

### Unit Information

Unit Type: County

Year: 2013

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: 6/4/2014

Audit Received Date: 7/25/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$197,454,940

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/25/2014

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

14101 Panama City Beach Pkwy.  
Suite 200  
Panama City Beach, FL 32413

### Certification

#### Chief Financial Officer

Name: Joey Rogers

Title: Finance Officer

#### Chairman/Elected Official

Name: Guy Tunnell

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	48,514,401	6,264,870									54,779,271
312100 - Local Option Taxes		15,957,351									15,957,351
312300 - County Ninth-Cent Voted Fuel Tax		1,012,887									1,012,887
312410 - First Local Option Fuel Tax		3,299,323									3,299,323
315000 - Communications Service Tax (Chapter 202)		1,055,219									1,055,219
322000 - Building Permits						796,805					796,805
324110 - Impact Fees - Residential - Public Safety		75,481									75,481
324210 - Impact Fees - Residential - Physical Environment						860,902					860,902
324310 - Impact Fees - Residential - Transportation		6									6
324610 - Impact Fees - Residential - Culture/Recreation	146,132										146,132
325100 - Special Assessments - Capital Improvement	36,980	38,184				126,701					201,865
329000 - Other Permits, Fees & Special Assessments	1,875					27,105					28,980
331100 - Federal Grant - General Government	183,326	443,333									626,659
331200 - Federal Grant - Public Safety	3,058,666	527,758									3,586,424
331390 - Federal Grant - Other Physical Environment	10,927										10,927
331490 - Federal Grant - Other Transportation		969,376									969,376
331500 - Federal Grant - Economic Environment	1,141,405										1,141,405
331690 - Federal Grant - Other Human Services		81,052									81,052
333000 - Federal Payments In Lieu Of Taxes	-262,159										-262,159
334100 - State Grant - General Government	373,677										373,677
334200 - State Grant - Public Safety	120,263										120,263
334490 - State Grant - Other Transportation		963,576									963,576
334500 - State Grant - Economic Environment		44,636									44,636
334690 - State Grant - Other Human Services		54,082									54,082
334700 - State Grant - Culture/Recreation	555,151										555,151
335120 - State Revenue Sharing - Proceeds	3,413,917										3,413,917
335130 - State Revenue Sharing - Insurance Agents County Licenses	44,273										44,273
335140 - State Revenue Sharing - Mobile Home Licenses	20,264										20,264
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	103,911										103,911
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	10,594,619										10,594,619
335190 - State Revenue Sharing - Other General Government	35,884										35,884
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		25,204									25,204
335490 - State Revenue Sharing - Other Transportation		3,244,511									3,244,511
335500 - State Revenue Sharing - Economic Environment	248,045										248,045
335700 - State Revenue Sharing - Culture/Recreation	93,465										93,465
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		4,033,146									4,033,146
341200 - Internal Service Fund Fees and Charges	2,938,709	216,060					9,263,344				12,418,113
341300 - Administrative Service Fees						10,051					10,051
341510 - Fees remitted to County from Tax Collector	7,840										7,840
341520 - Fees remitted to County from Sheriff	228,499										228,499
341530 - Fees remitted to County from Clerk of Circuit Court	8,523	514,163									522,686
341540 - Fees remitted to County from Clerk of County Court		183,832									183,832

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees	19,720										19,720
342100 - Service Charge - Law Enforcement Services	1,864,471										1,864,471
342300 - Service Charge - Housing for Prisoners	508,445	569,991									1,078,436
342400 - Service Charge - Emergency Management Service Fees/Charges		1,222,815									1,222,815
342500 - Service Charge - Protective Inspection Fees						21,988					21,988
342900 - Service Charge - Other Public Safety Charges and Fees	250,513					51,140					301,653
343300 - Service Charge - Water Utility						17,837,559					17,837,559
343400 - Service Charge - Garbage/Solid Waste						11,415,286					11,415,286
343500 - Service Charge - Sewer/Wastewater Utility						6,172,752					6,172,752
343600 - Service Charge - Water/Sewer Combination Utility						30,580					30,580
343700 - Service Charge - Conservation and Resource Management						401,217					401,217
343900 - Service Charge - Other Physical Environment Charges		1,725,513									1,725,513
344900 - Service Charge - Other Transportation Charges		270,457									270,457
345900 - Service Charge - Other Economic Environment Charges										13,348,766	13,348,766
346400 - Service Charge - Animal Control and Shelter Fees	617,535										617,535
346900 - Service Charge - Other Human Services Charges	332,719										332,719
347100 - Service Charge - Libraries	434,960										434,960
347200 - Service Charge - Parks and Recreation	594,986										594,986
347500 - Service Charge - Special Recreation Facilities	3,675										3,675
348880 - Probation/Alternatives	388,944										388,944
348921 - Court Innovations/Local Requirements	67,300										67,300
348922 - Legal Aid	67,300										67,300
348923 - Law Library	67,300										67,300
348924 - Juvenile Alternative Programs	169,354										169,354
348930 - State Court Facility Surcharge (\$30)	779,895										779,895
348932 - Domestic Violence Surcharge	23,996										23,996
348990 - Other Court Collections Transferred to BOCC	33,635										33,635
349000 - Other Charges for Services	38	41,191									41,229
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	47,692										47,692
351500 - Judgments and Fines - As Decided by Traffic Court	63,718										63,718
352000 - Fines - Library	82,726										82,726
354000 - Fines - Local Ordinance Violation	12,938					1,574					14,512
359000 - Other Judgments, Fines and Forfeits	6,396										6,396
361100 - Interest	224,333	218,302				843,185	26,999			732	1,313,551
361300 - Net Increase (Decrease) in Fair Value of Investments	19,870	26,664				830,220	3,017				879,771
361400 - Gain (Loss) on Sale of Investments	3,285	16,270									19,555
362000 - Rents and Royalties	7,800										7,800
364000 - Disposition of Fixed Assets	1,332,224	25,301				-649,164	9,782				718,143
365000 - Sale of Surplus Materials and Scrap		9,564				21,082					30,646
366000 - Contributions and Donations from Private Sources	537,133					118,551					655,684
369900 - Other Miscellaneous Revenues	10,531,323	5,836,025				9,145,674	80				25,513,102
381000 - Inter-Fund Group Transfers In	2,112,073	1,594,289				220,370					3,926,732
384000 - Debt Proceeds	13,753,519										13,753,519
389400 - Proprietary - Other Grants and Donations							175,000				175,000
Grand Total	106,813,826	50,560,432				48,283,578	9,478,222			13,349,498	228,485,556

**Expenditures Report for FYE 2013**

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	415,142										415,142
511.30 - Legislative - Operating Expenses	254,383										254,383
511.60 - Legislative - Capital Outlay	1,067										1,067
512.10 - Executive - Personnel Services	631,114										631,114
512.30 - Executive - Operating Expenses	63,413										63,413
512.60 - Executive - Capital Outlay	1,394,296										1,394,296
513.10 - Financial and Administrative - Personnel Services	875,770						2,079,232				2,955,002
513.30 - Financial and Administrative - Operating Expenses	1,439,645						7,248,084				8,687,729
513.60 - Financial and Administrative - Capital Outlay	280,102										280,102
513.70 - Financial and Administrative - Debt Service	15,143										15,143
513.90 - Financial and Administrative - Other Uses	4,801,338						122,501				4,923,839
514.10 - Legal Counsel - Personnel Services	519,524										519,524
514.30 - Legal Counsel - Operating Expenses	40,708										40,708
514.60 - Legal Counsel - Capital Outlay	85										85
515.10 - Comprehensive Planning - Personnel Services	758,352										758,352
515.30 - Comprehensive Planning - Operating Expenses	127,827										127,827
515.60 - Comprehensive Planning - Capital Outlay	23,228										23,228
515.80 - Comprehensive Planning - Grants and Aids	41,522										41,522
519.10 - Other General Governmental Services - Personnel Services	1,682,208										1,682,208
519.30 - Other General Governmental Services - Operating Expenses	324,962	484,221									809,183
519.60 - Other General Governmental Services - Capital Outlay	164,777										164,777
519.70 - Other General Governmental Services - Debt Service	3,562,395										3,562,395
519.80 - Other General Governmental Services - Grants and Aids	27,000										27,000
519.90 - Other General Governmental Services - Other Uses	349										349
521.10 - Law Enforcement - Personnel Services	90,000										90,000
521.30 - Law Enforcement - Operating Expenses	1,429,939	943,963									2,373,902
521.60 - Law Enforcement - Capital Outlay	660,321	100,652									760,973
521.70 - Law Enforcement - Debt Service	14,162										14,162
521.80 - Law Enforcement - Grants and Aids	480,886										480,886
521.90 - Law Enforcement - Other Uses	20,686,297										20,686,297
522.10 - Fire Control - Personnel Services		4,014,226									4,014,226
522.30 - Fire Control - Operating Expenses		1,274,354									1,274,354
522.60 - Fire Control - Capital Outlay		28,226									28,226
522.70 - Fire Control - Debt Service		560,250									560,250
523.30 - Detention and/or Corrections - Operating Expenses	25										25
523.80 - Detention and/or Corrections - Grants and Aids	15,519,099										15,519,099
524.10 - Protective Inspections - Personnel Services	228,703					893,773					1,122,476
524.30 - Protective Inspections - Operating Expenses	53,579					214,054					267,633
524.60 - Protective Inspections - Capital Outlay	2,097,796										2,097,796
524.90 - Protective Inspections - Other Uses						10,803					10,803
525.10 - Emergency and Disaster Relief Services - Personnel Services	695,441	112,067									807,508
525.30 - Emergency and Disaster Relief Services - Operating Expenses	33,237	1,033,378									1,066,615



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.60 - Emergency and Disaster Relief Services - Capital Outlay	169,344	5,736									175,080
525.80 - Emergency and Disaster Relief Services - Grants and Aids	164,924										164,924
526.10 - Ambulance and Rescue Services - Personnel Services						7,692					7,692
526.30 - Ambulance and Rescue Services - Operating Expenses						108,422					108,422
526.90 - Ambulance and Rescue Services - Other Uses						772					772
527.30 - Medical Examiners - Operating Expenses	801,041										801,041
527.60 - Medical Examiners - Capital Outlay	65										65
529.10 - Other Public Safety - Personnel Services	1,356,000										1,356,000
529.30 - Other Public Safety - Operating Expenses	374,678										374,678
529.60 - Other Public Safety - Capital Outlay	11,502										11,502
529.70 - Other Public Safety - Debt Service	1,939,985										1,939,985
533.10 - Water Utility Services - Personnel Services						1,434,238					1,434,238
533.30 - Water Utility Services - Operating Expenses						4,989,799					4,989,799
533.70 - Water Utility Services - Debt Service						2,119,018					2,119,018
533.90 - Water Utility Services - Other Uses						2,859,976					2,859,976
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,452,726					1,452,726
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						8,668,529					8,668,529
534.70 - Garbage/Solid Waste Control Services - Debt Service						820,231					820,231
534.90 - Garbage/Solid Waste Control Services - Other Uses						3,823,358					3,823,358
535.10 - Sewer/Wastewater Services - Personnel Services						78,301					78,301
535.30 - Sewer/Wastewater Services - Operating Expenses						835,734					835,734
535.90 - Sewer/Wastewater Services - Other Uses						697,141					697,141
536.10 - Water-Sewer Combination Services - Personnel Services						2,060,490					2,060,490
536.30 - Water-Sewer Combination Services - Operating Expenses						5,497,010					5,497,010
536.70 - Water-Sewer Combination Services - Debt Service						1,423,822					1,423,822
536.90 - Water-Sewer Combination Services - Other Uses						1,793,858					1,793,858
537.10 - Conservation and Resource Management - Personnel Services	127,103										127,103
537.30 - Conservation and Resource Management - Operating Expenses	110,928										110,928
537.60 - Conservation and Resource Management - Capital Outlay	998										998
538.30 - Flood Control/Stormwater Management - Operating Expenses		471,076									471,076
538.60 - Flood Control/Stormwater Management - Capital Outlay		1,273,276									1,273,276
539.30 - Other Physical Environment - Operating Expenses	58,611										58,611
541.10 - Road and Street Facilities - Personnel Services		7,402,509									7,402,509
541.30 - Road and Street Facilities - Operating Expenses		6,473,114									6,473,114
541.60 - Road and Street Facilities - Capital Outlay		3,317,199									3,317,199
552.10 - Industry Development - Personnel Services		127,004									127,004
552.30 - Industry Development - Operating Expenses		18,030,451									18,030,451
552.60 - Industry Development - Capital Outlay		8,328									8,328
553.10 - Veteran's Services - Personnel Services	207,718										207,718
553.30 - Veteran's Services - Operating Expenses	35,570										35,570
554.30 - Housing and Urban Development - Operating Expenses	267,583										267,583
559.10 - Other Economic Environment - Personnel Services										600,774	600,774
559.30 - Other Economic Environment - Operating Expenses	190,528									11,198,912	11,389,440
559.80 - Other Economic Environment - Grants and Aids	6,921,567										6,921,567
562.10 - Health Services - Personnel Services		665,346									665,346
562.30 - Health Services - Operating Expenses		371,522									371,522



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
562.60 - Health Services - Capital Outlay		80,339									80,339
562.80 - Health Services - Grants and Aids		35,778									35,778
569.30 - Other Human Services - Operating Expenses	3,383,115										3,383,115
569.80 - Other Human Services - Grants and Aids	455,829										455,829
571.10 - Libraries - Personnel Services	1,703,194										1,703,194
571.30 - Libraries - Operating Expenses	654,498										654,498
571.60 - Libraries - Capital Outlay	288,359										288,359
572.10 - Parks and Recreation - Personnel Services	1,065,561										1,065,561
572.30 - Parks and Recreation - Operating Expenses	754,302										754,302
572.60 - Parks and Recreation - Capital Outlay	56,301										56,301
572.80 - Parks and Recreation - Grants and Aids	2,418										2,418
581.90 - Inter-Fund Group Transfers Out - Other Uses	1,594,289					2,332,443					3,926,732
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses	350	108									458
602.30 - State Attorney Administration - Operating Expenses	319,208										319,208
603.30 - Public Defender Administration - Operating Expenses	101,118										101,118
604.30 - Clerk of Court Administration - Operating Expenses	1,098,241										1,098,241
605.10 - Judicial Support - Personnel Services	62,458										62,458
605.30 - Judicial Support - Operating Expenses	505										505
608.10 - Jury Management - Personnel Services		507,386									507,386
608.30 - Jury Management - Operating Expenses	71,764	73,413									145,177
608.60 - Jury Management - Capital Outlay		3,240									3,240
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		706,802									706,802
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		70,033									70,033
614.90 - Clerk of Court Administration - Circuit Criminal - Other Uses		43,082									43,082
622.30 - Drug Court - Circuit Criminal - Operating Expenses	34,332										34,332
623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services	64,056										64,056
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	432										432
624.10 - Community Service Programs - Circuit Criminal - Personnel Services		280,609									280,609
624.30 - Community Service Programs - Circuit Criminal - Operating Expenses		22,366									22,366
631.10 - Court Administration - Circuit Civil - Personnel Services		131,515									131,515
631.30 - Court Administration - Circuit Civil - Operating Expenses		8,516									8,516
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		362,784									362,784
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	167	21,734									21,901
664.10 - Domestic Violence Court - Circuit Family - Personnel Services		4,817									4,817
664.30 - Domestic Violence Court - Circuit Family - Operating Expenses		15,986									15,986
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		117,763									117,763
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		7,301									7,301
684.10 - Juvenile Drug Court - Circuit Juvenile - Personnel Services		117,960									117,960
684.30 - Juvenile Drug Court - Circuit Juvenile - Operating Expenses		7,442									7,442
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	14,349										14,349
694.10 - Clerk of Court Administration - Probate - Personnel Services		96,134									96,134





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.30 - Clerk of Court Administration - Probate - Operating Expenses		6,215									6,215
712.30 - Courthouse Facilities - Operating Expenses	895,413										895,413
713.10 - Information Systems and Technology - Personnel Services	57,060										57,060
713.30 - Information Systems and Technology - Operating Expenses	322,498										322,498
713.60 - Information Systems and Technology - Capital Outlay	12,366										12,366
714.10 - Public Law Library - Personnel Services	61,170										61,170
714.30 - Public Law Library - Operating Expenses	41,178										41,178
715.30 - Legal Aid - Operating Expenses	42,955										42,955
719.10 - Other Operating Court Costs - Personnel Services	91,167										91,167
719.30 - Other Operating Court Costs - Operating Expenses	83,382										83,382
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		350,107									350,107
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		48,751									48,751
732.10 - Community Service Programs - County Criminal - Personnel Services	63,214										63,214
732.30 - Community Service Programs - County Criminal - Operating Expenses	886										886
744.10 - Clerk of Court Administration - County Civil - Personnel Services		192,238									192,238
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		6,298									6,298
764.10 - Clerk of Court Administration - Traffic - Personnel Services		286,980									286,980
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		10,352									10,352
764.90 - Clerk of Court Administration - Traffic - Other Uses		49,897									49,897
Grand Total	85,568,115	50,362,844				42,122,190	9,449,817			11,799,686	199,302,652

### Data Element Worksheet Report for FYE: 2013, Bay

### Affiliates Report for FYE 2013

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	\$570,217	\$600,774	\$0
Other Entity - Panama City Beach Convention & Visitor's Bureau, Inc.	Discretely Reported	\$12,779,281	\$11,198,812	\$0

