

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>~0~</u> <i>*see below</i>	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

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

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

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

** there is no fiscal impact on this item.*

[Signature]
 OFMB/Budget *VA*
8/16/11

[Signature]
 Contract Development and Control
8-17-11 B. Wheeler

B. Legal Sufficiency:

[Signature]
 Assistant County Attorney
8/19/11

C. Other Department Review:

 Department Director

num + h.k
(extra copy)

Unit Information

Unit ID: 100050
Unit Name: Palm Beach
Year: 2010
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. Tony DeBlasio
Title: Manager, Accounting & Financial Reporting
Phone: (561) 355-3448
Email: TDeblasi@mypalmbeachclerk.com
Address:
301 N. Olive Ave
West Palm Beach, FL 33401

AFR Details

Original AFR
AFR Status: Submitted
AFR Received Date: 4/28/2011
Audit Received Date:
Submission Type: Electronic

Debt Information

Long-Term Debt: \$2,176,610,629

Audit Information

Was an audit performed? Yes
Audit Performed Date: 3/28/2011
Auditor Name: McGladrey & Pullen, LLP
Address:
100 N.E. Third Avenue, Suite 300
Ft. Lauderdale, FL 33301

Certification

Chief Financial Officer

Name: Sharon R. Bock
Title: Clerk & Comptroller

Chairman/Elected Official

Name: Karen T. Marcus
Title: Chair, Board of County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year? Yes No

If Yes, Have You Complied With Section 218.503(2), Florida Statutes? Yes No

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?) Yes No

Attachment #

Revenues Report for FYE 2010

Account Code	General	Special Revenues	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	588,413,919	238,152,762	33,407,367	3,905							
312100 - Local Option Taxes		23,219,185								1,954,785	862,932,718
312300 - County Ninth-Cent Voted Fuel Tax		2,833,898		2,833,898							23,219,185
312410 - First Local Option Fuel Tax		3,361		20,938,055							5,667,792
312420 - Second Local Option Fuel Tax		9,169,898		9,169,898							20,941,436
314100 - Utility Service Tax - Electricity	58,278,194										18,339,798
314400 - Utility Service Tax - Gas	1,204,068										58,278,194
318000 - Local Business Tax (Chapter 205)	1,868,827	35,128									1,204,068
322000 - Building Permits		10,504,302									1,903,955
323100 - Franchise Fee - Electricity	34,017,118										10,504,302
323200 - Franchise Fee - Telecommunications		4,480,960									34,017,118
324110 - Impact Fees - Residential - Public Safety				701,602							4,480,960
324120 - Impact Fees - Commercial - Public Safety				150,477							701,602
324210 - Impact Fees - Residential - Physical Environment				189,987							150,477
324220 - Impact Fees - Commercial - Physical Environment				173,972							189,987
324310 - Impact Fees - Residential - Transportation				2,806,740							173,972
324320 - Impact Fees - Commercial - Transportation				3,716,078							2,806,740
324510 - Impact Fees - Residential - Human Services		3,681,887		-16							3,716,078
324520 - Impact Fees - Commercial - Human Services		17,908									3,681,871
324610 - Impact Fees - Residential - Culture/Recreation				1,802,125							17,908
324620 - Impact Fees - Commercial - Culture/Recreation				6,269							1,802,125
324710 - Impact Fees - Residential - Other		182		4,658							6,269
325100 - Special Assessments - Capital Improvement				1,012,848							1,802,125
329000 - Other Permits, Fees & Special Assessments	1,413,038	1,491,912									4,840
331100 - Federal Grant - General Government		3,514,267									1,012,848
331200 - Federal Grant - Public Safety	927,644	5,788,597									2,904,948
331390 - Federal Grant - Other Physical Environment		1,551,046									3,514,267
331420 - Federal Grant - Mass Transit				1,683,618						488,827	6,714,241
331490 - Federal Grant - Other Transportation		13,184,350		2,357,577						1,796,059	2,039,873
331500 - Federal Grant - Economic Environment		29,907,804								203,152	3,479,677
331620 - Federal Grant - Public Assistance		463,764									15,745,079
331890 - Federal Grant - Other Human Services	581,868	37,877,147		12,580							29,907,804
331900 - Federal Grant - Other	4,872,286	2,216		8,343,092							463,764
333000 - Federal Payments in Lieu Of Taxes	7,972										38,581,415
334100 - State Grant - General Government	33,021	475,456		5,433,608							13,217,594
334200 - State Grant - Public Safety	443,045	730,742									7,972
334390 - State Grant - Other Physical Environment		3,804,147		1,593,737							5,942,085
334490 - State Grant - Other Transportation		6,405,595		2,461,509							1,173,787
334690 - State Grant - Other Human Services	57,600	2,845,558								108,281	5,397,884
334700 - State Grant - Culture/Recreation		889,077		718,624							8,975,385
334900 - State Grant - Other	189,876	122		504,060							2,903,156
335120 - State Revenue Sharing - Proceeds	21,985,390										1,607,701
335130 - State Revenue Sharing - Insurance Agents County Licenses	366,933										674,058
335140 - State Revenue Sharing - Mobile Home Licenses	51,713										21,985,390
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	491,380										366,933
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	589,047										51,713
											491,380
											589,047

Thursday, April 28, 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax		64,268,114									64,268,114
335190 - State Revenue Sharing - Other General Government		41,804									41,804
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		315,526									315,526
335220 - State Revenue Sharing - Enhanced 911 Fee		3,932,052									3,932,052
335490 - State Revenue Sharing - Other Transportation		4,845,457									4,845,457
335800 - State Revenue Sharing - Clerk Allotment from JAC		33,663,730		10,989,480							44,653,210
337100 - Local Government Unit Grant - General Government	34,833										34,833
337200 - Local Government Unit Grant - Public Safety				366,000							366,000
337300 - Local Government Unit Grant - Physical Environment				125,447							125,447
337600 - Local Government Unit Grant - Human Services		200,000		356,482							556,482
337700 - Local Government Unit Grant - Culture/Recreation		454,964									454,964
339000 - Payments From Other Local Units In Lieu Of Taxes	60,000	250,000		642,408							952,408
341100 - Service Charge - Recording Fees	76,878	16,298	226								93,402
341160 - County Portion (\$2) of \$4 Additional Service Charge	412,520	6,171,362									6,583,882
341200 - Internal Service Fund Fees and Charges		1,635,966									1,635,966
341520 - Fees remitted to County from Sheriff	3,689,636						114,397,408				118,087,044
341550 - Fees remitted to County from Supervisor of Elections		188,762									188,762
341800 - County Officer Commission and Fees		43,140,453									43,140,453
341900 - Other General Government Charges and Fees	222,885	2,176,804									2,399,689
342100 - Service Charge - Law Enforcement Services	53,545,546										53,545,546
342200 - Service Charge - Fire Protection		13,775,302									13,775,302
342300 - Service Charge - Housing for Prisoners	5,964,878										5,964,878
342400 - Service Charge - Emergency Management Service Fees/Charges		2,264,007									2,264,007
342600 - Service Charge - Ambulance Fees		13,674,754									13,674,754
342900 - Service Charge - Other Public Safety Charges and Fees	518,630										518,630
343400 - Service Charge - Garbage/Solid Waste											
343800 - Service Charge - Water/Sewer Combination Utility	176,825					233,569,659					233,746,484
343900 - Service Charge - Other Physical Environment Charges	64,077	11,889,944				136,263,411					148,217,432
344100 - Service Charge - Airports				381,815							381,815
344300 - Service Charge - Mass Transit						60,954,812					60,954,812
344500 - Service Charge - Parking Facilities	373,136	8,362,230									8,735,366
344900 - Service Charge - Other Transportation Charges		263,980									263,980
346400 - Service Charge - Animal Control and Shelter Fees	2,382,878	292,424		665,657							3,340,959
346900 - Service Charge - Other Human Services Charges	144,253	400,151									544,404
347200 - Service Charge - Parks and Recreation	3,634,914	4,909,597									8,544,511
347300 - Service Charge - Cultural Services	2,789,478										2,789,478
347500 - Service Charge - Special Recreation Facilities		3,168,166									3,168,166
347900 - Service Charge - Other Culture/Recreation Charges	23,670										23,670
348921 - Court Innovations/Local Requirements		252,617									252,617
348922 - Legal Aid		252,617									252,617
348923 - Law Library		252,617									252,617
348924 - Juvenile Alternative Programs		252,617									252,617
348930 - State Court Facility Surcharge (\$30)	6,928,481	29,446									7,000,000
349000 - Other Charges for Services	14,377,637	6,406,918									20,784,555
351100 - Judgments and Fines - As Decided by County Court Criminal	25,067	21,039				3,459				493,083	21,281,097
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		542,594									542,594

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351300 - Judgments and Fines - As Decided by County Court Civil	278,175										
351500 - Judgments and Fines - As Decided by Traffic Court		2,904,045									278,175
351700 - Intergovernmental Radio Communication Program		737,393		1,158,202							2,904,045
352000 - Fines - Library		548,424									1,893,595
353000 - Fines - Pollution Control Violation		91,481		14,710							548,424
354000 - Fines - Local Ordinance Violation	58,150	105,802									108,191
359000 - Other Judgments, Fines and Forfeits	831,289	521,290									164,952
381100 - Interest	11,974,343	14,033,943	1,634,285	38,998,270							1,352,579
382000 - Rents and Royalties	830,481	1,302,204		74,101						752,776	67,393,617
384000 - Disposition of Fixed Assets	707,893	677,038		31,842		37,081					2,243,867
385000 - Sale of Surplus Materials and Scrap	9,008	299,799				1,302,784	474,211				3,193,848
386000 - Contributions and Donations from Private Sources	476,804	908,388	526,416	7,244,068			12,294				321,101
389900 - Other Miscellaneous Revenues	18,547,944	2,754,851		4,854,366		7,880,758	1,068,540				9,158,676
381000 - Inter-Fund Group Transfers In	43,729,520	620,181,175	112,424,774	20,515,928		1,041,422				179,005	35,085,464
384000 - Debt Proceeds		1,426,000									797,872,817
385000 - Proceeds from Refunding Bonds			32,243,055								1,426,000
389100 - Proprietary - Interest						9,093,482	4,413,754				32,243,055
389500 - Proprietary - Capital Contributions from Federal Government						6,705,822					13,507,236
389600 - Proprietary - Capital Contributions from State Government						7,425,842					6,705,822
389700 - Proprietary - Capital Contributions from Other Public Source						13,303,865	70,298				7,425,842
389900 - Proprietary - Other Non-Operating Sources						21,005,307					13,373,961
Grand Total	888,653,386	1,276,912,240	180,238,123	152,834,753		488,587,284	120,436,503			5,975,928	3,123,636,217

Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	2,851,252	2,832,088									
511.30 - Legislative - Operating Expenses	987,500	4,773,751									5,483,340
511.60 - Legislative - Capital Outlay	9,392	102,921									5,761,251
513.10 - Financial and Administrative - Personal Services	13,406,839	43,794,566									112,313
513.30 - Financial and Administrative - Operating Expenses	23,409,479	9,848,488									57,201,205
513.60 - Financial and Administrative - Capital Outlay		1,430,192									33,255,967
513.70 - Financial and Administrative - Debt Service		3,438									1,430,192
514.10 - Legal Counsel - Personal Services	5,695,744										3,438
514.30 - Legal Counsel - Operating Expenses	178,160										5,695,744
515.10 - Comprehensive Planning - Personal Services	8,523,132										178,160
515.30 - Comprehensive Planning - Operating Expenses	491,671				19,125						8,523,132
515.60 - Comprehensive Planning - Capital Outlay	33,480										510,799
517.30 - Debt Service Payments - Operating Expenses			6,028								33,480
517.70 - Debt Service Payments - Debt Service			137,031,002	2,778,313							6,028
519.10 - Other General Governmental Services - Personal Services	51,255,904	5,648,058		2,321,492							139,807,315
519.30 - Other General Governmental Services - Operating Expenses	20,692,908	2,497,463		38,235,360			7,492,414				66,717,868
519.60 - Other General Governmental Services - Capital Outlay	403,027	397,564		73,495,500			126,798,250				188,223,981
519.70 - Other General Governmental Services - Debt Service	108,308			28,590							74,296,091
519.80 - Other General Governmental Services - Grants and Aids		4,174,372		7,017,470							132,898
521.10 - Law Enforcement - Personal Services	969,620	258,712,780									11,191,842
521.30 - Law Enforcement - Operating Expenses	431,017	47,938,758		3,450							280,682,400
521.60 - Law Enforcement - Capital Outlay		16,115,674		662,774							48,370,222
521.80 - Law Enforcement - Grants and Aids	1,180,261	1,201,828									16,778,448
522.10 - Fire Control - Personal Services		202,802,037									2,382,087
522.30 - Fire Control - Operating Expenses		25,726,264									202,802,037
522.60 - Fire Control - Capital Outlay		6,257,197		3,724,605							25,791,608
522.80 - Fire Control - Grants and Aids	41,852	860,912									9,981,802
523.10 - Detention and/or Corrections - Personal Services	2,004,226	103,558,263									902,764
523.30 - Detention and/or Corrections - Operating Expenses	894,716	28,564,001									105,562,489
523.60 - Detention and/or Corrections - Capital Outlay	38,485	86,527									29,458,717
523.80 - Detention and/or Corrections - Grants and Aids	5,447,650										124,992
524.10 - Protective Inspections - Personal Services	3,850,206	7,137,104									5,447,650
524.30 - Protective Inspections - Operating Expenses	450,696	2,188,053									10,967,310
524.60 - Protective Inspections - Capital Outlay		5,195									2,638,749
525.10 - Emergency and Disaster Relief Services - Personal Services	1,838,789	540,651									5,195
525.30 - Emergency and Disaster Relief Services - Operating Expenses	4,698,875	5,498,988									2,379,440
525.60 - Emergency and Disaster Relief Services - Capital Outlay		16,739		2,029							10,195,863
525.80 - Emergency and Disaster Relief Services - Grants and Aids		1,123,815									18,768
527.10 - Medical Examiners - Personal Services	2,243,363										1,123,815
527.30 - Medical Examiners - Operating Expenses	487,098										2,243,363
527.60 - Medical Examiners - Capital Outlay	28,025										487,098
528.10 - Consumer Affairs - Personal Services	665,636	604,864									28,025
528.30 - Consumer Affairs - Operating Expenses	-55,368	232,904									1,270,500
529.10 - Other Public Safety - Personal Services	8,554,898	183,441									177,536
529.30 - Other Public Safety - Operating Expenses	657,568	1,338,900		17,559							8,738,339
											2,014,027

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		62,814									
529.80 - Other Public Safety - Grants and Aids	148,875	1,307,423		3,059							
534.10 - Garbage/Solid Waste Control Services - Personal Services											65,873
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						33,781,503					1,456,298
538.10 - Water-Sewer Combination Services - Personal Services						154,183,141					33,781,503
538.30 - Water-Sewer Combination Services - Operating Expenses						40,118,182					154,183,141
538.60 - Water-Sewer Combination Services - Capital Outlay						90,971,072					40,118,182
537.10 - Conservation and Resource Management - Personal Services	11,404,093	1,294,116		3,080							90,971,072
537.30 - Conservation and Resource Management - Operating Expenses	755,454	6,204,329									3,080
537.60 - Conservation and Resource Management - Capital Outlay				19,054,132							12,898,209
537.80 - Conservation and Resource Management - Grants and Aids	5,119	484,637		8,021,710							26,014,115
541.10 - Road and Street Facilities - Personal Services	79,000	1,016,505		1,922,591							8,511,468
541.30 - Road and Street Facilities - Operating Expenses		23,353,914									3,018,096
541.60 - Road and Street Facilities - Capital Outlay		15,012,145		2,238,855							23,353,914
541.80 - Road and Street Facilities - Grants and Aids		1,304,907		48,463,190							17,249,000
542.10 - Airports - Personal Services		151,816		4,000,594							49,766,097
542.30 - Airports - Operating Expenses						11,710,931					4,152,210
544.10 - Mass Transit Systems - Personal Services		38,254,793				57,547,640					11,710,931
544.30 - Mass Transit Systems - Operating Expenses		33,992,764									57,547,640
544.60 - Mass Transit Systems - Capital Outlay		5,012,657		4,397,816							38,254,793
544.80 - Mass Transit Systems - Grants and Aids	4,235,000	308,241									33,992,764
551.10 - Employment Opportunity and Development - Personal Services		511,545									9,410,473
551.30 - Employment Opportunity and Development - Operating Expenses		127,699									4,541,241
551.60 - Employment Opportunity and Development - Capital Outlay		1,443									511,545
551.80 - Employment Opportunity and Development - Grants and Aids		25,944									127,699
552.10 - Industry Development - Personal Services		412,337									1,443
552.30 - Industry Development - Operating Expenses		15,630,792									25,944
552.60 - Industry Development - Grants and Aids		2,278,891									412,337
553.10 - Veteran's Services - Personal Services	169,266										15,630,792
553.30 - Veteran's Services - Operating Expenses	17,437										2,278,891
554.10 - Housing and Urban Development - Personal Services	838,574	3,862,651									169,266
554.30 - Housing and Urban Development - Operating Expenses	48,672	1,826,327									17,437
554.60 - Housing and Urban Development - Capital Outlay		7,970		28,276						814,891	5,518,118
554.70 - Housing and Urban Development - Debt Service		35,300		2,040,675						2,970,799	4,874,074
554.80 - Housing and Urban Development - Grants and Aids		25,718,089								1,191	2,049,836
559.10 - Other Economic Environment - Personal Services		597,934		515,822						758,848	792,148
559.30 - Other Economic Environment - Operating Expenses		86,446								116,393	26,350,304
559.60 - Other Economic Environment - Capital Outlay		71,532									597,934
559.70 - Other Economic Environment - Debt Service		239,840									93,113
559.80 - Other Economic Environment - Grants and Aids	24,431,705	3,940,714									1,335,342
562.10 - Health Services - Personal Services	7,856,176	714,479									239,840
562.30 - Health Services - Operating Expenses	1,913,885	425,843									28,372,419
562.60 - Health Services - Capital Outlay	3,074	10,172									8,570,655
562.80 - Health Services - Grants and Aids	17,882,387	8,592,007									2,339,728
563.80 - Mental Health Services - Grants and Aids	4,950,877										13,246
											26,454,394
											4,950,877

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
564.10 - Public Assistance Services - Personal Services	2,955,774										
564.30 - Public Assistance Services - Operating Expenses	935,448										2,955,774
564.80 - Public Assistance Services - Grants and Aids	1,241,898										935,448
565.80 - Developmental Disabilities Services - Grants and Aids	729,570										1,241,898
569.10 - Other Human Services - Personal Services	1,785,330	20,391,506									729,570
569.30 - Other Human Services - Operating Expenses	529,988	19,299,131									22,156,836
569.60 - Other Human Services - Capital Outlay	2,142	417,314									19,829,117
569.80 - Other Human Services - Grants and Aids	8,535,605	4,456,218		325,619							745,075
571.10 - Libraries - Personal Services		23,409,106									12,981,823
571.30 - Libraries - Operating Expenses		13,099,465									23,409,106
571.60 - Libraries - Capital Outlay		3,445,090		1,718,951							14,818,416
572.10 - Parks and Recreation - Personal Services	38,481,183	790,152		12,331,097							15,776,187
572.30 - Parks and Recreation - Operating Expenses	17,677,304	3,759,713									39,271,335
572.60 - Parks and Recreation - Capital Outlay	210,736	498,177		424,168							21,861,165
572.80 - Parks and Recreation - Grants and Aids				14,150,268							14,857,183
581.90 - Inter-Fund Group Transfers Out - Other Uses	584,788,629	122,404,541	11,784,320	67,742,884							7,798,248
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			31,998,005			40,170	11,112,293				797,872,817
587.90 - Clerk of Court Excess Remittance - Other Uses		1,703,652									31,998,005
590.30 - Proprietary Other Non-Operating Disbursements - Operating Expenses											1,703,652
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses	62,887					2,580,300					2,580,300
591.70 - Proprietary Non-Operating Interest Expense - Debt Service										244,677	307,564
593.90 - Special Items (Loss) - Other Uses						27,175,966					27,175,966
601.10 - Court Administration - Personal Services	364,199					56,381,415					56,381,415
601.30 - Court Administration - Operating Expenses	873,668										364,199
601.80 - Court Administration - Grants and Aids	855,767										873,668
602.30 - State Attorney Administration - Operating Expenses	12,000	252,499									855,767
603.30 - Public Defender Administration - Operating Expenses	12,000	154,043									284,499
604.10 - Clerk of Court Administration - Personal Services		3,071,809									186,043
604.30 - Clerk of Court Administration - Operating Expenses		294,098									3,071,809
605.10 - Judicial Support - Personal Services	252,830										294,098
605.30 - Judicial Support - Operating Expenses	15,902										252,830
608.10 - Jury Management - Personal Services		293,900									15,902
608.30 - Jury Management - Operating Expenses		602,035									293,900
614.10 - Clerk of Court Administration - Circuit Criminal - Personal Services		3,770,770									602,035
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	50,523	138,498									3,770,770
622.10 - Drug Court - Circuit Criminal - Personal Services	208,738	23,462									189,021
622.30 - Drug Court - Circuit Criminal - Operating Expenses	392,404	7,862									232,200
623.10 - Pre-Trial Release - Circuit Criminal - Personal Services	1,541,983										400,266
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	54,563										1,541,983
634.10 - Clerk of Court Administration - Circuit Civil - Personal Services		4,507,895									54,563
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		167,422									4,507,895
654.10 - Clerk of Court Administration - Circuit Family - Personal Services		2,442,673									167,422
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		195,695									2,442,673
674.10 - Clerk of Court Administration - Circuit Juvenile - Personal Services		1,188,859									195,695
											1,188,859

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		47,385									47,385
685.10 - Guardian Ad Litem - Circuit Juvenile - Personal Services	156,540										156,540
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	3,641										3,641
694.10 - Clerk of Court Administration - Probate - Personal Services		1,007,075									1,007,075
694.30 - Clerk of Court Administration - Probate - Operating Expenses		31,475									31,475
704.80 - Public Guardian - Probate - Grants and Aids	184,530										184,530
709.10 - Other Circuit Court - Probate Costs - Personal Services	146,605										146,605
709.30 - Other Circuit Court - Probate Costs - Operating Expenses	6,377										6,377
711.10 - Courthouse Security - Personal Services		21,971,014									21,971,014
711.30 - Courthouse Security - Operating Expenses		1,361,988									1,361,988
711.60 - Courthouse Security - Capital Outlay		7,020									7,020
713.10 - Information Systems and Technology - Personal Services		2,605,838									2,605,838
713.30 - Information Systems and Technology - Operating Expenses		6,045,827									6,045,827
713.60 - Information Systems and Technology - Capital Outlay		772,850									772,850
714.10 - Public Law Library - Personal Services		159,854									159,854
714.30 - Public Law Library - Operating Expenses		119,041									119,041
714.60 - Public Law Library - Capital Outlay		78,999									78,999
724.10 - Clerk of Court Administration - County Criminal - Personal Services		3,706,149									3,706,149
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		102,348									102,348
732.10 - Community Service Programs - County Criminal - Personal Services	231,474										231,474
732.30 - Community Service Programs - County Criminal - Operating Expenses	175,434	56,629									232,063
732.80 - Community Service Programs - County Criminal - Grants and Aids		13,839									13,839
744.10 - Clerk of Court Administration - County Civil - Personal Services		2,576,457									2,576,457
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		131,399									131,399
764.10 - Clerk of Court Administration - Traffic - Personal Services		7,504,693									7,504,693
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		213,665									213,665
Grand Total	900,425,255	1,259,362,533	180,819,353	324,817,103		474,470,320	145,402,957			4,904,799	3,290,202,320

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
301457 - Captain's Key Dependent District	Independently Reported			
300687 - Housing Finance Authority of Palm Beach County	Discretely Reported	\$104,271	\$97,554	\$142,383
300685 - Palm Beach County Educational Facilities Authority	Independently Reported	\$1,243,964	\$484,159	\$0
300686 - Palm Beach County Health Facilities Auth	Independently Reported			
300688 - Palm Beach County Library District	Blended in Primary Report			
500045 - Palm Beach County Metropolitan Planning Organization	Discretely Reported	\$38,855,401	\$40,169,057	\$0
500052 - Palm Beach County Public Building Corp.	Zero Revenues And Expenditures	\$2,174,380	\$2,104,383	\$183,382
300689 - Solid Waste Authority of Palm Beach County	Blended in Primary Report			
500053 - Transportation Authority (Palm Tran, Inc.)	Blended in Primary Report	\$241,477,533	\$201,080,821	\$808,121,901
300690 - Westgate/Belvedere Homes Community Redevelopment Agency	Discretely Reported	\$78,688,898	\$77,695,727	\$0
		\$2,557,584	\$2,316,257	\$4,100,556

PALM BEACH COUNTY, FLORIDA
ANNUAL FINANCIAL AUDIT REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2010

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

Attachment # 2

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2010
Table of Contents

	PAGE
<u>COUNTY-WIDE AUDIT:</u>	
Section I: Independent Auditor's Report	i
Management's Discussion and Analysis	iii
Basic Financial Statements	
- Government-wide Financial Statements	I-2
- Fund Financial Statements	I-8
- Notes to Financial Statements	I-28
Required Supplementary Information	I-113
Section II: Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	
- Solid Waste Authority	II-1
(Refer to V-9, V-10 for Board of County Commissioners)	
Section III: Management Letter - Board of County Commissioners	III-1
Section IV: Management Letter - Solid Waste Authority	IV-1
Section V: Federal and State Financial Assistance	V-1
<u>COUNTY AGENCY AUDITS:</u>	
Section VI: TAX COLLECTOR	
Independent Auditor's Report	VI-1
Financial Statements and Notes	VI-3
Required Supplementary Information	
Other Post-Employment Benefits (OPEB)	VI-16
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual - General Fund	VI-17

(Continued)

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2010
Table of Contents, continued

	PAGE
Section VI: <i>TAX COLLECTOR, continued</i>	
Other Financial Information	
Statement of Changes in Assets and Liabilities - Agency Fund	VI-18
Other Reports	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	VI-19
Management Letter	VI-21
Section VII: <i>PROPERTY APPRAISER</i>	
Independent Auditor's Report	VII-1
Financial Statements and Notes	VII-3
Required Supplementary Information	
Other Post-Employment Benefits (OPEB)	VII-16
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual - General Fund	VII-17
Other Reports	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	VII-19
Management Letter	VII-21
Section VIII: <i>SHERIFF</i>	
Independent Auditor's Report	VIII-1
Financial Statements and Notes	VIII-3
Required Supplementary Information	
Other Post-Employment Benefits (OPEB)	VIII-19
Schedules of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual - General Fund	VIII-20
- Special Revenue Fund	VIII-21
Other Financial Information	
Statement of Changes in Assets and Liabilities - Agency Fund	VIII-22

(Continued)

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2010
Table of Contents, continued

	PAGE
Section VIII: <i>SHERIFF, continued</i>	
Other Reports	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	VIII-23
Management Letter	VIII-25
 Section IX: <i>CLERK & COMPTROLLER</i>	
Independent Auditor's Report	IX-1
Financial Statements and Notes	IX-3
Required Supplementary Information	
Other Post-Employment Benefits (OPEB)	IX-22
Schedules of Revenues, Expenditures and Changes in Fund Balance-	
Budget and Actual - General Fund	IX-23
- Public Records Modernization Trust Fund	IX-24
Other Financial Information	
Statement of Changes in Assets and Liabilities - Agency Fund	IX-25
Other Reports	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	IX-27
Management Letter	IX-29
 Section X: <i>SUPERVISOR OF ELECTIONS</i>	
Independent Auditor's Report	X-1
Financial Statements and Notes	X-3
Required Supplementary Information	
Other Post-Employment Benefits (OPEB)	X-13
Schedule of Revenues, Expenditures and Changes in Fund Balance-	
Budget and Actual - General Fund	X-14
Other Reports	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	X-15
Management Letter	X-18

(Continued)

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2010
Table of Contents, continued

IMPACT FEE COMPLIANCE:

PAGE

Section XI: Affidavit signed by Chief Financial Officer
Certification of Compliance from OFMB

XI-1
XI-3

Section I

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

FUND FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION



Independent Auditor's Report

Honorable Chair and Members of
the Board of County Commissioners
Palm Beach County, Florida

Honorable Ric L. Bradshaw
Sheriff

Honorable Sharon R. Bock
Clerk and Comptroller

Honorable Susan Bucher
Supervisor of Elections

Honorable Gary R. Nikolits
Property Appraiser

Honorable Anne Gannon
Tax Collector

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Palm Beach County, Florida (the "County"), as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Solid Waste Authority, a major enterprise fund, which represents 41% of the total assets and 49% of total revenues of the business-type activities. We did not audit the financial statements of the Westgate Belvedere Homes Community Redevelopment Agency, a discretely presented component unit, which represents 44% of the total assets and 43% of total revenues of the aggregate discretely presented component units. We also did not audit the financial statements of the Housing Finance Authority, a discretely presented component unit, which represents 53% of the total assets and 21% of the total revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Solid Waste Authority, Westgate Belvedere Homes Community Redevelopment Agency, and Housing Finance Authority, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Palm Beach County, Florida, as of September 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated March 28, 2011 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, the Budgetary Comparison Schedules – General Fund, Fire Rescue Special Revenue Fund and Sheriff Special Revenue Fund, and the schedules of funding progress as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

McGladrey & Pullen, LLP

West Palm Beach, Florida
March 28, 2011