

### Unit Information

Unit Type: County

Year: 2012

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: 4/1/2013

Audit Received Date: 7/29/2013

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$192,445,148

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/22/2013

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

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

### Certification

#### Chief Financial Officer

Name: Joseph Rogers

Title: Finance Officer

#### Chairman/Elected Official

Name: George Gainer

Title: Chairman Board of County  
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	50,472,827	6,465,117									56,937,944
312100 - Local Option Taxes		14,849,962									14,849,962
312300 - County Ninth-Cent Voted Fuel Tax		981,792									981,792
312410 - First Local Option Fuel Tax		3,312,490									3,312,490
315000 - Communications Service Tax (Chapter 202)		1,001,460									1,001,460
322000 - Building Permits						872,637					872,637
324110 - Impact Fees - Residential - Public Safety		61,541									61,541
324210 - Impact Fees - Residential - Physical Environment						705,134					705,134
324610 - Impact Fees - Residential - Culture/Recreation	96,282										96,282
325100 - Special Assessments - Capital Improvement	44,481					272,510					316,991
329000 - Other Permits, Fees & Special Assessments	3,565					24,510					28,075
331100 - Federal Grant - General Government	391,028	346,224									737,252
331200 - Federal Grant - Public Safety	3,101,627	1,443,685									4,545,312
331390 - Federal Grant - Other Physical Environment	60,000										60,000
331490 - Federal Grant - Other Transportation		2,026,918									2,026,918
331500 - Federal Grant - Economic Environment	169,654										169,654
333000 - Federal Payments In Lieu Of Taxes	270,565										270,565
334100 - State Grant - General Government	19,418										19,418
334200 - State Grant - Public Safety	100,169	14,790									114,959
334490 - State Grant - Other Transportation		2,692,576									2,692,576
334500 - State Grant - Economic Environment		756,095									756,095
334690 - State Grant - Other Human Services		10,803									10,803
334700 - State Grant - Culture/Recreation	456,942										456,942
335120 - State Revenue Sharing - Proceeds	3,211,349										3,211,349
335130 - State Revenue Sharing - Insurance Agents County Licenses	37,532										37,532
335140 - State Revenue Sharing - Mobile Home Licenses	20,058										20,058
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	95,293										95,293
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	9,916,743										9,916,743
335190 - State Revenue Sharing - Other General Government	33,376										33,376
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		7,195									7,195
335490 - State Revenue Sharing - Other Transportation		3,255,848									3,255,848
335500 - State Revenue Sharing - Economic Environment	308,768										308,768
335700 - State Revenue Sharing - Culture/Recreation	94,574										94,574
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,506,782									3,506,782
341200 - Internal Service Fund Fees and Charges	2,607,954	224,265					9,407,027				12,239,246
341300 - Administrative Service Fees						9,989					9,989
341510 - Fees remitted to County from Tax Collector	38,795										38,795
341520 - Fees remitted to County from Sheriff	222,789										222,789
341530 - Fees remitted to County from Clerk of Circuit Court	7,740	419,501									427,241
341540 - Fees remitted to County from Clerk of County Court		194,566									194,566
341900 - Other General Government Charges and Fees	39,819										39,819
342100 - Service Charge - Law Enforcement Services	1,767,748										1,767,748
342300 - Service Charge - Housing for Prisoners	489,844	566,446									1,056,290

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342400 - Service Charge - Emergency Management Service Fees/Charges		1,382,810									1,382,810
342500 - Service Charge - Protective Inspection Fees						19,368					19,368
342900 - Service Charge - Other Public Safety Charges and Fees	334,701					45,230					379,931
343300 - Service Charge - Water Utility						17,200,070					17,200,070
343400 - Service Charge - Garbage/Solid Waste						9,829,738					9,829,738
343500 - Service Charge - Sewer/Wastewater Utility						8,355,095					8,355,095
343600 - Service Charge - Water/Sewer Combination Utility						24,147					24,147
343700 - Service Charge - Conservation and Resource Management						351,775					351,775
343900 - Service Charge - Other Physical Environment Charges		1,760,141									1,760,141
344900 - Service Charge - Other Transportation Charges		306,156									306,156
345900 - Service Charge - Other Economic Environment Charges										13,047,936	13,047,936
346400 - Service Charge - Animal Control and Shelter Fees	549,322										549,322
346900 - Service Charge - Other Human Services Charges	325,110										325,110
347100 - Service Charge - Libraries	426,017										426,017
347200 - Service Charge - Parks and Recreation	550,172										550,172
347500 - Service Charge - Special Recreation Facilities	4,500										4,500
348880 - Probation/Alternatives	314,464										314,464
348921 - Court Innovations/Local Requirements	65,938										65,938
348922 - Legal Aid	65,938										65,938
348923 - Law Library	65,938										65,938
348924 - Juvenile Alternative Programs	165,669										165,669
348930 - State Court Facility Surcharge (\$30)	867,580										867,580
348932 - Domestic Violence Surcharge	21,734										21,734
348990 - Other Court Collections Transferred to BOCC	33,469										33,469
349000 - Other Charges for Services	3,040	31,016									34,056
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	116,988										116,988
352000 - Fines - Library	79,782										79,782
354000 - Fines - Local Ordinance Violation	52,551					473					53,024
359000 - Other Judgments, Fines and Forfeits	9,790										9,790
361100 - Interest	142,842	192,816				872,367	27,519			1,274	1,236,818
361300 - Net Increase (Decrease) in Fair Value of Investments	28,782	61,588				448,193	10,030				548,593
361400 - Gain (Loss) on Sale of Investments	113,874	100,782									214,656
364000 - Disposition of Fixed Assets	593,427	154,148					1,250				748,825
365000 - Sale of Surplus Materials and Scrap		7,837				29,761					37,598
366000 - Contributions and Donations from Private Sources	30,479	221,606									252,085
369900 - Other Miscellaneous Revenues	1,153,802	233,225				2,466,755	46,401				3,900,183
381000 - Inter-Fund Group Transfers In		3,752,030				50,907	13,572				3,816,509
389700 - Proprietary - Capital Contributions from Other Public Source						907					907
389800 - Proprietary - Capital Contributions from Private Source						315,000					315,000
Grand Total	80,430,266	50,342,211				41,894,566	9,505,799			13,049,210	195,222,052

## Expenditures Report for FYE 2012



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	397,756										397,756
511.30 - Legislative - Operating Expenses	250,959										250,959
512.10 - Executive - Personnel Services	722,456										722,456
512.30 - Executive - Operating Expenses	201,209										201,209
512.60 - Executive - Capital Outlay	389,013										389,013
513.10 - Financial and Administrative - Personnel Services	908,717						2,316,091				3,224,808
513.30 - Financial and Administrative - Operating Expenses	1,200,607						6,862,716				8,063,323
513.60 - Financial and Administrative - Capital Outlay	333,535										333,535
513.70 - Financial and Administrative - Debt Service	10,891										10,891
513.90 - Financial and Administrative - Other Uses	4,839,863						113,536				4,953,399
514.10 - Legal Counsel - Personnel Services	488,469										488,469
514.30 - Legal Counsel - Operating Expenses	37,390										37,390
514.60 - Legal Counsel - Capital Outlay	414										414
515.10 - Comprehensive Planning - Personnel Services	900,852										900,852
515.30 - Comprehensive Planning - Operating Expenses	189,417										189,417
515.60 - Comprehensive Planning - Capital Outlay	239										239
515.80 - Comprehensive Planning - Grants and Aids	219,284										219,284
519.10 - Other General Governmental Services - Personnel Services	110,526										110,526
519.30 - Other General Governmental Services - Operating Expenses	493,170	487,512									980,682
519.60 - Other General Governmental Services - Capital Outlay	57,921	7,439									65,360
519.70 - Other General Governmental Services - Debt Service	2,842,869										2,842,869
519.80 - Other General Governmental Services - Grants and Aids	25,206										25,206
519.90 - Other General Governmental Services - Other Uses	42,849										42,849
521.10 - Law Enforcement - Personnel Services	110,000										110,000
521.30 - Law Enforcement - Operating Expenses	1,173,120	846,902									2,020,022
521.60 - Law Enforcement - Capital Outlay	669,702	78,270									747,972
521.70 - Law Enforcement - Debt Service	8,988										8,988
521.80 - Law Enforcement - Grants and Aids	388,624										388,624
521.90 - Law Enforcement - Other Uses	21,025,195										21,025,195
522.10 - Fire Control - Personnel Services		3,623,310									3,623,310
522.30 - Fire Control - Operating Expenses		1,352,854									1,352,854
522.60 - Fire Control - Capital Outlay		295,793									295,793
522.70 - Fire Control - Debt Service		731,949									731,949
522.90 - Fire Control - Other Uses		262									262
523.30 - Detention and/or Corrections - Operating Expenses	25										25
523.80 - Detention and/or Corrections - Grants and Aids	15,842,952										15,842,952
524.10 - Protective Inspections - Personnel Services	273,624					978,532					1,252,156
524.30 - Protective Inspections - Operating Expenses	61,781					223,855					285,636
524.60 - Protective Inspections - Capital Outlay	264,061										264,061
524.90 - Protective Inspections - Other Uses						12,857					12,857
525.10 - Emergency and Disaster Relief Services - Personnel Services	627,919	106,297									734,216
525.30 - Emergency and Disaster Relief Services - Operating Expenses	52,452	979,453									1,031,905
525.60 - Emergency and Disaster Relief Services - Capital Outlay	164	3,572									3,736
525.70 - Emergency and Disaster Relief Services - Debt Service		779,504									779,504
525.80 - Emergency and Disaster Relief Services - Grants and Aids	120,355										120,355
527.30 - Medical Examiners - Operating Expenses	825,830										825,830



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
527.60 - Medical Examiners - Capital Outlay	1,911										1,911
529.10 - Other Public Safety - Personnel Services	1,417,253										1,417,253
529.30 - Other Public Safety - Operating Expenses	305,932										305,932
529.60 - Other Public Safety - Capital Outlay	13,360										13,360
529.70 - Other Public Safety - Debt Service	1,943,385										1,943,385
533.10 - Water Utility Services - Personnel Services						1,350,244					1,350,244
533.30 - Water Utility Services - Operating Expenses						4,833,972					4,833,972
533.70 - Water Utility Services - Debt Service						2,199,952					2,199,952
533.90 - Water Utility Services - Other Uses						2,887,198					2,887,198
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,409,812					1,409,812
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						11,744,243					11,744,243
534.70 - Garbage/Solid Waste Control Services - Debt Service						873,665					873,665
534.90 - Garbage/Solid Waste Control Services - Other Uses						3,594,140					3,594,140
535.10 - Sewer/Wastewater Services - Personnel Services						262,289					262,289
535.30 - Sewer/Wastewater Services - Operating Expenses						3,425,739					3,425,739
535.90 - Sewer/Wastewater Services - Other Uses						34,304					34,304
536.10 - Water-Sewer Combination Services - Personnel Services						1,906,325					1,906,325
536.30 - Water-Sewer Combination Services - Operating Expenses						5,890,719					5,890,719
536.70 - Water-Sewer Combination Services - Debt Service						1,462,892					1,462,892
536.90 - Water-Sewer Combination Services - Other Uses						1,785,587					1,785,587
537.10 - Conservation and Resource Management - Personnel Services	125,750										125,750
537.30 - Conservation and Resource Management - Operating Expenses	66,340										66,340
537.60 - Conservation and Resource Management - Capital Outlay	4,611										4,611
537.80 - Conservation and Resource Management - Grants and Aids	785										785
538.30 - Flood Control/Stormwater Management - Operating Expenses		483,186									483,186
538.60 - Flood Control/Stormwater Management - Capital Outlay		1,121,134									1,121,134
539.30 - Other Physical Environment - Operating Expenses	27,771										27,771
541.10 - Road and Street Facilities - Personnel Services		7,551,143									7,551,143
541.30 - Road and Street Facilities - Operating Expenses		6,863,233									6,863,233
541.60 - Road and Street Facilities - Capital Outlay		5,568,818									5,568,818
552.10 - Industry Development - Personnel Services		124,599									124,599
552.30 - Industry Development - Operating Expenses		11,796,157									11,796,157
552.60 - Industry Development - Capital Outlay		830,552									830,552
553.10 - Veteran's Services - Personnel Services	217,000										217,000
553.30 - Veteran's Services - Operating Expenses	32,906										32,906
554.30 - Housing and Urban Development - Operating Expenses	332,450										332,450
559.10 - Other Economic Environment - Personnel Services										760,274	760,274
559.30 - Other Economic Environment - Operating Expenses	2,643									11,264,209	11,266,852
559.80 - Other Economic Environment - Grants and Aids	7,652,515										7,652,515
562.10 - Health Services - Personnel Services		674,050									674,050
562.30 - Health Services - Operating Expenses		478,652									478,652
562.60 - Health Services - Capital Outlay		59,907									59,907
562.80 - Health Services - Grants and Aids		38,768									38,768
569.30 - Other Human Services - Operating Expenses	3,377,089										3,377,089
569.80 - Other Human Services - Grants and Aids	634,360										634,360
571.10 - Libraries - Personnel Services	1,796,744										1,796,744





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
571.30 - Libraries - Operating Expenses	656,117										656,117
571.60 - Libraries - Capital Outlay	298,391										298,391
571.70 - Libraries - Debt Service	8,728										8,728
572.10 - Parks and Recreation - Personnel Services	1,056,022										1,056,022
572.30 - Parks and Recreation - Operating Expenses	720,777										720,777
572.60 - Parks and Recreation - Capital Outlay	1,337,570										1,337,570
572.80 - Parks and Recreation - Grants and Aids	2,491										2,491
581.90 - Inter-Fund Group Transfers Out - Other Uses	3,802,030	13,572				907					3,816,509
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses	350										350
602.30 - State Attorney Administration - Operating Expenses	288,923										288,923
603.30 - Public Defender Administration - Operating Expenses	91,457										91,457
604.30 - Clerk of Court Administration - Operating Expenses	1,108,723										1,108,723
605.10 - Judicial Support - Personnel Services	65,854										65,854
605.30 - Judicial Support - Operating Expenses	481										481
608.10 - Jury Management - Personnel Services		457,717									457,717
608.30 - Jury Management - Operating Expenses	73,763	38,342									112,105
608.60 - Jury Management - Capital Outlay		151,497									151,497
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		622,513									622,513
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		58,129									58,129
614.90 - Clerk of Court Administration - Circuit Criminal - Other Uses		45,076									45,076
622.30 - Drug Court - Circuit Criminal - Operating Expenses	47,691										47,691
623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services	60,914										60,914
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	432										432
624.10 - Community Service Programs - Circuit Criminal - Personnel Services		236,109									236,109
624.30 - Community Service Programs - Circuit Criminal - Operating Expenses		10,811									10,811
631.10 - Court Administration - Circuit Civil - Personnel Services		111,008									111,008
631.30 - Court Administration - Circuit Civil - Operating Expenses		7,081									7,081
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		359,800									359,800
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	206	42,360									42,566
664.30 - Domestic Violence Court - Circuit Family - Operating Expenses		217									217
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		116,571									116,571
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		12,214									12,214
684.10 - Juvenile Drug Court - Circuit Juvenile - Personnel Services		118,669									118,669
684.30 - Juvenile Drug Court - Circuit Juvenile - Operating Expenses		5,871									5,871
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	14,589										14,589
694.10 - Clerk of Court Administration - Probate - Personnel Services		86,925									86,925
694.30 - Clerk of Court Administration - Probate - Operating Expenses		10,428									10,428
712.30 - Courthouse Facilities - Operating Expenses	1,011,540										1,011,540
713.10 - Information Systems and Technology - Personnel Services	94,407										94,407
713.30 - Information Systems and Technology - Operating Expenses	296,306										296,306
713.60 - Information Systems and Technology - Capital Outlay	4,455										4,455



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
714.10 - Public Law Library - Personnel Services	62,651										62,651
714.30 - Public Law Library - Operating Expenses	50,432										50,432
715.30 - Legal Aid - Operating Expenses	45,834										45,834
719.10 - Other Operating Court Costs - Personnel Services	92,351										92,351
719.30 - Other Operating Court Costs - Operating Expenses	82,277										82,277
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		449,723									449,723
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		42,379									42,379
732.10 - Community Service Programs - County Criminal - Personnel Services	62,526										62,526
732.30 - Community Service Programs - County Criminal - Operating Expenses	888										888
744.10 - Clerk of Court Administration - County Civil - Personnel Services		189,843									189,843
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		11,361									11,361
764.10 - Clerk of Court Administration - Traffic - Personnel Services		308,968									308,968
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		13,171									13,171
Grand Total	85,500,385	48,403,671				44,877,232	9,292,343			12,024,483	200,098,114

### Data Element Worksheet Report for FYE: 2012, Bay

### Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Bay County Bridge Authority	Zero Revenues And Expenditures			
Special District - Bay County Law Library	Zero Revenues And Expenditures			
Other Entity - Mexico Beach Community Development Council, Inc.	Discretely Reported	\$682,292	\$622,792	\$0
Other Entity - Panama City Beach Convention & Visitor's Bureau, Inc.	Discretely Reported	\$12,366,918	\$11,401,691	\$0

