

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: July 11, 2017	<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Regular
	<input type="checkbox"/> Ordinance	<input type="checkbox"/> Public Hearing

Department:

Submitted By:	<u>Clerk & Comptroller, Palm Beach County</u>
Submitted For:	<u>Sharon R. Bock, Clerk & Comptroller</u>

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, 2016.

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

Summary:

The Units of Local Government Report is an Annual Financial Report which serves to generate input to the state. The Annual Financial Audit Report is a special annual financial report defined in Chapter 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 Florida Statutes and includes the Single Audit Report. Countywide (DN)

Background and Justification:

Reports are submitted annually pursuant to law and are filed with the Board of County Commissioners.

Attachments:

1. Copy of the Units of Local Government Annual Financial Report (AFR) for fiscal year ended September 30, 2016.
2. Annual Financial Audit Report (AFAR) for fiscal year ended September 30, 2016. (Due to the bulk of the report, the full copy may be viewed in the Board Services Department of the Constitutional Clerk & Comptroller’s Office.)

Recommended by: Shannon Ramsey-Chessman 7-5-2017
Shannon Ramsey-Chessman, Chief Operating Officer of Finance Date

Approved by: N/A
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. FIVE YEAR SUMMARY OF FISCAL IMPACT:

Fiscal years	2017	2018	2019	2020	2021
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
No. additional FTE positions (Cumulative)	_____	_____	_____	_____	_____

Is item included in current Budget? Yes _____ No _____

Budget Account No.: Fund _____ Dept. _____ Unit _____ Object _____

Revenue Source _____

B. RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT:

NO fiscal impact

C. DEPARTMENTAL FISCAL REVIEW: _____

III. REVIEW COMMENTS

A. OFMB FISCAL AND/OR CONTRACT DEV. AND CONTROL COMMENTS:

[Signature]
KP AK
7/5 7/5
OFMB

[Signature] 7/6/17
Contract Administration
7/5/17

B. LEGAL SUFFICIENCY:

[Signature] 7/6/17
Assistant County Attorney

C. Other Department Review:

Department Director

Unit Information

Unit ID: 100050 Year: 2016
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:
301 N Olive Ave
West Palm Beach, FL 33401

Contact Information

Name: Mr. Paul A. Guzinski
Title: Manager - Finance Services

Phone: (561) 355-3984
Email: pguzensk@mypalmbeachclerk.com

Address:
301 N Olive Ave
West Palm Beach, FL 33401

AFR Details

Original AFR

AFR Status: Submitted
AFR Received Date: 5/4/2017
Audit Received Date:
Submission Type: Electronic

Debt Information

Long-Term Debt: \$1,328,693,643

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/30/2017

Auditor Name: RSM US, LLP

Address:
RSM US, LLP
100 NE 3rd Ave, Suite 300
Ft. Lauderdale, FL 33301

Certification

Chief Financial Officer

Name: Sharon R. Bock
Title: Clerk & Comptroller, Palm Beach County

Chairman/Elected Official

Name: Paulette Burdick
Title: Mayor, Palm Beach County

Have You Experienced a Financial Emergency in this year?

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	707,871,337	269,100,755	25,613,190	47,073						1,603,252	1,004,235,607
312100 - Local Option Taxes		47,118,185									47,118,185
312300 - County Ninth-Cent Voted Fuel Tax		6,405,797									6,405,797
312410 - First Local Option Fuel Tax		23,705,467									23,705,467
312420 - Second Local Option Fuel Tax		10,383,356		10,383,356							20,766,712
314100 - Utility Service Tax - Electricity	39,415,285										39,415,285
314400 - Utility Service Tax - Gas	1,777,635										1,777,635
315000 - Communications Service Tax (Chapter 202)	23,603,275										23,603,275
316000 - Local Business Tax (Chapter 205)	1,854,725	47,843									1,902,568
322000 - Building Permits		18,281,445									18,281,445
323100 - Franchise Fee - Electricity	33,824,684										33,824,684
323200 - Franchise Fee - Telecommunications		2,341,480									2,341,480
323700 - Franchise Fee - Solid Waste										1,253,400	1,253,400
324110 - Impact Fees - Residential - Public Safety				262,769							262,769
324120 - Impact Fees - Commercial - Public Safety				29,561							29,561
324210 - Impact Fees - Residential - Physical Environment				1,052,234							1,052,234
324220 - Impact Fees - Commercial - Physical Environment				346,282							346,282
324310 - Impact Fees - Residential - Transportation				22,800,977							22,800,977
324320 - Impact Fees - Commercial - Transportation				7,000,434							7,000,434
324510 - Impact Fees - Residential - Human Services		7,780,763									7,780,763
324520 - Impact Fees - Commercial - Human Services											0
324610 - Impact Fees - Residential - Culture/Recreation				3,270,993							3,270,993
324620 - Impact Fees - Commercial - Culture/Recreation				4,495							4,495
324710 - Impact Fees - Residential - Other		56,263		35,165							91,428
324720 - Impact Fees - Commercial - Other				2,562,217							2,562,217
325100 - Special Assessments - Capital Improvement				826,273							826,273
329000 - Other Permits, Fees & Special Assessments	2,568,792	2,162,315		369,118							5,100,225
331100 - Federal Grant - General Government	1,424,234										1,424,234
331200 - Federal Grant - Public Safety	5,675	4,970,877									4,976,552
331340 - Federal Grant - Garbage/Solid Waste											0
331390 - Federal Grant - Other Physical Environment		1,554,552		831,662						200,000	2,586,214
331420 - Federal Grant - Mass Transit										1,747,368	1,747,368
331490 - Federal Grant - Other Transportation		17,210,347		1,642,789							18,853,136
331500 - Federal Grant - Economic Environment		7,886,194									7,886,194
331620 - Federal Grant - Public Assistance		181,284									181,284
331690 - Federal Grant - Other Human Services	614,205	13,396,264									14,010,469
331900 - Federal Grant - Other											0
333000 - Federal Payments In Lieu Of Taxes	6,065	5,083	248								11,396
334100 - State Grant - General Government				61,048							61,048
334200 - State Grant - Public Safety		1,399,550									1,399,550
334390 - State Grant - Other Physical Environment		1,499,859		3,875,414							5,375,273
334490 - State Grant - Other Transportation		13,211,270									13,211,270
334690 - State Grant - Other Human Services	78,927	7,351,352								48,132	7,430,279
334700 - State Grant - Culture/Recreation		1,230,021									1,230,021
334820 - Article V Clerk of Court Trust Fund	2,016,725										2,016,725
334900 - State Grant - Other		1,060									1,060

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335120 - State Revenue Sharing - Proceeds	30,710,523										30,710,523
335130 - State Revenue Sharing - Insurance Agents County Licenses	355,988										355,988
335140 - State Revenue Sharing - Mobile Home Licenses	41,481										41,481
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	537,999										537,999
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	625,008										625,008
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	87,782,242										87,782,242
335190 - State Revenue Sharing - Other General Government											0
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		298,655									298,655
335220 - State Revenue Sharing - Enhanced 911 Fee		4,459,421									4,459,421
335490 - State Revenue Sharing - Other Transportation		17,713,382									17,713,382
337100 - Local Government Unit Grant - General Government											0
337200 - Local Government Unit Grant - Public Safety				447,069							447,069
337300 - Local Government Unit Grant - Physical Environment											0
337600 - Local Government Unit Grant - Human Services											0
337700 - Local Government Unit Grant - Culture/Recreation		250,000									250,000
339000 - Payments From Other Local Units In Lieu Of Taxes	51,259	40,723	2,069								94,051
341100 - Service Charge - Recording Fees	9,436,663	77,751									9,514,414
341160 - County Portion (\$2) of \$4 Additional Service Charge		2,461,405									2,461,405
341200 - Internal Service Fund Fees and Charges							135,509,230				135,509,230
341300 - Administrative Service Fees		61,391									61,391
341520 - Fees remitted to County from Sheriff	3,130,811										3,130,811
341530 - Fees remitted to County from Clerk of Circuit Court											0
341550 - Fees remitted to County from Supervisor of Elections	343,493										343,493
341800 - County Officer Commission and Fees	51,683,538										51,683,538
341900 - Other General Government Charges and Fees	30,683,281	444,497									31,127,778
342100 - Service Charge - Law Enforcement Services	60,022,655										60,022,655
342200 - Service Charge - Fire Protection		10,415,629									10,415,629
342300 - Service Charge - Housing for Prisoners	6,243,069										6,243,069
342400 - Service Charge - Emergency Management Service Fees/Charges		2,644,164									2,644,164
342500 - Service Charge - Protective Inspection Fees		17,250									17,250
342600 - Service Charge - Ambulance Fees		23,582,488									23,582,488
342900 - Service Charge - Other Public Safety Charges and Fees	411,203	96,967									508,170
343400 - Service Charge - Garbage/Solid Waste										277,687,583	277,687,583
343600 - Service Charge - Water/Sewer Combination Utility	75,105	10,329				180,795,577					180,881,011
343900 - Service Charge - Other Physical Environment Charges	341,645	1,468,161									1,809,806
344100 - Service Charge - Airports						62,680,251					62,680,251
344300 - Service Charge - Mass Transit		11,409,220									11,409,220
344500 - Service Charge - Parking Facilities	352,280										352,280
344900 - Service Charge - Other Transportation Charges		655,608									655,608
346400 - Service Charge - Animal Control and Shelter Fees	2,765,696	197,513									2,963,209
346900 - Service Charge - Other Human Services Charges	10,520	62,491									73,011
347200 - Service Charge - Parks and Recreation	4,152,614	10,097,258									14,249,872
347300 - Service Charge - Cultural Services	3,402,766										3,402,766
347500 - Service Charge - Special Recreation Facilities		2,876,703									2,876,703
347900 - Service Charge - Other Culture/Recreation Charges	20,772	1,835									22,607
348480 - Circuit Court Civil - Fees and Service Charges											0
348921 - Court Innovations/Local Requirements		292,814									292,814

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348922 - Legal Aid		292,814									292,814
348923 - Law Library		292,814									292,814
348924 - Juvenile Alternative Programs		292,814									292,814
348930 - State Court Facility Surcharge (\$30)	4,216,690	37,608									4,254,298
349000 - Other Charges for Services	22,230,399	6,916,801		377,888						569,790	30,094,878
351100 - Judgments and Fines - As Decided by County Court Criminal	17,785										17,785
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		1,151,960									1,151,960
351300 - Judgments and Fines - As Decided by County Court Civil	172,640										172,640
351500 - Judgments and Fines - As Decided by Traffic Court	1,212,539	747,601									1,960,140
351700 - Intergovernmental Radio Communication Program				1,168,217							1,168,217
352000 - Fines - Library		590,612									590,612
353000 - Fines - Pollution Control Violation		53,385		30,328							83,713
354000 - Fines - Local Ordinance Violation	23,825										23,825
359000 - Other Judgments, Fines and Forfeits	1,839,508	454,521									2,294,029
361100 - Interest	4,693,305	5,078,726	439,533	10,655,184						1,611,438	22,478,186
361300 - Net Increase (Decrease) in Fair Value of Investments	-376,314	-566,966	-68,059	-1,702,006		-786,696	-225,262			-74,255	-3,799,558
362000 - Rents and Royalties	422,017	1,804,890				44,056					2,270,963
364000 - Disposition of Fixed Assets	478,045	725,592		58,643		537,426	2,132,623				3,932,329
365000 - Sale of Surplus Materials and Scrap	5,453	688					7,080				13,221
366000 - Contributions and Donations from Private Sources	382,800	1,329,329	114,887	1,475,403							3,302,419
367000 - Licenses	17,648										17,648
369900 - Other Miscellaneous Revenues	4,511,074	10,598,299	98,846	2,877,930		8,036,313	2,466,091			874,410	29,462,963
381000 - Inter-Fund Group Transfers In	12,971,548	58,124,331	81,628,053	43,506,517							196,230,449
383000 - Installment Purchases & Capital Lease Proceeds											0
384000 - Debt Proceeds				149,528,861							149,528,861
385000 - Proceeds from Refunding Bonds			147,543,931								147,543,931
388100 - Sale of General Capital Asset											0
389100 - Proprietary - Interest						5,837,381	1,365,668				7,203,049
389500 - Proprietary - Capital Contributions from Federal Government						10,845,972					10,845,972
389600 - Proprietary - Capital Contributions from State Government						9,932,662					9,932,662
389700 - Proprietary - Capital Contributions from Other Public Source						23,950,534					23,950,534
389800 - Proprietary - Capital Contributions from Private Source											0
389900 - Proprietary - Other Non-Operating Sources						22,575,887					22,575,887
393000 - Special Items(Gain)											0
Grand Total	1,161,061,137	634,842,856	255,372,698	263,825,894		324,449,363	141,255,430			285,521,118	3,066,328,496

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	7,938,802										7,938,802
511.30 - Legislative - Operating Expenses	5,868,026										5,868,026
511.60 - Legislative - Capital Outlay	11,488										11,488
513.10 - Financial and Administrative - Personal Services	65,133,107	2,327,154									67,460,261
513.30 - Financial and Administrative - Operating Expenses	37,295,111	350,787									37,645,898
513.60 - Financial and Administrative - Capital Outlay	4,019,643										4,019,643
514.10 - Legal Counsel - Personal Services	5,233,706										5,233,706
514.30 - Legal Counsel - Operating Expenses	191,872										191,872
514.60 - Legal Counsel - Capital Outlay	15,275										15,275
515.10 - Comprehensive Planning - Personal Services	7,696,885										7,696,885
515.30 - Comprehensive Planning - Operating Expenses	323,247										323,247
515.60 - Comprehensive Planning - Capital Outlay	1,298										1,298
517.70 - Debt Service Payments - Debt Service			106,254,904	766,371							107,021,275
519.10 - Other General Government - Personal Services	55,863,682			3,177,774			7,144,556				66,186,012
519.30 - Other General Government - Operating Expenses	25,339,533	75,807		35,430,979			120,911,788				181,758,107
519.60 - Other General Government - Capital Outlay	1,078,167	160,782		102,667,628							103,906,577
519.70 - Other General Government - Debt Service											0
519.80 - Other General Government - Grants and Aids	740,596	7,728,300		21,856,174							30,325,070
519.90 - Other General Government - Other Uses	746,897										746,897
521.10 - Law Enforcement - Personal Services	311,810,561	154,269									311,964,830
521.30 - Law Enforcement - Operating Expenses	70,026,801	7,591									70,034,392
521.60 - Law Enforcement - Capital Outlay	11,339,096										11,339,096
521.80 - Law Enforcement - Grants and Aids	1,315,883	1,154,884									2,470,767
522.10 - Fire Control - Personal Services		226,425,431									226,425,431
522.30 - Fire Control - Operating Expenses	48,000	32,443,640		6,800							32,498,440
522.60 - Fire Control - Capital Outlay		5,637,029		1,861,583							7,498,612
522.80 - Fire Control - Grants and Aids	41,135	1,027,976									1,069,111
523.10 - Detention/Corrections - Personal Services	119,592,054										119,592,054
523.30 - Detention/Corrections - Operating Expenses	28,446,371										28,446,371
523.60 - Detention/Corrections - Capital Outlay	97,407										97,407
523.80 - Detention/Corrections - Grants and Aids	3,357,670										3,357,670
524.10 - Protective Inspections - Personal Services	3,207,662	9,818,237									13,025,899
524.30 - Protective Inspections - Operating Expenses	436,115	3,648,214									4,084,329
524.60 - Protective Inspections - Capital Outlay	19,978	83,977									103,955
525.10 - Emergency and Disaster Relief - Personal Services	1,779,609	697,706									2,477,315
525.30 - Emergency and Disaster Relief - Operating Expenses	691,412	4,786,094									5,477,506
525.60 - Emergency and Disaster Relief - Capital Outlay		70,234		415,436							485,670
525.80 - Emergency and Disaster Relief - Grants and Aids		623,140									623,140
527.10 - Medical Examiners - Personal Services	2,443,483										2,443,483
527.30 - Medical Examiners - Operating Expenses	627,437										627,437
527.60 - Medical Examiners - Capital Outlay	30,736										30,736
528.10 - Consumer Affairs - Personal Services	352,287	741,645									1,093,932
528.30 - Consumer Affairs - Operating Expenses	54,792	151,138									205,930
528.60 - Consumer Affairs - Capital Outlay	6,275										6,275
528.80 - Consumer Affairs - Grants and Aids	10,709										10,709
529.10 - Other Public Safety - Personal Services	3,911,367	993,609									4,904,976
529.30 - Other Public Safety - Operating Expenses	248,013	356,492									604,505

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	1,499	58,076		6,290							65,865
529.80 - Other Public Safety - Grants and Aids		641,466									641,466
534.10 - Garbage/Solid Waste - Personal Services										37,868,445	37,868,445
534.30 - Garbage/Solid Waste - Operating Expenses										200,745,764	200,745,764
536.10 - Water/Sewer Services - Personal Services						44,554,843					44,554,843
536.30 - Water/Sewer Services - Operating Expenses						123,267,815					123,267,815
536.60 - Water/Sewer Services - Capital Outlay											0
536.80 - Water/Sewer Services - Grants and Aids											0
537.10 - Conservation/Resource Management - Personal Services	10,975,888	907,322									11,883,210
537.30 - Conservation/Resource Management - Operating Expenses	1,086,457	6,865,771		2,392,568							10,344,796
537.60 - Conservation/Resource Management - Capital Outlay	11,709	39,128		1,066,780							1,117,617
537.80 - Conservation/Resource Management - Grants and Aids	79,000			2,741,954							2,820,954
537.90 - Conservation/Resource Management - Other Uses											0
539.30 - Other Physical Environment - Operating Expenses											0
541.10 - Road/Street Facilities - Personal Services		22,320,844									22,320,844
541.30 - Road/Street Facilities - Operating Expenses		18,330,136		2,326,152							20,656,288
541.60 - Road/Street Facilities - Capital Outlay		386,658		24,141,987							24,528,645
541.80 - Road/Street Facilities - Grants and Aids		182,046		146,901							328,947
542.10 - Airports - Personal Services						12,673,178					12,673,178
542.30 - Airports - Operating Expenses						61,278,323					61,278,323
544.10 - Mass Transit - Personal Services		48,227,498									48,227,498
544.30 - Mass Transit - Operating Expenses		40,376,143									40,376,143
544.60 - Mass Transit - Capital Outlay		3,916,889									3,916,889
544.70 - Mass Transit - Debt Service											0
544.80 - Mass Transit - Grants and Aids	4,235,000	5,620									4,240,620
551.10 - Employment Development - Personal Services		261,762									424,914
551.30 - Employment Development - Operating Expenses	35,121	76,956									112,077
552.10 - Industry Development - Personal Services		455,767									455,767
552.30 - Industry Development - Operating Expenses		25,168,911									25,168,911
552.60 - Industry Development - Capital Outlay											0
552.80 - Industry Development - Grants and Aids		4,839,380									4,839,380
553.10 - Veterans Services - Personal Services	259,920										259,920
553.30 - Veterans Services - Operating Expenses		9,796									9,796
554.10 - Housing and Urban Development - Personal Services	1,178,802	2,884,799								936,637	5,000,238
554.30 - Housing and Urban Development - Operating Expenses	61,238	785,076								2,162,711	3,009,025
554.60 - Housing and Urban Development - Capital Outlay				514,754						46,491	561,245
554.70 - Housing and Urban Development - Debt Service										647,576	647,576
554.80 - Housing and Urban Development - Grants and Aids		8,905,208		12,300							8,917,508
559.10 - Other Economic Development - Personal Services		1,090,178									1,090,178
559.30 - Other Economic Development - Operating Expenses	3	161,627									161,630
559.60 - Other Economic Development - Capital Outlay		1,458									1,458
559.70 - Other Economic Development - Debt Service		1,523,531									1,523,531
559.80 - Other Economic Development - Grants and Aids	29,298,635	4,213,886									33,512,521
562.10 - Health - Personal Services	7,230,627	933,019									8,163,646
562.30 - Health - Operating Expenses	3,113,731	623,821									3,737,552
562.60 - Health - Capital Outlay	105,144										105,144
562.80 - Health - Grants and Aids	17,841,160	5,671,347									23,512,507
563.80 - Mental Health - Grants and Aids		4,315,007									4,315,007
564.10 - Public Assistance - Personal Services	3,243,902										3,243,902

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.30 - Public Assistance - Operating Expenses	479,610										479,610
564.60 - Public Assistance - Capital Outlay											0
564.80 - Public Assistance - Grants and Aids	1,179,656										1,179,656
565.80 - Developmental Disabilities - Grants and Aids	763,104										763,104
569.10 - Other Human Services - Personal Services	7,374,579	3,743,708									11,118,287
569.30 - Other Human Services - Operating Expenses	9,968,895	6,018,456									15,987,351
569.60 - Other Human Services - Capital Outlay	18,459	12,289									30,748
569.80 - Other Human Services - Grants and Aids	7,512,316	2,305,318									9,817,634
571.10 - Libraries - Personal Services		26,099,976									26,099,976
571.30 - Libraries - Operating Expenses		13,277,739		890,762							14,168,501
571.60 - Libraries - Capital Outlay		3,754,050		20,677							3,774,727
572.10 - Parks/Recreation - Personal Services	38,527,241	1,795,461									40,322,702
572.30 - Parks/Recreation - Operating Expenses	18,181,290	5,290,724		119,574							23,591,588
572.60 - Parks/Recreation - Capital Outlay	179,607	779,693		8,118,816							9,078,116
572.70 - Parks/Recreation - Debt Service		387,905									387,905
572.80 - Parks/Recreation - Grants and Aids				524,657							524,657
581.90 - Interfund Transfers Out - Other Uses	148,158,169	31,214,031		14,891,635		168,290	1,798,325				196,230,450
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			155,862,812								155,862,812
590.30 - Other Non-Operating Disbursements - Operating Expenses						1,890,760					1,890,760
590.90 - Other Non-Operating Disbursements - Other Uses	66,430									50,457,741	50,524,171
591.70 - Non-Operating Interest Expense - Debt Service						9,266,893					9,266,893
593.90 - Special Items(Loss) - Other Uses											0
601.10 - Court Administration - Personal Services	752,289										752,289
601.30 - Court Administration - Operating Expenses	857,549										857,549
601.80 - Court Administration - Grants and Aids	925,191										925,191
602.30 - State Attorney Administration - Operating Expenses	12,000	255,133									267,133
603.30 - Public Defender Administration - Operating Expenses	12,000	181,654									193,654
604.10 - Clerk of Court Administration - Personal Services	1,777,207										1,777,207
604.30 - Clerk of Court Administration - Operating Expenses	284,743										284,743
604.60 - Clerk of Court Administration - Capital Outlay											0
605.10 - Judicial Support - Personal Services	299,873										299,873
605.30 - Judicial Support - Operating Expenses	15,163										15,163
608.10 - Jury Management - Personal Services	342,042										342,042
608.30 - Jury Management - Operating Expenses	580,017										580,017
614.10 - Clerk of Court - Personal Services	3,791,484										3,791,484
614.30 - Clerk of Court - Operating Expenses	136,660										136,660
614.60 - Clerk of Court - Capital Outlay											0
622.10 - Drug Court - Personal Services	296,550										296,550
622.30 - Drug Court - Operating Expenses	23,694										23,694
622.60 - Drug Court - Capital Outlay											0
622.80 - Drug Court - Grants and Aids	566,297										566,297
623.10 - Pre-Trial Release - Personal Services	1,237,767										1,237,767
623.30 - Pre-Trial Release - Operating Expenses	54,741										54,741
623.60 - Pre-Trial Release - Capital Outlay											0
634.10 - Clerk of Court - Personal Services	4,259,211										4,259,211
634.30 - Clerk of Court - Operating Expenses	53,317										53,317
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personal Services	3,069,049										3,069,049
654.30 - Clerk of Court - Operating Expenses	159,725										159,725

Account/ Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.60 - Clerk of Court - Capital Outlay											0
667.10 - Court-Based Victim Services - Personal Services											0
669.30 - Other Family Court Programs - Operating Expenses	199,250										199,250
674.10 - Clerk of Court - Personal Services	1,253,461										1,253,461
674.30 - Clerk of Court - Operating Expenses	41,874										41,874
674.60 - Clerk of Court - Capital Outlay											0
685.10 - Guardian ad Litem - Personal Services	115,104										115,104
685.30 - Guardian ad Litem - Operating Expenses	13,983										13,983
694.10 - Clerk of Court - Personal Services	1,221,572										1,221,572
694.30 - Clerk of Court - Operating Expenses	33,789										33,789
694.60 - Clerk of Court - Capital Outlay											0
704.80 - Public Guardian - Grants and Aids	154,530										154,530
709.10 - Other Circuit Court-Probate Costs - Personal Services											0
709.30 - Other Circuit Court-Probate Costs - Operating Expenses											0
711.10 - Courthouse Security - Personal Services	26,965,654										26,965,654
711.30 - Courthouse Security - Operating Expenses	1,291,897										1,291,897
711.60 - Courthouse Security - Capital Outlay	2,015										2,015
713.10 - Information Systems - Personal Services	2,523,743	987,662									3,511,405
713.30 - Information Systems - Operating Expenses	2,972,365	2,288,863									5,261,228
713.60 - Information Systems - Capital Outlay	158,487	365,673									524,160
714.10 - Public Law Library - Personal Services		204,459									204,459
714.30 - Public Law Library - Operating Expenses		151,386									151,386
714.60 - Public Law Library - Capital Outlay		26,811									26,811
724.10 - Clerk of Court - Personal Services	3,100,847										3,100,847
724.30 - Clerk of Court - Operating Expenses	52,774										52,774
724.60 - Clerk of Court - Capital Outlay											0
732.10 - Community Service Programs - Personal Services											0
732.30 - Community Service Programs - Operating Expenses											0
732.60 - Community Service Programs - Capital Outlay											0
732.80 - Community Service Programs - Grants and Aids											0
744.10 - Clerk of Court - Personal Services	2,259,959										2,259,959
744.30 - Clerk of Court - Operating Expenses	65,666										65,666
744.60 - Clerk of Court - Capital Outlay											0
764.10 - Clerk of Court - Personal Services	6,934,423										6,934,423
764.30 - Clerk of Court - Operating Expenses	111,440										111,440
764.60 - Clerk of Court - Capital Outlay											0
Grand Total	1,162,125,347	598,360,840	262,117,716	224,098,552		253,100,102	129,854,669			292,865,365	2,922,522,591

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
301457 - Captain's Key Dependent District	Independently Reported	\$105,149	\$72,903	\$14,389
300687 - Housing Finance Authority of Palm Beach County	Discretely Reported	\$720,913	\$736,655	\$0
300685 - Palm Beach County Educational Facilities Authority	Independently Reported			
300686 - Palm Beach County Health Facilities Authority	Independently Reported			
300688 - Palm Beach County Library District	Blended in Primary Report	\$45,910,749	\$41,067,129	\$0
500045 - Palm Beach County Metropolitan Planning Organization	Discretely Reported	\$1,862,048	\$1,761,356	\$25,492
500052 - Palm Beach County Public Building Corp.	Zero Revenues And Expenditures			
300689 - Solid Waste Authority of Palm Beach County	Discretely Reported	\$281,082,473	\$288,255,108	\$963,854,772
500053 - Transportation Authority (Palm Tran, Inc.)	Blended in Primary Report	\$100,306,238	\$92,591,056	\$0
300690 - Westgate / Belvedere Homes Community Redevelopment Agency	Discretely Reported	\$1,855,684	\$2,112,246	\$510,000