

MANATEE COUNTY FLORIDA



Interim Financial Statements

Unaudited

JUNE 30, 2015

Manatee County, Florida

Interim Financial Statements

Unaudited

For the Nine Month Periods
Ended June 30, 2015 and 2014

75% 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

**MANATEE COUNTY, FLORIDA
 INTERIM FINANCIAL STATEMENTS
 FOR THE NINE MONTH PERIODS
 ENDED JUNE 30, 2015 AND 2014**

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Manatee County, Florida
Statement of Net Position
June 30, 2015 and 2014
(amounts expressed in thousands)

<u>Assets</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>2015</u> <u>Total</u>	<u>2014</u> <u>Total</u>
Current assets:				
Cash and investments	\$ 417,820	\$ 277,687	\$ 695,507	\$ 624,889
Receivables (net)	4,683	19,607	24,290	24,932
Assessments receivable	120	-	120	124
Due from other governmental units	11,688	7,161	18,849	12,955
Prepaid items	7,286	704	7,990	11,378
Inventories	1,660	2,736	4,396	4,545
Deposits	2,667	972	3,639	6,457
Total current assets	<u>431,293</u>	<u>323,498</u>	<u>754,791</u>	<u>685,280</u>
Noncurrent assets:				
Cash and investments	-	35,115	35,115	34,967
Assessments receivable	304	213	517	737
Unamortized bond insurance	-	-	-	36
Land and other nondepreciable assets	254,968	225,186	480,154	422,936
Capital assets, net of depreciation	746,869	673,630	1,420,499	1,425,537
Total noncurrent assets	<u>1,002,141</u>	<u>934,144</u>	<u>1,936,285</u>	<u>1,884,213</u>
Total assets	<u>1,433,434</u>	<u>1,257,642</u>	<u>2,691,076</u>	<u>2,569,493</u>
 <u>Deferred Outflows of Resources</u>				
Deferred charge on refunding	5,386	1,801	7,187	7,688
Total deferred outflows of resources	<u>5,386</u>	<u>1,801</u>	<u>7,187</u>	<u>7,688</u>
 <u>Liabilities</u>				
Current liabilities:				
Accounts payable and accrued expenses	9,508	7,816	17,324	17,842
Due to other governmental units	3,493	-	3,493	1,478
Interest payable	1,244	2,595	3,839	2,969
Contracts payable	-	660	660	6,042
Unearned revenue	784	153	937	1,039
Claims payable	13,006	-	13,006	14,285
Deposits	-	7,806	7,806	7,735
Bonds, notes and loans payable	13,258	8,473	21,731	20,810
Total current liabilities	<u>41,293</u>	<u>27,503</u>	<u>68,796</u>	<u>72,200</u>
Noncurrent liabilities:				
Arbitrage rebate	40	-	40	40
Compensated absences	25,625	4,450	30,075	28,810
Other post-employment benefits	71,170	12,967	84,137	80,503
Closure liability	-	28,399	28,399	27,050
Bonds, notes and loans payable (net)	104,101	240,120	344,221	287,315
Total noncurrent liabilities	<u>200,936</u>	<u>285,936</u>	<u>486,872</u>	<u>423,718</u>
Total liabilities	<u>242,229</u>	<u>313,439</u>	<u>555,668</u>	<u>495,918</u>
 <u>Net Position</u>				
Net investment in capital assets	891,297	745,271	1,636,568	1,585,382
Restricted for:				
Debt service	-	9,993	9,993	11,050
Construction projects	7,073	-	7,073	6,570
Landfill closure	-	6,716	6,716	7,917
Unrestricted	298,221	184,024	482,245	470,344
Total net position	<u>\$ 1,196,591</u>	<u>\$ 946,004</u>	<u>\$ 2,142,595</u>	<u>\$ 2,081,263</u>

Manatee County, Florida
Statement of Activities
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		2015 Total	2014 Total
					Governmental Activities	Business-type Activities		
Governmental activities:								
General government	\$ 47,986	\$ 14,614	\$ 165	\$ -	\$ (33,207)		\$ (33,207)	\$ (32,346)
Public safety	118,714	16,691	4,160	-	(97,863)		(97,863)	(99,760)
Physical environment	5,933	126	38	27	(5,742)		(5,742)	(4,945)
Transportation	23,090	6,595	1,364	2,883	(12,248)		(12,248)	(14,238)
Economic environment	10,818	316	1,992	-	(8,510)		(8,510)	(7,813)
Human services	22,004	128	1,024	-	(20,852)		(20,852)	(21,863)
Culture and recreation	12,940	4,409	446	100	(7,985)		(7,985)	(8,735)
Intergovernmental	2,835	-	-	-	(2,835)		(2,835)	(2,567)
Interest on long-term debt	3,674	-	-	-	(3,674)		(3,674)	(3,808)
Total governmental activities	<u>247,994</u>	<u>42,879</u>	<u>9,189</u>	<u>3,010</u>	<u>(192,916)</u>		<u>(192,916)</u>	<u>(196,075)</u>
Business-type activities:								
Water and sewer	75,832	85,569	68	15,148		\$ 24,953	24,953	19,913
Port Authority	10,529	8,017	-	192		(2,320)	(2,320)	457
Solid waste	25,808	30,584	-	-		4,776	4,776	5,526
Transit system	9,900	1,156	3,137	5,825		218	218	(4,353)
Stormwater	3,650	17	-	62		(3,571)	(3,571)	(3,561)
Civic center	1,962	1,506	-	-		(456)	(456)	(413)
Total business-type activities	<u>127,681</u>	<u>126,849</u>	<u>3,205</u>	<u>21,227</u>		<u>23,600</u>	<u>23,600</u>	<u>17,569</u>
Total government	<u>\$ 375,675</u>	<u>\$ 169,728</u>	<u>\$ 12,394</u>	<u>\$ 24,237</u>	<u>(192,916)</u>	<u>23,600</u>	<u>(169,316)</u>	<u>(178,506)</u>
General revenues:								
Property taxes					172,313	-	172,313	160,258
Gasoline tax					17,725	-	17,725	16,246
Sales tax					17,855	-	17,855	18,573
Other taxes					9,931	-	9,931	9,071
State revenue sharing					5,710	-	5,710	5,340
Interest income					1,392	20	1,412	987
Interest rebates					-	1,312	1,312	1,314
Miscellaneous					14,746	-	14,746	14,725
Total general revenues and transfers					<u>236,441</u>	<u>4,563</u>	<u>241,004</u>	<u>226,514</u>
Change in net position:					43,525	28,163	71,688	48,008
Total net position - beginning					<u>1,153,066</u>	<u>917,841</u>	<u>2,070,907</u>	<u>2,033,255</u>
Total net position - ending					<u>\$ 1,196,591</u>	<u>\$ 946,004</u>	<u>\$ 2,142,595</u>	<u>\$ 2,081,263</u>

**Manatee County, Florida
Governmental Activities
Balance Sheet
June 30, 2015 and 2014**
(amounts expressed in thousands)

	General Fund	Highway Special Revenue Fund	Impact Fees Capital Projects Fund	Other Governmental Funds	Total	Adjustments	2015 Statement of Net Position	2014 Statement of Net Position
Current assets:								
Cash and investments	\$ 66,887	\$ 40,796	\$ 60,479	\$ 188,925	\$ 357,087	\$ 60,733	\$ 417,820	\$ 415,061
Receivables (net)	4,031	42	58	225	4,356	327	4,683	4,174
Interfund balances	32,639	-	-	(36,763)	(4,124)	(10,507)	(14,631)	(11,425)
Due from other governmental units	4,995	2,533	-	2,758	10,286	1,402	11,688	9,090
Prepaid items	3,526	96	-	10	3,632	3,654	7,286	10,745
Inventories	110	242	-	-	352	1,308	1,660	1,871
Deposits	1	25	503	1,988	2,517	150	2,667	5,972
Assessments	-	-	-	120	120	-	120	124
Total current assets	<u>112,189</u>	<u>43,734</u>	<u>61,040</u>	<u>157,263</u>	<u>374,226</u>	<u>57,067</u>	<u>431,293</u>	<u>435,612</u>
Noncurrent assets:								
Assessments receivable	-	-	-	304	304	-	304	473
Land and other nondepreciable assets	-	-	-	-	-	254,968	254,968	226,688
Capital assets, net of depreciation	-	-	-	-	-	746,869	746,869	753,776
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>304</u>	<u>304</u>	<u>1,001,837</u>	<u>1,002,141</u>	<u>980,937</u>
Total assets	<u>112,189</u>	<u>43,734</u>	<u>61,040</u>	<u>157,567</u>	<u>374,530</u>	<u>1,058,904</u>	<u>1,433,434</u>	<u>1,416,549</u>
Deferred outflows of resources:								
Deferred charge on refunding	-	-	-	-	-	5,386	5,386	6,574
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,386</u>	<u>5,386</u>	<u>6,574</u>
Total assets and deferred outflows of resources	<u>\$ 112,189</u>	<u>\$ 43,734</u>	<u>\$ 61,040</u>	<u>\$ 157,567</u>	<u>\$ 374,530</u>	<u>\$ 1,064,290</u>	<u>\$ 1,438,820</u>	<u>\$ 1,423,123</u>
Current liabilities:								
Accounts payable and accrued expenses	\$ 4,533	\$ 830	\$ 209	\$ 2,974	\$ 8,546	\$ 962	\$ 9,508	\$ 10,995
Due to other governmental units	-	354	-	2,415	2,769	724	3,493	1,478
Interest payable	-	-	-	1,244	1,244	-	1,244	1,247
Unearned revenue	27	-	-	454	481	303	784	1,022
Claims payable	-	-	-	-	-	13,006	13,006	14,285
Bonds, notes and loans payable	-	-	-	-	-	13,258	13,258	12,495
Total current liabilities	<u>4,560</u>	<u>1,184</u>	<u>209</u>	<u>7,087</u>	<u>13,040</u>	<u>28,253</u>	<u>41,293</u>	<u>41,522</u>
Noncurrent liabilities:								
Arbitrage rebate	-	-	-	-	-	40	40	40
Compensated absences	-	-	-	-	-	25,625	25,625	24,636
Other post-employment benefits	-	-	-	-	-	71,170	71,170	67,962
Bonds, notes and loans payable	-	-	-	-	-	104,101	104,101	119,351
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,936</u>	<u>200,936</u>	<u>211,989</u>
Total liabilities	<u>4,560</u>	<u>1,184</u>	<u>209</u>	<u>7,087</u>	<u>13,040</u>	<u>229,189</u>	<u>242,229</u>	<u>253,511</u>
Deferred inflows of resources:								
Unavailable revenue	-	-	-	535	535	(535)	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>535</u>	<u>535</u>	<u>(535)</u>	<u>-</u>	<u>-</u>
Fund balances:								
Nonspendable	20,070	363	503	1,998	22,934	(22,934)	-	-
Restricted	70	15,353	60,328	117,350	193,101	(193,101)	-	-
Committed	4,429	-	-	13,904	18,333	(18,333)	-	-
Assigned	4,333	26,834	-	16,693	47,860	(47,860)	-	-
Unassigned	78,727	-	-	-	78,727	(78,727)	-	-
Total fund balance	<u>107,629</u>	<u>42,550</u>	<u>60,831</u>	<u>149,945</u>	<u>360,955</u>	<u>(360,955)</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 112,189</u>	<u>\$ 43,734</u>	<u>\$ 61,040</u>	<u>\$ 157,567</u>	<u>\$ 374,530</u>			
Net position:								
Net investment in capital assets						891,297	891,297	866,242
Restricted for:								
Construction projects						7,073	7,073	6,570
Unrestricted						298,221	298,221	296,800
Total net position						<u>\$ 1,196,591</u>	<u>\$ 1,196,591</u>	<u>\$ 1,169,612</u>

Manatee County, Florida
Statement of Governmental Fund Revenues, Expenditures and
Changes in Fund Balances/Statement of Activities
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	General Fund	Highway Special Revenue Fund	Impact Fees Capital Projects Fund	Other Governmental Funds	Total	Adjustments	2015 Statement of Activities	2014 Statement of Activities
Expenditures:								
General government	\$ 38,546	\$ -	\$ -	\$ 9,882	\$ 48,428	\$ (442)	\$ 47,986	\$ 46,477
Public safety	102,695	-	-	16,608	119,303	(589)	118,714	118,186
Physical environment	1,843	-	-	2,072	3,915	2,018	5,933	5,271
Transportation	-	13,898	-	7,178	21,076	2,014	23,090	23,451
Economic environment	3,990	-	-	6,942	10,932	(114)	10,818	9,909
Human services	9,217	-	-	12,645	21,862	142	22,004	22,743
Culture and recreation	5,908	-	-	6,685	12,593	347	12,940	12,618
Intergovernmental	-	2,835	-	-	2,835	-	2,835	2,567
Capital outlay	568	95	8,684	207	9,554	(9,554)	-	-
Debt service	-	-	-	5,419	5,419	(1,745)	3,674	3,808
Total expenditures	<u>162,767</u>	<u>16,828</u>	<u>8,684</u>	<u>67,638</u>	<u>255,917</u>	<u>(7,923)</u>	<u>247,994</u>	<u>245,030</u>
Program Revenues:								
Charges for services								
Planning permits	52	-	-	8,120	8,172	-	8,172	7,358
Assessment revenue	-	-	-	170	170	-	170	200
Emergency medical service charges	7,433	-	-	-	7,433	-	7,433	6,658
Charges to county departments	9,620	583	-	689	10,892	(3,195)	7,697	6,366
Other charges for services	4,680	566	-	881	6,127	2,719	8,846	7,861
Fines and forfeitures	347	-	-	840	1,187	-	1,187	2,168
Impact fees	-	-	-	9,374	9,374	-	9,374	10,804
Federal and State grants and contributions	662	3,155	-	8,252	12,069	130	12,199	7,540
Total program revenues	<u>22,794</u>	<u>4,304</u>	<u>-</u>	<u>28,326</u>	<u>55,424</u>	<u>(346)</u>	<u>55,078</u>	<u>48,955</u>
Net program expenditures (revenues)	<u>139,973</u>	<u>12,524</u>	<u>8,684</u>	<u>39,312</u>	<u>200,493</u>	<u>(7,577)</u>	<u>192,916</u>	<u>196,075</u>
General revenues:								
Property taxes	137,573	6,055	-	28,685	172,313	-	172,313	160,258
Sales tax	17,855	-	-	-	17,855	-	17,855	18,573
Gasoline taxes	-	17,725	-	-	17,725	-	17,725	16,246
911 tax	-	-	-	1,221	1,221	-	1,221	1,220
Tourist development tax	-	-	-	8,710	8,710	-	8,710	7,851
Payment in lieu of taxes	2,505	-	-	-	2,505	-	2,505	2,505
Payment in lieu of franchise fees	4,766	-	-	-	4,766	-	4,766	4,371
State revenue sharing	5,710	-	-	-	5,710	-	5,710	5,340
Interest income	277	135	213	573	1,198	194	1,392	974
Other	5,726	21	-	1,436	7,183	292	7,475	7,849
Transfers in (out)	(13,420)	(7,930)	4,494	14,235	(2,621)	(610)	(3,231)	(2,239)
Total general revenues and transfers	<u>160,992</u>	<u>16,006</u>	<u>4,707</u>	<u>54,860</u>	<u>236,565</u>	<u>(124)</u>	<u>236,441</u>	<u>222,948</u>
Net change in fund balances	21,019	3,482	(3,977)	15,548	36,072	7,453	43,525	26,873
Fund balance/net position, October 1	<u>86,610</u>	<u>39,068</u>	<u>64,808</u>	<u>134,397</u>	<u>324,883</u>	<u>828,183</u>	<u>1,153,066</u>	<u>1,142,739</u>
Fund balance/net position, June 30	<u>\$ 107,629</u>	<u>\$ 42,550</u>	<u>\$ 60,831</u>	<u>\$ 149,945</u>	<u>\$ 360,955</u>	<u>\$ 835,636</u>	<u>\$ 1,196,591</u>	<u>\$ 1,169,612</u>

**Manatee County, Florida
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual and Prior Year Actual
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)**

	2015						2015				
	Adopted Budget	Amended Budget	Actual	% of Amended Budget	2014 Actual		Adopted Budget	Amended Budget	Actual	% of Amended Budget	2014 Actual
Revenues:											
Taxes	\$ 138,312	\$ 138,313	\$ 139,781	101%	\$ 130,240	Physical environment					
Licenses and permits	782	782	498	64%	315	Community services	891	908	598	66%	568
Intergovernmental	40,535	40,587	31,794	78%	31,780	Natural Resources	1,772	1,849	1,245	67%	1,208
Charges for services	31,698	31,765	21,145	67%	19,210	Total physical environment	<u>2,663</u>	<u>2,757</u>	<u>1,843</u>		<u>1,776</u>
Fines and forfeitures	635	635	495	78%	572	Economic environment					
Interest income	285	293	277	95%	176	Community services	266	272	200	74%	183
Contributions	864	976	552	57%	806	General government	3,474	3,481	3,481	100%	3,267
Miscellaneous	5,372	5,397	2,664	49%	2,302	Neighborhood services	679	1,101	309	28%	288
Total revenues	<u>218,483</u>	<u>218,748</u>	<u>197,206</u>		<u>185,401</u>	Total economic environment	<u>4,419</u>	<u>4,854</u>	<u>3,990</u>		<u>3,738</u>
Expenditures						Human services					
Current:						Community services	11,074	11,235	7,700	69%	7,990
General government						Public safety	1,906	2,182	1,517	70%	1,206
Clerk of Circuit Court	7,025	7,918	5,932	75%	5,067	Total human services	<u>12,980</u>	<u>13,417</u>	<u>9,217</u>		<u>9,196</u>
Community services	136	136	-		102	Culture & recreation					
County Administration	2,363	2,363	1,953	83%	1,811	Community services	37	37	28	76%	22
County Attorney	2,112	2,212	1,784	81%	1,657	Parks & Natural Resources	2,686	2,730	1,782	65%	1,602
Court Administrator	1,320	1,337	971	73%	993	Property Management	5,634	5,571	4,098	74%	3,968
Financial management	1,784	1,784	1,350	76%	1,342	Total culture & recreation	<u>8,357</u>	<u>8,338</u>	<u>5,908</u>		<u>5,592</u>
General government	1,982	2,108	1,923	91%	1,067	Capital outlay					
Guardian ad litem	57	57	20	35%	40	Total expenditures	<u>652</u>	<u>3,901</u>	<u>568</u>	15%	861
Human resources	1,029	1,029	796	77%	755	Excess of revenues over (under) expenditures	<u>217,209</u>	<u>225,372</u>	<u>162,767</u>		<u>160,174</u>
Information Technology Dept	7,600	7,910	5,348	68%	5,686		1,274	(6,624)	34,439		25,227
Property Appraiser	4,074	4,187	3,083	74%	2,959	Other financing sources (uses):					
Property Management	11,502	12,537	8,449	67%	8,701	Reserved for contingencies	(5,271)	(4,137)	-		-
Public Defender	130	130	62	48%	82	Transfers from other funds	7,358	10,925	3,358	31%	3,077
State Attorney	519	519	355	68%	423	Transfers to other funds	(11,153)	(20,859)	(16,778)	80%	(11,002)
Supervisor of Elections	2,381	2,434	1,377	57%	1,066	Total other financing sources (uses)	<u>(9,066)</u>	<u>(14,071)</u>	<u>(13,420)</u>		<u>(7,925)</u>
Tax Collector	6,886	6,886	5,143	75%	5,050	Net change in fund balances	(7,792)	(20,695)	21,019		17,302
Total general government	<u>50,900</u>	<u>53,547</u>	<u>38,546</u>		<u>36,801</u>	Fund balance, October 1	<u>86,610</u>	<u>86,610</u>	<u>86,610</u>		<u>91,314</u>
Public safety						Fund balance, June 30	<u>\$ 78,818</u>	<u>\$ 65,915</u>	<u>\$ 107,629</u>		<u>\$ 108,616</u>
Community services	4,872	5,103	3,222	63%	2,965						
General government	7	11	9	82%	-						
Public safety	18,812	18,980	13,730	72%	12,525						
Sheriff	113,547	114,464	85,734	75%	86,720						
Total public safety	<u>137,238</u>	<u>138,558</u>	<u>102,695</u>		<u>102,210</u>						

(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 Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	2015				
	Adopted Budget	Amended Budget	Actual	% of Amended Budget	2014 Actual
Revenues:					
Taxes	\$ 22,765	\$ 22,765	\$ 20,473	90%	\$ 18,815
Intergovernmental	4,238	4,238	3,586	85%	3,443
Charges for services	770	770	605	79%	592
Interest income	134	134	135	101%	100
Contributions	-	452	3,155	698%	126
Miscellaneous	1,439	1,439	286	20%	189
Total revenues	29,346	29,798	28,240		23,265
Expenditures					
Current:					
Transportation	26,778	28,792	13,993	49%	14,620
Intergovernmental	3,468	3,468	2,835	82%	2,567
Total expenditures	30,246	32,260	16,828		17,187
Excess of revenues over (under) expenditures	(900)	(2,462)	11,412		6,078
Other financing sources (uses):					
Reserved for contingencies	(748)	(748)	-		-
Transfers from other funds	2,588	2,707	2,060	76%	1,941
Transfers to other funds	(14,405)	(20,004)	(9,990)	50%	(3,801)
Total other financing sources (uses)	(12,565)	(18,045)	(7,930)		(1,860)
Net change in fund balances	(13,465)	(20,507)	3,482		4,218
Fund balance, October 1	39,068	39,068	39,068		40,486
Fund balance, June 30	\$ 25,603	\$ 18,561	\$ 42,550		\$ 44,704

**Manatee County, Florida
Business-type Activities
Statement of Net Position
June 30, 2015 and 2014
(amounts expressed in thousands)**

<u>Assets</u>	<u>Major Funds</u>			<u>Non-Major Funds</u>			<u>2015</u>	<u>2014</u>
	<u>Water and Sewer</u>	<u>Port Authority</u>	<u>Solid Waste</u>	<u>Transit System</u>	<u>Stormwater</u>	<u>Civic Center</u>	<u>Business-type Totals</u>	<u>Business-type Totals</u>
Current assets:								
Cash and cash equivalents	\$ 145,431	\$ 2,083	\$ 26,608	\$ (2,084)	\$ 1,712	\$ 2,740	\$ 176,490	\$ 174,506
Restricted cash and cash equivalents	96,188	3,233	1,776	-	-	-	101,197	35,322
Receivables (net)	12,818	1,758	4,953	28	2	48	19,607	20,758
Internal balances	(2,468)	-	1,262	-	-	-	(1,206)	(3,071)
Due from other governmental units	438	42	-	5,534	1,147	-	7,161	3,865
Prepaid items	158	171	349	10	-	16	704	633
Inventories	2,706	-	-	-	-	30	2,736	2,674
Deposits	786	-	-	-	183	3	972	485
Total current assets	<u>256,057</u>	<u>7,287</u>	<u>34,948</u>	<u>3,488</u>	<u>3,044</u>	<u>2,837</u>	<u>307,661</u>	<u>235,172</u>
Noncurrent assets:								
Restricted cash and cash equivalents	-	-	35,115	-	-	-	35,115	34,967
Assessments receivable	213	-	-	-	-	-	213	264
Unamortized bond insurance	-	-	-	-	-	-	-	36
Land and other nondepreciable assets	136,585	50,017	8,243	5,611	23,313	1,417	225,186	196,248
Capital assets, net of depreciation	541,408	84,373	24,813	17,289	2,635	3,112	673,630	671,761
Total noncurrent assets	<u>678,206</u>	<u>134,390</u>	<u>68,171</u>	<u>22,900</u>	<u>25,948</u>	<u>4,529</u>	<u>934,144</u>	<u>903,276</u>
Total assets	<u>934,263</u>	<u>141,677</u>	<u>103,119</u>	<u>26,388</u>	<u>28,992</u>	<u>7,366</u>	<u>1,241,805</u>	<u>1,138,448</u>
Deferred outflows of resources:								
Deferred charge on refunding	1,508	175	118	-	-	-	1,801	1,114
Total deferred outflows of resources	<u>1,508</u>	<u>175</u>	<u>118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,801</u>	<u>1,114</u>
Liabilities								
Current liabilities:								
Accounts payable and accrued expenses	3,925	382	2,605	730	111	63	7,816	6,847
Interest payable	2,234	341	20	-	-	-	2,595	1,722
Contracts payable	660	-	-	-	-	-	660	6,042
Unearned revenue	-	153	-	-	-	-	153	17
Customer deposits	5,995	-	1,528	-	-	283	7,806	7,735
Bonds, notes and loans payable	6,992	1,143	338	-	-	-	8,473	8,315
Total current liabilities	<u>19,806</u>	<u>2,019</u>	<u>4,491</u>	<u>730</u>	<u>111</u>	<u>346</u>	<u>27,503</u>	<u>30,678</u>
Noncurrent liabilities:								
Compensated absences	2,770	566	323	461	271	59	4,450	4,174
Other post-employment benefits	7,798	1,472	754	2,050	690	203	12,967	12,541
Closure liability	-	-	28,399	-	-	-	28,399	27,050
Bonds, notes and loans payable (net)	194,565	43,046	2,509	-	-	-	240,120	167,964
Total noncurrent liabilities	<u>205,133</u>	<u>45,084</u>	<u>31,985</u>	<u>2,511</u>	<u>961</u>	<u>262</u>	<u>285,936</u>	<u>211,729</u>
Total liabilities	<u>224,939</u>	<u>47,103</u>	<u>36,476</u>	<u>3,241</u>	<u>1,072</u>	<u>608</u>	<u>313,439</u>	<u>242,407</u>
Net Position								
Net investment in capital assets	568,936	92,624	30,334	22,900	25,948	4,529	745,271	719,140
Restricted for:								
Debt service	6,490	3,234	269	-	-	-	9,993	11,050
Landfill closure	-	-	6,716	-	-	-	6,716	7,917
Unrestricted	135,406	(1,109)	29,442	247	1,972	2,229	168,187	159,048
Total net position	<u>\$ 710,832</u>	<u>\$ 94,749</u>	<u>\$ 66,761</u>	<u>\$ 23,147</u>	<u>\$ 27,920</u>	<u>\$ 6,758</u>	<u>930,167</u>	<u>897,155</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.							15,837	14,496
Net assets of business-type activities.							<u>\$ 946,004</u>	<u>\$ 911,651</u>

Manatee County, Florida
Business-type Activities
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	Major Funds			Non-Major Funds			2015 Business-type Totals	2014 Business-type Totals
	Water and Sewer	Port Authority	Solid Waste	Transit System	Stormwater	Civic Center		
Operating revenues:								
Charges for services	\$ 83,733	\$ 7,618	\$ 30,205	\$ 1,075	\$ 17	\$ 1,476	\$ 124,124	\$ 120,378
Miscellaneous	1,174	349	171	81	-	30	1,805	1,289
Total operating revenues	<u>84,907</u>	<u>7,967</u>	<u>30,376</u>	<u>1,156</u>	<u>17</u>	<u>1,506</u>	<u>125,929</u>	<u>121,667</u>
Operating expenses:								
Operating expenses	52,540	5,355	23,729	8,480	3,557	1,604	95,265	90,898
Depreciation and amortization	17,924	3,916	2,130	1,512	235	369	26,086	25,468
Total operating expenses	<u>70,464</u>	<u>9,271</u>	<u>25,859</u>	<u>9,992</u>	<u>3,792</u>	<u>1,973</u>	<u>121,351</u>	<u>116,366</u>
Operating income (loss)	<u>14,443</u>	<u>(1,304)</u>	<u>4,517</u>	<u>(8,836)</u>	<u>(3,775)</u>	<u>(467)</u>	<u>4,578</u>	<u>5,301</u>
Non-operating revenues (expenses):								
Operating grants	68	-	-	3,137	-	-	3,205	3,059
Interest income	662	50	208	4	7	9	940	601
Interest expense	(5,335)	(1,150)	(62)	-	-	-	(6,547)	(5,978)
Bond issue cost	(564)	-	-	-	-	-	(564)	-
Gain (loss) on disposition of assets	(47)	(121)	(8)	(148)	23	-	(301)	(58)
Grant administrative fees	-	(26)	-	-	-	-	(26)	(42)
Total non-operating revenues (expenses)	<u>(5,216)</u>	<u>(1,247)</u>	<u>138</u>	<u>2,993</u>	<u>30</u>	<u>9</u>	<u>(3,293)</u>	<u>(2,418)</u>
Income (loss) before contributions, rebates and transfers	9,227	(2,551)	4,655	(5,843)	(3,745)	(458)	1,285	2,883
Capital contributions	15,148	192	-	5,825	62	-	21,227	13,536
Interest rebates	1,312	-	-	-	-	-	1,312	1,314
Transfers in (out)	(2,728)	447	(3,605)	5,438	3,229	450	3,231	2,239
Change in net position	<u>22,959</u>	<u>(1,912)</u>	<u>1,050</u>	<u>5,420</u>	<u>(454)</u>	<u>(8)</u>	<u>27,055</u>	<u>19,972</u>
Total net position - beginning	<u>687,873</u>	<u>96,661</u>	<u>65,711</u>	<u>17,727</u>	<u>28,374</u>	<u>6,766</u>		
Total net position - ending	<u>\$ 710,832</u>	<u>\$ 94,749</u>	<u>\$ 66,761</u>	<u>\$ 23,147</u>	<u>\$ 27,920</u>	<u>\$ 6,758</u>		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.							<u>1,108</u>	<u>1,163</u>
Change in net assets of business-type activities.							<u>\$ 28,163</u>	<u>\$ 21,135</u>

Manatee County, Florida
Business-type Activities
Statement of Cash Flows
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	Major Funds			Non-Major Funds			2015 Business-type Totals	2014 Business-type Totals
	Water and Sewer	Port Authority	Solid Waste	Transit System	Stormwater	Civic Center		
Cash flows from operating activities:								
Cash received from customers	\$ 83,885	\$ 7,332	\$ 29,567	\$ 1,122	\$ 17	\$ 1,269	\$ 123,192	\$ 117,586
Cash payments to vendors for goods and services	(18,935)	(2,025)	(18,892)	(842)	(460)	(814)	(41,968)	(39,866)
Cash payments to employees for services	(14,827)	(2,794)	(1,929)	(3,974)	(1,589)	(529)	(25,642)	(23,993)
Cash payments to other funds	(16,857)	(530)	(1,549)	(3,648)	(1,496)	(286)	(24,366)	(21,321)
Net cash provided (used) by operating activities	<u>33,266</u>	<u>1,983</u>	<u>7,197</u>	<u>(7,342)</u>	<u>(3,528)</u>	<u>(360)</u>	<u>31,216</u>	<u>32,406</u>
Cash flows from noncapital financing activities:								
Transfers in (out)	(2,728)	447	(3,605)	5,438	3,229	450	3,231	2,239
Operating grants received	68	-	-	3,443	-	-	3,511	2,806
Net cash provided (used) by noncapital financing activities	<u>(2,660)</u>	<u>447</u>	<u>(3,605)</u>	<u>8,881</u>	<u>3,229</u>	<u>450</u>	<u>6,742</u>	<u>5,045</u>
Cash flows from capital and related financing activities:								
Acquisition and construction of capital assets	(28,636)	(995)	(2,805)	(5,678)	(694)	-	(38,808)	(34,742)
Advance from other funds	-	-	-	(175)	-	-	(175)	(147)
Principal and interest payments on debt	(3,495)	(1,041)	(62)	-	-	-	(4,598)	(8,351)
Deposits paid on construction agreements	(591)	-	-	-	-	-	(591)	-
Proceeds from sale of assets	14	70	60	32	24	-	200	69
Interest rebates	875	-	-	-	-	-	875	876
Receipt of contributed capital	11,246	887	-	2,195	62	-	14,390	16,364
Grant administrative fees	-	(26)	-	-	-	-	(26)	(42)
Defeasance of bonds	(17,339)	-	(2,165)	-	-	-	(19,504)	-
Debt proceeds	97,616	-	2,172	-	-	-	99,788	2,600
Debt issuing expenses	(564)	-	-	-	-	-	(564)	-
Net cash provided (used) by capital and related financing activities	<u>59,126</u>	<u>(1,105)</u>	<u>(2,800)</u>	<u>(3,626)</u>	<u>(608)</u>	<u>-</u>	<u>50,987</u>	<u>(23,373)</u>
Cash flows from investing activities:								
Interest on investments	570	49	188	3	8	8	826	502
Net cash provided by investing activities	<u>570</u>	<u>49</u>	<u>188</u>	<u>3</u>	<u>8</u>	<u>8</u>	<u>826</u>	<u>502</u>
Net increase (decrease) in cash and cash equivalents	90,302	1,374	980	(2,084)	(899)	98	89,771	14,580
Cash and cash equivalents, October 1	<u>151,317</u>	<u>3,942</u>	<u>62,519</u>	<u>-</u>	<u>2,611</u>	<u>2,642</u>	<u>223,031</u>	<u>230,215</u>
Cash and cash equivalents, June 30	<u>\$ 241,619</u>	<u>\$ 5,316</u>	<u>\$ 63,499</u>	<u>\$ (2,084)</u>	<u>\$ 1,712</u>	<u>\$ 2,740</u>	<u>\$ 312,802</u>	<u>\$ 244,795</u>

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 Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	<u>2015</u>			<u>% of Amended Budget</u>	<u>2014 Actual</u>
	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Actual</u>		
Operating revenues:					
Charges for services	\$ 101,325	\$ 101,325	\$ 83,733	83%	\$ 81,211
Miscellaneous	230	230	1,174	510%	771
Total operating revenues	<u>101,555</u>	<u>101,555</u>	<u>84,907</u>		<u>81,982</u>
Operating expenses:					
Personal services	23,079	23,079	17,692	77%	17,307
Operating expenses	62,074	66,578	34,848	52%	32,378
Depreciation and amortization	-	-	17,924		18,081
Total operating expenses	<u>85,153</u>	<u>89,657</u>	<u>70,464</u>		<u>67,766</u>
Operating income	<u>16,402</u>	<u>11,898</u>	<u>14,443</u>		<u>14,216</u>
Non-operating revenues (expenses):					
Operating grants	11	68	68	100%	53
Interest income	289	289	662	229%	415
Interest expense	(6,990)	(8,152)	(5,335)	65%	(4,560)
Bond issue cost	-	-	(564)		-
Gain (loss) on disposition of assets	-	-	(47)		11
Total non-operating revenues (expenses)	<u>(6,690)</u>	<u>(7,795)</u>	<u>(5,216)</u>		<u>(4,081)</u>
Income before contributions, rebates and transfers	9,712	4,103	9,227		10,135
Capital contributions	10,400	15,459	15,148	98%	9,164
Interest rebates	-	1,793	1,312	73%	1,314
Transfers out	(2,945)	(3,465)	(2,728)	79%	(2,209)
Change in net position	<u>17,167</u>	<u>17,890</u>	<u>22,959</u>		<u>18,404</u>
Total net position - beginning	<u>687,873</u>	<u>687,873</u>	<u>687,873</u>		<u>663,017</u>
Total net position - ending	<u>\$ 705,040</u>	<u>\$ 705,763</u>	<u>\$ 710,832</u>		<u>\$ 681,421</u>

**Manatee County, Florida
Port Authority
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)**

	2015			% of Amended Budget	2014 Actual
	Adopted Budget	Amended Budget	Actual		
Operating revenues:					
Charges for services	\$ 9,283	\$ 9,283	\$ 7,618	82%	\$ 7,031
Miscellaneous	750	750	349	47%	364
Total operating revenues	<u>10,033</u>	<u>10,033</u>	<u>7,967</u>		<u>7,395</u>
Operating expenses:					
Personal services	4,362	4,362	3,238	74%	3,239
Operating expenses	2,576	2,801	2,117	76%	2,006
Depreciation and amortization	-	-	3,916		3,827
Total operating expenses	<u>6,938</u>	<u>7,163</u>	<u>9,271</u>		<u>9,072</u>
Operating income (loss)	<u>3,095</u>	<u>2,870</u>	<u>(1,304)</u>		<u>(1,677)</u>
Non-operating revenues (expenses):					
Operating grants	-	73	-		-
Interest income	24	24	50	208%	23
Interest expense	(1,657)	(1,657)	(1,150)	69%	(1,318)
Loss on disposition of assets	-	-	(121)		(26)
Grant administrative fees	(26)	(26)	(26)	100%	(42)
Total non-operating revenues (expenses)	<u>(1,659)</u>	<u>(1,586)</u>	<u>(1,247)</u>		<u>(1,363)</u>
Income (loss) before contributions and transfers	1,436	1,284	(2,551)		(3,040)
Capital contributions	185	6,466	192	3%	3,446
Transfers in	447	447	447	100%	447
Change in net position	<u>2,068</u>	<u>8,197</u>	<u>(1,912)</u>		<u>853</u>
Total net position - beginning	<u>96,661</u>	<u>96,661</u>	<u>96,661</u>		<u>96,117</u>
Total net position - ending	<u>\$ 98,729</u>	<u>\$ 104,858</u>	<u>\$ 94,749</u>		<u>\$ 96,970</u>

Manatee County, Florida
Solid Waste
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	2015			% of Amended Budget	2014 Actual
	Adopted Budget	Amended Budget	Actual		
Operating revenues:					
Charges for services	\$ 39,852	\$ 39,852	\$ 30,205	76%	\$ 29,914
Miscellaneous	13	13	171	1315%	49
Total operating revenues	<u>39,865</u>	<u>39,865</u>	<u>30,376</u>		<u>29,963</u>
Operating expenses:					
Personal services	2,879	2,879	2,236	78%	2,180
Operating expenses	33,237	35,711	21,493	60%	20,961
Depreciation and amortization	-	-	2,130		1,476
Total operating expenses	<u>36,116</u>	<u>38,590</u>	<u>25,859</u>		<u>24,617</u>
Operating income	<u>3,749</u>	<u>1,275</u>	<u>4,517</u>		<u>5,346</u>
Non-operating revenues (expenses):					
Interest income	264	264	208	79%	150
Interest expense	(126)	(270)	(62)	23%	(100)
Gain (loss) on disposition of assets	-	-	(8)		8
Total non-operating revenues (expenses)	<u>138</u>	<u>(6)</u>	<u>138</u>		<u>58</u>
Income before transfers	3,887	1,269	4,655		5,404
Transfers out	<u>(5,857)</u>	<u>(5,944)</u>	<u>(3,605)</u>	61%	<u>(3,201)</u>
Change in net position	<u>(1,970)</u>	<u>(4,675)</u>	<u>1,050</u>		<u>2,203</u>
Total net position - beginning	<u>65,711</u>	<u>65,711</u>	<u>65,711</u>		<u>64,722</u>
Total net position - ending	<u>\$ 63,741</u>	<u>\$ 61,036</u>	<u>\$ 66,761</u>		<u>\$ 66,925</u>

**Manatee County, Florida
Transit System
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)**

	2015			% of Amended Budget	2014 Actual
	Adopted Budget	Amended Budget	Actual		
Operating revenues:					
Charges for services	\$ 1,107	\$ 1,107	\$ 1,075	97%	\$ 915
Miscellaneous	47	47	81	172%	76
Total operating revenues	<u>1,154</u>	<u>1,154</u>	<u>1,156</u>		<u>991</u>
Operating expenses:					
Personal services	5,437	5,437	4,717	87%	4,420
Operating expenses	6,884	9,532	3,763	39%	3,621
Depreciation and amortization	-	-	1,512		1,399
Total operating expenses	<u>12,321</u>	<u>14,969</u>	<u>9,992</u>		<u>9,440</u>
Operating loss	<u>(11,167)</u>	<u>(13,815)</u>	<u>(8,836)</u>		<u>(8,449)</u>
Non-operating revenues (expenses):					
Operating grants	5,494	8,265	3,137	38%	3,006
Interest income	-	-	4		1
Loss on disposition of assets	-	-	(148)		(56)
Total non-operating revenues (expenses)	<u>5,494</u>	<u>8,265</u>	<u>2,993</u>		<u>2,951</u>
Loss before contributions and transfers	(5,673)	(5,550)	(5,843)		(5,498)
Capital contributions	21,479	23,210	5,825	25%	894
Transfers in	5,855	7,021	5,557	79%	3,801
Transfers out	-	(119)	(119)	100%	-
Change in net position	<u>21,661</u>	<u>24,562</u>	<u>5,420</u>		<u>(803)</u>
Total net position - beginning	<u>17,727</u>	<u>17,727</u>	<u>17,727</u>		<u>17,042</u>
Total net position - ending	<u>\$ 39,388</u>	<u>\$ 42,289</u>	<u>\$ 23,147</u>		<u>\$ 16,239</u>

Manatee County, Florida
Stormwater
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	2015				
	Adopted Budget	Amended Budget	Actual	% of Amended Budget	
Operating revenues:					
Charges for services	\$ <u>29</u>	\$ <u>29</u>	\$ <u>17</u>	59%	\$ <u>33</u>
Operating expenses:					
Personal services	2,390	2,390	1,898	79%	1,864
Operating expenses	2,985	3,331	1,659	50%	1,615
Depreciation and amortization	-	-	235		262
Total operating expenses	<u>5,375</u>	<u>5,721</u>	<u>3,792</u>		<u>3,741</u>
Operating loss	<u>(5,346)</u>	<u>(5,692)</u>	<u>(3,775)</u>		<u>(3,708)</u>
Non-operating revenues (expenses):					
Interest income	7	7	7	100%	7
Gain on disposition of assets	-	-	23		4
Total non-operating revenues (expenses)	<u>7</u>	<u>7</u>	<u>30</u>		<u>11</u>
Loss before contributions and transfers	(5,339)	(5,685)	(3,745)		(3,697)
Capital contributions	1,971	1,971	62	3%	32
Transfers in	4,334	4,334	3,251	75%	2,951
Transfers out	-	(22)	(22)		-
Change in net position	<u>966</u>	<u>598</u>	<u>(454)</u>		<u>(714)</u>
Total net position - beginning	<u>28,374</u>	<u>28,374</u>	<u>28,374</u>		<u>29,389</u>
Total net position - ending	<u>\$ <u>29,340</u></u>	<u>\$ <u>28,972</u></u>	<u>\$ <u>27,920</u></u>		<u>\$ <u>28,675</u></u>

**Manatee County, Florida
Civic Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)**

	2015			% of Amended Budget	2014 Actual
	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Actual</u>		
Operating revenues:					
Charges for services	\$ 1,430	\$ 1,502	\$ 1,476	98%	\$ 1,274
Miscellaneous	48	48	30	63%	29
Total operating revenues	<u>1,478</u>	<u>1,550</u>	<u>1,506</u>		<u>1,303</u>
Operating expenses:					
Personal services	775	740	594	80%	531
Operating expenses	1,276	1,945	1,010	52%	776
Depreciation and amortization	-	-	369		423
Total operating expenses	<u>2,051</u>	<u>2,685</u>	<u>1,973</u>		<u>1,730</u>
Operating loss	<u>(573)</u>	<u>(1,135)</u>	<u>(467)</u>		<u>(427)</u>
Non-operating revenues (expenses):					
Interest income	10	10	9	90%	5
Gain on disposition of assets	-	-	-		1
Total non-operating revenues (expenses)	<u>10</u>	<u>10</u>	<u>9</u>		<u>6</u>
Loss before transfers	(563)	(1,125)	(458)		(421)
Transfers in	600	600	450	75%	450
Change in net position	37	(525)	(8)		29
Total net position - beginning	6,766	6,766	6,766		6,896
Total net position - ending	<u>\$ 6,803</u>	<u>\$ 6,241</u>	<u>\$ 6,758</u>		<u>\$ 6,925</u>

Manatee County, Florida
Public Utilities System and Port Authority
Revenue Bond Coverage
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

<u>Public Utilities System</u>	<u>2015</u>	<u>2014</u>
Operating revenues	\$ 115,300	\$ 111,978
Interest earned	877	572
Less interest earned on construction trust funds	(27)	(41)
Operating grants	68	53
Interest rebate	<u>1,312</u>	<u>1,314</u>
Total revenues available for debt service coverage	117,530	113,876
Less operating expenses (excluding depreciation and amortization)	<u>(79,826)</u>	<u>(76,305)</u>
Net revenues available for debt service coverage	<u>\$ 37,704</u>	<u>\$ 37,571</u>
Debt service requirement for nine months	<u>\$ 11,046</u>	<u>\$ 10,834</u>
Public Utilities System debt service coverage	3.41x	3.47x
 <u>Port Authority</u> 		
	<u>2015</u>	<u>2014</u>
Operating revenues	\$ 7,967	\$ 7,395
Interest earned	50	23
State sales tax revenue	<u>335</u>	<u>335</u>
Total revenues available for debt service coverage	8,352	7,753
Less operating expenses (excluding depreciation and amortization)	<u>(5,355)</u>	<u>(5,245)</u>
Net revenues available for debt service coverage	<u>\$ 2,997</u>	<u>\$ 2,508</u>
Nine months of annual debt service requirement	<u>\$ 1,685</u>	<u>\$ 1,683</u>
Debt service coverage:		
Including state sales tax revenue*	1.78x	1.49x
Excluding state sales tax revenue	1.58x	1.29x

* 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
June 30, 2015 and 2014**
(amounts expressed in thousands)

<u>Assets</u>	<u>Central Stores</u>	<u>Motor Pool</u>	<u>Communications</u>	<u>Self Insurance</u>	<u>Health Insurance</u>	<u>Automated Systems</u>	<u>2015 Total</u>	<u>2014 Total</u>
Current assets:								
Cash and cash equivalents	\$ 3,582	\$ 5,634	\$ 1,595	\$ 11,926	\$ 36,018	\$ 1,978	\$ 60,733	\$ 57,859
Receivables (net)	28	15	52	22	208	2	327	347
Interfund Balances	-	-	-	-	5,330	-	5,330	6,100
Due from other governmental units	-	-	-	-	1,402	-	1,402	1,460
Prepaid items	-	100	4	3,037	164	349	3,654	3,102
Inventory	924	323	61	-	-	-	1,308	1,360
Deposits	-	-	-	150	-	-	150	302
Total current assets	<u>4,534</u>	<u>6,072</u>	<u>1,712</u>	<u>15,135</u>	<u>43,122</u>	<u>2,329</u>	<u>72,904</u>	<u>70,530</u>
Noncurrent assets:								
Land and other nondepreciable assets	130	4,620	-	-	-	-	4,750	4,620
Capital assets	1,881	37,569	780	8	201	1,018	41,457	38,009
Less accumulated depreciation	<u>(1,217)</u>	<u>(23,084)</u>	<u>(294)</u>	<u>(7)</u>	<u>(146)</u>	<u>(468)</u>	<u>(25,216)</u>	<u>(22,784)</u>
Total noncurrent assets	<u>794</u>	<u>19,105</u>	<u>486</u>	<u>1</u>	<u>55</u>	<u>550</u>	<u>20,991</u>	<u>19,845</u>
Total assets	<u>5,328</u>	<u>25,177</u>	<u>2,198</u>	<u>15,136</u>	<u>43,177</u>	<u>2,879</u>	<u>93,895</u>	<u>90,375</u>
Liabilities								
Current liabilities:								
Accounts payable and accrued expenses	186	247	42	73	376	38	962	1,038
Unearned revenue	-	-	-	-	193	-	193	192
Claims payable	-	-	-	9,691	3,315	-	13,006	14,285
Total current liabilities	<u>186</u>	<u>247</u>	<u>42</u>	<u>9,764</u>	<u>3,884</u>	<u>38</u>	<u>14,161</u>	<u>15,515</u>
Noncurrent liabilities:								
Compensated absences	<u>19</u>	<u>367</u>	<u>102</u>	<u>8</u>	<u>12</u>	<u>5</u>	<u>513</u>	<u>493</u>
Total liabilities	<u>205</u>	<u>614</u>	<u>144</u>	<u>9,772</u>	<u>3,896</u>	<u>43</u>	<u>14,674</u>	<u>16,008</u>
Net Position								
Net investment in capital assets	794	19,105	486	1	55	550	20,991	19,845
Unrestricted	<u>4,329</u>	<u>5,458</u>	<u>1,568</u>	<u>5,363</u>	<u>39,226</u>	<u>2,286</u>	<u>58,230</u>	<u>54,522</u>
Total net position	<u>\$ 5,123</u>	<u>\$ 24,563</u>	<u>\$ 2,054</u>	<u>\$ 5,364</u>	<u>\$ 39,281</u>	<u>\$ 2,836</u>	<u>\$ 79,221</u>	<u>\$ 74,367</u>

Manatee County, Florida
Internal Service Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	<u>Central Stores</u>	<u>Motor Pool</u>	<u>Communications</u>	<u>Self Insurance</u>	<u>Health Insurance</u>	<u>Automated Systems</u>	<u>2015 Total</u>	<u>2014 Total</u>
Operating revenues:								
Charges for services	\$ 2,964	\$ 8,151	\$ 1,059	\$ 5,948	\$ 31,184	\$ 1,125	\$ 50,431	\$ 50,068
Miscellaneous	-	17	-	244	618	-	879	1,219
Total operating revenues	<u>2,964</u>	<u>8,168</u>	<u>1,059</u>	<u>6,192</u>	<u>31,802</u>	<u>1,125</u>	<u>51,310</u>	<u>51,287</u>
Operating expenses:								
Operating expenses	2,901	4,173	1,117	5,906	29,094	1,046	44,237	43,767
Depreciation and amortization	50	2,808	48	1	17	132	3,056	2,610
Total operating expenses	<u>2,951</u>	<u>6,981</u>	<u>1,165</u>	<u>5,907</u>	<u>29,111</u>	<u>1,178</u>	<u>47,293</u>	<u>46,377</u>
Operating income (loss)	<u>13</u>	<u>1,187</u>	<u>(106)</u>	<u>285</u>	<u>2,691</u>	<u>(53)</u>	<u>4,017</u>	<u>4,910</u>
Non-operating revenues (expenses):								
Interest income	11	16	4	42	114	7	194	142
Gain on disposition of assets	-	293	(1)	-	-	-	292	123
Capital contributions	-	130	-	-	-	-	130	23
Total non-operating revenues (expenses)	<u>11</u>	<u>439</u>	<u>3</u>	<u>42</u>	<u>114</u>	<u>7</u>	<u>616</u>	<u>288</u>
Income (loss) before transfers	24	1,626	(103)	327	2,805	(46)	4,633	5,198
Transfers in	-	-	803	-	-	-	803	120
Transfers out	(22)	(1,313)	(17)	(18)	(43)	-	(1,413)	(722)
Change in net position	<u>2</u>	<u>313</u>	<u>683</u>	<u>309</u>	<u>2,762</u>	<u>(46)</u>	<u>4,023</u>	<u>4,596</u>
Total net position - beginning	<u>5,121</u>	<u>24,250</u>	<u>1,371</u>	<u>5,055</u>	<u>36,519</u>	<u>2,882</u>	<u>75,198</u>	<u>69,771</u>
Total net position - ending	<u>\$ 5,123</u>	<u>\$ 24,563</u>	<u>\$ 2,054</u>	<u>\$ 5,364</u>	<u>\$ 39,281</u>	<u>\$ 2,836</u>	<u>\$ 79,221</u>	<u>\$ 74,367</u>

Manatee County, Florida
Internal Service Funds
Statement of Cash Flows
For the Nine Month Periods Ended June 30, 2015 and 2014
(amounts expressed in thousands)

	<u>Central Stores</u>	<u>Motor Pool</u>	<u>Communications</u>	<u>Self Insurance</u>	<u>Health Insurance</u>	<u>Automated Systems</u>	<u>2015 Total</u>	<u>2014 Total</u>
Cash flows from operating activities:								
Cash received from customers and other funds	\$ 2,970	\$ 8,171	\$ 1,062	\$ 6,222	\$ 31,783	\$ 1,125	\$ 51,333	\$ 50,985
Cash payments to vendors for goods and services	(2,691)	(2,408)	(283)	(5,054)	(28,590)	(1,062)	(40,088)	(39,629)
Cash payments to employees for services	(55)	(1,602)	(512)	(1,865)	(231)	(103)	(4,368)	(4,279)
Cash payments to other funds	(22)	(402)	(206)	(99)	(18)	(26)	(773)	(792)
Net cash provided (used) by operating activities	<u>202</u>	<u>3,759</u>	<u>61</u>	<u>(796)</u>	<u>2,944</u>	<u>(66)</u>	<u>6,104</u>	<u>6,285</u>
Cash flows from noncapital financing activities:								
Transfers in	-	-	803	-	-	-	803	120
Transfers out	(22)	(1,313)	(17)	(18)	(43)	-	(1,413)	(722)
Advance to other funds	-	-	-	-	-	-	-	(6,100)
Net cash provided (used) by noncapital financing activities	<u>(22)</u>	<u>(1,313)</u>	<u>786</u>	<u>(18)</u>	<u>(43)</u>	<u>-</u>	<u>(610)</u>	<u>(6,702)</u>
Cash flows from capital and related financing activities:								
Acquisition and construction of capital assets	(152)	(3,058)	(69)	-	-	(138)	(3,417)	(4,947)
Proceeds from sale of assets	-	385	-	-	-	-	385	128
Net cash used by capital and related financing activities	<u>(152)</u>	<u>(2,673)</u>	<u>(69)</u>	<u>-</u>	<u>-</u>	<u>(138)</u>	<u>(3,032)</u>	<u>(4,819)</u>
Cash flows from investing activities:								
Interest on investments	<u>10</u>	<u>15</u>	<u>4</u>	<u>37</u>	<u>102</u>	<u>7</u>	<u>175</u>	<u>117</u>
Net increase (decrease) in cash and cash equivalents	38	(212)	782	(777)	3,003	(197)	2,637	(5,119)
Cash and cash equivalents, October 1	<u>3,544</u>	<u>5,846</u>	<u>813</u>	<u>12,703</u>	<u>33,015</u>	<u>2,175</u>	<u>58,096</u>	<u>62,978</u>
Cash and cash equivalents, June 30	<u>\$ 3,582</u>	<u>\$ 5,634</u>	<u>\$ 1,595</u>	<u>\$ 11,926</u>	<u>\$ 36,018</u>	<u>\$ 1,978</u>	<u>\$ 60,733</u>	<u>\$ 57,859</u>