

### 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?

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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