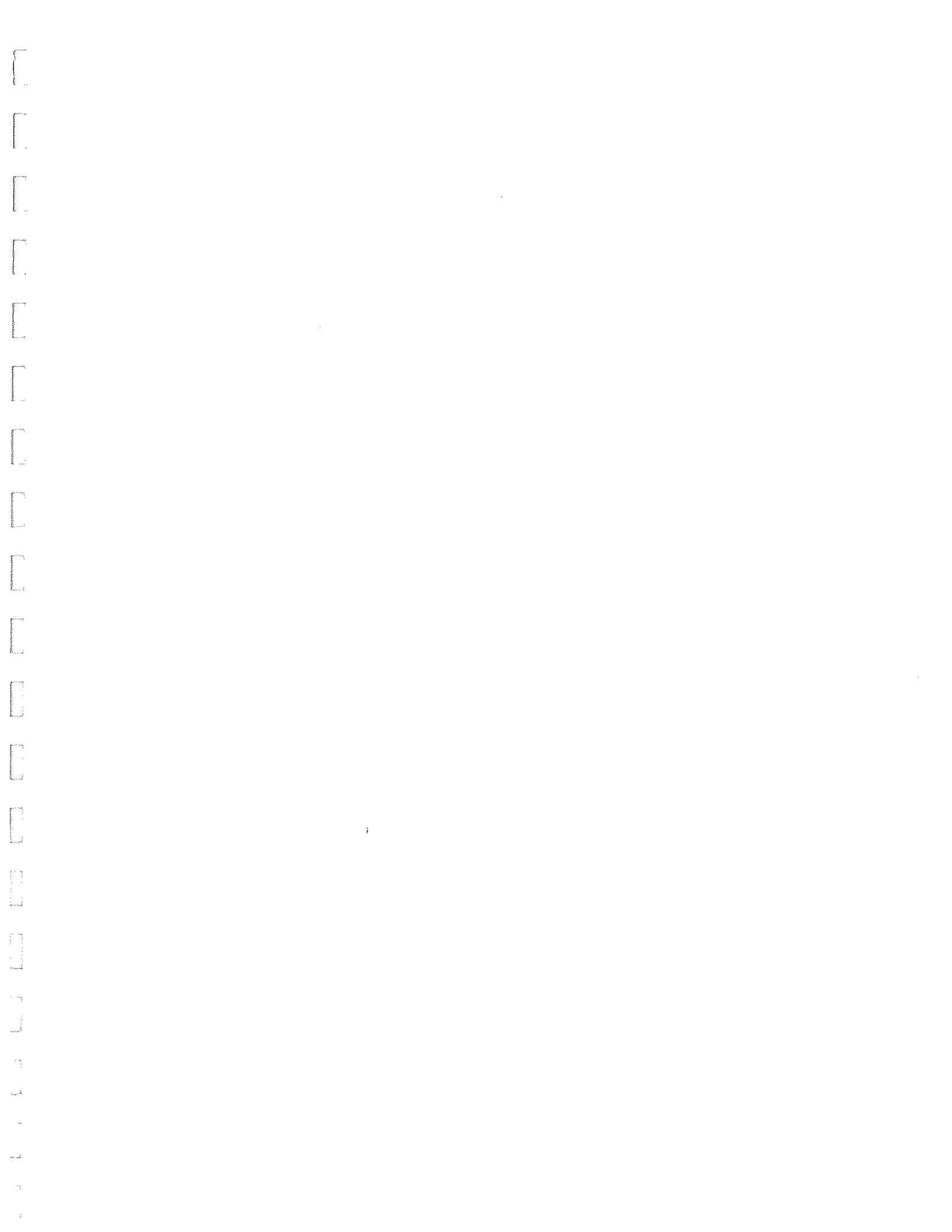


**SPECIAL PURPOSE
FINANCIAL STATEMENTS**

**Clerk of the Circuit Court
St. Lucie County, Florida**

September 30, 2010



SPECIAL PURPOSE FINANCIAL STATEMENTS

Clerk of the Circuit Court
St. Lucie County, Florida

September 30, 2010

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**Report on Special Purpose Financial Statements Prepared in Compliance With a
Regulatory Provision That Results in an Incomplete Presentation But One That Is
Otherwise in Conformity With Generally Accepted Accounting Principles**

Honorable Joseph E. Smith
Clerk of the Circuit Court
St. Lucie County, Florida

We have audited the accompanying fund financial statements of the Clerk of the Circuit Court, St. Lucie County, Florida as of and for the year ended September 30, 2010 as listed in the table of contents. These financial statements are the responsibility of the Clerk of the Circuit Court's Management. Our responsibility is to express an opinion on the financial statements based on our audit.

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 fund financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund 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 provides a reasonable basis for our opinion.

As described in Note 1, the accompanying fund financial statements referred to above only present the fund financial position and changes in fund financial position of the Clerk of the Circuit Court, St. Lucie County, Florida and not St. Lucie County, Florida as a whole.

In our opinion, the fund financial statements referred to above present fairly, in all material respects, the fund financial position of the Clerk of the Circuit Court, St. Lucie County, Florida at September 30, 2010 and the changes in fund financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

Honorable Joseph E. Smith
Clerk of the Circuit Court
St. Lucie County, Florida

In accordance with *Government Auditing Standards*, we have also issued a report dated January 31, 2011 on our consideration of the Clerk of the Circuit Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The statement of changes in assets and liabilities – agency funds is presented for purposes of additional analysis and is not a required part of the basic financial statement of the Clerk of the Circuit Court. The statement has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Clerk of the Circuit Court, St. Lucie County, Florida, the State of Florida Auditor General and applicable Federal and State agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

January 31, 2011

Clerk of the Circuit Court
St. Lucie County, Florida
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2010

	General Fund	Public Records Modernization Fund	Total Governmental Funds
Assets			
Cash and investments	\$ 933,919	\$ 1,443,772	\$ 2,377,691
Interest receivable	97	921	1,018
Due from other governments	48,978	-	48,978
Prepaid items	1,911	-	1,911
Total Assets	\$ 984,905	\$ 1,444,693	\$ 2,429,598
Liabilities			
Accounts payable	\$ 46,762	\$ 14,827	\$ 61,589
Accrued liabilities	273,783	14,180	287,963
Due to other governments	104,590	-	104,590
Total Liabilities	425,135	29,007	454,142
Fund Balances	559,770	1,415,686	1,975,456
Total Liabilities and Fund Balances	\$ 984,905	\$ 1,444,693	\$ 2,429,598

The accompanying notes to financial statements are an integral part of this financial statement.

Clerk of the Circuit Court
St. Lucie County, Florida
**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
For the Year Ended September 30, 2010

	General Fund	Public Records Modernization Fund	Total Governmental Funds
Revenues			
Intergovernmental	\$ 360,008	\$ -	\$ 360,008
Charges for services	1,197,276	440,270	1,637,546
Fines and forfeitures	-	432,898	432,898
Interest	271	1,525	1,796
Miscellaneous	29,634	-	29,634
Total Revenues	<u>1,587,189</u>	<u>874,693</u>	<u>2,461,882</u>
Expenditures			
Current:			
General government	2,763,159	-	2,763,159
Court related	8,433,772	985,827	9,419,599
Capital outlay	242,840	544,021	786,861
Debt service:			
Principal	-	20,645	20,645
Interest	-	11,203	11,203
Total Expenditures	<u>11,439,771</u>	<u>1,561,696</u>	<u>13,001,467</u>
Excess of revenues over (under) expenditures	<u>(9,852,582)</u>	<u>(687,003)</u>	<u>(10,539,585)</u>
Other financing sources (uses)			
Transfers from Board of County Commissioners	1,894,407	-	1,894,407
Transfers from Clerk of Court Trust Fund	8,471,157	-	8,471,157
Transfers to Board of County Commissioners	(85,301)	-	(85,301)
Transfers to Clerk of Court Trust Fund	(8,710)	-	(8,710)
Lease purchase proceeds	-	332,500	332,500
Total Other Financing Sources	<u>10,271,553</u>	<u>332,500</u>	<u>10,604,053</u>
Net change in fund balances	418,971	(354,503)	64,468
Fund balances - October 1, 2009	140,799	1,770,189	1,910,988
Fund balances - September 30, 2010	<u>\$ 559,770</u>	<u>\$ 1,415,686</u>	<u>\$ 1,975,456</u>

The accompanying notes to financial statements are an integral part of this financial statement.

**Clerk of the Circuit Court
St. Lucie County, Florida
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended September 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues				
Intergovernmental	\$ 360,000	\$ 360,000	\$ 360,008	\$ 8
Charges for services	1,369,380	1,369,380	1,197,276	(172,104)
Fines and forfeitures	150	150	-	(150)
Interest	-	-	271	271
Miscellaneous	6,000	6,000	29,634	23,634
Total Revenues	<u>1,735,530</u>	<u>1,735,530</u>	<u>1,587,189</u>	<u>(148,341)</u>
Expenditures				
Current:				
General government	3,203,028	2,892,205	2,763,159	129,046
Court related	6,489,005	8,727,897	8,433,772	294,125
Capital outlay	18,100	242,872	242,840	32
Total Expenditures	<u>9,710,133</u>	<u>11,862,974</u>	<u>11,439,771</u>	<u>423,203</u>
Excess of revenues over/(under) expenditures	<u>(7,974,603)</u>	<u>(10,127,444)</u>	<u>(9,852,582)</u>	<u>274,862</u>
Other financing sources (uses)				
Transfers from Board of County Commissioners	1,894,407	1,894,407	1,894,407	-
Transfers from Clerk of Court Trust Fund	6,080,196	8,186,249	8,471,157	284,908
Transfers to Board of County Commissioners	-	(85,301)	(85,301)	-
Transfers to Clerk of Court Corporation Fund	-	(8,710)	(8,710)	-
Total other financing sources (uses)	<u>7,974,603</u>	<u>9,986,645</u>	<u>10,271,553</u>	<u>284,908</u>
Net change in fund balances	-	(140,799)	418,971	559,770
Fund balances - October 1, 2009	140,799	140,799	140,799	-
Fund balances - September 30, 2010	<u>\$ 140,799</u>	<u>\$ -</u>	<u>\$ 559,770</u>	<u>\$ 559,770</u>

The accompanying notes to financial statements are an integral part of this financial statement.

Clerk of the Circuit Court
St. Lucie County, Florida
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PUBLIC RECORDS MODERNIZATION FUND
For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 650,000	\$ 650,000	\$ 440,270	\$ (209,730)
Fines and forfeitures	-	432,895	432,898	3
Interest	12,000	12,276	1,525	(10,751)
Total Revenues	662,000	1,095,171	874,693	(220,478)
Expenditures				
Current:				
Court related	984,915	1,024,076	985,827	38,249
Capital outlay	173,274	639,819	544,021	95,798
Debt service:				
Principal	-	20,645	20,645	-
Interest	-	11,203	11,203	-
Total Expenditures	1,158,189	1,695,743	1,561,696	134,047
Excess of revenues over/(under) expenditures	(496,189)	(600,572)	(687,003)	(86,431)
Other financing sources				
Lease purchase proceeds	-	-	332,500	(332,500)
Net change in fund balances	(496,189)	(600,572)	(354,503)	246,069
Fund balances - October 1, 2009	496,189	600,572	1,770,189	1,169,617
Fund balances - September 30, 2010	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,415,686</u>	<u>\$ 1,415,686</u>

The accompanying notes to financial statements are an integral part of this financial statement.

Clerk of the Circuit Court
St. Lucie County, Florida
STATEMENT OF FIDUCIARY NET ASSETS - AGENCY FUND
September 30, 2010

Assets

Cash and investments	\$ 6,582,551
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Liabilities

Due to other governments	\$ 2,571,701
Agency funds on hand	4,010,850
Total Liabilities	<u>\$ 6,582,551</u>

The accompanying notes to financial statements are an integral part of this financial statement.

**Clerk of the Circuit Court
St. Lucie County, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 2010**

Note 1 - Summary of the Significant Accounting Policies

The summary of significant accounting policies followed by the Clerk of the Circuit Court, St. Lucie County, Florida, (the "Clerk") is summarized below.

Reporting Entity

The Clerk of the Circuit Court is a county officer as established by Article VIII, Section (1) (d) of the Constitution of the State of Florida.

For financial statement and reporting purposes, the Clerk of the Circuit Court does not meet the definition of a legally separate organization and is not considered to be a component unit. The Clerk of the Circuit Court is considered to be part of the primary government of St. Lucie County, Florida. The financial statements contained herein represent the financial transactions of the Clerk of the Circuit Court only and do not represent the financial transactions of the primary government of St. Lucie County, Florida (the "County").

Basis of Presentation

The financial statements have been prepared in accordance with the fund financial statements presentation requirements of GASB Statement No. 34.

Fund Description

The Clerk of the Circuit Court maintains financial records and accounts on the basis of governmental and fiduciary funds.

a. Governmental Funds

General Fund – The General Fund is used to account for the general operations of the Clerk of the Circuit Court.

Special Revenue Fund – The Public Records Modernization Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

b. Fiduciary Fund

Agency Fund – The Agency Fund is used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the Clerk's own programs.

**Clerk of the Circuit Court
St. Lucie County, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 2010**

Note 1 - Summary of the Significant Accounting Policies (Continued)

Basis of Accounting, Measurement Focus and Presentation

Governmental fund financial statements report using the current financial resources measurement focus and are maintained on the modified accrual basis. The agency fund reports only assets and liabilities; therefore, it does not have a measurement focus. However, it uses the accrual basis of accounting to recognize receivables and payables. Under the modified accrual basis of accounting revenues are generally recognized when they become measurable and available and expenditures are recognized when incurred. Revenues collected in excess of expenditures are not considered earned and are reflected as liabilities.

Budget

An operating budget for the General Fund is prepared by the Clerk of the Circuit Court and submitted to the Board of County Commissioners for approval and to the Florida Court Clerk Operations Corporation for the court related functions pursuant to state statutes. The Clerk also prepares a budget for the Public Records Modernization Special Revenue Fund. The budgets are prepared on a basis consistent with generally accepted accounting principles.

Capital Assets

Acquisitions of equipment are recorded as expenditures at the time of purchase for governmental fund financial statements. The equipment is reported to and capitalized by the Board of County Commissioners pursuant to state statutes.

Accrued Compensated Absences

Accrued compensated absences reflect the liability of the Clerk of the Circuit Court for the employees' rights to receive future compensation for their accrued annual leave and vested sick leave, since the Clerk of the Circuit Court does not, nor is the Clerk legally required to, accumulate financial resources to liquidate this obligation, the liability for accrued compensated absences is not reported in the governmental fund.

Transfers

All revenues and other sources in excess of expenditures in the General Fund non-court related operations at year-end are owed to the Board of County Commissioners in accordance with state statutes. In accordance with Florida Senate Bills 1718 and 2108, the excess fees for the court related function is determined on June 30th each year to coincide with the State fiscal year. Therefore, any excess amount as of September 30 is presented as fund balance on the general fund financial statements.

**Clerk of the Circuit Court
St. Lucie County, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 2010**

Note 2 - Cash and Investments

A. Deposits

As of September 30, 2010, the total carrying amount of the deposits with qualified public depositories was \$3,860,246 and the bank balance was \$4,788,003. All deposits are insured by federal depository insurance and are collateralized under the provisions of Chapter 280, Florida Statutes.

B. Investments

Custodial Credit Risk Deposits

As of September 30, 2010, the Clerk had \$5,086,923 invested in the AAA rated Money Market Mutual Fund. The fund is held by the fund company in the Clerk's name.

Interest Rate Risk

The Clerk of the Circuit Court does not own individual securities and his only exposure to interest rate risk is the reduction in the interest earned on his investment.

Concentration of Credit Risk

Section 218.401(17), Florida Statutes, limit the type of investment available to the Clerk of the Circuit Court for investment. The Clerk of the Circuit Court has chosen to invest in money market fund accounts.

Note 3 - Pension Plan

The employees of the Clerk of the Circuit Court participate in the Florida Retirement System, a cost-sharing multiple-employer plan.

The details of the plan and the funding policies are defined in the notes to financial statements of St. Lucie County, Florida.

Contributions to the plan by the Clerk of the Circuit Court for the fiscal years ended September 30, 2010, 2009 and 2008 were \$639,285, \$680,664, and \$718,078, respectively, which is equal to the required contribution for each year.

**Clerk of the Circuit Court
St. Lucie County, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 2010**

Note 4 - Risk Management

The Clerk of the Circuit Court participates in a public entity risk pool for the purpose of obtaining various insurance coverage other than health and life insurance. Other members of the pool consist of the Board of County Commissioners and the other elected officials, except the Sheriff, two municipalities and another county.

The operations of this public entity risk pool are outlined in the notes to financial statements of St. Lucie County, Florida.

The Clerk of the Circuit Court along with the Board of County Commissioners, Tax Collector, Supervisor of Elections and Property Appraiser are self-insured for group health. Certain former employees are also eligible and participate in the plan. The financial transactions of this plan are accounted for in an internal service fund of the Board of County Commissioners. The cost to the Clerk of the Circuit Court is based on historical claims and totaled \$2,803,107 for the year ended September 30, 2010. Further details of this self-insurance program are discussed in the notes to financial statements of St. Lucie County, Florida.

Note 5 - Accrued Compensated Absences

The accrued amount of annual leave and vested sick leave at September 30, 2010, was \$779,343 as compared to \$794,096, the balance at September 30, 2009.

This liability is not reflected in the financial statements of the Clerk of the Circuit Court since it is not payable from available resources.

Note 6 - Operating Leases

The Clerk has entered into various leases for office equipment. These leases are considered operating leases for accounting purposes. For the year ended September 30, 2010, lease expenditures totaled \$17,076. Further minimum lease payments for operating leases are as follows:

<u>Year Ended</u>	<u>Amount</u>
2011	\$ 15,393
2012	12,985
2013	9,229
2014	495
Total	<u>\$ 38,102</u>



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**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
GOVERNMENT AUDITING STANDARDS**

Honorable Joseph E. Smith
Clerk of the Circuit Court
St. Lucie County, Florida

We have audited the financial statements of the Clerk of the Circuit Court, St. Lucie County, Florida as of and for the year ended September 30, 2010 and have issued our report thereon dated January 31, 2011. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Clerk of the Circuit Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of the Circuit Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Honorable Joseph E. Smith
Clerk of the Circuit Court
St. Lucie County, Florida

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk of the Circuit Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the entity and is not intended to be and should not be used by anyone other than those specified parties.

*Berger, Toombs, Elam,
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants, PL
Fort Pierce, Florida

January 31, 2011

MANAGEMENT LETTER

Clerk of the Circuit Court
St. Lucie County, Florida

September 30, 2010



Berger, Toombs, Elam, Gaines & Frank

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Management Letter

Honorable Joseph E. Smith
Clerk of the Circuit Court
St. Lucie County, Florida

We have audited the financial statements of the Clerk of the Circuit Court, St. Lucie County, Florida, as of and for the year ended September 30, 2010, and have issued our report thereon dated January 31, 2011.

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report which is dated January 31, 2011 should be considered in conjunction with this Management Letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General. Those rules (Section 10.554(1)(i)1.) require that we address in the Management Letter, if not already addressed in the auditors' report on compliance and internal control whether or not inaccuracies, shortages, defalcations, fraud, and/or violations of laws, rules, regulations, and contractual provisions reported in the preceding annual financial audit report have been corrected. There were no findings in the prior year audit.

As required by the Rules of the Auditor General (Section 10.554(1)(i)2.) the scope of our audit included a review of the provisions of Section 218.415., Florida Statutes regarding the investment of public funds. In connection with our audit, we determined that the Clerk of the Circuit Court, St. Lucie County, Florida, complied with Section 218.415, Florida Statutes.

The Rules of the Auditor General (Section 10.554(1)(i)3, 4 and 5.) require that we address in the Management Letter, if not already addressed in the auditor's report on compliance and internal controls: (1) violations of laws, rules, regulations, and contractual provisions have occurred, or are likely to have occurred; (2) improper or illegal expenditures; (3) improper or inadequate accounting procedures (e.g. the omission of required disclosures from the financial statements); (4) failures to properly record financial transactions; and (5) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of the auditor. Our audit did not discover any of the above items that require to be disclosed.



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

Honorable Joseph E. Smith
Clerk of the Circuit Court
St. Lucie County, Florida

Section 10.554(1)(i)8., Rules of the Auditor General, requires a statement as to whether or not the Clerk of Courts complied with the requirements of Sections 28.35 and 28.36, Florida Statutes. In connections with our audit, we determined that the Clerk complied with such requirements.

Pursuant to Chapter 119, Florida Statutes, this Management Letter is a public record and its' distribution is not limited. However, in accordance with auditing standards generally accepted in the United States of America, this Management Letter is intended solely for the information of the Clerk of the Circuit Court, St. Lucie County, Florida, and Management, and the State of Florida Office of the Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger, Toombs, Elam,
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

January 31, 2011