

PALM BEACH COUNTY, FLORIDA
ANNUAL FINANCIAL AUDIT REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2008

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

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2008
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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

Unit Information

Unit ID: 100050
Unit Name: Palm Beach

Year: 2008

Unit Status: Active

Unit Dependency:

Location Information

Name: Hon. Sharon R. Bock
Title: Clerk & Comptroller
Phone: (561) 355-2998
Fax: (561) 355-3808
Address:
Post Office Box 4036
West Palm Beach, FL 33401

Contact Information

Name: Mr. Peter Jannis
Title: Director, Accounting Services
Phone: (561) 355-2308
Email: pjannis@mypalmbeachclerk.com
Address:
301 N. Olive Ave
West Palm Beach, FL 33401

Certification

Chief Financial Officer

Name: Sharon R. Bock
Title: Clerk & Comptroller

Chairman/Elected Official

Name: Jeff Koons
Title: Chairman, Board of County Commissioners

Have You Experienced a Financial Emergency in this year?

Yes No

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

Auditor General Rule: Section 10.554(1)(h)8.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?)

AFR Details

Original AFR

AFR Status: In Process
AFR Received Date:
Audit Received Date:
Submission Type:

Debt Information

Long-Term Debt: \$2,052,027,311

Audit Information

Was an audit performed? Yes
Audit Performed Date: 3/18/2009
Auditor Name: McGladrey & Pullen, LLP

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

Vertical handwritten signature

Revenues Report for FYE 2008

Account Code	General	Special Revenues	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	619,679,425	241,129,113	37,061,976	137							900,055,331
312100 - Local Option Taxes		27,813,718								2,164,680	27,813,718
312300 - County Ninth-Cent Voted Fuel Tax				2,907,287							2,907,287
312410 - First Local Option Fuel Tax		12,325,572		21,419,798							33,745,370
312420 - Second Local Option Fuel Tax				8,415,973							8,415,973
314100 - Utility Service Tax - Electricity	28,982,767	29,343,750									58,326,517
314400 - Utility Service Tax - Gas	1,198,575										1,198,575
316000 - Local Business Tax (Chapter 205)	2,027,402	38,706								824,729	2,027,402
322000 - Building Permits		9,811,976									9,811,976
323100 - Franchise Fee - Electricity	25,042,044										25,042,044
329000 - Other Permits, Fees & Licenses	1,858,044	961,709									2,819,753
331100 - Federal Grant - General Government		3,515,594									3,515,594
331200 - Federal Grant - Public Safety	412,467	3,011,679									3,424,146
331390 - Federal Grant - Other Physical Environment		101,733									101,733
331420 - Federal Grant - Mass Transit										402,900	402,900
331490 - Federal Grant - Other Transportation		9,274,005		467,113						1,498,202	10,741,118
331500 - Federal Grant - Economic Environment		12,504,900								29,624	12,534,524
331620 - Federal Grant - Public Assistance		458,087									458,087
331690 - Federal Grant - Other Human Services	379,258	34,724,548		386,148							35,489,953
331900 - Federal Grant - Other	3,921,909	245,057		524,337							4,691,303
333000 - Federal Payments in Lieu Of Taxes	10,935						5,592				16,527
334100 - State Grant - General Government		6,845,089		4,239,598							11,084,687
334200 - State Grant - Public Safety	229,328	7,445,739									7,675,067
334390 - State Grant - Other Physical Environment	175,000	1,403,361		2,920,558							4,498,919
334490 - State Grant - Other Transportation		6,183,923		59,200							6,243,123
334690 - State Grant - Other Human Services	171,800	9,458,983		550,485						43,915	10,183,163
334700 - State Grant - Culture/Recreation		1,218,617		28,989							1,247,606
334900 - State Grant - Other	78,074										78,074
335120 - State Revenue Sharing - Proceeds	24,757,350	3,211,882									27,969,232
335130 - State Revenue Sharing - Insurance Agents County Licenses	368,633										368,633
335140 - State Revenue Sharing - Mobile Home Licenses	65,558										65,558
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	490,067										490,067
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	574,053										574,053
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax		72,375,457									72,375,457
335190 - State Revenue Sharing - Other General Government		44,191									44,191
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		265,403									265,403
335220 - State Revenue Sharing - Enhanced 911 Fee		4,297,765									4,297,765
335490 - State Revenue Sharing - Other Transportation		5,006,200		11,383,136							16,389,336
337400 - Local Government Unit Grant - Transportation		66,344									66,344
337600 - Local Government Unit Grant - Human Services		458,184									458,184
337700 - Local Government Unit Grant - Culture/Recreation		250,000		908,757							1,158,757
339000 - Payments From Other Local Units in Lieu Of Taxes	74,108	12,584	181								86,873
341100 - Service Charge - Recording Fees	288,227	6,281,710									6,569,937
341200 - Internal Service Fund Fees and Charges							153,293,664				153,293,664

Account Code	General	Special Revenue	Debit Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341520 - Fees remitted to County from Sheriff	1,927,916										1,927,916
341550 - Fees remitted to County from Supervisor of Elections		96,124									96,124
341800 - County Officer Commission and Fees		40,180,786									40,180,786
341900 - Other General Government Charges and Fees	581,083	3,808,178		2,156,504							6,345,765
342100 - Service Charge - Law Enforcement Services	37,250,186										37,250,186
342200 - Service Charge - Fire Protection		17,281,111									17,281,111
342300 - Service Charge - Housing for Prisoners	6,040,173										6,040,173
342400 - Service Charge - Emergency Management Service Fees/Charges		1,884,925									1,884,925
342600 - Service Charge - Ambulance Fees		11,275,956									11,275,956
342900 - Service Charge - Other Public Safety Charges and Fees	563,970										563,970
343400 - Service Charge - Garbage/Solid Waste											195,220,950
343600 - Service Charge - Water/Sewer Combination Utility		11,528				195,220,950					195,220,950
343900 - Service Charge - Other Physical Environment Charges	11,450	1,292,133		1,050,000		110,116,172					110,127,700
344100 - Service Charge - Airports											2,353,583
344300 - Service Charge - Mass Transit		9,182,943				62,065,306					62,065,306
344500 - Service Charge - Parking Facilities	213,747										9,182,943
344900 - Service Charge - Other Transportation Charges		218,763									213,747
346400 - Service Charge - Animal Control and Shelter Fees	2,412,633	224,849									218,763
346900 - Service Charge - Other Human Services Charges	114,162	518,793									2,637,482
347200 - Service Charge - Parks and Recreation	4,408,309	8,335,249									632,955
347300 - Service Charge - Cultural Services	2,128,200										12,743,558
347900 - Service Charge - Other Culture/Recreation Charges	282,082	89,868									2,128,200
348110 - County Court Criminal - Filing Fees		89,250									371,960
348120 - County Court Criminal - Service Charges		2,864,958									89,250
348130 - County Court Criminal - Court Costs		1,374,231									2,864,958
348220 - Circuit Court Criminal - Service Charges		92,108									1,374,231
348230 - Circuit Court Criminal - Court Costs		1,223,955									92,108
348310 - County Court Civil - Filing Fees		5,485,004									1,223,955
348320 - County Court Civil - Service Charges		38,728									5,485,004
348410 - Circuit Court Civil - Filing Fees		9,140,994									38,728
348420 - Circuit Court Civil - Service Charges		1,231,344									9,140,994
348520 - Traffic Court - Service Charges		2,979,272									1,231,344
348530 - Traffic Court - Court Costs		6,055,786									2,979,272
348620 - Juvenile Court - Service Charges		14,046									6,055,786
348710 - Probate Court - Filing Fees		1,354,446									14,046
348720 - Probate Court - Service Charges		168,349									1,354,446
348870 - Public Defender Liens	2,137										168,349
348890 - Pro Se Litigant Services		462,953									2,137
348930 - State Court Facility Surcharge (\$15)	3,265,707										462,953
349000 - Other Charges for Services	9,405,726	5,234,745		1,644,440		2,997					3,265,707
351100 - Judgments and Fines - As Decided by County Court Criminal	35,027	249,755								535,677	16,823,785
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		1,375,561									284,782
351300 - Judgments and Fines - As Decided by County Court Civil	208,412										1,375,561
351500 - Judgments and Fines - As Decided by Traffic Court		6,805,822									208,412
352000 - Fines - Library		439,732									6,805,822
353000 - Fines - Pollution Control Violation		132,806		20,420							439,732
354000 - Fines - Local Ordinance Violation	77,699	107,499									153,228
											185,198

Account Code	General	Special Revenues	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
359000 - Other Judgments, Fines and Forfeits	1,077,988	1,829,438		1,049,334							3,956,760
361100 - Interest	17,060,682	19,286,829	1,146,475	48,084,700							84,907,838
362000 - Rents and Royalties	1,700,241	1,862,968		66,145		34,952				249,152	3,784,307
363110 - Special Assessments - Capital Improvement		303,720		906,492							1,210,212
363220 - Impact Fees - Public Safety				1,182,367							1,182,367
363230 - Impact Fees - Physical Environment		5,309,672									5,309,672
363240 - Impact Fees - Transportation				19,026,479							19,026,479
363270 - Impact Fees - Culture/Recreation				2,413,478							2,413,478
363290 - Impact Fees - Other		955,629		668,789							1,624,418
364000 - Disposition of Fixed Assets	1,316,106	690,737		112,168		289,332	905,420				3,313,785
365000 - Sale of Surplus Materials and Scrap	41,076	10,091					13,412				64,579
366000 - Contributions and Donations from Private Sources	154,509	987,341	110,744	298,227							1,550,821
369900 - Other Miscellaneous Revenues	4,326,071	6,594,400		7,030,017		7,552,392	1,553,360				27,217,539
381000 - Intragovernmental Transfers In	23,357,466	563,625,166	137,164,940	56,688,898						161,299	780,836,470
384000 - Debt Proceeds				327,681,099							327,681,099
385000 - Proceeds from Refunding Bonds			37,239,596								37,239,596
386200 - Transfer From - Clerk of Circuit Court	503,679										503,679
386400 - Transfer From - Sheriff	7,697,452										7,697,452
386800 - Transfer From - Supervisor of Elections	1,481,382										1,481,382
389100 - Proprietary - Interest						18,356,612	4,794,253				23,150,865
389500 - Proprietary - Capital Contributions from Federal Government						4,541,646					4,541,646
389600 - Proprietary - Capital Contributions from State Government						1,818,656					1,818,656
389700 - Proprietary - Capital Contributions from Other Public Source						39,090,645	1,882,622				40,973,267
389800 - Proprietary - Capital Contributions from Private Source						14,202,373					14,202,373
389900 - Proprietary - Other Non-Operating Sources						15,121,261					15,121,261
Grand Total	838,441,123	1,253,556,279	212,743,912	525,272,030		468,413,294	162,448,323			5,910,378	3,466,785,339

Expenditures Report for FYE 2008

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	2,781,459	3,798,120									
511.30 - Legislative - Operating Expenses	710,957	7,115,942									
511.60 - Legislative - Capital Outlay	3,474	5,889,188		684,416							6,579,579
513.10 - Financial and Administrative - Personal Services	13,803,208	42,474,560									8,511,315
513.30 - Financial and Administrative - Operating Expenses	20,347,772	16,873,679									5,892,862
513.60 - Financial and Administrative - Capital Outlay	20,405	363,870									56,277,768
513.70 - Financial and Administrative - Debt Service		4,584									37,221,451
514.10 - Legal Counsel - Personal Services	5,880,571										384,275
514.30 - Legal Counsel - Operating Expenses	218,387										4,584
514.60 - Legal Counsel - Capital Outlay	24,014										5,880,571
515.10 - Comprehensive Planning - Personal Services	9,448,604										218,387
515.30 - Comprehensive Planning - Operating Expenses	1,228,028										24,014
515.60 - Comprehensive Planning - Capital Outlay	57,360			408,294						919,258	10,365,862
517.70 - Debt Service Payments - Debt Service										179,882	1,815,004
519.10 - Other General Governmental - Personal Services	34,053,512	4,894,540	122,150,177	5,001,220						5,590	62,950
519.30 - Other General Governmental - Operating Expenses	28,631,458	1,648,182		5,187,803			28,022,510				127,151,397
519.60 - Other General Governmental - Capital Outlay	429,928	219,824		29,808,128			124,843,714				72,168,365
519.80 - Other General Governmental - Grants and Aids		4,601,939		43,920,279							184,929,480
521.10 - Law Enforcement - Personal Services	983,328	212,908,971									44,570,131
521.30 - Law Enforcement - Operating Expenses	762,270	48,872,229									4,601,939
521.60 - Law Enforcement - Capital Outlay	10,934	27,109,862		61,205							213,870,297
521.70 - Law Enforcement - Debt Service				233,249							49,695,704
521.80 - Law Enforcement - Grants and Aids	1,325,828	1,380,259									27,353,845
522.10 - Fire Control - Personal Services		182,065,068									0
522.30 - Fire Control - Operating Expenses		28,368,378									2,706,087
522.60 - Fire Control - Capital Outlay		3,737,765		221,908							182,065,068
522.70 - Fire Control - Debt Service				24,989,229							26,580,286
522.80 - Fire Control - Grants and Aids	16,153	811,493									28,726,994
523.10 - Detention / Corrections - Personal Services	2,304,977	91,063,814									0
523.30 - Detention / Corrections - Operating Expenses	1,071,582	27,684,989									827,646
523.60 - Detention / Corrections - Capital Outlay	120,478	98,138		2,548							93,368,591
523.80 - Detention / Corrections - Grants and Aids	5,185,714										28,759,079
524.10 - Protective Inspections - Personal Services	4,313,404	12,383,243									218,614
524.30 - Protective Inspections - Operating Expenses	720,396	5,583,497									5,185,714
524.60 - Protective Inspections - Capital Outlay		8,374									16,698,647
525.10 - Emergency and Disaster Relief - Personal Services	1,813,489	430,911									6,313,893
525.30 - Emergency and Disaster Relief - Operating Expenses	684,388	4,288,747		641,145							8,374
525.60 - Emergency and Disaster Relief - Capital Outlay	2,678	42,707									2,244,380
525.80 - Emergency and Disaster Relief - Grants and Aids		2,182,957									5,582,258
527.10 - Medical Examiners - Personal Services	2,301,268										45,383
527.30 - Medical Examiners - Operating Expenses	731,052										2,182,957
527.60 - Medical Examiners - Capital Outlay	16,338										2,301,268
528.10 - Consumer Affairs - Personal Services	810,083	403,710									731,052
528.30 - Consumer Affairs - Operating Expenses	58,667	184,031									16,338
528.60 - Consumer Affairs - Capital Outlay		1,806									1,213,793
529.10 - Other Public Safety - Personal Services	9,558,758	176,398									222,898
529.30 - Other Public Safety - Operating Expenses	873,570	1,217,346		14,641							1,806
											9,738,154
											2,105,557

Tuesday, April 28, 2009

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.60 - Other Public Safety - Capital Outlay	4,543	55,198									
529.80 - Other Public Safety - Grants and Aids	122,826	749,326									59,739
534.10 - Garbage/Solid Waste Control Services - Personal Services											872,152
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						32,821,344					32,821,344
536.10 - Water-Sewer Combination Services - Personal Services						116,909,632					116,909,632
536.30 - Water-Sewer Combination Services - Operating Expenses						35,301,189					35,301,189
537.10 - Conservation and Resource Management - Personal Services	11,483,971	1,217,258				84,976,322					84,976,322
537.30 - Conservation and Resource Management - Operating Expenses	1,893,854	3,193,076		6,340,436							12,701,229
537.60 - Conservation and Resource Management - Capital Outlay	11,976	2,307,676		18,510,067							11,427,366
537.80 - Conservation and Resource Management - Grants and Aids	79,000	335,271		354,334							20,629,751
541.10 - Road and Street Facilities - Personal Services		23,475,302									768,605
541.30 - Road and Street Facilities - Operating Expenses	28,857	19,233,721				6,102,183					23,475,302
541.60 - Road and Street Facilities - Capital Outlay		1,714,841				57,497,619					25,364,771
541.80 - Road and Street Facilities - Grants and Aids						5,571,080					59,212,460
542.10 - Airports - Personal Services											5,571,080
542.30 - Airports - Operating Expenses						11,630,404					11,630,404
544.10 - Mass Transit Systems - Personal Services		36,397,869				55,470,465					55,470,465
544.30 - Mass Transit Systems - Operating Expenses		38,534,401									36,397,869
544.60 - Mass Transit Systems - Capital Outlay		3,173,607									38,534,401
544.70 - Mass Transit Systems - Debt Service				523,473							3,697,080
544.80 - Mass Transit Systems - Grants and Aids	7,036,950										0
551.10 - Employment Opportunity and Development - Personal Services	177,721	353,258									7,036,950
551.30 - Employment Opportunity and Development - Operating Expenses	29,786	111,492									530,979
551.60 - Employment Opportunity and Development - Capital Outlay		16,442									141,278
552.10 - Industry Development - Personal Services		425,797									16,442
552.30 - Industry Development - Operating Expenses		16,145,533									425,797
552.70 - Industry Development - Debt Service		160,802									16,145,533
552.80 - Industry Development - Grants and Aids	1,032,100	3,452,896									160,802
553.10 - Veteran's Services - Personal Services	280,850										4,484,998
553.30 - Veteran's Services - Operating Expenses	15,223										280,850
553.60 - Veteran's Services - Grants and Aids	38,325										15,223
554.10 - Housing and Urban Development - Personal Services	690,961	3,647,255									38,325
554.30 - Housing and Urban Development - Operating Expenses	69,494	1,195,998				74,169					4,538,216
554.60 - Housing and Urban Development - Capital Outlay		32,519				3,547,176				2,208,526	3,548,187
554.70 - Housing and Urban Development - Debt Service											3,579,695
554.80 - Housing and Urban Development - Grants and Aids		26,829,214				660,261				676,138	676,138
559.10 - Other Economic Environment - Personal Services		515,670								29,624	27,819,099
559.30 - Other Economic Environment - Operating Expenses		390,892									515,670
559.60 - Other Economic Environment - Capital Outlay		32,167				97,317					488,209
559.80 - Other Economic Environment - Grants and Aids	26,137,520	2,436,761				89,710,558					32,167
562.10 - Health Services - Personal Services	7,570,145	661,002									118,284,839
562.30 - Health Services - Operating Expenses	2,685,008	209,399									8,231,147
562.60 - Health Services - Capital Outlay		126,457									2,894,407
562.80 - Health Services - Grants and Aids	18,243,739	7,160,366									137,319
583.80 - Mental Health Services - Grants and Aids	5,523,291										25,404,125
											5,523,291

Account/Subject Code

Account/Subject Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.10 - Public Assistance Services - Personal Services	3,063,839										3,063,839
564.30 - Public Assistance Services - Operating Expenses	1,112,988										1,112,988
564.60 - Public Assistance Services - Capital Outlay	1,744,976										1,744,976
564.80 - Public Assistance Services - Grants and Aids	822,348										822,348
565.00 - Developmental Disabilities Services - Grants and Aids	2,233,233										2,233,233
568.10 - Other Human Services - Personal Services	1,667,349	19,345,758									21,013,107
568.30 - Other Human Services - Operating Expenses	2,253	16,570,735									18,823,988
568.60 - Other Human Services - Capital Outlay	10,035,989	202,473		1,063,710							11,302,172
571.10 - Libraries - Personal Services	22,970,838	1,190,367									24,161,205
571.30 - Libraries - Operating Expenses	11,301,038	22,970,838									34,271,876
571.60 - Libraries - Capital Outlay	4,702,576	11,301,038		427,914							16,431,528
572.10 - Parks and Recreation - Personal Services	39,662,000	4,702,576		22,959,429							67,324,005
572.30 - Parks and Recreation - Operating Expenses	20,444,430	794,442									21,238,872
572.60 - Parks and Recreation - Capital Outlay	31,231	3,863,369		530,011							4,324,611
573.00 - Parks and Recreation - Grants and Aids	268,000	268,667		20,163,298							21,199,965
579.00 - Other Culture/Recreation - Capital Outlay	528,548,356	148,294,500	37,240,378	12,497							714,583,731
581.90 - Intergovernmental Transfers Out - Other Uses	9,662,513		37,119,838	66,397,823			354,232				113,574,406
585.00 - Payment to Refunded Bond Escrow Agent - Other Uses				17,069,590							17,069,590
586.00 - Transfer Out From Constitutional Fee Officers - Other Uses											
587.00 - Clerk of Court Excess Fee Functions - Other Uses		1,777,970									1,777,970
590.10 - Other Non-Operating Disbursements - Personal Services	718,943										718,943
590.30 - Other Non-Operating Disbursements - Operating Expenses	759,026										759,026
590.60 - Other Non-Operating Disbursements - Capital Outlay	28,163					3,768,620					3,796,783
590.90 - Other Non-Operating Disbursements - Other Uses	229,246								2,008,305		2,237,551
591.70 - Non-Operating Interest Expense - Debt Service	369,608					9,654,668					10,024,276
601.10 - Court Administration - Personal Services	601,600					21,638,967					22,240,567
601.30 - Court Administration - Operating Expenses	601,600										1,203,200
601.60 - Court Administration - Capital Outlay	601,600										1,804,800
601.90 - Court Administration - Grants and Aids	625,000										1,250,000
602.30 - State Attorney Administration - Operating Expenses	12,000	246,266									258,266
602.60 - State Attorney Administration - Capital Outlay											
603.30 - Public Defender Administration - Operating Expenses	12,000										24,000
603.60 - Public Defender Administration - Capital Outlay											
604.10 - Clerk of Court Administration - Personal Services		159,031									159,031
604.30 - Clerk of Court Administration - Operating Expenses		4,203,884									4,203,884
604.60 - Clerk of Court Administration - Capital Outlay		661,269									661,269
605.10 - Judicial Support - Personal Services		2,548									2,548
605.30 - Judicial Support - Operating Expenses	162,246										162,246
605.60 - Judicial Support - Capital Outlay	107,988										107,988
606.10 - Jury Management - Personal Services	3,990										3,990
606.30 - Jury Management - Operating Expenses		367,444									367,444
606.60 - Jury Management - Capital Outlay		213,149									213,149
614.10 - Clerk of Court Administration - Circuit Criminal - Personal Services		3,210									3,210
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		4,643,382									4,643,382
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay	60,256	212,325									272,581
		733									733

Account/Object Code

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprises	Internal Service	Pension	Trust	Component Units	Total
621.30 - Public Defender Conflicts - Circuit Criminal - Operating Expenses											0
622.10 - Drug Court - Circuit Criminal - Personal Services	190,829										190,829
622.30 - Drug Court - Circuit Criminal - Operating Expenses	398,744										398,744
623.10 - Pre-Trial Release - Circuit Criminal - Personal Services	1,393,490										1,393,490
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	61,992										61,992
623.60 - Pre-Trial Release - Circuit Criminal - Capital Outlay											0
634.10 - Clerk of Court Administration - Circuit Civil - Personal Services		4,648,607									4,648,607
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		212,233									212,233
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay		497									497
654.10 - Clerk of Court Administration - Circuit Family - Personal Services		3,377,509									3,377,509
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		347,879									347,879
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay		444									444
669.30 - Other Family Court Programs - Operating Expenses	24,610										24,610
674.10 - Clerk of Court Administration - Circuit Juvenile - Personal Services		1,539,832									1,539,832
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		55,336									55,336
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay		397									397
681.30 - Public Defender Conflicts - Circuit Juvenile - Operating Expenses											0
685.10 - Guardian Ad Litem - Circuit Juvenile - Personal Services	129,743										129,743
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	10,733										10,733
694.10 - Clerk of Court Administration - Probate - Personal Services		1,669,878									1,669,878
694.30 - Clerk of Court Administration - Probate - Operating Expenses		108,748									108,748
694.60 - Clerk of Court Administration - Probate - Capital Outlay		568									568
704.60 - Public Guardian - Probate - Grants and Aids	202,808										202,808
709.10 - Other Circuit Court - Probate Costs - Personal Services	370,127										370,127
709.30 - Other Circuit Court - Probate Costs - Operating Expenses	7,669										7,669
711.10 - Courthouse Security - Personal Services		17,947,076									17,947,076
711.30 - Courthouse Security - Operating Expenses		986,810									986,810
711.60 - Courthouse Security - Capital Outlay											0
713.10 - Information Systems - Personal Services		2,463,612									2,463,612
713.30 - Information Systems - Operating Expenses		7,911,029									7,911,029
713.60 - Information Systems - Capital Outlay		976,824									976,824
714.10 - Public Law Library - Personal Services		181,590									181,590
714.30 - Public Law Library - Operating Expenses		110,511									110,511
714.60 - Public Law Library - Capital Outlay		84,906									84,906
724.10 - Clerk of Court Administration - County Criminal - Personal Services		3,493,458									3,493,458
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		142,281									142,281
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay		5,404									5,404
732.10 - Community Service Programs - County Criminal - Personal Services	228,961										228,961
732.30 - Community Service Programs - County Criminal - Operating Expenses	178,547										178,547
732.60 - Community Service Programs - County Criminal - Capital Outlay	5,720										5,720

Account/Object Code

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
744.10 - Clerk of Court Administration - County Civil - Personal Services		2,615,920									2,615,920
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		137,990									137,990
744.60 - Clerk of Court Administration - County Civil - Capital Outlay		505									505
759.30 - Other County Court - Civil Costs - Operating Expenses											0
764.10 - Clerk of Court Administration - Traffic - Personal Services		8,234,545									8,234,545
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		338,522									338,522
764.60 - Clerk of Court Administration - Traffic - Capital Outlay		10,818									10,818
Grand Total	860,630,766	1,230,958,743	198,506,494	435,428,020		372,190,029	153,241,395			6,224,123	3,255,177,570

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	\$759,004	\$645,502	\$0
300685 - Palm Beach Co Educational Facilities Auth	Independently Reported	\$10,000	\$3,604	\$0
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	\$48,483,152	\$52,587,733	\$0
500045 - Palm Beach County Metropolitan Planning Organization	Discretely Reported	\$1,600,493	\$1,669,246	\$206,424
300689 - Solid Waste Authority of Palm Beach County	Blended in Primary Report	\$217,581,440	\$161,310,584	\$276,151,210
300690 - Westgate/Belvedere Homes Comm Revdlpvm Agcy	Discretely Reported	\$3,550,881	\$3,909,375	\$5,084,812