

AGENDA ITEM SUMMARY

Department Submitted By: Clerk & Comptroller, Palm Beach County

I. EXECUTIVE BRIEF

Staff recommends motion to Receive and File: Annual financial reports, excess fees and unexpended budget for Fiscal Year 2012-2013 & Fiscal Year 2013-2014, for the Clerk & Comptroller, Tax Collector, and Property Appraiser.

The financial reports of these Constitutional Officers were submitted to the Office of the Clerk & Comptroller on or before October 31, 2014, in accordance with F.S. 218.36. 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.

C. Background and Justification:

D. Attachments:

- 1- Annual Financial Report 2012-2013
- 2- Annual Financial Report 2013-2014
- 3- Fiscal Year 2012-2013 Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.
- 4- Fiscal Year 2013-2014 Reports of Clerk & Comptroller, Tax Collector, and Property Appraiser with supporting documents showing monies remitted to Board of County Commissioners.

Approved by:  2/4/20
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2015	2016	2017	2018	2019
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT					
No. ADDITIONAL FTE POSITIONS (Cumulative)					

Is Item Included In Current Budget? Yes _____ No _____

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

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

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

[Handwritten signature]
SN 12/22 OFMB *abw 12/22*

Dr. J. Jacob
Contract Dev. and Control
12-23-64 *B. B. B. B.*

B. Legal Sufficiency:

Paul F. [Signature] 12/24/14
Assistant County Attorney

C. Other Department Review:

Department Director

Excess Fees
Fiscal Year Ended September 30, 2013

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

<u>Constitutional Officer</u>	<u>Budget</u>	<u>Actual</u>	Variance with Budget Positive (Negative)
Clerk & Comptroller	\$2,500,000.00	\$5,353,998.95	\$2,853,998.95
Property Appraiser	\$1,174,215.00	\$1,334,924.78	\$160,709.78
Tax Collector	<u>\$30,662,303.00</u>	<u>\$30,178,762.90</u>	<u>(\$483,540.10)</u>
Totals	\$34,336,518.00	\$36,867,686.63	\$2,531,168.63

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

Excess Fees
Fiscal Year Ended September 30, 2014

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

<u>Constitutional Officer</u>	<u>Budget</u>	<u>Actual</u>	Variance with Budget Positive (Negative)
Clerk & Comptroller	\$2,000,000.00	\$2,140,284.67	\$140,284.67
Property Appraiser	\$1,173,662.00	\$1,823,557.85	\$649,895.85
Tax Collector	\$31,914,992.00	\$27,723,910.61	(\$4,191,081.39)
Totals	\$35,088,654.00	\$31,687,753.13	(\$3,400,900.87)

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



SHARON R. BOCK

Clerk & Comptroller
Palm Beach County

October 31, 2013

The Honorable Steven Abrams, Mayor
Palm Beach County Board of County Commissioners
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401

Dear Mayor Abrams:

Although the economic downturn of the past five years has presented financial challenges at every turn, we are very pleased to enclose a check in the amount of \$5,353,998.95 representing unspent revenue for FY 2013. A copy of the Clerk & Comptroller's FY 2013 Constitutional Officer's Financial Report is also enclosed pursuant to Florida Statute 218.36.

As you know, we have all been asked to do more with less. For the past six years, we have done our part by achieving a budget reduction of 33% through the proactive leveraging of technology and aggressive renegotiation of contracts. Both the County and Clerk & Comptroller's Office remain committed to reducing the burden on taxpayers and we are proud that our commitment to accountability and fiscal stewardship has resulted in a total remittance of \$40,252,697 in unspent revenue to the County since 2005.

There are some specific savings I'd like to bring to your attention. As a result of the banking contract negotiated by our office last year, the County incurred no banking fees in FY 2013 – a savings of approximately \$700,000. Additionally, a purchasing card program was successfully implemented countywide resulting in a reduction in overall travel expenses.

These costs reductions were accompanied by an increase in Official Records revenue as the real estate market rebounded. Mortgage and deed recordings increased by 22%, resulting in \$1.2 million in additional recording fees. Let me also point out that our office addressed this increase in workload without an increase in staffing.

301 North Olive Avenue
West Palm Beach, Florida 33401

P.O. Box 229
West Palm Beach, Florida 33402

Telephone 561-355-2996
Facsimile 561-355-6727

www.pbcountyclerk.com

October 31, 2013
FY 2013 Remitted Fees
Page 2

As always, we remain committed to providing excellent customer service while minimizing the financial burden to our citizens. We appreciate the positive and productive relationship we share with the County and look forward to working with you in FY 2014.

Sincerely,

A handwritten signature in black ink, appearing to read "Sharon R. Bock". The signature is stylized with a large, looping "S" and a cursive "B".

Sharon R. Bock, Esq.
Clerk & Comptroller

cc: Board of County Commissioners
Shannon Ramsey-Chessman, COOF, Clerk & Comptroller
Robert Weisman, County Administrator
Liz Bloeser, Director, OFMB

Enclosures

Clerk and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2013

	BCC-Clerk
Revenues	
Recording	\$ 6,171,877.91
Other General Government	\$ 4,092,692.81
Intergovernmental Revenues	\$ 1,246,842.45
Interest	\$ -
Transfers-in from BCC	\$ 11,903,715.00
Total Revenues	<u>\$ 23,415,128.17</u>

Expenditures:

Personal Services	\$ 14,196,608.59
Operating	\$ 3,554,030.52
Capital Outlay	\$ 310,490.11
Transfers Out	<u>\$ -</u>
Total Expenditures	18,061,129.22

Excess Fees	<u><u>\$ 5,353,998.95</u></u>
--------------------	-------------------------------

Excess Fees due	\$ 5,353,998.95
------------------------	-----------------

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2012 - 2013

Name of governmental unit

CLERK & COMPTROLLER, PALM BEACH COUNTY

Address

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

City and zip code

WEST PALM BEACH 33401

SHARON R. BOCK, ESQ. CLERK & COMPTROLLER

Telephone Number (561) 355-2996

Person who may be contacted regarding this report.

Name SHANNON RAMSEY-CHESSMAN, COOF

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, 2013.

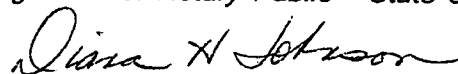
 (Signature)

Office of CLERK & COMPTROLLER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 31st day

of OCTOBER, 2013, by SHARON R. BOCK, ESQ.

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


NOTARY PUBLIC-STATE OF FLORIDA
Diana H. Johnson
Commission # EE015794
Expires: AUG. 09, 2014
BONDED THRU ATLANTIC BONDING CO., INC.

CLERK & COMPTROLLER PALM BEACH COUNTY

INVOICE				
NUMBER	DATE	GROSS AMOUNT	DISCOUNT	NET AMOUNT
FY 13 EXCESS FEES	10/31/13	5,353,998.95	0.00	5,353,998.95
CHECK NUMBER	CHECK DATE	TOTAL GROSS	TOTAL DISCOUNT	CHECK AMOUNT
00075561	10/31/13	\$5,353,998.95	\$0.00	5,353,998.95***

REMOVE DOCUMENT ALONG THIS PERFORATION

SECURITY FEATURES: WATERMARK PAPER, VOID PANTOGRAPH IN GREEN, MICROPRINTING AND FULL CHEMICAL SENSITIVITY

 <p>Sharon R. Bock CLERK & COMPTROLLER PALM BEACH COUNTY P.O. BOX 229 WEST PALM BEACH, FL 33402 General Disbursement</p>	<p>WELLS FARGO BANK NA West Palm Beach, FL 33401</p> <p>BOARD OF COUNTY COMMISSIONERS-PBC</p> <p>Name in Box should match paper Microprint</p>	<p>00075561</p> <p>10/31/13</p>
	<p>10/31/13</p> <p>5,353,998.95***</p>	<p>10/31/13</p> <p>5,353,998.95***</p>

Pay *****FIVE MILLION THREE HUNDRED FIFTY-THREE THOUSAND NINE HUNDRED NINETY-EIGHT AND 95 / 100 DOLLARS*****
TO THE ORDER OF BOARD OF COUNTY COMMISSIONERS-PBC

Shannon R. Bock
Shannon R. Bock

NOT VALID UNLESS COUNTERSIGNED

⑈0000075561⑈ ⑆121000248⑆ 2020050825637⑈

SEE REVERSE SIDE FOR OPENING INSTRUCTIONS



Sharon R. Bock
CLERK & COMPTROLLER
PALM BEACH COUNTY
P.O. BOX 229
WEST PALM BEACH, FL 33402

BOARD OF COUNTY COMMISSIONERS-PBC

PALM BEACH COUNTY
FINANCE DEPARTMENT
PO BOX 3977
WEST PALM BEACH, FL 33402



ANNE M. GANNON

CONSTITUTIONAL TAX COLLECTOR

Serving Palm Beach County

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
www.taxcollectorpbc.com • Tel (561) 355-2264 • Fax (561) 355-4123

Downtown Service Center

301 North Olive Avenue
West Palm Beach

Glades Service Center

2976 State Road 15
Belle Glade

North County Service Center

3188 PGA Boulevard
Palm Beach Gardens

Lake Worth Service Center

3551 South Military Trail
Lake Worth

South County Service Center

501 South Congress Avenue
Delray Beach

Royal Palm Beach Service Center

200 Civic Center Way
Royal Palm Beach

October 31, 2013

The Honorable Sharon R. Bock
Clerk & Comptroller
301 North Olive Avenue, 9th Floor
West Palm Beach, FL 33401

Re: 2013 Annual Report

Dear Sharon:

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, 2013. 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 \$30,178,762.90 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 2012-2013 fiscal year, represent a significant added revenue source for the County.

Sincerely,

Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County

AMG:md

Enclosures

cc: Robert Weisman, Palm Beach County

n:\financeandbudget\annualaudit\2013yearend\excessfeesbock13

**PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2013**

	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
Assets					96,237,115
Cash and cash equivalents	38,397,426	57,839,689	-	-	130,583
Investments	72,570	58,013	-	-	91,822
Accounts receivable, net	8,479	83,343	-	-	-
Due from Board of County Commissioners	-	-	-	-	303
Due from other County agencies	303	-	-	-	64
Due from other governments	-	64	-	-	24,559
Other assets	24,559	-	-	-	5,508,077
Capital assets	-	-	5,508,077	-	1,191,795
Amount to be provided for debt	-	-	-	1,191,795	1,191,795
Total assets	38,503,337	57,981,109	5,508,077	1,191,795	103,184,318
Liabilities					907,709
Vouchers payable and accrued liabilities	792,666	115,043	-	-	42,342,355
Due to Board of County Commissioners	30,219,395	12,122,960	-	-	9,577
Due to other County agencies	-	9,577	-	-	30,380,939
Due to other governments	4,459,794	25,921,145	-	-	4,434,231
Due to Component Units (SWA)	2,264,352	2,169,879	-	-	17,667,508
Due to individuals	25,003	17,642,505	-	-	742,127
Deferred revenue	742,127	-	-	-	1,191,795
Compensated absences	-	-	-	1,191,795	1,191,795
Total liabilities	38,503,337	57,981,109	-	1,191,795	97,676,241
Equity and other credits					5,508,077
Investment in general capital assets	-	-	5,508,077	-	5,508,077
Total equity and other credits	-	-	5,508,077	-	5,508,077
Total liabilities, equity and other credits	38,503,337	57,981,109	5,508,077	1,191,795	103,184,318

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, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 58,739,720	\$ 59,264,811	\$ 525,091
Less - excess fees paid out	(35,468,800)	(36,902,909)	(1,434,109)
Investment income	<u>200,000</u>	<u>13,386</u>	<u>(186,614)</u>
Total revenues	<u>23,470,920</u>	<u>22,375,288</u>	<u>(1,095,632)</u>
Expenditures:			
Personal services	18,706,535	18,378,408	328,127
Operating expenses	4,728,170	3,970,059	758,111
Capital outlay	<u>36,215</u>	<u>26,821</u>	<u>9,394</u>
Total expenditures	<u>23,470,920</u>	<u>22,375,288</u>	<u>1,095,632</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, 2012	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2013

<u>Taxing Authority</u>	<u>2013 Commissions</u>	<u>Excess Fee Allocation</u>	<u>% of Total Commissions</u>
Ad Valorem Taxes			
County (Includes 2 School Funds)	31,137,868.17	19,384,495.14	52.5284%
Other Revenue	12,937,403.47	8,054,020.70	21.8248%
Library	776,489.38	483,393.87	1.3099%
Fire Rescue MSTU	3,310,212.97	2,060,732.19	5.5842%
Jupiter Fire Rescue	294,176.85	183,136.16	0.4963%
Palm Beach County Utility Assessment	12,444.96	7,747.46	0.0210%
Palm Beach County Road Improvement Assessment	5,780.45	3,598.55	0.0098%
Boca Raton Fire Hydrant	2,327.84	1,449.17	0.0039%
Riviera Beach Fire Hydrant	304.66	189.66	0.0005%
Sub-Total	48,477,008.75	30,178,762.90	81.7788%
 Solid Waste Authority	 <u>3,637,293.52</u>	 <u>2,264,352.14</u>	 <u>6.1360%</u>
Sub-Total	3,637,293.52	2,264,352.14	6.1360%
 School Debt	 <u>1.92</u>	 <u>1.20</u>	 <u>0.0000%</u>
Sub-Total	1.92	1.20	-
 Districts			
Greater Boca Raton Beach & Park District	366,071.39	227,893.22	0.6175%
Palm Beach County Healthcare District	2,644,349.31	1,646,206.99	4.4610%
Children's Services Council	1,720,479.09	1,071,063.00	2.9024%
Florida Inland Navigation District	81,308.61	50,617.67	0.1372%
South Florida Water Management (Mgmt.) District	414,135.20	257,814.75	0.6986%
South Florida Water Management - Okee Basin	452,318.06	281,585.02	0.7630%
South Florida Water Management - Everglades Construction Project	144,485.96	89,947.95	0.2437%
Jupiter Inlet District	39,018.63	24,290.57	0.0658%
Sub-Total	5,862,166.25	3,649,419.17	9.8892%
 Non-Ad Valorem Assessments			
Everglades Agricultural Area	20,020.81	12,463.71	0.0338%
Delray Beach Stormwater Utility	19,813.20	12,334.46	0.0334%
Lake Park Refuse Collection	6,200.53	3,860.06	0.0105%
South Florida Water Management - EAA Privilege Tax	200,167.92	124,612.07	0.3377%
Cypress Grove Community Development District	3,562.26	2,217.64	0.0060%

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2013**

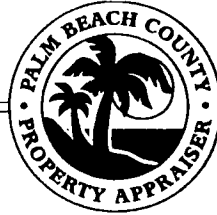
Taxing Authority	2013 Commissions	Excess Fee Allocation	% of Total Commissions
Tequesta Refuse Collection	4,645.61	2,892.07	0.0078%
Tequesta Stormwater Utility	3,155.47	1,964.40	0.0053%
Wellington Refuse Collection	33,826.08	21,058.01	0.0571%
Acme Improvement District	48,782.33	30,368.84	0.0823%
East Beach Water Control District	1,601.98	997.29	0.0027%
East Shore Water Control District	1,308.02	814.29	0.0022%
Gladeview Drainage District	4,282.90	2,666.27	0.0072%
Highland Glades Drainage District	212.79	132.47	0.0004%
Indian Trail Improvement District	100,425.20	62,518.47	0.1694%
Lake Worth Drainage District	112,938.79	70,308.65	0.1905%
Loxahatchee Groves Water Control District	10,859.91	6,760.70	0.0183%
Northern Palm Beach County Improvement District	280,357.72	174,533.24	0.4730%
NPB Heights Water Control District	2,350.59	1,463.33	0.0040%
Pahokee Water Control District	2,869.82	1,786.57	0.0048%
Pal-Mar Water Control District	90.54	56.36	0.0002%
Pelican Lake Water Control District	1,721.75	1,071.85	0.0029%
Pine Tree Water Control District	1,084.10	674.89	0.0018%
Seminole Water Control District	18,620.12	11,591.73	0.0314%
Shawano Drainage District	4,211.25	2,621.66	0.0071%
South Florida Conservancy District	6,931.08	4,314.86	0.0117%
South Indian River Water Control District	48,215.22	30,015.79	0.0813%
South Shore Water Control	1,534.76	955.45	0.0026%
Quantum Community Development District	12,465.55	7,760.27	0.0210%
Lake Worth Utilities	21.31	13.27	0.0000%
Loxahatchee River Environmental District	9,665.76	6,017.30	0.0163%
Belle Glade Stormwater	4,766.73	2,967.47	0.0080%
Juno Refuse Collection	654.23	407.28	0.0011%
Winston Trails Community Development District	2,599.90	1,618.54	0.0044%
Journeys End Community Development District	2,803.14	1,745.06	0.0047%
Briger Community Development District	2,652.61	1,651.35	0.0045%
Boynton Fire Rescue Assessment	47,069.35	29,302.44	0.0794%
Solid Waste - Palm Beach	8,827.79	5,495.63	0.0149%
Hypoluxo/Haverhill Community Development District	1,785.95	1,111.82	0.0030%
Beeline Comm Development District	8,302.21	5,168.44	0.0140%
Hamal Community Development District	12,431.17	7,738.87	0.0210%
Old Palm Community Development District	11,791.68	7,340.76	0.0199%
Wyndam Park Community Development District	2,602.87	1,620.38	0.0044%
Cypress Lakes Community Development District	1,871.10	1,164.83	0.0032%
Palm Beach Plantation Community Development District	6,104.66	3,800.38	0.0103%
Captain's Key Dependent District	1,039.47	647.11	0.0018%
Thousand Oaks Community Development District	7,199.34	4,481.86	0.0121%
Terracina Community Development District	4,384.58	2,729.57	0.0074%
High Ridge/Quantum Community Development District	2,353.44	1,465.10	0.0040%

EXCESS FEE CALCULATION
September 30, 2013

Taxing Authority	2013 Commissions	Excess Fee Allocation	% of Total Commissions
Quantum Park Overlay Dependent District	1,407.68	876.33	0.0024%
Marsh Harbour Community Development District	7,850.21	4,887.05	0.0132%
Renaissance Commons Community Development District	11,984.70	7,460.93	0.0202%
Sonoma Bay Community Development District	4,298.27	2,675.83	0.0073%
Monterey/Congress Community Development District	3,122.14	1,943.65	0.0053%
Boca Raton Fire Operations	69,887.59	43,507.66	0.1179%
High Ridge Road Water Main Improvement	207.93	129.44	0.0004%
Mediterranea Community Development District	821.00	511.10	0.0014%
Boynton Village Community Development District	8,052.47	5,012.97	0.0136%
Vista Community Development District	4,009.11	2,495.82	0.0068%
West Palm Beach Fire Protection	19,321.08	12,028.10	0.0326%
Loxahatchee Groves Solid Waste	3,079.55	1,917.14	0.0052%
Palm Springs Solid Waste	8,438.07	5,253.02	0.0142%
Town of Lake Park Stormwater	4,616.76	2,874.11	0.0078%
Lake Worth Waste & Stormwater	16,732.56	10,416.65	0.0282%
Worth Avenue Commercial District	10,102.15	6,288.97	0.0170%
Lake Worth Solid Waste	27,415.48	17,067.17	0.0462%
Haverhill Solid Waste	968.49	602.92	0.0016%
Osprey Oaks Community Development District	2,064.07	1,284.96	0.0035%
Jupiter Sierra Public Water	286.05	178.08	0.0005%
Palm Beach Via Fontana Underground Utilities	135.32	84.24	0.0002%
Jupiter Inlet Underground Utilities	2,145.75	1,335.81	0.0036%
Gulfstream Underground Utilities	2,668.49	1,661.24	0.0045%
West Palm Beach Nuisance	928.09	577.77	0.0016%
Sub-Total	1,301,726.60	810,373.82	2.1960%
Total	59,278,197.04	36,902,909.23	100.0000%

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2013

Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County
301 North Olive Avenue
West Palm Beach, Florida 33401
Att: Shannon Ramsey-Chessman
Chief Operating Officer of Finance

Dear Ms. Ramsey-Chessman:

Pursuant to section 218.36, Florida Statutes, enclosed is the Property Appraiser's Annual Financial Report for the fiscal year ended September 30, 2013. Please prepare the necessary agenda item to be presented to the Board of County Commissioners at the next available board meeting.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in dark ink, appearing to read "Carlos Cerezo Jr.", with a stylized flourish at the end.

Carlos Cerezo Jr.
Director of Financial Services

CAC

Enclosures

cc: Robert Weisman, Palm Beach County Administrator

F:\123\Audits\FY 2013 Audit\Clerk - Report\13CLERKTRA.doc

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

**PALM BEACH COUNTY PROPERTY APPRAISER
COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	Governmental Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
ASSETS AND OTHER OTHER DEBITS				
Cash	178,019			178,019
Receivables from other governments	76			76
Investments	2,026,393			2,026,393
Prepaid Expenses				0
Fixed assets		2,936,667		2,936,667
Amount to be provided for Long-Term Debt			2,594,262	2,594,262
TOTAL ASSETS AND OTHER DEBITS	2,204,488	2,936,667	2,594,262	7,735,417
LIABILITIES				
Accounts payable	113,864			113,864
Accrued wages & taxes payable	493,494			493,494
Payable to other governments	1,551,210			1,551,210
Deferred Revenue	45,920			45,920
Other Liabilities - Deferred Compensation			2,594,262	2,594,262
Other Liabilities - Capital Leases				0
Compensated Absences				0
TOTAL LIABILITIES	2,204,488	0	2,594,262	4,798,750
EQUITY AND OTHER CREDITS				
Investment in general fixed assets		2,936,667		2,936,667
TOTAL EQUITY	0	2,936,667	0	2,936,667
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	2,204,488	2,936,667	2,594,262	7,735,417

Note > (1) This is memorandum information only. Pursuant to Chapter 274, Florida Statutes, 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.

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

REVENUES AND OTHER CREDITS

Account No.	Description	Amount
341.800	County Offices Commissions & Fees	21,673,398
341.900	Other Charges & Fees - Administrative	14,870
341.900	Other Charges & Fees - Maps & Publications	43,582
361.100	Interest Earned	5,891
369.000	Less Excess Fees Paid	(1,508,796)
TOTAL REVENUES AND OTHER CREDITS		20,228,945

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	17,653,279
513	30	Operating Expenses	2,570,088
513	60	Capital Outlay	5,578
513	70	Debt Service	
TOTAL EXPENDITURES AND OTHER DEBITS			20,228,945

STATE OF FLORIDA
CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2012 - 2013

Name of governmental unit GARY R. NIKOLITS

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

CARLOS CEREZO, JR.

Title of chief financial officer

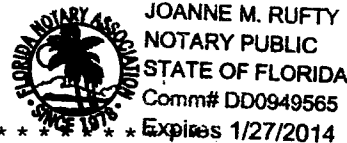
DIRECTOR OF FINANCE

Telephone Number (561) 355-2863

Person who may be contacted regarding this report.

Name Carlos Cerezo, Jr.

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, 2013.

Gary R. Nikolits
(Signature)

Office of PROPERTY APPRAISER
PALM BEACH COUNTY

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 28 day

of October, 2013, by Gary R. Nikolits

Joanne M. Rufty
Signature of Notary Public - State of Florida

JOANNE M. RUFTY
(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known ☒ or Produced Identification
Type of Identification Produced

EXCESS FEES
09/30/2013

	2013 COMMISSION PAID	% of the Total Fee Income	Remittance of Excess Fees	
			Check No.	Amount
TOTAL BCC BILLED	17,228,683.00	79.4923%	40728	1,207,170.35
DELRAY BEACH DOWNTOWN DEV. AUTH.	4,053.00	0.0187%	40720	275.04
WPB DOWNTOWN DEV. AUTHORITY	11,270.00	0.0520%	40730	764.81
SOUTH FL. WATER MGMT. DISTRICT	441,790.00	2.0384%	40729	29,980.61
FL. INLET NAVIGATION DISTRICT	34,938.00	0.1612%	40722	2,370.92
CHILDRENS SERVICE COUNCIL	756,900.00	3.4923%	40719	51,364.45
HEALTH CARE DISTRICT	1,139,154.00	5.2560%	40726	77,304.80
JUPITER INLET DISTRICT	16,450.00	0.0759%	40725	1,116.33
LIBRARY DISTRICT	332,838.00	1.5357%	40727	22,586.95
FIRE/RESCUE MSTU	1,424,679.00	6.5734%	40721	96,681.01
JUPITER FIRE/RESCUE	125,056.00	0.5770%	40724	8,486.47
GREATER BOCA RATON BEACH DISTRICT	157,587.00	0.7271%	40723	10,694.13
TOTAL	21,673,398.00	100.0000%		1,508,795.87

FY 13 Excess Revenues over Expenditures 1,508,795.87

Mapping Revenues	43,581.89	
Less: Expenses purchased with mapping funds	<u>5,577.57</u>	
Amount to be returned to the BCC		38,004.32
Excess Fee to be Distributed to all agencies		<u><u>1,470,791.55</u></u>

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 Fax: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2013

Palm Beach County Board of County Commissioners
Finance Special Payables
Governmental Center 2nd Floor
301 North Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$1,207,170.35 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2013 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in dark ink, appearing to read "Carlos Cerezo Jr.", written over a horizontal line.

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: John Wilson, Budget Director

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

40728

63-215
631

Pay: ONE MILLION TWO HUNDRED SEVEN THOUSAND ONE HUNDRED SEVENTY AND 35 / 100

Date	Amount
10/31/2013	1,207,170.35

To the order of:

PBCBCC
Finance Department
PO Box 3977
West Palm Beach, FL 33402

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000040728⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: PBCBCC
Vendor No. 330 Vendor Account No:
Invoice Number Date Description
Excess Fees 2013 10/31/2013 Excess Fees 2013

40728
Check Date: 10/31/2013
Check Amount: 1,207,170.35
Invoice Amount
1,207,170.35

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2013

Fire/Rescue MSTU
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$96,681.01 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2013 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.", is written over the printed name.

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: Mike Martz, Director Finance & Planning

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

40721

63-215
631

Pay: NINETY-SIX THOUSAND SIX HUNDRED EIGHTY-ONE AND 01 / 100

To the order of:

Date

Amount

10/31/2013

96,681.01

Fire\Rescue MSTU
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000040721⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Fire\Rescue MSTU

Vendor No. 449

Vendor Account No:

Invoice Number	Date	Description
Excess Fees2013	10/31/2013	Excess Fees 2013

Excess Fees2013 10/31/2013

Excess Fees 2013

Check Date:

40721

10/31/2013

Check Amount:

96,681.01

Invoice Amount

96,681.01

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2013

Jupiter Fire/Rescue
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, FL. 33401

Enclosed is a check for \$8,486.47 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2013 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in dark ink, appearing to read "Carlos Cerezo Jr.", with a stylized flourish at the end.

Carlos Cerezo Jr.
Director of Financial Services

cc: Mike Martz, Director Finance & Planning

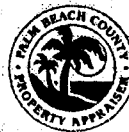
CAC:ms

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

40724

63-215
631

Pay: EIGHT THOUSAND FOUR HUNDRED EIGHTY-SIX AND 47 / 100

To the order of:

Date

10/31/2013

Amount

8,486.47

Jupiter Fire\Rescue
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000040724⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Jupiter Fire\Rescue

Vendor No. 450

Vendor Account No:

Invoice Number

Date

Description

Excess Fees2013

10/31/2013

Excess Fees 2013

Check Date:

40724

10/31/2013

Check Amount:

8,486.47

Invoice Amount

8,486.47

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2013

Palm Beach County Library System
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$22,586.95 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2013 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.", written in a cursive style.

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: Kenny D. Rampersad, Director, Library Finance & Facilities

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

40727

63-215
631

Pay: TWENTY-TWO THOUSAND FIVE HUNDRED EIGHTY-SIX AND 95 / 100

Date

Amount

To the order of:

10/31/2013

22,586.95

Palm Beach County Library System
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000040727⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Palm Beach County Library System
Vendor No. 448 Vendor Account No:
Invoice Number Date Description
Excess Fees2013 10/31/2013 Excess Fees 2013

Check Date: 10/31/2013
Check Amount: 22,586.95
Invoice Amount
22,586.95


SHARON R. BOCK

Clerk & Comptroller
Palm Beach County

October 31, 2014

The Honorable Priscilla A. Taylor, Mayor
Palm Beach County Board of County Commissioners
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401

Dear Mayor Taylor:

Enclosed, please find a check for unspent revenue in the amount of \$2,140,284.67, along with the Clerk & Comptroller's FY 2014 Constitutional Officer's Financial Report, provided pursuant to Florida Statute 218.36

I am pleased to report that my office has contributed significant financial returns to the County during FY 2014 beyond unspent revenues. First, our investment strategy produced \$19 million in investment income despite a down market. Second, we maximized the 50 basis point earnings credit offered through our Wells Fargo banking contract to eliminate all County banking charges, resulting in savings of more than \$1 million each year. Third, we partnered with you to implement a new program that streamlined vendor payments. Already, this program has generated \$100,000 in cash rebates. These results are only expected to grow in FY 2015.

The above achievements are just the most recent ways my office has demonstrated fiscal accountability and stewardship. In fact, my office has reduced our Comptroller operations budget by 30 percent over the past seven years and has returned a combined total of \$42,392,981.77 in unspent revenues to you over the past nine years.

Save time. Go online.

www.mypalmbeachclerk.com

@ClerkPBC  

301 North Olive Avenue, 9th Floor
West Palm Beach, Florida 33401

P.O. Box 229
West Palm Beach, Florida 33402

Telephone 561-355-2996
Facsimile 561-355-6727

Page 2

October 31, 2014

Clerk & Comptroller: Unspent Revenues

As Palm Beach County's independently elected Clerk & Comptroller, I look forward to continuing a positive and productive relationship with you in 2015. I am confident that we can work together to minimize the financial burden on our citizens, implement new efficiencies and continue to control costs.

Sincerely,

A handwritten signature in black ink that reads "Sharon R. Bock". The signature is stylized with a large, looped "S" and a cursive "Bock".

Sharon R. Bock, Esq.
Clerk & Comptroller

cc: Board of County Commissioners

Shannon Ramsey-Chessman, COOF, Clerk & Comptroller

Robert Weisman, County Administrator

Liz Bloeser, Director, OFMB

Enclosures

Clerk and Comptroller - Palm Beach County
Schedule of Revenues and Expenditures
For the Fiscal Year ending September 30, 2014

	BCC-Clerk
Revenues	
Recording	\$ 4,887,230.15
Other General Government	\$ 3,838,666.34
Intergovernmental Revenues	\$ 1,235,519.32
Interest	\$ -
Transfers-in from BCC	\$ 12,466,412.00
Total Revenues	<u>\$ 22,427,827.81</u>

Expenditures:

Personal Services	\$ 14,785,141.12
Operating	\$ 4,399,044.28
Capital Outlay	\$ 1,103,357.74
Transfers Out	\$ -
Total Expenditures	<u>20,287,543.14</u>

Excess Fees	<u><u>\$ 2,140,284.67</u></u>
--------------------	-------------------------------

Excess Fees due	\$ 2,140,284.67
------------------------	-----------------

STATE OF FLORIDA

CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR 2013 - 2014

Name of governmental unit

CLERK & COMPTROLLER, PALM BEACH COUNTY

Address

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

City and zip code

WEST PALM BEACH 33401

SHARON R. BOCK, ESQ. CLERK & COMPTROLLER

Telephone Number (561) 355-2996

Person who may be contacted regarding this report.

Name SHANNON RAMSEY-CHESSMAN, COOF

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, 2014.

Sharon R. Bock

(Signature)

Office of CLERK & COMPTROLLER

PALM BEACH COUNTY

STATE OF FLORIDA

COUNTY OF PALM BEACH

Sworn to and subscribed before me this 31st day

of OCTOBER, 2014, by SHARON R. BOCK, ESQ.

Diana H. Johnson

Signature of Notary Public - State of Florida

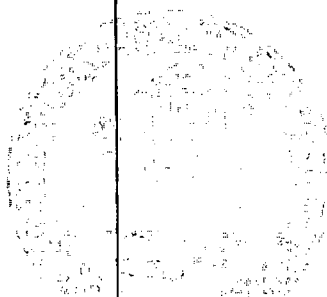


DIANA H. JOHNSON
MY COMMISSION # FF 144080
EXPIRES: August 9, 2018
Bonded Title Budget Notary Services

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


Personally Known ☒ or Produced Identification

Type of Identification Produced

NUMBER	DATE	AMOUNT	DISCOUNT	AMOUNT
FY 14 EXCESS FEES	10/30/14	2,140,284.67	0.00	2,140,284.67
				
CHECK NUMBER	CHECK DATE	TOTAL GROSS	TOTAL DISCOUNT	CHECK AMOUNT
00079391	10/31/14	\$2,140,284.67	\$0.00	2,140,284.67***

REMOVE DOCUMENT ALONG THIS PERFORATION

SECURITY FEATURES: WATERMARK PAPER, VOID PANTOGRAPH IN GREEN, MICROPRINTING AND FULL CHEMICAL SENSITIVITY



Sharon R. Bock
CLERK & COMPTROLLER
PALM BEACH COUNTY
P.O. BOX 229
WEST PALM BEACH, FL 33402

WELLS FARGO BANK NA
West Palm Beach, FL 33401

BOARD OF COUNTY COMMISSIONERS-PBC

11-24/1210

00079391

Check must be cashed within 6 months
in accordance with Florida Statute 673.204

Check Date: 10/31/14

Check Amount: 2,140,284.67***

Pay *****TWO MILLION, ONE HUNDRED AND FORTY THOUSAND, TWO HUNDRED AND EIGHTY-FOUR AND 67 / 100
DOLLARS*****
TO THE ORDER OF: BOARD OF COUNTY COMMISSIONERS-PBC

Sharon R. Bock
NOT VALID UNLESS COUNTERSIGNED

⑈0000079391⑈ ⑆121000248⑆ 2020050825637⑈

OCT 31 2014



ANNE M. GANNON

CONSTITUTIONAL TAX COLLECTOR

Serving Palm Beach County

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
www.taxcollectorpbc.com • Tel (561) 355-2264 • Fax (561) 355-4123

Downtown Service Center
301 North Olive Avenue
West Palm Beach

Glades Service Center
2976 State Road 15
Belle Glade

North County Service Center
3188 PGA Boulevard
Palm Beach Gardens

Lake Worth Service Center
3551 South Military Trail
Lake Worth

South County Service Center
501 South Congress Avenue
Delray Beach

Royal Palm Beach Service Center
200 Civic Center Way
Royal Palm Beach

October 31, 2014

The Honorable Sharon R. Bock
Clerk & Comptroller
301 North Olive Avenue, 9th Floor
West Palm Beach, FL 33401

Re: 2014 Annual Report

Dear Sharon:

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, 2014. 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 \$27,723,910.61 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 2013-2014 fiscal year, represent a significant added revenue source for the County.

Sincerely,

Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County

AMG: md

Enclosures

cc: Robert Weisman, Palm Beach County

n:\financeandbudget\annualaudit\2014yearend\excessfeesbock14

PALM BEACH COUNTY TAX COLLECTOR
COMBINED STATEMENT OF POSITION
For the fiscal year ended September 30, 2014

	Governmental Fund Type	Fiduciary Fund Type	General Capital Assets	General Long-Term Debt	Totals (Memorandum Only)
Assets					
Cash and cash equivalents	35,500,299	59,508,134	-	-	95,008,433
Investments	72,667	58,091	-	-	130,758
Accounts receivable, net	4,102	100,515	-	-	104,617
Due from Board of County Commissioners	-	-	-	-	-
Due from other Constitutional Officers	251	-	-	-	251
Due from other governments	-	-	-	-	-
Prepaid expense	46,885	-	-	-	46,885
Other assets	5,210	-	-	-	5,210
Capital assets	-	-	7,540,388	-	7,540,388
Amount to be provided for debt	-	-	-	1,281,900	1,281,900
Total assets	35,629,414	59,666,740	7,540,388	1,281,900	104,118,442
Liabilities					
Vouchers payable and accrued liabilities	997,012	177,142	-	-	1,174,154
Due to Board of County Commissioners	27,783,006	12,422,815	-	-	40,205,821
Due to other Constitutional Officers	-	8,709	-	-	8,709
Due to other governments	4,089,092	24,124,295	-	-	28,213,387
Due to Component Units (SWA)	2,032,563	2,104,230	-	-	4,136,793
Due to individuals	27,631	20,829,549	-	-	20,857,180
Earned revenue	700,110	-	-	-	700,110
Compensated absences	-	-	-	1,281,900	1,281,900
Total liabilities	35,629,414	59,666,740	-	1,281,900	96,578,054
Equity and other credits					
Investment in general capital assets	-	-	7,540,388	-	7,540,388
Total equity and other credits	-	-	7,540,388	-	7,540,388
Total liabilities, equity and other credits	35,629,414	59,666,740	7,540,388	1,281,900	104,118,442

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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 58,552,720	\$ 59,442,359	\$ 889,639
Less - excess fees paid out	(31,633,215)	(33,845,566)	(2,212,351)
Investment income	-	9,915	9,915
Total revenues	<u>26,919,505</u>	<u>25,606,708</u>	<u>(1,312,797)</u>
Expenditures:			
Personal services	20,281,701	19,606,536	675,165
Operating expenses	4,250,824	3,935,796	315,028
Capital outlay	<u>2,386,980</u>	<u>2,064,376</u>	<u>322,604</u>
Total expenditures	<u>26,919,505</u>	<u>25,606,708</u>	<u>1,312,797</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, 2013	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, September 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXCESS FEE CALCULATION
September 30, 2014

Taxing Authority	2014 Commissions	Excess Fee Allocation	% of Total Commissions
Ad Valorem Taxes			
County (Includes 2 School Funds)	32,046,618.79	18,243,809.41	53.9032%
Other Revenue	12,089,444.06	6,882,395.76	20.3348%
Library	805,979.26	458,835.68	1.3558%
Fire Rescue MSTU	3,437,959.15	1,957,194.67	5.7828%
Jupiter Fire Rescue	297,505.29	169,366.69	0.5005%
Palm Beach County Utility Assessment	12,230.74	6,962.83	0.0206%
Palm Beach County Road Improvement Assessment	6,375.70	3,629.62	0.0107%
Boca Raton Fire Hydrant	2,338.26	1,331.15	0.0039%
Riviera Beach Fire Hydrant	306.94	174.74	0.0005%
PBC Nuisance/Lot/Reinspect	368.99	210.06	0.0006%
Sub-Total	48,699,127.18	27,723,910.61	81.9129%
Solid Waste Authority	3,570,350.10	2,032,563.47	6.0054%
Sub-Total	3,570,350.10	2,032,563.47	6.0054%
School Debt	44.53	25.35	0.0001%
Sub-Total	44.53	25.35	0.0001%
Districts			
Greater Boca Raton Beach & Park District	369,673.45	210,451.28	0.6218%
Palm Beach County Healthcare District	2,656,840.76	1,512,512.03	4.4689%
Children's Services Council	1,728,171.51	983,830.21	2.9068%
Florida Inland Navigation District	84,871.55	48,316.50	0.1428%
South Florida Water Management (Mgmt.) District	414,574.12	236,012.77	0.6973%
South Florida Water Management - Okee Basin	452,218.77	257,443.48	0.7606%
South Florida Water Management - Everglades Construction Project	144,428.56	82,221.69	0.2429%
Jupiter Inlet District	40,577.34	23,100.26	0.0683%
Sub-Total	5,891,356.06	3,353,888.22	9.9094%
Non-Ad Valorem Assessments			
Everglades Agricultural Area	19,962.58	11,364.49	0.0336%
Delray Beach Stormwater Utility	20,040.00	11,408.57	0.0337%
Lake Park Refuse Collection	6,334.15	3,605.97	0.0107%

PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2014

Taxing Authority	2014 Commissions	Excess Fee Allocation	% of Total Commissions
South Florida Water Management - EAA Privilege Tax	199,588.19	113,623.49	0.3358%
Cypress Grove Community Development District	3,626.99	2,064.81	0.0061%
Tequesta Refuse Collection	4,652.55	2,648.65	0.0078%
Tequesta Stormwater Utility	3,190.53	1,816.34	0.0054%
Wellington Refuse Collection	34,188.64	19,463.24	0.0575%
Acme Improvement District	48,715.23	27,733.08	0.0819%
East Beach Water Control District	1,794.46	1,021.57	0.0030%
East Shore Water Control District	1,307.10	744.12	0.0022%
Gladeview Drainage District	5,353.63	3,047.77	0.0090%
Highland Glades Drainage District	212.75	121.12	0.0004%
Indian Trail Improvement District	101,693.23	57,892.91	0.1711%
Lake Worth Drainage District	125,577.79	71,490.14	0.2112%
Loxahatchee Groves Water Control District	12,195.48	6,942.76	0.0205%
Northern Palm Beach County Improvement District	243,766.16	138,773.55	0.4100%
NPB Heights Water Control District	2,330.43	1,326.69	0.0039%
Pahokee Water Control District	2,869.82	1,633.76	0.0048%
Pal-Mar Water Control District	92.96	52.92	0.0002%
Pelican Lake Water Control District	1,714.00	975.76	0.0029%
Pine Tree Water Control District	1,022.21	581.93	0.0017%
Seminole Water Control District	12,886.36	7,336.07	0.0217%
Shawano Drainage District	4,715.72	2,684.61	0.0079%
South Florida Conservancy District	6,550.73	3,729.26	0.0110%
South Indian River Water Control District	49,019.18	27,906.11	0.0825%
South Shore Water Control	1,544.17	879.08	0.0026%
Quantum Community Development District	10,658.42	6,067.73	0.0179%
Lake Worth Utilities	18.32	10.43	0.0000%
Loxahatchee River Environmental District	9,772.34	5,563.29	0.0164%
Belle Glade Stormwater	5,267.53	2,998.75	0.0089%
Juno Refuse Collection	649.27	369.62	0.0011%
Winston Trails Community Development District	2,600.23	1,480.28	0.0044%
Journeys End Community Development District	2,814.11	1,602.04	0.0047%
Briger Community Development District	2,651.63	1,509.55	0.0045%
Boynton Fire Rescue Assessment	47,299.15	26,926.92	0.0796%
Solid Waste - Palm Beach	8,843.33	5,034.42	0.0149%
Hypoluxo/Haverhill Community Development District	1,763.47	1,003.93	0.0030%
Beeline Comm Development District	8,299.15	4,724.62	0.0140%
Hamal Community Development District	12,573.84	7,158.16	0.0211%
Old Palm Community Development District	11,700.93	6,661.22	0.0197%
Wyndam Park Community Development District	2,434.49	1,385.93	0.0041%
Cypress Lakes Community Development District	1,871.88	1,065.64	0.0031%
Palm Beach Plantation Community Development District	6,056.89	3,448.12	0.0102%
Captain's Key Dependent District	849.76	483.76	0.0014%

**PALM BEACH COUNTY TAX COLLECTOR
EXCESS FEE CALCULATION
September 30, 2014**

Taxing Authority	2014 Commissions	Excess Fee Allocation	% of Total Commissions
Thousand Oaks Community Development District	7,115.55	4,050.81	0.0120%
Terracina Community Development District	4,396.51	2,502.89	0.0074%
High Ridge/Quantum Community Development District	2,351.12	1,338.47	0.0040%
Quantum Park Overlay Dependent District	1,369.37	779.57	0.0023%
Marsh Harbour Community Development District	7,759.99	4,417.68	0.0131%
Renaissance Commons Community Development District	11,510.38	6,552.74	0.0194%
Sonoma Bay Community Development District	4,307.18	2,452.03	0.0072%
Monterey/Congress Community Development District	3,090.43	1,759.35	0.0052%
Boca Raton Fire Operations	71,031.13	40,437.28	0.1195%
High Ridge Road Water Main Improvement	205.27	116.86	0.0003%
Mediterranea Community Development District	830.06	472.54	0.0014%
Boynton Village Community Development District	12,357.22	7,034.84	0.0208%
Vista Community Development District	4,010.56	2,283.17	0.0067%
West Palm Beach Fire Protection	18,958.18	10,792.70	0.0319%
Loxahatchee Groves Solid Waste	3,955.29	2,251.71	0.0067%
Palm Springs Solid Waste	8,811.46	5,016.27	0.0148%
Town of Lake Park Stormwater	4,730.46	2,693.00	0.0080%
Lake Worth Waste & Stormwater	17,025.97	9,692.71	0.0286%
Worth Avenue Commercial District	10,083.01	5,740.15	0.0170%
Lake Worth Solid Waste	27,625.85	15,727.11	0.0465%
Haverhill Solid Waste	964.23	548.93	0.0016%
Osprey Oaks Community Development District	2,065.83	1,176.06	0.0035%
Jupiter Sierra Public Water	283.75	161.54	0.0005%
Palm Beach Via Fontana Underground Utilities	162.49	92.50	0.0003%
Jupiter Inlet Underground Utilities	2,157.67	1,228.34	0.0036%
Gulfstream Underground Utilities	2,636.93	1,501.18	0.0044%
West Palm Beach Nuisance	853.57	485.93	0.0014%
Solid Waste - Lantana	9,005.46	5,126.72	0.0151%
Everglades Underground Utility	671.88	382.49	0.0011%
Sub-Total	1,291,396.58	735,178.75	2.1723%
Total	59,452,274.45	33,845,566.40	100.0000%

**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
10/31/2014

Check
Number
02036766

11-24
1210

NOT VALID AFTER 120 DAYS

\$27,723,910.61

Pay Twenty Seven Million Seven Hundred Twenty Three Thousand Nine Hundred Ten Dollars and 61 cents *****

WACHOVIA BANK, N.A., POMPANO BEACH, FL 33064-0100

To The
Order Of

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

Anne M. Gannon
Authorized Signature

MP

Authorized Signature


Over \$100,000.00 two signatures required.

⑈02036766⑈ ⑆121000248⑆ 202000044301⑈

ANNE M. GANNON
Constitutional Tax Collector
Serving Palm Beach County

Page 1 of 1

Check Number: 02036766

Invoice Date	Invoice Number	Description	Invoice Amount	
10/31/2014	2014 EXCESS FEES	GL-1000-591000	\$27,723,910.61	
<div>FINANCE SHARON R. BODEK, CLERK BOARD OF CO. COMMISSIONERS 2014 OCT 31 PM 3:33 RECEIVED</div>				
				
Vendor No	Vendor Name	Check No	Check Date	Check Amount
996011	BOARD OF COUNTY COMMISSIONERS	02036766	10/31/2014	\$27,723,910.61

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2014

Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County
301 North Olive Avenue
West Palm Beach, Florida 33401
Att: Shannon Ramsey-Chessman
Chief Operating Officer of Finance

Dear Ms. Ramsey-Chessman:

Pursuant to section 218.36, Florida Statutes, enclosed is the Property Appraiser's Annual Financial Report for the fiscal year ended September 30, 2014. Please prepare the necessary agenda item to be presented to the Board of County Commissioners at the next available board meeting.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.", is written over the printed name.

Carlos Cerezo Jr.
Director of Financial Services

CAC

Enclosures

cc: Robert Weisman, Palm Beach County Administrator

F:\123\Audits\FY 2014 Audit\Clerk\14CLERKTRA.doc

**WEST COUNTY
SERVICE CENTER**
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

**NORTH COUNTY
SERVICE CENTER**
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

**MID-WESTERN COMMUNITIES
SERVICE CENTER**
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

**SOUTH COUNTY
SERVICE CENTER**
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

**PALM BEACH COUNTY PROPERTY APPRAISER
COMBINED STATEMENT OF POSITION
ALL FUND TYPES AND ACCOUNT GROUPS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2014**

	Governmental Fund Type	(1) General Fixed Assets	General L.T. Debt	Total Memorandum Only
ASSETS AND OTHER OTHER DEBITS				
Cash	299,432			299,432
Receivables from other governments	112			112
Investments	2,786,110			2,786,110
Prepaid Expenses				0
Fixed assets		2,584,016		2,584,016
Amount to be provided for Long-Term Debt			2,697,223	2,697,223
TOTAL ASSETS AND OTHER DEBITS	3,085,654	2,584,016	2,697,223	8,366,893
LIABILITIES				
Accounts payable	49,379			49,379
Accrued wages & taxes payable	571,031			571,031
Payable to other governments	2,114,082			2,114,082
Deferred Revenue	351,162			351,162
Other Liabilities - Deferred Compensation			2,697,223	2,697,223
Other Liabilities - Capital Leases				0
Compensated Absences				0
TOTAL LIABILITIES	3,085,654	0	2,697,223	5,782,877
EQUITY AND OTHER CREDITS				
Investment in general fixed assets		2,584,016		2,584,016
TOTAL EQUITY	0	2,584,016	0	2,584,016
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	3,085,654	2,584,016	2,697,223	8,366,893

Note > (1) This is memorandum information only. Pursuant to Chapter 274, Florida Statutes, 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.

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

REVENUES AND OTHER CREDITS

Account No.	Description	Amount
341.800	County Offices Commissions & Fees	22,515,035
341.900	Other Charges & Fees - Administrative	16,160
341.900	Other Charges & Fees - Maps & Publications	42,396
361.100	Interest Earned	4,846
369.000	Less Excess Fees Paid	(2,064,856)
TOTAL REVENUES AND OTHER CREDITS		20,513,581

**PALM BEACH COUNTY PROPERTY APPRAISER
REVENUES AND EXPENDITURES/EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

EXPENDITURES AND OTHER DEBITS

Account No.	Object	Description	Amount
513	10	Personnel Services	18,157,914
513	30	Operating Expenses	2,216,635
513	60	Capital Outlay	139,032
513	70	Debt Service	
TOTAL EXPENDITURES AND OTHER DEBITS			20,513,581

STATE OF FLORIDA

CONSTITUTIONAL OFFICERS FINANCIAL REPORT FOR FY 2013 - 2014

Name of governmental unit GARY R. NIKOLITS
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
CARLOS CEREZO, JR.

Title of chief financial officer
DIRECTOR OF FINANCE

Telephone Number (561) 355-2863

Person who may be contacted regarding this report.

Name Carlos Cerezo, Jr.

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, 2014.

Gary R Nikolits
(Signature)

Office of PROPERTY APPRAISER
PALM BEACH COUNTY

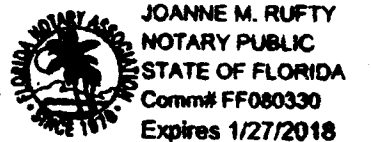
STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 30 day

of October, 2014, by

Joanne M. Ruffy
Signature of Notary Public - State of Florida

JOANNE M. RUFFY
(Print, Type, or Stamp Commissioned Name of Notary Public)



Personally Known ☒ or Produced Identification
Type of Identification Produced

EXCESS FEES

9/30/2014

	2014 COMMISSION PAID	% of the Total Fee Income	Remittance	of Excess Fees
			Check No.	Amount
TOTAL BCC BILLED	17,835,689.00	79.2168%	41976	1,644,209.70
DELRAY BEACH DOWNTOWN DEV. AUTH.	4,458.00	0.0198%	41968	400.75
WPB DOWNTOWN DEV. AUTHORITY	11,663.00	0.0518%	41978	1,048.42
SOUTH FL. WATER MGMT. DISTRICT	460,207.00	2.0440%	41977	41,369.97
FL. INLET NAVIGATION DISTRICT	37,015.00	0.1644%	41970	3,327.41
CHILDRENS SERVICE COUNCIL	783,298.00	3.4790%	41967	70,413.96
HEALTH CARE DISTRICT	1,203,924.00	5.3472%	41974	108,225.79
JUPITER INLET DISTRICT	17,607.00	0.0782%	41973	1,582.75
LIBRARY DISTRICT	352,743.00	1.5667%	41975	31,709.56 ✓
FIRE/RESCUE MSTU	1,510,264.00	6.7078%	41969	135,763.95 ✓
JUPITER FIRE/RESCUE	132,096.00	0.5867%	41972	11,874.64 ✓
GREATER BOCA RATON BEACH DISTRICT	166,071.00	0.7376%	41971	14,928.81
TOTAL	22,515,035.00	100.0000%		2,064,855.71

FY 14 Excess Revenues over Expenditures

2,064,855.71

Mapping Revenues

42,396.38

Less: Expenses purchased with mapping funds

1,512.00

Amount to be returned to the BCC

40,884.38

Excess Fee to be Distributed to all agencies

2,023,971.33

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2014

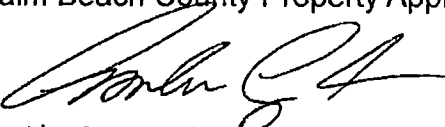
Palm Beach County Board of County Commissioners
Finance Special Payables
Governmental Center 2nd Floor
301 North Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$1,644,209.70 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2014 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser


Carlos Cerezo Jr.
Director of Financial Services

RECEIVED
2014 OCT 31 PM 3:28
FINANCE
SHARON R. BOCK, CLERK
BOARD OF CO. COMM PBC

CAC:ms

cc: John Wilson, Budget Director

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

IMPORTANT! CHECK PRINTED IN MULTI-COLORED BACKGROUND AND FEATURES SECURITY SCREEN, MICROPRINTING AND ADDITIONAL SECURITY.



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

41976

63-215
631

Pay: ONE MILLION SIX HUNDRED FORTY-FOUR THOUSAND TWO HUNDRED NINE AND 70 / 100

Date

Amount

To the order of:

10/30/2014

1,644,209.70

PBCBCC

PO Box 3977

West Palm Beach, FL 33402

Gary R. Nikolits

AUTHORIZED SIGNATURE REQUIRED

⑈000041976⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: PBCBCC

Vendor No. 330

Vendor Account No:

Invoice Number

Date

Description

Excess Fees2014

10/30/2014

Excess fees

Check Date:

41976

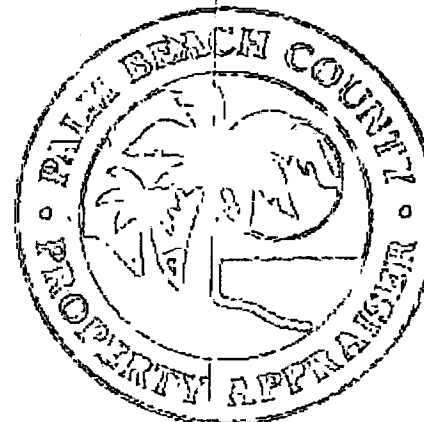
10/30/2014

Check Amount:

1,644,209.70

Invoice Amount

1,644,209.70



ENDORSE HERE

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE*

ORIGINAL

DOCUMENT

The security features listed below, as well as those not listed exceeds the industry guideline. Absence of these features may indicate alteration.

Security Features:
Security Screen

Micro-Printing - "MP"

Chemically Sensitive Paper

Fluorescent Fibers

True Watermark

Results of Document Alteration:

Absence of "Original Document" wording on the back of the check.

Small type under endorsement area and surrounding Padlock Security box appears blurred if copied or scanned.

Appearance of brown and/or blue stains may indicate alteration.

Visible Fibers and Invisible Fibers exposed with Ultraviolet light.

Four-color Watermark visible when held at the light.



GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2014

Fire/Rescue MSTU
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$135,763.95 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2014 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in dark ink, appearing to read "Carlos Cerezo Jr.", written in a cursive style.

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: Mike Martz, Director Finance & Planning

**WEST COUNTY
SERVICE CENTER**
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

**NORTH COUNTY
SERVICE CENTER**
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

**MID-WESTERN COMMUNITIES
SERVICE CENTER**
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

**SOUTH COUNTY
SERVICE CENTER**
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

IMPORTANT! CHECK PRINTED IN MULTI-COLORED BACKGROUND AND FEATURES SECURITY SCREEN, MICROPRINTING AND ADDITIONAL SECURITY.



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

41969

63-215
631

Pay: ONE HUNDRED THIRTY-FIVE THOUSAND SEVEN HUNDRED SIXTY-THREE AND 95 / 100.

Date

Amount

To the order of:

10/30/2014

135,763.95

Fire\Rescue MSTU
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Gary R. Nikolits

AUTHORIZED SIGNATURE REQUIRED

⑈000041969⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Fire\Rescue MSTU

Vendor No. 449

Vendor Account No:

Invoice Number

Date

Description

Excess Fees2014

10/30/2014

Excess fees

Check Date:

41969

10/30/2014

Check Amount:

135,763.95

Invoice Amount

135,763.95



ENDORSE HERE

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ORIGINAL
DOCUMENT

The security features listed below, as well as those not listed exceeds the industry guideline. Absence of these features may indicate alteration.

Security Features:

Security Screen

Micro-Printing - "MP"

Chemically Sensitive Paper

Fluorescent Fibers

True Watermark

Results of Document Alteration:

Absence of "Original Document" verbiage on the back of the check.

Small type under endorsement area and surrounding Padlock Security box appears blurred if copied or scanned.

Appearance of brown and/or blue stains may indicate alteration.

Visible Fibers and Invisible Fibers exposed with Ultraviolet light.

Fourdrinier Watermark visible when held at the light.



GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2014

Jupiter Fire/Rescue
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, FL. 33401

Enclosed is a check for \$11,874.64 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2014 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Gary R. Nikolits", written over a horizontal line.

Carlos Cerezo Jr.
Director of Financial Services

cc: Mike Martz, Director Finance & Planning

CAC:ms

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

IMPORTANT! CHECK PRINTED IN MULTI-COLORED BACKGROUND AND FEATURES SECURITY SCREEN, MICROPRINTING AND ADDITIONAL SECURITY.



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

41972

63-215
631

Pay: ELEVEN THOUSAND EIGHT HUNDRED SEVENTY-FOUR AND 64 / 100

Date

Amount

To the order of:

10/30/2014

11,874.64

Jupiter Fire\Rescue
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

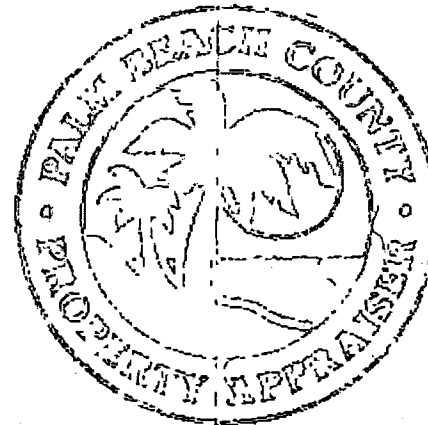
Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000041972⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Jupiter Fire\Rescue
Vendor No. 450 Vendor Account No:
Invoice Number Date Description
Excess Fees2014 10/30/2014 Excess fees

Check Date:
Check Amount:

41972
10/30/2014
11,874.64
Invoice Amount
11,874.64



ENDORSE HERE

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ORIGINAL
DOCUMENT

The security features listed below, as well as those not listed exceeds the industry guideline. Absence of those features may indicate alteration.

Security Features:

Security Screen

Micro-Printing - "MP"

Chemically Sensitive Paper

Fluorescent Fibers



True Watermark

Results of Document Alteration:

Absence of "Original Document" verbiage on the back of the check.

Small type under endorsement area and surrounding Padlock Security box appears blurred if copied or scanned.

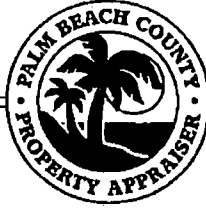
Appearance of brown and/or blue stains may indicate alteration.

Visible Fibers and Invisible Fibers exposed with Ultraviolet light.

Fourdriner Watermark visible when held at the light.

GOVERNMENTAL CENTER - FIFTH FLOOR
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
TEL: (561) 355-3230 FAX: (561) 355-3963

GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER



October 31, 2014

Palm Beach County Library System
Finance Special Payables
Governmental Center 2nd Floor
301 N Olive Avenue
West Palm Beach, Florida 33401

Enclosed is a check for \$31,709.56 representing your pro-rata share of the Excess Fee for this office for the fiscal year ended September 30, 2014 as provided in Florida Statutes section 218.36.

If you have any questions, please do not hesitate to call me at (561) 355-2863.

Sincerely,

Gary R. Nikolits, C.F.A.
Palm Beach County Property Appraiser

A handwritten signature in black ink, appearing to read "Carlos Cerezo Jr.".

Carlos Cerezo Jr.
Director of Financial Services

CAC:ms

cc: Kenny D. Rampersad, Director, Library Finance & Facilities

WEST COUNTY
SERVICE CENTER
2976 STATE ROAD 15
BELLE GLADE, FL 33430
TEL: (561) 996-4890
FAX: (561) 996-1661

NORTH COUNTY
SERVICE CENTER
3188 PGA BLVD., SUITE 2301
PALM BEACH GARDENS, FL 33410
TEL: (561) 624-6521
FAX: (561) 624-6565

MID-WESTERN COMMUNITIES
SERVICE CENTER
200 CIVIC CENTER WAY, SUITE 200
ROYAL PALM BEACH, FL 33411
TEL: (561) 784-1220
FAX: (561) 784-1241

SOUTH COUNTY
SERVICE CENTER
14925 CUMBERLAND DR.
DELRAY BEACH, FL 33446
TEL: (561) 276-1250
FAX: (561) 276-1278

IMPORTANT! CHECK PRINTED IN MULTI-COLORED BACKGROUND AND FEATURES SECURITY SCREEN, MICROPRINTING AND ADDITIONAL SECURITY.



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY PROPERTY APPRAISER
301 North Olive Avenue
5th Floor Governmental Center
West Palm Beach, Florida 33401

SunTrust Bank of Florida, N.A.

41975

63-215
631

Pay: THIRTY-ONE THOUSAND SEVEN HUNDRED NINE AND 56 / 100

Date
10/30/2014

Amount
31,709.56

To the order of:

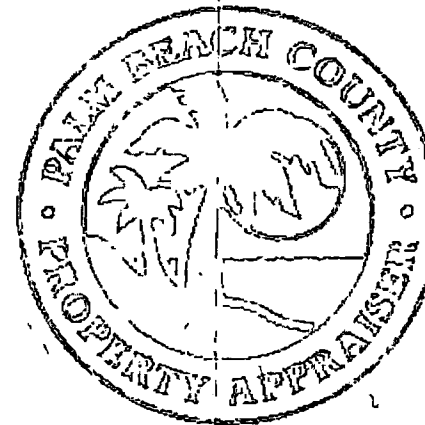
Palm Beach County Library System
Finance Special Payables
301 N Olive Ave
West Palm Beach, FL 33401

Gary R. Nikolits
AUTHORIZED SIGNATURE REQUIRED

⑈000041975⑈ ⑆063102152⑆ 0384512515416⑈

Vendor: Palm Beach County Library System
Vendor No. 448 Vendor Account No:
Invoice Number Date Description
Excess Fees2014 10/30/2014 Excess Fees

Check Date: 10/30/2014
Check Amount: 31,709.56
Invoice Amount
31,709.56



ENDORSE HERE

X

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ORIGINAL
DOCUMENT

The security features listed below, as well as those not listed exceeds the industry guideline. Absence of these features may indicate alteration.

Security Features:
Security Screen

Micro-Printing - "MP"

Chemically Sensitive Paper

Fluorescent Fibers



True Watermark

Results of Document Alteration:

Absence of "Original Document" verbiage on the back of the check.

Small type under endorsement area and surrounding Padlock Security box appears blurred if copied or scanned.

Appearance of brown and/or blue stains may indicate alteration.

Visible Fibers and Invisible Fibers exposed with Ultraviolet light.

Fourdrinier Watermark visible when held at the light.