

PALM BEACH COUNTY, FLORIDA
ANNUAL FINANCIAL AUDIT REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2005

Prepared by:
DEPARTMENT OF FINANCE

SHARON R. BOCK
Clerk & Comptroller
Palm Beach County

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2005

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West Palm Beach, Florida 33401

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Report of Independent Certified Public Accountants

Honorable Chair Tony Masilotti
and Members of the Board of County Commissioners
Palm Beach County, Florida

Honorable Ric L. Bradshaw
Sheriff
Palm Beach County, Florida

Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County, Florida

Honorable Arthur Anderson
Supervisor of Elections
Palm Beach County, Florida

Honorable Gary R. Nikolits
Property Appraiser
Palm Beach County, Florida

Honorable John K. Clark
Tax Collector
Palm Beach County, Florida

We have audited the accompanying financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Palm Beach County, Florida (the County), as of and for the year ended September 30, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Solid Waste Authority, a blended component unit, the Housing Finance Authority or the Westgate/Belvedere Homes Community Redevelopment Agency, both discretely presented component units, (collectively, the Component Units), the statements of which reflect total assets of \$569,761,402 and revenues of \$162,197,720 for the year then ended. These component units represent 97% of total assets and 79% of total revenues of the County's blended and discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Solid Waste Authority, the Housing Finance Authority and the Westgate/Belvedere Homes Community Redevelopment Agency, are based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the County's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.



■ Ernst & Young LLP

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Palm Beach County, Florida as of September 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

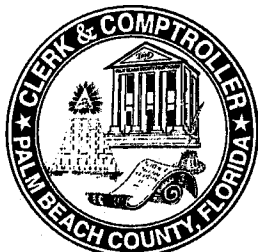
In accordance with *Government Auditing Standards*, we have also issued a report dated March 8, 2006 on our consideration of Palm Beach County, Florida's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis, the schedule of revenues, expenditures and changes in fund balances – budget and actual – general and major special revenue funds and the schedule of funding progress, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying introductory section, combining and individual fund statements and schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Ernst & Young LLP

March 8, 2006,
except for paragraph eight of Note 18, as to which the date is
March 14, 2006



SHARON R. BOCK
Clerk & Comptroller
Palm Beach County

May 2, 2006

Department of Financial Services
Bureau of Accounting
200 East Gaines Street
Tallahassee, Florida 32399-0354
Attn: Allen Reams

Dear Mr. Reams:

Enclosed you will find the 2004-2005 Annual Financial Report of Units of Local Government for Palm Beach County. We have also enclosed a copy of the September 30, 2005 Comprehensive Annual Financial Report.

We will forward a copy of the Audit Report (Annual Financial Audit Report) as soon as it is completed.

If you have any questions or require further information with respect to the enclosed, please contact me at (561) 355-3449.

Sincerely,

Richard A. Iavarone, Director
Accounting Services

RAI/gr
Attachments

cc:

Honorable Sharon R. Bock, Clerk & Comptroller (without attachments)
Kenneth Johnson, County Audit Director
Liz Bloeser, OFMB
John Long, OFMB
Joe Bergeron, Internal Audit
Ernst & Young, LLP
AFR File

Finance Department
301 N. Olive Avenue
Room 203
West Palm Beach, FL 33401

Phone: 561-355-2959
Fax: 561-355-3806

www.pbcountyclerk.com

*for BOCC
receive
& file*

Unit ID and Name: 100050 Palm Beach
 Financial Officer Name: Sharon R. Bock
 Financial Officer Title: Clerk and Comptroller
 Mailing Address: Post Office Box 4036
 City Address: West Palm Beach
 State: FL
 Zip Code: 33401-
 Email Address:
 Phone Number: (561) 355-2996
 Phone Extension:
 Contact Person's Name: Richard A. Iavarone
 Contact's Phone Number: (561) 355-3798
 Contact's Extension:
 FAX Number: (561) 355-3806

Was Annual Financial Report filed electronically?
 Yes No
 If yes indicate method:
 FTP Diskette E-Mail Other

State Use Only

	Initials	Date
AFR Tracked		
Audit Tracked		
Rev/Exp		
Complete		

Date completed Audit Report was received: / / (1)
 Not received as of: 4-24-06

Financial Condition Information
Amount of outstanding long-term debt: \$ 1,717,797,844
 (As of the end of fiscal year ended 09/30/2005. The term "long-term debt" means any agreement or series of agreements to pay money, which, at inception, contemplate terms of payment exceeding 1 year in duration)
Have you experienced a financial emergency in fiscal year ended 2005? Yes No
If yes, have you complied with Section 218.503(2), Florida Statutes? Yes No
 (ie: Have you reported a financial emergency if there has been one?)
 Use separate page for response if needed.

Mail Completed Forms and Required Attachments/Enclosures to:
 Department of Financial Services
 Bureau of Accounting
 200 E. Gaines Street
 Tallahassee, Florida 32399-0354

Certification

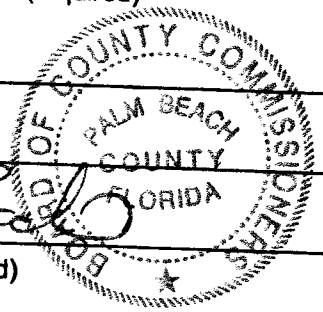
We the undersigned certify, to the best of our knowledge, that the information reported herein or submitted electronically is accurate and complete.

 Name Tony Masilotti
 Title Chairman, Board of County Commissioners

 X Signature of Chairman of Government Board (required)

 Name Sharon R. Bock
 Title Clerk & Comptroller

 X Signature of Chief Financial Officer (required)



**State of Florida
 Annual Local Government Financial Report
 Fiscal Year 2004-2005**

Counties and Municipalities Only
Enter the utility service tax rates for the following:

Electricity	10% on first \$4,000; 2% on next \$2,000; 1% in excess of \$6,000.
Telecommunications	
Water	
Natural Gas	Same as electricity
Cable Vision	
Fuel Oil	
Propane	Same as electricity
Other	

Indicate whether these districts have been included as component units in your report and the presentation according to the Governmental Accounting Standards Board, Statement 14, The Reporting Entity.

"Independently Reported" should include only dependent districts that are not component units of your reporting entity. "No Report Submitted" should include any dependent districts that are component units and should have been included with your reporting entity but did not, or did not within a reasonable time, provide financial information necessary to comply with Section 218.32(1), F.S.

Please list any other component units which are included with your reporting entity that are not listed below. Include any independent special districts that are reported by your entity

100050	Palm Beach County	Blended in Primary Report	Independently Reported	Discretely Reported	Zero Revenues Expenditures	No Report Submitted
301457	Captain's Key Dependent District	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
300685	Palm Beach Co Educational Facilities Auth	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
301500	Palm Beach Co. Biotechnology Develop. District	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
300686	Palm Beach County Health Facilities Auth	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
300687	Palm Beach County Housing Finance Authority	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
300688	Palm Beach County Library Taxing District	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
300689	Solid Waste Authority of Palm Beach County	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
300690	Westgate/Belvedere Homes Comm Revdvlpm Agcy	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Friday, December 09, 2005

Pension	Trust	Component Units	Total Memorandum
		1,020,898	686,221,663
			22,516,374
			3,137,752
			36,151,875
			9,907,010
			20,836,584
			4,871,014
			55,852,179
			-418,140
			1,032,806
			2,274,736
			17,539,451
			3,427,752
			940,343
			4,151,643
			336,022
		795,055	795,055
			13,371,495
			882,945,614

Account Description	Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Economic Environment	331500		8,732,729									8,732,729
Public Assistance	331620		530,896									530,896
Other Human Services	331690	540,457	27,304,925		100,000							27,945,382
Other Federal Grants	331900	36,553,965	1,232,985		790,580			98,433				38,675,963
Federal Payments in Lieu of Taxes	333000	4,204										4,204
Public Safety	334200	601,205	672,209									1,273,414
Other Physical Environment	334390	2,500	2,511,392		11,466,839							13,980,731
Other Transportation Grants	334490		6,203,455								41,184	6,244,639
Other Human Services	334690	68,530	10,158,045									10,226,575
Culture/Recreation	334700		1,600,984		412,801							2,013,785
Other State Grants	334900	506,952	31,530		43,109			2,824				584,415
State Revenue Sharing Proceeds	335120	26,153,737	2,238,479									28,392,216
Insurance Agents County Licenses	335130	346,663										346,663
Mobile Home Licenses	335140	86,052										86,052
Alcoholic Beverage Licenses	335150	468,881										468,881
Pari-Mutuel Distribution Replacement	335160	522,804										522,804
Local Government Half-Cent Sales Tax	335180		76,660,073									76,660,073
Other General Government	335190		52,476									52,476
	Fund Total:											216,741,898

Account Description	Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Public Safety	335200		173,062									173,062
Other Transportation	335490		5,351,115		12,336,849							17,687,964
Public Safety	337200	105,672	80,457									186,129
Physical Environment	337300		500,000		205,566							705,566
Human Services	337600		495,945									495,945
Culture/Recreation	337700		250,000		450,148							700,148
Payments from Other Local Units in Lieu of Taxes	339000	55,032	11,009	119								66,160
Recording Fees	341100	196,977	23,828,890									24,025,867
Internal Services Fees and Charges	341200							120,825,220				120,825,220
Sheriff	341520	1,799,724										1,799,724
Supervisor of Elections	341550		109,525									109,525
County Officer Commission and Fees	341800		38,447,415									38,447,415
Other General Government Charges/Fees	341900	933,397	3,709,776		1,166,886							5,810,059
Police	342100	19,267,831										19,267,831
Fire Protection	342200		20,457,761									20,457,761
Housing for Prisoners	342300	5,387,642										5,387,642
Emergency Fees	342400		1,917,780									1,917,780
Ambulance Fees	342600		7,663,155				34,009					7,697,164
	Fund Total:											265,760,962

Account Description	Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Other Public Safety Charges and Fees	342900	350,424										350,424
Garbage/Solid Waste	343400						160,887,925					160,887,925
Water/Sewer Combination Utility	343600		32,948		8,000		79,983,045					80,023,993
Other Physical Environment Charges	343900	435,482	906,219		5,445,235							6,786,936
Airports	344100						58,243,407					58,243,407
Mass Transit	344300		7,816,237									7,816,237
Parking Facilities	344500	260,879										260,879
Other Transportation Charges	344900		619,119									619,119
Housing	345100										696,337	696,337
Animal Control and Shelter Fees	346400	2,333,996	192,742									2,526,738
Other Human Service Charges	346900	73,546	311,888									385,434
Parks and Recreation	347200	3,004,012	6,934,187									9,938,199
Cultural Services	347300	1,931,578										1,931,578
Other Culture/Recreation Charges	347900	553,283	115,605									668,888
Filing Fees	348110		38,418									38,418
Service Charges	348120		7,663,758									7,663,758
Court Costs	348130		27,144									27,144
Additional Court Costs	348140		72,957									72,957
	Fund Total:											338,938,371

Account Description	Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Filing Fees	348210		6,169									6,169
Service Charges	348220		7,909									7,909
Court Costs	348230		641,755									641,755
Filing Fees	348310		4,669,363									4,669,363
Service Charges	348320		100,445									100,445
Court Costs	348330		4									4
Filing Fees	348410		4,128,312									4,128,312
Service Charges	348420		1,344,656									1,344,656
Court Costs	348430		30									30
Child Support	348480		407,303									407,303
Service Charges	348520		2,257,449									2,257,449
Court Costs	348530		5,189,317									5,189,317
Court Costs	348620		6,905									6,905
Public Defender Liens	348670	24,756										24,756
Filing Fees	348710		1,480,111									1,480,111
Service Charges	348720		9,889									9,889
Pro Se Litigant Services	348890		260,952									260,952
Surcharge - Court Fees	348930	2,569,516										2,569,516
	Fund Total:											23,104,841

Account Description	Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Other Charges for Services	349000	12,884,073	7,135,113		2,606,106		1,383					22,626,675
Judgements and Fines	351000	218,073	1,325,099									1,543,172
County Court Criminal	351100		5,429									5,429
Circuit Court Criminal	351200		625,999									625,999
Traffic Court	351500		5,094,363									5,094,363
Library	352000		369,608									369,608
Pollution Control Violations	353000		181,036		128,048							309,084
Violation of Local Ordinances	354000	152,337	191,230									343,567
Other Fines and/or Forfeitures	359000	1,788,902	2,048,040		966,224							4,803,166
Interest	361100	6,463,663	7,141,592	387,246	17,094,704						591,944	31,679,149
Rents and Royalties	362000	1,351,349	1,781,170		20,502		329,703					3,482,724
Special Assessments	363100		378,573		1,496,133							1,874,706
Public Safety	363220				4,137,034							4,137,034
Physical Environment	363230		28,186,305									28,186,305
Impact Fees - Transportation	363240				52,472,334							52,472,334
Culture/Recreation	363270				15,070,217							15,070,217
Other Impact Fees	363290		2,083,915		2,643,914							4,727,829
Disposition of Fixed Assets	364000	525,015	384,419		2,696,712		607,373	721,677				4,935,196
	Fund Total:											182,286,557

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Legislative	511	10	2,697,882	1,906,395									4,604,277
Legislative	511	30	389,625	3,131,580									3,521,205
Legislative	511	60	48,886	374,097									422,983
Financial and Administrative	513	10	10,851,472	35,804,115									46,655,587
Financial and Administrative	513	30	21,546,419	11,225,057									32,771,476
Financial and Administrative	513	60	86,431	1,261,132									1,347,563
Financial & Administrative	513	70		12,042									12,042
Legal Counsel	514	10	4,810,621										4,810,621
Legal Counsel	514	30	276,087										276,087
Legal Counsel	514	60	105,653										105,653
Comprehensive Planning	515	10	7,743,282									671,479	8,414,761
Comprehensive Planning	515	30	2,009,857			465,725						165,768	2,641,350
Comprehensive Planning	515	60	83,637									2,484	86,121
Debt Service Payments	517	70			167,092,818	4,242,485							171,335,303
Other General Government	519	10	27,031,842	4,919,780		5,086,847			22,816,967				59,855,436
Other General Government	519	30	17,207,958	2,638,651		20,145,024			93,419,710				133,411,343
Other General Government	519	60	337,389	146,062		133,273,667							133,757,118
Other General Government	519	80	302,116	22,809,202		5,333,710							28,445,028
	Fund Total:												632,473,954

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Law Enforcement	521	10	898,764	148,333,261									149,232,025
Law Enforcement	521	30	430,525	36,248,323									36,678,848
Law Enforcement	521	60	9,485	6,343,758		193,944							6,547,187
Law Enforcement	521	80	38,257	520,067									558,324
Fire Control	522	10		132,255,723									132,255,723
Fire Control	522	30		20,600,574		1,175,361							21,775,935
Fire Control	522	60		3,763,149		4,729,882							8,493,031
Fire Control	522	70		250,000									250,000
Fire Control	522	80	16,153	752,777									768,930
Detention/Corrections	523	10	3,300,627	71,310,752									74,611,379
Detention/Corrections	523	30	1,310,916	26,146,334		33,591							27,490,841
Detention/Corrections	523	60	5,220	50,652		17,977							73,849
Detention/Corrections	523	80	1,103,398										1,103,398
Protective Inspections	524	10	3,878,731	11,498,763									15,377,494
Protective Inspections	524	30	762,253	4,855,994									5,618,247
Protective Inspections	524	60		198,977									198,977
Emergency and Disaster Relief	525	10	1,592,517	349,511									1,942,028
Emergency and Disaster Relief	525	30	26,397,783	3,971,150		39,641							30,408,574
	Fund Total:												513,384,790

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Emergency and Disaster Relief	525	60	134,681	106,220		184,699							425,600
Emergency and Disaster Relief	525	80		1,696,292		150,488							1,846,780
Medical Examiners	527	10	1,698,441										1,698,441
Medical Examiners	527	30	765,479										765,479
Medical Examiners	527	60	8,232										8,232
Consumer Affairs	528	10	591,153	275,012									866,165
Consumer Affairs	528	30	51,027	137,818									188,845
Other Public Safety	529	10	7,182,441	88,618									7,271,059
Other Public Safety	529	30	952,408	2,418,155									3,370,563
Other Public Safety	529	60	10,995	18,342		1,614							30,951
Other Public Safety	529	80	358,580	642,501									1,001,081
Garbage/Solid Waste	534	10						27,427,946					27,427,946
Garbage/Solid Waste	534	30						105,745,571					105,745,571
Water/Sewer Services	536	10						26,360,373					26,360,373
Water/Sewer Services	536	30						56,793,735					56,793,735
Conservation/Resource Management	537	10	9,469,569	942,099									10,411,668
Conservation/Resource Management	537	30	2,614,333	2,927,782		4,922,857							10,464,972
Conservation/Resource Management	537	60	226,866	405,502		12,923,096							13,555,464
	Fund Total:												268,232,925

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Conservation/Resource Management	537	80	91,500	1,408,873		1,067,157							2,567,530
Other Physical Environment	539	10										214,083	214,083
Other Physical Environment	539	30				63,489						290,963	354,452
Other Physical Environment	539	60										531,342	531,342
Other Physical Environment	539	70										263,353	263,353
Other Physical Environment	539	80				99,520							99,520
Road/Street Facilities	541	10		20,588,027									20,588,027
Road/Street Facilities	541	30		18,578,675		1,792,249							20,370,924
Road/Street Facilities	541	60		1,314,312		42,783,327							44,097,639
Road/Street Facilities	541	80	124,341			26,987,453							27,111,794
Airports	542	10						9,438,124					9,438,124
Airports	542	30						47,331,400					47,331,400
Mass Transit	544	10		29,686,436									29,686,436
Mass Transit	544	30		30,021,236								346,024	30,367,260
Mass Transit	544	60		4,553,292									4,553,292
Mass Transit	544	70		2,200,000									2,200,000
Mass Transit	544	80	4,876,333	1,037,607		50,460							5,964,400
Employment Development	551	10	245,111	243,205									488,316
	Fund Total:												246,227,892

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Employment Development	551	30	25,255	191,795									217,050
Industry Development	552	10		342,708									342,708
Industry Development	552	30		14,605,835									14,605,835
Industry Development	552	60		1,269									1,269
Industry Development	552	70		175,907									175,907
Industry Development	552	80	912,342	2,792,327									3,704,669
Veterans Services	553	10	245,183										245,183
Veterans Services	553	30	12,004										12,004
Veterans Services	553	80	213,050										213,050
Housing and Urban Development	554	10	1,000,193	2,469,772								204,165	3,674,130
Housing and Urban Development	554	30	40,027	1,506,907		33,042						579,290	2,159,266
Housing and Urban Development	554	60		18,605		3,371,002							3,389,607
Housing and Urban Development	554	80		15,198,254		147,638							15,345,892
Other Economic Development	559	10		561,339									561,339
Other Economic Development	559	30		102,822									102,822
Other Economic Development	559	80	13,402,247	1,812,701									15,214,948
Health	562	10	5,874,038	526,053									6,400,091
Health	562	30	2,273,680	44,550									2,318,230
	Fund Total:												68,684,000

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Health	562	60	24,828	8,647									33,475
Health	562	80	17,570,526	8,771,702									26,342,228
Mental Health	563	80	4,353,517										4,353,517
Public Assistance	564	10	2,613,785										2,613,785
Public Assistance	564	30	824,481										824,481
Public Assistance	564	80	1,359,611										1,359,611
Developmental Disabilities	565	80	611,894										611,894
Other Human Services	569	10	1,749,413	16,054,408									17,803,821
Other Human Services	569	30	917,384	14,232,815		163,475							15,313,674
Other Human Services	569	60		88,385		439,966							528,351
Other Human Services	569	80	7,536,563	1,634,474									9,171,037
Libraries	571	10		18,131,505									18,131,505
Libraries	571	30		9,169,545		98,176							9,267,721
Libraries	571	60		3,758,530		881,957							4,640,487
Libraries	571	80		175									175
Parks/Recreation	572	10	31,834,096	416,952									32,251,048
Parks/Recreation	572	30	20,589,390	2,974,901		306,359							23,870,650
Parks/Recreation	572	60	341,887	574,163		29,726,978							30,643,028
	Fund Total:												197,760,488

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Parks/Recreation	572	80	330,000			4,846,938							5,176,938
Reserves Capital Outlay	580	60				80,414							80,414
Interfund Transfers Out	581	90	412,067,794	120,573,497	32,000	17,534,991		69,594	8,239,432			41,184	558,558,492
Clerk of Court Excess Fee Functions	587	90		3,349,632									3,349,632
Internal Services	590	10	1,103,624										1,103,624
Other Non-Operating Disbursements	590	30	770,045					51,368,406					52,138,451
Internal Services	590	60	1,558										1,558
Non-Operating Interest Expense	591	70						23,293,704	16,792			357,483	23,667,979
Court Administration	601	10	188,630	257,710									446,340
Court Administration	601	30	326,407	1,507,952									1,834,359
Court Administration	601	60		214,245									214,245
Court Administration	601	80	825,000										825,000
State Attorney Administration	602	30	12,000	799,651									811,651
State Attorney Administration	602	60		257,420									257,420
Public Defender Administration	603	30		549,596									549,596
Public Defender Administration	603	60		69,572									69,572
Clerk of Court Administration	604	10		2,645,425									2,645,425
Clerk of Court Administration	604	30		776,235									776,235
	Fund Total:												652,506,931

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Clerk of Court Administration	604	60		36									36
Judicial Support	605	10	101,643										101,643
Judicial Support	605	30	1,872										1,872
Jury Management	608	10		166,141									166,141
Jury Management	608	30		97,456									97,456
Jury Management	608	60		14,977									14,977
Clerk of Court	614	10		3,076,998									3,076,998
Clerk of Court	614	30	75,032	151,898									226,930
Clerk of Court	614	60		468									468
Public Defender Conflicts	621	30	720,743										720,743
Drug Court	622	10	118,705										118,705
Drug Court	622	30	329,374										329,374
Pre-Trial Release	623	10	990,942										990,942
Pre-Trial Release	623	30	52,233										52,233
Clerk of Court	634	10		3,211,617									3,211,617
Clerk of Court	634	30		139,938									139,938
Clerk of Court	654	10		2,531,580									2,531,580
Clerk of Court	654	30		311,299									311,299
	Fund Total:												12,092,952

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Clerk of Court	654	60		15,978									15,978
Court Based Victim Services	667	10	124,983										124,983
Court Based Victim Services	667	30	93										93
Clerk of Court	674	10		1,272,327									1,272,327
Clerk of Court	674	30		43,604									43,604
Clerk of Court	674	60		28									28
Clinical Evaluations	676	10	494,839										494,839
Clinical Evaluations	676	30	22,193										22,193
Public Defender Conflicts	681	30	161,236										161,236
Masters/Hearing Officers	683	10	94,955										94,955
Masters/Hearing Officers	683	30	4,963										4,963
Guardian ad Litem	685	10	226,623										226,623
Guardian ad Litem	685	30	7,349										7,349
Clerk of Court	694	10		1,497,039									1,497,039
Clerk of Court	694	30		81,072									81,072
Clerk of Court	694	60		1									1
Public Guardian	704	80	202,808										202,808
Other Circuit Court - Probate Costs	709	10	207,453										207,453
	Fund Total:												4,457,544

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Other Circuit Court - Probate Costs	709	30	9,541										9,541
Courthouse Security	711	10		13,361,313									13,361,313
Courthouse Security	711	30		188,556									188,556
Information Systems	713	10		1,369,066									1,369,066
Information Systems	713	30		1,833,651									1,833,651
Information Systems	713	60		203,840									203,840
Public Law Library	714	10		232,632									232,632
Public Law Library	714	30		111,039									111,039
Public Law Library	714	60		102,720									102,720
Clerk of Court	724	10		2,223,219									2,223,219
Clerk of Court	724	30		105,203									105,203
Clerk of Court	724	60		6,231									6,231
Community Service Programs	732	10	295,105										295,105
Community Service Programs	732	30	106,281										106,281
Community Service Programs	732	60	1,100										1,100
Clerk of Court	744	10		1,997,201									1,997,201
Clerk of Court	744	30		181,497									181,497
Clerk of Court	764	10		5,892,103									5,892,103
	Fund Total:												28,220,298

Account Description	Account Code	Obj Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total Memorandum
Clerk of Court	764	30		285,393									285,393
Clerk of Court	764	60		12,610									12,610
	Fund Total:		698,975,794	958,854,594	167,124,818	323,395,199	0	347,828,853	124,492,901	0	0	3,667,618	2,624,339,777