

MEMORANDUM



Financial Management Department
1112 Manatee Avenue West, Ste. 939
Bradenton, FL 34205

MANATEE COUNTY
FLORIDA

Phone: 941.745.3730
Fax: 941.742.5826
www.mymanatee.org

To: Vicki Tessmer, Supervisor, Board Records

From: Greg Wright, Budget Manager *[Signature]*

Date: January 17, 2013

Subject: BP Loss Claim – approval and ratification by Board of County Commissioners

RECEIVED
JAN 23 2013
BOARD RECORDS

ITEM: BP oil spill claim submitted for damages incurred by Manatee County, as calculated by outside counsel and consortium partners, pursuant to the Contingency Fee agreement previously approved by the Board on February 7, 2012. The final claim amount is \$19,575,419 (calculated by expert consultants for outside legal counsel) and was signed and submitted via email on January 15, 2013 by Greg Wright, Budget Manager, (under advisement from Deputy County Attorney Jim Minix) in order to meet the imposed deadline and preserve Manatee County's eligibility for this claim. All documentation supporting this claim and provided by outside counsel is attached to this request.

Although there is no apparent requirement that the submission requires approval by the BCC, this action provides formal action by BCC on the submission.

ACTION REQUIRED: Consent motion by the Board of Commissioners to approve, ratify, and confirm staff execution of the document.

INSTRUCTIONS TO BOARD RECORDS: Enter this memo and supporting documents into the record.

ACCEPTED IN OPEN SESSION

JAN 29 2013

BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

Copy Sent Via Email to Greg Wright 1/30/13 vj

I, the undersigned, certify that, to the best of my knowledge and belief, the information contained in this claim represents all material facts and is true. I understand that misrepresentation of facts is subject to prosecution under Federal law (including but not limited to 18 U.S.C. 287 & 1001 and 31 U.S.C. 3729).



Claimant's Signature

Date

Carla M. Burke

Date

Baron & Budd, P.C.

Attorney and Legal Representative

Of Claimant

GREGORY G. WRIGHT

Claimant's Printed Name



MANATEE COUNTY GOVERNMENT
To Serve With Excellence

Financial Management Department

Gregory G. Wright, CPA, MPPA
Budget Manager
Budget Division

1112 Manatee Avenue West, Suite 939
Bradenton, FL 34205
941.745.3787
greg.wright@mymanatee.org

P.O. Box 1000
Bradenton, FL 34206-1000
Fax: 941.742.5826

FW: Manatee County - BP claim
Vicki Tessmer
to:
'greg.wright@mymanatee.org'
01/17/2013 01:13 PM
Show Details

From: Vicki Tessmer
Sent: Wednesday, January 16, 2013 11:16 AM
To: 'greg.wright@mymanatee.org'
Subject: RE: Manatee County - BP claim

Hi Greg,
Yes, you do not need to do an e-eagenda item.
Yes, please provide a memo as to what the item is; the action you require; and instructions to Board Records.
Please be sure to list all attachments. Jan 22 would be our deadline for the Jan 29 BCC meeting.
Thanks,

Vicki Tessmer
Supervisor, Board Records
For R.B. "Chips" Shore
Manatee County Clerk of the Circuit Court and Comptroller
www.manateeclerk.com
vicki.tessmer@manateeclerk.com
941-749-1800 ext 4180

"Pride in Service, with a Vision to the Future"

Florida has a very broad Public Records Law. This agency is a public entity and is subject to Chapter 119 of the Florida Statutes, concerning public records. E-mail communications are covered under such laws & therefore e-mail sent or received on this entity's computer system, including your e-mail address, may be disclosed to the public or media upon request

From: greg.wright@mymanatee.org [mailto:greg.wright@mymanatee.org]
Sent: Wednesday, January 16, 2013 10:25 AM
To: Vicki Tessmer
Cc: diane.vollmer@mymanatee.org; marianne.lopata@mymanatee.org
Subject: Fw: Manatee County - BP claim

Hello Vicki,

If my understanding is correct, I can send to Board Records a memo, with all supporting documents, to provide requisite instructions for obtaining Board of Commissioners' approval and ratification on the Consent Agenda for Tuesday, January 29, 2013 in the matter of our BP loss claim that I was advised to submit yesterday. I also understand that you need the original signed document and hard-copies of the back up materials and that I do not need to enter this Consent item into the e-Agenda system.

If you could please advise that this is correct, I will prepare these materials for delivery to Board Records.

RE: Manatee County - BP claim

Kathy Jensen

to:

Irma Espino, greg.wright@mymanatee.org

01/15/2013 12:44 PM

Cc:

"jan.brewer@mymanatee.org", "jim.seuffert@mymanatee.org", "jim.minix@mymanatee.org"

Show Details

Greg,

Please return the signature page by email and we will get the claim filed.

Thank you,

Kathy Jensen

From: Irma Espino

Sent: Tuesday, January 15, 2013 9:23 AM

To: greg.wright@mymanatee.org

Cc: Kathy Jensen; jan.brewer@mymanatee.org; jim.seuffert@mymanatee.org; jim.minix@mymanatee.org

Subject: Re: Manatee County - BP claim

Greg,

Thank you.

Irma Espino

Baron & Budd, P.C.

(214)525-3722 Direct Dial

(214)520-1181 Fax

On Jan 15, 2013, at 8:12 AM, "greg.wright@mymanatee.org" <greg.wright@mymanatee.org> wrote:

I discussed this today with the Financial Management Director, Jim Seuffert, and we do not wish to make any further adjustment to your final claim summary for the County.

If you need anything further, please contact me.

Thanks for all your help.

Greg

Gregory G. Wright, CPA, MPPA, Budget Manager

Manatee County Financial Management

Phone (941) 745-3787, Fax (941) 749-3203

1112 Manatee Avenue West

Bradenton, Florida 34205

From: Irma Espino <iespino@baronbudd.com>

To: "greg.wright@mymanatee.org" <greg.wright@mymanatee.org>

Cc: Kathy Jensen <kjensen@baronbudd.com>

Date: 01/15/2013 09:07 AM

Subject: Re: Manatee County - BP claim

Manatee County is making claims for lost revenue pursuant to 33 U.S.C. §2702. The County has not previously filed a short-form joinder in the Limitation action joining in the Bundle C Master Complaint.

As a direct result of the Deepwater Horizon incident, the County suffered damages. The County is heavily dependent upon tourism as the tourism industry is one of the primary industries that supports the County's and the State of Florida's economy. Because of a decline in the number of tourist who visited the State and the Manatee County area, the County lost revenues. Tourist dollars flow directly to the County in the form of local taxes, fees, licenses, permits, services, and other revenues. In addition, many of the businesses within the County were impacted by a decline in tourism, a fear of Gulf seafood and a resultant slowdown of the County and State economy. This has had an impact on all revenues that flow to the County, including but not limited to, communication services taxes, sales taxes, gas taxes and other revenues. Finally, the County suffered a loss in property value/ad valorem taxes due to a reduction in property values. The oil spill reduced ad valorem property tax collections for fiscal year 2011 and will be an ongoing damage suffered by the County given the limits under State law on the ability of the Property Appraiser to increase appraised value.

The County presents this sum certain demand for compensation to BP, the responsible party, pursuant to 33 U.S.C. §2713. In satisfaction of its claims under the Oil Pollution Act of 1990, the County demands compensation for damages in the amount of \$19,575,419.

This amount is comprised of the loss of revenue to the County due to the incident, the damage to the County's real property, additional public services provided by the County, and response and removal costs. As a further breakdown of this demand, the County has calculated direct revenue losses in the amount of \$9,692,311 in 2010 (including property tax losses realized in 2011 as explained below). To account for the uncertain future, punitive damages, and other future risks born by the County upon granting BP a full and final release, the County has calculated a future risk amount of \$8,557,713. A detailed breakdown of this sum certain request for compensation is discussed below. The County's request for damages above is an offer of settlement as of the present time and should BP deny this claim or not offer compensation for the full amount of damages requested, the County's damages are likely to increase due to the costs of litigation and/or the realization of future risks.

OPA Sum Certain Damages

The County has lost revenue due to the oil spill. Each of the below items of damage are recoverable under 33 U.S.C. § 2702 and were due to the injury, destruction, or loss of real property, personal property, or natural resources. Specifically, the County has lost revenue from the following revenue streams:

1) Communication Services Tax

- a. Chapter 202, Florida Statutes
- b. The State Communications Services Tax became effective October 1, 2001. The definition of communication services includes voice, data, audio, video or other information or signals, including cable services that are transmitted by any medium.

The state communication services tax consists of two components: a state tax and a gross receipts tax. A state tax is applied to the retail sales price of communications service at the rate of 6.65 percent while the retail sales price of any direct-to-home satellite service received in this state is taxed at the rate of 10.8%. The second component is the gross receipts tax of 2.52 percent that is applied to communications services subject to the tax levied pursuant to section 202.12(1)(a),(c), and (d), while direct-to-home satellite service is taxed at the rate of 2.37 percent. A county may also levy a local communications service tax pursuant to section 202.19(1). Manatee County currently levies this tax at 1.84%. The description of the program and its methods of distribution are located in the attached Local Government Financial Information Handbooks produced by the Florida Legislature's Office of Economic and Demographic Research.

- c. Benchmark Years: 2008-2009
- d. Compensation Months: May – December 2010
- e. Growth Rate = 6.6%
- f. Base Compensation = \$397,717
- g. Future Risk Factor Damages = \$198,859
- h. Total Damages = \$596,576

2) Half Cent Sales Tax

- a. Fla. Stat. 212.18(2)(c); 212.20(6); and 218.60-.67
- b. The Half Cent Sales Tax Program distributes a portion of the state-shared sales tax revenue via three separate distributions to eligible county governments. The description of the program and its methods of distribution is described in the attached Local Government Financial Information Handbooks produced by the Florida Legislature's Office of Economic and Demographic Research
- c. Benchmark Years: 2007-2009
- d. Compensation Months: May - November 2010
- e. Growth Rate = N/A
- f. Base Compensation = \$395,774
- g. Future Risk Factor Damages = \$791,548
- h. Total Damages = \$1,187,322

3) Constitutional Fuel Tax (2 Cents)

- a. Section 9(c), Article XII, Florida Constitution; Fla. Stat. 206.41(1)(a); Fla. Stat. 206.45; 206.47, 206.87, 336.023, 336.024
- b. A state tax of 2 cents per gallon on motor fuel is levied. The tax is paid into the state treasury by the Department of Revenue. The Department transmits the tax to the State Board of Administration. The Administration calculates a monthly allocation of taxes received from the Department based on the formula contained in Section 9(c)(4), Art. XII, Florida Constitution, and credits to each county's account the amount of tax allocated by the formula. A full description of the tax and its distribution is described in the attached Local Government Financial Information

Handbooks produced by the Florida Legislature's Office of Economic and Demographic Research

- c. Benchmark Years: 2007 - 2009
- d. Compensation Months: May – December 2010
- e. Growth Rate = N/A
- f. Base Compensation = \$11,408
- g. Future Risk Factor Damages = \$22,816
- h. Total Damages = \$34,224

4) State Shared Revenue (account described as Revenue Sharing Net in Damage Calculation)

- a. Fla. Stat. Ch. 212.20(2), 212.20(6), and 218.20 - .26
- b. The County Revenue Sharing Program created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund received 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county. A complete description of this revenue and its allocation can be found in the attached Local Government Financial Information Handbooks produced by the Florida Legislature's Office of Economic and Demographic Research.
- c. Benchmark Years: 2007 - 2009
- d. Compensation Months: July – December 2010
- e. Growth Rate = N/A
- f. Base Compensation = \$86,509
- g. Future Risk Factor Damages = \$173,018
- h. Total Damages = \$259,527

5) Local Option Gas Tax

- a. Fla. Stat. 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021 and 336.025
- b. Local option gasoline taxes of 6 cents per gallon are collected on the sale of motor and diesel fuel within Manatee County. Manatee also levies an additional 5 cent Local Option Motor Fuel Tax on Motor Fuel (not diesel) only. Taxes are collected by the state and deposited in the Local Option Fuel Tax Trust Fund. Individual county tax receipts are divided amongst county and local municipal entities. A complete description of this revenue and its allocation can be found in the attached Local Government Financial Information Handbooks produced by the Florida Legislature's Office of Economic and Demographic Research.
- c. 6 Cent Local Option Gas
 - i. Benchmark Years: 2009
 - ii. Compensation Months: September - November 2010
 - iii. Growth Rate = 3%
 - iv. Base Compensation = \$114,321
 - v. Future Risk Factor Damages = \$57,161
 - vi. Total Damages = \$171,482

6) 9th Cent Gas Tax

- a. Fla. Stat. 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021 and 336.025

- b. The 9th Cent Fuel Tax is a local option fuel tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. A complete description of this revenue and its allocation can be found in the attached Local Government Financial Information Handbooks produced by the Florida Legislature's Office of Economic and Demographic Research.
- c. Benchmark Years: 2009
- d. Compensation Months: September - November 2010
- e. Growth Rate = 2.7%
- f. Base Compensation = \$17,653
- g. Future Risk Factor Damages = \$35,306
- h. Total Damages = \$52,959

7) Charges for Services and Miscellaneous

- a. These two accounts in the CAFR includes charges for services provided by the County and Miscellaneous revenue and other services. The authority for these charges are discussed within the attached CAFRs, Budgets and the Local Government Financial Information Handbooks produced by the Florida Legislature's Office of Economic and Demographic Research.
- b. Damage Calculation for Charges for Services – Governmental Funds
 - i. Benchmark Years: 2007-2009
 - ii. Compensation Months: May – December 2010
 - iii. Growth Rate = N/A
 - iv. Base Compensation = \$7,445,688
 - v. Future Risk Factor Damages = \$3,722,844
 - vi. Total Damages = \$11,168,532
- c. Damage Calculation for Miscellaneous – Governmental Funds
 - i. Benchmark Years: 2009
 - ii. Compensation Months: May – December 2010
 - iii. Growth Rate = 11.8%
 - iv. Base Compensation = \$113,179
 - v. Future Risk Factor Damages = \$56,590
 - vi. Total Damages = \$169,769
- d. Damage Calculation for Charges for Services – Proprietary Funds
 - i. Benchmark Years: 2007-2009
 - ii. Compensation Months: May – December 2010
 - iii. Growth Rate = N/A
 - iv. Base Compensation = \$1,059,759
 - v. Future Risk Factor Damages = \$529,880
 - vi. Total Damages = \$1,589,639
- e. Damage Calculation for Proprietary Funds – Miscellaneous
 - i. Benchmark Years: 2009
 - ii. Compensation Months: May – December 2010
 - iii. Growth Rate = N/A

- iv. Base Compensation = \$284,697
- v. Future Risk Factor Damages = \$142,349
- vi. Total Damages = \$427,046

8) Licenses, Permits and Special Assessments

- a. Benchmark Years: 2009
- b. Compensation Months: May - December 2010
- c. Growth Rate = 12%
- d. Base Compensation = \$374,699
- e. Future Risk Factor Damages = \$187,350
- f. Total Damages = \$562,049

9) Property/Ad Valorem Taxes:

- a. Section 9, Article VII, Florida Constitution; Chapters 192-197 and 200, Florida Statutes
- b. The relevant millage rate in place at the time of the Deepwater Horizon incident was 6.4296.
 - i. The total assessed value of property as of January 1, 2010 in the County was \$24,748,698,573. The assessed value as of January 1, 2011 was \$23,634,630,059 for a total reduction in value of \$1,114,068,514. Applying the millage rate of 6.4296, calculates a total loss of property tax revenues of \$7,163,015. For the purpose of stating sum certain damages, the County assumes that 10% of this reduced value was caused by the spill - \$716,302.
 - ii. Given the limits on the ability to increase property values to full market value under Florida law, the 2011 loss of revenue will continue for many years. For the purpose of stating sum certain damages, the County assumes that the impact will be primarily felt over a period of 5 years and the impact will decrease by 10% per year. This provides future sum certain damages of \$2,639,995
- c. Base Compensation = \$716,302
- d. Continuing Damages = \$2,639,995
- e. Total Damages = \$3,356,297

General Methodology

For all revenue losses except ad valorem taxes, each revenue stream was analyzed based upon collections in 2010 as compared to historical collections from 2007-2009. The goal of the analysis applied is to compensate the County for all losses it suffered as a result of the spill. The analysis uses a well-recognized approach of measuring lost revenue by comparison of the post-incident compensation period to historical/benchmark revenue. This well-established two-step "before and after" method was applied as follows: Step 1 provides compensation for the reduction in revenue between the compensation period months in 2010 (from May – December) as compared to the benchmark/historical revenue period, and Step 2 provides compensation for increased revenue that reasonably could have been expected to be generated in 2010 but for the incident. The Step Two calculation applies the

businesses growth trend to determine incremental revenue that was expected but for the spill. The results from Step One and Step Two are then added together to determine the total baseline 2010 damages. This analysis was recently approved by the Court in the approval of the Economic and Property Damages Settlement Agreement as an accepted and reasonable method to determine economic damages.

Once the total loss for 2010 is determined, a multiplier is applied to the 2010 losses to compensate the County for pre-judgment interest, the risk of oil returning, consequential damages, inconvenience, aggravation, the risk of future loss, the lost value of money, liquidation of legal disputes about punitive damages, and other factors. BP has described the use of such a multiplier as “an economically sound method.” The multiplier is a multiple of the 2010 baseline compensation added to the County’s compensation for damages. The County has applied a future damages multiplier of 2.0 to the County’s state-shared revenue streams and 0.5 to the County’s non-ad valorem local revenue streams.

For ad valorem taxes, a comparison was made as to appraised value for fiscal year 2010 and fiscal year 2011. The millage rate in effect in 2011 was then applied to the difference in appraised value to determine the total loss due to a reduction in appraised value. In Florida, each County Property Appraiser is required to assess properties for appraisal purposes based upon their value as of January 1 of that year. Given that the Deepwater Horizon incident occurred in April of 2010, the impact due to an impairment on property value was not realized until fiscal year 2011 as the County Property Appraiser would not re-appraise properties until January of 2011. Once the Property Appraiser reduces a property’s value, there are statutory limits on the ability to restore the property to its full market value once the impairment from the spill subsided. As to homestead property, the County Property Appraiser can only raise property values by the lesser of 3% per year or the amount of increase in the consumer price index – whichever is lower. As to non-homestead property, a similar 10% cap is in place. Thus, once property values were reduced due to the impairment from the spill, that impairment will reduce property values for many years.

For the purpose of calculating property tax losses, it was assumed that 10% of the decline in value was due to the spill and that this impact would be realized over a period of 5 additional years. It was also assumed that the impact would decline by 10% each year.

The damages were calculated based upon documentation provided by the County with additional documentation available from other sources such as the Florida Department of Revenue. In general counties within Florida take in revenue from the following sources: 1) Revenue from ad valorem taxes; 2) Revenue from taxes on economic activities; 3) Revenue from fees, fines and other charges; 4) Revenue from enterprise or business-type activities; 5) Revenue from grants or other intergovernmental transfers; and 6) Revenue from investment activities. Those revenue sources that were not impacted directly by the spill or through the slowdown of the statewide economy caused by the Spill, such as investment income, were not included in the analysis. Some of these revenue streams, such as those arising from ad valorem taxes, enterprise activities or fees, and fines and other charges, are managed almost exclusively at the local or county level. Other revenue accounts, such as tax

revenues, may be managed by the County or the State. For example, all counties in Florida benefit from a group of revenues that are managed by the Florida Department of Revenue. These include tax revenues from items such as Local Option Sales Taxes (LOST), Communication Service Taxes (CST), and Local Option Gas Taxes (LOGT).

Because the State is already actively involved in the collection of taxes generated by the same activities that generate taxes such as LOST, CST and LOGT, the State manages the collection of these taxes and remits them to the county on a monthly basis. In addition, the county benefits from an allocation of the statewide sales tax. This arrangement, commonly referred to as "Revenue Sharing" or "State Shared," involves a formula that is implemented by the State of Florida to return a portion of the statewide sales tax collected to local governments.

In general, calculating lost revenue requires three basic steps: gathering the appropriate data; establishing a benchmark for comparison and the actual loss calculation itself.

Data Collection Process

In Florida, virtually every county and most municipalities prepare an annual financial document commonly referred to as the Comprehensive Annual Financial Report, or "CAFR." The CAFR generally provides an annual financial "snapshot" of the subject entity's financial condition with balance sheet and income statement information for the immediately preceding fiscal year. Along with financial data for the preceding fiscal year, the CAFR generally contains historical financial data and other background information concerning the subject's finances. Reporting is generally standardized in accordance with Florida's uniform rules for governmental accounting, meaning that revenue and expense accounts will follow a common numbering system. Monthly distribution data for the tax accounts managed by the Florida Department of Revenue were also obtained. For accounts exclusively maintained by the entity and reported in the CAFR, the data in the CAFR was utilized and allocated over the twelve months in each fiscal year.

Collection of data on ad valorem tax revenues required a separate process. In Florida, each county Property Appraiser establishes the value of each parcel of real property in the County as of January 1 of each calendar year. This assessment establishes the value against which the millage rate is applied so that the annual tax assessment can be calculated. Assessments are based on property transactions that occurred during the calendar year immediately prior to the assessment date. The taxable value of the property in the county was obtained for both January 1, 2010 and January 1, 2011 as determined by the Property Appraiser, along with the applicable millage rates. This data is compiled by the Florida Department of Revenue and was obtained from the Department's website.

Establishment of Damages

Once the entity's revenue data was gathered in accordance with the above, a benchmark revenue total that could be used to compare with the actual revenues experienced in 2010 was calculated. The purpose of calculating a benchmark is to provide a reference point that indicates where

revenues should have been in 2010 without the impact of the spill. The variance between the benchmark and the 2010 actual revenues forms the estimate of lost revenues.

To establish the benchmark and calculate the variance, the basic formulas and methodologies set forth in the recently approved Economic and Property Damages Class Settlement pending in MDL 2179. In general, the Settlement Framework applies a series of calculations to determine the greatest variance between any period of three or more consecutive months between May and December 2010, and those same months in a benchmark year that is represented by one of the following: 2009 actual results, an average of 2008-2009 results, or an average of 2007-2009 results. In this case, all costs have been assumed to be fixed.

The impact to each revenue stream, as categorized in the CAFR or within the monthly data from the Department of Revenue, was calculated independently. Some adjustments were required to the CAFR data. For example, the revenue accounts for Taxes and Intergovernmental Transfers found in the CAFR generally include the revenues from taxes managed by the Florida Department of Revenue. To avoid double-counting, an adjustment was made to the CAFR data to remove the Florida Department of Revenue managed tax accounts. To make this adjustment, the Florida Department of Revenue distribution data was summed for the twelve months of each fiscal year and a monthly average calculated. This amount was subtracted from the CAFR revenue data to remove the impact of the state-managed tax streams. The other adjustment made to the CAFR data was to remove ad valorem tax revenues. Because the ad valorem collections are reported in the CAFR, monthly averages were calculated and the amounts removed from the Tax revenue accounts.

Because of their unique nature, ad valorem taxes were treated separately. First, ad valorem taxes are divided between real and personal property. The analysis conducted focused on measuring the impact to real property taxes and personal property taxes were not included. Ad valorem taxes are established using a January 1 appraisal date and then collected between November of the tax year and March of the following year. Because of this, measuring a decrease in ad valorem taxes in 2010 would not capture the impact of the spill. To calculate the impact, the difference in tax assessed value as of January 1, 2010, and the tax assessed value as of January 1, 2011 was determined. Once the variance was calculated, the millage rate was applied to calculate the estimated lost ad valorem tax revenues. Finally, the estimated lost ad valorem taxes were presumed to be 10% caused by the spill in Manatee County given the specific selection of parcels to include as determined by the Manatee County Property Appraiser. This loss was then carried out for an additional five years, reducing 10% each year.

Candi Cruz
Budget Technician
Financial Management Department
candice.cruz@mymanatee.org
Ph. 941-745-3733, Fax 941-742-5826
1112 Manatee Avenue West
Bradenton, FL 34205

Jim Seuffert---01/16/2013 09:20:34 AM---Mr. Wright,

From: Jim Seuffert/MCG
To: "Greg Wright" <greg.wright@mymanatee.org>
Cc: "Candice Cruz" <candice.cruz@mymanatee.org>, "Jan Brewer" <jan.brewer@mymanatee.org>, "Jim Minix" <jim.minix@mymanatee.org>
Date: 01/16/2013 09:20 AM
Subject: Re: Manatee County - BP claim

We should put an item on the clerk's consent calendar to " approve ratify and confirm" staff execution of the document. A comment can be provided that says "although there is no apparent requirement that the submission requires approval by the BCC, this action acknowledges BCC support for the claim". Candy can contact Board Records to find out what else they need to agenda this.

Sent from my iPad

On Jan 15, 2013, at 4:53 PM, "Greg Wright" <greg.wright@mymanatee.org> wrote:

Jim Minix called me and gave me the okay to send this in (after he spoke with Mickey Palmer). He also said that you may want to consider some kind of confirming Board item next week for the claim. The total claim submitted, including the prospective future loss amounts, was \$19,575,419.

Greg

Gregory G. Wright, CPA, MPPA, Budget Manager
Manatee County Financial Management
Phone (941) 745-3787, Fax (941) 749-3203
1112 Manatee Avenue West
Bradenton, Florida 34205

----- Forwarded by Greg Wright/MCG on 01/15/2013 04:51 PM -----

From: Greg Wright/MCG
To: Kathy Jensen <kjensen@baronbudd.com>
Cc: Jim Minix/MCG@MCG, Jim Seuffert/MCG@MCG, Jan Brewer/MCG@MCG, Angie Bibler/MCG@MCG, Mitchell Palmer/MCG@MCG, Ed Hunzeker/MCG@MCG
Date: 01/15/2013 04:30 PM
Subject: Re: Manatee County - BP claim

Kathy,

Attached please find the completed signature page. If you have any further questions, please just let us know.

Thanks,

Greg

(See attached file: Certification - BP claim.15JAN2013.pdf)

Gregory G. Wright, CPA, MPPA, Budget Manager
Manatee County Financial Management
Phone (941) 745-3787, Fax (941) 749-3203
1112 Manatee Avenue West
Bradenton, Florida 34205
Kathy Jensen ---01/14/2013 01:58:51 PM---Dear Greg,

Attached are the final presentment documents that have been compiled for Manatee County's

From: Kathy Jensen <kjensen@baronbudd.com>
To: "greg.wright@mymanatee.org" <greg.wright@mymanatee.org>
Cc: Carla Burke <Cburke@baronbudd.com>, "
debbie.underwood@mymanatee.org" <
debbie.underwood@mymanatee.org>, "jim.minix@mymanatee.org" <
jim.minix@mymanatee.org>, "jan.brewer@mymanatee.org" <
jan.brewer@mymanatee.org>, "jim.seuffert@mymanatee.org" <
jim.seuffert@mymanatee.org>, Irma Espino <iespino@baronbudd.com>,
Cary McDougal <CMCDOUGA@baronbudd.com>
Date: 01/14/2013 01:58 PM
Subject: Manatee County - BP claim

Dear Greg,

Attached are the final presentment documents that have been compiled for Manatee County's BP claim.

Please review and let us know if you have questions or comments about the calculations or data that was used. We are working with a tight deadline, so we will need to hear from you no later than tomorrow if you have questions or concerns.

If the claim meets your approval, please sign and return the signature page. Feel free to call or email with any questions.

Kathy Jensen
Paralegal
Baron & Budd, P.C.
3102 Oak Lawn Ave., Suite 1100
Dallas, TX 75219
Tel 214.523.6604 / 800.222.2766 ext. 6604
Fax 214.520.1181

From: Irma Espino
Sent: Wednesday, January 09, 2013 10:46 AM
To: greg.wright@mymanatee.org
Cc: Carla Burke; debbie.underwood@mymanatee.org;
jim.minix@mymanatee.org; Kathy Jensen;
jan.brewer@mymanatee.org;
jim.seuffert@mymanatee.org
Subject: Re: Manatee County -- potential BP claim

Greg,

The information you will provide is enough.
Thanks.

Irma Espino
Baron & Budd, P.C.
(214)525-3722 Direct Dial
(214)520-1181 Fax

On Jan 9, 2013, at 6:06 AM, "
greg.wright@mymanatee.org" <

greg.wright@mymanatee.org> wrote:

Good morning, Irma:

I am taking a look at your request today. From your email and attachment worksheet it appears that your request is two-part, as follows:

1. brief descriptions of the eight revenue categories shown under governmental funds - no problem here.
2. information is available in some detail on-line and I will provide the web links in my response.

You also mentioned that Saltmarsh raised a concern about revenue that "may not be related to the Oil Spill" - if we can provide any additional information in this regard, please provide further details, otherwise I will assume that the information to be provided above will suffice.

I will provide my response as soon as possible, but no later than your requested deadline of tomorrow.

Feel free to contact me with any other questions.

Thank you.

Greg

Gregory G. Wright, CPA, MPPA,
Budget Manager
Manatee County Financial
Management
Phone (941) 745-3787, Fax (941)
749-3203
1112 Manatee Avenue West
Bradenton, Florida 34205

From: Irma Espino <
iespino@baronbudd.com>
To: ""
debbie.underwood@mymanatee.org" <
debbie.underwood@mymanatee.org>
Cc: "jim.minix@mymanatee.org" <
jim.minix@mymanatee.org>, "
greg.wright@mymanatee.org" <
greg.wright@mymanatee.org>, Kathy
Jensen <kjensen@baronbudd.com>,
Carla Burke <Cburke@baronbudd.com>

Date: 01/08/2013 05:57 PM
Subject: RE: Manatee County --
potential BP claim

ATTORNEY CLIENT COMMUNICATION
- PRIVILEGED

Dear Debbie,

I am an attorney that is working with Carla Burke and the Levin Papantonio firm in preparing Manatee County's BP Claims.

Saltmarsh completed a draft loss evaluation – the loss is draft and is subject to change. A copy is attached. In preparing loss evaluation Saltmarsh raised a concern about revenue that may not be related to the Oil Spill. Our request: Please review the attached draft loss report for revenue items listed under "Governmental Funds" and provide a very short description of the fund item. If this information is available online please let us know.

We must file the County's claim by January 18, 2013 – we need a response no later than tomorrow. Sorry for the crunch time request.

If you have questions please contact me at 972-523-9423.

Thanks,

Irma I. Espino
Baron & Budd, PC |
www.baronandbudd.com
3102 Oak Lawn Avenue | Suite
1100 | Dallas, TX 75219

Main Phone: 214.521.3605 | Fax:
214.520.1181



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From: Carla Burke
Sent: Monday, November 26,
2012 2:32 PM
To:
debbie.underwood@mymanatee.org
Cc: jim.minix@mymanatee.org;
greg.wright@mymanatee.org;
Kathy Jensen
Subject: RE: Manatee County --
potential BP claim
Importance: High

Hi, all.

In the interest of time, we

have asked Mike Adkins with the Saltmarsh accounting firm to contact you directly with specific questions.

From:

debbie.underwood@mymanatee.org [mailto:debbie.underwood@mymanatee.org]

Sent: Wednesday, November 21, 2012 7:45 AM

To: Carla Burke

Cc: jim.minix@mymanatee.org; greg.wright@mymanatee.org; Kathy Jensen

Subject: Fw: Manatee County -- potential BP claim

Carla - Good morning. I work with Greg Wright in the Financial Management office, and since he is out of the office, I am responding to your email request. Annual financial and budget information for Manatee County can be found online. Most of the documents are too large to send via email, so I have provided links below to the areas where the information can be found. For the Manatee County Annual Financial (CAFR) information for 2012, that information is still being compiled and should be released by the Clerk

of Court's office at the end of
December.

For Manatee County budget
information:

[http://www.mymanatee.org/home/
government/departments/financial
-management/budget-office-admin
istration.html](http://www.mymanatee.org/home/government/departments/financial-management/budget-office-administration.html)

For Manatee County Annual
Financial (CAFR) information:
[http://www.manateeclerk.com/Dep
artments/Finance/FinancialReport
s/CAFR.aspx](http://www.manateeclerk.com/Departments/Finance/FinancialReports/CAFR.aspx)

Please contact me if you need
anything further.

Happy Thanksgiving!

Debbie A. Underwood
Senior Budget Analyst
Financial Management
Department
[debbie.underwood@mymanatee.o
rg](mailto:debbie.underwood@mymanatee.org)
Ph. 941-745-3748, Fax
941-742-5826
1112 Manatee Avenue West
Bradenton, FL 34205

From: Carla Burke <Cburke@baronbudd.com>

To: "greg.wright@mymanatee.org" <greg.wright@mymanatee.org>

Cc: Kathy Jensen <kjensen@baronbudd.com>
Date: 11/20/2012 03:49 PM
Subject: [SPAM]: Manatee County -- potential BP claim

Mr. Wright,

My name is Carla Burke. I am an attorney with Baron & Budd in Dallas, Texas. I understand that you spoke to Ned McWilliams at Levin Papantonio about Manatee County's potential claim for tax losses due to the BP oil spill. My firm works with Levin, and I am helping with the review of Manatee's claim.

I think Ned told you that we have retained an accounting firm (Saltmarsh, Cleaveland & Gund) to assist us in evaluating and preparing the county's potential claim for damages.

To do so, Saltmarsh needs annual financial and budget documents from the County for the years 2007 – present.

If you have already provided these to Saltmarsh, please let me know.

We need to gather these materials quickly – within the next week or so. If you think of other documents that may be helpful, please let me know. I'm copying Kathy Jensen from my office. She will be helping me with your claim.

Please call me at your convenience.

Happy Thanksgiving,

Carla
214-525-3775 (direct)
214-521-3605 (receptionist)

<Manatee County - Summary

Workbook.pdf>[attachment
"Manatee County
Final_IE011413.docx"
deleted by Greg
Wright/MCG] [attachment
"Manatee - Final Assembly
from Saltmarsh.pdf" deleted
by Greg Wright/MCG]
[attachment "Manatee
County - Summary
Workbook
Final_IE011413.xls" deleted
by Greg Wright/MCG]
[attachment "BP Claim -
Signature Page.docx" deleted
by Greg Wright/MCG]

<Certification - BP claim.15JAN2013.pdf>

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

January 9, 2013

Ms. Irma Espino
Baron & Budd
3102 Oak Lawn Avenue, Suite 1100
Dallas, TX 75219

**RE: Manatee County, Florida
Calculation of estimated lost revenue associated
with the BP/Deepwater Horizon Oil Spill**

Dear Irma:

The purpose of this letter is to summarize our calculations estimating the revenue lost by the government of Manatee County, Florida, (the "Client") in 2010 as a result of the BP/Deepwater Horizon oil spill in the Gulf of Mexico. At your request, we have calculated the estimated lost revenue using certain documentation and information provided by you and the Client together with additional documentation available from other sources such as the Florida Department of Revenue. We understand that the purpose of this calculation is to meet the presentment requirements of the federal Oil Pollution Act (OPA). When necessary, we have relied upon interpretation and guidance concerning the requirements for presentment under OPA provided by you and your firm.

The Client is a county in, and a political subdivision of, the State of Florida. In general, counties within Florida take in revenue from the following sources:

1. Revenue from ad valorem taxes on real and personal property
2. Revenue from taxes on economic activities
3. Revenues from fees, fines and other charges
4. Revenue from enterprise or business-type activities
5. Revenue from grants or other intergovernmental transfers
6. Revenue from investment activities

Some of these revenue streams, such as those arising from ad valorem taxes, enterprise activities or fees, and fines and other charges, are managed almost exclusively at the local or county level. Other revenue accounts, such as tax revenues, may be managed by the county or the State. For example, all counties in Florida benefit from a group of revenues that are managed by the Florida Department of Revenue (FLDOR). These include tax revenues from items such as Local Option Sales Taxes (LOST), Communication Service Taxes (CST), and Local Option Gas Taxes (LOGT).

Because the State of Florida is already actively involved in the collection of taxes generated by the same activities that generate taxes such as LOST, CST and LOGT, the State manages the collection of these taxes and remits them to the county on a monthly basis. In addition, the county benefits from an allocation of the statewide sales tax. This

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arrangement, commonly referred to as “Revenue Sharing” or “State Shared”, involves a formula that is implemented by the State of Florida to return a portion of the statewide sales tax collected to local governments.

The list of tax and revenue streams above is not intended to be comprehensive, nor can it be applied uniformly to all counties. A summary of the Client’s revenue streams in 2010 can be found in Exhibit “A” attached hereto.

In general, calculating lost revenue requires three basic steps: gathering the appropriate data; establishing a benchmark for comparison and the actual loss calculation itself. Due to differences among certain subgroups of Client revenues, different methodologies were applied as appropriate. The following paragraphs summarize our analysis.

Data Collection Process

In Florida, virtually every county and most municipalities prepare an annual financial document commonly referred to as the Comprehensive Annual Financial Report, or “CAFR”. The CAFR generally provides an annual financial “snapshot” of the subject entity’s financial condition with balance sheet and income statement information for the immediately preceding fiscal year, which for counties and municipalities is generally October 1 through September 30 while school boards and the State follow a July 1 to June 30 fiscal year.

Along with financial data for the preceding fiscal year, the CAFR generally contains historical financial data and other background information concerning the subject’s finances. Reporting is generally standardized in accordance with Florida’s uniform rules for governmental accounting, meaning that revenue and expense accounts will follow a common numbering system.

While the CAFRs contain a wealth of information, one downside is their year-end only presentation format. Most governmental entities have little or no regular requirement for monthly financial statement analysis, and compiling such data may prove difficult. Counties, for example, often do not maintain any monthly records at the county level. Recordkeeping can be spread among the various subdivisions, such as the board of county commissioners, or with one of the various constitutional officers such as the Clerk of Court.

In the instant case, financial statements detailing monthly revenues for all revenue accounts identified in the CAFR were requested; however, the Client was unable to provide the necessary detail within the necessary time constraints. The data used in this analysis, therefore, was obtained from two sources. Where possible, we obtained monthly distribution data for the tax accounts managed by the FLDOR from the Department’s website, <http://dor.myflorida.com/dor/>. For all other revenue accounts we utilized the data found in Client’s CAFR and spread it over the twelve months in each fiscal year on an even basis.

Collection of data on ad valorem tax revenues required a separate process. In Florida, the county Property Appraiser establishes the value of each parcel of real property in the county as of January first of each calendar year. This assessment establishes the value against which the millage rate is applied so that the annual tax assessment can be calculated. Property taxes are then billed in the fall and due by March 31 of the following year, in other words, taxes for 2010 were based on the January 1, 2010, and due by March 31, 2011. Assessments are based on economic activity (property transactions) that occurred during the calendar year immediately prior to the assessment date.

We have been asked to calculate an estimate of the decline in revenue associated with the reduction in property values in 2010. This requires obtaining the taxable value (assessed value net of all exemptions and exclusions) of the

property in the county for both January 1, 2010 (2010 tax year) and January 1, 2011 (2011 tax year), as determined by the Property Appraiser, along with the applicable millage rates. This data is compiled by the FLDOR and was obtained from that department's website.

Establishment of a Benchmark and Calculation

Once the Client's revenue data was gathered in accordance with the procedures outlined above we calculated a benchmark revenue total that could be used to compare with the actual revenues experienced in 2010. The purpose of calculating a benchmark is to provide a reference point that indicates what revenues should have been in 2010 "but-for" the impact of the Deepwater Horizon/BP oil spill. The variance between the benchmark and the 2010 actual revenues forms the estimate of lost revenues.

To establish the benchmark and calculate the variance we utilized the basic formulas and methodologies set forth in the MDL 2179 Deepwater Horizon Settlement Program for General Business Loss claims (the "Settlement Framework") with some modifications to the application in order to accommodate the available data. In general, the Settlement Framework applies a series of calculations to determine the greatest variance between any period of three or more consecutive months between May and December, 2010, and those same months in a benchmark year that is represented by one of the following: 2009 actual results, an average of 2008 and 2009 results, or an average of 2007, 2008 and 2009 results.

In a typical settlement application, the Settlement Framework would be applied to monthly Variable Profit, which is calculated by subtracting Variable Expenses from Revenue. In this case, all costs have been assumed to be fixed, in other words, Variable Profit and Revenue are equal. Applied in this manner, it is unnecessary to enter claimant cost data and the Settlement Framework will calculate a Revenue variance.

As requested, with just a few exceptions, the impact to each revenue stream was calculated independently. For the DOR-managed revenue streams, the Settlement Framework was applied to each individual revenue account and allowed to select both the relevant benchmark year and benchmark months for that account. For the locally managed revenue streams, the Settlement Framework was allowed to select the benchmark year, but not the benchmark months. Instead, the May through December period was selected when utilizing data from the CAFR or other sources reporting on an annual basis. This restriction was made necessary as a result of the use of annual financial data from the Client's CAFR.

In addition to the restriction on the Settlement Framework's selection of the benchmark periods, other adjustments were required due to the constraints imposed by the use of the CAFR data. For example, the revenue accounts for Taxes and Intergovernmental Transfers found in the CAFR generally include the revenues from taxes managed by the FLDOR. To avoid double-counting, an adjustment was made to the CAFR data to remove the FLDOR-managed tax accounts.

To make this adjustment, the FLDOR distribution data was summed for the twelve months of each fiscal year and a monthly average calculated. This amount was then subtracted from the CAFR revenue data to remove the impact of the state-managed tax streams. Because specific detail was not available as to the allocation of FLDOR-managed tax revenues between Tax revenues and Intergovernmental Transfers on the CAFR, the Tax, Intergovernmental Transfer and FLDOR adjustment entry were consolidated and treated as one revenue stream for the purpose of this analysis.

The other adjustment made to the CAFR data was to remove ad valorem tax revenues. Because the ad valorem collections are reported in the CAFR, monthly averages were calculated and the amounts removed from the Tax revenue accounts for purposes of applying the Settlement Framework.

Because of their unique nature, ad valorem taxes were treated separately. First, ad valorem taxes are divided between real and personal property. Per your request, our efforts focused on measuring the impact to real property taxes, and personal property taxes have not been included.

As noted above, ad valorem taxes are established using a January 1 appraisal date and then collected between November of the tax year and March of the following year. Because of this, measuring a decrease in ad valorem taxes in 2010 using the Settlement Framework would not capture the impact of the Spill on real property values, as collections in 2010 would be based, at best, on a pre-Spill valuation date.

To calculate the impact to ad valorem taxes, therefore, we calculated the difference in tax assessed value as of January 1, 2010, and the tax assessed value as of January 1, 2011. Once the variance was calculated, the millage rate was applied to calculate the estimated lost ad valorem tax revenues. Finally, the estimated lost ad valorem tax revenues were multiplied by 50% to estimate the allocation of lost ad valorem tax revenues between the BP/Deepwater Horizon oil spill and other, non-Spill related causes.

A summary of these calculations can be found in Exhibit "A" attached hereto. Please note that, per your request, some general assumptions have been made concerning which revenue streams to include in our calculations. In general, revenues from Fines and Forfeitures, Investment Income and Special Assessments have been removed. The final claim amount for the Client will be determined by the ultimate selection of which revenue streams to apply and whether or not an adjustment or premium for future losses is warranted to account for future lost profits. Also included in the attachments are copies of the source data used in calculating the lost revenues.

The paragraphs above and the attached Exhibits summarize the work performed to-date for the Client. Unless specifically indicated, we have not performed any cost analysis. We have relied on the accuracy and reliability of the financial data and assumptions provided by you, the Client and published by the Florida Department of Revenue. We have not been asked to verify the completeness or accuracy of this data, and we have not attempted to reconcile, review, compile or audit any of the financial information, assumptions or forecasts utilized in these calculations. Nothing in this letter, the calculation of losses or the support documentation should be considered to be the expression of an opinion or any form of assurance as to the data utilized herein.

As always, should you have any questions or concerns please do not hesitate to give me a call. We appreciate the opportunity to be of service

Yours very truly,



R. Andrew Kent, Jr.
For the firm
Enclosures: Exhibits

Presentment Claim Calculation and Support Documents – Transmittal Cover Sheet

Client: Levin Papantonio

Claimant: Manatee County

This package contains the following documentation in support of the Presentment claim calculation:

Exhibit A	1
Data Entry – Claim Workbook.....	2
DOR Monthly Revenues	12
Fiscal to Calendar Year Spreadsheet.....	18
CAFR Reports	28

Manatee County - Revenue Loss Analysis
Each account calculated independently

	Step One Result	Step Two Result	Estimated Loss	Benchmark Year	Benchmark/Comp Months	Step Two Revenue Growth Rate Applied	Percentage of Loss Allocated to Spill	Adjusted Loss	Future Loss Premium	Estimated Final Claim
DOR-Managed Revenue Accounts - Calculated using actual DOR monthly distribution data										
CST	\$ 225,686	\$ 172,031	\$ 397,717	2008-2009	May - Dec	6.6%	100%	397,717	0%	397,717
County Gas	11,408	-	11,408	2007-2009	May - Dec	0.0%	100%	11,408	0%	11,408
Half Cent (Form 5)	395,774	-	395,774	2007-2009	May - Nov	0.0%	100%	395,774	0%	395,774
LOGT	(15,690)	130,011	114,321	2009	Sept - Nov	3.0%	100%	114,321	0%	114,321
LOGT-New	(367,541)	279,269	(88,272)	2007-2009	May - July	12.0%	100%	(88,272)	0%	(88,272)
9th Cent	(3,440)	21,093	17,653	2009	Sept - Nov	2.7%	100%	17,653	0%	17,653
Pari-Mutuel	-	-	-	N/A	N/A	N/A	0%	-	0%	-
Revenue Sharing Net (Form 6)	86,509	-	86,509	2007-2009	July - Dec	0.0%	100%	86,509	0%	86,509
Total to DOR-Managed Revenue Accounts										\$ 935,110
Governmental Funds - Using annual data allocated monthly from CAFR										
Taxes (without ad valorem) and Intergovernmental Transfers, Less allowance for DOR-managed revenues addressed above										
	\$ (5,976,089)	\$ 3,501,088	\$ (2,475,001)	2009	May - Dec	12.0%	100%	(2,475,001)	0%	(2,475,001)
Licenses, Permits and Special Assessments	(579,061)	953,760	374,699	2009	May - Dec	12.0%	100%	374,699	0%	374,699
Charges for Services	7,445,688	-	7,445,688	2007-2009	May - Dec	0.0%	100%	7,445,688	0%	7,445,688
Fines and Forfeitures	1,344,314	-	1,344,314	2007-2009	May - Dec	0.0%	0%	-	0%	-
Investment Income	8,794,912	-	8,794,912	2007-2009	May - Dec	0.0%	0%	-	0%	-
Assessments	37,586	-	37,586	2009	May - Dec	0.0%	0%	-	0%	-
Contributions	1,200,292	-	1,200,292	2009	May - Dec	0.0%	100%	1,200,292	0%	1,200,292
Miscellaneous	(251,023)	364,202	113,179	2009	May - Dec	11.8%	100%	113,179	0%	113,179
Total to Governmental Funds Accounts										\$ 6,658,857
Proprietary Funds - Using annual data allocated monthly										
Charges for Services	\$ 1,059,759	\$ -	\$ 1,059,759	2007-2009	May - Dec	0.0%	100%	1,059,759	0%	1,059,759
Miscellaneous	284,697	-	284,697	2009	May - Dec	0.0%	100%	284,697	0%	284,697
Total to Proprietary Funds Accounts										\$ 1,344,456
Total DOR Accounts, Governmental Funds and Proprietary Funds, each account measured separately										\$ 8,938,423

Summary of Lost Ad Valorem Tax Revenue

	2010 Taxable Value	2011 Taxable Value	2011 Millage	Change in Tax Value	Estimated Lost Revenue	Percentage of Loss Allocated to Spill	Adjusted Loss	Future Loss Premium	Estimated Final Claim - Lost ad valorem revenue
Manatee County	24,748,698,573	23,634,630,059	6.4296	1,114,068,514	7,163,015	50%	3,581,508	0%	<u>3,581,508</u>
									\$ 12,519,931

MDL Claim Workbook

Data Entry Worksheet

Manatee County Government

Summary (Link to appropriate rows)

Revenue/Expense Category	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	Totals 2007
Total Income							
COGS							
Total Operating Expenses							
Net Income/Profit							

Client Monthly Income/Expense Data

Revenue/Expense Category	MDL Categories	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	Totals 2007
Revenues								
CST	Total Income	332,194	256,516	248,809	241,681	258,789	259,139	
County Gas	Total Income	119,438	117,347	117,215	122,442	109,330	119,504	
LOST-Dhcretionary Quarterly	Total Income							
LOST-Dhcretionary	Total Income							
Emergency	Total Income							
Fiscally Constrained	Total Income							
Half Cent	Total Income	1,571,484	1,401,748	1,433,444	1,384,594	1,353,887	1,339,876	
LOGT	Total Income	918,613	705,338	570,672	714,414	647,916	762,541	
LOGT-New	Total Income	653,232	508,690	376,182	511,571	457,764	507,196	
9th Cent	Total Income	166,475	127,028	103,108	129,170	117,114	137,789	
Pari-Mutuel	Total Income							
Revenue Sharing Net	Total Income	584,322	584,322	584,322	584,322	584,564	573,120	
Governmental Revenues								
Taxes without Ad Valorem	Total Income	2,046,766	2,046,766	2,046,766	2,256,707	2,256,707	2,256,707	
Licenses, Permits and Special Assessments	Total Income	654,007	654,007	654,007	491,279	491,279	491,279	
Intergovernmental	Total Income	5,372,570	5,372,570	5,372,570	5,013,905	5,013,905	5,013,905	
Charges for Services	Total Income	4,652,379	4,652,379	4,652,379	4,711,512	4,711,512	4,711,512	
Fines and Forfeitures	Total Income	348,566	348,566	348,566	337,248	337,248	337,248	
Investment Income	Total Income	2,438,379	2,438,379	2,438,379	1,597,389	1,597,389	1,597,389	
Assessments	Total Income	19,498	19,498	19,498	12,508	12,508	12,508	
Contributions	Total Income	255,307	255,307	255,307	173,650	173,650	173,650	
Miscellaneous	Total Income	501,825	501,825	501,825	403,971	403,971	403,971	
Addback Ad Valorem								
Proprietary Funds								
Charges for Services	Total Income	12,070,253	12,070,253	12,070,253	12,236,728	12,236,728	12,236,728	
Miscellaneous	Total Income	71,683	71,683	71,683	97,990	97,990	97,990	
DOR Contra Revenue	Total Income	(3,829,899.34)	(3,829,899.34)	(3,829,899.34)	(3,884,400.87)	(3,884,400.87)	(3,884,400.87)	

MDL Claim Workbook

Data Entry Worksheet

Manatee County Government

Summary (Link to appropriate rows)

Revenue/Expense Category	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Totals 2008
Total Income	-	-	-	-	-	-	-
COGS	-	-	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-	-	-
Net Income/Profit	-	-	-	-	-	-	-

Client Monthly Income/Expense Data

Revenue/Expense Category	MDL Categories	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Totals 2008
Revenues								
CST	Total Income	307,132	320,319	288,384	265,018	271,540	674,435	
County Gas	Total Income	112,270	110,035	108,965	110,193	103,282	114,818	
LOST-Discretionary Quarterly	Total Income	-	-	-	-	-	-	
LOST-Discretionary	Total Income	-	-	-	-	-	-	
Emergency	Total Income	-	-	-	-	-	-	
Fiscally Constrained	Total Income	-	-	-	-	-	-	
Half Cent	Total Income	1,446,078	1,461,049	1,342,380	1,291,825	1,293,423	1,292,660	
LOGT	Total Income	454,464	661,647	682,446	663,024	659,950	722,309	
LOGT-New	Total Income	331,247	461,759	501,058	493,257	480,608	528,810	
9th Cent	Total Income	82,810	119,078	123,368	119,722	118,889	130,582	
Pari-Mutuel	Total Income	-	-	-	-	-	-	
Revenue Sharing Net	Total Income	523,298	523,298	523,298	523,298	523,298	523,298	
Governmental Revenues								
Taxes without Ad Valorem	Total Income	2,256,707	2,256,707	2,256,707	2,265,867	2,265,867	2,265,867	
Licenses, Permits and Special Assessment	Total Income	491,279	491,279	491,279	933,193	933,193	933,193	
Intergovernmental	Total Income	5,013,905	5,013,905	5,013,905	4,759,822	4,759,822	4,759,822	
Charges for Services	Total Income	4,711,512	4,711,512	4,711,512	3,457,549	3,457,549	3,457,549	
Fines and Forfeitures	Total Income	337,248	337,248	337,248	263,078	263,078	263,078	
Investment Income	Total Income	1,597,389	1,597,389	1,597,389	1,180,144	1,180,144	1,180,144	
Assessments	Total Income	12,508	12,508	12,508	18,647	18,647	18,647	
Contributions	Total Income	173,650	173,650	173,650	630,516	630,516	630,516	
Miscellaneous	Total Income	403,971	403,971	403,971	372,194	372,194	372,194	
Addback Ad Valorem								
Proprietary Funds								
Charges for Services	Total Income	12,236,728	12,236,728	12,236,728	11,947,029	11,947,029	11,947,029	
Miscellaneous	Total Income	97,990	97,990	97,990	153,022	153,022	153,022	
DOR Contra Revenue	Total Income	(3,884,400.87)	(3,884,400.87)	(3,884,400.87)	(3,703,169.35)	(3,703,169.35)	(3,703,169.35)	

MDL Claim Workbook

Data Entry Worksheet

Manatee County Government

Summary (Link to appropriate rows)

Revenue/Expense Category	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	Totals 2009
Total Income	-	-	-	-	-	-	-
COGS	-	-	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-	-	-
Net Income/Profit	-	-	-	-	-	-	-

Client Monthly Income/Expense Data

Revenue/Expense Category	MDL Categories	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	Totals 2009
Revenues								
CST	Total Income	292,696	283,891	305,916	285,644	290,879	338,032	
County Gas	Total Income	109,281	111,631	111,757	109,034	108,921	111,730	
LOST-Discretionary Quarterly	Total Income	-	-	-	-	-	-	
LOST-Discretionary	Total Income	-	-	-	-	-	-	
Emergency	Total Income	-	-	-	-	-	-	
Fiscally Constrained	Total Income	-	-	-	-	-	-	
Half Cent	Total Income	1,271,016	1,290,276	1,244,941	1,213,855	1,178,159	1,267,386	
LOGT	Total Income	688,635	697,486	684,330	698,462	696,162	691,383	
LOGT-New	Total Income	-	-	-	-	-	-	
9th Cent	Total Income	124,263	125,115	123,089	126,092	125,147	124,454	
Parl-Mutuel	Total Income	-	-	-	-	-	-	
Revenue Sharing Net	Total Income	465,418	465,418	465,418	465,418	465,418	465,418	
Governmental Revenues								
Taxes without Ad Valorem	Total Income	2,265,867	2,265,867	2,265,867	2,369,506	2,369,506	2,369,506	
Licenses, Permits and Special Assessment	Total Income	933,193	933,193	933,193	1,094,013	1,094,013	1,094,013	
Intergovernmental	Total Income	4,759,822	4,759,822	4,759,822	5,520,608	5,520,608	5,520,608	
Charges for Services	Total Income	3,457,549	3,457,549	3,457,549	3,197,797	3,197,797	3,197,797	
Fines and Forfeitures	Total Income	263,078	263,078	263,078	123,312	123,312	123,312	
Investment Income	Total Income	1,180,144	1,180,144	1,180,144	477,264	477,264	477,264	
Assessments	Total Income	18,647	18,647	18,647	14,074	14,074	14,074	
Contributions	Total Income	630,516	630,516	630,516	447,769	447,769	447,769	
Miscellaneous	Total Income	372,194	372,194	372,194	408,496	408,496	408,496	
Addback Ad Valorem								
Proprietary Funds								
Charges for Services	Total Income	11,947,029	11,947,029	11,947,029	11,808,712	11,808,712	11,808,712	
Miscellaneous	Total Income	153,022	153,022	153,022	131,206	131,206	131,206	
DOR Contra Revenue	Total Income	(3,703,169.35)	(3,703,169.35)	(3,703,169.35)	(3,702,401.89)	(3,702,401.89)	(3,702,401.89)	

MDL Claim Workbook

Data Entry Worksheet

Manatee County Government

Summary (Link to appropriate rows)

Revenue/Expense Category	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Totals 2010
Total Income							
COGS	Do Not Use						
Total Operating Expenses							
Net Income/Profit							

Client Monthly Income/Expense Data

Revenue/Expense Category	MDL Categories	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Totals 2010
Revenues								
CST	Total Income	305,841	294,517	289,160	288,342	290,393	298,904	
County Gas	Total Income	112,489	115,619	110,974	112,287	108,928	113,341	
LOST-Discretionary Quarterly	Total Income							
LOST-Discretionary	Total Income							
Emergency	Total Income							
Fiscally Constrained	Total Income							
Half Cent	Total Income	1,355,075	1,336,773	1,263,469	1,216,852	1,268,102	1,322,564	
LOGT	Total Income	827,782	701,366	700,443	705,623	688,578	715,098	
LOGT-New	Total Income	591,059	496,688	514,005	519,289	488,624	522,135	
9th Cent	Total Income	149,068	125,885	126,786	127,143	123,839	128,752	
Pari-Mutuel	Total Income							
Revenue Sharing Net	Total Income	509,319	509,319	509,319	509,319	509,319	509,319	
Governmental Revenues								
Taxes without Ad Valorem	Total Income	2,369,506	2,369,506	2,369,506	2,432,417	2,432,417	2,432,417	
Licenses, Permits and Special Assessment	Total Income	1,094,013	1,094,013	1,094,013	1,019,000	1,019,000	1,019,000	
Intergovernmental	Total Income	5,520,608	5,520,608	5,520,608	6,124,083	6,124,083	6,124,083	
Charges for Services	Total Income	3,197,797	3,197,797	3,197,797	3,100,417	3,100,417	3,100,417	
Fines and Forfeitures	Total Income	123,312	123,312	123,312	114,750	114,750	114,750	
Investment Income	Total Income	477,264	477,264	477,264	255,583	255,583	255,583	
Assessments	Total Income	14,074	14,074	14,074	9,167	9,167	9,167	
Contributions	Total Income	447,769	447,769	447,769	352,250	352,250	352,250	
Miscellaneous	Total Income	408,496	408,496	408,496	431,667	431,667	431,667	
Addback Ad Valorem								
Proprietary Funds								
Charges for Services	Total Income	11,808,712	11,808,712	11,808,712	12,104,167	12,104,167	12,104,167	
Miscellaneous	Total Income	131,206	131,206	131,206	72,667	72,667	72,667	
DOR Contra Revenue	Total Income	(3,702,401.89)	(3,702,401.89)	(3,702,401.89)	(3,818,745.35)	(3,818,745.35)	(3,818,745.35)	

MDL Claim Workbook

Data Entry Worksheet

Manatee County Government

Summary (Link to appropriate rows)

Revenue/Expense Category	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Totals 2011
Total Income							
COGS							
Total Operating Expenses							
Net Income/Profit							

Client Monthly Income/Expense Data

Revenue/Expense Category	MDL Categories	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Totals 2011
Revenues								
CST	Total Income	288,553	285,696	284,172	282,729	283,287	339,216	
County Gas	Total Income	111,999	110,334	110,998	105,921	111,955	110,757	
LOST-Discretionary Quarterly	Total Income							
LOST-Discretionary	Total Income							
Emergency	Total Income							
Fiscally Constrained	Total Income							
Half Cent	Total Income	1,388,742	1,426,061	1,353,941	1,352,278	1,373,363	1,442,081	
LOGT	Total Income	714,768	698,883	688,133	652,310	665,273	749,372	
LOGT-New	Total Income	531,173	506,879	502,276	472,159	453,654	587,483	
9th Cent	Total Income	128,629	125,635	124,131	117,216	120,080	135,062	
Pari-Mutuel	Total Income							
Revenue Sharing Net	Total Income	534,475	534,407	534,407	534,407	534,407	534,407	
Governmental Revenues								
Taxes without Ad Valorem	Total Income	2,432,417	2,432,417	2,432,417	-	-	-	
Licenses, Permits and Special Assessments	Total Income	1,019,000	1,019,000	1,019,000	-	-	-	
Intergovernmental	Total Income	6,124,083	6,124,083	6,124,083	-	-	-	
Charges for Services	Total Income	3,100,417	3,100,417	3,100,417	-	-	-	
Fines and Forfeitures	Total Income	114,750	114,750	114,750	-	-	-	
Investment Income	Total Income	255,583	255,583	255,583	-	-	-	
Assessments	Total Income	9,167	9,167	9,167	-	-	-	
Contributions	Total Income	352,250	352,250	352,250	-	-	-	
Miscellaneous	Total Income	431,667	431,667	431,667	-	-	-	
Addback Ad Valorem								
Proprietary Funds								
Charges for Services	Total Income	12,104,167	12,104,167	12,104,167	-	-	-	
Miscellaneous	Total Income	72,667	72,667	72,667	-	-	-	
DOR Contra Revenue	Total Income	(3,818,745.35)	(3,818,745.35)	(3,818,745.35)	(3,652,471.46)	(3,652,471.46)	(3,652,471.46)	

Manatee County



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OFFICIAL REVENUE CONFIRMATIONS

Payee : Manatee County BOCC
County : Manatee
Periods : Oct 2006 - Sep 2007

Period	CST	County Gas	Half Cent	Half Cent - Net Distribution	Local Opt Gas	New Local Option Gas	Ninth Cent	Pari-Mutuel	Revenue Sharing	Revenue Sharing - Medicaid Adj	Revenue Sharing - Net Distribution	Grand Total
Oct 2006	\$286,219.90	\$129,482.00	\$1,498,866.04	\$1,498,866.04	\$811,782.22	\$0.00	\$146,840.58	\$0.00	\$619,741.87	\$0.00	\$619,741.87	\$3,492,932.61
Nov 2006	\$268,571.92	\$112,830.31	\$1,550,467.12	\$1,550,467.12	\$681,655.55	\$0.00	\$123,231.21	\$0.00	\$619,741.87	\$0.00	\$619,741.87	\$3,356,497.98
Dec 2006	\$286,193.07	\$123,582.07	\$1,539,620.53	\$1,539,620.53	\$696,714.58	\$0.00	\$126,449.27	\$0.00	\$619,855.60	\$0.00	\$619,855.60	\$3,392,415.12
Jan 2007	\$285,710.75	\$118,412.23	\$1,735,111.36	\$1,735,111.36	\$689,167.26	\$0.00	\$124,778.01	\$111,625.00	\$619,855.60	\$0.00	\$619,855.60	\$3,684,660.21
Feb 2007	\$291,496.92	\$118,891.42	\$1,841,467.26	\$1,841,467.26	\$795,946.01	\$1.12	\$143,834.37	\$111,625.00	\$619,855.60	\$0.00	\$619,855.60	\$3,923,117.70
Mar 2007	\$309,371.70	\$121,103.98	\$1,587,236.46	\$1,587,236.46	\$586,679.16	\$423,284.25	\$106,466.28	\$111,625.00	\$619,855.60	\$0.00	\$619,855.60	\$3,865,622.43
Apr 2007	\$294,758.27	\$113,658.19	\$1,706,000.63	\$1,706,000.63	\$705,773.51	\$521,608.44	\$127,996.42	\$111,625.00	\$619,948.27	\$0.00	\$619,948.27	\$4,201,368.73
May 2007	\$291,133.61	\$132,464.85	\$1,844,746.43	\$1,844,746.43	\$785,943.67	\$567,019.45	\$142,184.78	\$0.00	\$619,948.27	\$0.00	\$619,948.27	\$4,383,441.06
Jun 2007	\$291,294.09	\$121,374.32	\$1,580,100.05	\$1,580,100.05	\$857,190.93	\$614,346.56	\$154,857.25	\$0.00	\$559,075.12	\$0.00	\$559,075.12	\$4,178,238.32
Jul 2007	\$332,193.74	\$119,438.13	\$1,571,483.84	\$1,571,483.84	\$918,613.34	\$653,231.58	\$166,474.57	\$0.00	\$584,322.38	\$0.00	\$584,322.38	\$4,345,757.58
Aug 2007	\$256,515.70	\$117,346.51	\$1,401,747.61	\$1,401,747.61	\$705,337.79	\$508,689.64	\$127,028.05	\$0.00	\$584,322.38	\$0.00	\$584,322.38	\$3,700,987.68
Sep 2007	\$248,808.62	\$117,215.23	\$1,433,443.72	\$1,433,443.72	\$570,672.40	\$376,182.23	\$103,108.13	\$0.00	\$584,322.38	\$0.00	\$584,322.38	\$3,433,752.71
Totals	\$3,442,268.29	\$1,445,799.24	\$19,290,291.05	\$19,290,291.05	\$8,805,476.42	\$3,664,363.27	\$1,593,248.92	\$446,500.00	\$7,270,844.94	\$0.00	\$7,270,844.94	\$45,958,792.13

Manatee County



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OFFICIAL REVENUE CONFIRMATIONS

Payee : Manatee County BOCC
County : Manatee
Periods : Oct 2007 - Sep 2008

Period	CST	County Gas	Half Cent	Half Cent - Net Distribution	Local Opt Gas	New Local Option Gas	Ninth Cent	Pari-Mutuel	Revenue Sharing	Revenue Sharing - Medicaid Adj	Revenue Sharing - Net Distribution	Grand Total
Oct 2007	\$241,681.22	\$122,441.54	\$1,384,593.87	\$1,384,593.87	\$714,413.56	\$511,571.39	\$129,169.62	\$0.00	\$584,322.38	\$0.00	\$584,322.38	\$3,688,193.58
Nov 2007	\$258,789.38	\$109,329.60	\$1,353,887.05	\$1,353,887.05	\$647,916.43	\$457,763.50	\$117,113.84	\$0.00	\$584,563.67	\$0.00	\$584,563.67	\$3,529,363.47
Dec 2007	\$259,139.10	\$119,503.76	\$1,339,875.72	\$1,339,875.72	\$762,540.70	\$507,196.45	\$137,789.22	\$0.00	\$573,119.83	\$0.00	\$573,119.83	\$3,699,164.78
Jan 2008	\$264,006.36	\$112,046.14	\$1,537,115.96	\$1,537,115.96	\$898,083.93	\$658,228.68	\$162,074.74	\$111,625.00	\$573,119.83	\$0.00	\$573,119.83	\$4,316,300.64
Feb 2008	\$265,992.39	\$115,742.98	\$1,684,282.49	\$1,684,282.49	\$514,493.15	\$336,563.88	\$93,049.47	\$111,625.00	\$573,119.83	\$0.00	\$573,119.83	\$3,694,869.19
Mar 2008	\$284,613.95	\$114,803.39	\$1,519,870.76	\$1,519,870.76	\$1,116,873.82	\$883,603.02	\$201,615.18	\$111,625.00	\$560,864.09	\$0.00	\$560,864.09	\$4,793,869.21
Apr 2008	\$310,005.46	\$113,053.63	\$1,616,780.64	\$1,616,780.64	\$493,951.43	\$355,187.03	\$89,542.13	\$111,625.00	\$560,864.09	\$0.00	\$560,864.09	\$3,651,009.41
May 2008	\$310,099.00	\$124,369.77	\$1,693,622.38	\$1,693,622.38	\$1,106,069.28	\$836,180.18	\$199,286.01	\$0.00	\$560,864.09	\$0.00	\$560,864.09	\$4,830,490.71
Jun 2008	\$357,834.08	\$112,100.59	\$1,498,328.75	\$1,498,328.75	\$715,294.04	\$532,101.05	\$129,458.95	\$0.00	\$580,050.65	\$0.00	\$580,050.65	\$3,925,168.11
Jul 2008	\$307,131.81	\$112,270.03	\$1,446,077.54	\$1,446,077.54	\$454,464.18	\$331,247.03	\$82,810.45	\$0.00	\$523,297.70	\$0.00	\$523,297.70	\$3,257,298.74
Aug 2008	\$320,319.35	\$110,035.22	\$1,461,049.36	\$1,461,049.36	\$661,646.75	\$461,758.52	\$119,077.98	\$0.00	\$523,297.70	\$0.00	\$523,297.70	\$3,657,184.88
Sep 2008	\$288,383.54	\$108,964.92	\$1,342,379.78	\$1,342,379.78	\$682,446.00	\$501,057.82	\$123,367.92	\$0.00	\$523,297.70	\$0.00	\$523,297.70	\$3,569,897.68
Totals	\$3,467,995.64	\$1,374,661.57	\$17,877,864.30	\$17,877,864.30	\$8,768,193.27	\$6,372,458.55	\$1,584,355.51	\$446,500.00	\$6,720,781.56	\$0.00	\$6,720,781.56	\$46,612,810.40

Manatee County



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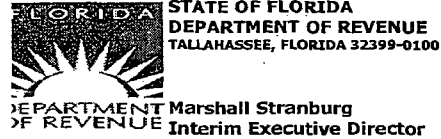
Marshall Stranburg
Interim Executive Director

OFFICIAL REVENUE CONFIRMATIONS

Payee : Manatee County BOCC
County : Manatee
Periods : Oct 2008 - Sep 2009

Period	CST	County Gas	Half Cent	Half Cent - Net Distribution	Local Opt Gas	New Local Option Gas	Ninth Cent	Pari-Mutuel	Revenue Sharing	Revenue Sharing - Medicaid Adj	Revenue Sharing - Net Distribution	Grand Total
Oct 2008	\$265,017.93	\$110,192.65	\$1,291,824.63	\$1,291,824.63	\$663,023.83	\$493,257.46	\$119,721.54	\$0.00	\$523,297.70	\$0.00	\$523,297.70	\$3,466,335.74
Nov 2008	\$271,539.68	\$103,282.18	\$1,293,423.20	\$1,293,423.20	\$659,950.00	\$480,607.82	\$118,888.73	\$0.00	\$523,297.70	\$0.00	\$523,297.70	\$3,450,989.31
Dec 2008	\$674,434.79	\$114,817.59	\$1,292,659.88	\$1,292,659.88	\$722,308.74	\$528,809.68	\$130,582.05	\$0.00	\$523,297.70	\$0.00	\$523,297.70	\$3,986,910.43
Jan 2009	\$281,097.71	\$110,349.99	\$1,398,308.47	\$1,398,308.47	\$665,809.88	\$479,875.21	\$120,087.66	\$111,625.00	\$523,297.70	\$0.00	\$523,297.70	\$3,690,451.62
Feb 2009	\$282,489.25	\$111,092.50	\$1,519,795.57	\$1,519,795.57	\$707,461.36	\$503,489.63	\$127,644.02	\$111,625.00	\$523,297.70	\$0.00	\$523,297.70	\$3,886,895.03
Mar 2009	\$287,371.06	\$107,650.78	\$1,393,659.08	\$1,393,659.08	\$734,381.41	\$592,798.22	\$133,255.10	\$111,625.00	\$523,297.70	\$0.00	\$523,297.70	\$3,884,038.35
Apr 2009	\$307,120.64	\$105,571.04	\$1,445,681.07	\$1,445,681.07	\$696,831.64	\$524,342.67	\$125,789.79	\$111,625.00	\$523,297.70	\$0.00	\$523,297.70	\$3,840,259.55
May 2009	\$317,797.08	\$123,951.59	\$1,492,298.32	\$1,492,298.32	\$808,285.27	\$595,069.75	\$145,529.09	\$0.00	\$523,297.70	\$0.00	\$523,297.70	\$4,006,228.80
Jun 2009	\$303,452.65	\$110,748.25	\$1,478,023.48	\$1,478,023.48	\$756,507.48	\$594,783.63	\$137,145.44	\$0.00	\$468,440.48	\$0.00	\$468,440.48	\$3,849,101.41
Jul 2009	\$292,695.85	\$109,280.61	\$1,271,015.76	\$1,271,015.76	\$688,634.80	\$524,787.12	\$124,262.98	\$0.00	\$465,418.30	\$0.00	\$465,418.30	\$3,476,095.42
Aug 2009	\$283,890.96	\$111,630.74	\$1,290,276.03	\$1,290,276.03	\$697,485.99	\$491,013.99	\$125,115.23	\$0.00	\$465,418.30	\$0.00	\$465,418.30	\$3,464,831.24
Sep 2009	\$305,916.49	\$111,757.29	\$1,244,941.08	\$1,244,941.08	\$684,330.46	\$500,443.02	\$123,088.70	\$0.00	\$465,418.30	\$0.00	\$465,418.30	\$3,435,895.34
Totals	\$3,872,824.09	\$1,330,325.21	\$16,411,906.57	\$16,411,906.57	\$8,485,010.86	\$6,309,278.20	\$1,531,110.33	\$446,500.00	\$6,051,076.98	\$0.00	\$6,051,076.98	\$44,438,032.24

Manatee County



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OFFICIAL REVENUE CONFIRMATIONS

Payee : Manatee County BOCC
County : Manatee
Periods : Oct 2009 - Sep 2010

Period	CST	County Gas	Half Cent	Half Cent - Net Distribution	Local Opt Gas	New Local Option Gas	Ninth Cent	Pari-Mutuel	Revenue Sharing	Revenue Sharing - Medicaid Adj	Revenue Sharing - Net Distribution	Grand Total
Oct 2009	\$285,643.85	\$109,033.95	\$1,213,854.78	\$1,213,854.78	\$698,462.25	\$518,675.81	\$126,092.38	\$0.00	\$465,418.30	\$0.00	\$465,418.30	\$3,417,181.32
Nov 2009	\$290,879.31	\$108,921.07	\$1,178,158.75	\$1,178,158.75	\$696,161.82	\$486,092.82	\$125,147.11	\$0.00	\$465,418.30	\$0.00	\$465,418.30	\$3,350,779.18
Dec 2009	\$338,032.28	\$111,729.85	\$1,267,386.38	\$1,267,386.38	\$691,382.69	\$513,230.64	\$124,453.54	\$0.00	\$465,418.30	\$0.00	\$465,418.30	\$3,511,633.68
Jan 2010	\$296,434.96	\$105,076.10	\$1,373,224.90	\$1,373,224.90	\$688,039.44	\$496,827.95	\$123,657.50	\$111,625.00	\$465,418.30	\$0.00	\$465,418.30	\$3,660,304.15
Feb 2010	\$302,610.14	\$111,208.23	\$1,531,149.96	\$1,531,149.96	\$730,366.52	\$525,801.15	\$131,638.51	\$111,625.00	\$465,418.30	\$0.00	\$465,418.30	\$3,909,817.81
Mar 2010	\$298,853.46	\$106,671.47	\$1,313,175.91	\$1,313,175.91	\$708,676.13	\$548,739.66	\$127,785.40	\$111,625.00	\$465,418.30	\$0.00	\$465,418.30	\$3,680,945.33
Apr 2010	\$295,562.85	\$102,540.77	\$1,400,330.08	\$1,400,330.08	\$704,818.74	\$525,248.21	\$127,284.20	\$111,625.00	\$465,418.30	\$0.00	\$465,418.30	\$3,732,828.15
May 2010	\$310,590.76	\$118,548.48	\$1,672,197.71	\$1,672,197.71	\$816,259.81	\$598,218.74	\$146,733.05	\$0.00	\$465,418.30	\$0.00	\$465,418.30	\$4,127,966.85
Jun 2010	\$303,102.13	\$113,807.73	\$1,413,516.18	\$1,413,516.18	\$750,705.83	\$554,661.56	\$135,338.54	\$0.00	\$821,278.55	\$0.00	\$821,278.55	\$4,092,410.52
Jul 2010	\$305,840.63	\$112,489.29	\$1,355,074.57	\$1,355,074.57	\$827,782.48	\$591,058.84	\$149,068.25	\$0.00	\$509,318.88	\$0.00	\$509,318.88	\$3,850,632.94
Aug 2010	\$294,517.22	\$115,618.79	\$1,336,773.23	\$1,336,773.23	\$701,365.91	\$496,687.91	\$125,884.59	\$0.00	\$509,318.88	\$0.00	\$509,318.88	\$3,580,166.53
Sep 2010	\$289,159.85	\$110,974.00	\$1,263,469.20	\$1,263,469.20	\$700,442.83	\$514,005.11	\$126,786.38	\$0.00	\$509,318.88	\$0.00	\$509,318.88	\$3,514,156.25
Totals	\$3,611,227.44	\$1,326,619.73	\$16,318,311.65	\$16,318,311.65	\$8,714,464.45	\$6,369,248.40	\$1,569,869.45	\$446,500.00	\$6,072,581.59	\$0.00	\$6,072,581.59	\$44,428,822.71

Manatee County

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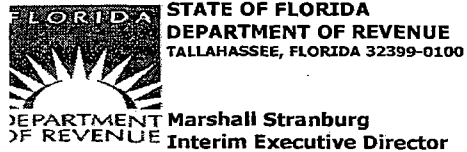
Phone : (850) 617-8586
 Email : revenueaccounting@dor.state.fl.us

OFFICIAL REVENUE CONFIRMATIONS

Payee : Manatee County BOCC
 County : Manatee
 Periods : Oct 2010 - Sep 2011

Period	CST	County Gas	Half Cent	Half Cent - Net Distribution	Local Alt Fuel	Local Opt Gas	New Local Option Gas	Ninth Cent	Pari-Mutuel	Revenue Sharing	Revenue Sharing - Medicaid Adj	Revenue Sharing - Net Distribution	State Alt Fuel	Grand Total
Oct 2010	\$288,342.33	\$112,287.46	\$1,216,852.00	\$1,216,852.00	\$1,252.26	\$705,622.79	\$519,289.46	\$127,143.41	\$0.00	\$509,318.88	\$0.00	\$509,318.88	\$39.15	\$3,480,147.74
Nov 2010	\$290,393.26	\$108,927.77	\$1,268,102.37	\$1,268,102.37	\$0.00	\$688,578.27	\$488,623.77	\$123,838.54	\$0.00	\$509,318.88	\$0.00	\$509,318.88	\$0.00	\$3,477,782.86
Dec 2010	\$298,904.25	\$113,340.96	\$1,322,563.63	\$1,322,563.63	\$0.00	\$715,098.44	\$522,134.52	\$128,751.52	\$0.00	\$509,318.88	\$0.00	\$509,318.88	\$0.00	\$3,610,112.20
Jan 2011	\$288,638.15	\$107,317.74	\$1,534,970.65	\$1,534,970.65	\$0.00	\$668,641.95	\$496,809.18	\$120,638.69	\$111,625.00	\$509,318.88	\$0.00	\$509,318.88	\$0.00	\$3,837,960.24
Feb 2011	\$297,621.49	\$114,825.95	\$1,667,915.25	\$1,667,915.25	\$0.00	\$748,018.56	\$548,291.70	\$134,652.27	\$111,625.00	\$509,318.88	\$0.00	\$509,318.88	\$0.00	\$4,132,269.10
Mar 2011	\$296,954.64	\$111,332.17	\$1,466,568.24	\$1,466,568.24	\$0.00	\$703,926.69	\$530,972.09	\$127,056.74	\$111,625.00	\$509,318.88	\$0.00	\$509,318.88	\$0.00	\$3,857,754.45
Apr 2011	\$297,270.20	\$106,694.82	\$1,615,221.49	\$1,615,221.49	\$0.00	\$725,325.16	\$541,559.23	\$130,461.38	\$111,625.00	\$509,318.88	\$0.00	\$509,318.88	\$0.00	\$4,037,476.16
May 2011	\$306,406.34	\$123,238.45	\$1,743,490.55	\$1,743,490.55	\$0.00	\$815,024.19	\$608,683.06	\$146,494.32	\$0.00	\$509,318.88	\$0.00	\$509,318.88	\$0.00	\$4,252,655.79
Jun 2011	\$301,711.59	\$114,449.21	\$1,547,331.20	\$1,547,331.20	\$0.00	\$797,204.82	\$590,845.11	\$143,440.70	\$0.00	\$657,528.37	\$0.00	\$657,528.37	\$0.00	\$4,152,511.00
Jul 2011	\$288,552.73	\$111,998.66	\$1,388,742.42	\$1,388,742.42	\$0.00	\$714,767.92	\$532,173.03	\$128,629.28	\$0.00	\$534,474.78	\$0.00	\$534,474.78	\$0.00	\$3,699,338.82
Aug 2011	\$285,696.44	\$110,334.27	\$1,426,061.37	\$1,426,061.37	\$816.05	\$698,882.60	\$506,879.40	\$125,634.55	\$0.00	\$534,406.71	\$0.00	\$534,406.71	\$167.68	\$3,688,879.07
Sep 2011	\$284,171.58	\$110,998.05	\$1,353,941.05	\$1,353,941.05	\$0.00	\$688,132.55	\$502,276.01	\$124,130.77	\$0.00	\$534,406.71	\$0.00	\$534,406.71	\$0.00	\$3,598,056.72
Totals	\$3,524,663.00	\$1,345,745.51	\$17,551,760.22	\$17,551,760.22	\$2,068.31	\$8,669,223.94	\$6,388,536.56	\$1,560,872.17	\$446,500.00	\$6,335,367.61	\$0.00	\$6,335,367.61	\$206.83	\$45,824,944.15

Manatee County



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OFFICIAL REVENUE CONFIRMATIONS

Payee : Manatee County BOCC
County : Manatee
Periods : Oct 2011 - Dec 2011

Period	CST	County Gas	Half Cent	Half Cent - Net Distribution	Local Opt Gas	New Local Option Gas	Ninth Cent	Revenue Sharing	Revenue Sharing - Medicaid Adj	Revenue Sharing - Net Distribution	Grand Total
Oct 2011	\$282,728.95	\$105,920.67	\$1,352,277.76	\$1,352,277.76	\$652,309.64	\$472,158.96	\$117,216.11	\$534,406.71	\$0.00	\$534,406.71	\$3,517,018.80
Nov 2011	\$283,287.31	\$111,954.65	\$1,373,363.39	\$1,373,363.39	\$665,273.14	\$453,654.02	\$120,079.77	\$534,406.71	\$0.00	\$534,406.71	\$3,542,018.99
Dec 2011	\$339,215.57	\$110,756.63	\$1,442,080.68	\$1,442,080.68	\$749,372.24	\$587,482.94	\$135,061.81	\$534,406.71	\$0.00	\$534,406.71	\$3,898,376.58
Totals	\$905,231.83	\$328,631.95	\$4,167,721.83	\$4,167,721.83	\$2,066,955.02	\$1,513,295.92	\$372,357.69	\$1,603,220.13	\$0.00	\$1,603,220.13	\$10,957,414.37

By County Clerk to Calendar

	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Funds									
Taxes without Aid Valorem	24,364,179	27,006,482	27,192,409	28,334,587	28,198,000	2,253,867	2,254,963	2,265,687	2,259,867
Licenses, Permits and Special Assess	7,844,065	5,839,345	11,196,118	13,128,153	12,228,000	933,193	932,193	933,193	933,193
Intergovernmental	64,472,837	80,166,858	57,117,864	86,247,299	79,489,000	4,759,812	4,759,812	4,759,812	4,759,812
Charges for Services	53,828,567	56,538,147	41,490,587	38,373,568	37,225,000	3,657,959	3,657,959	3,657,959	3,657,959
Fines and Forfeitures	4,183,754	4,046,874	3,198,941	4,479,743	1,937,000	263,078	263,078	263,078	263,078
Investment Income	28,280,943	18,164,076	14,061,734	5,727,510	3,087,000	1,180,144	1,180,144	1,180,144	1,180,144
Change in Fair Value									
- Reserves	233,971	150,095	221,766	188,881	110,000	18,847	18,847	18,847	18,847
- Contributions	3,043,479	2,041,861	7,644,196	5,371,229	4,227,000	630,516	630,516	630,516	630,516
Miscellaneous	6,021,802	4,847,849	4,458,729	4,951,867	5,180,000	372,194	372,194	372,194	372,194
Ad Valorem Aid Valorem	194,471,251	179,978,018	166,372,117	183,438,071	196,077,000				
	236,389,813	236,448,332	238,901,955	253,299,436	253,616,000				
	432,660,374	436,426,350	405,274,072	436,737,507	450,000,000				
Proprietary Funds									
Licenses and Permits									
Social Assessments									
Charges for Services	164,843,039	146,860,731	143,364,151	141,704,344	145,290,000	11,947,029	11,947,029	11,947,029	11,947,029
Fines and Forfeitures									
Miscellaneous	860,197	1,177,862	1,438,265	1,574,472	872,000	153,022	153,022	153,022	153,022
	165,703,236	148,038,593	144,802,416	143,278,816	146,162,000				
DCR Contra Revenue	(43,703,792)	(46,612,516)	(44,438,011)	(44,478,821)	(45,831,941)	(3,703,169.33)	(3,703,169.33)	(3,703,169.33)	(3,703,169.33)

Manatee County Board of Commissioners


	2007			2008			2009			2010			Total 2008
	Actual	Adopted	Revised	Actual	Adopted	Revised	Actual	Adopted	Revised	Actual	Adopted	Revised	
Governmental Funds													
Taxes without Aid Valorem	24,564,193	27,280,443	27,190,409	28,434,087	29,189,000	29,189,000	2,853,867	2,753,867	2,763,506	2,769,506	2,769,506	2,769,506	2,769,506
Licenses, Permits and Special Assess	7,844,005	8,823,345	11,196,318	13,128,133	12,228,000	12,228,000	353,193	833,193	833,193	1,084,613	1,084,613	1,084,613	1,084,613
Intergovernmental	64,470,837	60,166,858	57,117,848	66,247,209	73,488,000	73,488,000	4,759,822	4,759,822	4,759,822	5,210,508	5,210,508	5,210,508	5,210,508
Charges for Services	23,823,547	26,526,347	43,490,587	38,372,568	37,100,000	37,100,000	3,492,549	3,023,549	3,492,549	3,197,787	3,197,787	3,197,787	3,197,787
Fines and Forfeitures	4,182,796	4,044,974	3,136,941	1,479,745	1,337,000	1,337,000	263,078	263,078	263,078	323,312	323,312	323,312	323,312
Investment Income	19,240,343	19,164,976	14,161,724	5,727,170	3,067,000	3,067,000	1,180,144	1,180,144	1,180,144	477,264	477,264	477,264	477,264
Change in Fair Value													
Assessments	233,871	150,000	223,716	188,893	110,000	110,000	18,647	18,647	18,647	14,074	14,074	14,074	14,074
Contributions	3,096,879	3,008,803	3,566,196	3,873,239	4,227,000	4,227,000	536,516	686,516	686,516	447,789	447,789	447,789	447,789
Miscellaneous	6,371,902	4,847,569	4,662,239	4,802,967	5,180,000	5,180,000	372,194	372,194	372,194	428,496	428,496	428,496	428,496
Ad Valorem Aid Valorem													
	189,491,533	179,919,618	146,751,137	183,886,971	166,072,000	166,072,000							
	256,848,823	226,445,331	204,302,085	189,299,486	163,616,000	163,616,000							
	432,962,374	406,414,336	376,074,051	351,113,557	329,688,000	329,688,000							
Proprietary Funds													
Licenses and Permits													
Special Assessments													
Charges for Services	141,843,029	146,640,731	163,364,331	141,704,546	143,326,000	143,326,000	11,947,029	11,947,029	11,947,029	11,808,712	11,808,712	11,808,712	11,808,712
Fines and Forfeitures													
Miscellaneous	860,197	1,175,842	1,876,245	1,574,472	872,000	872,000	133,022	153,022	153,022	131,206	131,206	131,206	131,206
	142,703,226	147,816,573	165,240,576	143,279,018	144,198,000	144,198,000	13,080,051	13,100,051	13,100,051	12,939,918	12,939,918	12,939,918	12,939,918
ODM Centre Revenue	(45,958,797)	(46,612,810)	(46,656,022)	(44,428,823)	(45,824,844)	(45,957,414)	(3,703,169.35)	(3,703,169.35)	(3,703,169.35)	(3,702,401.89)	(3,702,401.89)	(3,702,401.89)	(3,702,401.89)

Manatee County Financial Statement

	2011				2012				2013				2014				2015			
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	Actual	Budget	Variance	%	Actual	Budget	Variance	%	Actual	Budget	Variance	%
Governmental Funds																				
Taxes without Aid Valorem	26,581,109	27,080,482	(27,506,809)	78.18%	27,812,417	28,322,417	(28,832,417)	78.18%	28,832,417	29,342,417	(29,852,417)	78.18%	29,852,417	30,362,417	(30,872,417)	78.18%	30,872,417	31,372,417	(31,882,417)	78.18%
Licenses, Permits and Special Assess	1,848,083	1,893,343	(1,118,918)	13.12%	1,278,000	1,019,000	1,019,000	101.90%	1,019,000	1,019,000	1,019,000	101.90%	1,019,000	1,019,000	1,019,000	101.90%	1,019,000	1,019,000	1,019,000	101.90%
Intergovernmental	64,470,837	60,136,838	57,117,668	66,247,339	71,489,000	6,124,083	6,124,083	101.63%	6,124,083	6,124,083	6,124,083	101.63%	6,124,083	6,124,083	6,124,083	101.63%	6,124,083	6,124,083	6,124,083	101.63%
Charges for Services	53,828,367	56,236,547	61,490,567	38,373,566	37,150,000	3,100,417	3,100,417	101.61%	3,100,417	3,100,417	3,100,417	101.61%	3,100,417	3,100,417	3,100,417	101.61%	3,100,417	3,100,417	3,100,417	101.61%
Fines and Forfeitures	4,182,756	4,066,374	3,156,961	1,478,745	1,877,000	144,750	144,750	101.36%	144,750	144,750	144,750	101.36%	144,750	144,750	144,750	101.36%	144,750	144,750	144,750	101.36%
Investment Income	23,280,943	15,164,970	14,161,758	5,721,793	3,189,000	205,543	205,543	101.91%	205,543	205,543	205,543	101.91%	205,543	205,543	205,543	101.91%	205,543	205,543	205,543	101.91%
Change in Fair Value	113,871	150,000	213,768	188,888	110,000	9,167	9,167	101.67%	9,167	9,167	9,167	101.67%	9,167	9,167	9,167	101.67%	9,167	9,167	9,167	101.67%
Assessments	1,581,678	1,581,000	7,566,138	5,373,119	4,317,000	352,250	352,250	101.20%	352,250	352,250	352,250	101.20%	352,250	352,250	352,250	101.20%	352,250	352,250	352,250	101.20%
Contributions	8,071,907	2,817,869	4,663,113	6,901,867	3,180,000	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%
Miscellaneous	189,471,155	179,879,016	166,775,137	112,150,971	116,072,000	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%
Ad Valorem	236,340,823	236,446,312	208,501,893	189,299,686	193,616,000	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%	431,667	431,667	431,667	101.83%
Proprietary Funds																				
Licenses and Permits	144,843,039	146,840,751	143,364,131	141,704,548	145,750,000	12,104,167	12,104,167	101.00%	12,104,167	12,104,167	12,104,167	101.00%	12,104,167	12,104,167	12,104,167	101.00%	12,104,167	12,104,167	12,104,167	101.00%
Special Assessments	860,187	1,175,843	1,816,245	1,574,872	879,000	72,667	72,667	101.00%	72,667	72,667	72,667	101.00%	72,667	72,667	72,667	101.00%	72,667	72,667	72,667	101.00%
Charges for Services	143,702,148	148,204,513	145,220,916	143,179,616	146,072,000	72,667	72,667	101.00%	72,667	72,667	72,667	101.00%	72,667	72,667	72,667	101.00%	72,667	72,667	72,667	101.00%
Fines and Forfeitures																				
Miscellaneous																				
DCR Contra Revenue	(65,936,723)	(66,611,810)	(64,434,031)	(64,432,821)	(65,824,000)	(18,818,745.33)	(18,818,745.33)	100.00%	(18,818,745.33)	(18,818,745.33)	(18,818,745.33)	100.00%	(18,818,745.33)	(18,818,745.33)	(18,818,745.33)	100.00%	(18,818,745.33)	(18,818,745.33)	(18,818,745.33)	100.00%

06 County Fund 161 - 060000

	2011					2012				
	2011	2011	2011	2011	2011	2012	2012	2012	2012	2012
Governmental Funds	3,200,227	3,300,000	3,000,000	3,200,000	3,200,000					
Taxes without Aid Valorem	28,548,133	27,080,481	27,180,400	28,476,065	28,189,000	2,632,217	2,412,217	2,612,217	-	-
License, Permit and Special Assess	7,818,085	5,285,345	11,196,114	18,118,155	12,218,000	1,019,000	1,019,000	1,019,000	-	-
Intergovernmental	64,472,817	60,166,624	57,117,848	66,247,399	79,489,000	6,124,083	6,124,083	6,124,083	-	-
Charges for Services	51,518,267	56,538,167	61,490,507	58,372,366	57,205,000	3,100,817	3,100,817	3,100,817	-	-
Fines and Forfeitures	4,182,794	4,046,974	3,158,941	1,479,745	1,377,000	114,730	114,730	114,730	-	-
Investment Income	29,260,243	19,164,970	14,161,714	5,721,170	-	155,549	255,549	255,549	-	-
Changes in Fair Value	-	-	-	-	-	-	-	-	-	-
Assessments	213,971	150,000	223,768	168,893	110,000	9,167	9,167	9,167	-	-
Contributions	3,081,679	2,581,801	2,564,198	5,313,229	4,217,000	351,250	352,250	352,250	-	-
Miscellaneous	6,221,920	4,847,869	4,466,328	4,501,867	4,180,000	431,867	431,867	431,867	-	-
Ad Valorem	119,411,150	179,919,016	166,972,137	164,814,071	164,071,000	-	-	-	-	-
Ad Valorem	716,948,823	720,456,311	706,501,853	719,299,458	719,616,000	-	-	-	-	-
Ad Valorem	431,460,316	409,432,338	370,010,002	333,133,157	333,644,000	-	-	-	-	-
Proprietary Funds										
License and Permit	-	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-	-
Charges for Services	144,843,039	140,840,721	143,344,311	141,704,544	143,250,000	12,104,167	12,104,167	12,104,167	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Miscellaneous	860,197	1,173,847	1,836,345	1,574,672	872,000	72,667	72,667	72,667	-	-
DCR Conts Revenue	(15,518,752)	(16,612,810)	(14,438,021)	(14,418,813)	(15,524,944)	(3,818,745.35)	(3,818,745.35)	(3,818,745.35)	#####	#####



Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2007

	<u>General Fund</u>	<u>Highway Special Revenue Fund</u>	<u>Gas Tax Capital Projects Fund</u>
Revenues:			
Taxes	\$ 182,886,021	\$ 31,619,194	\$ -
Licenses and permits	297,885	-	-
Intergovernmental	35,904,138	4,749,145	234,698
Charges for services	31,120,329	1,175,048	-
Fines and forfeitures	689,431	-	-
Interest income	9,284,226	1,415,184	1,666,023
Assessments	-	-	-
Contributions	1,159,184	346,405	-
Miscellaneous	4,317,167	348,299	-
Total revenues	<u>265,658,381</u>	<u>39,653,275</u>	<u>1,900,721</u>
Expenditures:			
Current:			
General government	60,066,255	-	-
Public safety	124,713,923	-	-
Physical environment	5,538,265	-	-
Transportation	5,000	21,944,488	-
Economic environment	6,451,945	-	-
Human services	11,746,321	-	-
Culture and recreation	7,230,737	-	-
Intergovernmental	871,032	3,056,128	-
Debt service	-	-	-
Capital projects	-	-	9,030,106
Total expenditures	<u>216,623,478</u>	<u>25,000,616</u>	<u>9,030,106</u>
Excess (deficiency) of revenues over expenditures	<u>49,034,903</u>	<u>14,652,659</u>	<u>(7,129,385)</u>
Other financing sources (uses):			
Debt issued	6,022,000	31,065,000	-
Transfers from other funds	8,224,733	3,342,155	7,966,475
Transfers to other funds	(46,498,279)	(23,587,798)	(4,045,803)
Total other financing sources (uses)	<u>(32,251,546)</u>	<u>10,819,357</u>	<u>3,920,672</u>
Net change in fund balances	16,783,357	25,472,016	(3,208,713)
Fund balances - beginning	124,152,471	15,997,300	38,362,531
Fund balances - ending	<u>\$ 140,935,828</u>	<u>\$ 41,469,316</u>	<u>\$ 35,153,818</u>

The notes to the financial statements are an integral part of these statements.

Capital Improvements Capital Projects Fund	Special Health Care Permanent Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 47,044,801	\$ 261,550,016
-	-	7,550,200	7,848,085
5,245,823	-	18,337,033	64,470,837
-	-	23,533,170	55,828,547
-	-	3,493,363	4,182,794
3,928,247	3,057,351	9,909,512	29,260,543
-	-	233,971	233,971
-	-	1,558,090	3,063,679
-	-	1,356,436	6,021,902
<u>9,174,070</u>	<u>3,057,351</u>	<u>113,016,576</u>	<u>432,460,374</u>
-	-	14,385,579	74,451,834
-	-	15,375,513	140,089,436
-	-	2,765,155	8,303,420
-	-	2,318,313	24,267,801
-	-	8,474,336	14,926,281
-	-	14,975,774	26,722,095
-	-	12,800,556	20,031,293
-	-	-	3,927,160
577,941	-	30,695,520	31,273,461
94,267,756	-	32,105,741	135,403,603
<u>94,845,697</u>	<u>-</u>	<u>133,896,487</u>	<u>479,396,384</u>
(85,671,627)	3,057,351	(20,879,911)	(46,936,010)
-	-	-	37,087,000
23,319,483	25,000	61,662,853	104,540,699
(1,795)	(4,254,899)	(33,969,503)	(112,358,077)
<u>23,317,688</u>	<u>(4,229,899)</u>	<u>27,693,350</u>	<u>29,269,622</u>
(62,353,939)	(1,172,548)	6,813,439	(17,666,388)
77,444,886	57,616,384	155,821,135	469,394,707
<u>\$ 15,090,947</u>	<u>\$ 56,443,836</u>	<u>\$ 162,634,574</u>	<u>\$ 451,728,319</u>

✓
-236,988,823

Manatee County, Florida
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended September 30, 2007

	<u>Business-type Enterprise</u>	
	<u>Water and Sewer</u>	<u>Port Authority</u>
Operating revenues:		
Charges for services	\$ 86,365,689	\$ 11,748,377
Miscellaneous	644,378	66,331
Total operating revenues	<u>87,010,067</u>	<u>11,814,708</u>
Operating expenses:		
Personal services	21,200,954	5,143,782
Operating expenses	41,221,675	3,834,366
Depreciation and amortization	16,704,655	4,076,406
Total operating expenses	<u>79,127,284</u>	<u>13,054,554</u>
Operating income (loss)	<u>7,882,783</u>	<u>(1,239,846)</u>
Nonoperating revenues (expenses):		
Operating grants and contributions	79,302	-
Interest income	7,594,940	842,903
Interest expense	(5,206,163)	(1,327,670)
Gain (loss) on disposition of assets	(10,599)	3,357
Total nonoperating revenues (expenses)	<u>2,457,480</u>	<u>(481,410)</u>
Income (loss) before contributions and transfers	10,340,263	(1,721,256)
Capital grants and contributions	38,206,337	3,168,612
Transfers in	-	446,500
Transfers out	(2,945,142)	-
Change in net assets	<u>45,601,458</u>	<u>1,893,856</u>
Total net assets - beginning	466,670,405	68,533,220
Total net assets - ending	<u>\$ 512,271,863</u>	<u>\$ 70,427,076</u>

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

The notes to the financial statements are an Integral part of these statements.

**Activities
Funds**

**Governmental
Activities -
Internal Service
Funds**

<u>Solid Waste</u>	<u>Other Funds</u>	<u>Total</u>	
\$ 40,779,840	\$ 5,949,133	\$ 144,843,039	\$ 75,614,216
19,410	130,078	860,197	1,278,505
<u>40,799,250</u>	<u>6,079,211</u>	<u>145,703,236</u>	<u>76,892,721</u>
2,883,293	10,406,690	39,634,719	6,527,621
32,894,550	7,933,159	85,883,750	57,531,677
<u>2,559,675</u>	<u>2,044,560</u>	<u>25,385,296</u>	<u>3,000,831</u>
<u>38,337,518</u>	<u>20,384,409</u>	<u>150,903,765</u>	<u>67,060,129</u>
<u>2,461,732</u>	<u>(14,305,198)</u>	<u>(5,200,529)</u>	<u>9,832,592</u>
2,980	3,148,540	3,230,822	-
2,754,553	325,950	11,518,346	1,747,381
(414,539)	(75,886)	(7,024,258)	-
(2,120)	(43,434)	(52,796)	185,245
<u>2,340,874</u>	<u>3,355,170</u>	<u>7,672,114</u>	<u>1,932,626</u>
4,802,606	(10,950,028)	2,471,585	11,765,218
68	3,600,700	44,975,717	-
-	13,017,455	13,463,955	1,795
<u>(2,443,230)</u>	<u>(260,000)</u>	<u>(5,648,372)</u>	<u>-</u>
<u>2,359,444</u>	<u>5,408,127</u>	<u>55,262,885</u>	<u>11,767,013</u>
<u>43,981,395</u>	<u>29,492,676</u>		<u>24,178,124</u>
<u>\$ 46,340,839</u>	<u>\$ 34,900,803</u>		<u>\$ 35,945,137</u>
		<u>2,589,157</u>	
		<u>\$ 57,852,042</u>	

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2007

	Special			
	<u>Library</u>	<u>Tourist Development</u>	<u>Childrens' Services Tax</u>	<u>Miscellaneous Special Revenue</u>
Revenues:				
Taxes	\$ 7,049,279	\$ 4,806,487	\$ 9,842,995	\$ 5,304,162
Licenses and permits	-	-	-	-
Intergovernmental	375,082	150,847	69,524	1,008,288
Charges for services	14,908	49,411	-	5,968,300
Fines and forfeitures	156,788	-	-	2,596,065
Interest income	221,625	227,211	280,163	775,577
Assessments	-	-	-	-
Contributions	48,613	-	10,978	-
Miscellaneous	565	48,216	-	4,209
Total revenues	<u>7,866,860</u>	<u>5,282,172</u>	<u>10,203,660</u>	<u>15,656,601</u>
Expenditures:				
Current:				
General government	-	-	-	8,333,380
Public safety	-	-	1,345,267	-
Physical environment	-	675,628	-	1,114,144
Transportation	-	-	-	12,279
Economic environment	-	3,145,905	-	-
Human services	-	-	9,630,496	102
Culture and recreation	7,831,240	-	-	277,919
Debt service	-	-	-	448,638
Total expenditures	<u>7,831,240</u>	<u>3,821,533</u>	<u>10,975,763</u>	<u>10,186,462</u>
Excess (deficiency) of revenues over expenditures	<u>35,620</u>	<u>1,460,639</u>	<u>(772,103)</u>	<u>5,470,139</u>
Other financing sources (uses):				
Transfers from other funds	-	-	1,650,313	3,470,015
Transfers to other funds	-	(3,157,418)	-	(5,350,024)
Total other financing sources (uses)	<u>-</u>	<u>(3,157,418)</u>	<u>1,650,313</u>	<u>(1,880,009)</u>
Net change in fund balances	35,620	(1,696,779)	878,210	3,590,130
Fund balances, October 1	1,949,156	5,771,667	1,443,288	10,842,991
Fund balances, September 30	<u>\$ 1,984,776</u>	<u>\$ 4,074,888</u>	<u>\$ 2,321,498</u>	<u>\$ 14,433,121</u>

Revenue Funds

<u>Cable Franchise</u>	<u>Parks and Recreation</u>	<u>Unincorporated Services</u>	<u>911 Enhancements</u>	<u>Metropolitan Planning</u>	<u>Assessment Revenue</u>
\$ 87,543	\$ -	\$ 15,177,577	\$ 1,731,889	\$ -	\$ 130,065
-	-	7,550,200	-	-	-
-	20,799	25,000	-	822,533	-
-	1,494,964	366,628	-	-	38,743
-	-	301,173	-	-	-
4,109	78,222	804,945	33,090	-	171,482
-	-	-	-	-	233,971
-	15,297	-	-	-	-
-	24,862	291,686	18,569	949	-
<u>91,652</u>	<u>1,634,144</u>	<u>24,517,209</u>	<u>1,783,548</u>	<u>823,482</u>	<u>574,261</u>
-	-	5,440,626	-	-	-
-	-	11,139,204	1,289,965	-	-
-	-	675,602	-	-	94,090
-	-	638,537	-	834,174	54,497
-	-	570,996	-	-	-
-	-	275	-	-	-
-	4,160,645	-	-	-	-
-	-	-	-	-	44,838
<u>-</u>	<u>4,160,645</u>	<u>18,465,240</u>	<u>1,289,965</u>	<u>834,174</u>	<u>193,425</u>
<u>91,652</u>	<u>(2,526,501)</u>	<u>6,051,969</u>	<u>493,583</u>	<u>(10,692)</u>	<u>380,836</u>
-	3,835,459	75,000	-	10,357	190,280
-	-	(6,967,932)	(775,000)	-	(263,876)
<u>-</u>	<u>3,835,459</u>	<u>(6,892,932)</u>	<u>(775,000)</u>	<u>10,357</u>	<u>(73,596)</u>
91,652	1,308,958	(840,963)	(281,417)	(335)	307,240
51,897	738,147	9,371,739	1,017,666	30,533	368,289
<u>\$ 143,549</u>	<u>\$ 2,047,105</u>	<u>\$ 8,530,776</u>	<u>\$ 736,249</u>	<u>\$ 30,198</u>	<u>\$ 675,529</u>

(Continued)

**Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2007**

	<u>Impact Fees</u>	<u>Federal and State Grants</u>	<u>Special Law Enforcement</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	8,664,911	-
Charges for services	14,774,532	41,331	781,728
Fines and forfeitures	-	-	439,337
Interest Income	2,908,658	93,870	83,136
Assessments	-	-	-
Contributions	795,880	-	-
Miscellaneous	1,476	21,189	-
Total revenues	<u>18,480,546</u>	<u>8,821,301</u>	<u>1,304,201</u>
Expenditures:			
Current:			
General government	334,916	120,976	-
Public safety	28,818	743,605	828,654
Physical environment	-	205,691	-
Transportation	36,142	655,110	-
Economic environment	-	1,083,568	-
Human services	-	1,650,753	-
Culture and recreation	126,077	404,675	-
Debt service	-	-	-
Total expenditures	<u>525,953</u>	<u>4,864,378</u>	<u>828,654</u>
Excess (deficiency) of revenues over expenditures	<u>17,954,593</u>	<u>3,956,923</u>	<u>475,547</u>
Other financing sources (uses):			
Transfers from other funds	3,150,000	76,046	-
Transfers to other funds	(12,778,060)	(4,090,348)	(457,345)
Total other financing sources (uses)	<u>(9,628,060)</u>	<u>(4,014,302)</u>	<u>(457,345)</u>
Net change in fund balances	8,326,533	(57,379)	18,202
Fund balances, October 1	51,991,705	1,329,270	1,388,867
Fund balances, September 30	<u>\$ 60,318,238</u>	<u>\$ 1,271,891</u>	<u>\$ 1,407,069</u>

Revenue Funds

<u>Affordable Housing</u>	<u>Health Care</u>	<u>Law Library</u>	<u>Community Redevelopment</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 44,129,997
-	-	-	-	7,550,200
1,756,173	-	-	-	12,893,157
-	-	2,625	-	23,533,170
-	-	-	-	3,493,363
239,445	43,150	821	118,115	6,083,619
-	-	-	-	233,971
2,595	-	-	-	873,363
941,717	277	-	-	1,353,715
<u>2,939,930</u>	<u>43,427</u>	<u>3,446</u>	<u>118,115</u>	<u>100,144,555</u>
-	-	155,681	-	14,385,579
-	-	-	-	15,375,513
-	-	-	-	2,765,155
-	-	-	87,574	2,318,313
3,159,018	-	-	514,849	8,474,336
-	3,694,148	-	-	14,975,774
-	-	-	-	12,800,556
-	-	-	-	493,476
<u>3,159,018</u>	<u>3,694,148</u>	<u>155,681</u>	<u>602,423</u>	<u>71,588,702</u>
<u>(219,088)</u>	<u>(3,650,721)</u>	<u>(152,235)</u>	<u>(484,308)</u>	<u>28,555,853</u>
-	4,254,899	152,235	1,636,369	18,500,973
-	(125,000)	-	(4,500)	(33,969,503)
-	<u>4,129,899</u>	<u>152,235</u>	<u>1,631,869</u>	<u>(15,468,530)</u>
(219,088)	479,178	-	1,147,561	13,087,323
1,178,903	341,523	-	1,142,369	88,958,010
<u>\$ 959,815</u>	<u>\$ 820,701</u>	<u>\$ -</u>	<u>\$ 2,289,930</u>	<u>\$ 102,045,333</u>

(Continued)

**Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2007**

Debt

	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Revenue Refunding Bonds</u>
Revenues:			
Taxes	\$ 2,914,804	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	1,481,738
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	132,125	147,564	20,532
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>3,046,929</u>	<u>147,564</u>	<u>1,502,270</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Debt service	<u>3,045,799</u>	<u>8,870,332</u>	<u>1,655,174</u>
Total expenditures	<u>3,045,799</u>	<u>8,870,332</u>	<u>1,655,174</u>
Excess (deficiency) of revenues over expenditures	<u>1,130</u>	<u>(8,722,768)</u>	<u>(152,904)</u>
Other financing sources (uses):			
Transfers from other funds	-	8,778,393	153,811
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>8,778,393</u>	<u>153,811</u>
Net change in fund balances	1,130	55,625	907
Fund balances, October 1	452,734	12,322	325,446
Fund balances, September 30	<u>\$ 453,864</u>	<u>\$ 67,947</u>	<u>\$ 326,353</u>

**Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2007**

	<u>Debt</u>		
	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Revenue Refunding Bonds</u>
Revenues:			
Taxes	\$ 2,914,804	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	1,481,738
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	132,125	147,564	20,532
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>3,046,929</u>	<u>147,564</u>	<u>1,502,270</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Debt service	<u>3,045,799</u>	<u>8,870,332</u>	<u>1,655,174</u>
Total expenditures	<u>3,045,799</u>	<u>8,870,332</u>	<u>1,655,174</u>
Excess (deficiency) of revenues over expenditures	<u>1,130</u>	<u>(8,722,768)</u>	<u>(152,904)</u>
Other financing sources (uses):			
Transfers from other funds	-	8,778,393	153,811
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>8,778,393</u>	<u>153,811</u>
Net change in fund balances	1,130	55,625	907
Fund balances, October 1	452,734	12,322	325,446
Fund balances, September 30	<u>\$ 453,864</u>	<u>\$ 67,947</u>	<u>\$ 326,353</u>

Service Funds

Florida Local Government Finance Commission Loan	Revenue Refunding and Improvement Bonds	Total
\$ -	\$ -	\$ 2,914,804
-	-	1,481,738
-	-	-
5,157	108,095	413,473
-	-	-
<u>5,157</u>	<u>108,095</u>	<u>4,810,015</u>
-	-	-
-	-	-
-	-	-
-	-	-
<u>10,658,129</u>	<u>5,972,610</u>	<u>30,202,044</u>
<u>10,658,129</u>	<u>5,972,610</u>	<u>30,202,044</u>
<u>(10,652,972)</u>	<u>(5,864,515)</u>	<u>(25,392,029)</u>
10,813,318	5,878,411	25,623,933
<u>10,813,318</u>	<u>5,878,411</u>	<u>25,623,933</u>
160,346	13,896	231,904
2,403	32,429	825,334
<u>\$ 162,749</u>	<u>\$ 46,325</u>	<u>\$ 1,057,238</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2007

	<u>Capital</u>		
	<u>Parks and Recreation</u>	<u>Transportation</u>	<u>Impact Fees</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	2,545,146	-	1,416,992
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	342,998	1,910,721	1,153,091
Assessments	-	-	-
Contributions	250,000	-	434,727
Miscellaneous	2,671	-	50
Total revenues	<u>3,140,815</u>	<u>1,910,721</u>	<u>3,004,860</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	419,298	-	-
Transportation	-	5,768,323	20,840,859
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	4,193,095	-	754,910
Debt service	-	-	-
Total expenditures	<u>4,612,393</u>	<u>5,768,323</u>	<u>21,595,769</u>
Excess (deficiency) of revenues over expenditures	<u>(1,471,578)</u>	<u>(3,857,602)</u>	<u>(18,590,909)</u>
Other financing sources (uses):			
Transfers from other funds	6,273,865	580,280	10,679,302
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>6,273,865</u>	<u>580,280</u>	<u>10,679,302</u>
Net change in fund balances	4,802,287	(3,277,322)	(7,911,607)
Fund balances, October 1	3,877,276	37,433,429	24,562,196
Fund balances, September 30	<u>\$ 8,679,563</u>	<u>\$ 34,156,107</u>	<u>\$ 16,650,589</u>

Project Funds

<u>Community Redevelopment</u>	<u>Total</u>	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 47,044,801
-	-	7,550,200
-	3,962,138	18,337,033
-	-	23,533,170
-	-	3,493,363
5,610	3,412,420	9,909,512
-	-	233,971
-	684,727	1,558,090
-	2,721	1,356,436
<u>5,610</u>	<u>8,062,006</u>	<u>113,016,576</u>
-	-	14,385,579
-	-	15,375,513
-	419,298	3,184,453
129,256	26,738,438	29,056,751
-	-	8,474,336
-	-	14,975,774
-	4,948,005	17,748,561
-	-	30,695,520
<u>129,256</u>	<u>32,105,741</u>	<u>133,896,487</u>
<u>(123,646)</u>	<u>(24,043,735)</u>	<u>(20,879,911)</u>
4,500	17,537,947	61,662,853
-	-	(33,969,503)
<u>4,500</u>	<u>17,537,947</u>	<u>27,693,350</u>
(119,146)	(6,505,788)	6,813,439
164,890	66,037,791	155,821,135
<u>\$ 45,744</u>	<u>\$ 59,532,003</u>	<u>\$ 162,634,574</u>

Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2008

	General Fund	Highway Special Revenue Fund	Gas Tax Capital Projects Fund
Revenues:			
Taxes	\$ 177,356,938	\$ 31,842,025	\$ -
Licenses and permits	258,595	-	-
Intergovernmental	33,156,918	4,501,531	596,679
Charges for services	30,854,667	1,060,976	-
Fines and forfeitures	659,488	-	-
Interest Income	6,877,715	1,205,991	1,136,269
Assessments	-	-	-
Contributions	1,225,758	554,000	-
Miscellaneous	3,513,174	399,235	-
Total revenues	<u>253,903,253</u>	<u>39,563,758</u>	<u>1,732,948</u>
Expenditures:			
Current:			
General government	63,897,539	-	-
Public safety	128,960,551	28,050	-
Physical environment	4,599,437	-	-
Transportation	-	19,244,221	-
Economic environment	6,455,817	-	-
Human services	11,055,809	-	-
Culture and recreation	7,410,123	-	-
Intergovernmental	846,152	3,483,842	-
Debt service	-	35,587	-
Capital projects	-	-	5,032,410
Total expenditures	<u>223,225,428</u>	<u>22,791,700</u>	<u>5,032,410</u>
Excess (deficiency) of revenues over expenditures	<u>30,677,825</u>	<u>16,772,058</u>	<u>(3,299,462)</u>
Other financing sources (uses):			
Transfers from other funds	9,551,383	3,132,881	10,845,908
Transfers to other funds	<u>(55,530,395)</u>	<u>(16,276,436)</u>	<u>(3,873,590)</u>
Total other financing sources (uses)	<u>(45,979,012)</u>	<u>(13,143,555)</u>	<u>6,972,318</u>
Net change in fund balances	(15,301,187)	3,628,503	3,672,856
Fund balances - beginning	140,935,828	41,469,316	35,153,818
Fund balances - ending	<u>\$ 125,634,641</u>	<u>\$ 45,097,819</u>	<u>\$ 38,826,674</u>

The notes to the financial statements are an integral part of these statements.

<u>Special Health Care Permanent Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 44,327,841	\$ 253,526,804
-	5,636,750	5,895,345
-	21,911,730	60,166,858
-	24,622,504	56,538,147
-	3,387,486	4,046,974
1,149,330	8,799,365	19,168,670
-	150,090	150,090
-	304,043	2,083,801
-	935,240	4,847,649
<u>1,149,330</u>	<u>110,075,049</u>	<u>406,424,338</u>
-	15,511,312	79,408,851
-	14,052,905	143,041,506
-	2,842,487	7,441,924
-	3,496,201	22,740,422
-	9,087,407	15,543,224
-	17,505,658	28,561,467
-	11,040,867	18,450,990
-	1,468,660	5,798,654
-	26,377,487	26,413,074
-	42,114,021	47,146,431
<u>-</u>	<u>143,497,005</u>	<u>394,546,543</u>
<u>1,149,330</u>	<u>(33,421,956)</u>	<u>11,877,795</u>
-	144,442,079	167,972,251
(57,593,166)	(45,442,250)	(178,715,837)
<u>(57,593,166)</u>	<u>98,999,829</u>	<u>(10,743,586)</u>
(56,443,836)	65,577,873	1,134,209
<u>56,443,836</u>	<u>177,725,521</u>	<u>451,728,319</u>
<u>\$ -</u>	<u>\$ 243,303,394</u>	<u>\$ 452,862,528</u>

✓
226,446,322

Manatee County, Florida
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended September 30, 2008

	<u>Business-type Enterprise</u>	
	<u>Water and Sewer</u>	<u>Port Authority</u>
Operating revenues:		
Charges for services	\$ 89,250,110	\$ 10,155,411
Miscellaneous	405,430	583,688
Total operating revenues	<u>89,655,540</u>	<u>10,739,099</u>
Operating expenses:		
Personal services	23,487,060	5,351,357
Operating expenses	43,378,749	3,647,214
Depreciation and amortization	17,416,887	4,072,746
Total operating expenses	<u>84,282,696</u>	<u>13,071,317</u>
Operating income (loss)	<u>5,372,844</u>	<u>(2,332,218)</u>
Nonoperating revenues (expenses):		
Operating grants and contributions	61,312	9,844
Interest income	4,965,744	607,769
Interest expense	(4,482,094)	(1,701,919)
Gain (loss) on disposition of assets	(14,104)	(1,194)
Total nonoperating revenues (expenses)	<u>530,858</u>	<u>(1,085,500)</u>
Income (loss) before contributions and transfers	5,903,702	(3,417,718)
Capital grants and contributions	51,615,701	7,076,582
Extraordinary item - debt forgiveness	-	547,554
Transfers in	-	446,500
Transfers out	(3,152,142)	-
Change in net assets	<u>54,367,261</u>	<u>4,652,918</u>
Total net assets - beginning	<u>512,271,863</u>	<u>70,427,076</u>
Total net assets - ending	<u>\$ 566,639,124</u>	<u>\$ 75,079,994</u>

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

The notes to the financial statements are an integral part of these statements.

**Activities
Funds**

**Governmental
Activities -
Internal Service
Funds**

<u>Solid Waste</u>	<u>Other Funds</u>	<u>Total</u>	
\$ 41,448,416	\$ 5,986,794	\$ 146,840,734	\$ 76,179,059
48,015	138,749	1,175,882	2,071,155
<u>41,496,431</u>	<u>6,125,543</u>	<u>148,016,613</u> ✓	<u>78,250,214</u>
3,080,654	11,159,840	43,078,911	5,349,799
34,916,001	8,995,653	90,937,617	62,342,970
<u>2,611,691</u>	<u>2,200,484</u>	<u>26,301,808</u>	<u>3,014,852</u>
<u>40,608,346</u>	<u>22,355,977</u>	<u>160,318,336</u>	<u>70,707,621</u>
888,085	(16,230,434)	(12,301,723)	7,542,593
29,336	3,464,722	3,565,214	-
1,988,422	300,010	7,861,945	1,741,404
(285,962)	(73,405)	(6,543,380)	-
<u>20,797</u>	<u>(286,725)</u>	<u>(281,226)</u>	<u>74,052</u>
<u>1,752,593</u>	<u>3,404,602</u>	<u>4,602,553</u>	<u>1,815,456</u>
<u>2,640,678</u>	<u>(12,825,832)</u>	<u>(7,699,170)</u>	<u>9,358,049</u>
-	2,039,519	60,731,802	-
-	-	547,554	-
-	12,155,934	12,602,434	3,762,184
<u>(2,443,890)</u>	<u>(25,000)</u>	<u>(5,621,032)</u>	<u>-</u>
<u>196,788</u>	<u>1,344,621</u>	<u>60,561,588</u>	<u>13,120,233</u>
<u>46,340,839</u>	<u>34,900,803</u>		<u>35,945,137</u>
\$ <u>46,537,627</u>	\$ <u>36,245,424</u>		\$ <u>49,065,370</u>
		<u>2,335,988</u>	
		\$ <u>62,897,576</u>	

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2008

	Special			
	<u>Library</u>	<u>Tourist Development</u>	<u>Children's Services Tax</u>	<u>Miscellaneous Special Revenue</u>
Revenues:				
Taxes	\$ 6,829,090	\$ 5,012,502	\$ 11,043,795	\$ 1,925,332
Licenses and permits	-	-	-	-
Intergovernmental	307,150	1,937,388	72,088	1,688,018
Charges for services	18,251	43,701	-	5,810,914
Fines and forfeitures	161,245	-	-	2,821,066
Interest income	169,802	178,368	272,812	503,193
Assessments	-	-	-	-
Contributions	75,196	-	1,727	-
Miscellaneous	623	29,444	36	3,692
Total revenues	<u>7,561,357</u>	<u>7,201,403</u>	<u>11,390,458</u>	<u>12,752,215</u>
Expenditures:				
Current:				
General government	-	-	-	9,080,709
Public safety	-	-	2,242,671	161,053
Physical environment	-	822,195	-	1,025,911
Transportation	-	-	-	2,789
Economic environment	-	3,164,396	-	-
Human services	-	-	9,300,295	284,032
Culture and recreation	7,007,055	-	-	160,275
Intergovernmental	-	-	-	1,468,660
Debt service	-	-	-	-
Total expenditures	<u>7,007,055</u>	<u>3,986,591</u>	<u>11,542,966</u>	<u>12,183,429</u>
Excess (deficiency) of revenues over expenditures	<u>554,302</u>	<u>3,214,812</u>	<u>(152,508)</u>	<u>568,786</u>
Other financing sources (uses):				
Transfers from other funds	-	-	1,478,797	-
Transfers to other funds	(115,000)	(1,421,441)	(190,803)	(4,445,558)
Total other financing sources (uses)	<u>(115,000)</u>	<u>(1,421,441)</u>	<u>1,287,994</u>	<u>(4,445,558)</u>
Net change in fund balances	439,302	1,793,371	1,135,486	(3,876,772)
Fund balances, October 1	1,984,776	4,074,888	2,321,498	14,433,121
Fund balances, September 30	<u>\$ 2,424,078</u>	<u>\$ 5,868,259</u>	<u>\$ 3,456,984</u>	<u>\$ 10,556,349</u>

Revenue Funds

<u>Cable Franchise</u>	<u>Parks and Recreation</u>	<u>Unincorporated Services</u>	<u>911 Enhancements</u>	<u>Metropolitan Planning</u>	<u>Assessment Revenue</u>
\$ 883	\$ -	\$ 14,536,676	\$ 1,952,154	\$ -	\$ 124,822
-	-	1,492,496	-	-	-
-	5,520	28,800	-	782,375	-
-	1,404,933	433,570	15	-	37,530
-	-	92,772	-	-	-
4,900	87,964	535,166	25,409	-	94,395
-	-	-	-	-	150,090
-	7,128	-	-	-	-
-	26,067	189,386	-	311	148,256
<u>5,783</u>	<u>1,531,612</u>	<u>17,308,866</u>	<u>1,977,578</u>	<u>782,686</u>	<u>555,093</u>
-	-	5,337,991	-	-	-
-	-	3,081,387	1,422,176	-	-
-	-	733,305	-	-	90,919
-	-	2,078,855	-	791,356	96,627
-	-	661,287	-	-	-
-	-	357	-	-	-
-	3,644,025	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	37,997
<u>-</u>	<u>3,644,025</u>	<u>11,893,182</u>	<u>1,422,176</u>	<u>791,356</u>	<u>225,543</u>
5,783	(2,112,413)	5,415,684	555,402	(8,670)	329,550
-	2,382,312	-	-	7,551	-
-	-	(6,299,096)	-	-	(246,457)
<u>-</u>	<u>2,382,312</u>	<u>(6,299,096)</u>	<u>-</u>	<u>7,551</u>	<u>(246,457)</u>
5,783	269,899	(883,412)	555,402	(1,119)	83,093
143,549	2,047,105	9,892,049	736,249	30,198	675,529
<u>\$ 149,332</u>	<u>\$ 2,317,004</u>	<u>\$ 9,008,637</u>	<u>\$ 1,291,651</u>	<u>\$ 29,079</u>	<u>\$ 758,622</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2008

	Special		
	<u>Impact Fees</u>	<u>Federal and State Grants</u>	<u>Law Enforcement</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	8,510,478	-
Charges for services	15,923,838	40,701	807,453
Fines and forfeitures	-	-	273,783
Interest income	1,559,652	72,920	51,183
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	12,292	-
Total revenues	<u>17,483,490</u>	<u>8,636,391</u>	<u>1,132,419</u>
Expenditures:			
Current:			
General government	757,285	172,428	-
Public safety	133,629	570,502	904,339
Physical environment	-	170,157	-
Transportation	10,348	370,823	-
Economic environment	223,866	1,736,382	-
Human services	-	1,518,960	-
Culture and recreation	-	229,512	-
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	<u>1,125,128</u>	<u>4,768,764</u>	<u>904,339</u>
Excess (deficiency) of revenues over expenditures	<u>16,358,362</u>	<u>3,867,627</u>	<u>228,080</u>
Other financing sources (uses):			
Transfers from other funds	-	106,348	-
Transfers to other funds	(28,266,271)	(3,912,378)	(444,062)
Total other financing sources (uses)	<u>(28,266,271)</u>	<u>(3,806,030)</u>	<u>(444,062)</u>
Net change in fund balances	(11,907,909)	61,597	(215,982)
Fund balances, October 1	60,318,238	1,271,891	1,407,069
Fund balances, September 30	<u>\$ 48,410,329</u>	<u>\$ 1,333,488</u>	<u>\$ 1,191,087</u>

Revenue Funds

<u>Affordable Housing</u>	<u>Health Care</u>	<u>Law Library</u>	<u>Community Redevelopment</u>	<u>Building and Permitting</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,425,254
-	-	-	-	4,144,254	5,636,750
2,366,447	-	-	-	-	15,698,264
-	-	2,004	-	99,594	24,622,504
-	-	-	-	38,620	3,387,486
147,916	826,481	519	139,209	16	4,669,905
-	-	-	-	-	150,090
-	-	-	-	-	84,051
166,088	489	-	-	342,049	918,733
<u>2,680,451</u>	<u>826,970</u>	<u>2,523</u>	<u>139,209</u>	<u>4,624,533</u>	<u>96,593,037</u>
-	-	162,899	-	-	15,511,312
-	-	-	-	5,537,148	14,052,905
-	-	-	-	-	2,842,487
-	-	-	145,403	-	3,496,201
3,007,118	-	-	294,358	-	9,087,407
-	6,402,014	-	-	-	17,505,658
-	-	-	-	-	11,040,867
-	-	-	-	-	1,468,660
-	-	-	-	41,880	79,877
<u>3,007,118</u>	<u>6,402,014</u>	<u>162,899</u>	<u>439,761</u>	<u>5,579,028</u>	<u>75,085,374</u>
<u>(326,667)</u>	<u>(5,575,044)</u>	<u>(160,376)</u>	<u>(300,552)</u>	<u>(954,495)</u>	<u>21,507,663</u>
-	57,593,166	160,376	1,825,449	989,000	64,542,999
-	(100,000)	-	(1,184)	-	(45,442,250)
-	<u>57,493,166</u>	<u>160,376</u>	<u>1,824,265</u>	<u>989,000</u>	<u>19,100,749</u>
(326,667)	51,918,122	-	1,523,713	34,505	40,608,412
959,815	820,701	-	2,289,930	(1,361,273)	102,045,333
<u>\$ 633,148</u>	<u>\$ 52,738,823</u>	<u>\$ -</u>	<u>\$ 3,813,643</u>	<u>\$ (1,326,768)</u>	<u>\$ 142,653,745</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2008

Debt

	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Revenue Refunding Bonds</u>
Revenues:			
Taxes	\$ 2,902,587	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	1,059,278
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	91,523	103,390	15,228
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>2,994,110</u>	<u>103,390</u>	<u>1,074,506</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Intergovernmental	-	-	-
Debt service	<u>3,031,206</u>	<u>8,874,889</u>	<u>1,655,043</u>
Total expenditures	<u>3,031,206</u>	<u>8,874,889</u>	<u>1,655,043</u>
Excess (deficiency) of revenues over expenditures	<u>(37,096)</u>	<u>(8,771,499)</u>	<u>(580,537)</u>
Other financing sources (uses):			
Transfers from other funds	-	8,725,499	257,119
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>8,725,499</u>	<u>257,119</u>
Net change in fund balances	<u>(37,096)</u>	<u>(46,000)</u>	<u>(323,418)</u>
Fund balances, October 1	453,864	67,947	326,353
Fund balances, September 30	<u>\$ 416,768</u>	<u>\$ 21,947</u>	<u>\$ 2,935</u>

Service Funds

Florida Local Government Finance Commission <u>Loan</u>	Revenue Refunding and Improvement <u>Bonds</u>	<u>Total</u>
\$ -	\$ -	\$ 2,902,587
-	-	-
-	-	1,059,278
-	-	-
22,086	70,938	303,165
-	-	-
-	-	-
<u>22,086</u>	<u>70,938</u>	<u>4,265,030</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
6,775,087	5,961,385	26,297,610
<u>6,775,087</u>	<u>5,961,385</u>	<u>26,297,610</u>
-	-	-
(6,753,001)	(5,890,447)	(22,032,580)
-	-	-
6,680,209	5,857,661	21,520,488
-	-	-
<u>6,680,209</u>	<u>5,857,661</u>	<u>21,520,488</u>
-	-	-
(72,792)	(32,786)	(512,092)
162,749	46,325	1,057,238
<u>\$ 89,957</u>	<u>\$ 13,539</u>	<u>\$ 545,146</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2008

Capital

	<u>Parks and Recreation</u>	<u>Transportation</u>	<u>Impact Fees</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	1,887,677	-	13,877
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	414,925	1,194,464	1,338,651
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	3,015	-	-
Total revenues	<u>2,305,617</u>	<u>1,194,464</u>	<u>1,352,528</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	623,613	-	-
Transportation	-	5,696,348	5,371,437
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	3,414,690	-	1,024,974
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	<u>4,038,303</u>	<u>5,696,348</u>	<u>6,396,411</u>
Excess (deficiency) of revenues over expenditures	<u>(1,732,686)</u>	<u>(4,501,884)</u>	<u>(5,043,883)</u>
Other financing sources (uses):			
Transfers from other funds	9,597,172	11,785	26,572,936
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>9,597,172</u>	<u>11,785</u>	<u>26,572,936</u>
Net change in fund balances	7,864,486	(4,490,099)	21,529,053
Fund balances, October 1	8,679,563	34,156,107	16,650,589
Fund balances, September 30	<u>\$ 16,544,049</u>	<u>\$ 29,666,008</u>	<u>\$ 38,179,642</u>

Project Funds

<u>Capital Improvements</u>	<u>Community Redevelopment</u>	<u>Total</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 44,327,841
-	-	-	5,636,750
3,252,634	-	5,154,188	21,911,730
-	-	-	24,622,504
-	-	-	3,387,486
876,898	1,357	3,826,295	8,799,365
-	-	-	150,090
219,992	-	219,992	304,043
13,492	-	16,507	935,240
<u>4,363,016</u>	<u>1,357</u>	<u>9,216,982</u>	<u>110,075,049</u>
4,500,198	-	4,500,198	20,011,510
21,121,516	-	21,121,516	35,174,421
-	-	623,613	3,466,100
-	11,035	11,078,820	14,575,021
-	-	-	9,087,407
-	-	-	17,505,658
350,210	-	4,789,874	15,830,741
-	-	-	1,468,660
-	-	-	26,377,487
<u>25,971,924</u>	<u>11,035</u>	<u>42,114,021</u>	<u>143,497,005</u>
<u>(21,608,908)</u>	<u>(9,678)</u>	<u>(32,897,039)</u>	<u>(33,421,956)</u>
22,195,515	1,184	58,378,592	144,442,079
-	-	-	(45,442,250)
<u>22,195,515</u>	<u>1,184</u>	<u>58,378,592</u>	<u>98,999,829</u>
586,607	(8,494)	25,481,553	65,577,873
15,090,947	45,744	74,622,950	177,725,521
<u>\$ 15,677,554</u>	<u>\$ 37,250</u>	<u>\$ 100,104,503</u>	<u>\$ 243,303,394</u>

Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2009

	<u>General Fund</u>	<u>Highway Special Revenue Fund</u>	<u>Gas Tax Capital Projects Fund</u>
Revenues:			
Taxes	\$ 166,133,289	\$ 28,720,666	\$ -
Licenses and permits	350,978	1,249	-
Intergovernmental	30,971,072	4,433,554	127,374
Charges for services	33,060,266	1,368,779	18
Fines and forfeitures	681,628	-	-
Interest income	3,296,395	2,713,083	1,013,958
Assessments	-	-	-
Contributions	1,212,547	40,389	21,975
Miscellaneous	3,408,201	312,897	-
Total revenues	<u>239,114,376</u>	<u>37,590,617</u>	<u>1,163,325</u>
Expenditures:			
Current:			
General government	61,790,752	-	-
Public safety	127,388,005	-	-
Physical environment	3,196,585	-	-
Transportation	-	24,157,654	-
Economic environment	6,749,557	-	-
Human services	9,953,118	-	-
Culture and recreation	6,777,389	-	-
Intergovernmental	826,226	3,417,483	-
Debt service	-	46,493	-
Capital projects	-	-	1,394,212
Total expenditures	<u>216,681,632</u>	<u>27,621,630</u>	<u>1,394,212</u>
Excess (deficiency) of revenues over expenditures	<u>22,432,744</u>	<u>9,968,987</u>	<u>(230,887)</u>
Other financing sources (uses):			
Transfers from other funds	7,465,003	5,401,173	2,925,341
Transfers to other funds	<u>(27,296,591)</u>	<u>(18,609,191)</u>	<u>(6,759,962)</u>
Total other financing sources (uses)	<u>(19,831,588)</u>	<u>(13,208,018)</u>	<u>(3,834,621)</u>
Net change in fund balances	2,601,156	(3,239,031)	(4,065,508)
Fund balances - beginning	<u>125,634,641</u>	<u>45,097,819</u>	<u>38,826,674</u>
Fund balances - ending	<u>\$ 128,235,797</u>	<u>\$ 41,858,788</u>	<u>\$ 34,761,166</u>

The notes to the financial statements are an integral part of these statements.

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 40,838,409	\$ 235,692,364
10,846,091	11,198,318
21,585,868	57,117,868
7,061,524	41,490,587
2,475,313	3,156,941
7,138,288	14,161,724
223,766	223,766
6,291,285	7,566,196
745,230	4,466,328
<u>97,205,774</u>	<u>375,074,092</u>

-200,501,955

14,915,050	76,705,802
12,076,578	139,464,583
2,581,817	5,778,402
3,246,507	27,404,161
9,698,912	16,448,469
18,681,399	28,634,517
11,273,808	18,051,197
244,828	4,488,537
41,297,908	41,344,401
34,814,468	36,208,680
<u>148,831,275</u>	<u>394,528,749</u>

<u>(51,625,501)</u>	<u>(19,454,657)</u>
---------------------	---------------------

66,417,092	82,208,609
<u>(37,189,991)</u>	<u>(89,855,735)</u>
<u>29,227,101</u>	<u>(7,647,126)</u>

(22,398,400)	(27,101,783)
243,303,394	452,862,528
<u>\$ 220,904,994</u>	<u>\$ 425,760,745</u>

Manatee County, Florida
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended September 30, 2009

	<u>Business-type Enterprise</u>	
	<u>Water and Sewer</u>	<u>Port Authority</u>
Operating revenues:		
Charges for services	\$ 90,405,096	\$ 10,378,023
Miscellaneous	1,146,734	500,739
Total operating revenues	<u>91,551,830</u>	<u>10,878,762</u>
Operating expenses:		
Personal services	23,649,446	5,031,668
Operating expenses	41,951,545	3,354,933
Depreciation and amortization	18,799,481	4,295,032
Total operating expenses	<u>84,400,472</u>	<u>12,681,633</u>
Operating income (loss)	<u>7,151,358</u>	<u>(1,802,871)</u>
Nonoperating revenues (expenses):		
Operating grants and contributions	191,563	-
Interest income	3,032,955	428,533
Interest expense	(4,126,622)	(1,675,585)
Gain (loss) on disposition of assets	27,977	(45,091)
Total nonoperating revenues (expenses)	<u>(874,127)</u>	<u>(1,292,143)</u>
Income (loss) before contributions and transfers	6,277,231	(3,095,014)
Capital grants and contributions	20,428,807	3,160,100
Transfers in	-	446,500
Transfers out	(2,945,142)	-
Change in net assets	<u>23,760,896</u>	<u>511,586</u>
Total net assets - beginning	<u>566,639,124</u>	<u>75,079,994</u>
Total net assets - ending	<u>\$ 590,400,020</u>	<u>\$ 75,591,580</u>

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

The notes to the financial statements are an integral part of these statements.

**Activities
Funds**

**Governmental
Activities -
Internal Service
Funds**

<u>Solid Waste</u>	<u>Other Funds</u>	<u>Total</u>	
\$ 36,921,327	\$ 5,659,905	\$ 143,364,351	\$ 68,768,590
21,571	167,221	1,836,265	1,510,295
<u>36,942,898</u>	<u>5,827,126</u>	<u>145,200,616</u> ✓	<u>70,278,885</u>
3,076,003	10,455,398	42,212,515	6,451,197
23,858,112	8,103,194	77,267,784	58,938,116
2,698,731	2,252,950	28,046,194	2,834,837
<u>29,632,846</u>	<u>20,811,542</u>	<u>147,526,493</u>	<u>68,224,150</u>
<u>7,310,052</u>	<u>(14,984,416)</u>	<u>(2,325,877)</u>	<u>2,054,735</u>
-	3,941,447	4,133,010	-
1,417,925	314,561	5,193,974	1,427,639
(376,997)	(58,149)	(6,237,353)	-
35,088	(32,673)	(14,699)	111,347
<u>1,076,016</u>	<u>4,165,186</u>	<u>3,074,932</u>	<u>1,538,986</u>
8,386,068	(10,819,230)	749,055	3,593,721
6,409	6,386,684	29,982,000	449,316
-	10,148,607	10,595,107	2,500,000
(2,452,087)	(50,752)	(5,447,981)	-
<u>5,940,390</u>	<u>5,665,309</u>	<u>35,878,181</u>	<u>6,543,037</u>
<u>46,537,627</u>	<u>36,245,424</u>		<u>49,065,370</u>
\$ <u>52,478,017</u>	\$ <u>41,910,733</u>		\$ <u>55,608,407</u>
		<u>890,171</u>	
		\$ <u>36,768,352</u>	

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2009

Special

	<u>Library</u>	<u>Tourist Development</u>	<u>Children's Services Tax</u>	<u>Miscellaneous Special Revenue</u>
Revenues:				
Taxes	\$ 7,407,611	\$ 5,146,960	\$ 10,174,745	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	208,088	49,242	74,250	3,719,060
Charges for services	17,704	76,583	-	4,280,147
Fines and forfeitures	162,859	-	-	1,837,617
Interest Income	96,051	151,938	158,679	246,493
Assessments	-	-	-	-
Contributions	72,187	-	13,310	-
Miscellaneous	2,677	43,265	36	24,354
Total revenues	<u>7,967,177</u>	<u>5,467,988</u>	<u>10,421,020</u>	<u>10,107,671</u>
Expenditures:				
Current:				
General government	-	-	-	8,950,205
Public safety	-	-	1,828,043	172,206
Physical environment	-	861,113	-	809,710
Transportation	-	-	-	-
Economic environment	-	3,024,335	-	-
Human services	-	-	8,816,338	190,676
Culture and recreation	7,781,362	-	-	299,735
Intergovernmental	-	-	-	244,828
Debt service	-	-	-	-
Total expenditures	<u>7,781,362</u>	<u>3,885,448</u>	<u>10,644,381</u>	<u>10,667,360</u>
Excess (deficiency) of revenues over expenditures	<u>185,815</u>	<u>1,582,540</u>	<u>(223,361)</u>	<u>(559,689)</u>
Other financing sources (uses):				
Transfers from other funds	-	-	1,032,014	25,277
Transfers to other funds	-	(2,365,672)	(190,936)	(565,499)
Total other financing sources (uses)	<u>-</u>	<u>(2,365,672)</u>	<u>841,078</u>	<u>(540,222)</u>
Net change in fund balances	185,815	(783,132)	617,717	(1,099,911)
Fund balances, October 1	2,424,078	5,868,259	3,456,984	10,556,349
Fund balances, September 30	<u>\$ 2,609,893</u>	<u>\$ 5,085,127</u>	<u>\$ 4,074,701</u>	<u>\$ 9,456,438</u>

Revenue Funds

<u>Cable Franchise</u>	<u>Parks and Recreation</u>	<u>Unincorporated Services</u>	<u>911 Enhancements</u>	<u>Metropolitan Planning</u>	<u>Assessment Revenue</u>
\$ 23,190	\$ -	\$ 13,352,395	\$ 1,710,732	\$ -	\$ 104,728
-	-	1,027,859	-	-	-
-	-	-	-	1,007,485	-
-	1,270,614	480,817	-	-	63,280
-	-	35,456	-	-	-
3,595	66,054	273,584	26,294	-	98,620
-	-	-	-	-	223,766
-	4,958	-	-	-	-
-	28,260	13,157	-	49	-
<u>26,785</u>	<u>1,369,886</u>	<u>15,183,268</u>	<u>1,737,026</u>	<u>1,007,534</u>	<u>490,394</u>
111,051	-	4,996,185	-	-	-
-	-	2,611,109	1,414,686	-	-
-	-	663,557	-	-	86,640
-	-	1,822,318	-	1,015,652	104,961
-	-	700,065	-	-	-
-	-	-	-	-	-
-	3,126,135	-	-	-	-
-	-	-	-	-	-
<u>111,051</u>	<u>3,126,135</u>	<u>10,793,234</u>	<u>1,414,686</u>	<u>1,015,652</u>	<u>22,201</u>
<u>111,051</u>	<u>3,126,135</u>	<u>10,793,234</u>	<u>1,414,686</u>	<u>1,015,652</u>	<u>213,802</u>
(84,266)	(1,756,249)	4,390,034	322,340	(8,118)	276,592
-	2,038,982	-	-	8,487	-
-	-	(5,459,423)	(4,074)	-	(74,394)
-	<u>2,038,982</u>	<u>(5,459,423)</u>	<u>(4,074)</u>	<u>8,487</u>	<u>(74,394)</u>
(84,266)	282,733	(1,069,389)	318,266	369	202,198
149,332	2,317,004	9,008,637	1,291,651	29,079	758,622
<u>\$ 65,066</u>	<u>\$ 2,599,737</u>	<u>\$ 7,939,248</u>	<u>\$ 1,609,917</u>	<u>\$ 29,448</u>	<u>\$ 960,820</u>

(Continued)

**Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2009**

	<u>Special</u>		
	<u>Impact Fees</u>	<u>Federal and State Grants</u>	<u>Law Enforcement</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	5,942,612	-	-
Intergovernmental	-	7,824,735	-
Charges for services	123,761	39,607	647,238
Fines and forfeitures	-	-	373,306
Interest Income	1,603,730	44,954	18,004
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	33,268	-
Total revenues	<u>7,670,103</u>	<u>7,942,564</u>	<u>1,038,548</u>
Expenditures:			
Current:			
General government	569,539	121,643	-
Public safety	87,500	561,187	701,109
Physical environment	-	160,797	-
Transportation	29,250	49,820	-
Economic environment	231,840	2,068,714	-
Human services	-	1,449,314	-
Culture and recreation	-	66,576	-
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	<u>918,129</u>	<u>4,478,051</u>	<u>701,109</u>
Excess (deficiency) of revenues over expenditures	<u>6,751,974</u>	<u>3,464,513</u>	<u>337,439</u>
Other financing sources (uses):			
Transfers from other funds	4,221,576	148,489	-
Transfers to other funds	(23,738,734)	(3,563,755)	(322,350)
Total other financing sources (uses)	<u>(19,517,158)</u>	<u>(3,415,266)</u>	<u>(322,350)</u>
Net change in fund balances	(12,765,184)	49,247	15,089
Fund balances, October 1	48,410,329	1,333,488	1,191,087
Fund balances, September 30	<u>\$ 35,645,145</u>	<u>\$ 1,382,735</u>	<u>\$ 1,206,176</u>

Revenue Funds

<u>Affordable Housing</u>	<u>Health Care</u>	<u>Law Library</u>	<u>Community Redevelopment</u>	<u>Building and Permitting</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,920,361
-	-	-	-	3,875,620	10,846,091
2,565,858	-	-	116,834	-	15,565,552
-	-	1,321	-	60,452	7,061,524
-	-	-	-	66,075	2,475,313
85,017	1,390,445	-	121,176	-	4,384,634
-	-	-	-	-	223,766
-	-	-	100	-	90,555
76,505	8	-	-	523,651	745,230
<u>2,727,380</u>	<u>1,390,453</u>	<u>1,321</u>	<u>238,110</u>	<u>4,525,798</u>	<u>79,313,026</u>
-	-	166,427	-	-	14,915,050
-	-	-	-	4,700,738	12,076,578
-	-	-	-	-	2,581,817
-	-	-	224,506	-	3,246,507
3,001,039	-	-	672,919	-	9,698,912
-	8,225,071	-	-	-	18,681,399
-	-	-	-	-	11,273,808
-	-	-	-	-	244,828
-	-	-	-	24,470	46,671
<u>3,001,039</u>	<u>8,225,071</u>	<u>166,427</u>	<u>897,425</u>	<u>4,725,208</u>	<u>72,765,570</u>
<u>(273,659)</u>	<u>(6,834,618)</u>	<u>(165,106)</u>	<u>(659,315)</u>	<u>(199,410)</u>	<u>6,547,456</u>
-	-	165,106	1,613,728	487,538	9,741,197
-	(100,000)	-	(321,870)	-	(36,706,707)
-	<u>(100,000)</u>	<u>165,106</u>	<u>1,291,858</u>	<u>487,538</u>	<u>(26,965,510)</u>
(273,659)	(6,934,618)	-	632,543	288,128	(20,418,054)
633,148	52,738,823	-	3,813,643	(1,326,768)	142,653,745
<u>\$ 359,489</u>	<u>\$ 45,804,205</u>	<u>\$ -</u>	<u>\$ 4,446,186</u>	<u>\$ (1,038,640)</u>	<u>\$ 122,235,691</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2009

	Debt		
	General Obligation Bonds	Revenue Bonds	Revenue Refunding Bonds
Revenues:			
Taxes	\$ 2,918,048	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	1,467,903
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	50,748	73,812	9,928
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
Total revenues	2,968,796	73,812	1,477,831
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Intergovernmental	-	-	-
Debt service	3,021,236	8,872,901	1,651,517
Total expenditures	3,021,236	8,872,901	1,651,517
Excess (deficiency) of revenues over expenditures	(52,440)	(8,799,089)	(173,686)
Other financing sources (uses):			
Transfers from other funds	-	8,797,520	172,482
Transfers to other funds	-	-	-
Total other financing sources (uses)	-	8,797,520	172,482
Net change in fund balances	(52,440)	(1,569)	(1,204)
Fund balances, October 1	416,768	21,947	2,935
Fund balances, September 30	\$ 364,328	\$ 20,378	\$ 1,731

Service Funds

Florida Local Government Finance Commission Loan	Revenue Refunding and Improvement Bonds	Total
\$ -	\$ -	\$ 2,918,048
-	-	-
-	-	1,467,903
-	-	-
507	50,726	185,721
-	-	-
-	-	-
<u>507</u>	<u>50,726</u>	<u>4,571,672</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
21,733,203	5,972,380	41,251,237
<u>21,733,203</u>	<u>5,972,380</u>	<u>41,251,237</u>
(21,732,696)	(5,921,654)	(36,679,565)
21,658,276	5,920,075	36,548,353
(15,537)	-	(15,537)
<u>21,642,739</u>	<u>5,920,075</u>	<u>36,532,816</u>
(89,957)	(1,579)	(146,749)
89,957	13,539	545,146
<u>\$ -</u>	<u>\$ 11,960</u>	<u>\$ 398,397</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2009

	<u>Capital</u>		
	<u>Parks and Recreation</u>	<u>Transportation</u>	<u>Impact Fees</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	260,299	-	1,970,536
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	388,685	725,919	1,039,042
Assessments	-	-	-
Contributions	1,120,508	-	205,000
Miscellaneous	-	-	-
Total revenues	<u>1,769,492</u>	<u>725,919</u>	<u>3,214,578</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	54,295	-	-
Physical environment	342,942	-	-
Transportation	-	7,849,267	5,046,447
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	5,356,971	-	1,552,277
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	<u>5,754,208</u>	<u>7,849,267</u>	<u>6,598,724</u>
Excess (deficiency) of revenues over expenditures	<u>(3,984,716)</u>	<u>(7,123,348)</u>	<u>(3,384,146)</u>
Other financing sources (uses):			
Transfers from other funds	3,173,142	-	7,001,822
Transfers to other funds	-	(2)	(158,006)
Total other financing sources (uses)	<u>3,173,142</u>	<u>(2)</u>	<u>6,843,816</u>
Net change in fund balances	(811,574)	(7,123,350)	3,459,670
Fund balances, October 1	16,544,049	29,666,008	38,179,642
Fund balances, September 30	<u>\$ 15,732,475</u>	<u>\$ 22,542,658</u>	<u>\$ 41,639,312</u>

Project Funds

<u>Capital Improvements</u>	<u>Community Redevelopment</u>	<u>Total</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 40,838,409
-	-	-	10,846,091
2,321,578	-	4,552,413	21,585,868
-	-	-	7,061,524
-	-	-	2,475,313
412,643	1,644	2,567,933	7,138,288
-	-	-	223,766
4,875,222	-	6,200,730	6,291,285
-	-	-	745,230
<u>7,609,443</u>	<u>1,644</u>	<u>13,321,076</u>	<u>97,205,774</u>
9,553,096	-	9,553,096	24,468,146
4,026,669	-	4,080,964	16,157,542
-	-	342,942	2,924,759
-	3,945	12,899,659	16,146,166
-	-	-	9,698,912
257,361	-	257,361	18,938,760
771,198	-	7,680,446	18,954,254
-	-	-	244,828
-	-	-	41,297,908
<u>14,608,324</u>	<u>3,945</u>	<u>34,814,468</u>	<u>148,831,275</u>
<u>(6,998,881)</u>	<u>(2,301)</u>	<u>(21,493,392)</u>	<u>(51,625,501)</u>
9,680,708	271,870	20,127,542	66,417,092
(309,739)	-	(467,747)	(37,189,991)
<u>9,370,969</u>	<u>271,870</u>	<u>19,659,795</u>	<u>29,227,101</u>
2,372,088	269,569	(1,833,597)	(22,398,400)
15,677,554	37,250	100,104,503	243,303,394
<u>\$ 18,049,642</u>	<u>\$ 306,819</u>	<u>\$ 98,270,906</u>	<u>\$ 220,904,994</u>

Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2010

	General Fund	Highway Special Revenue Fund	Gas Tax Capital Projects Fund
Revenues:			
Taxes	\$ 152,127,486	\$ 26,785,283	\$ -
Licenses and permits	355,784	-	-
Intergovernmental	31,103,286	4,387,272	-
Charges for services	33,175,256	1,181,045	318
Fines and forfeitures	611,688	-	-
Interest income	1,844,096	573,494	371,269
Assessments	-	-	-
Contributions	1,124,620	787,949	101,913
Miscellaneous	3,451,680	533,531	-
Total revenues	<u>223,793,896</u>	<u>34,248,574</u>	<u>473,500</u>
Expenditures:			
Current:			
General government	60,927,418	-	-
Public safety	121,999,145	-	-
Physical environment	3,029,536	-	-
Transportation	-	22,706,419	-
Economic environment	5,676,543	-	-
Human services	10,333,199	-	-
Culture and recreation	5,722,468	-	-
Intergovernmental	657,572	3,475,590	-
Debt service	-	23,142	-
Capital projects	-	-	2,875,951
Total expenditures	<u>208,345,881</u>	<u>26,205,151</u>	<u>2,875,951</u>
Excess (deficiency) of revenues over expenditures	<u>15,448,015</u>	<u>8,043,423</u>	<u>(2,402,451)</u>
Other financing sources (uses):			
Transfers from other funds	9,293,650	2,588,386	3,920,638
Transfers to other funds	(24,446,538)	(16,756,838)	(3,900,758)
Refunding bonds issued	-	-	-
Premium on refunding bonds	-	-	-
Payment to refunding bond escrow agent	-	-	-
Total other financing sources (uses)	<u>(15,152,888)</u>	<u>(14,168,452)</u>	<u>19,880</u>
Net change in fund balances	295,127	(6,125,029)	(2,382,571)
Fund balances - beginning	128,235,797	41,858,788	34,761,166
Fund balances - ending	<u>\$ 128,530,924</u>	<u>\$ 35,733,759</u>	<u>\$ 32,378,595</u>

The notes to the financial statements are an integral part of these statements.

Other Governmental Funds	Total Governmental Funds
\$ 38,820,784	\$ 217,733,553
12,772,369	13,128,153
30,756,741	66,247,299
4,016,949	38,373,568
868,057	1,479,745
2,938,311	5,727,170
168,893	168,893
3,358,747	5,373,229
916,736	4,901,947
<u>94,617,587</u>	<u>353,133,557</u>

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11,271,573	72,198,991
14,133,129	136,132,274
2,124,149	5,153,685
2,694,581	25,401,000
11,180,473	16,857,016
15,261,146	25,594,345
10,018,738	15,741,206
240,320	4,373,482
19,565,364	19,588,506
40,778,602	43,654,553
<u>127,268,075</u>	<u>364,695,058</u>

(32,650,488) (11,561,501)

44,602,863	60,405,537
(22,782,202)	(67,886,336)
13,740,453	13,740,453
755,483	755,483
<u>(14,295,008)</u>	<u>(14,295,008)</u>
<u>22,021,589</u>	<u>(7,279,871)</u>

(10,628,899)	(18,841,372)
220,904,994	425,760,745
\$ <u>210,276,095</u>	\$ <u>406,919,373</u>

Manatee County, Florida
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended September 30, 2010

	Business-type Enterprise	
	Water and Sewer	Port Authority
Operating revenues:		
Charges for services	\$ 89,420,473	\$ 11,038,602
Miscellaneous	513,800	889,730
Total operating revenues	<u>89,934,273</u>	<u>11,928,332</u>
Operating expenses:		
Personal services	23,081,754	4,962,276
Operating expenses	40,942,450	5,040,020
Depreciation and amortization	20,655,725	4,706,615
Total operating expenses	<u>84,679,929</u>	<u>14,708,911</u>
Operating income (loss)	<u>5,254,344</u>	<u>(2,780,579)</u>
Nonoperating revenues (expenses):		
Operating grants and contributions	43,082	18,857
Interest income	1,306,920	335,856
Interest expense	(3,596,091)	(1,420,793)
Gain (loss) on disposition of assets	(15,883)	1,725
Total nonoperating revenues (expenses)	<u>(2,261,972)</u>	<u>(1,064,355)</u>
Income (loss) before contributions and transfers	2,992,372	(3,844,934)
Capital grants and contributions	14,812,773	4,963,715
Transfers in	-	446,500
Transfers out	<u>(3,020,142)</u>	<u>-</u>
Change in net assets	14,785,003	1,565,281
Total net assets - beginning	<u>590,400,020</u>	<u>75,591,580</u>
Total net assets - ending	<u>\$ 605,185,023</u>	<u>\$ 77,156,861</u>

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

The notes to the financial statements are an integral part of these statements.

**Activities
Funds**

**Governmental
Activities -
Internal Service
Funds**

<u>Solid Waste</u>	<u>Other Funds</u>	<u>Total</u>	
\$ 36,065,513	\$ 5,179,956	\$ 141,704,544	\$ 65,757,958
18,887	152,055	1,574,472	1,218,495
36,084,400	5,332,011	143,279,016	66,976,453
2,936,554	9,918,057	40,898,641	5,784,143
25,160,489	7,577,879	78,720,838	57,577,172
2,901,637	2,447,460	30,711,437	2,708,792
30,998,680	19,943,396	150,330,916	66,070,107
5,085,720	(14,611,385)	(7,051,900)	906,346
-	3,622,353	3,684,292	28,143
620,598	113,101	2,376,475	753,932
(176,378)	(33,490)	(5,226,752)	-
(218,750)	17,800	(215,108)	63,100
225,470	3,719,764	618,907	845,175
5,311,190	(10,891,621)	(6,432,993)	1,751,521
-	4,672,253	24,448,741	72,558
-	10,248,171	10,694,671	2,600,000
(2,453,730)	(340,000)	(5,813,872)	-
2,857,460	3,688,803	22,896,547	4,424,079
52,478,017	41,910,733		55,608,407
\$ 55,335,477	\$ 45,599,536		\$ 60,032,486
		408,130	
		\$ 23,304,677	

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2010

	<u>Special</u>			
	<u>Library</u>	<u>Tourist Development</u>	<u>Children's Services Tax</u>	<u>Miscellaneous Special Revenue</u>
Revenues:				
Taxes	\$ 6,198,345	\$ 6,382,038	\$ 9,204,121	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	159,159	10,603	76,477	7,155,930
Charges for services	19,979	68,165	-	1,190,262
Fines and forfeitures	146,944	-	-	4,481
Interest income	46,798	53,760	81,621	101,180
Assessments	-	-	-	-
Contributions	98,119	-	180	-
Miscellaneous	954	18,178	175,072	62,478
Total revenues	<u>6,670,298</u>	<u>6,532,744</u>	<u>9,537,471</u>	<u>8,514,331</u>
Expenditures:				
Current:				
General government	-	-	-	7,012,905
Public safety	-	-	2,041,157	9,860
Physical environment	-	555,305	-	811,727
Transportation	-	-	-	-
Economic environment	-	3,340,219	-	-
Human services	-	-	8,337,809	-
Culture and recreation	6,979,463	-	-	66,463
Intergovernmental	-	-	-	240,320
Debt service	-	-	-	-
Total expenditures	<u>6,979,463</u>	<u>3,895,524</u>	<u>10,378,966</u>	<u>8,141,275</u>
Excess (deficiency) of revenues over expenditures	<u>(309,165)</u>	<u>2,637,220</u>	<u>(841,495)</u>	<u>373,056</u>
Other financing sources (uses):				
Transfers from other funds	-	-	928,813	222,311
Transfers to other funds	-	(2,303,847)	(190,936)	(1,337,408)
Issuance of refunding bonds	-	-	-	-
Premium on refunding bonds	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,303,847)</u>	<u>737,877</u>	<u>(1,115,097)</u>
Net change in fund balances	(309,165)	333,373	(103,618)	(742,041)
Fund balances, October 1	2,609,893	5,085,127	4,074,701	9,456,438
Fund balances, September 30	\$ <u>2,300,728</u>	\$ <u>5,418,500</u>	\$ <u>3,971,083</u>	\$ <u>8,714,397</u>

Revenue Funds

<u>Cable Franchise</u>	<u>Parks and Recreation</u>	<u>Unincorporated Services</u>	<u>911 Enhancements</u>	<u>Metropolitan Planning</u>	<u>Assessment Revenue</u>
\$ 37,066	\$ -	\$ 12,160,306	\$ 1,740,718	\$ -	\$ 92,216
-	-	1,101,526	-	-	-
-	-	-	-	1,145,237	-
-	1,220,395	695,691	-	-	56,140
-	-	22,756	-	-	-
840	29,126	114,750	12,452	-	62,867
-	-	-	-	-	168,893
-	14,029	-	-	-	-
-	17,793	18,299	-	75	-
<u>37,906</u>	<u>1,281,343</u>	<u>14,113,328</u>	<u>1,753,170</u>	<u>1,145,312</u>	<u>380,116</u>
3,000	-	3,399,275	-	-	-
-	-	2,811,253	1,935,211	-	-
-	-	498,031	-	-	81,791
-	-	1,319,493	-	1,154,553	74,332
-	-	835,119	-	-	-
-	-	-	-	-	-
-	2,972,812	-	-	-	-
-	-	-	-	-	-
<u>3,000</u>	<u>2,972,812</u>	<u>8,863,171</u>	<u>1,935,211</u>	<u>1,154,553</u>	<u>11,051</u>
<u>34,906</u>	<u>(1,691,469)</u>	<u>5,250,157</u>	<u>(182,041)</u>	<u>(9,241)</u>	<u>212,942</u>
-	1,200,000	-	4,074	9,069	-
-	-	(5,972,373)	-	-	(74,521)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,200,000</u>	<u>(5,972,373)</u>	<u>4,074</u>	<u>9,069</u>	<u>(74,521)</u>
34,906	(491,469)	(722,216)	(177,967)	(172)	138,421
65,066	2,599,737	7,939,248	1,609,917	29,448	960,820
<u>\$ 99,972</u>	<u>\$ 2,108,268</u>	<u>\$ 7,217,032</u>	<u>\$ 1,431,950</u>	<u>\$ 29,276</u>	<u>\$ 1,099,241</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2010

Special

	<u>Impact Fees</u>	<u>Federal and State Grants</u>	<u>Law Enforcement</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	6,919,591	-	-
Intergovernmental	-	12,460,076	-
Charges for services	8,590	36,296	613,550
Fines and forfeitures	-	-	643,999
Interest income	510,109	28,269	8,537
Assessments	-	-	-
Contributions	-	169,163	-
Miscellaneous	-	848	-
Total revenues	<u>7,438,290</u>	<u>12,694,652</u>	<u>1,266,086</u>
Expenditures:			
Current:			
General government	565,776	126,560	-
Public safety	262,141	2,292,507	626,142
Physical environment	-	177,295	-
Transportation	-	31,429	-
Economic environment	63,782	4,621,735	-
Human services	-	1,450,973	-
Culture and recreation	-	-	-
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	<u>891,699</u>	<u>8,700,499</u>	<u>626,142</u>
 Excess (deficiency) of revenues over expenditures	 <u>6,546,591</u>	 <u>3,994,153</u>	 <u>639,944</u>
Other financing sources (uses):			
Transfers from other funds	8,497,899	396,286	-
Transfers to other funds	(7,319,030)	(4,244,727)	(163,507)
Issuance of refunding bonds	-	-	-
Premium on refunding bonds	-	-	-
Payment to refunding bond escrow agent	-	-	-
Total other financing sources (uses)	<u>1,178,869</u>	<u>(3,848,441)</u>	<u>(163,507)</u>
Net change in fund balances	7,725,460	145,712	476,437
Fund balances, October 1	35,645,145	1,382,735	1,206,176
Fund balances, September 30	<u>\$ 43,370,605</u>	<u>\$ 1,528,447</u>	<u>\$ 1,682,613</u>

Revenue Funds

<u>Affordable Housing</u>	<u>Health Care</u>	<u>Law Library</u>	<u>Community Redevelopment</u>	<u>Building and Permitting</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,814,810
-	-	-	-	4,751,252	12,772,369
1,815,932	-	-	-	-	22,823,414
-	-	1,359	-	106,522	4,016,949
-	-	-	-	49,877	868,057
25,164	660,001	-	49,642	11,784	1,796,900
-	-	-	-	-	168,893
-	-	-	-	-	281,491
7,888	325	-	-	608,482	910,392
<u>1,848,984</u>	<u>660,326</u>	<u>1,359</u>	<u>49,642</u>	<u>5,527,917</u>	<u>79,453,275</u>
-	-	164,057	-	-	11,271,573
-	-	-	-	4,154,858	14,133,129
-	-	-	-	-	2,124,149
-	-	-	114,774	-	2,694,581
1,775,927	-	-	543,691	-	11,180,473
-	5,472,364	-	-	-	15,261,146
-	-	-	-	-	10,018,738
-	-	-	-	-	240,320
-	-	-	-	-	11,051
<u>1,775,927</u>	<u>5,472,364</u>	<u>164,057</u>	<u>658,465</u>	<u>4,154,858</u>	<u>66,935,160</u>
73,057	(4,812,038)	(162,698)	(608,823)	1,373,059	12,518,115
-	-	162,698	1,289,123	1,487,538	14,197,811
-	(100,000)	-	(1,017,032)	-	(22,723,381)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>(100,000)</u>	<u>162,698</u>	<u>272,091</u>	<u>1,487,538</u>	<u>(8,525,570)</u>
73,057	(4,912,038)	-	(336,732)	2,860,597	3,992,545
359,489	45,804,205	-	4,446,186	(1,038,640)	122,235,691
<u>\$ 432,546</u>	<u>\$ 40,892,167</u>	<u>\$ -</u>	<u>\$ 4,109,454</u>	<u>\$ 1,821,957</u>	<u>\$ 126,228,236</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2010

	Debt		
	General Obligation Bonds	Revenue Bonds	Revenue Refunding Bonds
Revenues:			
Taxes	\$ 3,005,974	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	1,398,794
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	24,534	30,916	2,288
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>3,030,508</u>	<u>30,916</u>	<u>1,401,082</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Intergovernmental			
Debt service	<u>3,023,786</u>	<u>8,871,276</u>	<u>1,789,913</u>
Total expenditures	<u>3,023,786</u>	<u>8,871,276</u>	<u>1,789,913</u>
Excess (deficiency) of revenues over expenditures	<u>6,722</u>	<u>(8,840,360)</u>	<u>(388,831)</u>
Other financing sources (uses):			
Transfers from other funds	-	8,831,432	192,821
Transfers to other funds	-	-	-
Issuance of refunding bonds	-	-	13,740,453
Premium on refunding bonds	-	-	755,483
Payment to refunding bond escrow agent	-	-	(14,295,008)
Total other financing sources (uses)	<u>-</u>	<u>8,831,432</u>	<u>393,749</u>
Net change in fund balances	6,722	(8,928)	4,918
Fund balances, October 1	364,328	20,378	1,731
Fund balances, September 30	<u>\$ 371,050</u>	<u>\$ 11,450</u>	<u>\$ 6,649</u>

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2010

Capital

	<u>Parks and Recreation</u>	<u>Transportation</u>	<u>Impact Fees</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	977,429	-	4,521,980
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	190,929	214,431	440,363
Assessments	-	-	-
Contributions	1,126,896	1,805,630	-
Miscellaneous	-	-	892
Total revenues	<u>2,295,254</u>	<u>2,020,061</u>	<u>4,963,235</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	11,006	-	221,077
Physical environment	893,327	-	-
Transportation	28,989	9,670,432	13,680,069
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	6,171,860	-	2,427,120
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	<u>7,105,182</u>	<u>9,670,432</u>	<u>16,328,266</u>
Excess (deficiency) of revenues over expenditures	<u>(4,809,928)</u>	<u>(7,650,371)</u>	<u>(11,365,031)</u>
Other financing sources (uses):			
Transfers from other funds	2,176,288	-	5,495,128
Transfers to other funds	-	-	(54,747)
Issuance of refunding bonds	-	-	-
Premium on refunding bonds	-	-	-
Payment to refunding bond escrow agent	-	-	-
Total other financing sources (uses)	<u>2,176,288</u>	<u>-</u>	<u>5,440,381</u>
Net change in fund balances	(2,633,640)	(7,650,371)	(5,924,650)
Fund balances, October 1	15,732,475	22,542,658	41,639,312
Fund balances, September 30	<u>\$ 13,098,835</u>	<u>\$ 14,892,287</u>	<u>\$ 35,714,662</u>

Project Funds

<u>Capital Improvements</u>	<u>Community Redevelopment</u>	<u>Total</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 38,820,784
-	-	-	12,772,369
1,035,124	-	6,534,533	30,756,741
-	-	-	4,016,949
-	-	-	868,057
201,740	15,676	1,063,139	2,938,311
-	-	-	168,893
144,730	-	3,077,256	3,358,747
5,452	-	6,344	916,736
<u>1,387,046</u>	<u>15,676</u>	<u>10,681,272</u>	<u>94,617,587</u>
2,145,287	-	2,145,287	13,416,860
3,285,487	-	3,517,570	17,650,699
-	-	893,327	3,017,476
-	81,854	23,461,344	26,155,925
-	-	-	11,180,473
552,838	-	552,838	15,813,984
742,681	866,575	10,208,236	20,226,974
-	-	-	240,320
-	-	-	19,565,364
<u>6,726,293</u>	<u>948,429</u>	<u>40,778,602</u>	<u>127,268,075</u>
<u>(5,339,247)</u>	<u>(932,753)</u>	<u>(30,097,330)</u>	<u>(32,650,488)</u>
6,849,294	1,017,032	15,537,742	44,602,863
(4,074)	-	(58,821)	(22,782,202)
-	-	-	13,740,453
-	-	-	755,483
-	-	-	(14,295,008)
<u>6,845,220</u>	<u>1,017,032</u>	<u>15,478,921</u>	<u>22,021,589</u>
1,505,973	84,279	(14,618,409)	(10,628,899)
18,049,642	306,819	98,270,906	220,904,994
<u>\$ 19,555,615</u>	<u>\$ 391,098</u>	<u>\$ 83,652,497</u>	<u>\$ 210,276,095</u>

Manatee County, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2011
(Amounts expressed in thousands)

	General Fund	Highway Special Revenue Fund	Gas Tax Capital Projects Fund
Revenues:			
Taxes	\$ 133,937	\$ 23,307	\$ -
Licenses and permits	441	-	-
Intergovernmental	33,513	4,846	-
Charges for services	33,798	876	-
Fines and forfeitures	660	-	-
Interest income	1,011	353	201
Assessments	-	-	-
Contributions	1,307	558	128
Miscellaneous	4,184	279	-
Total revenues	<u>208,851</u>	<u>30,219</u>	<u>329</u>
Expenditures:			
Current:			
General government	59,675	-	-
Public safety	124,457	-	-
Physical environment	2,884	-	-
Transportation	-	20,402	-
Economic environment	4,807	-	-
Human services	12,343	-	-
Culture and recreation	8,181	-	-
Intergovernmental	582	3,441	-
Debt service	-	13	-
Capital projects	-	-	907
Total expenditures	<u>212,929</u>	<u>23,856</u>	<u>907</u>
Excess (deficiency) of revenues over expenditures	<u>(4,078)</u>	<u>6,363</u>	<u>(578)</u>
Other financing sources (uses):			
Transfers from other funds	7,992	2,588	4,025
Transfers to other funds	<u>(15,816)</u>	<u>(10,535)</u>	<u>(3,913)</u>
Total other financing sources (uses)	<u>(7,824)</u>	<u>(7,947)</u>	<u>112</u>
Net change in fund balances	<u>(11,902)</u>	<u>(1,584)</u>	<u>(466)</u>
Fund balances, October 1, as previously stated	128,531	35,734	32,379
Restatement of fund balances due to the implementation of GASB 54	2,108	-	-
Fund balances, October 1, restated	<u>130,639</u>	<u>35,734</u>	<u>32,379</u>
Fund balances, September 30	<u>\$ 118,737</u>	<u>\$ 34,150</u>	<u>\$ 31,913</u>

The notes to the financial statements are an integral part of these statements.

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 35,561	\$ 192,805
11,787	12,228
35,130	73,489
2,531	37,205
717	1,377
1,502	3,067
110	110
2,234	4,227
717	5,180
<u>90,289</u>	<u>329,688</u> ✓
11,224	70,899
12,168	136,625
1,897	4,781
2,105	22,507
11,491	16,298
15,804	28,147
6,719	14,900
313	4,336
19,674	19,687
43,672	44,579
<u>125,067</u>	<u>362,759</u>
<u>(34,778)</u>	<u>(33,071)</u>
48,686	63,291
<u>(42,635)</u>	<u>(72,899)</u>
<u>6,051</u>	<u>(9,608)</u>
<u>(28,727)</u>	<u>(42,679)</u>
210,274	406,918
(2,108)	-
<u>208,166</u>	<u>406,918</u>
<u>\$ 179,439</u>	<u>\$ 364,239</u>

163,616,070

Manatee County, Florida
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended September 30, 2011
(Amounts expressed in thousands)

	Business-type Enterprise	
	Water and Sewer	Port Authority
Operating revenues:		
Charges for services	\$ 95,157	\$ 9,625
Miscellaneous	346	346
Total operating revenues	<u>95,503</u>	<u>9,971</u>
Operating expenses:		
Personal services	22,464	4,827
Operating expenses	38,358	3,760
Depreciation and amortization	22,890	5,015
Total operating expenses	<u>83,712</u>	<u>13,602</u>
Operating income (loss)	<u>11,791</u>	<u>(3,631)</u>
Nonoperating revenues (expenses):		
Operating grants and contributions	6	103
Interest income	1,077	200
Interest expense	(7,248)	(1,452)
Bond interest rebate	1,426	-
Gain (loss) on disposition of assets	(9)	(13)
Loss on asset impairment	-	(188)
Total nonoperating revenues (expenses)	<u>(4,748)</u>	<u>(1,350)</u>
Income (loss) before contributions and transfers	7,043	(4,981)
Capital grants and contributions	9,033	14,442
Transfers in	-	446
Transfers out	(3,274)	-
Change in net assets	<u>12,802</u>	<u>9,907</u>
Total net assets - beginning	605,185	77,157
Total net assets - ending	<u>\$ 617,987</u>	<u>\$ 87,064</u>

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

The notes to the financial statements are an integral part of these statements.

**Activities
Funds**

**Governmental
Activities -
Internal Service
Funds**

Solid Waste	Other Funds	Total	
\$ 34,953	\$ 5,515	\$ 145,250	\$ 65,807
16	164	872	1,364
<u>34,969</u>	<u>5,679</u>	<u>146,122</u>	<u>67,171</u>
2,914	10,055	40,260	6,223
19,325	7,891	69,334	57,169
2,669	2,751	33,325	2,414
<u>24,908</u>	<u>20,697</u>	<u>142,919</u>	<u>65,806</u>
<u>10,061</u>	<u>(15,018)</u>	<u>3,203</u>	<u>1,365</u>
-	3,136	3,245	-
371	62	1,710	431
(166)	(23)	(8,889)	-
-	-	1,426	-
2	(556)	(576)	229
-	-	(188)	-
<u>207</u>	<u>2,619</u>	<u>(3,272)</u>	<u>660</u>
10,268	(12,399)	(69)	2,025
-	7,929	31,404	154
-	13,667	14,113	1,337
(2,568)	-	(5,842)	-
<u>7,700</u>	<u>9,197</u>	<u>39,606</u>	<u>3,516</u>
<u>55,335</u>	<u>45,598</u>		<u>60,032</u>
<u>\$ 63,035</u>	<u>\$ 54,795</u>		<u>\$ 63,548</u>

502
\$ 40,108

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2011
(Amounts expressed in thousands)

	Special			
	<u>Library</u>	<u>Tourist Development</u>	<u>Children's Services Tax</u>	<u>Miscellaneous Special Revenue</u>
Revenues:				
Taxes	\$ 5,363	\$ 6,972	\$ 7,966	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	168	-	79	7,413
Charges for services	21	70	-	1,360
Fines and forfeitures	141	-	-	4
Interest income	24	34	43	57
Assessments	-	-	-	-
Contributions	195	-	-	-
Miscellaneous	10	38	-	1
Total revenues	<u>5,922</u>	<u>7,114</u>	<u>8,088</u>	<u>8,835</u>
Expenditures:				
Current:				
General government	-	-	-	7,170
Public safety	-	-	2,095	-
Physical environment	-	586	-	408
Transportation	-	-	-	-
Economic environment	-	4,358	-	-
Human services	-	-	8,043	-
Culture and recreation	6,203	-	-	516
Intergovernmental	-	-	-	313
Debt service	-	13	-	6
Total expenditures	<u>6,203</u>	<u>4,957</u>	<u>10,138</u>	<u>8,413</u>
Excess (deficiency) of revenues over expenditures	<u>(281)</u>	<u>2,157</u>	<u>(2,050)</u>	<u>422</u>
Other financing sources (uses):				
Transfers from other funds	-	-	905	309
Transfers to other funds	-	(7,538)	(189)	(576)
Total other financing sources (uses)	<u>-</u>	<u>(7,538)</u>	<u>716</u>	<u>(267)</u>
Net change in fund balances	<u>(281)</u>	<u>(5,381)</u>	<u>(1,334)</u>	<u>155</u>
Fund balances, October 1, as previously stated	2,301	5,419	3,971	8,714
Restatement of fund balances due to the implementation of GASB 54	-	-	-	100
Fund balances, October 1, restated	2,301	5,419	3,971	8,814
Fund balances, September 30	<u>\$ 2,020</u>	<u>\$ 38</u>	<u>\$ 2,637</u>	<u>\$ 8,969</u>

Revenue Funds

<u>Cable Franchise</u>	<u>Parks and Recreation</u>	<u>Unincorporated Services</u>	<u>911 Enhancements</u>	<u>Metropolitan Planning</u>	<u>Assessment Revenue</u>
\$ -	\$ -	\$ 10,452	\$ 1,732	\$ -	\$ 80
-	-	1,131	-	-	-
-	-	-	-	857	-
-	-	572	-	-	64
-	-	28	-	-	-
-	-	67	5	-	62
-	-	-	-	-	110
-	-	-	-	-	-
-	-	31	-	1	-
<u>-</u>	<u>-</u>	<u>12,281</u>	<u>1,737</u>	<u>858</u>	<u>316</u>
-	-	3,190	-	-	-
-	-	2,406	1,970	-	-
-	-	459	-	-	71
-	-	844	-	865	69
-	-	914	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6
<u>-</u>	<u>-</u>	<u>7,813</u>	<u>1,970</u>	<u>865</u>	<u>146</u>
-	-	4,468	(233)	(7)	170
-	-	-	-	7	-
<u>-</u>	<u>-</u>	<u>(4,944)</u>	<u>-</u>	<u>-</u>	<u>(74)</u>
<u>-</u>	<u>-</u>	<u>(4,944)</u>	<u>-</u>	<u>7</u>	<u>(74)</u>
-	-	(476)	(233)	-	96
<u>-</u>	<u>-</u>	<u>(476)</u>	<u>(233)</u>	<u>-</u>	<u>96</u>
100	2,108	7,217	1,432	29	1,099
(100)	(2,108)	-	-	-	-
<u>-</u>	<u>-</u>	<u>7,217</u>	<u>1,432</u>	<u>29</u>	<u>1,099</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,741</u>	<u>\$ 1,199</u>	<u>\$ 29</u>	<u>\$ 1,195</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2011
(Amounts expressed in thousands)

Special

	<u>Impact Fees</u>	<u>Federal and State Grants</u>	<u>Law Enforcement</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	5,667	-	-
Intergovernmental	-	11,285	-
Charges for services	3	35	337
Fines and forfeitures	-	-	501
Interest income	212	10	9
Assessments	-	-	-
Contributions	-	120	-
Miscellaneous	-	101	-
Total revenues	<u>5,882</u>	<u>11,551</u>	<u>847</u>
Expenditures:			
Current:			
General government	672	130	-
Public safety	28	1,187	604
Physical environment	-	373	-
Transportation	-	209	-
Economic environment	2	4,468	-
Human services	-	1,467	-
Culture and recreation	-	-	-
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	<u>702</u>	<u>7,834</u>	<u>604</u>
Excess (deficiency) of revenues over expenditures	<u>5,180</u>	<u>3,717</u>	<u>243</u>
Other financing sources (uses):			
Transfers from other funds	2,132	338	-
Transfers to other funds	<u>(21,565)</u>	<u>(4,070)</u>	<u>(505)</u>
Total other financing sources (uses)	<u>(19,433)</u>	<u>(3,732)</u>	<u>(505)</u>
Net change in fund balances	<u>(14,253)</u>	<u>(15)</u>	<u>(262)</u>
Fund balances, October 1, as previously stated	43,370	1,528	1,683
Restatement of fund balances due to the implementation of GASB 54	-	-	-
Fund balances, October 1, restated	<u>43,370</u>	<u>1,528</u>	<u>1,683</u>
Fund balances, September 30	<u>\$ 29,117</u>	<u>\$ 1,513</u>	<u>\$ 1,421</u>

Revenue Funds

<u>Affordable Housing</u>	<u>Health Care</u>	<u>Community Redevelopment</u>	<u>Building and Permitting</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 32,565
-	-	-	4,989	11,787
707	-	-	-	20,509
-	-	-	69	2,531
-	-	-	43	717
5	298	8	21	855
-	-	-	-	110
-	-	-	-	315
30	-	-	489	701
<u>742</u>	<u>298</u>	<u>8</u>	<u>5,611</u>	<u>70,090</u>
-	-	-	62	11,224
-	-	-	3,878	12,168
-	-	-	-	1,897
-	-	118	-	2,105
1,096	-	653	-	11,491
-	6,294	-	-	15,804
-	-	-	-	6,719
-	-	-	-	313
-	-	-	-	25
<u>1,096</u>	<u>6,294</u>	<u>771</u>	<u>3,940</u>	<u>61,746</u>
<u>(354)</u>	<u>(5,996)</u>	<u>(763)</u>	<u>1,671</u>	<u>8,344</u>
-	-	597	488	4,776
-	(123)	(3,000)	(11)	(42,595)
-	(123)	(2,403)	477	(37,819)
<u>(354)</u>	<u>(6,119)</u>	<u>(3,166)</u>	<u>2,148</u>	<u>(29,475)</u>
432	40,892	4,109	1,822	126,226
-	-	-	-	(2,108)
432	40,892	4,109	1,822	124,118
<u>\$ 78</u>	<u>\$ 34,773</u>	<u>\$ 943</u>	<u>\$ 3,970</u>	<u>\$ 94,643</u>

(Continued)

Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2011
(Amounts expressed in thousands)

	Debt		
	General Obligation Bonds	Revenue Bonds	Revenue Refunding Bonds
Revenues:			
Taxes	\$ 2,996	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	1,205
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	15	18	5
Assessments	-	-	-
Contributions	-	-	-
Miscellaneous	-	-	-
Total revenues	3,011	18	1,210
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Intergovernmental	-	-	-
Debt service	3,021	8,873	2,808
Total expenditures	3,021	8,873	2,808
Excess (deficiency) of revenues over expenditures	(10)	(8,855)	(1,598)
Other financing sources (uses):			
Transfers from other funds	-	8,854	1,592
Transfers to other funds	-	-	-
Total other financing sources (uses)	-	8,854	1,592
Net change in fund balances	(10)	(1)	(6)
Fund balances, October 1, as previously stated	371	11	7
Restatement of fund balances due to the implementation of GASB 54	-	-	-
Fund balances, October 1, restated	371	11	7
Fund balances, September 30	\$ 361	\$ 10	\$ 1

Service Funds

Revenue Refunding and Improvement Bonds	Total
\$ -	\$ 2,996
-	-
-	1,205
-	-
11	49
-	-
-	-
<u>11</u>	<u>4,250</u>
-	-
-	-
-	-
-	-
-	-
<u>4,947</u>	<u>19,649</u>
<u>4,947</u>	<u>19,649</u>
<u>(4,936)</u>	<u>(15,399)</u>
4,936	15,382
-	-
<u>4,936</u>	<u>15,382</u>
-	<u>(17)</u>
6	395
-	-
<u>6</u>	<u>395</u>
<u>\$ 6</u>	<u>\$ 378</u>

(Continued)

**Manatee County, Florida
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds - Continued
For the Fiscal Year Ended September 30, 2011
(Amounts expressed in thousands)**

	Capital		
	<u>Parks and Recreation</u>	<u>Transportation</u>	<u>Impact Fees</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	3,905	596	7,127
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest income	73	93	284
Assessments	-	-	-
Contributions	379	-	-
Miscellaneous	15	-	-
Total revenues	4,372	689	7,411
Expenditures:			
Current:			
General government	-	-	-
Public safety	181	-	55
Physical environment	6,773	-	-
Transportation	39	4,256	14,795
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	3,593	-	3,882
Intergovernmental	-	-	-
Debt service	-	-	-
Total expenditures	10,586	4,256	18,732
Excess (deficiency) of revenues over expenditures	(6,214)	(3,567)	(11,321)
Other financing sources (uses):			
Transfers from other funds	2,724	-	20,125
Transfers to other funds	(25)	-	-
Total other financing sources (uses)	2,699	-	20,125
Net change in fund balances	(3,515)	(3,567)	8,804
Fund balances, October 1, as previously stated	13,099	14,892	35,715
Restatement of fund balances due to the implementation of GASB 54	-	-	-
Fund balances, October 1, restated	13,099	14,892	35,715
Fund balances, September 30	\$ 9,584	\$ 11,325	\$ 44,519

Project Funds

<u>Capital Improvements</u>	<u>Community Redevelopment</u>	<u>Total</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 35,561
-	-	-	11,787
1,788	-	13,416	35,130
-	-	-	2,531
-	-	-	717
126	22	598	1,502
-	-	-	110
1,540	-	1,919	2,234
1	-	16	717
<u>3,455</u>	<u>22</u>	<u>15,949</u>	<u>90,289</u>
3,076	-	3,076	14,300
4,805	-	5,041	17,209
-	-	6,773	8,670
1	77	19,168	21,273
100	-	100	11,591
463	-	463	16,267
1,576	-	9,051	15,770
-	-	-	313
-	-	-	19,674
<u>10,021</u>	<u>77</u>	<u>43,672</u>	<u>125,067</u>
<u>(6,566)</u>	<u>(55)</u>	<u>(27,723)</u>	<u>(34,778)</u>
2,679	3,000	28,528	48,686
(15)	-	(40)	(42,635)
<u>2,664</u>	<u>3,000</u>	<u>28,488</u>	<u>6,051</u>
<u>(3,902)</u>	<u>2,945</u>	<u>765</u>	<u>(28,727)</u>
19,556	391	83,653	210,274
-	-	-	(2,108)
<u>19,556</u>	<u>391</u>	<u>83,653</u>	<u>208,166</u>
<u>\$ 15,654</u>	<u>\$ 3,336</u>	<u>\$ 84,418</u>	<u>\$ 179,439</u>

Manatee County - Revenue Loss Analysis
Each account calculated independently

	Step One Result	Step Two Result	Estimated Loss	Benchmark Year	Benchmark/Comp Months	Step Two Revenue Growth Rate Applied	Percentage of Loss Allocated to Spill	Adjusted Loss	Future Loss Premium	Loss with Future Loss Premium	Estimated Final Claim
DOR-Managed Revenue Accounts - Calculated using actual DOR monthly distribution data											
CST	\$ 225,686	\$ 172,031	\$ 397,717	2008-2009	May - Dec	6.6%	100%	397,717	0.5	\$ 198,858.50	596,576
County Gas	11,408	-	11,408	2007-2009	May - Dec	0.0%	100%	11,408	2	\$ 22,816.00	34,224
Half Cent (Form 5)	395,774	-	395,774	2007-2009	May - Nov	0.0%	100%	395,774	2	\$ 791,548.00	1,187,322
LOGT	(15,690)	130,011	114,321	2009	Sept - Nov	3.0%	100%	114,321	0.5	\$ 57,160.50	171,482
LOGT-New	(367,541)	279,269	(88,272)	2007-2009	May - July	12.0%	100%	(88,272)	-		
9th Cent	(3,440)	21,093	17,653	2009	Sept - Nov	2.7%	100%	17,653	2	\$ 35,306.00	52,959
Pari-Mutuel	-	-	-	N/A	N/A	N/A	0%		2	\$	
Revenue Sharing Net (Form 6)	86,509	-	86,509	2007-2009	July - Dec	0.0%	100%	86,509	2	\$ 173,018.00	259,527
Total to DOR-Managed Revenue Accounts											

Governmental Funds - Using annual data allocated monthly from CAFR

Taxes (without ad valorem) and Intergovernmental Transfers, Less allowance for DOR-managed revenues addressed above											
	\$ (5,976,089)	\$ 3,501,088	\$ (2,475,001)	2009	May - Dec	12.0%	100%	(2,475,001)			
Licenses, Permits and Special Assessments	(579,061)	953,760	374,699	2009	May - Dec	12.0%	100%	374,699	0.5	\$ 187,349.50	562,049
Charges for Services	7,445,688	-	7,445,688	2007-2009	May - Dec	0.0%	100%	7,445,688	0.5	\$ 3,722,844.00	11,168,532
Fines and Forfeitures	1,344,314	-	1,344,314	2007-2009	May - Dec	0.0%	0%				
Investment Income	8,794,912	-	8,794,912	2007-2009	May - Dec	0.0%	0%				
Assessments	37,586	-	37,586	2009	May - Dec	0.0%	0%	37,586	n/a		
Contributions	1,200,292	-	1,200,292	2009	May - Dec	0.0%	100%	1,200,292	n/a		
Miscellaneous	(251,023)	364,202	113,179	2009	May - Dec	11.8%	100%	113,179	0.5	\$ 56,589.50	169,769
Total to Governmental Funds Accounts											

Proprietary Funds - Using annual data allocated monthly

Charges for Services	\$ 1,059,759	\$ -	\$ 1,059,759	2007-2009	May - Dec	0.0%	100%	1,059,759	0.5	\$ 529,879.50	1,589,639
Miscellaneous	284,697	-	284,697	2009	May - Dec	0.0%	100%	284,697	0.5	\$ 142,348.50	427,046
Total to Proprietary Funds Accounts											

Total DOR Accounts, Governmental Funds and Proprietary Funds, each account measured separately

\$ 8,976,009.00

\$ 16,219,122

Summary of Lost Ad Valorem Tax Revenue

	2010 Taxable Value	2011 Taxable Value	2011 Millage	Change in Tax Value	Estimated Lost Revenue	Percentage of Loss Allocated to Spill	Adjusted Loss	Future Loss Premium	Estimated Final Claim - Lost ad valorem revenue
Manatee County	24,748,698,573	23,634,630,059	6.4296	1,114,068,514	7,163,015	10%	716,302	See attached sheet	\$2,639,995.49

Total Adjusted Loss	\$ 9,692,311.00	Total Future Loss	\$ 8,557,713.49	Total Demand	\$ 19,575,419
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