

AGENDA ITEM 3.B.5

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: April 18, 2023 (☒) **Consent** (☐) **Regular**
(☐) **Workshop** (☐) **Public Hearing**

Department Submitted By: Clerk & Comptroller, Palm Beach County

Department Submitted For: Clerk & Comptroller, Tax Collector, & Property Appraiser

I. EXECUTIVE BRIEF

Motion and Title:

Staff recommends motion to receive and file: Annual financial reports, excess fees and unexpended budget for Fiscal Year 2021-2022, for the Clerk & Comptroller, Tax Collector, and Property Appraiser.

Summary:

The financial reports of these Constitutional Officers were submitted to the Office of the Clerk & Comptroller on or before October 31, 2022, in accordance with Section 218.36, Florida Statutes. The amounts shown for the Tax Collector and the Property Appraiser represent the total payment to the County. A portion of these revenues are budgeted in the Library, Fire-Rescue, and various other special revenue funds. The amounts shown as additional/decrease in excess fees were included in the adjustment for additional balances brought forward, which was brought to the Board of County Commissioners in March 2023.

Background and Justification:

These reports and fees are required to be submitted to the Board of County Commissioners within a statutory time frame. They are presented here for filing with the Board.

Attachments:

- 1) Summary of Excess Fees for Fiscal Year 2021-2022.
- 2) Fiscal Year 2021-2022 Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.

Recommended by:

Liana Figueroa, Manager - Finance Services

Date _____

Approved by:

Assistant County Administrator

Date _____

II. FISCAL IMPACT ANALYSIS

A. Five-Year Summary of Fiscal Impact:

<u>Fiscal Years</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
Number of 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_____	

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 Development and Control Comments:

Lisa Mante 4/17/2023
OFMB LM

John J. Jacoby 4/11/23
Contract Dev. and Control
and 4/10/23

B. Legal Sufficiency:

n/a
Assistant County Attorney

C. Other Department Review:

Department Director

Excess Fees
Fiscal Year Ended September 30, 2022

Excess Fees of the Palm Beach County Clerk & Comptroller, Property Appraiser, and Tax Collector are as follows:

<u>Constitutional Officer</u>	<u>Budget Estimate</u>	<u>Actual</u>	<u>Additional/Decrease in Excess Fees</u>
Clerk & Comptroller	\$1,500,000.00	\$1,951,763.00	\$451,763.00
Property Appraiser	1,212,885.00	2,032,998.00	820,113.00
Tax Collector	42,086,880.00	42,435,353.00	348,473.00
Totals	<u>\$44,799,765.00</u>	<u>\$46,420,114.00</u>	<u>\$1,620,349.00</u>

This report is prepared by the Accounting and Financial Reporting Division of the Clerk of the Circuit Court & Comptroller, Palm Beach County to be submitted for the Receive and File Agenda item to the Board of County Commissioners.

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2021 - 2022

Name of governmental unit DOROTHY JACKS, CFA, AAS
PALM BEACH COUNTY PROPERTY APPRAISER

Address
301 N. OLIVE AVE. GOV'T. CENTER - 5TH FLOOR

City and zip code
WEST PALM BEACH 33401

Name of chief financial officer
Andrea Simon

Title of chief financial officer
DIRECTOR OF FINANCE

Telephone Number (561) 355-2863

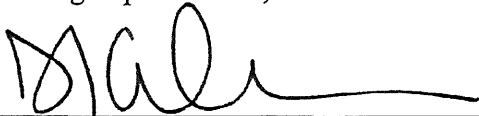
Person who may be contacted regarding this report.

Name Andrea Simon

Telephone Number (561) 355-2863

CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2022.


(Signature)

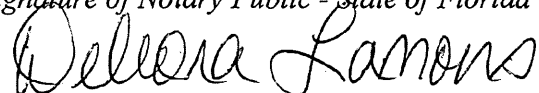
Office of PROPERTY APPRAISER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

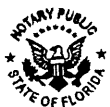
Sworn to and subscribed before me this 2nd day

of November, 2022, by

Signature of Notary Public - State of Florida


(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known or Produced Identification
Type of Identification Produced



DEBORALAMONS
Commission # HH 092232
Expires March 5, 2025
Bonded Thru Budget Notary Services

**PALM BEACH COUNTY PROPERTY APPRAISER
 COMBINED STATEMENT OF POSITION
 ALL FUND TYPES AND ACCOUNT GROUPS
 FOR FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Governmental Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
ASSETS AND OTHER OTHER DEBITS				
Cash	2,393,982			2,393,982
Receivables from other governments	89			89
Investments	792,445			792,445
Other Assets	49,984			49,984
Fixed assets		2,095,184		2,095,184
Amount to be provided for Long-Term Debt			2,583,457	2,583,457
TOTAL ASSETS AND OTHER DEBITS	3,236,500	2,095,184	2,583,457	7,915,141
LIABILITIES				
Accounts payable	212,643			212,643
Accrued wages & taxes payable	718,576			718,576
Payable to other governments	2,246,737			2,246,737
Deferred Revenue	58,544			58,544
Other Liabilities - Deferred Compensation				0
Other Liabilities - Capital Leases				0
Compensated Absences			2,583,457	2,583,457
TOTAL LIABILITIES	3,236,500	0	2,583,457	5,819,957
EQUITY AND OTHER CREDITS				
Investment in general fixed assets		2,095,184		2,095,184
TOTAL EQUITY	0	2,095,184	0	2,095,184
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	3,236,500	2,095,184	2,583,457	7,915,141

Note > (1) This is memorandum information only. Pursuant to Chapter 274, Florida Statues, General Fixed Assets acquired by the Property Appraiser are the property of the Board of County Commissioners (BCC), and therefore, appear in the BCC's General Fixed Assets Group of accounts.

REVENUES AND OTHER CREDITS

F:\Andrea\Audits\FY 2022 Audit\Financials\Complete\2022 Clerk Financial Report.xlsx

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	21,166,461
513	30	Operating Expenses	2,966,464
513	60	Capital Outlay	275,500
513	70	Debt Service	
TOTAL EXPENDITURES AND OTHER DEBITS			24,408,425

**PALM BEACH COUNTY PROPERTY APPRAISER
EXCESS FEES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

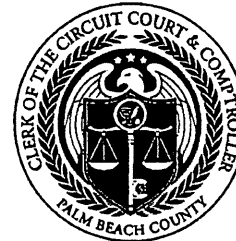
	2021 COMMISSION PAID	% of the Total Fee Income	Remittance	of Excess Fees
			Check No.	Amount
TOTAL BCC BILLED	21,555,782.00	81.0522%		1,821,029.30
DELRAY BEACH DOWNTOWN DEV. AUTH.	8,484.00	0.0319%		716.71
WPB DOWNTOWN DEV. AUTHORITY	15,771.00	0.0593%		1,332.31
SOUTH FL. WATER MGMT. DISTRICT	369,750.00	1.3903%		31,236.38
FL. INLET NAVIGATION DISTRICT	44,227.00	0.1663%		3,736.32
CHILDREN'S SERVICE COUNCIL	898,031.00	3.3767%		75,865.55
HEALTH CARE DISTRICT	1,003,640.00	3.7738%		84,787.34
JUPITER INLET DISTRICT	15,797.00	0.0594%		1,334.56
LIBRARY DISTRICT	426,609.00	1.6041%		36,039.90
FIRE/RESCUE MSTU	1,934,702.00	7.2747%		163,443.33
JUPITER FIRE/RESCUE	147,788.00	0.5557%		12,485.11
GREATER BOCA RATON BEACH DISTRICT	174,356.00	0.6556%		14,729.60
TOTAL	26,594,937.00	100.0000%		2,246,736.41

FY 22 Budget	26,594,937.00
Add: Other Revenues	60,224.86
Less: FY 22 Expenses	24,408,425.45
Excess Fees	<u>2,246,736.41</u>

Mapping Revenues	30,714.00
Less: Expenses purchased with mapping funds	<u> </u>
Amount to be returned to the BCC	30,714.00
Excess Fees to be Distributed to all agencies	<u><u>2,246,736.41</u></u>

DOCUMENT ID: CR * 800 * FWT10312200000000161

**PALM BEACH COUNTY, FLORIDA
CASH RECEIPT DOCUMENTATION FORM**



JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

CLERK & COMPTROLLER PBC - EXCESS FEES

FUND – 0001

FISCAL PERIOD: 01/2023

DEPOSIT DATE: 10/31/2022

DEPOSIT AMOUNT: \$1,951,763.16

INITIATE / VALIDATE: Jeka Salas

DATE: 10/31/2022

SUBMIT:

J. Salas

DATE: 10-31-22

R STD 100322*0029



Previous Day Composite Report

Consolidated Account

As of 10/31/2022

Company: PALM BEACH CNTY BOARD CNTY COMMISSIONERS

User: Andrea Hoffman

11/01/2022 08:32 AM ET

Commercial Electronic Office®

Treasury Information Reporting

Currency: USD

Bank: 121000248

Account: 2155001070034(FL)

WELLS FARGO BANK, N.A.
CONSOLIDATED

Balances

Closing Ledger Balance	46,293,140.78
Opening Available Balance	46,291,643.78

Credit Transactions

10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091004255218959 WELLS FARGO BANK TRADE DDA 103122 1BA0641310 CAC 40600000 61747C848000 MORGAN STANLEY INSTL LI	Credit Amount: Bank Ref: IA000017245461	40,600,000.00
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006362489173 CLERK&COMPTRLPBC DIRECT PAY 221028 0000000058 BOARD OF COUNTY COMMIS	Credit Amount: Bank Ref: IA000017737309	1,951,763.16
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006365931473 STATE OF FLORIDA PAYMENTS 221031 138036480219697 *1*000000000\	Credit Amount: Bank Ref: IA000024695175	802,184.01
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006365798581 STATE OF FLORIDA PAYMENTS 221031 138036480221190 E*18*000130502\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000024700668	468,869.17
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006166144549 BBA AVIATION USA INVOICEPMT 103122 63899 PALM BEACH COUNTY	Credit Amount: Bank Ref: IA000028632281	219,522.03
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00009683995 Unique ID: 00000091003753397518 MERCHANT BNKCD DEPOSIT 221029 226159683995 PBCOUNTY PZB	Credit Amount: Bank Ref: IA000017794413	143,428.87
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006365918533 STATE OF FLORIDA PAYMENTS 221031 138036480221214 *18*000130526\GE*1*0\IEA*1*000000000\	Credit Amount: Bank Ref: IA000024700821	139,622.40
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00009739995 Unique ID: 00000091003753395827 MERCHANT BNKCD DEPOSIT 221029 226159739995 PBC WATER UTILITIES	Credit Amount: Bank Ref: IA000017794418	111,196.96
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006272965936 STATE OF FLORIDA RETIREMENT 221031 138036461466661 PALM BEACH COUNTY BOCC	Credit Amount: Bank Ref: IA000029062279	111,163.85
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091003750092194 FOXRENTACAR CASH DISB 221031 PBC001 MAG PMNT FOR OCT AND NOV 2022	Credit Amount: Bank Ref: IA000029133660	108,333.34
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00009683995 Unique ID: 00000091006279045890 MERCHANT BNKCD DEPOSIT 221028 226159683995 PBCOUNTY PZB	Credit Amount: Bank Ref: IA000015723250	87,471.75
10/31/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00009739995 Unique ID: 00000091006279046785	Credit Amount: Bank Ref: IA000015723255	85,499.43

From: Hoffman, Andrea D
Sent: Monday, October 31, 2022 8:58 AM
To: Salas, Jeka S
Cc: Ayala, Andrea C; Bergen, Justin E; Hoffman, Andrea D; Madonna, Elena B; Van Voorhees, Chip E
Subject: 10/31/2022 \$1,951,763.16 CLERK&COMPTRLPBC
Attachments: Payment Advice.pdf

Originator

Entry Class:	PPD
Originator Company Name:	CLERK&COMPTRLPBC
Originator Company ID:	59-6000786
Discretionary Data:	00008074

Transaction Type:	Credit
Entry Description:	DIRECT PAY
Receiver Name:	BOARD OF COUNTY
	COMMISS
Receiver ID:	0000000058

Addenda Items:	0
Trace:	091000017737309
Settlement Date:	10/31/2022
Effective Date:	10/31/2022

Remittance (BPR)

Transaction Type:	PAYMT ACCOMP. REMIT
Payment Amount:	1,951,763.16
Credit/Debit:	C
Method:	ACH
Format:	PPD
Originator ID Type:	ABA T/R
Originator ID:	091000019
Originator Company ID:	59-6000786
Receiver ID Type:	ABA T/R
Receiver ID:	107005432
Receiver Account Type:	DEMAND DEPOSIT
Receiver Account Number:	2155001070034
Effective Date:	20221031

Type: CURRENT TRAN TRACE #
Trace: 091000017737309

Date Description:	SETTLE DATE/ORIGINAT
Date:	20221031
Date Description:	EFFECTIVE

Date: 20221031

Name (N1)

Entity ID Type:	PAYEE
Name:	BOARD OF COUNTY COMMIS
ID Type:	ID CODE
ID:	0000000058
Entity ID Type:	PAYER
Name:	CLERK&COMPTRLPBC

Thank you,

Andrea

-----Original Message-----

From: FM1PRD@mypalmbeachclerk.com <FM1PRD@mypalmbeachclerk.com>
Sent: Friday, October 28, 2022 8:20 AM
To: COC_DL-BOCC_EFT <COC_DL-BOCC_EFT@mypalmbeachclerk.com>
Cc: COC_DM-CCR-Payables <CCR-Payables@mypalmbeachclerk.com>
Subject: Clerk & Comptroller of PBC - Payment Advice Notification

Dear Customer,

Attached is the Payment Advice that we have processed. The payment date reflects the date at which the payment is processed by our bank, however there is a two day settlement period before the deposit will reflect in your account. Prior to utilizing the funds, please check with your bank and ensure that the funds have been deposited.

This is system generated email, please do not reply.

This email is intended only for the individual or entity to whom it is addressed and may be a confidential communication privileged by law. Any unauthorized use, dissemination, distribution, disclosure, or copying is strictly prohibited. If you have received this communication in error, please notify us immediately and kindly delete this message from your system. Thank you in advance for your cooperation.

Clerk of the Circuit Court and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2022

	BCC-Clerk
Revenues	
Recording	\$ 7,260,898.88
Other General Government	\$ 4,687,216.00
Intergovernmental Revenues	\$ 673,632.74
Interest	\$ -
Transfers-in from BCC	\$ 17,214,343.49
Total Revenues	<u>\$ 29,836,091.11</u>
 Expenditures:	
 Personal Services	\$ 19,931,279.32
Operating	\$ 7,905,248.94
Capital Outlay	\$ 47,799.69
Transfers Out	<u>\$ -</u>
Total Expenditures	27,884,327.95
 Excess Fees	<u><u>\$ 1,951,763.16</u></u>
 Excess Fees due	\$ 1,951,763.16

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2021 - 2022

Name of governmental unit

CLERK OF THE CIRCUIT COURT & COMPTROLLER, PALM
BEACH COUNTY

Address

301 N. OLIVE AVE. GOV'T. CENTER - 9TH FLOOR

City and zip code

WEST PALM BEACH 33401

JOSEPH ABRUZZO. CLERK OF THE CIRCUIT COURT &
COMPTROLLER

Telephone Number (561) 355-4995

* * * * *

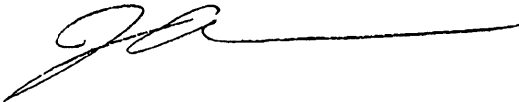
Person who may be contacted regarding this report.

Name SHANNON RAMSEY-CHESSMAN, CDC

Telephone Number (561) 355-4277

CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2022.



(Signature)

Office of the CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 28th day

of OCTOBER, 2022.

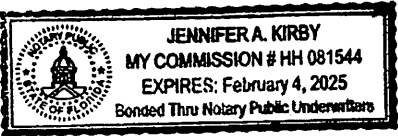
by Joseph Abruzzo

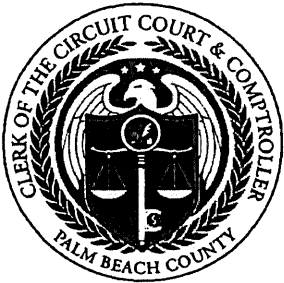

Signature of Notary Public - State of Florida

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known ☒ or Produced Identification

Type of Identification Produced





JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Governmental Center
301 North Olive Avenue, 9th Floor
West Palm Beach, Florida 33401
(561) 355-2996

October 28, 2022

The Honorable Robert S. Weinroth, Mayor
Palm Beach County Board of County Commissioners
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401

Dear Mayor Weinroth,

As Clerk of the Circuit Court & Comptroller, Palm Beach County, our office is dedicated to outstanding service to the community and focused on how we can work more efficiently to best serve our constituents. We are also committed to fiscal responsibility and have enclosed a check in the amount of \$1,951,763.16 for unspent revenue from my office for Fiscal Year 2022. Also enclosed is the Clerk of the Circuit Court & Comptroller's Fiscal Year 2022 Constitutional Officer's Financial Report, provided pursuant to Florida Statute 218.36.

The amount of unspent revenue returned this year is driven by the continued demand for homes and other real estate in Palm Beach County, increasing the amount in fees collected by our office for recording mortgages and deeds. The other factor contributing to unspent revenue is the challenge that we and other government agencies face in recruiting and retaining employees, leading to unspent money on employee salaries and benefits. My leadership team and I are committed to keeping the best talent within our Clerk family, so we can continue to provide the excellent service you have come to expect from our office.

The dedication of our team of more than 600 employees is reflected in the fiscal responsibility on behalf of the community we serve and is reflected in our financial highlights for FY 2022, which include:

- Managing the County's investment portfolio to earn approximately \$33 million of investment income for Palm Beach County which equates to approximately \$50.74 in savings per taxpayer in Palm Beach County.

Main Courthouse

205 N. Olive Hwy.
West Palm Beach, FL

North County Courthouse

3188 PGA Blvd
Palm Beach Gardens, FL

Midwestern Service Center

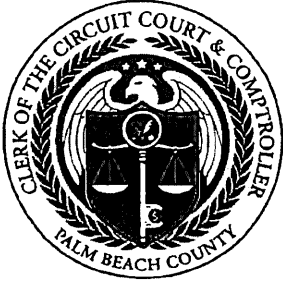
200 Civic Center Way, Suite 500
Royal Palm Beach, FL

West County Courthouse

2950 State Road 15, Room S-100
Belle Glade, FL

South County Courthouse

200 W. Atlantic Ave.
Deeray Beach, FL



JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Governmental Center
301 North Olive Avenue, 9th Floor
West Palm Beach, Florida 33401
(561) 359-2395

- Offsetting an estimated \$3.3 million in total banking fees, through proactive management of the County's banking relationship with Wells Fargo.
- Generating \$ 533,585.95 in cash rebates for the County, by effectively leveraging technology to streamline vendor payments and reduce the need for processing paper checks.

On behalf of the entire team at the Clerk of the Circuit Court & Comptroller, we appreciate the continued productive and positive partnership with Palm Beach County. We look forward to building upon that relationship in Fiscal Year 2023, and in the years ahead.

Regards,

Joseph Abruzzo
Clerk of the Circuit Court & Comptroller, Palm Beach County

cc: Board of County Commissioners
Verdenia C. Baker, County Administrator
Sherry Brown, Director, OFMB
Shannon R. Chessman, Chief of Staff, Clerk's Office

Enclosures

Main Courthouse

205 N. Dixie Hwy.
West Palm Beach, FL

North County Courthouse

3185 PGA Blvd.
Palm Beach Gardens, FL

Midwestern Service Center

200 Civic Center Way, Suite 500
Royal Palm Beach, FL

West County Courthouse

2950 State Road 15, Room S-100
Belle Glade, FL

South County Courthouse

700 W. Atlantic Ave.
Delray Beach, FL



Clerk of the Circuit Court & Comptroller
of Palm Beach County
Payment Advice

28 October 2022 8:19:49 AM
Page 1 of 1

To:

Supplier Name: BOARD OF COUNTY COMMISSIONERS
Supplier Address: PALM BEACH COUNTY
FINANCE DEPARTMENT
WEST PALM BEACH FL, 33402
USA

Reference Information

Pay Cycle: 03VHR
Pay Cycle Seq Number: 3265

Payment Information

Payment Reference: 00008074
Payment Date: 10/28/2022
Payment Method: Electronic Funds Transfer

Bank ID **Bank Name**
Bank To Information: 121000248 Wells Fargo
Bank To Account: *****034

Branch ID **Branch Name**

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Late Charge	Paid Amt
FISCAL YEAR	10/27/2022	23000456	1,951,763.16	0.00	0.00	1,951,763.16
2022 EXCESS						
FEES						
Total:			1,951,763.16	0.00	0.00	1,951,763.16 USD

ORACLE

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY
FINANCE DEPARTMENT
PO BOX 3977
WEST PALM BEACH, FL 33402
United States

Date	Payment Amount	Reference
Oct/28/2022	\$1,951,763.16	00008074

Account

*****0034

[illegible]

Daly, Robert O

From: Wells Fargo Alerts Admin <ofsrep.ceosmuigw@wellsfargo.com>
Sent: Friday, October 28, 2022 8:30 AM
To: Daly, Robert O
Subject: Confirmation: Wells Fargo ACH Confirmation (CNOTE)

This Message Is From an External Sender

This message came from outside your organization.



Wells Fargo ACH Confirmation (CNOTE)

System Date/Time Stamp: 10/28/2022 07:29:43 (CT)

ACH FILE SUMMARY TOTALS
Debit Count: 1
Debit Amount: 1,951,763.16
Credit Count: 1
Credit Amount: 1,951,763.16

Your file has been received by Wells Fargo.
It will be processed subject to standard ACH validation.
If you have any questions, please contact ACH Services immediately at
1-800-745-2426 (Option 1).

COMPANY ID	NAME	DATE	NUMBER OF DEBITS	DEBIT AMOUNT	NUMBER OF CREDITS	CREDIT AMOUNT
59-6000786	CLERK&COMPTRLPBC	221031	1	1,951,763.16	1	1,951,763.16

Report ID: R110-F
ACH File ID: 3596000786
ACH File Name: FL-CLERKPBC WPB
MVS ID: 210075

Fiscal Year: 2022
Fund: 0001
General Fund

Department: 200
Clerk Of Courts

Revenue Source: 8602
Excess Fees-Clerk Of Court 1903

SUB TASK

Doc Date	FM	Document ID	PstCd	Per	Vendor	Name	Bank	Accounting Line Description	Reference Doc ID	Amount
TASK										
SUB TASK										
TASK ORD										
Program Pd										
10/31/22	13	RE 200 RSTD1003220000000029 1	R002		FNYECLER01	CLERK & COMPTROLLE	01	CLERK & COMPTROLLER OF PBC EXCESS FEES - FY 2022 ANNUAL PMT		-1,951,763.16
10/29/21	1	CR 800 FWT10292100000000138 1	R002		FNYECLER01	CLERK & COMPTROLLE	01	CLERK & COMPTROLLER OF PBC EXCESS FEES - FY 2021 ANNUAL PMT	RE 200 RSTD10012100000 00029	3,557,796.58
10/29/21	1	CR 800 FWT10292100000000138 1	R003		FNYECLER01	CLERK & COMPTROLLE	01	CLERK & COMPTROLLER OF PBC EXCESS FEES - FY 2021 ANNUAL PMT	RE 200 RSTD10012100000 00029	-3,557,796.58
Task Order Total:										-1,951,763.16
Sub Task Total:										-1,951,763.16
Task Total:										-1,951,763.16
Program Total:										-1,951,763.16
Activity Total:										-1,951,763.16
Revenue Source Total:										-1,951,763.16
Unit Total:										-1,951,763.16
Department Total:										-1,951,763.16
Fund Total:										-1,951,763.16
Fiscal Year Total:										-1,951,763.16
Grand Total:										-1,951,763.16

10/31/2022

CR-800-FWT10312200000000161

Bank Code: 01 Doc Last Submitted: 10/31/2022 1:24:14PM

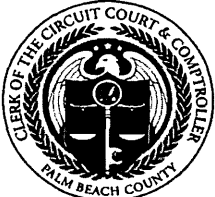
<u>FUND</u>	<u>DEPT</u>	<u>UNIT</u>	<u>RSRC</u>	<u>PROG</u>	<u>BSA</u>	<u>OBJ</u>	<u>TASK</u>	<u>T ORD</u>	<u>LN AMT</u>	<u>ACTG_LN_DSCR</u>	
		<u>SUNIT</u>	<u>SRSRC</u>	<u>P PER</u>	<u>SBSA</u>	<u>SOBJ</u>	<u>STASK</u>	<u>OBSA</u>			
Fiscal Year: 2023			Fiscal Mo:	1	Deposit Date:		10/31/2022	Bank Deposit Date:			
Doc Function: New			Doc Phase:	Draft	Doc Status:		Held	Doc Name:			
<u>DOC VERS NO</u>		1.00	<u>DOC DSCR</u>	CLERK & COMPTROLLER PBC - EXCESS FEES							
V LN	1	0001	200	2000	8602					1,951,763.16	CLERK & COMPTROLLER OF PBC EXCESS FEES - FY
										2022 ANNUAL PMT	
A LN 1											
RSTD1003220000000029 REF ACCT LN 1											
Vendor Line 1		FNYECLER01		RACR		1,951,763.16		Vendor Line Amount		1,951,763.16 Vendor Line Actual Amount	
Acct Lines Total									1,951,763.16		

DOCUMENT ID: CR ☐ 200 ☐ 23FNR000000000000144
DPT ID #

DEPARTMENT: Finance / Revenue

REVENUE CATEGORY: NON

Board of County Commissioners
Palm Beach County, Florida
Cash Receipt Documentation Form



JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

FISCAL PERIOD: 1/2023

DEPOSIT AMOUNT: \$ 42,435,352.68

DEPOSIT DATE: 10/31/2022

PRIMARY FUNDS: Various

INITIATED AND VALIDATED BY: J. Salas DATE: 10-31-22

SUBMITTED BY: J. Salas DATE: 11-1-22

PURPOSE:
TO POST VARIOUS NON-RECURRING/INTERMITTENT REVENUES TO THE ADVANTAGE FINANCIAL SYSTEM. SEE ATTACHED DOCUMENTATION ACCOUNTING DETAILS.

NOTE: A written explanation must be provided on this Cash Receipt Document Form in the area labeled "Purpose". Please refrain from using abbreviations in the explanation. An abbreviated explanation should be entered in the description field of the Cash Receipt Transaction document itself.

Documentation must be attached that clearly supports the indicated purpose of the Cash Receipt Transaction. Supporting documentation includes, but is not limited to, original worksheets and documents or copies of same; print screens of journals and ledgers, and/or copies of accounting reports.

RSTD 100322*0031



Previous Day Composite Report

Remote Deposit Capture Account
As of 10/31/2022

Company: PALM BEACH CNTY BOARD CNTY COMMISSIONERS
User: Andrea Hoffman

11/01/2022 08:39 AM ET

Commercial Electronic Office®

Treasury Information Reporting

Currency: USD
Bank: 121000248
Account: 2000037266381(FL)

WELLS FARGO BANK, N.A.
REMOTE DEPOSIT CAPTURE AC

Balances

Closing Ledger Balance	.00
Opening Available Balance	.00

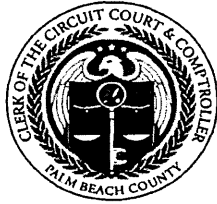
Credit Transactions

10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000144 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383804685	42,435,352.68
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000148 Float-Zero Day: .00 One Day: 98,131.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383835011	98,131.03
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000146 Float-Zero Day: 8,562.00 One Day: 1,774.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383820122	10,336.00
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000150 Float-Zero Day: 7,420.00 One Day: 860.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383830233	8,280.10
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000152 Float-Zero Day: 350.00 One Day: 6,298.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383845108	6,648.62
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000149 Float-Zero Day: .00 One Day: 5,060.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383836707	5,060.32
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000145 Float-Zero Day: .00 One Day: 838.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383815561	838.00
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000147 Float-Zero Day: .00 One Day: 464.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383817586	464.90
10/31/2022	301 / COMMERCIAL DEPOSIT Cust Ref: 00023000151 Float-Zero Day: .00 One Day: 280.00 Two+ Day: .00 DESKTOP CHECK DEPOSIT	Credit Amount: Bank Ref: IA000383840471	280.39
	COMMERCIAL DEPOSIT Total Float-Zero Day: 42,451,684.00 One Day: 113,705.00 Two+ Day: .00	Credit Amount	42,565,392.04
	Credit Total Float-Zero Day: 42,451,684.00 One Day: 113,705.00 Two+ Day: .00	Credit Amount	42,565,392.04

Debit Transactions

10/31/2022	575 / INDIVIDUAL ZBA DEBIT Cust Ref: 000000000000 ZERO BALANCE ACCOUNT TRANSFER TO 2155001070034	Debit Amount: Bank Ref: IA103100000031	42,565,392.04
	Account Net Amount		0.00

Grand Total For Currency: USD



JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Board of County Commissioners
Palm Beach County, Florida
Deposit Slip For: 10/31/2022

CR#: 23FNR000000000000144

<u>Payer</u>	<u>Receipt#</u>	<u>Check #</u>	<u>Transaction #</u>	<u>Amount</u>
ANNE M. GANNON	20221031000000089580	2047246		\$42,435,352.68
Deposit Total:				\$42,435,352.68



10/31/2022 10:29 AM PDT
User Name: KAREN BRADY

Express Report with Item
Images

Commercial Electronic Office®


Desktop Deposit

Effective Date: 10/31/2022 Deposit Name: - Deposit Amount: \$ 42,435,352.68

Confirmation Number:	221031378242014	Deposited By:	KAREN BRADY
Bag Number:	-	Deposit Status:	Deposit Complete
No of Items:	1	Submission Date:	10/31/2022 10:29:38 AM
Created By:	KAREN BRADY	Location ID:	23000144
Deposit Account:	2000037266381(12 1000248-REMOTE D EPOSIT CAPTURE A C)		

Item ID	Item Type	Check Account Number	RTN	Check No./ Aux-On-Us	Item Status	Item Amount
103122876198922	Check	4125817338	121000248	02047246	Deposit Complete	\$ 42,435,352.68

ALL PAPER PLEASE SEE REVERSE SIDE FOR SECURITY FEATURES. DO NOT ACCEPT WITHOUT VERIFICATION



ANNE M. GANNON
Constitutional Tax Collector
Serving Palm Beach County
P.O. Box 3715
West Palm Beach, FL 33402-3715

OPERATING ACCOUNT

WELLS FARGO BANK, N.A.
SAN FRANCISCO, CA

Vendor
Number
996011

Check
Date
10/28/2022

Check
Number
02047246

11-29
1219

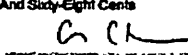
NOT VALID AFTER 120 DAYS

\$42,435,352.68

Pay Forty-Two Million Four Hundred And Thirty-Five Thousand Three Hundred And Fifty-Two Dollars And Sixty-Eight Cents

To The
Order Of

BOARD OF COUNTY COMMISSIONERS
301 NORTH OLIVE AVENUE, 7TH FL
WEST PALM BEACH, FL 33401

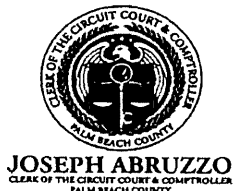

Authorized Signature
Anne M. Gannon
Authorized Signature
MP
Over \$100,000.00 two signatures required.

⑈02047246⑈ ⑆121000248⑆ 4125817338⑈

OCT 31 2022

Item ID	Item Type	Check Account Number	RTN	Check No./ Aux-On-Us	Item Status	Item Amount
103122876198922	Check	4125817338	121000248	02047246	Deposit Complete	\$ 42,435,352.68

End of Report



BOARD OF COUNTY COMMISSIONERS
Palm Beach County, FL
Receipt

Date: 10/31/2022 **Receipt #:** 20221031000000089580
Payer: ANNE M. GANNON **Amount:** \$42,435,352.68
CONSTITUTIONAL TAX COLLECTOR **Category:** NON
Corrected Cat:
P.O. BOX 3715 **Payment Type:** Check
WEST PALM BEACH, FL 33402-3715 **Check Date:** 10/28/2022
Check #: 2047246
Postmark Date:

Memo:

Account ID:

Payer: _____

Date: _____



Created by: _____

Date: _____

Entered by: dgiraldo
Entered Date: 10/31/2022

Modified by:
Modified Date:



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.
www.pbctax.com |     @TAXPBC

Governmental Center
301 N. Olive Avenue, 3rd Floor
West Palm Beach, FL 33401

Mailing Address
Post Office Box 3715
West Palm Beach, FL 33402-3715

Tel (561) 355-2264 • Fax (561) 355-4123

Monday, October 31, 2022

The Honorable Joseph Abruzzo
Clerk & Comptroller
301 North Olive Avenue, 9th Floor
West Palm Beach, FL 33401

Re: 2022 Annual Report

Dear Clerk Abruzzo:

In accordance with Florida Statutes, 218.36, enclosed is a copy of the Palm Beach County Tax Collector's Office annual financial report for fiscal year ended September 30, 2022. I am returning the fees collected, in excess of my operating budget, to the various taxing authorities in proportion to the fees paid. A check in the amount of \$42,435,352.68 for the Board of County Commissioners' portion of the "excess fees" is attached.

These excess fees combined with investment earnings distributed to the Board of County Commissioners during the 2021-2022 fiscal year, represent an added revenue source for the County.

Very truly yours,

Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County

Belle Glade
2976 State Road 15
Belle Glade 33430

Central Palm Beach
4215 South Military Trail
Greenacres 33463

Downtown West Palm Beach
301 North Olive Avenue
West Palm Beach 33401

North County
3188 PGA Boulevard
Palm Beach Gardens 33410

South County
501 South Congress Avenue
Delray Beach 33445

Westlake
16440 Town Center Parkway South
Westlake 33470

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2022

Taxing Authority	2022 Commissions	Excess Fee Allocation	% of Total Commissions
Ad Valorem Taxes			
County (Includes 2 School Funds)	50,902,180.43	29,633,301.83	58.8055%
Other Revenue	14,318,502.41	8,335,684.25	16.5416%
Library	1,301,034.60	757,412.56	1.5030%
Fire Rescue MSTU	5,928,514.17	3,451,354.11	6.8490%
Jupiter Fire Rescue	425,403.85	247,653.84	0.4915%
Palm Beach County Utility Assessment	9,816.84	5,714.99	0.0113%
Palm Beach County Road Improvement Assessment	3,749.94	2,183.07	0.0043%
Boca Raton Fire Hydrant	2,367.82	1,378.45	0.0027%
Riviera Beach Fire Hydrant	380.67	221.61	0.0004%
PBC Nuisance/Lot/Reinspect	769.50	447.97	0.0009%
Sub-Total	72,892,720.23	42,435,352.68	84.2102%
 Solid Waste Authority	 <u>3,996,499.65</u>	 <u>2,326,609.18</u>	 <u>4.6170%</u>
Sub-Total	3,996,499.65	2,326,609.18	4.6170%
 Districts			
Greater Boca Raton Beach & Park District	623,804.87	363,155.33	0.7207%
Palm Beach County Healthcare District	3,065,350.28	1,784,529.65	3.5413%
Children's Services Council	2,631,355.54	1,531,874.51	3.0399%
Florida Inland Navigation District	135,090.46	78,644.50	0.1561%
South Florida Water Management (Mgmt.) District	447,922.24	260,763.19	0.5175%
South Florida Water Management - Okee Basin	483,807.75	281,654.36	0.5589%
Jupiter Inlet District	46,379.96	27,000.64	0.0536%
South Florida Water Management - Everglades Construction Projec	<u>154,093.47</u>	<u>89,707.32</u>	<u>0.1780%</u>
Sub-Total	7,587,804.57	4,417,329.50	8.7659%
 Non-Ad Valorem Assessments			
Everglades Agricultural Area	19,465.16	11,331.87	0.0225%
Delray Beach Stormwater Utility	19,799.62	11,526.58	0.0229%
Lake Park Refuse Collection	9,175.28	5,341.50	0.0106%
South Florida Water Management - EAA Privilege Tax	195,595.25	113,868.07	0.2260%
Cypress Grove Community Development District	4,946.74	2,879.80	0.0057%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2022

Taxing Authority	2022 Commissions	Excess Fee Allocation	% of Total Commissions
Tequesta Refuse Collection	4,986.85	2,903.15	0.0058%
Tequesta Stormwater Utility	4,877.24	2,839.34	0.0056%
Wellington Refuse Collection	38,767.40	22,568.90	0.0448%
Acme Improvement District	57,525.06	33,488.89	0.0665%
East Beach Water Control District	1,943.99	1,131.72	0.0022%
East Shore Water Control District	1,314.86	765.46	0.0015%
Gladeview Drainage District	1,619.03	942.54	0.0019%
Highland Glades Drainage District	362.13	210.82	0.0004%
Indian Trail Improvement District	140,413.72	81,743.50	0.1622%
Lake Worth Drainage District	152,317.36	88,673.34	0.1760%
Loxahatchee Groves Water Control District	14,373.82	8,367.89	0.0166%
Northern Palm Beach County Improvement District	324,783.10	189,076.32	0.3749%
NPB Heights Water Control District	2,588.13	1,506.71	0.0030%
Pahokee Water Control District	2,905.45	1,691.44	0.0034%
Pal-Mar Water Control District	141.45	82.35	0.0002%
Pelican Lake Water Control District	1,741.27	1,013.70	0.0020%
Pine Tree Water Control District	1,011.63	588.93	0.0012%
Seminole Water Control District	32,189.97	18,739.77	0.0372%
Shawano Drainage District	5,501.57	3,202.80	0.0064%
South Florida Conservancy District	7,124.27	4,147.48	0.0082%
South Indian River Water Control District	53,949.55	31,407.36	0.0623%
South Shore Water Control	1,592.87	927.31	0.0018%
Loxahatchee River Environmental District	13,914.08	8,100.24	0.0161%
Belle Glade Stormwater	7,786.66	4,533.10	0.0090%
Juno Refuse Collection	818.11	476.27	0.0009%
Winston Trails Community Development District	2,881.46	1,677.48	0.0033%
Journeys End Community Development District	3,249.98	1,892.01	0.0038%
Briger Community Development District	2,817.42	1,640.19	0.0033%
Boynton Fire Rescue Assessment	68,742.63	40,019.33	0.0794%
Solid Waste - Palm Beach	7,705.37	4,485.77	0.0089%
Hypoluxo/Haverhill Community Development District	1,748.21	1,017.74	0.0020%
Beeline Comm Development District	6,176.70	3,595.84	0.0071%
Hamal Community Development District	12,202.94	7,104.08	0.0141%
Old Palm Community Development District	15,570.90	9,064.78	0.0180%
Wyndam Park Community Development District	2,397.69	1,395.84	0.0028%
Cypress Lakes Community Development District	1,905.48	1,109.30	0.0022%
Palm Beach Plantation Community Development District	5,749.53	3,347.16	0.0066%
Captain's Key Dependent District	840.79	489.48	0.0010%
Thousand Oaks Community Development District	6,911.00	4,023.32	0.0080%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2022

Taxing Authority	2022 Commissions	Excess Fee Allocation	% of Total Commissions
Terracina Community Development District	4,592.69	2,673.69	0.0053%
High Ridge/Quantum Community Development District	1,905.70	1,109.43	0.0022%
Quantum Park Overlay Dependent District	1,418.05	825.53	0.0016%
Marsh Harbour Community Development District	7,385.71	4,299.68	0.0085%
Renaissance Commons Community Development District	6,712.13	3,907.55	0.0078%
Sonoma Bay Community Development District	3,029.85	1,763.86	0.0035%
Monterey/Congress Community Development District	3,417.52	1,989.55	0.0039%
Boca Raton Fire Operations	123,691.14	72,008.25	0.1429%
Mediterranea Community Development District	7,868.14	4,580.53	0.0091%
Boynton Village Community Development District	4,653.78	2,709.25	0.0054%
Vista Community Development District	4,027.53	2,344.67	0.0047%
West Palm Beach Fire Protection	79,132.26	46,067.77	0.0914%
Loxahatchee Groves Solid Waste	6,245.90	3,636.12	0.0072%
Palm Springs Solid Waste	10,550.23	6,141.94	0.0122%
Town of Lake Park Stormwater	9,349.14	5,442.71	0.0108%
Lake Worth Waste & Stormwater	18,513.48	10,777.84	0.0214%
Worth Avenue Commercial District	10,343.46	6,021.57	0.0119%
Lake Worth Solid Waste	28,560.97	16,627.10	0.0330%
Haverhill Solid Waste	1,867.06	1,086.93	0.0022%
Lake Worth Nuisance/Lot	0.00	0.00	0.0000%
Osprey Oaks Community Development District	2,155.38	1,254.78	0.0025%
Jupiter Sierra Public Water	283.75	165.19	0.0003%
FL Green Finance Authority (Formerly Lantana Energy)	62,054.05	36,125.49	0.0717%
Jupiter Inlet Underground Utilities	2,169.54	1,263.02	0.0025%
Gulfstream Underground Utilities	2,702.89	1,573.52	0.0031%
West Palm Beach Nuisance	2,054.07	1,195.80	0.0024%
Solid Waste - Lantana	15,483.42	9,013.85	0.0179%
Peruvian Streetscape Imp.	1,243.15	723.71	0.0014%
Mangonia Park Sewer System	53.18	30.96	0.0001%
Lantana Gas Line	488.01	284.10	0.0006%
Lake Clarke Shores Sewage	663.01	385.98	0.0008%
Northern Riverwalk CD	11,989.13	6,979.61	0.0139%
PBG Water/RD Improvement	1,108.52	645.34	0.0013%
Palm Springs Storm Water	5,143.40	2,994.29	0.0059%
Saddle Trail Park S NBHD	2,658.42	1,547.63	0.0031%
PB Underground Utilities	39,914.89	23,236.92	0.0461%
Jupiter Colony NBHD Rehab Proj	7,032.02	4,093.77	0.0081%
FL Res & Energy Dist (FRED)	14,223.35	8,280.29	0.0164%
Green Corridor Property Assessment (PACE)	189,370.35	110,244.17	0.2188%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2022

Taxing Authority	2022 Commissions	Excess Fee Allocation	% of Total Commissions
Florida Pace	30,343.51	17,664.83	0.0351%
Gulfstream Polo CCD	7,646.36	4,451.42	0.0088%
City of Greenacres Solid Waste	24,467.15	14,243.84	0.0283%
Avenir CCD	52,503.80	30,565.70	0.0607%
Banyan Cay CDD	5,062.28	2,947.07	0.0058%
Lake Clarke Shores Nuisance	22.66	13.19	0.0000%
North Palm Beach Stormwater	4,769.58	2,776.67	0.0055%
Solid Waste - Westlake	2,130.84	1,240.49	0.0025%
Sub-Total	2,083,433.17	1,212,895.07	2.4069%
Total	86,560,457.62	50,392,186.43	100.0000%

PALM BEACH COUNTY TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
For the fiscal year ended September 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 84,593,320	\$ 86,544,912	\$ 1,951,592
Less - excess fees paid out	(47,011,156)	(50,392,186)	(3,381,030)
Investment income	<u>-</u>	<u>15,545</u>	<u>15,545</u>
Total revenues	<u>37,582,164</u>	<u>36,168,271</u>	<u>(1,413,893)</u>
Expenditures:			
Personal services	25,518,439	24,844,433	674,006
Operating expenses	6,917,881	6,271,240	646,641
Capital outlay	<u>5,145,844</u>	<u>5,052,598</u>	<u>93,246</u>
Total expenditures	<u>37,582,164</u>	<u>36,168,271</u>	<u>1,413,893</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, October 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2022	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>





**PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2022**

	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
Assets					
Cash	85,103,358	54,875,206	-	-	139,978,564
Investments	80,866	67,488	-	-	148,354
Accounts receivable, net	7,786	70,047	-	-	77,833
Due from other Constitutional Officers	77	-	-	-	77
Prepaid expense	71,078	-	-	-	71,078
Other assets	5,210	-	-	-	5,210
Capital assets	-	-	41,232,187	-	41,232,187
Amount to be provided for debt	-	-	-	143,934	143,934
Total assets	85,268,375	55,012,741	41,232,187	143,934	181,657,237
Liabilities					
Vouchers payable and accrued liabilities	2,781,204	1,234,835	-	-	4,016,039
Due to BOCC	69,951,632	-	-	-	69,951,632
Due to other Constitutional Officers	13,598	-	-	-	13,598
Due to other governments	5,630,225	51,539,219	-	-	57,169,444
Due to Component Units (SWA)	5,361,243	-	-	-	5,361,243
Due to individuals	-	2,238,687	-	-	2,238,687
Unearned revenue	1,530,473	-	-	-	1,530,473
Compensated absences	-	-	-	143,934	143,934
Total liabilities	85,268,375	55,012,741	-	143,934	140,425,050
Equity and other credits					
Investment in general capital assets	-	-	41,232,187	-	41,232,187
Total equity and other credits	-	-	41,232,187	-	41,232,187
Total liabilities, equity and other credits	85,268,375	55,012,741	41,232,187	143,934	181,657,237

Palm Beach County, FL
PBC Tax Collector
Excess Fees - FY 2022
as of 10/31/2022

Item No.	Name	Date	Fund	Dept	Unit	Object	Amount	Check #	Check Date	Check Amount	Check From
1	General Fund-County, Other Revenue	10/31/22	0001	760	2200	4970	37,968,986.08	2047246	10/28/22	42,435,352.68	Anne M. Gannon
2	County Library	10/31/22	1180	320	3201	4970	757,412.56				
3	Fire Rescue MSTU	10/31/22	1300	440	4209	4970	3,451,354.11				
4	Jupiter Fire Rescue	10/31/22	1301	440	6500	4970	247,653.84				
5	PBC WUD Special Assessments	10/31/22	4001	720	2323	4969	5,714.99				
6	PBC Road Improvement Assessment	10/31/22	3511	365	5045	4970	2,183.07				
7	Boca Raton Fire Hydrant	10/31/22	1305	440	4235	4970	1,378.45				
8	Riviera Beach Fire Hydrant	10/31/22	1306	440	4232	4970	221.61				
9	Gen Fd-PBC Nuisance/Lot/Reinspect	10/31/22	0001	760	2200	4970	447.97				
Totals							<u>42,435,352.68</u>			<u>42,435,352.68</u>	0.00



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.
www.pbctax.com |     @TAXPBC


Governmental Center
301 N. Olive Avenue, 3rd Floor
West Palm Beach, FL 33401

Mailing Address
Post Office Box 3715
West Palm Beach, FL 33402-3715

Tel (561) 355-2264 • Fax (561) 355-4123

ACKNOWLEDGMENT OF RECEIPT

October 31, 2022

I, Doris Girardo  acknowledge receipt of the Tax Collector's Office payment of Excess Fees.

Belle Glade
2976 State Road 15
Belle Glade 33430

Central Palm Beach
4215 South Military Trail
Greenacres 33463

Downtown West Palm Beach
301 North Olive Avenue
West Palm Beach 33401

North County
3188 PGA Boulevard
Palm Beach Gardens 33410

South County
501 South Congress Avenue
Delray Beach 33445

Westlake
16440 Town Center Parkway South
Westlake 33470

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Palm Beach County, Florida Expenditure Detail Transaction Report

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{R_DEPT.DEPT_CD} like {?Dept} and  
{JRNL_ACTG.OBJ_CD} = {?Object Code} and  
{JRNL_ACTG.DOC_ID} like {?Doc ID} and  
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
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Fiscal Year: 2022
Fund: 0001
General Fund

Department: 760
General Government Operations

Unit: 2200
Tax Collector

Object: 4970
Refund-Taxcollector
Commission

Activity: 5113

Sub Unit:

Sub Obj:

Program:

Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount	
09/30/2022	13	RE 200 RSTD1003220000000031 1	D011		11	FNYESAXC01	LGL NM Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2022-PBC NUISANCE/LOT/REINSPECT	-447.97
09/30/2022	13	RE 200 RSTD1003220000000031 1	D011		11	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2022-GENERAL FUND	-37,968,986.08
10/29/2021	1	CR 200 22FNR000000000000162 1	D014		10	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-GENERAL FUND	-33,394,058.89
10/29/2021	1	CR 200 22FNR000000000000162 1	D011		11	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-GENERAL FUND	33,394,058.89
10/29/2021	1	CR 200 22FNR000000000000162 1	D011		11	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-PBC NUISANCE/LOT/REINSPECT	535.75
10/29/2021	1	CR 200 22FNR000000000000162 1	D014		10	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-PBC NUISANCE/LOT/REINSPECT	-535.75
									-37,969,434.05
							Activity Total:		-37,969,434.05
							Object Total:		-37,969,434.05
							Unit Total:		-37,969,434.05
							Department Total:		-37,969,434.05
							Fund Total:		-37,969,434.05

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Palm Beach County, Florida
Expenditure Detail Transaction Report

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{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
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Fiscal Year: 2022
Fund: 1180
County Library

Department: 320
County Library

Unit: 3201
Central Operations CO

Object: 4970
Refund-Taxcollector
Commission

Activity: 5771

Sub Unit:

Sub Obj:

Program:

Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount
09/30/2022	13	RE 200 RSTD1003220000000031 1	D011		11	FNJETAXC01	LGL NM Tax Collector	
							PBC TAX COLLECTOR-EXCESS FEES FY 2022-COUNTY LIBRARY	-757,412.56
10/29/2021	1	CR 200 22FNR000000000000162 1	D011		11	FNJETAXC01	Tax Collector	
							PBC TAX COLLECTOR-EXCESS FEES FY 2021-COUNTY LIBRARY	649,050.93
10/29/2021	1	CR 200 22FNR000000000000162 1	D014		10	FNJETAXC01	Tax Collector	
							PBC TAX COLLECTOR-EXCESS FEES FY 2021-COUNTY LIBRARY	-649,050.93
								-757,412.56
							Activity Total:	-757,412.56
							Object Total:	-757,412.56
							Unit Total:	-757,412.56
							Department Total:	-757,412.56
							Fund Total:	-757,412.56

Palm Beach County, Florida
Expenditure Detail Transaction Report

{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and

Fiscal Year: 2022
Fund: 1300
Fire/Rescue MSTU

Department: 440
Fire Rescue

Unit: 4209
Fire Rescue Overhead

Object: 4970
Refund-Taxcollector
Commission

Activity: 5222 Sub Unit:

Activity: 5222			Sub Unit:		Sub Obj:		Program:		Commission:	
Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor		Accounting Line Description	Amount	
							LGL NM			
09/30/2022	13	RE 200 RSTD10032200000000031 1	D011		11	FNJETAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2022-FIRE RESCUE MSTU	-3,451,354.11	
10/29/2021	1	CR 200 22FNR0000000000000162 1	D011		11	FNJETAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-FIRE RESCUE MSTU	2,936,078.61	
10/29/2021	1	CR 200 22FNR0000000000000162 1	D014		10	FNJETAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-FIRE RESCUE MSTU	-2,936,078.61	
									-3,451,354.11	
								Activity Total:	-3,451,354.11	
								Object Total:	-3,451,354.11	
								Unit Total:	-3,451,354.11	
								Department Total:	-3,451,354.11	
								Fund Total:	-3,451,354.11	

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Palm Beach County, Florida Expenditure Detail Transaction Report

{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and

Fiscal Year: 2022
Fund: 1301
Fire/Rescue Jupiter MSTU

Department: 440
Fire Rescue

Unit: 6500
MSTU Jupiter

Object: 4970
Refund-Taxcollector
Commission

Activity: 5222 Sub Unit:

Sub Obj:

Program:

Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount	
09/30/2022	13	RE 200 RSTD1003220000000031	1	D011	11	FNYESAXC01	LGL NM Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2022-JUPITER FIRE RESCUE	-247,653.84
10/29/2021	1	CR 200 22FNR000000000000162	1	D011	11	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-JUPITER FIRE RESCUE	226,772.53
10/29/2021	1	CR 200 22FNR000000000000162	1	D014	10	FNYESAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-JUPITER FIRE RESCUE	-226,772.53
								-247,653.84	
Activity Total:								-247,653.84	
Object Total:								-247,653.84	
Unit Total:								-247,653.84	
Department Total:								-247,653.84	
Fund Total:								-247,653.84	

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Palm Beach County, Florida Expenditure Detail Transaction Report

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{R_DEPT.DEPT_CD} like {?Dept} and
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{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
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Fiscal Year: 2022
Fund: 4001
WUD Operation & Maintenance

Department: 720
Water Utilities

Unit: 2323
Wud Capital Proj Engineering

Object: 4969
Tax Collector Commission

Activity: 5336 Sub Unit:

Sub Obj:

Program:

[illegible]

Palm Beach County, Florida
Expenditure Detail Transaction Report

{R_DEPT.DEPT_CD} like {?Dept} and
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{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and

Fiscal Year: 2022
Fund: 3511
Unicorp Impr Fund

Department: 365
Eng-Street Imp Capital Projects

Unit: S045
Mstu District F

Object: 4970
Refund-Taxcollector
Commission

Activity: 5441 Sub Unit:

Sub Obj: Program: S045

Doc Date	FM	Document ID	PsCd	Prog Par	PC CC	Vendor	Accounting Line Description	Amount
09/30/2022	13	RE 200 RSTD1003220000000031 1	D011	CIP	11	FNYETAXC01	<div>LGL NM Tax Collector</div>	
10/29/2021	1	CR 200 22FNR0000000000000162 1	D011	CIP	11	FNYETAXC01	Tax Collector	
10/29/2021	1	CR 200 22FNR0000000000000162 1	D014	CIP	10	FNYETAXC01	Tax Collector	
							PBC TAX COLLECTOR-EXCESS FEES FY 2022-PBC ROAD IMPROVEMENT ASSESSMENT	-2,183.07
							PBC TAX COLLECTOR-EXCESS FEES FY 2021-PBC ROAD IMPROVEMENT ASSESSMENT	1,994.46
							UNINCORPORATED AREA PBC TAX COLLECTOR-EXCESS FEES FY 2021-PBC ROAD IMPROVEMENT ASSESSMENT	-1,994.46
							UNINCORPORATED AREA	-2,183.07
							Activity Total:	-2,183.07
							Object Total:	-2,183.07
							Unit Total:	-2,183.07
							Department Total:	-2,183.07
							Fund Total:	-2,183.07

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Palm Beach County, Florida Expenditure Detail Transaction Report

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{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
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Fiscal Year: 2022
Fund: 1305
MSBU-Hydrant Rental Boca Raton

Department: 440
Fire Rescue

Unit: 4235
Battalion 5

**Object: 4970
Refund-Taxcollector
Commission**

Activity: 5222 Sub Unit:

Sub Obj:

Program:

Doc Date	FM	Document ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount	
09/30/2022	13	RE 200 RSTD1003220000000031	1	D011	11	FNJETAXC01	LGL NM Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2022-BOCA RATON FIRE HYDRANT	-1,378.45
10/29/2021	1	CR 200 22FNR000000000000162	1	D011	11	FNJETAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-BOCA RATON FIRE HYDRANT	1,244.29
10/29/2021	1	CR 200 22FNR000000000000162	1	D014	10	FNJETAXC01	Tax Collector	PBC TAX COLLECTOR-EXCESS FEES FY 2021-BOCA RATON FIRE HYDRANT	-1,244.29
								-1,378.45	
Activity Total:								-1,378.45	
Object Total:								-1,378.45	
Unit Total:								-1,378.45	
Department Total:								-1,378.45	
Fund Total:								-1,378.45	

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Palm Beach County, Florida Expenditure Detail Transaction Report

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{R_DEPT.DEPT_CD} like {?Dept} and
{JRNL_ACTG.OBJ_CD} = {?Object Code} and
{JRNL_ACTG.DOC_ID} like {?Doc ID} and
{JRNL_ACTG.FUND_CD} = {?Fund Code} and
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Fiscal Year: 2022
Fund: 1306
MSBU-Hydrant Rental-Riviera Bch

Department: 440
Fire Rescue

Unit: 4232
Battalion 2

Object: 4970
Refund-Taxcollector
Commission

Activity: 5222 Sub Unit:

Sub Obj:

Program:

Doc Date	FM	Document	ID	PsCd	Prog Per	PC CC	Vendor	Accounting Line Description	Amount
09/30/2022	13	RE 200 RSTD1003220000000031	1	D011		11	FNYETAXC01	LGL NM Tax Collector	
10/29/2021	1	CR 200 22FNR000000000000162	1	D011		11	FNYETAXC01	Tax Collector	
10/29/2021	1	CR 200 22FNR000000000000162	1	D014		10	FNYETAXC01	Tax Collector	
								PBC TAX COLLECTOR-EXCESS FEES FY 2022-RIVIERA BEACH FIRE HYDRANT	-221.61
								PBC TAX COLLECTOR-EXCESS FEES FY 2021-RIVIERA BEACH FIRE HYDRANT	203.91
								PBC TAX COLLECTOR-EXCESS FEES FY 2021-RIVIERA BEACH FIRE HYDRANT	-203.91
									-221.61
								Activity Total:	-221.61
								Object Total:	-221.61
								Unit Total:	-221.61
								Department Total:	-221.61
								Fund Total:	-221.61

11/1/2022

CR-200-23FNR000000000000144

Bank Code: 11

Doc Last Submitted:

11/1/2022 11:41:00AM

<u>FUND</u>	<u>DEPT</u>	<u>UNIT</u>	<u>RSRC</u>	<u>PROG</u>	<u>BSA</u>	<u>OBJ</u>	<u>TASK</u>	<u>T ORD</u>	<u>LN AMT</u>	<u>ACTG_LN_DSCR</u>
		<u>SUNIT</u>	<u>SRSRC</u>	<u>P PER</u>	<u>SBSA</u>	<u>SOBJ</u>	<u>STASK</u>	<u>OBSA</u>		
Fiscal Year: 2023			Fiscal Mo: 1		Deposit Date: 10/31/2022		Bank Deposit Date:			
Doc Function: New			Doc Phase: Draft		Doc Status: Held		Doc Name:			
<u>DOC VERS NO</u>	1.00		<u>DOC DSCR</u>	DEP# 00023000144						
V LN	1	0001	760	2200			4970		37,968,986.08	PBC TAX COLLECTOR-EXCESS FEES FY 2022-GENERAL FUND
A LN 1			REF ACCT LN 1							
RSTD1003220000000031										
V LN	1	1180	320	3201			4970		757,412.56	PBC TAX COLLECTOR-EXCESS FEES FY 2022-COUNTY LIBRARY
A LN 2			REF ACCT LN 2							
RSTD1003220000000031										
V LN	1	1300	440	4209			4970		3,451,354.11	PBC TAX COLLECTOR-EXCESS FEES FY 2022-FIRE RESCUE MSTU
A LN 3			REF ACCT LN 3							
RSTD1003220000000031										
V LN	1	1301	440	6500			4970		247,653.84	PBC TAX COLLECTOR-EXCESS FEES FY 2022-JUPITER FIRE RESCUE
A LN 4			REF ACCT LN 4							
RSTD1003220000000031										
V LN	1	4001	720	2323			4969		5,714.99	PBC TAX COLLECTOR-EXCESS FEES FY 2022-PBC WUD SPECIAL ASSESSMENTS
A LN 5			REF ACCT LN 5							
RSTD1003220000000031										
V LN	1	3511	365	S045		S045	4970		2,183.07	PBC TAX COLLECTOR-EXCESS FEES FY 2022-PBC ROAD IMPROVEMENT ASSESSMENT
A LN 6					CIP					
RSTD1003220000000031			REF ACCT LN 6							
V LN	1	1305	440	4235			4970		1,378.45	PBC TAX COLLECTOR-EXCESS FEES FY 2022-BOCA RATON FIRE HYDRANT
A LN 7			REF ACCT LN 7							
RSTD1003220000000031										
V LN	1	1306	440	4232			4970		221.61	PBC TAX COLLECTOR-EXCESS FEES FY 2022-RIVIERA BEACH FIRE HYDRANT
A LN 8			REF ACCT LN 8							
RSTD1003220000000031										

11/1/2022

CR-200-23FNR000000000000144

Bank Code: 11 Doc Last Submitted: 11/1/2022 11:41:00AM

		<u>FUND</u>	<u>DEPT</u>	<u>UNIT</u>	<u>RSRC</u>	<u>PROG</u>	<u>BSA</u>	<u>OBJ</u>	<u>TASK</u>	<u>T ORD</u>	<u>LN AMT</u>	<u>ACTG_LN_DSCR</u>
				<u>SUNIT</u>	<u>SRSRC</u>	<u>P PER</u>	<u>SBSA</u>	<u>SOBJ</u>	<u>STASK</u>	<u>OBSA</u>		
V LN	1	0001	760	2200				4970			447.97	PBC TAX COLLECTOR-EXCESS FEES FY 2022-PBC NUISANCE/LOT/REINSPECT
A LN	9											
		RSTD1003220000000031				REF ACCT LN		9				
Vendor Line	1	FNYETAXC01				RACR				42,435,352.68	Vendor Line Amount	42,435,352.68 Vendor Line Actual Amount
								Acct Lines Total		42,435,352.68		