

AGENDA ITEM SUMMARY

[X] Consent
[] Ordinance

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, 2017.

- 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)~~ (DS)

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, 2017.
2. Annual Financial Audit Report (AFAR) for fiscal year ended September 30, 2017. (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 7-3-2018
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	2018	2019	2020	2021	2022
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 _____

Does this item include the use of Federal Funds? Yes _____ No _____

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

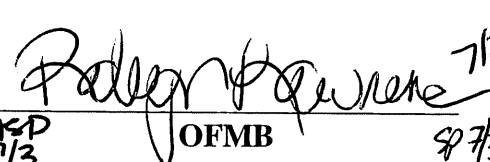
Revenue Source _____

B. RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT: NO FISCAL IMPACT

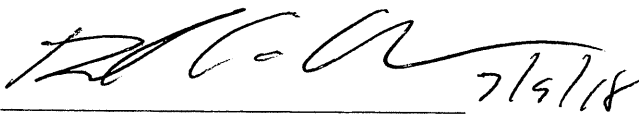
C. DEPARTMENTAL FISCAL REVIEW: _____

III. REVIEW COMMENTS

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

 7/3/18
ASD 7/3 OFMB 7/3 Contract Administration 7/5/18
7/5/18

B. LEGAL SUFFICIENCY:

 7/5/18
Assistant County Attorney

C. Other Department Review:

Department Director

Unit Information

Unit ID: 100050

Year: 2017

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: 5/23/2018

Audit Received Date:

Submission Type: Electronic

Debt Information

Long-Term Debt: \$1,256,418,988

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/28/2018

Auditor Name: RSM US, LLP

Address:
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: Melissa McKinlay

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	761,984,926	288,895,663	24,944,850	12,548						1,909,806	1,077,747,793
312100 - Local Option Taxes		48,534,858									48,534,858
312300 - County Ninth-Cent Voted Fuel Tax		6,702,440									6,702,440
312410 - First Local Option Fuel Tax		24,810,398									24,810,398
312420 - Second Local Option Fuel Tax		10,892,089		10,892,089							21,784,178
314100 - Utility Service Tax - Electricity	40,040,352										40,040,352
314400 - Utility Service Tax - Gas	1,866,798										1,866,798
315000 - Communications Service Tax (Chapter 202)	24,294,104										24,294,104
316000 - Local Business Tax (Chapter 205)	2,263,416	38,465									2,301,881
322000 - Building Permits		18,589,528									18,589,528
323100 - Franchise Fee - Electricity	34,546,077										34,546,077
323200 - Franchise Fee - Telecommunications		2,377,059									2,377,059
323700 - Franchise Fee - Solid Waste										1,259,435	1,259,435
324110 - Impact Fees - Residential - Public Safety				233,082							233,082
324120 - Impact Fees - Commercial - Public Safety				32,722							32,722
324210 - Impact Fees - Residential - Physical Environment				926,131							926,131
324220 - Impact Fees - Commercial - Physical Environment				510,870							510,870
324310 - Impact Fees - Residential - Transportation				23,109,494							23,109,494
324320 - Impact Fees - Commercial - Transportation				8,375,233							8,375,233
324510 - Impact Fees - Residential - Human Services		6,639,338									6,639,338
324520 - Impact Fees - Commercial - Human Services											0
324610 - Impact Fees - Residential - Culture/Recreation				3,367,199							3,367,199
324620 - Impact Fees - Commercial - Culture/Recreation				63,122							63,122
324710 - Impact Fees - Residential - Other		354,098		49,231							403,329
324720 - Impact Fees - Commercial - Other				1,244,184							1,244,184
325100 - Special Assessments - Capital Improvement				1,966,936							1,966,936
329000 - Other Permits, Fees & Special Assessments	2,128,794	1,501,798		369,796							4,000,388
331100 - Federal Grant - General Government	1,251,696										1,251,696
331200 - Federal Grant - Public Safety		5,661,987									5,661,987
331340 - Federal Grant - Garbage/Solid Waste											0
331390 - Federal Grant - Other Physical Environment		297,430		239,580						1,639,406	2,176,416
331420 - Federal Grant - Mass Transit										1,890,715	1,890,715
331490 - Federal Grant - Other Transportation		6,244,855		489,594						50,581	6,785,030
331500 - Federal Grant - Economic Environment		7,613,225									7,613,225
331620 - Federal Grant - Public Assistance		180,788									180,788
331690 - Federal Grant - Other Human Services	1,134,774	14,083,474		400,000							15,618,248
331900 - Federal Grant - Other											0
333000 - Federal Payments In Lieu Of Taxes	7,340	5,960	263								13,563
334100 - State Grant - General Government	25,000										25,000
334200 - State Grant - Public Safety		1,310,908									1,310,908
334390 - State Grant - Other Physical Environment		2,059,547		927,818							2,987,365
334490 - State Grant - Other Transportation		8,478,962									8,478,962
334690 - State Grant - Other Human Services	155,755	9,802,018									9,957,773
334700 - State Grant - Culture/Recreation		1,163,494									1,163,494
334820 - Article V Clerk of Court Trust Fund	1,828,342										1,828,342
334900 - State Grant - Other											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335120 - State Revenue Sharing - Proceeds	32,090,139										32,090,139
335130 - State Revenue Sharing - Insurance Agents County Licenses	290,181										290,181
335140 - State Revenue Sharing - Mobile Home Licenses	39,064										39,064
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	553,203										553,203
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	629,888		2,000,004								2,629,892
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	88,250,986										88,250,986
335190 - State Revenue Sharing - Other General Government				57,708,049							57,708,049
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		411,070									411,070
335220 - State Revenue Sharing - Enhanced 911 Fee		4,672,343									4,672,343
335490 - State Revenue Sharing - Other Transportation		18,148,518									18,148,518
337100 - Local Government Unit Grant - General Government											0
337200 - Local Government Unit Grant - Public Safety				239,961							239,961
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
337900 - Local Government Unit Grants - Other	5,900										5,900
339000 - Payments From Other Local Units In Lieu Of Taxes	52,413	41,641	1,913								95,967
341100 - Service Charge - Recording Fees	9,596,025	69,769									9,665,794
341160 - County Portion (\$2) of \$4 Additional Service Charge		2,472,269									2,472,269
341200 - Internal Service Fund Fees and Charges							136,659,822				136,659,822
341300 - Administrative Service Fees		77,321									77,321
341520 - Fees remitted to County from Sheriff	3,114,452										3,114,452
341530 - Fees remitted to County from Clerk of Circuit Court											0
341550 - Fees remitted to County from Supervisor of Elections	509,395										509,395
341800 - County Officer Commission and Fees	50,122,443										50,122,443
341900 - Other General Government Charges and Fees	30,125,982	529,058									30,655,040
342100 - Service Charge - Law Enforcement Services	65,586,559										65,586,559
342200 - Service Charge - Fire Protection		11,195,362									11,195,362
342300 - Service Charge - Housing for Prisoners	5,786,776										5,786,776
342400 - Service Charge - Emergency Management Service Fees/Charges		2,530,189									2,530,189
342500 - Service Charge - Protective Inspection Fees		19,600									19,600
342600 - Service Charge - Ambulance Fees		26,959,855									26,959,855
342800 - Service Charge - Other Public Safety Charges and Fees	369,998	83,251									453,249
343400 - Service Charge - Garbage/Solid Waste										282,841,857	282,841,857
343600 - Service Charge - Water/Sewer Combination Utility	76,925	12,533				187,624,148					187,713,606
343900 - Service Charge - Other Physical Environment Charges	736,988	1,534,905		61,044							2,332,937
344100 - Service Charge - Airports						66,605,626					66,605,626
344300 - Service Charge - Mass Transit		10,538,727									10,538,727
344500 - Service Charge - Parking Facilities	408,432										408,432
344900 - Service Charge - Other Transportation Charges		675,420									675,420
346400 - Service Charge - Animal Control and Shelter Fees	2,684,510	197,214									2,881,724
346900 - Service Charge - Other Human Services Charges	23,476	70,041									93,517
347200 - Service Charge - Parks and Recreation	3,963,888	10,672,499									14,636,387
347300 - Service Charge - Cultural Services	3,339,835										3,339,835
347500 - Service Charge - Special Recreation Facilities		3,528,270									3,528,270
347900 - Service Charge - Other Culture/Recreation Charges	17,178	1,955									19,133
348480 - Circuit Court Civil - Fees and Service Charges											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348921 - Court Innovations/Local Requirements		265,605									265,605
348922 - Legal Aid		265,605									265,605
348923 - Law Library		265,605									265,605
348924 - Juvenile Alternative Programs		265,605									265,605
348930 - State Court Facility Surcharge (\$30)	3,687,611	41,147									3,728,758
349000 - Other Charges for Services	22,528,953	6,464,711		647,449						580,090	30,221,203
351100 - Judgments and Fines - As Decided by County Court Criminal	7,668										7,668
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		1,173,605									1,173,605
351300 - Judgments and Fines - As Decided by County Court Civil	147,877										147,877
351500 - Judgments and Fines - As Decided by Traffic Court	799,528	659,919									1,459,447
351700 - Intergovernmental Radio Communication Program				998,737							998,737
352000 - Fines - Library		564,000									564,000
353000 - Fines - Pollution Control Violation		45,195		9,510							54,705
354000 - Fines - Local Ordinance Violation	33,825										33,825
359000 - Other Judgments, Fines and Forfeits	3,185,169	468,305									3,653,474
361100 - Interest	5,231,646	5,490,412	376,951	10,304,491						2,992,979	24,396,479
361300 - Net Increase (Decrease) in Fair Value of Investments	252,448	306,143	29,857	579,896		279,805	80,490			-51,750	1,476,889
362000 - Rents and Royalties	436,455	1,756,536				45,378					2,238,369
364000 - Disposition of Fixed Assets	356,870	928,585		156,674		488,503	2,062,673				3,993,305
365000 - Sale of Surplus Materials and Scrap	5,080						4,177				9,257
366000 - Contributions and Donations from Private Sources	617,077	3,813,267		2,050,723							6,481,067
367000 - Licenses	16,946										16,946
369900 - Other Miscellaneous Revenues	4,152,239	11,735,090	55,978	467,073		7,979,651	2,107,872			952,012	27,449,915
381000 - Inter-Fund Group Transfers In	27,561,551	54,907,884	85,830,721	60,392,026							228,692,182
383000 - Installment Purchases & Capital Lease Proceeds											0
384000 - Debt Proceeds		7,442,000									7,442,000
385000 - Proceeds from Refunding Bonds											0
388100 - Sale of General Capital Asset											0
389100 - Proprietary - Interest						6,578,655	1,524,587				8,103,242
389500 - Proprietary - Capital Contributions from Federal Government						4,718,582					4,718,582
389600 - Proprietary - Capital Contributions from State Government						5,729,896					5,729,896
389700 - Proprietary - Capital Contributions from Other Public Source						22,179,221					22,179,221
389800 - Proprietary - Capital Contributions from Private Source											0
389900 - Proprietary - Other Non-Operating Sources						19,118,845					19,118,845
393000 - Special Items(Gain)											0
Grand Total	1,238,922,953	657,789,411	113,240,537	186,825,262		321,348,310	142,439,621			294,065,131	2,954,631,225

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	7,905,847										7,905,847
511.30 - Legislative - Operating Expenses	5,142,160										5,142,160
511.60 - Legislative - Capital Outlay	1,222,137										1,222,137
513.10 - Financial and Administrative - Personal Services	66,168,380	2,257,252									68,425,632
513.30 - Financial and Administrative - Operating Expenses	36,521,248	716,143									37,237,391
513.60 - Financial and Administrative - Capital Outlay	2,297,805										2,297,805
514.10 - Legal Counsel - Personal Services	5,433,826										5,433,826
514.30 - Legal Counsel - Operating Expenses	133,337										133,337
514.60 - Legal Counsel - Capital Outlay	1,250										1,250
515.10 - Comprehensive Planning - Personal Services	8,063,984										8,063,984
515.30 - Comprehensive Planning - Operating Expenses	222,973										222,973
515.60 - Comprehensive Planning - Capital Outlay	8,072										8,072
515.80 - Comprehensive Planning - Grants and Aids	25,549										25,549
517.70 - Debt Service Payments - Debt Service			113,137,985	2,200							113,140,185
519.10 - Other General Government - Personal Services	56,906,599			3,328,184			7,159,120				67,393,903
519.30 - Other General Government - Operating Expenses	23,468,601	76,268		28,203,475			120,307,465				172,055,809
519.60 - Other General Government - Capital Outlay	1,370,126	209,709		70,104,706							71,684,541
519.70 - Other General Government - Debt Service											0
519.80 - Other General Government - Grants and Aids	487,761	6,949,747		3,028,000							10,465,508
519.90 - Other General Government - Other Uses	-532,264										-532,264
521.10 - Law Enforcement - Personal Services	330,917,570	141,052									331,058,622
521.30 - Law Enforcement - Operating Expenses	74,402,644	64,907									74,467,551
521.60 - Law Enforcement - Capital Outlay	26,256,402										26,256,402
521.80 - Law Enforcement - Grants and Aids	1,253,224	1,154,203									2,407,427
522.10 - Fire Control - Personal Services		237,398,073									237,398,073
522.30 - Fire Control - Operating Expenses		33,352,252									33,352,252
522.60 - Fire Control - Capital Outlay		10,577,754		1,590,476							12,168,230
522.80 - Fire Control - Grants and Aids	41,135	1,058,815									1,099,950
523.10 - Detention/Corrections - Personal Services	126,285,424										126,285,424
523.30 - Detention/Corrections - Operating Expenses	30,211,719										30,211,719
523.60 - Detention/Corrections - Capital Outlay	88,301										88,301
523.80 - Detention/Corrections - Grants and Aids	1,941,914										1,941,914
524.10 - Protective Inspections - Personal Services	3,510,606	10,100,761									13,611,367
524.30 - Protective Inspections - Operating Expenses	434,123	4,248,522									4,682,645
524.60 - Protective Inspections - Capital Outlay	42,989	106,627									149,616
525.10 - Emergency and Disaster Relief - Personal Services	1,904,792	753,670									2,658,462
525.30 - Emergency and Disaster Relief - Operating Expenses	3,165,572	4,760,595									7,926,167
525.60 - Emergency and Disaster Relief - Capital Outlay		520,392		134,700							655,092
525.80 - Emergency and Disaster Relief - Grants and Aids		818,539									818,539
527.10 - Medical Examiners - Personal Services	2,785,924										2,785,924
527.30 - Medical Examiners - Operating Expenses	782,371										782,371
527.60 - Medical Examiners - Capital Outlay	20,747										20,747
528.10 - Consumer Affairs - Personal Services	554,029	568,549									1,122,578
528.30 - Consumer Affairs - Operating Expenses	82,494	143,257									225,751
528.60 - Consumer Affairs - Capital Outlay		3,946									3,946
528.80 - Consumer Affairs - Grants and Aids	74,289										74,289
529.10 - Other Public Safety - Personal Services	3,767,107	1,197,674									4,964,781

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.30 - Other Public Safety - Operating Expenses	447,826	386,541									834,367
529.60 - Other Public Safety - Capital Outlay		31,333									31,333
529.80 - Other Public Safety - Grants and Aids		559,906									559,906
534.10 - Garbage/Solid Waste - Personal Services										40,543,773	40,543,773
534.30 - Garbage/Solid Waste - Operating Expenses										214,497,827	214,497,827
536.10 - Water/Sewer Services - Personal Services						46,163,934					46,163,934
536.30 - Water/Sewer Services - Operating Expenses						132,754,682					132,754,682
536.60 - Water/Sewer Services - Capital Outlay											0
536.80 - Water/Sewer Services - Grants and Aids											0
537.10 - Conservation/Resource Management - Personal Services	11,324,169	1,018,104									12,342,273
537.30 - Conservation/Resource Management - Operating Expenses	990,069	10,669,629		3,013,103							14,672,801
537.60 - Conservation/Resource Management - Capital Outlay	13,731	27,704		419,083							460,518
537.80 - Conservation/Resource Management - Grants and Aids	79,000	200		2,528,623							2,607,823
537.90 - Conservation/Resource Management - Other Uses											0
539.30 - Other Physical Environment - Operating Expenses											0
541.10 - Road/Street Facilities - Personal Services		23,119,507									23,119,507
541.30 - Road/Street Facilities - Operating Expenses		14,825,684		1,549,179							16,374,863
541.60 - Road/Street Facilities - Capital Outlay		773,938		33,503,586							34,277,524
541.80 - Road/Street Facilities - Grants and Aids		148,761		530,888							679,649
542.10 - Airports - Personal Services						13,361,652					13,361,652
542.30 - Airports - Operating Expenses						64,136,421					64,136,421
544.10 - Mass Transit - Personal Services		49,124,668									49,124,668
544.30 - Mass Transit - Operating Expenses		41,625,971									41,625,971
544.60 - Mass Transit - Capital Outlay		3,415,795									3,415,795
544.70 - Mass Transit - Debt Service											0
544.80 - Mass Transit - Grants and Aids	4,235,000	22,000									4,257,000
551.10 - Employment Development - Personal Services	260,604	184,148									444,752
551.30 - Employment Development - Operating Expenses	35,689	63,526									99,215
552.10 - Industry Development - Personal Services		476,554									476,554
552.30 - Industry Development - Operating Expenses		25,240,430									25,240,430
552.60 - Industry Development - Capital Outlay											0
552.80 - Industry Development - Grants and Aids		4,757,632									4,757,632
553.10 - Veterans Services - Personal Services	272,733										272,733
553.30 - Veterans Services - Operating Expenses	8,346										8,346
554.10 - Housing and Urban Development - Personal Services	1,199,113	2,031,197								1,068,446	4,298,756
554.30 - Housing and Urban Development - Operating Expenses	52,274	687,113								2,444,920	3,184,307
554.60 - Housing and Urban Development - Capital Outlay		216,615		1,177,826						6,600	1,401,041
554.70 - Housing and Urban Development - Debt Service										357,847	357,847
554.80 - Housing and Urban Development - Grants and Aids		10,150,164		341,027							10,491,191
559.10 - Other Economic Development - Personal Services		1,947,349									1,947,349
559.30 - Other Economic Development - Operating Expenses		250,167									250,167
559.60 - Other Economic Development - Capital Outlay											0
559.70 - Other Economic Development - Debt Service		1,706,804									1,706,804
559.80 - Other Economic Development - Grants and Aids	33,424,056	5,450,848									38,874,904
562.10 - Health - Personal Services	7,938,498	988,876									8,927,374
562.30 - Health - Operating Expenses	3,401,429	633,227									4,034,656
562.60 - Health - Capital Outlay	271,119	1,256									272,375
562.80 - Health - Grants and Aids	17,638,633	6,996,966									24,635,599
563.80 - Mental Health - Grants and Aids	4,352,507										4,352,507

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.10 - Public Assistance - Personal Services	3,363,327										3,363,327
564.30 - Public Assistance - Operating Expenses	691,168										691,168
564.60 - Public Assistance - Capital Outlay	17,937										17,937
564.80 - Public Assistance - Grants and Aids	552,422										552,422
565.80 - Developmental Disabilities - Grants and Aids	815,151										815,151
569.10 - Other Human Services - Personal Services	7,782,888	4,017,550									11,800,438
569.30 - Other Human Services - Operating Expenses	9,248,116	6,029,923		19,819							15,297,858
569.60 - Other Human Services - Capital Outlay	6,355	23,818		7,746							37,919
569.80 - Other Human Services - Grants and Aids	8,799,209	2,492,436									11,291,645
571.10 - Libraries - Personal Services		26,724,790									26,724,790
571.30 - Libraries - Operating Expenses		13,035,775		99,226							13,135,001
571.60 - Libraries - Capital Outlay		3,848,189		60,451							3,908,640
572.10 - Parks/Recreation - Personal Services	40,738,469	1,827,950									42,566,419
572.30 - Parks/Recreation - Operating Expenses	16,604,468	5,170,733		2,399,849							24,175,050
572.60 - Parks/Recreation - Capital Outlay	108,999	2,070,417		10,865,051							13,044,467
572.70 - Parks/Recreation - Debt Service		409,044									409,044
572.80 - Parks/Recreation - Grants and Aids				79,817							79,817
581.90 - Interfund Transfers Out - Other Uses	157,593,657	42,709,752		28,212,668		168,495	7,611				228,692,183
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses											0
590.30 - Other Non-Operating Disbursements - Operating Expenses						-226,002					-226,002
590.90 - Other Non-Operating Disbursements - Other Uses	102,997									38,196,064	38,299,061
591.70 - Non-Operating Interest Expense - Debt Service						8,990,416					8,990,416
593.90 - Special Items(Loss) - Other Uses											0
601.10 - Court Administration - Personal Services	791,745										791,745
601.30 - Court Administration - Operating Expenses	711,646										711,646
601.80 - Court Administration - Grants and Aids	937,377										937,377
602.30 - State Attorney Administration - Operating Expenses	12,000	239,190									251,190
603.30 - Public Defender Administration - Operating Expenses	12,000	170,596									182,596
604.10 - Clerk of Court Administration - Personal Services	2,182,520										2,182,520
604.30 - Clerk of Court Administration - Operating Expenses	131,541										131,541
604.60 - Clerk of Court Administration - Capital Outlay											0
605.10 - Judicial Support - Personal Services	318,620										318,620
605.30 - Judicial Support - Operating Expenses	18,539										18,539
608.10 - Jury Management - Personal Services	352,462										352,462
608.30 - Jury Management - Operating Expenses	533,668										533,668
614.10 - Clerk of Court - Personal Services	3,943,167										3,943,167
614.30 - Clerk of Court - Operating Expenses	125,297										125,297
614.60 - Clerk of Court - Capital Outlay											0
622.10 - Drug Court - Personal Services	290,415										290,415
622.30 - Drug Court - Operating Expenses	22,720										22,720
622.60 - Drug Court - Capital Outlay											0
622.80 - Drug Court - Grants and Aids	564,398										564,398
623.10 - Pre-Trial Release - Personal Services	1,348,070										1,348,070
623.30 - Pre-Trial Release - Operating Expenses	38,550										38,550
623.60 - Pre-Trial Release - Capital Outlay											0
634.10 - Clerk of Court - Personal Services	4,289,335										4,289,335
634.30 - Clerk of Court - Operating Expenses	55,652										55,652
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personal Services	3,069,021										3,069,021

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses	136,135										136,135
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											0
674.10 - Clerk of Court - Personal Services	1,288,320										1,288,320
674.30 - Clerk of Court - Operating Expenses	32,489										32,489
674.60 - Clerk of Court - Capital Outlay											0
685.10 - Guardian ad Litem - Personal Services	118,844										118,844
685.30 - Guardian ad Litem - Operating Expenses	13,871										13,871
694.10 - Clerk of Court - Personal Services	1,255,973										1,255,973
694.30 - Clerk of Court - Operating Expenses	27,650										27,650
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	28,659,368										28,659,368
711.30 - Courthouse Security - Operating Expenses	1,236,919										1,236,919
711.60 - Courthouse Security - Capital Outlay	18,495										18,495
713.10 - Information Systems - Personal Services	2,335,810	1,178,269									3,514,079
713.30 - Information Systems - Operating Expenses	2,046,333	2,640,577									4,686,910
713.60 - Information Systems - Capital Outlay	353,018	255,736									608,754
714.10 - Public Law Library - Personal Services		243,726									243,726
714.30 - Public Law Library - Operating Expenses		162,698									162,698
714.60 - Public Law Library - Capital Outlay		58,907									58,907
724.10 - Clerk of Court - Personal Services	3,164,515										3,164,515
724.30 - Clerk of Court - Operating Expenses	53,806										53,806
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	2,321,565										2,321,565
744.30 - Clerk of Court - Operating Expenses	45,822										45,822
744.60 - Clerk of Court - Capital Outlay											0
764.10 - Clerk of Court - Personal Services	6,584,315										6,584,315
764.30 - Clerk of Court - Operating Expenses	105,785										105,785
764.60 - Clerk of Court - Capital Outlay											0
Grand Total	1,225,443,032	638,021,396	113,137,985	191,199,683		265,349,598	127,474,196			297,115,477	2,857,741,367

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
301457 - Captain's Key Dependent District	Independently Reported	\$95,598	\$66,693	\$11,889
300687 - Housing Finance Authority of Palm Beach County	Discretely Reported	\$772,941	\$659,724	\$0
300685 - Palm Beach County Educational Facilities Authority	Independently Reported	\$10,000	\$5,182	\$0
300686 - Palm Beach County Health Facilities Authority	Independently Reported			
300688 - Palm Beach County Library District	Blended in Primary Report	\$48,981,068	\$48,473,385	\$0
500045 - Palm Beach County Metropolitan Planning Organization	Discretely Reported	\$2,046,012	\$2,077,983	\$30,042
500052 - Palm Beach County Public Building Corp.	Zero Revenues And Expenditures			
300689 - Solid Waste Authority of Palm Beach County	Discretely Reported	\$288,983,794	\$292,978,231	\$920,130,360
500053 - Transportation Authority (Palm Tran, Inc.)	Blended in Primary Report	\$86,919,071	\$94,449,655	\$0
300690 - Westgate / Belvedere Homes Community Redevelopment Agency	Discretely Reported	\$2,262,384	\$1,399,539	\$260,000