MANATEE COUNTY
FLORIDA

Interim Financial Statements
Unaudited
January 31, 2014
Manatee County, Florida

Interim Financial Statements

Unaudited

For the Four Month Periods
Ended January 31, 2014 and 2013

33% Year to Date

Prepared by the Office of the Clerk of the Circuit Court

R. B. "Chips" Shore
Clerk of the Circuit Court and Chief Financial Officer
## Table of Contents

### Government Wide Statements
- Statement of Net Position: Page 1
- Statement of Activities: Page 2

### Governmental Activities
- Balance Sheet: Page 3
- Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances / Statement of Activities: Page 4
- General Fund Statement of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual and Prior Year Actual: Page 5
- Highway Special Revenue Fund Statement of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual and Prior Year Actual: Page 6

### Business-Type Activities
- Statement of Net Position: Page 7
- Statement of Revenues, Expenses and Changes in Fund Net Position: Page 8
- Statement of Cash Flows: Page 9
- Statement of Revenues, Expenses and Changes in Fund Net Position - Budget to Actual and Prior Year Actual:
  - Water and Sewer: Page 10
  - Port Authority: Page 11
  - Solid Waste: Page 12
  - Transit System: Page 13
  - Stormwater: Page 14
  - Civic Center: Page 15
  - Revenue Bond Coverage - Public Utilities System and Port Authority: Page 16

### Internal Service Funds
- Statement of Net Position: Page 17
- Statement of Revenues, Expenses and Changes in Fund Net Position: Page 18
- Statement of Cash Flows: Page 19
<table>
<thead>
<tr>
<th>Assets</th>
<th>Governmental Activities</th>
<th>Governmental Activities</th>
<th>2014</th>
<th>2013</th>
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</thead>
<tbody>
<tr>
<td><strong>Current assets:</strong></td>
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<tr>
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<td>Deferred charge on refunding</td>
<td>6,573</td>
<td>1,206</td>
<td>7,779</td>
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<td><strong>Total deferred outflows of resources</strong></td>
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<td>1,206</td>
<td>7,779</td>
<td>1,746</td>
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<td><strong>Current liabilities:</strong></td>
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<td>Accounts payable and accrued expenses</td>
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<td>7,309</td>
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<td>14,383</td>
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<td>41</td>
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<td>28,810</td>
<td>29,223</td>
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<td>11,686</td>
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<td>168,274</td>
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<td>210,914</td>
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<td>421,733</td>
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<td><strong>Total liabilities</strong></td>
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<td>243,287</td>
<td>489,301</td>
<td>487,814</td>
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<td>Net investment in capital assets</td>
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<td>1,556,792</td>
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<td>6,912</td>
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<td>6,991</td>
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## Manatee County, Florida
### Statement of Activities
#### For the Four Month Periods Ended January 31, 2014 and 2013
*(amounts expressed in thousands)*

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Operating Services</th>
<th>Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Primary Government</th>
<th>Primary Government</th>
</tr>
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<tbody>
<tr>
<td><strong>Governmental activities:</strong></td>
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<tr>
<td>General government</td>
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<td>-</td>
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<td>$ (14,235)</td>
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<td>683</td>
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<td>(47,093)</td>
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<td>83</td>
<td>-</td>
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<td>(2,284)</td>
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<td>3,320</td>
<td>70</td>
<td>-</td>
<td>(6,549)</td>
<td>(6,549)</td>
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<td>239</td>
<td>781</td>
<td>9</td>
<td>(4,349)</td>
<td>(4,349)</td>
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<td>Human services</td>
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<td>53</td>
<td>212</td>
<td>-</td>
<td>(8,231)</td>
<td>(8,231)</td>
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<td>Culture and recreation</td>
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<td>65</td>
<td>-</td>
<td>(4,628)</td>
<td>(4,628)</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<td>(1,090)</td>
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<td>Interest on long-term debt</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,783)</td>
<td>(1,783)</td>
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<td><strong>Total governmental activities</strong></td>
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<td>1,894</td>
<td>11</td>
<td>(90,242)</td>
<td>(90,242)</td>
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<td>Water and sewer</td>
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<td>3,684</td>
<td>9,875</td>
<td>9,875</td>
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<tr>
<td>Port Authority</td>
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<td>-</td>
<td>2,684</td>
<td>996</td>
<td>996</td>
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<td>Solid waste</td>
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<td>-</td>
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<td>1,354</td>
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<td>(1,949)</td>
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<td>Stormwater</td>
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<td>13</td>
<td>-</td>
<td>(1,523)</td>
<td>(1,176)</td>
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<td>-</td>
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<td>(206)</td>
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<td>6,607</td>
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<td>(9,736)</td>
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<tr>
<td><strong>Total governmental activities</strong></td>
<td>160,477</td>
<td>162,124</td>
<td>1,894</td>
<td>11</td>
<td>(90,242)</td>
<td>(90,242)</td>
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<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Operating Services</th>
<th>Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Primary Government</th>
<th>Primary Government</th>
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<tbody>
<tr>
<td><strong>General revenues:</strong></td>
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<td>6,920</td>
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<td>Miscellaneous</td>
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<td>4,619</td>
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<td><strong>Total general revenues and transfers</strong></td>
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<td>154,100</td>
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<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Operating Services</th>
<th>Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Primary Government</th>
<th>Primary Government</th>
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<tr>
<td><strong>Change in net position:</strong></td>
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<td>Total net position - beginning</td>
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<td>2,011,805</td>
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<td><strong>Total net position - ending</strong></td>
<td>1,215,645</td>
<td>901,833</td>
<td>2,117,478</td>
<td>2,089,168</td>
<td></td>
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</tbody>
</table>
### Manatee County, Florida
Governmental Activities
Balance Sheet
January 31, 2014 and 2013
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Highway Special Revenue</th>
<th>Impact Fees</th>
<th>Capital Projects</th>
<th>Other Governmental Funds</th>
<th>Total</th>
<th>Adjustments</th>
<th>2014 Statement of Net Position</th>
<th>2013 Statement of Net Position</th>
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<tbody>
<tr>
<td><strong>Current assets:</strong></td>
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<td></td>
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<tr>
<td>Cash and investments</td>
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<td>4,619</td>
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<td>(12,121)</td>
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<td>1,054</td>
<td>9,654</td>
<td>9,439</td>
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<td>9,267</td>
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<tr>
<td>Deposits</td>
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<td>124</td>
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<td>-</td>
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<td>$488,714</td>
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<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Assessments receivable</td>
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<td>1,045</td>
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<td>739,211</td>
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<td>$45,900</td>
<td>$72,519</td>
<td>$159,689</td>
<td>$432,691</td>
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<td>$45,900</td>
<td>$72,519</td>
<td>$159,689</td>
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<td>692</td>
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<td>692</td>
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## Statement of Governmental Fund Revenues, Expenditures and
Changes in Fund Balances/Statement of Activities
For the Four Month Periods Ended January 31, 2014 and 2013

(amounts expressed in thousands)

<table>
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<tr>
<th></th>
<th>General Fund</th>
<th>Highway Special Revenue</th>
<th>Impact Fees</th>
<th>Capital Projects</th>
<th>Other Governmental Funds</th>
<th>Total</th>
<th>Adjustments</th>
<th>2014 Statement of Activities</th>
<th>2013 Statement of Activities</th>
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<td>$796,993</td>
<td>$1,215,645</td>
<td>$1,223,460</td>
<td></td>
</tr>
</tbody>
</table>
### Manatee County, Florida
#### General Fund
#### Statement of Revenues, Expenditures and Changes in Fund Balances
#### Budget to Actual and Prior Year Actual
#### For the Four Month Periods Ended January 31, 2014 and 2013

(Continued)

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>2014</th>
<th>2013</th>
<th>% of Amended Actual</th>
<th>2014</th>
<th>2013</th>
<th>% of Amended Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget</strong></td>
<td><strong>Actual</strong></td>
<td><strong>Amended</strong></td>
<td><strong>Budget</strong></td>
<td><strong>Actual</strong></td>
<td><strong>Budget</strong></td>
<td><strong>Actual</strong></td>
</tr>
<tr>
<td><strong>Taxes</strong></td>
<td>$128,519</td>
<td>$128,519</td>
<td>$110,396</td>
<td>86%</td>
<td>$105,076</td>
<td></td>
</tr>
<tr>
<td><strong>Licenses and permits</strong></td>
<td>432</td>
<td>432</td>
<td>179</td>
<td>41%</td>
<td>142</td>
<td></td>
</tr>
<tr>
<td><strong>Intergovernmental</strong></td>
<td>32,303</td>
<td>38,131</td>
<td>14,389</td>
<td>38%</td>
<td>10,128</td>
<td></td>
</tr>
<tr>
<td><strong>Charges for services</strong></td>
<td>28,113</td>
<td>28,113</td>
<td>7,045</td>
<td>25%</td>
<td>7,892</td>
<td></td>
</tr>
<tr>
<td><strong>Interest income</strong></td>
<td>285</td>
<td>285</td>
<td>82</td>
<td>29%</td>
<td>72</td>
<td></td>
</tr>
<tr>
<td><strong>Contributions</strong></td>
<td>864</td>
<td>872</td>
<td>286</td>
<td>33%</td>
<td>190</td>
<td></td>
</tr>
<tr>
<td><strong>Miscellaneous</strong></td>
<td>4,503</td>
<td>4,513</td>
<td>1,292</td>
<td>29%</td>
<td>1,208</td>
<td></td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>195,551</td>
<td>201,397</td>
<td>133,910</td>
<td>67%</td>
<td>124,933</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th>2014</th>
<th>2013</th>
<th>% of Amended Actual</th>
<th>2014</th>
<th>2013</th>
<th>% of Amended Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget</strong></td>
<td><strong>Actual</strong></td>
<td><strong>Amended</strong></td>
<td><strong>Budget</strong></td>
<td><strong>Actual</strong></td>
<td><strong>Budget</strong></td>
<td><strong>Actual</strong></td>
</tr>
<tr>
<td><strong>Human services</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Community services</strong></td>
<td>9,922</td>
<td>10,806</td>
<td>3,088</td>
<td>29%</td>
<td>3,306</td>
<td></td>
</tr>
<tr>
<td><strong>Public safety</strong></td>
<td>1,549</td>
<td>1,561</td>
<td>510</td>
<td>33%</td>
<td>492</td>
<td></td>
</tr>
<tr>
<td><strong>Total human services</strong></td>
<td>$11,471</td>
<td>$12,367</td>
<td>$3,598</td>
<td>32%</td>
<td>3,798</td>
<td></td>
</tr>
<tr>
<td><strong>Culture &amp; recreation</strong></td>
<td>31</td>
<td>31</td>
<td>23</td>
<td>74%</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td><strong>Parks &amp; Natural Resources</strong></td>
<td>3,464</td>
<td>3,108</td>
<td>703</td>
<td>23%</td>
<td>1,030</td>
<td></td>
</tr>
<tr>
<td><strong>Property Management</strong></td>
<td>5,685</td>
<td>5,623</td>
<td>1,767</td>
<td>31%</td>
<td>1,572</td>
<td></td>
</tr>
<tr>
<td><strong>Total culture &amp; recreation</strong></td>
<td>9,180</td>
<td>8,762</td>
<td>2,493</td>
<td>29%</td>
<td>2,614</td>
<td></td>
</tr>
<tr>
<td><strong>Capital outlay</strong></td>
<td>3,434</td>
<td>3,469</td>
<td>78</td>
<td>2%</td>
<td>132</td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>$212,331</td>
<td>$222,465</td>
<td>$71,936</td>
<td>33%</td>
<td>$68,087</td>
<td></td>
</tr>
<tr>
<td><strong>Other financing sources (uses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Reserved for contingencies</strong></td>
<td>16,780</td>
<td>(21,068)</td>
<td>61,974</td>
<td>56,846</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(4,146)</td>
<td>(9,860)</td>
<td>(3,512)</td>
<td>(3,226)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total fund balance</strong></td>
<td>91,314</td>
<td>91,314</td>
<td>91,314</td>
<td>100,313</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Continued)
## Manatee County, Florida
### Highway Special Revenue Fund
### Statement of Revenues, Expenditures and Changes in Fund Balances
#### Budget to Actual and Prior Year Actual
##### For the Four Month Periods Ended January 31, 2014 and 2013
**(amounts expressed in thousands)**

<table>
<thead>
<tr>
<th></th>
<th>Adopted Budget</th>
<th>Amended Budget</th>
<th>Actual</th>
<th>% of Amended Budget</th>
<th>2013 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 22,374</td>
<td>$ 22,374</td>
<td>$ 10,452</td>
<td>47%</td>
<td>$ 10,349</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>4,238</td>
<td>4,238</td>
<td>1,483</td>
<td>35%</td>
<td>1,461</td>
</tr>
<tr>
<td>Charges for services</td>
<td>770</td>
<td>770</td>
<td>149</td>
<td>19%</td>
<td>188</td>
</tr>
<tr>
<td>Interest income</td>
<td>131</td>
<td>131</td>
<td>50</td>
<td>38%</td>
<td>34</td>
</tr>
<tr>
<td>Contributions</td>
<td>48</td>
<td>48</td>
<td>68</td>
<td>142%</td>
<td>7</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,438</td>
<td>1,438</td>
<td>70</td>
<td>5%</td>
<td>109</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>28,999</td>
<td>28,999</td>
<td>12,272</td>
<td></td>
<td>12,148</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>26,829</td>
<td>28,206</td>
<td>5,916</td>
<td>21%</td>
<td>5,087</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>3,468</td>
<td>3,468</td>
<td>1,090</td>
<td>31%</td>
<td>1,044</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>30,297</td>
<td>31,674</td>
<td>7,006</td>
<td></td>
<td>6,131</td>
</tr>
<tr>
<td><strong>Excess of revenues over (under) expenditures</strong></td>
<td>(1,298)</td>
<td>(2,675)</td>
<td>5,266</td>
<td></td>
<td>6,017</td>
</tr>
<tr>
<td><strong>Other financing sources (uses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserved for contingencies</td>
<td>(775)</td>
<td>(775)</td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Transfers from other funds</td>
<td>2,588</td>
<td>2,588</td>
<td>863</td>
<td>33%</td>
<td>863</td>
</tr>
<tr>
<td>Transfers to other funds</td>
<td>(8,618)</td>
<td>(8,618)</td>
<td>(1,689)</td>
<td>20%</td>
<td>(1,443)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(6,805)</td>
<td>(6,805)</td>
<td>(826)</td>
<td></td>
<td>(580)</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(8,103)</td>
<td>(9,480)</td>
<td>4,440</td>
<td></td>
<td>5,437</td>
</tr>
<tr>
<td><strong>Fund balance, October 1</strong></td>
<td>40,486</td>
<td>40,486</td>
<td>40,486</td>
<td></td>
<td>35,965</td>
</tr>
<tr>
<td><strong>Fund balance, January 31</strong></td>
<td>$32,383</td>
<td>$31,006</td>
<td>$44,926</td>
<td></td>
<td>$41,402</td>
</tr>
</tbody>
</table>
## Manatee County, Florida
### Business-type Activities
#### Statement of Net Position
January 31, 2014 and 2013

(amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Major Funds</th>
<th>Non-Major Funds</th>
<th>2014 Business-type</th>
<th>2013 Business-type</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Water and Sewer</td>
<td>Port Authority</td>
<td>Solid Waste System</td>
<td>Transit Stormwater</td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$135,824</td>
<td>$1,900</td>
<td>$25,581</td>
<td>$131</td>
</tr>
<tr>
<td>Restricted cash and cash equivalents</td>
<td>32,363</td>
<td>5,550</td>
<td>1,557</td>
<td>-</td>
</tr>
<tr>
<td>Receivables (net)</td>
<td>12,642</td>
<td>1,249</td>
<td>4,811</td>
<td>12</td>
</tr>
<tr>
<td>Assessments receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internal balances</td>
<td>(3,039)</td>
<td>-</td>
<td>1,283</td>
<td>-</td>
</tr>
<tr>
<td>Due from other governmental units</td>
<td>1,026</td>
<td>2,130</td>
<td>-</td>
<td>1,514</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>401</td>
<td>121</td>
<td>129</td>
<td>22</td>
</tr>
<tr>
<td>Inventories</td>
<td>2,275</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deposits</td>
<td>299</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total current assets</td>
<td>181,791</td>
<td>10,950</td>
<td>33,361</td>
<td>1,417</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted cash and cash equivalents</td>
<td>-</td>
<td>-</td>
<td>34,915</td>
<td>-</td>
</tr>
<tr>
<td>Assessments receivable</td>
<td>301</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unamortized bond insurance</td>
<td>38</td>
<td>-</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>Land and other nondepreciable assets</td>
<td>76,560</td>
<td>62,665</td>
<td>8,995</td>
<td>1,765</td>
</tr>
<tr>
<td>Capital assets, net of depreciation</td>
<td>563,569</td>
<td>76,991</td>
<td>22,824</td>
<td>16,156</td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>640,468</td>
<td>139,656</td>
<td>66,737</td>
<td>17,921</td>
</tr>
<tr>
<td>Total assets</td>
<td>822,259</td>
<td>150,606</td>
<td>100,098</td>
<td>19,338</td>
</tr>
<tr>
<td>Deferred outflows of resources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred charge on refunding</td>
<td>966</td>
<td>240</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred outflows of resources</td>
<td>966</td>
<td>240</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>3,540</td>
<td>658</td>
<td>1,846</td>
<td>344</td>
</tr>
<tr>
<td>Interest payable</td>
<td>1,809</td>
<td>460</td>
<td>47</td>
<td>-</td>
</tr>
<tr>
<td>Contracts payable</td>
<td>1,475</td>
<td>1,943</td>
<td>162</td>
<td>-</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>-</td>
<td>555</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Customer deposits</td>
<td>5,767</td>
<td>1</td>
<td>1,418</td>
<td>-</td>
</tr>
<tr>
<td>Bonds, notes and loans payable</td>
<td>7,411</td>
<td>3,966</td>
<td>322</td>
<td>-</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>20,002</td>
<td>7,583</td>
<td>3,795</td>
<td>344</td>
</tr>
<tr>
<td>Noncurrent liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated absences</td>
<td>2,592</td>
<td>567</td>
<td>299</td>
<td>425</td>
</tr>
<tr>
<td>Other post-employment benefits</td>
<td>6,944</td>
<td>1,307</td>
<td>707</td>
<td>1,948</td>
</tr>
<tr>
<td>Closure liability</td>
<td>-</td>
<td>26,780</td>
<td>2,478</td>
<td>-</td>
</tr>
<tr>
<td>Bonds, notes and loans payable (net)</td>
<td>121,389</td>
<td>44,137</td>
<td>2,748</td>
<td>-</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>130,925</td>
<td>46,011</td>
<td>30,534</td>
<td>2,373</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>150,927</td>
<td>53,594</td>
<td>34,329</td>
<td>2,717</td>
</tr>
<tr>
<td>Net Position</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>542,232</td>
<td>96,641</td>
<td>28,749</td>
<td>17,921</td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>3,962</td>
<td>2,950</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Construction projects</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Landfill closure</td>
<td>-</td>
<td>8,135</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>126,104</td>
<td>(2,339)</td>
<td>28,885</td>
<td>(1,300)</td>
</tr>
<tr>
<td>Total net position</td>
<td>$672,298</td>
<td>$97,252</td>
<td>$65,769</td>
<td>$16,621</td>
</tr>
</tbody>
</table>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds: $13,877, 13,346

Net assets of business-type activities: $901,833, 865,708
## Statement of Revenues, Expenses and Changes in Fund Net Position

**For the Four Month Periods Ended January 31, 2014 and 2013**  
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Water and Sewer</th>
<th>Port Authority</th>
<th>Solid Waste</th>
<th>Transit System</th>
<th>Stormwater Center</th>
<th>2014 Totals</th>
<th>2013 Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$36,283</td>
<td>$3,031</td>
<td>$13,116</td>
<td>$394</td>
<td>$12</td>
<td>$512</td>
<td>$51,823</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>194</td>
<td>78</td>
<td>4</td>
<td>34</td>
<td>-</td>
<td>12</td>
<td>322</td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>$36,477</td>
<td>3,109</td>
<td>$13,120</td>
<td>428</td>
<td>12</td>
<td>$524</td>
<td>$53,670</td>
</tr>
<tr>
<td><strong>Operating expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating expenses</td>
<td>$20,987</td>
<td>2,325</td>
<td>$9,684</td>
<td>3,476</td>
<td>1,483</td>
<td>544</td>
<td>38,499</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>8,151</td>
<td>1,848</td>
<td>1,001</td>
<td>643</td>
<td>120</td>
<td>187</td>
<td>11,950</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>$29,138</td>
<td>4,173</td>
<td>$10,685</td>
<td>4,119</td>
<td>1,603</td>
<td>731</td>
<td>50,449</td>
</tr>
<tr>
<td>Operating income (loss)</td>
<td>$7,339</td>
<td>(1,064)</td>
<td>$2,469</td>
<td>(3,691)</td>
<td>(1,588)</td>
<td>(205)</td>
<td>$3,221</td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating grants</td>
<td>16</td>
<td>-</td>
<td>-</td>
<td>1,354</td>
<td>-</td>
<td>-</td>
<td>1,370</td>
</tr>
<tr>
<td>Interest income</td>
<td>209</td>
<td>8</td>
<td>78</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>302</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(1,610)</td>
<td>(600)</td>
<td>(44)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(2,254)</td>
</tr>
<tr>
<td>Bond issue cost</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(460)</td>
</tr>
<tr>
<td>Gain (loss) on disposition of assets</td>
<td>(4)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1)</td>
<td>(5)</td>
<td>(68)</td>
</tr>
<tr>
<td>Grant administrative fees</td>
<td>-</td>
<td>(42)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(42)</td>
<td>-</td>
</tr>
<tr>
<td>Total non-operating revenues (expenses)</td>
<td>(1,389)</td>
<td>(634)</td>
<td>34</td>
<td>1,355</td>
<td>3</td>
<td>2</td>
<td>(629)</td>
</tr>
<tr>
<td>Income (loss) before contributions, rebates and transfers</td>
<td>5,950</td>
<td>(1,698)</td>
<td>2,469</td>
<td>(2,336)</td>
<td>(1,588)</td>
<td>(205)</td>
<td>2,592</td>
</tr>
<tr>
<td>Capital contributions</td>
<td>3,684</td>
<td>2,684</td>
<td>-</td>
<td>226</td>
<td>13</td>
<td>-</td>
<td>6,607</td>
</tr>
<tr>
<td>Interest rebates</td>
<td>629</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>629</td>
<td>629</td>
</tr>
<tr>
<td>Transfers in (out)</td>
<td>(982)</td>
<td>149</td>
<td>(1,422)</td>
<td>1,689</td>
<td>1,311</td>
<td>200</td>
<td>945</td>
</tr>
<tr>
<td>Change in net position</td>
<td>9,281</td>
<td>1,135</td>
<td>1,047</td>
<td>(421)</td>
<td>(264)</td>
<td>(5)</td>
<td>10,773</td>
</tr>
<tr>
<td><strong>Total net position, beginning</strong></td>
<td>663,017</td>
<td>96,117</td>
<td>64,722</td>
<td>17,042</td>
<td>29,389</td>
<td>6,896</td>
<td></td>
</tr>
<tr>
<td><strong>Total net position - ending</strong></td>
<td>$672,298</td>
<td>$97,252</td>
<td>$65,769</td>
<td>$16,621</td>
<td>$29,125</td>
<td>$6,891</td>
<td></td>
</tr>
</tbody>
</table>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.  
Change in net assets of business-type activities.

- 544
- 538

$11,317
$10,911
## Statement of Cash Flows

**For the Four Month Periods Ended January 31, 2014 and 2013**

(amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Major Funds</th>
<th>Non-Major Funds</th>
<th>2014 Business-type Totals</th>
<th>2013 Business-type Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water and Sewer</td>
<td>Port Authority</td>
<td>Solid Waste</td>
<td>Transit System</td>
</tr>
<tr>
<td>Cash flows from operating activities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash received from customers</td>
<td>$34,710</td>
<td>$3,351</td>
<td>$12,479</td>
</tr>
<tr>
<td>Cash payments to vendors for goods and services</td>
<td>(6,843)</td>
<td>(907)</td>
<td>(7,765)</td>
</tr>
<tr>
<td>Cash payments to employees for services</td>
<td>(6,115)</td>
<td>(1,241)</td>
<td>(804)</td>
</tr>
<tr>
<td>Cash payments to other funds</td>
<td>(4,949)</td>
<td>(228)</td>
<td>(890)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>16,803</td>
<td>975</td>
<td>3,020</td>
</tr>
</tbody>
</table>

| Cash flows from noncapital financing activities: | | | | | | | |
| Transfers in (out) | (982) | 149 | (1,422) | 1,689 | 1,311 | 200 | 945 | 559 |
| Operating grants received | 16 | 100 | - | 1,284 | - | - | 1,400 | 745 |
| Net cash provided (used) by noncapital financing activities | (966) | 249 | (1,422) | 2,973 | 1,311 | 200 | 2,345 | 1,304 |

| Cash flows from capital and related financing activities: | | | | | | | |
| Acquisition and construction of capital assets | (8,196) | (4,193) | (2,716) | (338) | (92) | (9) | (15,544) | (14,200) |
| Advance from other funds | - | - | - | (147) | - | - | (147) | (196) |
| Principal and interest payments on debt | - | (359) | - | - | - | - | (359) | (143) |
| Receipt of contributed capital | 4,359 | 3,179 | - | 321 | - | - | 7,859 | 9,236 |
| Grant administrative fees | - | (42) | - | - | - | - | (42) | - |
| Defeasance of bonds | - | - | - | - | - | - | - | (40,397) |
| Debt proceeds | - | 2,600 | - | - | - | - | 2,600 | 39,769 |
| Debt issuing expenses | - | - | - | - | - | - | - | (460) |
| Net cash provided (used) by capital and related financing activities | (3,837) | 1,185 | (2,716) | (164) | (92) | (9) | (5,633) | (6,391) |

| Cash flows from investing activities: | | | | | | | |
| Reclassification of investment securities | - | - | - | - | - | - | - | 2,458 |
| Interest on investments | 120 | 9 | 43 | 1 | 2 | 1 | 176 | 585 |
| Net cash provided by investing activities | 120 | 9 | 43 | 1 | 2 | 1 | 176 | 3,043 |

| Net increase (decrease) in cash and cash equivalents | 12,120 | 2,418 | (1,075) | (131) | (213) | 156 | 13,275 | 14,282 |
| Cash and cash equivalents, October 1 | $156,067 | 5,032 | 63,128 | 3,588 | 2,400 | 230,215 | 221,095 |
| Cash and cash equivalents, January 31 | $168,187 | 7,450 | 62,053 | (131) | 3,375 | 2,556 | 243,490 | 235,377 |
### Manatee County, Florida

**Water and Sewer**

**Statement of Revenues, Expenses and Changes in Fund Net Position**

**Budget to Actual and Prior Year Actual**

**For the Four Month Periods Ended January 31, 2014 and 2013**

(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>2014 Adopted Budget</th>
<th>2014 Amended Budget</th>
<th>2014 Actual</th>
<th>2013 Amended Budget</th>
<th>2013 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$97,842</td>
<td>$97,842</td>
<td>$36,283</td>
<td>37%</td>
<td>$34,464</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>230</td>
<td>230</td>
<td>194</td>
<td>84%</td>
<td>113</td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>98,072</td>
<td>98,072</td>
<td>36,477</td>
<td></td>
<td>34,577</td>
</tr>
<tr>
<td><strong>Operating expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal services</td>
<td>22,203</td>
<td>22,199</td>
<td>7,807</td>
<td>35%</td>
<td>7,540</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>55,489</td>
<td>66,817</td>
<td>13,180</td>
<td>20%</td>
<td>11,777</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>-</td>
<td>-</td>
<td>8,151</td>
<td></td>
<td>8,062</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>77,692</td>
<td>89,016</td>
<td>29,138</td>
<td></td>
<td>27,379</td>
</tr>
<tr>
<td>Operating income</td>
<td>20,380</td>
<td>9,056</td>
<td>7,339</td>
<td></td>
<td>7,198</td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating grants</td>
<td>-</td>
<td>-</td>
<td>16</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Interest income</td>
<td>310</td>
<td>310</td>
<td>209</td>
<td>67%</td>
<td>159</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(7,277)</td>
<td>(7,277)</td>
<td>(1,610)</td>
<td>22%</td>
<td>(1,742)</td>
</tr>
<tr>
<td>Loss on disposition of assets</td>
<td>-</td>
<td>-</td>
<td>(4)</td>
<td></td>
<td>(47)</td>
</tr>
<tr>
<td>Total non-operating revenues (expenses)</td>
<td>(6,967)</td>
<td>(6,967)</td>
<td>(1,389)</td>
<td></td>
<td>(1,630)</td>
</tr>
<tr>
<td>Income before contributions, rebates and transfers</td>
<td>13,413</td>
<td>2,089</td>
<td>5,950</td>
<td>5,568</td>
<td></td>
</tr>
<tr>
<td>Capital contributions</td>
<td>8,740</td>
<td>8,740</td>
<td>3,684</td>
<td>42%</td>
<td>2,640</td>
</tr>
<tr>
<td>Interest rebates</td>
<td>-</td>
<td>1,793</td>
<td>629</td>
<td>35%</td>
<td>629</td>
</tr>
<tr>
<td>Transfers in</td>
<td>9,582</td>
<td>18,709</td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(8,773)</td>
<td>(2,945)</td>
<td>(982)</td>
<td>33%</td>
<td>(982)</td>
</tr>
<tr>
<td>Change in net position</td>
<td>22,962</td>
<td>28,386</td>
<td>9,281</td>
<td></td>
<td>7,855</td>
</tr>
<tr>
<td><strong>Total net position - beginning</strong></td>
<td>663,017</td>
<td>663,017</td>
<td>663,017</td>
<td></td>
<td>634,899</td>
</tr>
<tr>
<td><strong>Total net position - ending</strong></td>
<td>685,979</td>
<td>691,403</td>
<td>672,298</td>
<td></td>
<td>642,754</td>
</tr>
</tbody>
</table>
## Manatee County, Florida
### Port Authority

**Statement of Revenues, Expenses and Changes in Fund Net Position**

**Budget to Actual and Prior Year Actual**

For the Four Month Periods Ended January 31, 2014 and 2013

(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Adopted Budget</th>
<th>Amended Budget</th>
<th>Actual</th>
<th>% of Amended Budget</th>
<th>2013 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$9,269</td>
<td>$9,269</td>
<td>$3,031</td>
<td>33%</td>
<td>$3,137</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>910</td>
<td>910</td>
<td>78</td>
<td>9%</td>
<td>115</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>$10,179</td>
<td>$10,179</td>
<td>$3,109</td>
<td></td>
<td>$3,252</td>
</tr>
<tr>
<td><strong>Operating expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal services</td>
<td>4,331</td>
<td>4,331</td>
<td>1,503</td>
<td>35%</td>
<td>1,545</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>3,120</td>
<td>3,120</td>
<td>822</td>
<td>26%</td>
<td>912</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>-</td>
<td>-</td>
<td>1,848</td>
<td></td>
<td>1,782</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>$7,451</td>
<td>$7,451</td>
<td>$4,173</td>
<td></td>
<td>$4,239</td>
</tr>
<tr>
<td>Operating income (loss)</td>
<td>$2,728</td>
<td>$2,728</td>
<td>(1,064)</td>
<td>(987)</td>
<td></td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating grants</td>
<td>414</td>
<td>414</td>
<td>-</td>
<td></td>
<td>28</td>
</tr>
<tr>
<td>Interest income</td>
<td>39</td>
<td>39</td>
<td>8</td>
<td>21%</td>
<td>406</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(1,700)</td>
<td>(1,700)</td>
<td>(600)</td>
<td>35%</td>
<td>(500)</td>
</tr>
<tr>
<td>Bond issue cost</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(460)</td>
<td></td>
</tr>
<tr>
<td>Grant administrative fees</td>
<td>-</td>
<td>(42)</td>
<td>(42)</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Total non-operating revenues (expenses)</strong></td>
<td>(1,247)</td>
<td>(1,289)</td>
<td>(634)</td>
<td>(526)</td>
<td></td>
</tr>
<tr>
<td>Income (loss) before contributions and transfers</td>
<td>1,481</td>
<td>1,439</td>
<td>(1,698)</td>
<td></td>
<td>(1,513)</td>
</tr>
<tr>
<td>Capital contributions</td>
<td>6,002</td>
<td>6,012</td>
<td>2,684</td>
<td>45%</td>
<td>2,493</td>
</tr>
<tr>
<td>Transfers in</td>
<td>447</td>
<td>447</td>
<td>149</td>
<td>33%</td>
<td>149</td>
</tr>
<tr>
<td>Change in net position</td>
<td>7,930</td>
<td>7,898</td>
<td>1,135</td>
<td></td>
<td>1,129</td>
</tr>
<tr>
<td><strong>Total net position - beginning</strong></td>
<td>$96,117</td>
<td>$96,117</td>
<td>$96,117</td>
<td></td>
<td>$90,038</td>
</tr>
<tr>
<td><strong>Total net position - ending</strong></td>
<td>$104,047</td>
<td>$104,015</td>
<td>$97,252</td>
<td></td>
<td>$91,167</td>
</tr>
</tbody>
</table>
**Manatee County, Florida**  
**Solid Waste**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Budget to Actual and Prior Year Actual**  
**For the Four Month Periods Ended January 31, 2014 and 2013**  
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Adopted Budget</th>
<th>Amended Budget</th>
<th>Actual</th>
<th>% of Amended Budget</th>
<th>2013 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$ 39,070</td>
<td>$ 39,070</td>
<td>$ 13,116</td>
<td>34%</td>
<td>$ 13,300</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>13</td>
<td>13</td>
<td>4</td>
<td>31%</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>$39,083</td>
<td>$39,083</td>
<td>$13,120</td>
<td></td>
<td>$13,304</td>
</tr>
<tr>
<td><strong>Operating expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal services</td>
<td>2,812</td>
<td>2,812</td>
<td>998</td>
<td>35%</td>
<td>1,016</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>30,673</td>
<td>30,766</td>
<td>8,686</td>
<td>28%</td>
<td>8,063</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>-</td>
<td>-</td>
<td>1,001</td>
<td></td>
<td>904</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>$33,485</td>
<td>$33,578</td>
<td>$10,685</td>
<td></td>
<td>$9,983</td>
</tr>
<tr>
<td><strong>Operating income</strong></td>
<td>$5,598</td>
<td>$5,505</td>
<td>$2,435</td>
<td></td>
<td>$3,321</td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>274</td>
<td>274</td>
<td>78</td>
<td>28%</td>
<td>60</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(142)</td>
<td>(142)</td>
<td>(44)</td>
<td>31%</td>
<td>(48)</td>
</tr>
<tr>
<td><strong>Total non-operating revenues (expenses)</strong></td>
<td>132</td>
<td>132</td>
<td>34</td>
<td>31%</td>
<td>12</td>
</tr>
<tr>
<td>Income before transfers</td>
<td>5,730</td>
<td>5,637</td>
<td>2,469</td>
<td></td>
<td>3,333</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(4,269)</td>
<td>(4,269)</td>
<td>(1,422)</td>
<td>33%</td>
<td>(1,562)</td>
</tr>
<tr>
<td>Change in net position</td>
<td>1,461</td>
<td>1,368</td>
<td>1,047</td>
<td></td>
<td>1,771</td>
</tr>
<tr>
<td><strong>Total net position - beginning</strong></td>
<td>64,722</td>
<td>64,722</td>
<td>64,722</td>
<td></td>
<td>63,950</td>
</tr>
<tr>
<td><strong>Total net position - ending</strong></td>
<td><strong>$66,183</strong></td>
<td><strong>$66,090</strong></td>
<td><strong>$65,769</strong></td>
<td></td>
<td><strong>$65,721</strong></td>
</tr>
</tbody>
</table>

**Note:** Amounts expressed in thousands.
Manatee County, Florida
Transit System
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Four Month Periods Ended January 31, 2014 and 2013
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Adopted Budget</th>
<th>Amended Budget</th>
<th>Actual</th>
<th>% of Amended Budget</th>
<th>2013 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$1,107</td>
<td>$1,107</td>
<td>$394</td>
<td>36%</td>
<td>$406</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>47</td>
<td>47</td>
<td>34</td>
<td>72%</td>
<td>31</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>1,154</td>
<td>1,154</td>
<td>428</td>
<td></td>
<td>437</td>
</tr>
<tr>
<td><strong>Operating expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal services</td>
<td>5,267</td>
<td>5,267</td>
<td>2,034</td>
<td>39%</td>
<td>1,934</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>6,163</td>
<td>6,247</td>
<td>1,442</td>
<td>23%</td>
<td>1,203</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>-</td>
<td>-</td>
<td>643</td>
<td></td>
<td>593</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>11,430</td>
<td>11,514</td>
<td>4,119</td>
<td></td>
<td>3,730</td>
</tr>
<tr>
<td><strong>Operating loss</strong></td>
<td>(10,276)</td>
<td>(10,360)</td>
<td>(3,691)</td>
<td></td>
<td>(3,293)</td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating grants</td>
<td>5,196</td>
<td>5,410</td>
<td>1,354</td>
<td>25%</td>
<td>1,248</td>
</tr>
<tr>
<td>Interest income</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Loss on disposition of assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>(21)</td>
</tr>
<tr>
<td><strong>Total non-operating revenues (expenses)</strong></td>
<td>5,196</td>
<td>5,410</td>
<td>1,355</td>
<td></td>
<td>1,227</td>
</tr>
<tr>
<td><strong>Loss before contributions and transfers</strong></td>
<td>(5,080)</td>
<td>(4,950)</td>
<td>(2,336)</td>
<td></td>
<td>(2,066)</td>
</tr>
<tr>
<td>Capital contributions</td>
<td>22,432</td>
<td>22,218</td>
<td>226</td>
<td>1%</td>
<td>116</td>
</tr>
<tr>
<td>Transfers in</td>
<td>5,068</td>
<td>5,068</td>
<td>1,689</td>
<td>33%</td>
<td>1,443</td>
</tr>
<tr>
<td>Change in net position</td>
<td>22,420</td>
<td>22,336</td>
<td>(421)</td>
<td></td>
<td>(507)</td>
</tr>
<tr>
<td><strong>Total net position - beginning</strong></td>
<td>17,042</td>
<td>17,042</td>
<td>17,042</td>
<td></td>
<td>17,140</td>
</tr>
<tr>
<td><strong>Total net position - ending</strong></td>
<td>$39,462</td>
<td>$39,378</td>
<td>$16,621</td>
<td>$16,633</td>
<td></td>
</tr>
</tbody>
</table>
### Manatee County, Florida

**Stormwater**

**Statement of Revenues, Expenses and Changes in Fund Net Position**

**Budget to Actual and Prior Year Actual**

**For the Four Month Periods Ended January 31, 2014 and 2013**

(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Adopted Budget</th>
<th>Amended Budget</th>
<th>Actual</th>
<th>% of Amended Budget</th>
<th>2013 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$ 24</td>
<td>$ 24</td>
<td>$ 12</td>
<td>50%</td>
<td>$ 17</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>24</td>
<td>24</td>
<td>12</td>
<td></td>
<td>21</td>
</tr>
<tr>
<td><strong>Operating expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal services</td>
<td>2,396</td>
<td>2,396</td>
<td>827</td>
<td>35%</td>
<td>801</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>2,250</td>
<td>2,704</td>
<td>656</td>
<td>24%</td>
<td>535</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>-</td>
<td>-</td>
<td>120</td>
<td>137</td>
<td></td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>4,646</td>
<td>5,100</td>
<td>1,603</td>
<td>1,473</td>
<td></td>
</tr>
<tr>
<td>Operating loss</td>
<td>(4,622)</td>
<td>(5,076)</td>
<td>(1,591)</td>
<td>(1,452)</td>
<td></td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>15</td>
<td>15</td>
<td>3</td>
<td>20%</td>
<td>3</td>
</tr>
<tr>
<td>Loss before contributions and transfers</td>
<td>(4,607)</td>
<td>(5,061)</td>
<td>(1,588)</td>
<td>(1,449)</td>
<td></td>
</tr>
<tr>
<td>Capital contributions</td>
<td>400</td>
<td>400</td>
<td>13</td>
<td>3%</td>
<td>223</td>
</tr>
<tr>
<td>Transfers in</td>
<td>3,934</td>
<td>3,934</td>
<td>1,311</td>
<td>33%</td>
<td>1,311</td>
</tr>
<tr>
<td>Change in net position</td>
<td>(273)</td>
<td>(727)</td>
<td>(264)</td>
<td>85</td>
<td></td>
</tr>
<tr>
<td><strong>Total net position - beginning</strong></td>
<td>29,389</td>
<td>29,389</td>
<td>29,389</td>
<td></td>
<td>28,756</td>
</tr>
<tr>
<td><strong>Total net position - ending</strong></td>
<td>$ 29,116</td>
<td>$ 28,662</td>
<td>$ 29,125</td>
<td>$ 28,841</td>
<td></td>
</tr>
</tbody>
</table>
Manatee County, Florida
Civic Center

Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Four Month Periods Ended January 31, 2014 and 2013
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>2014 Adopted Budget</th>
<th>2014 Amended Budget</th>
<th>2014 Actual</th>
<th>% of 2014 Amended Budget</th>
<th>2013 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$1,430</td>
<td>$1,478</td>
<td>$512</td>
<td>35%</td>
<td>$499</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>48</td>
<td>48</td>
<td>12</td>
<td>25%</td>
<td>13</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>$1,478</td>
<td>$1,526</td>
<td>$524</td>
<td>35%</td>
<td>$512</td>
</tr>
<tr>
<td><strong>Operating expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal services</td>
<td>751</td>
<td>751</td>
<td>233</td>
<td>31%</td>
<td>256</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>1,287</td>
<td>1,563</td>
<td>311</td>
<td>20%</td>
<td>240</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>-</td>
<td>-</td>
<td>187</td>
<td></td>
<td>177</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>$2,038</td>
<td>$2,314</td>
<td>$731</td>
<td>30%</td>
<td>$673</td>
</tr>
<tr>
<td>Operating loss</td>
<td>(560)</td>
<td>(788)</td>
<td>(207)</td>
<td>(30%)</td>
<td>(161)</td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>10</td>
<td>10</td>
<td>3</td>
<td>30%</td>
<td>1</td>
</tr>
<tr>
<td>Loss on disposition of assets</td>
<td>-</td>
<td>-</td>
<td>(1)</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Total non-operating revenues (expenses)</strong></td>
<td>10</td>
<td>10</td>
<td>2</td>
<td>20%</td>
<td>1</td>
</tr>
<tr>
<td>Loss before transfers</td>
<td>(550)</td>
<td>(778)</td>
<td>(205)</td>
<td>(33%)</td>
<td>(160)</td>
</tr>
<tr>
<td>Transfers in</td>
<td>600</td>
<td>600</td>
<td>200</td>
<td>33%</td>
<td>200</td>
</tr>
<tr>
<td>Change in net position</td>
<td>50</td>
<td>(178)</td>
<td>(5)</td>
<td></td>
<td>40</td>
</tr>
<tr>
<td><strong>Total net position - beginning</strong></td>
<td>6,896</td>
<td>6,896</td>
<td>6,896</td>
<td></td>
<td>7,206</td>
</tr>
<tr>
<td><strong>Total net position - ending</strong></td>
<td>$6,946</td>
<td>$6,718</td>
<td>$6,891</td>
<td></td>
<td>$7,246</td>
</tr>
</tbody>
</table>
### Manatee County, Florida
#### Public Utilities System and Port Authority

**Revenue Bond Coverage**

*For the Four Month Periods Ended January 31, 2014 and 2013*

(amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Public Utilities System</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating revenues</td>
<td>$49,609</td>
<td>$47,902</td>
</tr>
<tr>
<td>Interest earned</td>
<td>290</td>
<td>222</td>
</tr>
<tr>
<td>Less interest earned on construction trust funds</td>
<td>-7</td>
<td>-5</td>
</tr>
<tr>
<td>Operating grants</td>
<td>16</td>
<td>-</td>
</tr>
<tr>
<td>Interest rebate</td>
<td>629</td>
<td>629</td>
</tr>
<tr>
<td><strong>Total revenues available for debt service coverage</strong></td>
<td><strong>50,537</strong></td>
<td><strong>48,748</strong></td>
</tr>
<tr>
<td>Less operating expenses (excluding depreciation and amortization)</td>
<td>(32,154)</td>
<td>(29,732)</td>
</tr>
<tr>
<td><strong>Net revenues available for debt service coverage</strong></td>
<td><strong>$18,383</strong></td>
<td><strong>$19,016</strong></td>
</tr>
<tr>
<td><strong>Debt service requirement for four months</strong></td>
<td><strong>$4,815</strong></td>
<td><strong>$6,307</strong></td>
</tr>
</tbody>
</table>

**Public Utilities System debt service coverage**

3.82x 3.02x

<table>
<thead>
<tr>
<th>Port Authority</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating revenues</td>
<td>$3,109</td>
<td>$3,252</td>
</tr>
<tr>
<td>Interest earned</td>
<td>8</td>
<td>39</td>
</tr>
<tr>
<td>Operating grants</td>
<td>-</td>
<td>28</td>
</tr>
<tr>
<td>State sales tax revenue</td>
<td>149</td>
<td>149</td>
</tr>
<tr>
<td><strong>Total revenues available for debt service coverage</strong></td>
<td><strong>3,266</strong></td>
<td><strong>3,468</strong></td>
</tr>
<tr>
<td>Less operating expenses (excluding depreciation and amortization)</td>
<td>(2,325)</td>
<td>(2,457)</td>
</tr>
<tr>
<td><strong>Net revenues available for debt service coverage</strong></td>
<td><strong>$941</strong></td>
<td><strong>$1,011</strong></td>
</tr>
<tr>
<td><strong>Four months of annual debt service requirement</strong></td>
<td><strong>$748</strong></td>
<td><strong>$673</strong></td>
</tr>
</tbody>
</table>

**Debt service coverage:**

- Including state sales tax revenue* 1.26x 1.50x
- Excluding state sales tax revenue 1.06x 1.28x

---

* Bond covenants require net revenues available for debt service to be at least equal to 1.10x of the annual debt service.
## Manatee County, Florida
### Internal Service Funds
### Statement of Net Position
#### January 31, 2014 and 2013
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 3,725</td>
<td>$ 7,959</td>
<td>$ 851</td>
<td>$ 13,399</td>
<td>$ 36,694</td>
<td>$ 3,127</td>
<td>$ 65,755</td>
<td>$ 66,786</td>
</tr>
<tr>
<td>Receivables (net)</td>
<td>37</td>
<td>12</td>
<td>74</td>
<td>53</td>
<td>197</td>
<td>12</td>
<td>385</td>
<td>414</td>
</tr>
<tr>
<td>Due from other governmental units</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,054</td>
<td>-</td>
<td>1,054</td>
<td>1,376</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,460</td>
<td>-</td>
<td>59</td>
<td>1,519</td>
<td>1,563</td>
</tr>
<tr>
<td>Inventory</td>
<td>978</td>
<td>227</td>
<td>139</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,344</td>
<td>1,230</td>
</tr>
<tr>
<td>Deposits</td>
<td>-</td>
<td>166</td>
<td>-</td>
<td>150</td>
<td>-</td>
<td>-</td>
<td>316</td>
<td>150</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>$ 4,740</td>
<td>8,364</td>
<td>1,064</td>
<td>15,062</td>
<td>37,945</td>
<td>3,198</td>
<td>70,373</td>
<td>71,519</td>
</tr>
<tr>
<td><strong>Noncurrent assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land and other nondepreciable assets</td>
<td>-</td>
<td>4,620</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,620</td>
<td>4,582</td>
</tr>
<tr>
<td>Capital assets</td>
<td>1,851</td>
<td>31,079</td>
<td>693</td>
<td>9</td>
<td>197</td>
<td>713</td>
<td>34,542</td>
<td>29,760</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(1,126)</td>
<td>(20,055)</td>
<td>(228)</td>
<td>(7)</td>
<td>(113)</td>
<td>(400)</td>
<td>(21,929)</td>
<td>(20,267)</td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td>725</td>
<td>15,644</td>
<td>465</td>
<td>2</td>
<td>84</td>
<td>313</td>
<td>17,233</td>
<td>14,075</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>5,465</td>
<td>24,008</td>
<td>1,529</td>
<td>15,064</td>
<td>38,029</td>
<td>3,511</td>
<td>87,606</td>
<td>85,594</td>
</tr>
</tbody>
</table>

| Liabilities          |                |            |                |                |                  |                   |           |           |
| **Current liabilities:** |                |            |                |                |                  |                   |           |           |
| Accounts payable and accrued expenses | 70            | 254        | 65             | 80             | 554              | 9                 | 1,032     | 561       |
| Unearned revenue     | -              | -          | -              | 193            | -                | 193               | 180       | 180       |
| Claims payable       | -              | -          | 10,163         | 4,343          | -                | 14,506           | 15,008    | 15,008    |
| **Total current liabilities** | 70            | 254        | 10,243         | 5,090          | 9                | 15,731           | 16,649    | 16,649    |
| **Noncurrent liabilities:** | 18            | 337        | 117            | 9              | 8                | 4                 | 493       | 480       |
| Compensated absences | 88            | 591        | 182            | 10,252         | 5,098            | 13                | 16,224    | 17,129    |

| **Net Position**     |                |            |                |                |                  |                   |           |           |
| Net investment in capital assets | 725           | 15,644     | 465            | 2              | 84               | 313               | 17,233    | 14,075    |
| Unrestricted         | 4,652          | 7,773      | 882            | 4,810          | 32,847           | 3,185             | 54,149    | 54,390    |
| **Total net position** | $ 5,377       | $ 23,417   | $ 1,347        | $ 4,812        | $ 32,931         | $ 3,498           | $ 71,382  | $ 68,465  |
### Manatee County, Florida

**Internal Service Funds**

**Statement of Revenues, Expenses and Changes in Fund Net Position**

For the Four Month Periods Ended January 31, 2014 and 2013

(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Central Stores</th>
<th>Motor Pool</th>
<th>Communications</th>
<th>Self Insurance</th>
<th>Health Insurance</th>
<th>Automated Systems</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$1,662</td>
<td>$3,432</td>
<td>$414</td>
<td>$2,584</td>
<td>$13,580</td>
<td>$484</td>
<td>$22,156</td>
<td>$21,347</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td>10</td>
<td></td>
<td>13</td>
<td>409</td>
<td></td>
<td>432</td>
<td>173</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>$1,662</td>
<td>$3,442</td>
<td>$414</td>
<td>$2,597</td>
<td>$13,989</td>
<td>$484</td>
<td>$22,588</td>
<td>$21,520</td>
</tr>
</tbody>
</table>

| **Operating expenses:**|                |            |                |                |                  |                   |            |            |
| Operating expenses     | 1,376          | 1,847      | 427            | 2,698          | 13,388           | 153               | 19,889     | 19,019     |
| Depreciation and amortization | 22     | 1,081      | 21             |                | 7                | 34                | 1,165      | 854        |
| **Total operating expenses** | 1,398          | 2,928      | 448            | 2,698          | 13,395           | 187               | 21,054     | 19,873     |

| **Operating income (loss)** | 264       | 514        | (34)           | (101)          | 594              | 297               | 1,534      | 1,647      |

| **Non-operating revenues (expenses):** |                |            |                |                |                  |                   |            |            |
| Interest income         | 4             | 9          | 1              | 14             | 45               | 4                 | 77         | 64         |
| Gain (loss) on disposition of assets | -          | -          | -              | -              | -                | -                 | -          | (4)        |
| **Total non-operating revenues (expenses)** | 4             | 9          | 1              | 14             | 45               | 4                 | 77         | 60         |

| **Income (loss) before transfers** | 268       | 523        | (33)           | (87)           | 639              | 301               | 1,611      | 1,707      |

| **Transfers in** |                |            |                |                |                  |                   |            |            |
| Change in net position | 268       | 523        | (33)           | (87)           | 639              | 301               | 1,611      | 1,890      |

| **Total net position - beginning** | 5,109     | 22,894     | 1,380          | 4,899          | 32,292           | 3,197             | 69,771     | 66,575     |

| **Total net position - ending** | $5,377    | $23,417    | $1,347         | $4,812         | $32,931          | $3,498            | $71,382    | $68,465    |
## Manatee County, Florida
### Internal Service Funds
### Statement of Cash Flows
For the Four Month Periods Ended January 31, 2014 and 2013
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Cash flows from operating activities:</th>
<th>Central Stores</th>
<th>Motor Pool</th>
<th>Communications</th>
<th>Self Insurance</th>
<th>Health Insurance</th>
<th>Automated Systems</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash received from customers and other funds</td>
<td>$1,671</td>
<td>$3,440</td>
<td>$363</td>
<td>$2,638</td>
<td>$14,073</td>
<td>$479</td>
<td>$22,664</td>
<td>$21,685</td>
</tr>
<tr>
<td>Cash payments to vendors for goods and services</td>
<td>(1,463)</td>
<td>(1,088)</td>
<td>(146)</td>
<td>(962)</td>
<td>(13,016)</td>
<td>(90)</td>
<td>(16,765)</td>
<td>(15,747)</td>
</tr>
<tr>
<td>Cash payments to employees for services</td>
<td>(23)</td>
<td>(678)</td>
<td>(221)</td>
<td>(835)</td>
<td>(122)</td>
<td>(42)</td>
<td>(1,921)</td>
<td>(1,793)</td>
</tr>
<tr>
<td>Cash payments to other funds</td>
<td>(8)</td>
<td>(190)</td>
<td>(73)</td>
<td>(52)</td>
<td>(4)</td>
<td>(9)</td>
<td>(336)</td>
<td>(332)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>177</td>
<td>1,484</td>
<td>(77)</td>
<td>789</td>
<td>931</td>
<td>338</td>
<td>3,642</td>
<td>3,813</td>
</tr>
</tbody>
</table>

| Cash flows from noncapital financing activities: | Transfers in | - | - | - | - | - | - | - | 183 |

| Cash flows from capital and related financing activities: | Acquisition and construction of capital assets | - | (889) | (14) | - | - | (6) | (909) | (5,169) |
| Proceeds from sale of assets | - | - | - | - | - | - | - | - | 16 |
| Net cash used by capital and related financing activities | - | (889) | (14) | - | - | - | (6) | (909) | (5,153) |

| Cash flows from investing activities: | Interest on investments | 2 | 5 | 1 | 8 | 25 | 3 | 44 | 43 |

| Net increase (decrease) in cash and cash equivalents | 179 | 600 | (90) | 797 | 956 | 335 | 2,777 | (1,114) |
| Cash and cash equivalents, October 1 | 3,546 | 7,359 | 941 | 12,602 | 35,738 | 2,792 | 62,978 | 67,900 |
| Cash and cash equivalents, January 31 | $3,725 | $7,959 | $851 | $13,399 | $36,694 | $3,127 | $65,755 | $66,786 |