

AGENDA ITEM 3.B-5

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: September 23, 2008 (x) Consent () Regular
() Ordinance () Public Hearing

Department:

Submitted By: Clerk & Comptroller, Palm Beach County
Submitted For: Sharon R. Bock, Clerk & Comptroller

I. EXECUTIVE BRIEF

Motion and Title:

Staff recommends motion to receive and file two of Palm Beach County's annual financial reports for fiscal year ended September 30, 2007.

- A. The Units of Local Government – Annual Financial Report (AFR).
- B. Annual Financial Audit Report (AFAR), including the Single Audit Report.

Summary:

- A. The Units of Local Government Report – Annual Financial Report serves to generate input to the State.
- B. The Annual Financial Audit Report is a special annual financial report defined in Section 10.550 of the rules of the Auditor General. This report is required to be filed annually with the Auditor General in compliance with Section 11.45 F.S. and includes the Single Audit Report.

Background and Justification:

Reports are submitted annually pursuant to law and are filed with the B.C.C.

Attachments:

- Copy of Annual Financial Report (AFR) Units of Local Government – fiscal year ended September 30, 2007.
- Annual Financial Audit Report (AFAR) – fiscal year ended September 30, 2007. Due to the bulk of the report, the full copy may be viewed in Board Services.

Recommended by: Richard Iavarone 9/2/08
Richard Iavarone, Director of Accounting Services Date

Approved by: _____
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
# ADDITIONAL FTE	_____	_____	_____	_____	_____
POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included In Current Budget? Yes _____ No _____
Budget Account No.: Fund _____ Dept _____ Unit _____
Object _____ Program _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Budget and/or Contract Dev. and Control Comments:

No fiscal impact.

atwillhite 9.3.08
OFMB/Budget *9/3/08*

Contract Development and Control

B. Legal Sufficiency:

Paul F. [Signature] *9/3/08*
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

PALM BEACH COUNTY, FLORIDA
ANNUAL FINANCIAL AUDIT REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2007

Prepared By
SHARON R. BOCK
Clerk & Comptroller
Palm Beach County
Finance Department

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2007
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Section I

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

FUND FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION

Boll Area
v Gk

Unit Information

Unit ID: 100050

Year: 2007

Unit Name: Palm Beach

Unit Status: Active

Unit Dependency:

Location Information

Name: Hon. Sharon R. Bock

Title: Clerk & Comptroller

Phone: (561) 355-2996

Fax: (561) 355-3806

Address:

Post Office Box 4036
West Palm Beach, FL 33401

Contact Information

Name: Mr. Richard A. Iavarone

Title: Director, Accounting Services

Phone: (561) 355-3798

Email: riavaron@mypalmbeachclerk.com

Address:

301 N. Olive Ave
West Palm Beach, FL 33401

AFR Details

Original AFR

AFR Status: Submitted

AFR Received Date: 4/24/2008

Audit Received Date:

Submission Type: Electronic

Debt Information

Long-Term Debt: \$1,779,243,836

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/19/2008

Auditor Name: McGladrey & Pullen, LLP

Address:
1555 Palm Beach Lakes Blvd
Suite 1400
West Palm Beach, FL 33401

Certification

Chief Financial Officer

Name: Sharon R. Bock

Title: Clerk & Comptroller

Chairman/Elected Official

Name: Addie L. Greene

Title: Chairperson, Board of County
Commissioners

Have You Experienced a Financial Emergency in this year?

Yes No

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Auditor General Rule: Section 10.554(1)(h)6.b): If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FY 2007

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	661,891,512	244,362,253	33,465,606	218						2,211,793	941,931,382
312100 - Local Option Taxes		26,818,069									26,818,069
312300 - County Ninth-Cent Voted Fuel Tax				3,022,718							3,022,718
312410 - First Local Option Fuel Tax		12,692,593		22,286,612							34,979,205
312420 - Second Local Option Fuel Tax				9,666,224							9,666,224
313100 - Franchise Fee - Electricity	25,495,545										25,495,545
313200 - Franchise Fee - Telecommunications		4,509,822									4,509,822
314100 - Utility Service Tax - Electricity	29,489,576	28,693,159									58,182,735
314400 - Utility Service Tax - Gas	1,131,044										1,131,044
321000 - Occupational License	2,067,240	36,398									2,103,638
322000 - Building Permits		13,806,364									13,806,364
329000 - Other Permits, Fees & Licenses	2,067,659	928,180									2,995,839
331100 - Federal Grant - General Government		6,887,201									6,887,201
331200 - Federal Grant - Public Safety	271,579	3,552,614									3,824,193
331390 - Federal Grant - Other Physical Environment										12,100	12,100
331420 - Federal Grant - Mass Transit										1,260,024	1,260,024
331490 - Federal Grant - Other Transportation		18,069,458		20,236						9,313	18,099,007
331500 - Federal Grant - Economic Environment		10,514,646									10,514,646
331620 - Federal Grant - Public Assistance		283,077									283,077
331690 - Federal Grant - Other Human Services	562,372	23,683,754									24,246,126
331700 - Federal Grant - Culture/Recreation		10,000									10,000
331900 - Other Federal Grants	5,844,207	756,413		873,813			79,737				7,554,170
333000 - Federal Payments in Lieu Of Taxes	11,309										11,309
334100 - State Grant - General Government		4,376,796		360,000							4,736,796
334200 - State Grant - Public Safety	427,369	774,514									1,201,883
334390 - State Grant - Other Physical Environment	9,506	1,080,399		8,117,551							9,207,456
334490 - State Grant - Other Transportation		5,944,938								42,737	5,987,675
334690 - State Grant - Other Human Services	586,437	4,086,175									4,672,612
334700 - State Grant - Culture/Recreation		1,358,953		548,921							1,907,874
334900 - Other State Grants	-902,977	-81,770		48,605			-12,149				-948,291
335120 - State Revenue Sharing - Proceeds	26,814,892	3,526,239									30,341,131
335130 - State Revenue Sharing - Insurance Agents County Licenses	355,851										355,851
335140 - State Revenue Sharing - Mobile Home Licenses	70,384										70,384
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	485,084										485,084
335160 - State Revenue Sharing - Pari-Mutuel Distribution Replacement (Sec.212.20FS)	551,275										551,275
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax		76,120,744									76,120,744
335190 - State Revenue Sharing - Other General Government		46,487									46,487
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		229,821									229,821
335490 - State Revenue Sharing - Other Transportation		5,318,560		12,086,628							17,405,188
337200 - Local Government Unit Grant - Public Safety		45,000									45,000
337600 - Local Government Unit Grant - Human Services		469,064									469,064
337700 - Local Government Unit Grant - Culture/Recreation		250,000		657,098							907,098
339000 - Payments From Other Local Units in Lieu Of Taxes	63,189	8,441	3,494								75,124
341100 - Service Charge - Recording Fees	296,303	15,210,192									15,506,495

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341200 - Internal Service Fund Fees and Charges							141,548,510				141,548,510
341520 - Fees remitted to County from Sheriff	1,755,548										1,755,548
341550 - Fees remitted to County from Supervisor of Elections		48,888									48,888
341800 - County Officer Commission and Fees		37,658,998									37,658,998
341900 - Other General Government Charges and Fees	523,951	5,031,210		950,703							6,505,864
342100 - Service Charge - Police	33,673,528										33,673,528
342200 - Service Charge - Fire Protection		15,379,103									15,379,103
342300 - Service Charge - Housing for Prisoners	5,625,084										5,625,084
342400 - Service Charge - Emergency Service Fees		1,955,116									1,955,116
342500 - Service Charge - Protective Inspection Fees		500									500
342600 - Service Charge - Ambulance Fees		8,936,998									8,936,998
342900 - Service Charge - Other Public Safety Charges and Fees	400,554						6,056				406,610
343400 - Service Charge - Garbage/Solid Waste						194,543,522					194,543,522
343600 - Service Charge - Water/Sewer Combination Utility		16,477				96,426,882					96,443,359
343900 - Service Charge - Other Physical Environment	244,727	2,792,478		866,668							3,903,873
344100 - Service Charge - Airports						63,316,674					63,316,674
344300 - Service Charge - Mass Transit		7,660,599									7,660,599
344500 - Service Charge - Parking Facilities	270,741										270,741
344900 - Service Charge - Other Transportation Charges		3,514,636									3,514,636
346400 - Service Charge - Animal Control and Shelter Fees	2,003,278	236,676									2,239,954
346900 - Service Charge - Other Human Services Charges	111,857	558,488									670,345
347200 - Service Charge - Parks and Recreation	3,675,946	7,887,670									11,563,616
347300 - Service Charge - Cultural Services	2,233,111										2,233,111
347900 - Service Charge - Other Culture/Recreation Charges	243,818	93,538									337,356
348110 - County Court Criminal - Filing Fees		86,239									86,239
348120 - County Court Criminal - Service Charges		4,872,308									4,872,308
348130 - County Court Criminal - Court Costs		1,295,965									1,295,965
348210 - Circuit Court Criminal - Filing Fees		4,049									4,049
348220 - Circuit Court Criminal - Service Charges		93,332									93,332
348230 - Circuit Court Criminal - Court Costs		1,016,984									1,016,984
348310 - County Court Civil - Filing Fees		5,305,820									5,305,820
348320 - County Court Civil - Service Charges		124,827									124,827
348410 - Circuit Court Civil - Filing Fees		5,806,548									5,806,548
348420 - Circuit Court Civil - Service Charges		1,537,901									1,537,901
348520 - Traffic Court - Service Charges		1,990,559									1,990,559
348530 - Traffic Court - Court Costs		5,469,163									5,469,163
348620 - Juvenile Court - Service Charges		15,407									15,407
348710 - Probate Court - Filing Fees		1,321,618									1,321,618
348720 - Probate Court - Service Charges		157,257									157,257
348870 - Public Defender Liens	7,279										7,279
348890 - Pro Se Litigant Services		408,554									408,554
348930 - State Court Facility Surcharge (\$15)	2,640,830										2,640,830
349000 - Other Charges for Services	8,183,722	4,412,785		3,405,417		2,283				644,152	16,648,359
351100 - Judgments and Fines - County Court Criminal	42,353	293,534									335,887
351200 - Judgments and Fines - Circuit Court Criminal		1,557,166									1,557,166
351300 - Judgments and Fines - County Court Civil	212,064										212,064
351500 - Judgments and Fines - Traffic Court		6,817,857									6,817,857
352000 - Fines - Library		399,976									399,976
353000 - Fines - Pollution Control Violation	500	98,003		34,617							133,120

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
354000 - Fines - Violations of Local Ordinances	86,921	136,888									223,809
359000 - Other Fines and/or Forfeitures	1,453,129	2,595,996		1,176,750							5,225,875
361100 - Interest	19,502,991	19,995,921	1,275,626	56,458,091						833,651	98,066,280
362000 - Rents and Royalties	1,437,485	2,041,595		50,520		33,934					3,563,534
363100 - Other Special Assessments		303,603		2,383,197							2,686,800
363220 - Impact Fees - Public Safety				1,474,973							1,474,973
363230 - Impact Fees - Physical Environment		8,612,623									8,612,623
363240 - Impact Fees - Transportation				18,540,245							18,540,245
363270 - Impact Fees - Culture/Recreation				3,347,529							3,347,529
363290 - Other Impact Fees		1,560,896		976,320							2,537,216
364000 - Disposition of Fixed Assets	4,302,441	705,036		9,747,818		3,706,045	932,292				19,393,632
365000 - Sale of Surplus Materials and Scrap	14,093	4,486					20,927				39,506
366000 - Contributions and Donations from Private Sources	191,696	558,060		4,595,533							5,345,289
369900 - Other Miscellaneous Revenues	4,460,266	6,604,632	113,587	5,104,949		6,353,680	2,915,624			129,483	25,682,221
381000 - Interfund Transfers In	38,952,628	509,308,418	97,378,219	130,339,779		2,528,033	107,294				778,614,371
384000 - Debt Proceeds			4,838,000	66,738,458						725,000	72,301,458
385000 - Proceeds from Refunding Bonds			7,456,426								7,456,426
386200 - Transfer From Clerk of Circuit Court	2,785,224										2,785,224
386400 - Transfer From - Sheriff	10,290,391										10,290,391
386800 - Transfer From - Supervisor of Elections	651,826										651,826
389100 - Proprietary - Interest						27,101,735	5,355,135				32,456,870
389200 - Proprietary - Federal Grants and Donations						975,550					975,550
389300 - Proprietary - State Grants and Donations						7,828,267					7,828,267
389500 - Proprietary - Capital Contributions from Federal Government						4,600,939					4,600,939
389600 - Proprietary - Capital Contributions from State Government						3,064,348					3,064,348
389700 - Proprietary - Capital Contributions from Other Public Source						21,530,270	2,033,723				23,563,993
389800 - Proprietary - Capital Contributions-Private						27,575,236					27,575,236
389900 - Other Non-Operating Sources-Proprietary						25,396,278					25,396,278
Grand Total	903,567,338	1,201,653,935	144,530,958	363,880,191		484,989,732	152,981,093			5,868,253	3,257,471,500

Expenditures Report for FY 2007

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	2,729,308	2,553,706									5,283,014
511.30 - Legislative - Operating Expenses	750,533	4,989,820									5,740,353
511.60 - Legislative - Capital Outlay	9,822	1,824,730									1,834,552
513.10 - Financial and Administrative - Personal Services	12,992,131	42,712,009									55,704,140
513.30 - Financial and Administrative - Operating Expenses	20,501,449	13,975,443									34,476,892
513.60 - Financial and Administrative - Capital Outlay	143,870	712,564									856,434
513.70 - Financial and Administrative - Debt Service		9,124									9,124
514.10 - Legal Counsel - Personal Services	5,587,962										5,587,962
514.30 - Legal Counsel - Operating Expenses	304,050										304,050
514.60 - Legal Counsel - Capital Outlay	17,203										17,203
515.10 - Comprehensive Planning - Personal Services	8,881,142									769,384	9,650,526
515.30 - Comprehensive Planning - Operating Expenses	2,507,118			54,243						207,674	2,769,035
515.60 - Comprehensive Planning - Capital Outlay	148,800									8,211	157,011
517.70 - Debt Service Payments - Debt Service			137,363,456	388,553							137,752,009
519.10 - Other General Governmental - Personal Services	32,431,847	4,507,540		5,080,809			25,851,420				67,871,616
519.30 - Other General Governmental - Operating Expenses	26,533,049	5,081,584		19,621,663			130,248,586				181,464,882
519.60 - Other General Governmental - Capital Outlay	919,924	2,726,813		52,582,897							56,229,634
519.80 - Other General Governmental - Grants and Aids	49,722	20,864,848		16,802,430							37,517,000
521.10 - Law Enforcement - Personal Services	875,096	193,407,860									194,282,956
521.30 - Law Enforcement - Operating Expenses	522,480	40,755,614									41,278,094
521.60 - Law Enforcement - Capital Outlay		22,402,337		4,115,814							26,518,151
521.70 - Law Enforcement - Debt Service		23,880									23,880
521.80 - Law Enforcement - Grants and Aids	1,299,330	1,043,785									2,343,115
522.10 - Fire Control - Personal Services		167,494,594									167,494,594
522.30 - Fire Control - Operating Expenses		23,922,516		261,864							24,184,380
522.60 - Fire Control - Capital Outlay		5,848,026		27,560,535							33,408,561
522.80 - Fire Control - Grants and Aids		787,857									787,857
523.10 - Detention / Corrections - Personal Services	2,260,582	86,534,068									88,794,650
523.30 - Detention / Corrections - Operating Expenses	1,060,056	20,087,936		16,204							21,164,196
523.60 - Detention / Corrections - Capital Outlay	13,898	207,150									221,048
523.80 - Detention / Corrections - Grants and Aids	4,705,811										4,705,811
524.10 - Protective Inspections - Personal Services	4,290,249	12,618,664									16,908,913
524.30 - Protective Inspections - Operating Expenses	884,812	7,009,904									7,894,716
524.60 - Protective Inspections - Capital Outlay		21,468									21,468
525.10 - Emergency and Disaster Relief - Personal Services	1,951,546	348,843									2,300,389
525.30 - Emergency and Disaster Relief - Operating Expenses	1,365,140	4,408,136		2,430,436							8,203,712
525.60 - Emergency and Disaster Relief - Capital Outlay	127,741	128,729									256,470
525.80 - Emergency and Disaster Relief - Grants and Aids		1,955,028									1,955,028
527.10 - Medical Examiners - Personal Services	2,008,178										2,008,178
527.30 - Medical Examiners - Operating Expenses	824,478										824,478
527.60 - Medical Examiners - Capital Outlay	22,727										22,727
528.10 - Consumer Affairs - Personal Services	705,070	366,715									1,071,785
528.30 - Consumer Affairs - Operating Expenses	69,572	180,848									250,420
528.60 - Consumer Affairs - Capital Outlay		1,585									1,585
529.10 - Other Public Safety - Personal Services	8,692,442	143,073									8,835,515
529.30 - Other Public Safety - Operating Expenses	1,319,543	1,728,168									3,047,711
529.60 - Other Public Safety - Capital Outlay	219,991	50,453									270,444

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.80 - Other Public Safety - Grants and Aids	844,080	689,612									1,533,692
534.10 - Garbage/Solid Waste Control Services - Personal Services						31,279,415					31,279,415
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						114,038,211					114,038,211
536.10 - Water-Sewer Combination Services - Personal Services						32,328,720					32,328,720
536.30 - Water-Sewer Combination Services - Operating Expenses						75,085,536					75,085,536
537.10 - Conservation and Resource Management - Personal Services	10,928,340	1,161,707									12,090,047
537.30 - Conservation and Resource Management - Operating Expenses	2,281,322	2,754,591		6,188,520							11,224,433
537.60 - Conservation and Resource Management - Capital Outlay	134,539	10,756,789		43,279,273							54,170,601
537.80 - Conservation and Resource Management - Grants and Aids	79,000	1,070,608		2,085,311							3,234,919
541.10 - Road and Street Facilities - Personal Services		22,250,760									22,250,760
541.30 - Road and Street Facilities - Operating Expenses	14,775	19,821,740		3,403,897							23,240,412
541.60 - Road and Street Facilities - Capital Outlay		1,515,026		59,670,993							61,186,019
541.80 - Road and Street Facilities - Grants and Aids		163,000		9,447,408							9,610,408
542.10 - Airports - Personal Services						10,608,979					10,608,979
542.30 - Airports - Operating Expenses						50,347,423					50,347,423
544.10 - Mass Transit Systems - Personal Services		34,889,416									34,889,416
544.30 - Mass Transit Systems - Operating Expenses		36,361,005									36,361,005
544.60 - Mass Transit Systems - Capital Outlay		8,573,886									8,573,886
544.70 - Mass Transit Systems - Debt Service		675,000									675,000
544.80 - Mass Transit Systems - Grants and Aids	6,829,000	411,628									7,240,628
551.10 - Employment Opportunity and Development - Personal Services	246,909	258,781									505,690
551.30 - Employment Opportunity and Development - Operating Expenses	27,215	117,764									144,979
552.10 - Industry Development - Personal Services		394,851									394,851
552.30 - Industry Development - Operating Expenses		15,880,346									15,880,346
552.60 - Industry Development - Capital Outlay		2,551									2,551
552.70 - Industry Development - Debt Service		163,952									163,952
552.80 - Industry Development - Grants and Aids	1,034,375	3,394,482									4,428,857
553.10 - Veteran's Services - Personal Services	272,667										272,667
553.30 - Veteran's Services - Operating Expenses	19,338										19,338
553.80 - Veteran's Services - Grants and Aids	39,450										39,450
554.10 - Housing and Urban Development - Personal Services	1,075,167	2,886,395								276,167	4,237,729
554.30 - Housing and Urban Development - Operating Expenses	67,482	1,104,255		27,584						2,080,805	3,280,126
554.60 - Housing and Urban Development - Capital Outlay	4,652	9,909		1,189,254							1,203,815
554.70 - Housing and Urban Development - Debt Service										655,719	655,719
554.80 - Housing and Urban Development - Grants and Aids		27,050,870		997,827						9,313	28,058,010
559.10 - Other Economic Environment - Personal Services		461,444									461,444
559.30 - Other Economic Environment - Operating Expenses		430,609		1,326							431,935
559.60 - Other Economic Environment - Capital Outlay		66,631		16,274,465							16,341,096
559.80 - Other Economic Environment - Grants and Aids	27,081,402	3,200,693		69,297,533							99,579,628
562.10 - Health Services - Personal Services	6,588,620	585,163									7,173,783
562.30 - Health Services - Operating Expenses	2,679,180	166,308									2,845,488
562.60 - Health Services - Capital Outlay	152,048	110,360									262,408
562.80 - Health Services - Grants and Aids	18,019,194	9,171,048									27,190,242
563.80 - Mental Health Services - Grants and Aids	5,494,374										5,494,374
564.10 - Public Assistance Services - Personal Services	3,020,873										3,020,873
564.30 - Public Assistance Services - Operating Expenses	1,249,203										1,249,203

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.60 - Public Assistance Services - Capital Outlay	25,137										25,137
564.80 - Public Assistance Services - Grants and Aids	1,613,165										1,613,165
565.80 - Developmental Disabilities Services - Grants and Aids	798,353										798,353
569.10 - Other Human Services - Personal Services	2,033,844	18,173,468									20,207,312
569.30 - Other Human Services - Operating Expenses	1,584,421	15,611,618									17,196,039
569.60 - Other Human Services - Capital Outlay		260,121		5,036,365							5,296,486
569.80 - Other Human Services - Grants and Aids	9,968,358	2,352,564									12,320,922
571.10 - Libraries - Personal Services		20,642,888									20,642,888
571.30 - Libraries - Operating Expenses		10,564,351		210,254							10,774,605
571.60 - Libraries - Capital Outlay		4,234,836		12,470,296							16,705,132
572.10 - Parks and Recreation - Personal Services	37,842,052	706,349									38,548,401
572.30 - Parks and Recreation - Operating Expenses	22,422,200	3,786,140		123,019							26,331,359
572.60 - Parks and Recreation - Capital Outlay	438,477	319,868		40,394,259							41,152,604
572.80 - Parks and Recreation - Grants and Aids	350,000			7,162,163							7,512,163
581.90 - Interfund Transfers Out - Other Uses	548,442,328	167,068,074	4,791,963	56,308,717			2,003,289				778,614,371
586.90 - Transfer Out From Constitutional Fee Officers - Other Uses	13,727,441										13,727,441
587.90 - Clerk of Court Excess Fee Functions - Other Uses		43,830									43,830
590.10 - Other Non-Operating Disbursements - Personal Services	1,026,104										1,026,104
590.30 - Other Non-Operating Disbursements - Operating Expenses	781,224					2,390,356					3,171,580
590.90 - Other Non-Operating Disbursements - Other Uses	38,958									515,500	554,458
591.70 - Non-Operating Interest Expense - Debt Service						21,881,927	18,255				21,900,182
601.10 - Court Administration - Personal Services	205,891	720,214									926,105
601.30 - Court Administration - Operating Expenses	344,854	1,192,714									1,537,568
601.60 - Court Administration - Capital Outlay		255,733									255,733
601.80 - Court Administration - Grants and Aids	825,000										825,000
602.30 - State Attorney Administration - Operating Expenses	13,000	1,426,635									1,439,635
602.60 - State Attorney Administration - Capital Outlay		156,644									156,644
603.30 - Public Defender Administration - Operating Expenses		747,955									747,955
603.60 - Public Defender Administration - Capital Outlay		404,225									404,225
604.10 - Clerk of Court Administration - Personal Services		2,982,516									2,982,516
604.30 - Clerk of Court Administration - Operating Expenses		849,464									849,464
604.60 - Clerk of Court Administration - Capital Outlay		15,193									15,193
605.10 - Judicial Support - Personal Services	177,474										177,474
605.30 - Judicial Support - Operating Expenses	69,464										69,464
608.10 - Jury Management - Personal Services		275,397									275,397
608.30 - Jury Management - Operating Expenses		119,607									119,607
608.60 - Jury Management - Capital Outlay		3,367									3,367
614.10 - Clerk of Court Administration - Circuit Criminal - Personal Services	50,184	3,899,682									3,949,866
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		144,623									144,623
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay		17,352									17,352
622.10 - Drug Court - Circuit Criminal - Personal Services	148,507										148,507
622.30 - Drug Court - Circuit Criminal - Operating Expenses	450,206										450,206
623.10 - Pre-Trial Release - Circuit Criminal - Personal Services	1,176,040										1,176,040
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	65,791										65,791
623.60 - Pre-Trial Release - Circuit Criminal - Capital Outlay	3,485										3,485
634.10 - Clerk of Court Administration - Circuit Civil - Personal Services		3,965,374									3,965,374

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		153,225									153,225
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay		34,326									34,326
654.10 - Clerk of Court Administration - Circuit Family - Personal Services		2,883,859									2,883,859
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		312,444									312,444
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay		29,589									29,589
674.10 - Clerk of Court Administration - Circuit Juvenile - Personal Services		1,600,456									1,600,456
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		59,289									59,289
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay		3,530									3,530
685.10 - Guardian Ad Litem - Circuit Juvenile - Personal Services	130,197										130,197
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	12,791										12,791
694.10 - Clerk of Court Administration - Probate - Personal Services		1,499,811									1,499,811
694.30 - Clerk of Court Administration - Probate - Operating Expenses		102,911									102,911
694.60 - Clerk of Court Administration - Probate - Capital Outlay		51,482									51,482
704.60 - Public Guardian - Probate - Grants and Aids	202,808										202,808
709.10 - Other Circuit Court - Probate Costs - Personal Services	293,765										293,765
709.30 - Other Circuit Court - Probate Costs - Operating Expenses	21,930										21,930
711.10 - Courthouse Security - Personal Services		16,223,852									16,223,852
711.30 - Courthouse Security - Operating Expenses		309,125									309,125
711.60 - Courthouse Security - Capital Outlay		2,490									2,490
713.10 - Information Systems - Personal Services		1,108,761									1,108,761
713.30 - Information Systems - Operating Expenses		1,878,414									1,878,414
713.60 - Information Systems - Capital Outlay		134,959									134,959
714.10 - Public Law Library - Personal Services		132,800									132,800
714.30 - Public Law Library - Operating Expenses		101,888									101,888
714.60 - Public Law Library - Capital Outlay		52,048									52,048
724.10 - Clerk of Court Administration - County Criminal - Personal Services		3,148,733									3,148,733
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		242,748									242,748
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay		54,630									54,630
732.10 - Community Service Programs - County Criminal - Personal Services	247,164										247,164
732.30 - Community Service Programs - County Criminal - Operating Expenses	164,518										164,518
744.10 - Clerk of Court Administration - County Civil - Personal Services		2,556,617									2,556,617
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		167,556									167,556
744.60 - Clerk of Court Administration - County Civil - Capital Outlay		48,360									48,360
764.10 - Clerk of Court Administration - Traffic - Personal Services		7,816,335									7,816,335
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		608,829									608,829
764.60 - Clerk of Court Administration - Traffic - Capital Outlay		191,531									191,531
Grand Total	881,605,008	1,200,217,998	142,155,419	462,483,912		337,960,567	158,121,550			4,522,773	3,187,067,227

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
301457 - Captain's Key Dependent District	Independently Reported			
300687 - Housing Finance Authority of Palm Beach County	Discretely Reported	\$1,452,341	\$1,094,995	\$0
300685 - Palm Beach Co Educational Facilities Auth	Independently Reported			
301500 - Palm Beach County Biotechnology Development District	Zero Revenues And Expenditures			
300686 - Palm Beach County Health Facilities Auth	Independently Reported			
300688 - Palm Beach County Library District	Blended in Primary Report	\$51,434,421	\$46,580,238	\$0
300689 - Solid Waste Authority of Palm Beach County	Blended in Primary Report	\$229,037,968	\$158,466,886	\$228,636,719
300690 - Westgate/Belvedere Homes Comm Revdvpn Agcy	Discretely Reported	\$3,062,257	\$2,011,864	\$5,703,208