 193,858    | 235,966         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 429,824     |
| 351400 - Judgments and Fines - As Decided by Circuit Court Civil    | 0          | 56,008          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 56,008      |
| 351500 - Judgments and Fines - As Decided by Traffic Court          | 0          | 564,010         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 564,010     |
| 351600 - Judgments and Fines - As Decided by Juvenile Court         | 0          | 90              | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 90          |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund    | 0          | 206,953         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 206,953     |
| 352000 - Fines - Library  | 31,992     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 31,992      |
| 354000 - Fines - Local Ordinance Violation                          | 348,438    | 0               | 0            | 0                | 0         | 56,750      | 0                | 0       | 0     | 0         | 0               | 405,188     |
| 359000 - Other Judgments, Fines and Forfeits                        | 51,970     | 1,075           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 53,045      |
| 361100 - Interest   | 151,122    | 641,161         | 0            | 0                | 0         | 376,508     | 127,118          | 0       | 0     | 0         | 9,685           | 1,305,594   |
| 361300 - Net Increase (Decrease) in Fair Value of Investments       | -109,725   | -264,984        | 0            | 0                | 0         | 172,777     | -23,979          | 0       | 0     | 0         | 0               | -225,911    |
| 364000 - Disposition of Fixed Assets                                | 88,774     | 19,735          | 0            | 0                | 0         | 6,255       | 0                | 0       | 0     | 0         | 4,775           | 119,539     |
| 365000 - Sale of Surplus Materials and Scrap                        | 0          | 2,488           | 0            | 0                | 0         | 70,075      | 0                | 0       | 0     | 0         | 0               | 72,563      |
| 366000 - Contributions and Donations from Private Sources           | 414,151    | 952,071         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 613,364         | 1,979,586   |
| 369900 - Other Miscellaneous Revenues                               | 5,779,999  | 615,731         | 0            | 0                | 0         | 452,385     | 12,670           | 0       | 0     | 0         | 795,170         | 7,655,955   |
| 381000 - Inter-Fund Group Transfers In                              | 68,620,300 | 527,396,201     | 0            | 0                | 0         | 173,974,661 | 6,418,639        | 0       | 0     | 0         | 0               | 776,409,801 |

| Account Code           | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise  | Internal Service | Pension | Trust | Custodial | Component Units | Total         |
|------------------------|-------------|-----------------|--------------|------------------|-----------|-------------|------------------|---------|-------|-----------|-----------------|---------------|
| 384000 - Debt Proceeds | 27,366,059  | 49,434,835      | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 76,800,894    |
| Grand Total            | 248,775,925 | 676,182,005     | 0            | 0                | 0         | 225,555,761 | 19,397,415       | 0       | 0     | 0         | 23,305,272      | 1,193,216,378 |

## Expenditures Report for FYE 2021

| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 511.10 - Legislative - Personnel Services                  | 605,930    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 605,930    |
| 511.30 - Legislative - Operating Expenses                  | 259,501    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 259,501    |
| 511.70 - Legislative - Debt Service                        | 4,547      | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 4,547      |
| 512.10 - Executive - Personnel Services                    | 1,001,403  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,001,403  |
| 512.30 - Executive - Operating Expenses                    | 370,220    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 370,220    |
| 512.60 - Executive - Capital Outlay                        | 4,438      | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 4,438      |
| 512.70 - Executive - Debt Service                          | 6,342      | 1               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 6,343      |
| 513.10 - Financial and Administrative - Personnel Services | 1,735,912  | 0               | 0            | 0                | 0         | 0          | 3,313,121        | 0       | 0     | 0         | 0               | 5,049,033  |
| 513.30 - Financial and Administrative - Operating Expenses | 4,143,184  | 81,176          | 0            | 0                | 0         | 0          | 9,237,342        | 0       | 0     | 0         | 0               | 13,461,702 |
| 513.60 - Financial and Administrative - Capital Outlay     | 417,370    | 0               | 0            | 0                | 0         | 0          | 200,442          | 0       | 0     | 0         | 0               | 617,812    |
| 513.70 - Financial and Administrative - Debt Service       | 108,502    | 472             | 0            | 0                | 0         | 0          | 24,325           | 0       | 0     | 0         | 0               | 133,299    |
| 513.90 - Financial and Administrative - Other Uses         | 9,664,296  | 0               | 0            | 0                | 0         | 0          | 156,557          | 0       | 0     | 0         | 0               | 9,820,853  |
| 514.10 - Legal Counsel - Personnel Services                | 691,297    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 691,297    |
| 514.30 - Legal Counsel - Operating Expenses                | 54,742     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 54,742     |
| 514.70 - Legal Counsel - Debt Service                      | 17         | 1               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 18         |
| 515.10 - Comprehensive Planning - Personnel Services       | 923,155    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 923,155    |
| 515.30 - Comprehensive Planning - Operating Expenses       | 263,365    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 263,365    |
| 515.60 - Comprehensive Planning - Capital Outlay           | 5,343      | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 5,343      |
| 515.70 - Comprehensive Planning - Debt Service             | 634        | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 634        |
| 515.80 - Comprehensive Planning - Grants and Aids          | 349,712    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 349,712    |
| 519.10 - Other General Government - Personnel Services     | 262,099    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 262,099    |
| 519.30 - Other General Government - Operating Expenses     | 282,706    | 7,487,384       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 7,770,090  |
| 519.60 - Other General Government - Capital Outlay         | 771,767    | 1,403,401       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,175,168  |
| 519.70 - Other General Government - Debt Service           | 4,864,895  | 49,949,321      | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 54,814,216 |
| 519.80 - Other General Government - Grants and Aids        | 15,000     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 15,000     |
| 519.90 - Other General Government - Other Uses             | 28,345     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 28,345     |
| 521.10 - Law Enforcement - Personnel Services              | 452,539    | 2,695           | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 455,234    |
| 521.30 - Law Enforcement - Operating Expenses              | 1,162,279  | 1,107,042       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,269,321  |
| 521.60 - Law Enforcement - Capital Outlay                  | 4,824,881  | 835,302         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 5,660,183  |
| 521.70 - Law Enforcement - Debt Service                    | 1,041,909  | 1,707           | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,043,616  |
| 521.80 - Law Enforcement - Grants and Aids                 | 1,620,313  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,620,313  |
| 521.90 - Law Enforcement - Other Uses                      | 29,609,881 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 29,609,881 |
| 522.10 - Fire Control - Personnel Services                 | 0          | 7,247,224       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 7,247,224  |



| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 522.30 - Fire Control - Operating Expenses                     | 29,437     | 1,918,138       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,947,575  |
| 522.60 - Fire Control - Capital Outlay                         | 0          | 80,996          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 80,996     |
| 522.70 - Fire Control - Debt Service                           | 0          | 509,195         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 509,195    |
| 523.80 - Detention/Corrections - Grants and Aids               | 21,153,269 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 21,153,269 |
| 524.10 - Protective Inspections - Personnel Services           | 741,131    | 0               | 0            | 0                | 0         | 1,361,859  | 0                | 0       | 0     | 0         | 0               | 2,102,990  |
| 524.30 - Protective Inspections - Operating Expenses           | 330,478    | 5,948,594       | 0            | 0                | 0         | 974,468    | 0                | 0       | 0     | 0         | 0               | 7,253,540  |
| 524.70 - Protective Inspections - Debt Service                 | 96,810     | 14,780          | 0            | 0                | 0         | 4,064      | 0                | 0       | 0     | 0         | 0               | 115,654    |
| 524.90 - Protective Inspections - Other Uses                   | 0          | 0               | 0            | 0                | 0         | 48,054     | 0                | 0       | 0     | 0         | 0               | 48,054     |
| 525.10 - Emergency and Disaster Relief - Personnel Services    | 1,661,013  | 483,579         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,144,592  |
| 525.30 - Emergency and Disaster Relief - Operating Expenses    | 301,330    | 803,378         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,104,708  |
| 525.60 - Emergency and Disaster Relief - Capital Outlay        | 116,627    | 4,828,643       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 4,945,270  |
| 525.70 - Emergency and Disaster Relief - Debt Service          | 10,085     | 2,415,639       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,425,724  |
| 525.80 - Emergency and Disaster Relief - Grants and Aids       | 66,429     | 104,342         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 170,771    |
| 526.10 - Ambulance and Rescue Services - Personnel Services    | 5,666,616  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 5,666,616  |
| 526.30 - Ambulance and Rescue Services - Operating Expenses    | 2,633,861  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,633,861  |
| 526.60 - Ambulance and Rescue Services - Capital Outlay        | 1,590,022  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,590,022  |
| 526.70 - Ambulance and Rescue Services - Debt Service          | 304,151    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 304,151    |
| 526.80 - Ambulance and Rescue Services - Grants and Aids       | 22,694     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 22,694     |
| 527.30 - Medical Examiners - Operating Expenses                | 1,019,359  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,019,359  |
| 527.60 - Medical Examiners - Capital Outlay                    | 0          | 143,581         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 143,581    |
| 527.70 - Medical Examiners - Debt Service                      | 2,423      | 364             | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,787      |
| 529.10 - Other Public Safety - Personnel Services              | 1,670,147  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,670,147  |
| 529.30 - Other Public Safety - Operating Expenses              | 1,338,608  | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,338,608  |
| 529.60 - Other Public Safety - Capital Outlay                  | 13,800     | 15,853          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 29,653     |
| 529.70 - Other Public Safety - Debt Service                    | 12,212,196 | 40              | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 12,212,236 |
| 533.10 - Water Utility Services - Personnel Services           | 0          | 0               | 0            | 0                | 0         | 1,546,351  | 0                | 0       | 0     | 0         | 0               | 1,546,351  |
| 533.30 - Water Utility Services - Operating Expenses           | 0          | 0               | 0            | 0                | 0         | 8,983,695  | 0                | 0       | 0     | 0         | 0               | 8,983,695  |
| 533.60 - Water Utility Services - Capital Outlay               | 0          | 2,903,676       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,903,676  |
| 533.70 - Water Utility Services - Debt Service                 | 0          | 6,175           | 0            | 0                | 0         | 1,220,282  | 0                | 0       | 0     | 0         | 0               | 1,226,457  |
| 533.90 - Water Utility Services - Other Uses                   | 0          | 0               | 0            | 0                | 0         | 4,824,751  | 0                | 0       | 0     | 0         | 0               | 4,824,751  |
| 534.10 - Garbage/Solid Waste - Personnel Services              | 0          | 0               | 0            | 0                | 0         | 1,594,301  | 0                | 0       | 0     | 0         | 0               | 1,594,301  |
| 534.30 - Garbage/Solid Waste - Operating Expenses              | 0          | 5,416,126       | 0            | 0                | 0         | 7,856,597  | 0                | 0       | 0     | 0         | 0               | 13,272,723 |
| 534.70 - Garbage/Solid Waste - Debt Service                    | 0          | 27,735          | 0            | 0                | 0         | 1,544,945  | 0                | 0       | 0     | 0         | 0               | 1,572,680  |
| 534.90 - Garbage/Solid Waste - Other Uses                      | 0          | 0               | 0            | 0                | 0         | 4,196,536  | 0                | 0       | 0     | 0         | 0               | 4,196,536  |
| 536.10 - Water/Sewer Services - Personnel Services             | 0          | 0               | 0            | 0                | 0         | 3,042,678  | 0                | 0       | 0     | 0         | 0               | 3,042,678  |
| 536.30 - Water/Sewer Services - Operating Expenses             | 0          | 112,177         | 0            | 0                | 0         | 7,124,678  | 0                | 0       | 0     | 0         | 0               | 7,236,855  |
| 536.60 - Water/Sewer Services - Capital Outlay                 | 0          | 136,714         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 136,714    |
| 536.70 - Water/Sewer Services - Debt Service                   | 0          | 524             | 0            | 0                | 0         | 1,084,822  | 0                | 0       | 0     | 0         | 0               | 1,085,346  |
| 536.90 - Water/Sewer Services - Other Uses                     | 0          | 0               | 0            | 0                | 0         | 1,782,987  | 0                | 0       | 0     | 0         | 0               | 1,782,987  |
| 537.10 - Conservation/Resource Management - Personnel Services | 191,803    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 191,803    |



| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total      |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 537.30 - Conservation/Resource Management - Operating Expenses | 854,320   | 97              | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 854,417    |
| 537.60 - Conservation/Resource Management - Capital Outlay     | 83,251    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 83,251     |
| 537.70 - Conservation/Resource Management - Debt Service       | 1,190     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,190      |
| 538.30 - Flood Control/Stormwater Control - Operating Expenses | 0         | 84,264          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 84,264     |
| 538.70 - Flood Control/Stormwater Control - Debt Service       | 0         | 413,679         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 413,679    |
| 539.30 - Other Physical Environment - Operating Expenses       | 162,268   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 162,268    |
| 539.70 - Other Physical Environment - Debt Service             | 41,778    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 41,778     |
| 541.10 - Road/Street Facilities - Personnel Services           | 0         | 9,310,397       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 9,310,397  |
| 541.30 - Road/Street Facilities - Operating Expenses           | 0         | 14,528,442      | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 14,528,442 |
| 541.60 - Road/Street Facilities - Capital Outlay               | 0         | 8,885,700       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 8,885,700  |
| 541.70 - Road/Street Facilities - Debt Service                 | 0         | 141,006         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 141,006    |
| 541.80 - Road/Street Facilities - Grants and Aids              | 0         | 13,716,652      | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 13,716,652 |
| 541.90 - Road/Street Facilities - Other Uses                   | 0         | 1,750,000       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,750,000  |
| 544.10 - Mass Transit - Personnel Services                     | 0         | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 302,820         | 302,820    |
| 544.30 - Mass Transit - Operating Expenses                     | 0         | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 5,634,980       | 5,634,980  |
| 544.70 - Mass Transit - Debt Service                           | 0         | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 12,942          | 12,942     |
| 552.10 - Industry Development - Personnel Services             | 0         | 662,302         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 662,302    |
| 552.30 - Industry Development - Operating Expenses             | 0         | 19,007,569      | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 19,007,569 |
| 552.60 - Industry Development - Capital Outlay                 | 0         | 176,017         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 176,017    |
| 552.70 - Industry Development - Debt Service                   | 0         | 2,831,876       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,831,876  |
| 552.80 - Industry Development - Grants and Aids                | 0         | 668,202         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 668,202    |
| 553.10 - Veterans Services - Personnel Services                | 280,830   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 280,830    |
| 553.30 - Veterans Services - Operating Expenses                | 49,670    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 49,670     |
| 553.70 - Veterans Services - Debt Service                      | 201       | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 201        |
| 554.10 - Housing and Urban Development - Personnel Services    | 24,526    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 24,526     |
| 554.30 - Housing and Urban Development - Operating Expenses    | 4,935,254 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 4,935,254  |
| 559.10 - Other Economic Development - Personnel Services       | 0         | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 2,078,699       | 2,078,699  |
| 559.30 - Other Economic Development - Operating Expenses       | 6,803,351 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 12,414,544      | 19,217,895 |
| 559.80 - Other Economic Development - Grants and Aids          | 1,538,117 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,538,117  |
| 562.10 - Health - Personnel Services                           | 0         | 843,583         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 843,583    |
| 562.30 - Health - Operating Expenses                           | 0         | 418,661         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 418,661    |
| 562.70 - Health - Debt Service                                 | 0         | 8,934           | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 8,934      |
| 562.80 - Health - Grants and Aids                              | 0         | 35,931          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 35,931     |
| 569.30 - Other Human Services - Operating Expenses             | 6,966,995 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 6,966,995  |
| 569.70 - Other Human Services - Debt Service                   | 12,693    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 12,693     |
| 569.80 - Other Human Services - Grants and Aids                | 1,639,050 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,639,050  |
| 571.10 - Libraries - Personnel Services                        | 2,037,924 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,037,924  |
| 571.30 - Libraries - Operating Expenses                        | 728,383   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 728,383    |
| 571.60 - Libraries - Capital Outlay                            | 510,035   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 510,035    |
| 571.70 - Libraries - Debt Service                              | 528       | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 528        |
| 572.10 - Parks/Recreation - Personnel Services                 | 1,843,373 | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,843,373  |



| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise  | Internal Service | Pension | Trust | Custodial | Component Units | Total       |
|--|------------|-----------------|--------------|------------------|-----------|-------------|------------------|---------|-------|-----------|-----------------|-------------|
| 572.30 - Parks/Recreation - Operating Expenses               | 1,426,727  | 71,644          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 1,498,371   |
| 572.60 - Parks/Recreation - Capital Outlay                   | 0          | 804,438         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 804,438     |
| 572.70 - Parks/Recreation - Debt Service                     | 47,830     | 4,034           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 51,864      |
| 581.90 - Interfund Transfers Out - Other Uses                | 77,292,166 | 429,215,751     | 0            | 0                | 0         | 167,903,762 | 39,567,319       | 0       | 0     | 0         | 0               | 713,978,998 |
| 601.90 - Court Administration - Other Uses                   | -3,232,513 | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | -3,232,513  |
| 602.30 - State Attorney Administration - Operating Expenses  | 328,861    | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 328,861     |
| 602.60 - State Attorney Administration - Capital Outlay      | 17,546     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 17,546      |
| 602.70 - State Attorney Administration - Debt Service        | 2,065      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 2,065       |
| 603.30 - Public Defender Administration - Operating Expenses | 189,389    | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 189,389     |
| 603.70 - Public Defender Administration - Debt Service       | 1,393      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 1,393       |
| 604.30 - Clerk of Court Administration - Operating Expenses  | 1,691,893  | 53,495          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 1,745,388   |
| 604.60 - Clerk of Court Administration - Capital Outlay      | 63,135     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 63,135      |
| 604.70 - Clerk of Court Administration - Debt Service        | 731        | 47              | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 778         |
| 605.10 - Judicial Support - Personnel Services               | 87,221     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 87,221      |
| 605.30 - Judicial Support - Operating Expenses               | 3,301      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 3,301       |
| 608.10 - Jury Management - Personnel Services                | 0          | 608,244         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 608,244     |
| 608.30 - Jury Management - Operating Expenses                | 87,225     | 142,742         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 229,967     |
| 608.60 - Jury Management - Capital Outlay                    | 6,280      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 6,280       |
| 608.70 - Jury Management - Debt Service                      | 143        | 23              | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 166         |
| 614.10 - Clerk of Court - Personnel Services                 | 0          | 1,213,055       | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 1,213,055   |
| 614.30 - Clerk of Court - Operating Expenses                 | 0          | 44,813          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 44,813      |
| 614.90 - Clerk of Court - Other Uses                         | 0          | 27,277          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 27,277      |
| 622.30 - Drug Court - Operating Expenses                     | 19,047     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 19,047      |
| 623.10 - Pre-Trial Release - Personnel Services              | 95,066     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 95,066      |
| 623.30 - Pre-Trial Release - Operating Expenses              | 3,983      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 3,983       |
| 624.10 - Community Service Programs - Personnel Services     | 0          | 333,849         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 333,849     |
| 624.30 - Community Service Programs - Operating Expenses     | 0          | 2,767           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 2,767       |
| 634.10 - Clerk of Court - Personnel Services                 | 0          | 221,866         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 221,866     |
| 634.30 - Clerk of Court - Operating Expenses                 | 84         | 3,732           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 3,816       |
| 664.10 - Domestic Violence Court - Personnel Services        | 0          | 57,464          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 57,464      |
| 664.30 - Domestic Violence Court - Operating Expenses        | 0          | 2,082           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 2,082       |
| 674.10 - Clerk of Court - Personnel Services                 | 0          | 69,813          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 69,813      |
| 674.30 - Clerk of Court - Operating Expenses                 | 0          | 395             | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 395         |
| 684.10 - Juvenile Drug Court - Personnel Services            | 0          | 118,521         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 118,521     |
| 684.30 - Juvenile Drug Court - Operating Expenses            | 0          | 395             | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 395         |
| 685.60 - Guardian ad Litem - Capital Outlay                  | 20,785     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 20,785      |
| 685.70 - Guardian ad Litem - Debt Service                    | 108        | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 108         |
| 694.10 - Clerk of Court - Personnel Services                 | 0          | 115,170         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 115,170     |
| 694.30 - Clerk of Court - Operating Expenses                 | 0          | 455             | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 455         |
| 712.30 - Courthouse Facilities - Operating Expenses          | 1,193,378  | 52,863          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 1,246,241   |
| 712.60 - Courthouse Facilities - Capital Outlay              | 66,116     | 8,517           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 74,633      |
| 712.70 - Courthouse Facilities - Debt Service                | 49,714     | 147             | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 49,861      |



| Account/Object Code                                       | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise  | Internal Service | Pension | Trust | Custodial | Component Units | Total         |
|---|-------------|-----------------|--------------|------------------|-----------|-------------|------------------|---------|-------|-----------|-----------------|---------------|
| 713.10 - Information Systems - Personnel Services         | 85,332      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 85,332        |
| 713.30 - Information Systems - Operating Expenses         | 536,676     | 356             | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 537,032       |
| 713.60 - Information Systems - Capital Outlay             | 10,999      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 10,999        |
| 713.70 - Information Systems - Debt Service               | 636         | 1               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 637           |
| 714.10 - Public Law Library - Personnel Services          | 62,727      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 62,727        |
| 714.30 - Public Law Library - Operating Expenses          | 39,070      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 39,070        |
| 715.10 - Legal Aid - Personnel Services                   | 27,108      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 27,108        |
| 715.30 - Legal Aid - Operating Expenses                   | 82,066      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 82,066        |
| 719.10 - Other Operating Court Costs - Personnel Services | 126,302     | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 126,302       |
| 719.30 - Other Operating Court Costs - Operating Expenses | 92,057      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 92,057        |
| 724.10 - Clerk of Court - Personnel Services              | 0           | 297,155         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 297,155       |
| 724.30 - Clerk of Court - Operating Expenses              | 0           | 39,710          | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 39,710        |
| 732.10 - Community Service Programs - Personnel Services  | 75,436      | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 75,436        |
| 732.30 - Community Service Programs - Operating Expenses  | 3,370       | 0               | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 3,370         |
| 744.10 - Clerk of Court - Personnel Services              | 0           | 119,125         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 119,125       |
| 764.10 - Clerk of Court - Personnel Services              | 0           | 173,812         | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 173,812       |
| 764.30 - Clerk of Court - Operating Expenses              | 0           | 2,959           | 0            | 0                | 0         | 0           | 0                | 0       | 0     | 0         | 0               | 2,959         |
| Grand Total   | 225,836,003 | 601,276,004     | 0            | 0                | 0         | 215,094,830 | 52,499,106       | 0       | 0     | 0         | 20,443,985      | 1,115,149,928 |

## Data Element Worksheet Report for FYE: 2021, Bay

## Affiliates Report for FYE 2021

| Affiliated Entity  | Type                           | Total Revenues | Total Expenditures | Total Debt |
|--|--------------------------------|----------------|--------------------|------------|
| Special District - Bay County Law Library                            | Zero Revenues And Expenditures | \$0            | \$0                | \$0        |
| Other Entity - Bay County Trasportation Planning Organization        | Discretely Reported            | \$6,663,617    | \$5,950,742        | \$689,828  |
| Other Entity - Mexico Beach Community Development Council, Inc.      | Discretely Reported            | \$340,349      | \$447,644          | \$0        |
| Other Entity - Panama City Beach Convention & Visitor's Bureau, Inc. | Discretely Reported            | \$13,974,022   | \$13,072,272       | \$0        |
| Other Entity - Panama City Community Development Council, Inc        | Discretely Reported            | \$2,317,600    | \$973,327          | \$0        |

## Supplemental Information Report for FYE 2021

Compensation



| Affiliated Entity                                     | Type                           | Total Employees | Total Employee Compensation Earned or Awarded | Total Contractors | Total Contractor Compensation Earned or Awarded |
|---|--------------------------------|-----------------|---|-------------------|---|
| Bay County Law Library                                | Zero Revenues And Expenditures | 0               | 0   | 0                 | 0   |
| Bay County Trasportation Planning Organization        | Discretely Reported            | 0               | 0   | 0                 | 0   |
| Mexico Beach Community Development Council, Inc.      | Discretely Reported            | 0               | 0   | 0                 | 0   |
| Panama City Beach Convention & Visitor's Bureau, Inc. | Discretely Reported            | 0               | 0   | 0                 | 0   |
| Panama City Community Development Council, Inc        | Discretely Reported            | 0               | 0   | 0                 | 0   |

Construction Projects