

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date: August 17, 2010 Consent Regular
 Ordinance Public Hearing

Department Submitted By: Clerk & Comptroller, Palm Beach County

Submitted For: Sharon R. Bock, Clerk & Comptroller

I. EXECUTIVE BRIEF

Motion and Title:

Staff recommends motion to Receive and File two of Palm Beach County's annual financial reports for fiscal year ending September 30, 2009.

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

Summary:

The Units of Local Government Report is an Annual Financial Report which serves to generate input to the state. The Annual Financial Audit Report is a special annual financial report defined in Chapter 10.550 of the rules of the Auditor General. This report is required to be filed annually with the Auditor General in compliance with Section 11.45 Florida Statutes and includes the Single Audit Report.

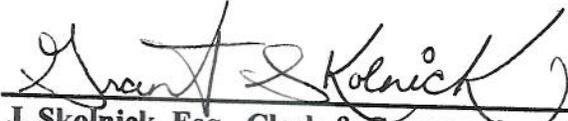
Background and Justification:

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

Countywide (DN)

Attachments:

1. Copy of The Units of Local Government Annual Financial Report (AFR) for fiscal year ending September 30, 2009
2. Annual Financial Audit Report (AFAR) for fiscal year ending September, 30, 2009. Due to the bulk of the report, the full copy may be viewed in the Board Services Department of the Constitutional Clerk & Comptroller's Office.

Recommended by:  8/12/10
Grant J. Skolnick, Esq., Clerk & Comptroller, Palm Beach County Date

Approved by: N/A 1/10
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. FIVE YEAR SUMMARY OF FISCAL IMPACT:

Fiscal years	2010	2011	2012	2013	2014
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<i>* See below</i>				
No. additional FTE positions (Cumulative)	_____	_____	_____	_____	_____

Is item included in current Budget? Yes _____ No _____

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

B. RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT:
** No Fiscal Impact.*

C. DEPARTMENTAL FISCAL REVIEW: _____

III. REVIEW COMMENTS

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

[Signature]
 OFMB
 8/12/10

[Signature]
 Contract Dev. and Control
 8/13/10

B. LEGAL SUFFICIENCY:

[Signature]
 Assistant County Attorney

C. Other Department Review:

 Department Director

Unit Information

Unit ID: 100050

Year: 2009

Unit Name: Palm Beach

Unit Status: Active

Unit Dependency:

Location Information

Name: Hon. Sharon R. Bock

Title: Clerk & Comptroller

Phone: (561) 355-2996

Fax: (561) 355-3806

Address:

301 N. Olive Ave
West Palm Beach, FL 33401

Contact Information

Name: Mr. 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

Certification

Chief Financial Officer

Name: Sharon R. Bock

Title: Clerk & Comptroller

Chairman/Elected Official

Name: Burt Aaronson

Title: Chairman, Board of County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

Yes No

If Yes, Have You Compiled 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

AFR Details

Original AFR

AFR Status: Submitted

AFR Recieved Date: 5/12/2010

Audit Recieved Date:

Submission Type: Electronic

Debt Information

Long-Term Debt: \$2,274,378,215

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/22/2010

Auditor Name: McGladrey & Pullen, LLP

Address:
100 NE Third Ave, Suite 300
Ft. Lauderdale, FL
33301-1155

*Extra -
Review
BOC*

Revenues Report for FYE 2009

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	582,556,639	240,949,377	32,254,686	393							
312100 - Local Option Taxes		22,346,492								2,275,753	858,036,848
312300 - County Ninth-Cent Voted Fuel Tax											
312410 - First Local Option Fuel Tax				2,847,736							22,346,492
312420 - Second Local Option Fuel Tax		12,229,250		21,015,759							2,847,736
314100 - Utility Service Tax - Electricity				9,379,892							33,245,009
314400 - Utility Service Tax - Gas	26,446,677	28,590,929									9,379,892
316000 - Local Business Tax (Chapter 205)	1,071,908										55,037,606
322000 - Building Permits	1,886,506	36,641								423,882	1,495,790
323100 - Franchise Fee - Electricity	29,913,714	8,223,170									1,923,147
323200 - Franchise Fee - Telecommunications		4,335,380									8,223,170
324110 - Impact Fees - Residential - Public Safety											29,913,714
324120 - Impact Fees - Commercial - Public Safety				426,583							4,335,380
324210 - Impact Fees - Residential - Physical Environment				148,571							426,583
324220 - Impact Fees - Commercial - Physical Environment				110,980							148,571
324310 - Impact Fees - Residential - Transportation				158,670							110,980
324320 - Impact Fees - Commercial - Transportation				1,771,937							158,670
324510 - Impact Fees - Residential - Human Services				3,449,496							1,771,937
324520 - Impact Fees - Commercial - Human Services		2,531,973									3,449,496
324610 - Impact Fees - Residential - Culture/Recreation		452,122									2,531,973
324620 - Impact Fees - Commercial - Culture/Recreation				1,140,462							452,122
324720 - Impact Fees - Commercial - Other	44,000	1,180,067		35,039							1,140,462
325100 - Special Assessments - Capital Improvement				578,969							35,039
329000 - Other Permits, Fees & Special Assessments				495,452							1,803,036
331100 - Federal Grant - General Government	1,660,576	1,420,937									495,452
331200 - Federal Grant - Public Safety		5,788,893									3,081,513
331390 - Federal Grant - Other Physical Environment	550,554	4,258,553									5,788,893
331420 - Federal Grant - Mass Transit		20,253		80,996							4,809,107
331490 - Federal Grant - Other Transportation										125,000	226,249
331500 - Federal Grant - Economic Environment		13,362,600		1,592,985						2,119,741	2,119,741
331620 - Federal Grant - Public Assistance		8,986,094								255,624	15,211,209
331690 - Federal Grant - Other Human Services		548,850									8,986,094
331700 - Federal Grant - Culture/Recreation	640,780	31,995,800									548,850
331900 - Federal Grant - Other											32,636,580
333000 - Federal Payments In Lieu Of Taxes	414,832	13,384		1,012,234							0
334100 - State Grant - General Government	8,484						35,039				1,475,489
334200 - State Grant - Public Safety		6,686,945		5,226,668							8,484
334390 - State Grant - Other Physical Environment	351,827	727,863									11,913,613
334490 - State Grant - Other Transportation		1,562,645		856,514							1,079,690
334690 - State Grant - Other Human Services		9,752,344		3,034,761							2,419,159
334700 - State Grant - Culture/Recreation	66,236	11,162,104								78,892	12,865,997
334900 - State Grant - Other		942,876		734,200							11,228,340
335120 - State Revenue Sharing - Proceeds	12,217	1,916		89,550							1,677,076
335130 - State Revenue Sharing - Insurance Agents County Licenses	22,072,684	3,838,351					251				103,934
335140 - State Revenue Sharing - Mobile Home Licenses	372,954										25,911,035
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	66,516										372,954
	494,612										66,516
											494,612

Wednesday, May 12, 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	565,559										
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax		64,658,133									64,658,133
335190 - State Revenue Sharing - Other General Government		43,433									43,433
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		290,497									290,497
335220 - State Revenue Sharing - Enhanced 911 Fee											
335490 - State Revenue Sharing - Other Transportation		4,872,389									4,872,389
335800 - State Revenue Sharing - Clerk Allotment from JAC		8,392,295		11,144,296							19,536,591
337200 - Local Government Unit Grant - Public Safety											
337300 - Local Government Unit Grant - Physical Environment				470,552							470,552
337400 - Local Government Unit Grant - Transportation				674,974							674,974
337600 - Local Government Unit Grant - Human Services											
337700 - Local Government Unit Grant - Culture/Recreation		454,964									454,964
339000 - Payments From Other Local Units In Lieu Of Taxes		249,999									249,999
339000 - Payments From Other Local Units In Lieu Of Taxes				1,162,553							1,162,553
341100 - Service Charge - Recording Fees	82,037	14,287	189								96,513
341200 - Internal Service Fund Fees and Charges	392,828	6,279,457									6,672,285
341520 - Fees remitted to County from Sheriff	3,114,983						143,535,853				146,650,836
341540 - Fees remitted to County from Clerk of County Court											
341550 - Fees remitted to County from Supervisor of Elections		47,854									47,854
341800 - County Officer Commission and Fees		42,656,461									42,656,461
341900 - Other General Government Charges and Fees	639,418	2,138,606									2,778,024
342100 - Service Charge - Law Enforcement Services	52,388,804			11,860							52,400,664
342200 - Service Charge - Fire Protection		13,805,764									13,805,764
342300 - Service Charge - Housing for Prisoners	5,398,455										5,398,455
342400 - Service Charge - Emergency Management Service Fees/Charges		2,242,180									2,242,180
342500 - Service Charge - Protective Inspection Fees											
342600 - Service Charge - Ambulance Fees											
342900 - Service Charge - Other Public Safety Charges and Fees	518,943	11,727,272									12,246,215
343400 - Service Charge - Garbage/Solid Waste											
343600 - Service Charge - Water/Sewer Combination Utility		241				221,579,439					221,580,680
343900 - Service Charge - Other Physical Environment Charges	327,758	6,366,249		1,090,973		125,652,984					127,377,964
344100 - Service Charge - Airports											
344300 - Service Charge - Mass Transit						61,027,578					61,027,578
344500 - Service Charge - Parking Facilities		8,533,878									8,533,878
344900 - Service Charge - Other Transportation Charges	353,353										353,353
346400 - Service Charge - Animal Control and Shelter Fees		377,660									377,660
346900 - Service Charge - Other Human Services Charges	2,815,559	230,650									3,046,209
347200 - Service Charge - Parks and Recreation	86,800	474,165									560,965
347300 - Service Charge - Cultural Services	4,642,042	8,284,061									12,926,103
347900 - Service Charge - Other Culture/Recreation Charges	2,232,885										2,232,885
348110 - County Court Criminal - Filing Fees	328,830	82,555									411,385
348120 - County Court Criminal - Service Charges		153,791									153,791
348130 - County Court Criminal - Court Costs		1,902,640									1,902,640
348210 - Circuit Court Criminal - Filing Fees		1,011,059									1,011,059
348220 - Circuit Court Criminal - Service Charges		130									130
348230 - Circuit Court Criminal - Court Costs		88,859									88,859
348310 - County Court Civil - Filing Fees		1,148,100									1,148,100
348320 - County Court Civil - Service Charges		4,015,550									4,015,550
		142,090									142,090

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348410 - Circuit Court Civil - Filing Fees		7,469,158									
348420 - Circuit Court Civil - Service Charges		846,690									7,469,158
348430 - Circuit Court Civil - Court Costs											846,690
348480 - Circuit Court Civil - Fees and Service Charges											0
348520 - Traffic Court - Service Charges		2,719,910									0
348530 - Traffic Court - Court Costs		4,404,593									2,719,910
348620 - Juvenile Court - Service Charges		4,390									4,404,593
348710 - Probate Court - Filing Fees		970,289									4,390
348720 - Probate Court - Service Charges											970,289
348870 - Public Defender Liens											0
348890 - Pro Se Litigant Services		368,258									0
348930 - State Court Facility Surcharge (\$15)	3,759,525										368,258
349000 - Other Charges for Services	9,799,561	6,060,343		384,978		3,068					3,759,525
351100 - Judgments and Fines - As Decided by County Court Criminal	21,198	206,757								493,838	16,741,788
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		1,583,910									227,955
351300 - Judgments and Fines - As Decided by County Court Civil	259,996										1,583,910
351500 - Judgments and Fines - As Decided by Traffic Court		5,229,396									259,996
351700 - Intergovernmental Radio Communication Program		685,629									5,229,396
352000 - Fines - Library		481,925		1,184,138							1,869,767
353000 - Fines - Pollution Control Violation		99,499		11,520							481,925
354000 - Fines - Local Ordinance Violation	53,565	89,359									111,019
359000 - Other Judgments, Fines and Forfeits	1,438,743	705,046									142,924
361100 - Interest	25,028,176	26,590,122	3,352,628	72,243,155							2,143,789
362000 - Rents and Royalties	1,158,530	1,788,616		77,055						1,691,384	128,905,465
364000 - Disposition of Fixed Assets	486,437	737,318		12,598		36,000					3,060,201
365000 - Sale of Surplus Materials and Scrap	254,713	13,444				382,773	695,672				2,314,798
366000 - Contributions and Donations from Private Sources	198,067	503,471	107,900	375,571			17,626				285,783
369900 - Other Miscellaneous Revenues	6,635,009	6,740,442	196,665	5,137,900		6,835,072	1,273,851				1,185,009
381000 - Intragovernmental Transfers In	45,130,362	605,429,058	142,469,648	62,769,404			1,859,063			151,852	26,970,791
384000 - Debt Proceeds		1,199,000		59,450,427							857,657,535
385000 - Proceeds from Refunding Bonds				52,709,778							60,649,427
386200 - Transfer From - Clerk of Circuit Court	492,167										52,709,778
386400 - Transfer From - Sheriff	855,558										492,167
386800 - Transfer From - Supervisor of Elections	17,192,263										855,558
389100 - Proprietary - Interest											17,192,263
389200 - Proprietary - Federal Grants and Donations						14,595,955	7,903,802				22,499,757
389300 - Proprietary - State Grants and Donations											0
389500 - Proprietary - Capital Contributions from Federal Government											0
389600 - Proprietary - Capital Contributions from State Government						4,624,029					4,624,029
389700 - Proprietary - Capital Contributions from Other Public Source						4,965,081					4,965,081
389800 - Proprietary - Capital Contributions from Private Source						16,876,964	2,883,251				19,760,215
389900 - Proprietary - Other Non-Operating Sources						10,469,808					10,469,808
Grand Total	855,283,840	1,287,557,701	178,381,716	323,099,579		489,479,206	158,204,408			7,615,966	3,299,622,416

Expenditures Report for FYE 2009

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	2,636,310	3,673,462									
511.30 - Legislative - Operating Expenses	845,032	5,869,095									6,309,772
511.60 - Legislative - Capital Outlay		635,608									6,714,127
513.10 - Financial and Administrative - Personal Services	13,406,658	43,472,963									635,608
513.30 - Financial and Administrative - Operating Expenses	22,596,273	12,446,138									56,879,621
513.60 - Financial and Administrative - Capital Outlay	7,925	312,860									35,042,411
513.70 - Financial and Administrative - Debt Service		4,584									320,785
514.10 - Legal Counsel - Personal Services	5,923,399										4,584
514.30 - Legal Counsel - Operating Expenses	183,039										5,923,399
514.60 - Legal Counsel - Capital Outlay											183,039
515.10 - Comprehensive Planning - Personal Services	9,269,995										0
515.30 - Comprehensive Planning - Operating Expenses	1,061,324			639,825						944,427	10,214,422
515.60 - Comprehensive Planning - Capital Outlay	32,804									212,922	1,914,071
517.30 - Debt Service Payments - Operating Expenses			2,761							6,383	39,187
517.70 - Debt Service Payments - Debt Service			131,303,538	1,962,936							2,761
519.10 - Other General Governmental Services - Personal Services	34,469,892	5,375,729		2,515,181							133,266,474
519.30 - Other General Governmental Services - Operating Expenses	25,964,926	3,620,120		25,979,561			27,452,543				69,813,345
519.60 - Other General Governmental Services - Capital Outlay	102,314	16,868		54,070,781			127,043,297				182,607,904
519.80 - Other General Governmental Services - Grants and Aids	40,552	3,317,299		1,696,495							54,189,963
521.10 - Law Enforcement - Personal Services	1,035,780	239,419,575									5,054,346
521.30 - Law Enforcement - Operating Expenses	914,359	49,234,012		30,424							240,455,355
521.60 - Law Enforcement - Capital Outlay		25,985,731		83,471							50,178,795
521.70 - Law Enforcement - Debt Service											26,069,202
521.80 - Law Enforcement - Grants and Aids	1,580,887	1,528,923									0
522.10 - Fire Control - Personal Services		187,826,469									3,109,810
522.30 - Fire Control - Operating Expenses		26,021,733		1,541,608							187,826,469
522.60 - Fire Control - Capital Outlay		5,616,363		9,248,746							27,563,341
522.70 - Fire Control - Debt Service											14,865,109
522.80 - Fire Control - Grants and Aids	41,852	835,838									0
523.10 - Detention and/or Corrections - Personal Services	2,311,439	97,729,197									877,690
523.30 - Detention and/or Corrections - Operating Expenses	1,039,589	28,130,777		244							100,040,636
523.60 - Detention and/or Corrections - Capital Outlay	1,995	132,277									29,170,610
523.80 - Detention and/or Corrections - Grants and Aids	5,418,659										134,272
524.10 - Protective Inspections - Personal Services	4,261,724	10,053,612									5,418,659
524.30 - Protective Inspections - Operating Expenses	586,681	3,286,837									14,315,336
524.60 - Protective Inspections - Capital Outlay											3,873,518
525.10 - Emergency and Disaster Relief Services - Personal Services	1,966,316	457,619									0
525.30 - Emergency and Disaster Relief Services - Operating Expenses	421,302	4,225,388		405,751							2,423,935
525.60 - Emergency and Disaster Relief Services - Capital Outlay		2,115		81,423							5,052,441
525.80 - Emergency and Disaster Relief Services - Grants and Aids		1,886,869									83,538
527.10 - Medical Examiners - Personal Services	2,281,716										1,886,869
527.30 - Medical Examiners - Operating Expenses	613,554										2,281,716
527.60 - Medical Examiners - Capital Outlay	60,672										613,554
528.10 - Consumer Affairs - Personal Services	782,422	530,069									60,672
528.30 - Consumer Affairs - Operating Expenses	22,663	120,942									1,312,491
											143,605

Wednesday, May 12, 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
528.60 - Consumer Affairs - Capital Outlay		1,296									1,296
529.10 - Other Public Safety - Personal Services	8,896,417	134,864									9,031,281
529.30 - Other Public Safety - Operating Expenses	761,977	1,528,807									2,290,784
529.60 - Other Public Safety - Capital Outlay	9,015	129,914		5,460							134,389
529.80 - Other Public Safety - Grants and Aids	143,718	1,340,895									1,484,613
534.10 - Garbage/Solid Waste Control Services - Personal Services											138,929
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						33,069,715					33,069,715
536.10 - Water-Sewer Combination Services - Personal Services						133,942,840					133,942,840
536.30 - Water-Sewer Combination Services - Operating Expenses						37,375,535					37,375,535
537.10 - Conservation and Resource Management - Personal Services	11,700,790	1,307,554				94,919,267					107,925,601
537.30 - Conservation and Resource Management - Operating Expenses	1,266,148	5,236,538									6,502,686
537.60 - Conservation and Resource Management - Capital Outlay	1,579	997,542		9,152,543							10,151,664
537.80 - Conservation and Resource Management - Grants and Aids	79,000	738,639		9,924,298							10,741,937
541.10 - Road and Street Facilities - Personal Services		24,136,977		104,027							24,241,004
541.30 - Road and Street Facilities - Operating Expenses		19,114,543									19,114,543
541.60 - Road and Street Facilities - Capital Outlay		1,971,725		1,837,454							3,809,179
541.80 - Road and Street Facilities - Grants and Aids		356,947		66,901,783							67,258,730
542.10 - Airports - Personal Services				4,655,773							4,655,773
542.30 - Airports - Operating Expenses						11,814,168					11,814,168
544.10 - Mass Transit Systems - Personal Services		38,083,340				57,995,361					96,078,701
544.30 - Mass Transit Systems - Operating Expenses		34,329,270									34,329,270
544.60 - Mass Transit Systems - Capital Outlay				5,510							5,510
544.70 - Mass Transit Systems - Debt Service		5,909,363		4,728,976							10,638,339
544.80 - Mass Transit Systems - Grants and Aids	6,805,298	22,475									6,827,773
551.10 - Employment Opportunity and Development - Personal Services	207,235	297,082									494,317
551.30 - Employment Opportunity and Development - Operating Expenses	16,861	70,897									87,758
551.60 - Employment Opportunity and Development - Capital Outlay											0
552.10 - Industry Development - Personal Services		412,880									412,880
552.30 - Industry Development - Operating Expenses		15,684,668									15,684,668
552.70 - Industry Development - Debt Service		157,322									157,322
552.80 - Industry Development - Grants and Aids	980,495	2,484,462									3,464,957
553.10 - Veteran's Services - Personal Services	233,339										233,339
553.30 - Veteran's Services - Operating Expenses	10,982										10,982
553.80 - Veteran's Services - Grants and Aids	24,000										24,000
554.10 - Housing and Urban Development - Personal Services	871,469	3,640,745									4,512,214
554.30 - Housing and Urban Development - Operating Expenses	30,424	1,359,252									1,389,676
554.60 - Housing and Urban Development - Capital Outlay				29,367							29,367
554.70 - Housing and Urban Development - Debt Service				1,671,043							1,671,043
554.80 - Housing and Urban Development - Grants and Aids									3,084,657		3,084,657
559.10 - Other Economic Environment - Personal Services		20,651,168		187,626						679,138	21,015,544
559.30 - Other Economic Environment - Operating Expenses		513,101								176,750	689,851
559.60 - Other Economic Environment - Capital Outlay		359,682									359,682
559.70 - Other Economic Environment - Debt Service		56,404		451,584							507,988
559.80 - Other Economic Environment - Grants and Aids	24,930,602	1,034									24,931,636
562.10 - Health Services - Personal Services	8,110,618	609,629		23,031,683							31,751,930
											50,966,794
											8,720,247

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
562.30 - Health Services - Operating Expenses	2,259,546	205,862									
562.60 - Health Services - Capital Outlay		67,137									2,465,408
562.80 - Health Services - Grants and Aids	18,231,636	8,175,353									67,137
563.80 - Mental Health Services - Grants and Aids	5,307,538										26,406,989
564.10 - Public Assistance Services - Personal Services	3,103,246										5,307,538
564.30 - Public Assistance Services - Operating Expenses	1,230,577										3,103,246
564.60 - Public Assistance Services - Capital Outlay											1,230,577
564.80 - Public Assistance Services - Grants and Aids	1,353,581										0
565.80 - Developmental Disabilities Services - Grants and Aids	793,550										1,353,581
569.10 - Other Human Services - Personal Services	2,159,470	19,948,305									793,550
569.30 - Other Human Services - Operating Expenses	907,134	16,436,038									22,107,775
569.60 - Other Human Services - Capital Outlay		76,668									17,343,172
569.80 - Other Human Services - Grants and Aids	9,709,896	2,851,043		54,070							130,738
571.10 - Libraries - Personal Services		23,866,299									12,560,939
571.30 - Libraries - Operating Expenses		11,350,845									23,866,299
571.60 - Libraries - Capital Outlay		4,406,120									12,502,820
572.10 - Parks and Recreation - Personal Services	40,302,769	860,966									21,278,377
572.30 - Parks and Recreation - Operating Expenses	18,238,780	3,854,071									41,163,735
572.60 - Parks and Recreation - Capital Outlay	54,236	86,063									22,523,516
572.80 - Parks and Recreation - Grants and Aids	277,488										15,162,560
579.60 - Other Culture/Recreation - Capital Outlay											3,657,134
581.90 - Intragovernmental Transfers Out - Other Uses	560,591,380	184,739,091	3,733,354	107,085,131		1,100,000	408,579				0
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			47,904,895								857,657,535
586.90 - Intragovernmental Transfer Out From Constitutional Fee Officers - Other Uses	18,539,987										47,904,895
587.90 - Clerk of Court Excess Fee Functions - Other Uses		1,127,078									18,539,987
590.10 - Other Non-Operating Disbursements - Personal Services	1,168,070										1,127,078
590.30 - Other Non-Operating Disbursements - Operating Expenses	582,132										1,168,070
590.60 - Other Non-Operating Disbursements - Capital Outlay	4,973					4,359,048					4,941,180
590.90 - Other Non-Operating Disbursements - Other Uses	39,637										4,973
591.70 - Non-Operating Interest Expense - Debt Service										1,143,071	1,182,708
601.10 - Court Administration - Personal Services	258,855					28,792,345	6,846				28,799,191
601.30 - Court Administration - Operating Expenses	329,842										258,855
601.60 - Court Administration - Capital Outlay	14,222										329,842
601.80 - Court Administration - Grants and Aids	850,725										14,222
602.30 - State Attorney Administration - Operating Expenses	12,000	232,441									850,725
602.60 - State Attorney Administration - Capital Outlay											244,441
603.30 - Public Defender Administration - Operating Expenses	12,000	152,556									0
603.60 - Public Defender Administration - Capital Outlay											164,556
604.10 - Clerk of Court Administration - Personal Services		4,890,718									0
604.30 - Clerk of Court Administration - Operating Expenses		792,956									4,890,718
604.60 - Clerk of Court Administration - Capital Outlay											792,956
605.10 - Judicial Support - Personal Services	219,168										0
605.30 - Judicial Support - Operating Expenses	48,764										219,168
605.60 - Judicial Support - Capital Outlay											48,764
608.10 - Jury Management - Personal Services		236,599									0
608.30 - Jury Management - Operating Expenses		523,396									236,599
608.60 - Jury Management - Capital Outlay											523,396
614.10 - Clerk of Court Administration - Circuit Criminal - Personal Services		4,983,240									0
											4,983,240

Wednesday, May 12, 2010

Account / Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	56,784	151,307									
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay		7,125									208,091
622.10 - Drug Court - Circuit Criminal - Personal Services	196,623										7,125
622.30 - Drug Court - Circuit Criminal - Operating Expenses	373,252										196,623
623.10 - Pre-Trial Release - Circuit Criminal - Personal Services	1,544,567										373,252
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	21,613										1,544,567
623.60 - Pre-Trial Release - Circuit Criminal - Capital Outlay											21,613
634.10 - Clerk of Court Administration - Circuit Civil - Personal Services		5,161,385									0
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		209,807									5,161,385
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay		2,920									209,807
654.10 - Clerk of Court Administration - Circuit Family - Personal Services		4,165,211									2,920
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		279,860									4,165,211
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay		1,575									279,860
669.30 - Other Family Court Programs - Operating Expenses											1,575
674.10 - Clerk of Court Administration - Circuit Juvenile - Personal Services		466,693									0
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		19,607									466,693
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay											19,607
685.10 - Guardian Ad Litem - Circuit Juvenile - Personal Services	159,452										0
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	9,678										159,452
694.10 - Clerk of Court Administration - Probate - Personal Services		1,149,371									9,678
694.30 - Clerk of Court Administration - Probate - Operating Expenses		48,199									1,149,371
694.60 - Clerk of Court Administration - Probate - Capital Outlay		4,753									48,199
704.80 - Public Guardian - Probate - Grants and Aids	192,668										4,753
709.10 - Other Circuit Court - Probate Costs - Personal Services	263,905										192,668
709.30 - Other Circuit Court - Probate Costs - Operating Expenses	3,362										263,905
711.10 - Courthouse Security - Personal Services		19,735,662									3,362
711.30 - Courthouse Security - Operating Expenses		633,792									19,735,662
711.60 - Courthouse Security - Capital Outlay		6,000									633,792
713.10 - Information Systems and Technology - Personal Services		2,317,827									6,000
713.30 - Information Systems and Technology - Operating Expenses		7,649,248									2,317,827
713.60 - Information Systems and Technology - Capital Outlay		650,613									7,649,248
714.10 - Public Law Library - Personal Services		198,220									650,613
714.30 - Public Law Library - Operating Expenses		98,158									198,220
714.60 - Public Law Library - Capital Outlay		74,561									98,158
724.10 - Clerk of Court Administration - County Criminal - Personal Services		3,348,367									74,561
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		109,144									3,348,367
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay		2,520									109,144
732.10 - Community Service Programs - County Criminal - Personal Services	235,381										2,520
732.30 - Community Service Programs - County Criminal - Operating Expenses	187,298	82,100									235,381
732.60 - Community Service Programs - County Criminal - Capital Outlay											269,398
											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
744.10 - Clerk of Court Administration - County Civil - Personal Services		2,779,588									
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		127,799									2,779,588
744.60 - Clerk of Court Administration - County Civil - Capital Outlay		3,150									127,799
759.30 - Other County Court - Civil Costs - Operating Expenses											3,150
764.10 - Clerk of Court Administration - Traffic - Personal Services		7,657,423									0
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		245,855									7,657,423
764.60 - Clerk of Court Administration - Traffic - Capital Outlay		12,369									245,855
Grand Total	894,807,805	1,293,675,650	182,944,548	364,939,578		403,368,279	154,911,265			6,247,348	3,300,894,473

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	\$2,177,829	\$498,000	\$0
300685 - Palm Beach Co Educational Facilities Auth	Independently Reported			
300686 - Palm Beach County Health Facilities Auth	Independently Reported			
300688 - Palm Beach County Library District	Blended in Primary Report	\$45,083,531	\$43,892,847	\$0
500045 - Palm Beach County Metropolitan Planning Organization	Discretely Reported	\$2,493,894	\$2,507,956	\$175,286
300689 - Solid Waste Authority of Palm Beach County	Blended in Primary Report	\$232,742,680	\$182,707,382	\$601,016,543
300690 - Westgate/Belvedere Homes Comm Revdlpm Agcy	Discretely Reported	\$2,944,243	\$3,241,392	\$4,641,273

PALM BEACH COUNTY, FLORIDA
ANNUAL FINANCIAL AUDIT REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2009

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

Palm Beach County, Florida
Annual Financial Audit Report
September 30, 2009
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 (Refer to V-7, V-8 for Board of County Commissioners)	II-1
 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, 2009
Table of Contents, continued

Section VI: <i>TAX COLLECTOR, continued</i>	PAGE
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-22
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, 2009
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, 2009
Table of Contents, continued

IMPACT FEE COMPLIANCE:

	PAGE
Section XI: Affidavit signed by Chief Financial Officer	XI-1
Certification of Compliance from OFMB	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

McGladrey & Pullen

Certified Public Accountants

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, 2009, 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 40% of the total assets and 48% 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 45% of the total assets and 39% 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 52% of the total assets and 29% 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, 2009, 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.

As discussed in Note 18, the County contributed a major capital to another government on October 1, 2009 in the amount of \$55.4 million.

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated March 22, 2010 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 22, 2010