

**RESOLUTION 2011- 29**

**WHEREAS** the Water & Sewer Fund has carried forward cash from fiscal year 2009/2010 to 2010/2011 in excess of budgeted.

**WHEREAS** this revenue was not anticipated in the 2010/2011 budget year for the fund.

**BE IT THEREFORE** resolved by the Board of County Commissioners, Nassau County, Florida in regular session, duly assembled on the 24th day of January, 2011 the following budget amendment pursuant to Florida Statutes Chapter 129.06 be adopted:

**REVENUE**

71501535-399100	Cash Forward-Wastewater Impact	\$439,267
71503536-399100	Cash Forward-Renewal & Replacement	\$ 1,350
71000000-399100	Cash Forward	<u>\$430,582</u>
<b>TOTAL REVENUES</b>		<u><b>\$871,199</b></u>

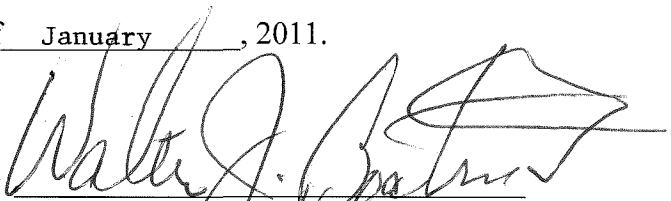
**APPROPRIATION**

71501535-563551 WW1	Wastewater Improvements	\$416,466
71999599-599968	Cash to be Carried Fwd-Sewer Impact	\$ 22,801
71999599-599977	Cash to be Carried Fwd-Renewal & Replace	\$ 27,188
71999599-599978	Cash to be Carried Fwd-Capital	<u>\$404,744</u>
<b>TOTAL APPROPRIATIONS</b>		<u><b>\$871,199</b></u>

**ADOPTED** this 24th day of January, 2011.

ATTEST:

  
\_\_\_\_\_  
EX-OFFICIO CLERK

  
\_\_\_\_\_  
CHAIR

EBK  
1/24/11

1-19-11

ok  
1/12/11

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**RESOLUTION 2011-**

**WHEREAS** the Water & Sewer Fund has carried forward cash from fiscal year 2009/2010 to 2010/2011 in excess of budgeted.

**WHEREAS** this revenue was not anticipated in the 2010/2011 budget year for the fund.

**BE IT THEREFORE** resolved by the Board of County Commissioners, Nassau County, Florida in regular session, duly assembled on the \_\_\_\_\_ day of \_\_\_\_\_, 2011 the following budget amendment pursuant to Florida Statutes Chapter 129.06 (2)(a) be adopted:

REVENUE

71501535-399100	Cash Forward-Wastewater Impact	\$439,267
71503536-399100	Cash Forward-Renewal & Replacement	\$ 1,350
71000000-399100	Cash Forward	<u>\$399,032</u>
TOTAL REVENUES		<u>\$839,649</u>

APPROPRIATION

71501535-563551 WW1	Wastewater Improvements	\$416,466
71999599-599968	Cash to be Carried Fwd-Sewer Impact	\$ 22,801
71999599-599977	Cash to be Carried Fwd-Renewal & Replace	\$ 27,188
71999599-599978	Cash to be Carried Fwd-Capital	<u>\$373,194</u>
TOTAL APPROPRIATIONS		<u>\$839,649</u>

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

ATTEST:

*Referred 12/11/10*

*Walter J. Butler*  
 CHAIR  
 12/16/10

\_\_\_\_\_  
EX-OFFICIO CLERK

*5/13/10*

*12-16-10*

FOR 2011 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
-----							
471 WATER & SEWER FUND							
-----							
71000000 WATER & SEWER FUND							
-----							
71000000 329109 PLANS/ENG REVIEW FE	-750	0	-750	.00	.00	-750.00	.0%
71000000 369007 MISC REV-PINNACLE T	-13,310	0	-13,310	-13,310.00	.00	.00	100.0%
71000000 369900 MISCELLANEOUS REVEN	-1,000	0	-1,000	-180.00	.00	-820.00	18.0%
71000000 389101 INTEREST-BANK	-6,000	0	-6,000	-792.84	.00	-5,207.16	13.2%
71000000 399100 CASH FORWARD	-960,614	0	-960,614	.00	.00	-960,614.00	.0%
		<b>+ 495,439</b>		<b>-1456,045</b>			
TOTAL WATER & SEWER FUND	-981,674	0	-981,674	-14,282.84	.00	-967,391.16	1.5%
-----							
71500533 WATER UTILITY SERVICES-OPS							
-----							
71500533 343301 WATER SALES-RESIDEN	-692,700	0	-692,700	-263,087.46	.00	-429,612.54	38.0%
71500533 343302 WATER SALES-COMMERC	-282,400	0	-282,400	-61,693.27	.00	-220,706.73	21.8%
71500533 343303 WATER SALES-IRRIGAT	-3,000	0	-3,000	-1,819.18	.00	-1,180.82	60.6%
71500533 343304 WATER SALES-FIRE PR	-6,700	0	-6,700	-1,598.88	.00	-5,101.12	23.9%
71500533 343305 WATER SALES-IRRIGAT	-11,400	0	-11,400	-4,372.42	.00	-7,027.58	38.4%
71500533 343306 AFPI-WATER	-5,280	0	-5,280	-1,320.00	.00	-3,960.00	25.0%
71500533 343308 METER INSTALLATION	-3,060	0	-3,060	-572.14	.00	-2,487.86	18.7%
71500533 343309 SERVICE INSTALLATIO	0	0	0	-452.44	.00	452.44	100.0%
71500533 343310 COST OF METER	-1,024	0	-1,024	-412.28	.00	-611.72	40.3%
71500533 369900 MISCELLANEOUS REVEN	-7,500	0	-7,500	-2,753.82	.00	-4,746.18	36.7%
TOTAL WATER UTILITY SERVICES-OPS	-1,013,064	0	-1,013,064	-338,081.89	.00	-674,982.11	33.4%
-----							
71500535 SEWER/WASTEWATER SVCS-OPS							
-----							
71500535 343501 WASTEWATER SALES-RE	-1,222,600	0	-1,222,600	-288,380.37	.00	-934,219.63	23.6%
71500535 343502 WASTEWATER SALES-CO	-723,200	0	-723,200	-142,915.84	.00	-580,284.16	19.8%
71500535 343503 AFPI-SEWER	-8,816	0	-8,816	-2,204.00	.00	-6,612.00	25.0%
71500535 369900 MISCELLANEOUS REVEN	-4,500	0	-4,500	-1,894.86	.00	-2,605.14	42.1%
TOTAL SEWER/WASTEWATER SVCS-OPS	-1,959,116	0	-1,959,116	-435,395.07	.00	-1,523,720.93	22.2%
-----							
71500536 WATER & SEWER OPERATIONS-OTHER							
-----							
71500536 512000 REGULAR SALARIES AN	432,366	0	432,366	63,546.82	.00	368,819.18	14.7%

FOR 2011 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71500536 512002 SALARIES - ON CALL	7,800	0	7,800	1,160.00	.00	6,640.00	14.9%
71500536 514000 OVERTIME	17,500	0	17,500	2,028.76	.00	15,471.24	11.6%
71500536 521010 FICA TAXES	28,375	0	28,375	3,834.02	.00	24,540.98	13.5%
71500536 521020 MEDICARE TAXES	6,636	0	6,636	896.68	.00	5,739.32	13.5%
71500536 522000 RETIREMENT	51,373	0	51,373	7,098.49	.00	44,274.51	13.8%
71500536 523010 LIFE & HEALTH INSUR	82,118	0	82,118	8,899.64	.00	73,218.36	10.8%
71500536 524010 WORKERS' COMPENSATI	20,373	0	20,373	8,317.00	.00	12,056.00	40.8%
71500536 526000 OPEB - OTHER POST E	25,942	0	25,942	.00	.00	25,942.00	.0%
71500536 531100 PS-LAB COSTS	56,000	0	56,000	2,864.70	52,135.30	1,000.00	98.2%
71500536 531400 PROF SVC-ENGINEERIN	15,000	0	15,000	.00	.00	15,000.00	.0%
71500536 532000 ACCOUNTING AND AUDI	1,000	0	1,000	.00	.00	1,000.00	.0%
71500536 534000 OTHER CONTRACTUAL S	550	0	550	90.00	460.00	.00	100.0%
71500536 534240 CONTRACT SVC-LINE L	1,000	0	1,000	30.39	509.61	460.00	54.0%
71500536 540000 TRAVEL AND PER DIEM	563	0	563	.00	.00	563.00	.0%
71500536 541000 COMMUNICATIONS	7,760	0	7,760	1,130.28	.00	6,629.72	14.6%
71500536 541040 COMMUNICATIONS-COMP	700	0	700	.00	.00	700.00	.0%
71500536 542000 FREIGHT AND POSTAGE	400	0	400	61.80	.00	338.20	15.5%
71500536 543000 UTILITY SERVICES	232,100	0	232,100	40,061.46	.00	192,038.54	17.3%
71500536 543003 SLUDGE REMOVAL SERV	25,000	0	25,000	11,200.00	13,800.00	.00	100.0%
71500536 544000 RENTALS AND LEASES	4,000	0	4,000	190.00	.00	3,810.00	4.8%
71500536 545000 INSURANCE	23,525	0	23,525	2,980.00	.00	20,545.00	12.7%
71500536 546000 REPAIRS AND MAINTEN	100,000	-385	99,615	2,587.16	1,558.00	95,469.84	4.2%
71500536 546020 MAINTENANCE SERVICE	5,500	385	5,885	1,580.00	4,305.00	.00	100.0%
71500536 547000 PRINTING AND BINDIN	300	0	300	.00	.00	300.00	.0%
71500536 549002 ADVERTISING	2,100	0	2,100	.00	.00	2,100.00	.0%
71500536 549006 PERMITTING FEES	2,000	0	2,000	2,000.00	.00	.00	100.0%
71500536 549014 BAD DEBT EXPENSE	1,500	0	1,500	.00	.00	1,500.00	.0%
71500536 549061 UNIFORM RENTAL	3,500	0	3,500	264.85	2,647.15	588.00	83.2%
71500536 549112 BANK FEES	17,800	0	17,800	1,578.36	.00	16,221.64	8.9%
71500536 551000 OFFICE SUPPLIES	1,500	0	1,500	216.60	.00	1,283.40	14.4%
71500536 552000 MISC OPERATING SUPP	5,000	0	5,000	718.44	.00	4,281.56	14.4%
71500536 552020 GAS, OIL & LUBRICAN	22,000	0	22,000	1,734.32	.00	20,265.68	7.9%
71500536 552030 JANITORIAL SUPPLIES	1,000	0	1,000	.00	.00	1,000.00	.0%
71500536 552040 TOOLS & SMALL IMPL	1,500	0	1,500	308.50	.00	1,191.50	20.6%
71500536 552050 UNIFORMS	700	0	700	.00	.00	700.00	.0%
71500536 552051 SAFETY APPAREL	1,050	0	1,050	.00	.00	1,050.00	.0%
71500536 552401 CHEMICALS	56,000	0	56,000	6,748.03	41,611.97	7,640.00	86.4%
71500536 552402 METER & PVC SUPPLIE	7,500	0	7,500	.00	.00	7,500.00	.0%
71500536 552403 LAB SUPPLIES	2,000	0	2,000	325.03	.00	1,674.97	16.3%
71500536 552640 EQUIPMENT <\$750	3,000	0	3,000	.00	.00	3,000.00	.0%
71500536 554000 DUES & SUBSCRIPTION	500	0	500	500.00	.00	.00	100.0%
71500536 555000 TRAINING	2,100	0	2,100	.00	.00	2,100.00	.0%
71500536 563051 WATER METER UPGRADE	30,000	0	30,000	2,997.00	.00	27,003.00	10.0%
71500536 563551 WW2 WASTEWATER IMPR	62,986	0	62,986	.00	3,890.00	59,096.00	6.2%

FOR 2011 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71500536 563551 WW4 WASTEWATER IMPR	62,986	0	62,986	.00	62,983.50	2.50	100.0%
71500536 563552 W3 WATER IMPROVEMEN	62,986	0	62,986	.00	.00	62,986.00	.0%
71500536 563552 W4 WATER IMPROVEMEN	194,278	0	194,278	.00	.00	194,278.00	.0%
TOTAL WATER & SEWER OPERATIONS-OTHER	1,689,867	0	1,689,867	175,948.33	183,900.53	1,330,018.14	21.3%
71500581 WATER & SEWER OPERATIONS							
71500581 591010 INDIRECT COSTS-BOCC	19,945	350	20,295	.00	.00	20,295.00	.0%
71500581 591016 TRANS OUT-GENERAL-E	350	-350	0	.00	.00	.00	.0%
TOTAL WATER & SEWER OPERATIONS	20,295	0	20,295	.00	.00	20,295.00	.0%
71500582 WATER & SEWER OPERATIONS							
71500582 591910 CLERK WATER & SEWER	109,257	0	109,257	27,314.25	.00	81,942.75	25.0%
TOTAL WATER & SEWER OPERATIONS	109,257	0	109,257	27,314.25	.00	81,942.75	25.0%
71500590 WATER & SEWER-NONOPERATING							
71500590 593000 NONOPERATING INTERE	766,325	0	766,325	.00	.00	766,325.00	.0%
71500590 595000 PRINCIPAL	435,000	0	435,000	.00	.00	435,000.00	.0%
71500590 595001 OTHER DEBT SERVICE	750	0	750	750.00	.00	.00	100.0%
TOTAL WATER & SEWER-NONOPERATING	1,202,075	0	1,202,075	750.00	.00	1,201,325.00	.1%
71501533 WATER IMPACT-CAPITAL							
71501533 324030 IMPACT FEES-RESIDEN	-9,612	0	-9,612	-1,602.00	.00	-8,010.00	16.7%
71501533 324031 IMPACT FEES-COMMERC	-3,204	0	-3,204	.00	.00	-3,204.00	.0%
71501533 389101 INTEREST-BANK	-100	0	-100	.00	.00	-100.00	.0%
71501533 399100 CASH FORWARD	-125,446	0	-125,446	192,145.00	.00	-125,446.00	.0%
71501533 563552 W4 WATER IMPROVEMEN	138,362	0	138,362	.00	.00	138,362.00	.0%
TOTAL WATER IMPACT-CAPITAL	0	0	0	-1,602.00	.00	1,602.00	100.0%

71501535 WASTEWATER IMPACT-CAPITAL

71501535-563551 WW1

+416,466

= 416,466

FOR 2011 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71501535 324030 IMPACT FEES-RESIDEN	-17,717	0	-17,717	-2,531.00	.00	-15,186.00	14.3%
71501535 324031 IMPACT FEES-COMMERC	-2,531	0	-2,531	.00	.00	-2,531.00	.0%
71501535 389101 INTEREST-BANK	-500	0	-500	.00	.00	-500.00	.0%
71501535 399100 CASH FORWARD	-491,045	+439,267	-491,045	= 950,312.00	.00	-491,045.00	.0%
<b>TOTAL WASTEWATER IMPACT-CAPITAL</b>	<b>-511,793</b>	<b>0</b>	<b>-511,793</b>	<b>-2,531.00</b>	<b>.00</b>	<b>-509,262.00</b>	<b>.5%</b>
71503536 NAU RENEWAL & REPLACEMENT							
71503536 399100 CASH FORWARD	-582,873	+1350	-582,873	= 584,223.00	.00	-582,873.00	.0%
<b>TOTAL NAU RENEWAL &amp; REPLACEMENT</b>	<b>-582,873</b>	<b>0</b>	<b>-582,873</b>	<b>.00</b>	<b>.00</b>	<b>-582,873.00</b>	<b>.0%</b>
71999599 RESERVES							
71999599 399969 CASH FWD-UNALLOCATE	-163,098	<163,098>	-163,098	- - .00	.00	-163,098.00	.0%
71999599 599001 RESERVES FOR CONTIN	141,000	0	141,000	.00	.00	141,000.00	.0%
71999599 599007 OPERATING RESERVES-	352,000	0	352,000	.00	.00	352,000.00	.0%
71999599 599104 RES-INCREASE IN COM	50,000	0	50,000	.00	.00	50,000.00	.0%
71999599 599900 CASH TO BE CARRIED	117,200	0	117,200	.00	.00	117,200.00	.0%
71999599 599968 CASH TO BE FWD-SEWE	511,793	+23,801	511,793	= 534,594.00	.00	511,793.00	.0%
71999599 599969 IMPACT FEES	163,098	<163,098>	163,098	- - .00	.00	163,098.00	.0%
71999599 599977 CASH TO BE FWD-RENE	598,648	+125,0 + 28,838	598,648	= 625,936.00	.00	598,648.00	.0%
71999599 599978 CASH TO BE FWD-CAP	256,385	+469,503	256,385	= 725,978.00	.00	256,385.00	.0%
71999599-599967 CT BCE - water Impact	2,027,026	+205,061	2,027,026	= 2,205,061.00	.00	2,027,026.00	.0%
<b>TOTAL RESERVES</b>	<b>2,027,026</b>	<b>0</b>	<b>2,027,026</b>	<b>.00</b>	<b>.00</b>	<b>2,027,026.00</b>	<b>.0%</b>
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-587,880.22</b>	<b>183,900.53</b>	<b>403,979.69</b>	<b>100.0%</b>
TOTAL REVENUES	-5,349,980	0	-5,349,980	-791,892.80	.00	-4,558,087.20	
TOTAL EXPENSES	5,349,980	0	5,349,980	204,012.58	183,900.53	4,962,066.89	
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-587,880.22</b>	<b>183,900.53</b>	<b>403,979.69</b>	<b>100.0%</b>

\*\* END OF REPORT - Generated by Cathy Lewis \*\*

839,649

**Cathy Lewis**

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**From:** Cathy Lewis  
**Sent:** Thursday, December 16, 2010 2:41 PM  
**To:** Mary Potochnick  
**Cc:** Shanea Jones; 'BB1@PURVISGRAY.COM'  
**Subject:** FUND 471 09/10 AJE needed and 10/11 JE needed

**Importance:** High

**Attachments:** 10-11 NAU fund 471 cash fwd 12-13-10.xls; MARY 2010-2011 budget NAU CASH 12-15-10.xls; FOR 10-11 CASH FWD NAU CIP FY 10-11- FY 14-15 Apprvd Proj 9-27-10.xls

Thank you for allocating impact fee interest in the NAU fund and establishing separate cash accounts.

Based upon the workbook you sent me ("Mary 2010-2011 budget NAU CASH 12-15-10.xls") along with review of 09/10 activity, I have calculated cash balances as of 9/30/10 and cash forward (i.e. cash equivalent) to 10/11 balances. Please refer to the attached workbook "10-11 NAU fund 471 cash fwd 12-13-10.xls" for a summary of all cash balances and cash forward calculations.

As a result of these calculations, the following entries should be made in my opinion:

**09/10-to adjust 9/30/10 impact fee cash balances**

Dr. 71000000-101034	Cash-1 <sup>st</sup> Coast Operating	\$284,105.23
Cr. 71000000-101043	WASTW Cash-1 <sup>st</sup> Coast Impact-Wastewater	\$175,612.18
Cr. 71000000-101043	WATER Cash-1 <sup>st</sup> Coast Impact-Water	\$108,493.05

**10/11-to adjust renewal and replacement cash balance**

Dr. 71000000-101041	Cash-1 <sup>st</sup> Coast R&R	\$ 41,612.05
Cr. 71000000-101034	Cash-1 <sup>st</sup> Coast Operating	\$ 41,612.05

I am preparing the necessary 10/11 budget amendments/transfers to reflect cash forward adjustments. Contact me with any questions. Thank you.

Cathy Lewis, CPA  
 Senior Financial Management Analyst  
 Office of Management & Budget  
 Nassau County Board of County Commissioners  
 96135 Nassau Place, Suite 2  
 Yulee, Florida 32097  
 (904)491-7370 phone  
 (904)321-5917 fax  
[clewis@nassaucountyfl.com](mailto:clewis@nassaucountyfl.com)

NAU  
 cash forward to 10/11  
 prepared 12-15-10  
 9/30/10 balances

	amount	Operating	R&R	Water Impact	Wastewater Impact	
71000000-101010 Cash-Wachovia	(1,505.26)					
71000000-101034 Cash-1st coast operating	1,284,620.44	1,284,620.44				
71000000-101034 Cash-1st coast operating WSB03	99,954.17	99,954.17				
71000000-101041 Cash-1st Coast R&R	584,223.47		584,223.47			
71000000-101042 Cash-1st Coast Cust Deposits	86,885.78	86,885.78				
71000000-101043 Cash-1st Coast Impact Fees	-					
71000000-101043 Cash-1st Coast Impact Fees WASTW	1,169,865.47				1,169,865.47	
71000000-101043 Cash-1st Coast Impact Fees WATER	300,637.97			300,637.97		
71000000-101047 Cash-Accrued Int/Sinking	-	-				
71000000-115000 Accounts Receivable	-	-				
71000000-115010 Accounts Receivable	173,574.41	173,574.41				
71000000-133002 Due from Clerk LOCKB	-	-				
71000000-201000 Vouchers payable	(26,842.04)				(26,842.04)	
71000000-202000 Accounts Payable	(84,346.07)	(50,229.07)			(34,117.00)	
71000000-205500 Retainage Payable WW1	(2,982.45)				(2,982.45)	
71000000-207010 Due to General Fund	(54,301.47)	(54,301.47)				
71000000-208003 Due to Sheriff	(151.55)	(151.55)				
71000000-220500 U/B Deposits	(88,800.38)	(88,800.38)				
71000000-223000 Deferred Revenue	(39,930.00)	(39,930.00)				
71000000-229010 Accrued Comp Absences	(195,663.51)	(195,663.51)				
71000000-237000 OPEB-Other Post Empl Benefits	(44,019.36)	(44,019.36)				
total cash forward to 10/11 before adjustments	3,162,724.88	1,171,939.46	584,223.47	300,637.97	1,105,923.98	
9/30/10 journal entry needed-adjustment to impact cash	-	284,105.23		(108,493.05)	(175,612.18)	
<b>adjusted actual cash forward to 10/11</b>	<b>3,162,724.88</b>	<b>3,162,724.88</b>	<b>1,456,044.69</b>	<b>584,223.47</b>	<b>192,144.92</b>	<b>930,311.80</b>

	actual 10/11	budgeted 10/11	difference	budgeted 10/11			
71000000-399100 Water & Sewer fund	1,456,044.69	960,614	495,431	960,614			
71503536-399100 Renewal and Replacement	584,223.47	582,873	1,350	582,873			
71501533-399100 Water Impact-Capital	192,144.92	125,446	66,699		125,446		
71501535-399100 Wastewater Impact-Capital	930,311.80	491,045	439,267			491,045	
71999599-399969 Unallocated-impact fees	0	163,098	(163,098)				
total cash forward 10/11	3,162,725	2,323,076	839,649	960,614	582,873	125,446	491,045

actual cash forward in excess of budgeted CF		839,649	1,002,747	495,431	1,350	66,699	439,267
71999599-399969 Unallocated-impact fees	0	163,098	(163,098)				
		1,002,747	839,649				

designations:

project WW1	71501535-563551 WW1					\$	416,466
	71999599-599977 CTBCF REN & REP	\$	25,838	\$	1,350		
	71999599-599978 CTBCF-CAPITAL	\$	469,593				
	71999599-599968 CTBCF-SEWER IMPACT					\$	22,801
	71999599-599967 CTBCF-WATER IMPACT				\$	66,699	



Nassau County Board of County Commissioners  
 Utility System Revenue Bonds, Series 2003  
 preliminary review year ended 9/30/10  
 as of 12/14/10

	w/o impact fees	with impact fees
<b>required coverage ratio:</b>	<b>110%</b>	<b>125%</b>
total gross revenues with impact	\$ 3,160,383.60	\$ 3,160,383.60
impact fees-water-impact '10	\$ 16,020.00	
impact fees-wastewater-impact '10	\$ 15,186.00	
impact fees interest	\$ -	
total impact	\$ (31,206.00)	
total gross revenues	\$ 3,129,177.60	\$ 3,160,383.60
cost of operations: '10	\$ 2,032,435.12	\$ 2,032,435.12
less depreciation	\$ (633,543.51)	\$ (633,543.51)
cost of operations less depr '10	\$ 1,398,891.61	\$ 1,398,891.61
net income available for debt svc	\$ 1,730,285.99	\$ 1,761,491.99
<b>debt service coverage estimated 9/30/10</b>	<b>144%</b>	<b>147%</b>

bond servicing:		
interest-3/1/10 & 9/1/10	\$ 779,450.00	
principal-9/01/10	\$ 420,000.00	
	\$ 1,199,450.00	
debt service coverage w/o impact	110% \$ 1,319,395.00	
debt service coverage with impact	125%	\$ 1,499,312.50
<b>over (under) debt service coverage</b>	<b>\$ 410,890.99</b>	<b>\$ 262,179.49</b>
paying agent fees	750	

	09/10	
<b>Monthly deposits to designated cash</b>	<b>per month</b>	
debt service 09/10	\$ 1,200,200.00	\$ 100,016.67 a/c 101047

<b>renewal &amp; replacement 09/10 requirement-7.03(1)(f)</b>		<b>renewal &amp; replacement 10/11 requirement-7.03(1)(f)</b>	
20% gross revenues of the preceeding year (i.e. of 08/09)		20% gross revenues of the preceeding year (i.e. of 09/10)	
a/c 71503536-399100		a/c 71999599--599977	
08/09		09/10	
\$ 2,920,354.70	20% \$ 584,070.94	\$ 3,129,177.60	20% \$ 625,835.52
actual	9/30/2010 \$ 584,223.47 a/c 101041		\$ 584,223.47 a/c 101041
	est over 9/30 \$ (152.53)		\$ 41,612.05 additi needed
	<b>requirement satisfied in 09/10</b>	<b>adj to renewal &amp; replacement</b>	<b>JE 10/11</b>
		a/c 71000000-101041	

<b>Operating Reserve Fund-7.03(1)(e)</b>	
cost of operations: '09-10	\$ 2,032,435.12
working capital requirement	25%
working capital reserve target	\$ 508,108.78 updated calculation
a/c 71999599-599007 budget	\$ 413,996.00
	\$ 94,112.78
requirement-25% of current year operations & maintenance budget	

<b>Reserve for Contingencies</b>	
cost of operations '09/10	\$ 2,032,435.12
reserve target	10%
reserve for contingencies 09/10	\$ 203,244 updated calculation
a/c 71999599-599001 budget	\$ 152,300
	\$ 50,943.51
requirement-1 mo (1/12th) of the current year cost of ops and maint	

<b>Cash to be carried fwd-not specified-7.03(1)(a)</b>	
1/12th of current year ops & maint	
cost of operations '09/10	\$ 2,032,435
reserve target 1/12th	8.33%
Cash to be carried fwd	\$ 169,370 updated calculation
a/c 71999599-599900 budget	\$ 126,900
	\$ 42,469.59

minimum cash fwd to '09/10	\$ 677,478.37 updated calculation
a/c 71000000-399100 Cash Fwd	

NASSAU AMELIA UTILITIES-FUND 471  
 IMPACT FEE BALANCES at end of year  
 WATER & SEWER  
 RECORDED ON GL AS OF 9/30/2010  
 PREPARED 12-14-10

	NOTE 1 BALANCE									
	9/30/2003	9/30/2004	9/30/2005	9/30/2006	9/30/2007	9/30/2008	08/09	09/10	10/11	
Water	\$ -	\$ 251,855.59	\$ 196,662.95	\$ 533,212.08	\$ 566,545.69	\$ 635,498.06	\$ 175,863.63	\$ 192,144.92	\$ 205,060.92	\$ -
Sewer	\$ -	\$ 377,670.03	\$ 417,593.67	\$ 930,426.51	\$ 983,622.94	\$ 1,099,316.28	\$ 1,083,578.02	\$ 930,311.80	\$ 534,593.62	\$ 511,793.00
<b>TOTAL IMPACT CASH FWD (NOTE 2)</b>	\$ -	\$ 629,525.62	\$ 614,256.62	\$ 1,463,638.59	\$ 1,550,168.63	\$ 1,734,814.34	\$ 1,259,441.65	\$ 1,122,456.72	\$ 739,654.54	\$ 511,793.00
PER BALANCE SHEET A/C 71000000-101043	\$ -	\$ 681,307.33	\$ 666,038.33	\$ 1,515,420.30	\$ 1,631,737.64	\$ 1,835,214.76	\$ 1,434,263.16	\$ 1,470,503.44		
LESS LIABILITY-A/C 71000000-202000								\$ (34,117.00)		
LESS LIABILITY-A/C 71000000-201000								(26,842.04)		
LESS LIABILITY-A/C 71000000-205500 WA1A2 RETAINAGE-WORTH								(2,982.45)		
<b>NET CASH FORWARD per Balance Sheet</b>								\$ 1,406,561.95		
<b>DIFFERENCE (NOTE 2)-adj cash</b>	\$ -							\$ (284,105.23)		

DIFFERENCE (NOTE 2)-ADJUSTMENT NEEDED-

Cash accounts:

70000000-101043 WATER  
 70000000-101043 WASTW  
 total impact cash

	correct 9/30/10	per GL 9/30/10	to adjust 9/30/10
	\$ 192,144.92	\$ 300,637.97	\$ (108,493.05) cr
	\$ 994,253.29	\$ 1,169,865.47	\$ (175,612.18) cr
	\$ 1,186,398.21	\$ 1,470,503.44	\$ (284,105.23)

NOTE 1-Balance zero at time of purchase.

*It should be noted that all entries recorded in 2002/03 related to water and sewer impact fees did not include a corresponding entry to cash. Therefore, those amounts are not considered here. In addition, accounting entries into account 71000000-101043 did not begin until 2003-04. Additional information is located on the Allocations tab of this spreadsheet.*

NOTE 2-Finance to adjust cash accounts to reflect correct balances

NASSAU AMELIA UTILITIES-FUND 471  
WATER IMPACT FEE BALANCES  
RECORDED & PROJECTED  
9/30/2010  
PREPARED 12-14-10

ACCOUNT NUMBER	ACCOUNT NAME	NOTE 1		NOTE 1		through 06/07		07/08	08/09	09/10	adjusted 10/11	adopted 10/11	adjustment	
		BALANCE AT PURCHASE	02/03	03/04	04/05	05/06	06/07							TOTAL TO DATE
Beginning Balance	71500533-399100	-	\$ -	\$ -	\$ 251,855.59	\$ 196,662.95	\$ 533,212.08	\$ -	\$ 566,545.69	\$ 635,498.06	\$ 175,863.63	\$ 192,144.92	\$ 125,446.00	\$ 66,698.92 inc
71500533-343306	AFPI - Water (NOTE 4)	\$ -	\$ -	\$ 52,644.90	\$ 62,040.00	\$ 80,520.00	\$ 195,204.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71500533-343307	Main Extension Chgs	\$ -	\$ -	\$ 74,996.19	\$ 44,956.80	\$ 83,966.19	\$ 9,366.00	\$ 213,285.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71500533-343313	Plant Capacity Chgs	\$ -	\$ -	\$ 123,913.58	\$ 83,066.37	\$ 164,546.08	\$ 15,866.61	\$ 387,392.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71501533-363231	Water Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,686.52	\$ -	\$ -	\$ -	\$ -	\$ -
71501533-324030	Wtr Impact-Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,730.26	\$ 9,612.00	\$ 9,612.00	\$ 9,612.00	\$ -
71501533-324031	Wtr Impact-Commer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265.42	\$ 6,408.00	\$ 3,204.00	\$ 3,204.00	\$ -
Refund Prior Year	563552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,061.63)	\$ -	\$ -	\$ -
	Interest (NOTE 3)	\$ -	\$ -	\$ 300.92	\$ 4,744.19	\$ 7,516.87	\$ 21,271.23	\$ 33,833.21	\$ 8,671.60	\$ 6,931.81	\$ 2,322.91	\$ 100.00	\$ 100.00	\$ -
Transfer to Operating at 9/30/05 (NOTE 5)		\$ -	\$ -	\$ -	\$ (250,000.00)	\$ -	\$ -	\$ (250,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Impact Inflow		\$ -	\$ -	\$ 251,855.59	\$ 196,662.95	\$ 533,212.08	\$ 579,715.93	\$ 579,715.93	\$ 644,903.81	\$ 654,425.54	\$ 192,144.91	\$ 205,060.92	\$ 138,362.00	\$ 66,698.92
Capital Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,170.24)	\$ (13,170.24)	\$ (9,405.75)	\$ (478,561.91)	\$ 0.01	\$ -	\$ -	\$ -
WA1A2-WTP Expansion (completed in 08/09)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W4 71501533-562552 W4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,362.00	\$ (138,362.00) decrease
CF Balance at end of year subject to adjustment 71999599-599967		\$ -	\$ -	\$ 251,855.59	\$ 196,662.95	\$ 533,212.08	\$ 566,545.69	\$ 566,545.69	\$ 635,498.06	\$ 175,863.63	\$ 192,144.92	\$ 205,060.92	\$ -	\$ 205,060.92 inc
TO ARRIVE AT CASH BALANCE														
PLUS LIABILITIES-NOT PAID AS OF 9/30/10:														
71000000-201000	Vouchers payable											0		
71000000-202000	Accounts Payable											0		
71000000-205500	Retainage Payable											0		
CORRECT CASH 71000000-101043 WATER PER 9/30/10 BALANCE SHEET 12-14-10											\$ 192,144.92			
ADJ NEEDED 71000000-101043 WATER (NOTE 2)											\$ 300,637.97			
											\$ (108,493.05)			

Capital Projects:  
WA1A2 project 71501533-563552 WA1A2 \$ (13,170.24) \$ (9,405.75) \$(478,561.91) \$ 0.01 \$(501,137.89)

- NOTE 1-Balance zero at time of purchase.
- NOTE 1 - It should be noted that all entries recorded in 2002/03 related to water and sewer impact fees did not include a corresponding entry to cash. Therefore, those amounts are not considered here. In addition, accounting entries into account 71000000-101043 did not begin until 2003-04. Additional information is located on the Allocations tab of this spreadsheet.
- NOTE 2-Finance to adjust cash accounts to reflect correct balances
- NOTE 3 - No interest was recorded into 71000000-389101 until the 2003-04 fiscal year. Review of documentation provided by FWS indicates that no interest was earned during the transition period (April 2003 - September 2003). Therefore, no interest was included in the analysis above.
- NOTE 4 - During 2006-07, AFPI is no longer deposited into the Connection Fees account (101043) but into the Operating account (101034) based on a legal opinion from the prior county attorney indicating that AFPI is not restricted. Above amounts for water and sewer through 9/30/06 include AFPI amounts deposited into the Connection Fees account with First Coast Community.
- NOTE 5 - During the 2004-05 fiscal year, \$500,000 was transferred out of the Connection Fees account (101043) into the Operating account (101034) for cash flow purposes. As of 6/4/07, this amount has not been transferred back to the Connection Fees account from the Operating account and is not anticipated.

NASSAU AMELIA UTILITIES-FUND 471  
 WASTEWATER IMPACT FEE BALANCES  
 RECORDED & PROJECTED  
 9/30/2010  
 PREPARED 12-14-10

ACCOUNT NUMBER	ACCOUNT NAME	NOTE 1		NOTE 1				THRU 06/07				adjusted		adopted		adjustment
		BALANCE	AT PURCHASE	02/03	03/04	04/05	05/06	06/07	TOTAL TO DATE	07/08	09/09	09/10	10/11	10/11		
Beginning Balance	71500535-399100	-	\$ -	\$ -	\$ 377,670.03	\$ 417,593.67	\$ 930,426.51	\$ -	\$ 983,622.94	\$ 1,099,316.28	\$ 1,083,578.02	\$ 930,311.80	\$ 930,311.80	\$ 491,045.00	\$ 439,266.80	
71500535-343503	AFPI - Sewer (NOTE 4)	\$ -	\$ -	\$ 81,796.83	\$ 95,874.00	\$ 130,036.00	\$ -	\$ 307,706.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71500535-343504	Main Extension Chgs	\$ -	\$ -	\$ 77,987.52	\$ 44,856.00	\$ 84,823.20	\$ 8,064.00	\$ 215,730.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71500535-343506	Plant Capacity Chgs	\$ -	\$ -	\$ 217,434.44	\$ 142,133.06	\$ 286,519.45	\$ 20,799.96	\$ 666,886.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71501535-363232	Wastewater Impact								\$ 102,889.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71501535-324030	WW Impact-Resident									\$ 7,593.00	\$ 12,655.00	\$ 17,717	\$ 17,717	\$ -	\$ -	
71501535-324031	WW Impact-Commer									\$ 2,531.00	\$ 2,531.00	\$ 2,531	\$ 2,531	\$ -	\$ -	
Refund Prior Year	549405										\$ (3,339.33)	\$ -	\$ 0	\$ -	\$ -	
	Interest (NOTE 3)	\$ -	\$ -	\$ 451.24	\$ 7,060.58	\$ 11,454.18	\$ 24,332.48	\$ 43,298.48	\$ 12,803.35	\$ 4,387.68	\$ 2,201.98	\$ 500	\$ 500	\$ -	\$ -	
Transfer to Operating at 9/30/05					\$ (250,000.00)			\$ (250,000.00)								
Total Sewer Impact Inflow		\$ -	\$ -	\$ 377,670.03	\$ 417,593.67	\$ 930,426.51	\$ 983,622.94	\$ 983,622.94	\$ 1,099,316.28	\$ 1,111,296.97	\$ 1,097,626.67	\$ 951,059.80	\$ 511,793.00	\$ 439,266.80	\$ -	
Capital Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,718.95)	\$ (167,314.87)	\$ 416,466	\$ 0	\$ 416,466	\$ -	
CF Balance at end of year	subject to adjustment	\$ -	\$ -	\$ 377,670.03	\$ 417,593.67	\$ 930,426.51	\$ 983,622.94	\$ 983,622.94	\$ 1,099,316.28	\$ 1,083,578.02	\$ 930,311.80	534,593.62	511,793.00	\$ 22,801		
71999599-599968																
<b>TO ARRIVE AT CASH BALANCE</b>																
PLUS LIABILITIES-NOT PAID AS OF 9/30/10:																
71000000-201000	Vouchers payable										\$ 26,842.04					
71000000-202000	Accounts Payable										\$ 34,117.00					
71000000-205500	Retainage Payable										\$ 2,982.45					
CORRECT CASH 71000000-101043 WASTW												\$ 994,253.29	CORRECT			
PER 9/30/10 BALANCE SHEET 12-14-10												\$ 1,169,865.47	general ledger			
ADJ NEEDED 71000000-101043 WASTW (NOTE 2)												\$ (175,612.18)	or to cash			

Capital Projects:  
 WW1-WWTP Dewatering Process  
 budgeted 10/11  
 budget adjustment needed 10/11

	REVISED	total
	budget 09/10	proj budget
\$ 27,718.95	\$ 167,314.87	\$ 416,466.18
	\$ -	\$ 611,500.00
	\$ 416,466.18	
	71501535-	
	563551WW1	

NOTE 1-Balance zero at time of purchase.

Note 1 - It should be noted that all entries recorded in 2002/03 related to water and sewer impact fees did not include a corresponding entry to cash. Therefore, those amounts are not considered here. In addition, accounting entries into account 71000000-101043 did not begin until 2003-04. Additional information is located on the Allocations tab of this spreadsheet.

NOTE 2-Finance to adjust cash accounts to reflect correct balances

Note 3 - No interest was recorded into 71000000-389101 until the 2003-04 fiscal year. Review of documentation provided by FWS indicates that no interest was earned during the transition period (April 2003 - September 2003). Therefore, no interest was included in the analysis above.

Note 4 - During 2006-07, AFPI is no longer deposited into the Connection Fees account (101043) but into the Operating account (101034) based on a legal opinion from the prior county attorney indicating that AFPI is not restricted. Above amounts for water and sewer through 9/30/06 include AFPI amounts deposited into the Connection Fees account with First Coast Community.

Note 5 - During the 2004-05 fiscal year, \$500,000 was transferred out of the Connection Fees account (101043) into the Operating account (101034) for cash flow purposes. As of 6/4/07, this amount has not been transferred back to the Connection Fees account from the Operating account and is not anticipated.

MP

**Interest Allocation**

	Water AFPI	Sewer AFPI	Total
April 2003	1,320.00	2,204.00	3,524.00
May 2003	5,940.00	8,816.00	14,756.00
June 2003	2,188.56	4,233.88	6,422.44
July 2003	9,355.57	13,224.00	22,579.57
Totals	18,804.13	28,477.88	47,282.01

Note: No cash account was debited when the above amounts were recorded into 71000000-343306. Therefore, they are not considered in the analysis.

	Total Interest	Connection Fees			Connection Fees %			Interest Allocation		
		Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
2003-04	752.16	251,554.67	377,218.79	628,773.46	40.01%	59.99%	100.00%	300.92	451.24	752.16
2004-05	11,804.77	190,063.17	282,863.06	472,926.23	40.19%	59.81%	100.00%	4,744.19	7,060.58	11,804.77
2005-06	18,971.05	329,032.27	501,378.65	830,410.92	39.62%	60.38%	100.00%	7,516.87	11,454.18	18,971.05
2006-07	45,603.71	25,232.61	28,863.96	54,096.57	46.64%	53.36%	100.00%	21,271.23	24,332.48	45,603.71
2007-08	21,474.95	69,686.52	102,889.99	172,576.51	40.38%	59.62%	100.00%	8,671.60	12,803.35	21,474.95
2008-09	11,319.49	11,995.68	7,593.00	19,588.68	61.24%	38.76%	100.00%	6,931.81	4,387.68	11,319.49
2009-10	4,524.89	16,020.00	129,086.00	145,106.00	11.04%	88.96%	100.00%	499.56	4,025.33	4,524.89
Total	114,451.02	893,584.92	1,429,893.45	2,323,478.37	38.46%	61.54%	100.00%	49,936.17	64,514.85	114,451.02

MD

**NASSAU FINANCIAL SERVICES  
ANALYSIS OF INTEREST REVENUE  
THROUGH 4/30/07  
PREPARED BY MICHELLE B. FINANCE**

YTD plus 32eru  
@\$2531

DATE	AMOUNT	SOURCE	FISCAL YEAR TOTALS	Connection	Reserve	Sweep	Wachovia
07/31/03	8.32	Wachovia					
08/11/03	57.95	Wachovia					
09/11/03	170.45	Wachovia					
09/30/03	386.41	Wachovia					
11/12/03	440.23	Wachovia					
12/09/03	79.35	Wachovia					
02/28/04	115.61	Connection					
02/28/04	91.52	Reserve					
05/31/04	156.59	Connection					
06/30/04	88.46	Connection					
08/31/04	230.67	Connection					
08/31/04	824.73	Reserve					
09/30/04	389.39	Reserve					
09/30/04	160.83	Connection					
09/30/04	1,032.40	Sweep	4,232.91	752.16	1,305.64	1,032.40	1,142.71
10/29/04		Sweep					
10/29/04	211.56	Reserve					
10/29/04	489.19	Connection					
11/30/04	335.56	Sweep					
11/30/04	473.75	Connection					
11/30/04	204.89	Reserve					
12/31/04	593.32	Sweep					
12/31/04	489.88	Connection					
12/31/04	211.87	Reserve					
01/31/05	507.14	Connection					
01/31/05	212.60	Reserve					
01/31/05	779.15	Sweep					
02/28/05	809.21	Sweep					
02/28/05	70.66	Connection					
02/28/05	29.63	Reserve					
03/31/05	34.93	Sweep					
03/31/05	369.19	Reserve					
03/31/05	947.41	Connection					
03/31/05	284.53	Connection					
03/31/05	117.10	Reserve					
03/31/05	731.62	Sweep					
04/30/05	1,169.64	Connection					
04/30/05	359.20	Reserve					
04/30/05	586.53	Sweep					
05/31/05	1,236.25	Connection					
05/31/05	379.67	Reserve					
05/31/05	477.26	Sweep					
06/30/05	1,365.22	Connection					
06/30/05	419.27	Reserve					
06/30/05	800.43	Sweep					
07/31/05	1,097.52	Sweep					
07/31/05	1,476.60	Connection					
07/31/05	448.23	Reserve					
08/31/05	1,432.54	Sweep					
08/31/05	1,600.62	Connection					
08/31/05	463.57	Reserve					
09/30/05	1,788.29	Sweep					
09/30/05	1,693.88	Connection					
09/30/05	508.49	Reserve	25,206.40	11,804.77	3,935.27	9,466.36	-
10/31/05	1,197.72	Connection					
10/31/05	535.35	Reserve					
10/31/05	999.99	Sweep					
11/30/05	1,265.80	Connection					

0 -611500

MP

**NASSAU FINANCIAL SERVICES  
ANALYSIS OF INTEREST REVENUE  
THROUGH 4/30/07  
PREPARED BY MICHELLE B. FINANCE**

YTD plus 32eru  
@\$2531

DATE	AMOUNT	SOURCE	FISCAL YEAR TOTALS	Connection	Reserve	Sweep	Wachovia
11/30/05	565.77	Reserve					
11/30/05	1,687.88	Sweep					
12/31/05	1,354.27	Connection					
12/31/05	605.31	Reserve					
12/31/05	2,092.10	Sweep					
01/31/06	2,830.82	Sweep					
01/31/06	1,406.65	Connection					
01/31/06	628.73	Reserve					
02/28/06	1,325.58	Connection					
02/28/06	592.49	Reserve					
02/28/06	3,005.43	Sweep					
03/31/06	1,571.76	Connection					
03/31/06	702.53	Reserve					
03/31/06	4,049.16	Sweep					
04/30/06	4,410.64	Sweep					
04/30/06	1,642.08	Connection					
04/30/06	733.96	Reserve					
05/31/06	1,701.02	Connection					
05/31/06	760.30	Reserve					
05/31/06	5,773.73	Sweep					
06/30/06	1,717.20	Connection					
06/30/06	767.54	Reserve					
06/30/06	6,851.66	Sweep					
07/31/06	8,061.87	Sweep					
07/31/06	1,848.42	Connection					
07/31/06	826.18	Reserve					
08/31/06	1,853.45	Connection					
08/31/06	828.44	Reserve					
08/31/06	7,751.55	Sweep					
09/30/06	5,559.11	Sweep					
09/30/06	2,087.10	Connection					
09/30/06	803.85	Reserve	80,395.44	18,971.05	8,350.45	53,073.94	-
10/31/06	832.88	Reserve					
10/31/06	4,103.73	Connection					
10/31/06	1,760.18	Sweep					
11/01/06	81.81	Wachovia					
11/30/06	1,993.21	Sweep					
11/30/06	4,098.29	Connection					
11/30/06	831.77	Reserve					
12/31/06	2,581.34	Sweep					
12/31/06	4,255.17	Connection					
12/31/06	863.61	Reserve					
01/30/07	3,807.83	Sweep					
01/31/07	4,267.11	Connection					
01/31/07	866.03	Reserve		16,724.30	3,394.29	10,142.56	81.81 Through 1/31/07
02/28/07	784.32	Reserve					
02/28/07	3,864.46	Connection					
02/28/07	4,011.89	Sweep					
03/31/07	5,043.31	Sweep					
03/31/07	4,289.93	Connection					
03/31/07	870.66	Reserve					
04/30/07	4,206.15	Connection					
04/30/07	844.91	Reserve					
04/30/07	5,508.07	Sweep	59,766.66	12,360.54	2,499.89	14,563.27	- Through 4/30/07
TOTALS	169,601.41		169,601.41	60,612.82	19,485.54	88,278.53	1,224.52

NASSAU FINANCIAL SERVICES  
 ANALYSIS OF INTEREST REVENUE  
 THROUGH 4/30/07  
 PREPARED BY MICHELLE B. FINANCE

YTD plus 32eru  
 @\$2531

DATE	AMOUNT	SOURCE	FISCAL YEAR TOTALS	Connection	Reserve	Sweep	Wachovia
------	--------	--------	--------------------------	------------	---------	-------	----------

Connection - Interest credited to 71000000-101043  
 Reserve - Interest credited to 71000000-101041  
 Sweep - Interest credited to 71000000-101034  
 Wachovia - Interest credited to 71000000-101034

= This amount is not included in the analysis on the Combined, Water, Sewer, and Allocations tabs.



9/30/10

FUND: 471 WATER & SEWER FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
71000000	101010	CASH-WACHOVIA	.00	-1,505.26
71000000	101034	CASH-1ST COAST OPERATING	.00	1,284,620.44
71000000	101034	WSB03 CASH-1ST COAST OPERATING	.00	99,954.17
71000000	101041	CASH-1ST COAST RENEWAL & REPL	.00	584,223.47
71000000	101042	CASH-1ST COAST CUST. DEPOSITS	.00	86,885.78
71000000	101043	CASH-1ST COAST IMPACT FEES	-1,470,503.44	.00
71000000	101043	WASTW CASH-1ST COAST-IMPACT FEES	1,169,865.47	1,169,865.47
71000000	101043	WATER CASH-1ST COAST-IMPACT FEES	300,637.97	300,637.97
71000000	115010	ACCOUNTS RECEIVABLE	214,625.15	388,199.56
71000000	154003	DEFERRED CHG-ISSUE COSTS-2003	.00	590,910.36x
71000000	161900	LAND	.00	167,965.90x
71000000	162900	BUILDINGS	.00	657,992.45y
71000000	163900	ACCUMULATED DEPRECIATION-BLDGS	-1,370.82	-123,373.80x
71000000	164901	NASSAU-AMELIA WATER SYSTEM	.00	17,868,818.62x
71000000	165901	ACCUM DEPR-NA WATER SYSTEM	-50,478.97	-4,240,076.25xx
71000000	166900	EQUIPMENT AND FURNITURE	-14,392.89	292,785.95xx
71000000	167900	ACCUMULATED DEPREC-EQUIPMENT	12,623.89	-221,491.47x
71000000	171000	ESTIMATED REVENUES	-6,057,046.00	.00
71000000	172000	REVENUE CONTROL	2,945,758.45	.00
TOTAL ASSETS			-2,950,281.19	18,906,413.36
<b>LIABILITIES</b>				
71000000	201000	VOUCHERS PAYABLE	.00	-26,842.04
71000000	202000	ACCOUNTS PAYABLE	.00	-84,346.07
71000000	205500	WW1 RETAINAGE PAYBLE	.00	-2,982.45
71000000	207010	DUE TO GENERAL FUND	.00	-54,301.47
71000000	208003	DUE TO SHERIFF	.00	-151.55
71000000	215000	ACCRUED INTEREST PAYABLE	.00	-63,860.42
71000000	220500	U/B DEPOSITS	.00	-88,800.38
71000000	223000	DEFERRED REVENUE	.00	-39,930.00x
71000000	224903	UNAMORTIZED DISC-2003	.00	203,876.60x
71000000	229010	ACCRED COMP ABSENCES	.00	-195,663.51
71000000	232003	REV BONDS-CURRENT-SERIES 2003	.00	-435,000.00x
71000000	232903	REV BONDS PAYABLE-LT-2003	.00	-16,000,000.00x
71000000	237000	OPEB - OTHER POST EMPLOYMENT	.00	-44,019.36
TOTAL LIABILITIES			.00	-16,832,020.65
<b>FUND BALANCE</b>				
71000000	241000	APPROPRIATIONS	6,057,046.00	.00
71000000	242000	EXPENDITURE CONTROL	-2,797,879.50	.00
71000000	248030	RES FOR RENEWAL & REPLACEMENT	.00	-621,345.29
71000000	271000	FUND BALANCE	-308,885.31	-1,453,047.42
TOTAL FUND BALANCE			2,950,281.19	-2,074,392.71
TOTAL LIABILITIES + FUND BALANCE			2,950,281.19	-18,906,413.36

173,574 w/ cash equivalent

w/ impact

~~w/ impact~~

of w/ 10/11 revenues

x tower lease

x of w/ 10/11 revenues

x after 10/11 due

10/11  
FOR 2011 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
-----							
471 WATER & SEWER FUND							
-----							
71000000 399100 CASH FORWARD	-960,614	0	-960,614	.00	.00	-960,614.00	.0%
71501533 399100 CASH FORWARD	-125,446	0	-125,446	.00	.00	-125,446.00	.0%
71501535 399100 CASH FORWARD	-491,045	0	-491,045	.00	.00	-491,045.00	.0%
71503536 399100 CASH FORWARD	-582,873	0	-582,873	.00	.00	-582,873.00	.0%
71999599 399969 CASH FWD-UNALLOCATE	-163,098	0	-163,098	.00	.00	-163,098.00	.0%
TOTAL WATER & SEWER FUND	-2,323,076	0	-2,323,076	.00	.00	-2,323,076.00	.0%
TOTAL REVENUES	-2,323,076	0	-2,323,076	.00	.00	-2,323,076.00	
GRAND TOTAL	-2,323,076	0	-2,323,076	.00	.00	-2,323,076.00	.0%

\*\* END OF REPORT - Generated by Cathy Lewis \*\*

NASSAU COUNTY, FL  
 CAPITAL IMPROVEMENT PLAN  
 FIVE YEAR WORK PROGRAM  
 \$50,000 OR GREATER CAPITAL PROJECTS  
 CAPITAL IMPROVEMENT SUMMARY - NASSAU AMELIA UTILITIES  
 DATE: CIP FY 10/11 - 14/15, 9-27-10-FUND 471 FOR CASH FORWARD PURPOSED 12-14-10  
 Approved Projects

Account	Project Name	Funding Sources	ADOPTED 9-27-10 TOTAL ALL PROJECT YEARS	Tentative Work Program FY 10/11 - FY 14/15						UPDATED TOTAL 10/11 - 14/15 CAPITAL \$	UPDATED TOTAL ALL PROJECT YEARS	ADOPTED 9-27-10 TOTAL ALL PROJECT YEARS	ORIGINAL ADOPTED 10/11 CAPITAL \$	BUDGET ADJ 10/11		
				FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15								
				total estimated actual cost to date (begin 07/08)	adjusted Capital \$	Capital \$	Capital \$	Capital \$	Capital \$							
471 Fund 71501535- 563551 WW1	WWTP Dewatering Process proj # WW1	Impact Fees-wastewater	\$ -	\$ 195,034	\$ 416,466					\$ 416,466	\$ 611,500	\$ -	0	\$ 416,466	project original est to be completed in 09/10	
			\$ -	\$ -							\$ -	\$ -				
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
	Project Total	\$ -	\$ 195,034	\$ 416,466	\$ -	\$ -	\$ -	\$ -	\$ 416,466	\$ 611,500	\$ -	0	\$ 416,466			
471 Fund 71500536- 563551 WW2	Lift Station Rehab proj # WW2	Revenues	\$ 371,974	\$ 33,865	\$ 62,986	\$ 68,024	\$ 73,466	\$ 79,344	\$ 85,692	\$ 369,512	\$ 403,377	\$ 371,974	\$ 62,986	\$ -	no adjustment-annual appropriation, ongoing program	
			\$ -	\$ -							\$ -	\$ -				
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
	Project Total	\$ 371,974	\$ 33,865	\$ 62,986	\$ 68,024	\$ 73,466	\$ 79,344	\$ 85,692	\$ 369,512	\$ 403,377	\$ 371,974	\$ 62,986	\$ -			
471 Fund 71501535- 563551 WW3	Parallel Sewer FM proj# WW3	Impact Fees-wastewater	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ -	\$ -	no adjustment-project estimated to begin 14/15	
			\$ -	\$ -							\$ -	\$ -				
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
	Project Total	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ -	\$ -			
471 Fund 71500536- 563551 WW4	Inflow/Infiltration Program proj# WW4	Revenues	\$ 445,361	\$ 161,130	\$ 62,986	\$ 68,024	\$ 73,466	\$ 79,344	\$ 85,692	\$ 369,512	\$ 530,642	\$ 445,361	\$ 62,986	\$ -	no adjustment-annual appropriation, ongoing program	
			\$ -	\$ -							\$ -	\$ -				
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
	Project Total	\$ 445,361	\$ 161,130	\$ 62,986	\$ 68,024	\$ 73,466	\$ 79,344	\$ 85,692	\$ 369,512	\$ 530,642	\$ 445,361	\$ 62,986	\$ -			
471 Fund 71500536- 563552 W3	Water Line Upgrade Rehab proj# W3	Revenues	\$ 360,966	\$ 24,384	\$ 62,986	\$ 68,024	\$ 73,466	\$ 79,344		\$ 283,820	\$ 308,204	\$ 360,966	\$ 62,986	\$ -	no adjustment-annual appropriation, ongoing program	
			\$ -	\$ -							\$ -	\$ -				
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
	Project Total	\$ 360,966	\$ 24,384	\$ 62,986	\$ 68,024	\$ 73,466	\$ 79,344	\$ -	\$ 283,820	\$ 308,204	\$ 360,966	\$ 62,986	\$ -			
471 Fund W4	Scott Road Loop proj # W4	Water Impact	\$ 174,119	\$ -						\$ -	\$ -	\$ 174,119	\$ 139,559	\$ (139,559)	project no longer needed	
		Revenues	\$ -	\$ -							\$ -	\$ 193,081	\$ 193,081	\$ (193,081)		
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
			\$ -									\$ -	\$ -			
	Project Total	\$ 367,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,200	\$ 332,640	\$ (332,640)			
			\$ 1,601,501	\$ 414,413	\$ 605,424	\$ 204,072	\$ 220,398	\$ 238,032	\$ 227,383	\$ 1,495,309	\$ 1,909,722	\$ 1,601,501	\$ 521,598	\$ 83,826		

09/10  
FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
-----							
471 WATER & SEWER FUND	-----						
71000000 WATER & SEWER FUND	-1,113,060	116,777	-996,283	-27,364.14	.00	-968,918.86	2.7%
71500533 WATER UTILITY SERVICES-OPS	-1,090,650	22,665	-1,067,985	-1,214,115.87	.00	146,130.87	113.7%
71500535 SEWER/WASTEWATER SVCS-OPS	-1,985,000	5,384	-1,979,616	-1,886,722.59	.00	-92,893.41	95.3%
71500536 WATER & SEWER OPERATIONS-O	1,525,619	39,057	1,564,676	1,878,144.91	.00	-313,468.91	120.0%
71500581 WATER & SEWER OPERATIONS	20,295	17,455	37,750	37,398.21	.00	351.79	99.1%
71500582 WATER & SEWER OPERTATONS	129,000	-13,083	115,917	115,917.00	.00	.00	100.0%
71500590 WATER & SEWER-NONOPERATING	1,200,200	0	1,200,200	813,662.22	.00	386,537.78	67.8%
71501533 WATER IMPACT-CAPITAL	-107,358	-1,217	-108,575	-13,958.38	.00	-94,616.62	12.9%
71501535 WASTEWATER IMPACT-CAPITAL	-517,861	167,472	-350,389	-11,846.67	.00	-338,542.33	3.4%
71503536 NAU RENEWAL & REPLACEMENT	-607,057	22,986	-584,071	.00	.00	-584,071.00	.0%
71999599 RESERVES	2,545,872	-377,496	2,168,376	.00	.00	2,168,376.00	.0%
TOTAL WATER & SEWER FUND	0	0	0	-308,885.31	.00	308,885.31	100.0%
TOTAL REVENUES	-6,057,046	0	-6,057,046	-3,160,383.60	.00	-2,896,662.40	
TOTAL EXPENSES	6,057,046	0	6,057,046	2,851,498.29	.00	3,205,547.71	
GRAND TOTAL	0	0	0	-308,885.31	.00	308,885.31	100.0%

\*\* END OF REPORT - Generated by Cathy Lewis \*\*

FOR 2010 13

09/10 Exp.

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
-----							
471 WATER & SEWER FUND							
-----							
71500536 WATER & SEWER OPERATIONS-OTHER							
-----							
51 PERSONAL SERVICES	668,594	26,949	695,543	669,346.12	.00	26,196.88	96.2%
53 OPERATING	627,065	13,394	640,459	1,209,773.79	.00	-569,314.79	188.9%
56 CAPITAL OUTLAY	229,960	-311	229,649	.00	.00	229,649.00	.0%
TOTAL WATER & SEWER OPERATIONS-OTHER	1,525,619	40,032	1,565,651	1,879,119.91 (1)	.00	-313,468.91	120.0%
				Ops			
-----							
71500581 WATER & SEWER OPERATIONS							
-----							
59 OTHER USES	20,295	17,455	37,750	37,398.21	.00	351.79	99.1%
TOTAL WATER & SEWER OPERATIONS	20,295	17,455	37,750	37,398.21 (1)	.00	351.79	99.1%
				Ops			
-----							
71500582 WATER & SEWER OPERATIONS							
-----							
59 OTHER USES	129,000	-13,083	115,917	115,917.00	.00	.00	100.0%
TOTAL WATER & SEWER OPERATIONS	129,000	-13,083	115,917	115,917.00 (1)	.00	.00	100.0%
				Ops			
-----							
71500590 WATER & SEWER-NONOPERATING							
-----							
59 OTHER USES	1,200,200	0	1,200,200	813,662.22	.00	386,537.78	67.8%
TOTAL WATER & SEWER-NONOPERATING	1,200,200	0	1,200,200	813,662.22	.00	386,537.78	67.8%
				Debt			
-----							
71501533 WATER IMPACT-CAPITAL							
-----							
53 OPERATING	0	2,062	2,062	2,061.63	.00	.37	100.0%
56 CAPITAL OUTLAY	34,560	26,738	61,298	-.01	.00	61,298.01	.0%
TOTAL WATER IMPACT-CAPITAL	34,560	28,800	63,360	2,061.62	.00	61,298.38	3.3%
				Imp			

① 2,032,435.12  
Cost of operations

12/15/2010 15:21  
clewis

BOARD OF COMMISSIONERS  
YEAR-TO-DATE BUDGET REPORT

PG 2  
glytbdud

FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
-----							
71501535 WASTEWATER IMPACT-CAPITAL							
-----							
53 OPERATING	0	3,340	3,340	3,339.33	.00	.67	100.0%
56 CAPITAL OUTLAY	601,500	137,854	739,354	.00	.00	739,354.00	.0%
TOTAL WASTEWATER IMPACT-CAPITAL	601,500	141,194	742,694	3,339.33	.00	739,354.67	.4%
71999599 RESERVES							
-----							
59 OTHER USES	2,545,872	-214,398	2,331,474	.00	.00	2,331,474.00	.0%
TOTAL RESERVES	2,545,872	-214,398	2,331,474	.00	.00	2,331,474.00	.0%
TOTAL WATER & SEWER FUND	6,057,046	0	6,057,046	2,851,498.29	.00	3,205,547.71	47.1%
GRAND TOTAL	6,057,046	0	6,057,046	2,851,498.29	.00	3,205,547.71	47.1%

\*\* END OF REPORT - Generated by Cathy Lewis \*\*

*Fmp*  
*09/10*  
*exp*

*09/10 combined Kev + Eop*  
FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
-----							
71000000 WATER & SEWER FUND							
-----							
32 LICENSES AND PERMITS							
-----							
71000000 329109 PLANS/ENG REVIEW FE	-750	750	0	.00	.00	.00	.0%
TOTAL LICENSES AND PERMITS	-750	750	0	.00	.00	.00	.0%
36 MISCELLANEOUS REV							
-----							
71000000 369007 MISC REV-PINNACLE T	-13,310	0	-13,310	-13,310.00	.00	.00	100.0%
71000000 369900 MISCELLANEOUS REVEN	0	-3,044	-3,044	-3,444.85	.00	400.85	113.2%
TOTAL MISCELLANEOUS REV	-13,310	-3,044	-16,354	-16,754.85	.00	400.85	102.5%
38 OTHER SOURCES							
-----							
71000000 389101 INTEREST-BANK	-20,000	2,108	-17,892	-10,609.29	.00	-7,282.71	59.3%*
TOTAL OTHER SOURCES	-20,000	2,108	-17,892	-10,609.29	.00	-7,282.71	59.3%
39 OTHER SOURCES, CONTI							
-----							
71000000 399100 CASH FORWARD	-1,079,000	116,963	-962,037	.00	.00	-962,037.00	.0%*
TOTAL OTHER SOURCES, CONTI	-1,079,000	116,963	-962,037	.00	.00	-962,037.00	.0%
TOTAL WATER & SEWER FUND	-1,113,060	116,777	-996,283	-27,364.14	.00	-968,918.86	2.7%
TOTAL REVENUES	-1,113,060	116,777	-996,283	-27,364.14	.00	-968,918.86	
71500533 WATER UTILITY SERVICES-OPS							
-----							
34 CHARGES FOR SERVICES							
-----							
71500533 343301 WATER SALES-RESIDEN	-740,000	20,366	-719,634	-869,944.81	.00	150,310.81	120.9%

FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71500533 WATER UTILITY SERVICES-OPS							
71500533 343302 WATER SALES-COMMERC	-300,000	-534	-300,534	-279,183.21	.00	-21,350.79	92.9%*
71500533 343303 WATER SALES-IRRIGAT	-3,075	503	-2,572	-6,130.88	.00	3,558.88	238.4%
71500533 343304 WATER SALES-FIRE PR	-5,125	-1,032	-6,157	-6,629.13	.00	472.13	107.7%
71500533 343305 WATER SALES-IRRIGAT	-16,400	2,356	-14,044	-24,446.15	.00	10,402.15	174.1%
71500533 343306 AFPI-WATER	-13,200	0	-13,200	-10,560.00	.00	-2,640.00	80.0%*
71500533 343308 METER INSTALLATION	-150	150	0	-2,721.37	.00	2,721.37	100.0%
71500533 343309 SERVICE INSTALLATIO	-1,000	1,000	0	-532.95	.00	532.95	100.0%
71500533 343310 COST OF METER	-1,000	-24	-1,024	-1,931.39	.00	907.39	188.6%
71500533 343314 METER RELOCATION	-500	500	0	.00	.00	.00	.0%
TOTAL CHARGES FOR SERVICES	-1,080,450	23,285	-1,057,165	-1,202,079.89	.00	144,914.89	113.7%
36 MISCELLANEOUS REV							
71500533 369900 MISCELLANEOUS REVEN	-10,200	-620	-10,820	-12,035.98	.00	1,215.98	111.2%
TOTAL MISCELLANEOUS REV	-10,200	-620	-10,820	-12,035.98	.00	1,215.98	111.2%
TOTAL WATER UTILITY SERVICES-OPS	-1,090,650	22,665	-1,067,985	-1,214,115.87	.00	146,130.87	113.7%
TOTAL REVENUES	-1,090,650	22,665	-1,067,985	-1,214,115.87	.00	146,130.87	
71500535 SEWER/WASTEWATER SVCS-OPS							
34 CHARGES FOR SERVICES							
71500535 343501 WASTEWATER SALES-RE	-1,190,000	-5,297	-1,195,297	-1,156,262.01	.00	-39,034.99	96.7%*
71500535 343502 WASTEWATER SALES-CO	-770,000	10,517	-759,483	-712,052.94	.00	-47,430.06	93.8%*
71500535 343503 AFPI-SEWER	-19,000	-836	-19,836	-13,224.00	.00	-6,612.00	66.7%*
71500535 343505 SERVICE INSTALLATIO	-1,000	1,000	0	.00	.00	.00	.0%
TOTAL CHARGES FOR SERVICES	-1,980,000	5,384	-1,974,616	-1,881,538.95	.00	-93,077.05	95.3%
36 MISCELLANEOUS REV							
71500535 369900 MISCELLANEOUS REVEN	-5,000	0	-5,000	-5,183.64	.00	183.64	103.7%
TOTAL MISCELLANEOUS REV	-5,000	0	-5,000	-5,183.64	.00	183.64	103.7%



FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL SEWER/WASTEWATER SVCS-OPS	-1,985,000	5,384	-1,979,616	-1,886,722.59	.00	-92,893.41	95.3%
TOTAL REVENUES	-1,985,000	5,384	-1,979,616	-1,886,722.59	.00	-92,893.41	
71500536 WATER & SEWER OPERATIONS-OTHER							
-----							
36 MISCELLANEOUS REV							
-----							
71500536 369300 REFUND OF PRIOR YEA	0	-975	-975	-975.00	.00	.00	100.0%
TOTAL MISCELLANEOUS REV	0	-975	-975	-975.00	.00	.00	100.0%
51 PERSONAL SERVICES							
-----							
71500536 512000 REGULAR SALARIES AN	461,194	0	461,194	459,650.78	.00	1,543.22	99.7%
71500536 512002 SALARIES - ON CALL	7,800	0	7,800	6,500.00	.00	1,300.00	83.3%
71500536 514000 OVERTIME	20,000	0	20,000	12,190.40	.00	7,809.60	61.0%
71500536 521010 FICA TAXES	30,318	0	30,318	27,831.33	.00	2,486.67	91.8%
71500536 521020 MEDICARE TAXES	7,091	0	7,091	6,508.99	.00	582.01	91.8%
71500536 522000 RETIREMENT	48,301	0	48,301	47,307.94	.00	993.06	97.9%
71500536 523010 LIFE & HEALTH INSUR	71,332	0	71,332	67,901.00	.00	3,431.00	95.2%
71500536 524010 WORKERS' COMPENSATI	22,558	-751	21,807	19,446.00	.00	2,361.00	89.2%
71500536 526000 OPEB - OTHER POST E	0	27,700	27,700	22,009.68	.00	5,690.32	79.5%
TOTAL PERSONAL SERVICES	668,594	26,949	695,543	669,346.12	.00	26,196.88	96.2%
53 OPERATING							
-----							
71500536 531100 PS-LAB COSTS	55,000	0	55,000	49,836.55	.00	5,163.45	90.6%
71500536 531400 PROF SVC-ENGINEERIN	20,000	16,088	36,088	30,903.19	.00	5,184.81	85.6%
71500536 532000 ACCOUNTING AND AUDI	1,000	0	1,000	900.00	.00	100.00	90.0%
71500536 534000 OTHER CONTRACTUAL S	540	45	585	585.00	.00	.00	100.0%
71500536 534013 CONTRACT SERVICES-L	16,000	0	16,000	11,884.50	.00	4,115.50	74.3%
71500536 534240 CONTRACT SVC-LINE L	1,000	0	1,000	476.34	.00	523.66	47.6%
71500536 540000 TRAVEL AND PER DIEM	571	0	571	.00	.00	571.00	.0%
71500536 541000 COMMUNICATIONS	8,000	524	8,524	8,523.22	.00	.78	100.0%
71500536 541040 COMMUNICATIONS-COMP	700	0	700	649.00	.00	51.00	92.7%
71500536 542000 FREIGHT AND POSTAGE	400	0	400	168.60	.00	231.40	42.2%

FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71500536 543000 UTILITY SERVICES	227,000	17,574	244,574	244,573.63	.00	.37	100.0%
71500536 543003 SLUDGE REMOVAL SERV	40,000	7,000	47,000	46,900.00	.00	100.00	99.8%
71500536 544000 RENTALS AND LEASES	5,000	0	5,000	3,312.98	.00	1,687.02	66.3%
71500536 545000 INSURANCE	23,404	0	23,404	11,128.50	.00	12,275.50	47.5%
71500536 546000 REPAIRS AND MAINTEN	90,500	-44,732	45,768	44,085.07	.00	1,682.93	96.3%*
71500536 546020 MAINTENANCE SERVICE	5,000	0	5,000	4,565.00	.00	435.00	91.3%
71500536 547000 PRINTING AND BINDIN	400	0	400	250.00	.00	150.00	62.5%
71500536 549002 ADVERTISING	2,000	420	2,420	2,419.78	.00	.22	100.0%
71500536 549006 PERMITTING FEES	0	2,075	2,075	2,075.00	.00	.00	100.0%
71500536 549014 BAD DEBT EXPENSE	1,500	0	1,500	.00	.00	1,500.00	.0%
71500536 549061 UNIFORM RENTAL	5,000	-420	4,580	2,933.94	.00	1,646.06	64.1%
71500536 549086 DEPOSIT INTEREST EX	7,500	-636	6,864	1,632.92	.00	5,231.08	23.8%
71500536 549112 BANK FEES	10,000	13,083	23,083	15,798.67	.00	7,284.33	68.4%
71500536 549405 REFUND PRIOR YEAR R	0	636	636	635.25	.00	.75	99.9%
71500536 551000 OFFICE SUPPLIES	1,800	0	1,800	1,669.13	.00	130.87	92.7%
71500536 552000 MISC OPERATING SUPP	5,000	0	5,000	3,402.24	.00	1,597.76	68.0%
71500536 552020 GAS, OIL & LUBRICAN	22,000	-274	21,726	16,136.17	.00	5,589.83	74.3%
71500536 552030 JANITORIAL SUPPLIES	1,000	0	1,000	845.84	.00	154.16	84.6%
71500536 552040 TOOLS & SMALL IMPL	2,000	0	2,000	811.42	.00	1,188.58	40.6%
71500536 552050 UNIFORMS	800	0	800	560.00	.00	240.00	70.0%
71500536 552051 SAFETY APPAREL	1,200	0	1,200	1,200.00	.00	.00	100.0%
71500536 552401 CHEMICALS	55,000	1,700	56,700	56,666.45	.00	33.55	99.9%
71500536 552402 METER & PVC SUPPLIE	10,000	0	10,000	5,655.13	.00	4,344.87	56.6%
71500536 552403 LAB SUPPLIES	2,000	0	2,000	1,985.19	.00	14.81	99.3%
71500536 552640 EQUIPMENT <\$750	3,000	0	3,000	1,529.89	.00	1,470.11	51.0%
71500536 552646 SOFTWARE	0	311	311	310.68	.00	.32	99.9%
71500536 554000 DUES & SUBSCRIPTION	0	700	700	550.00	.00	150.00	78.6%
71500536 555000 TRAINING	2,750	-700	2,050	671.00	.00	1,379.00	32.7%
71500536 559110 DEPRECIATION-W&S	0	0	0	633,543.51	.00	-633,543.51	100.0%*
<b>TOTAL OPERATING</b>	<b>627,065</b>	<b>13,394</b>	<b>640,459</b>	<b>1,209,773.79</b>	<b>.00</b>	<b>-569,314.79</b>	<b>188.9%</b>
<b>56 CAPITAL OUTLAY</b>							
71500536 563051 WATER METER UPGRADE	30,000	0	30,000	.00	.00	30,000.00	.0%
71500536 563551 WW2 WASTEWATER IMPR	58,320	0	58,320	.00	.00	58,320.00	.0%
71500536 563551 WW4 WASTEWATER IMPR	58,320	0	58,320	.00	.00	58,320.00	.0%
71500536 563552 W3 WATER IMPROVEMEN	58,320	0	58,320	.00	.00	58,320.00	.0%
71500536 564000 EQUIPMENT	25,000	-311	24,689	.00	.00	24,689.00	.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>229,960</b>	<b>-311</b>	<b>229,649</b>	<b>.00</b>	<b>.00</b>	<b>229,649.00</b>	<b>.0%</b>
<b>TOTAL WATER &amp; SEWER OPERATIONS-OTHER</b>	<b>1,525,619</b>	<b>39,057</b>	<b>1,564,676</b>	<b>1,878,144.91</b>	<b>.00</b>	<b>-313,468.91</b>	<b>120.0%</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>-975</b>	<b>-975</b>	<b>-975.00</b>	<b>.00</b>	<b>.00</b>	
<b>TOTAL EXPENSES</b>	<b>1,525,619</b>	<b>40,032</b>	<b>1,565,651</b>	<b>1,879,119.91</b>	<b>.00</b>	<b>-313,468.91</b>	

633,543.51  
\$109,539

005

FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71500581 WATER & SEWER OPERATIONS							
-----							
71500581 WATER & SEWER OPERATIONS							
-----							
59 OTHER USES							
-----							
71500581 591010 INDIRECT COSTS-BOCC	20,295	0	20,295	20,294.88	.00	.12	100.0%
71500581 591016 TRANS OUT-GENERAL-E	0	751	751	399.90	.00	351.10	53.2%
71500581 591030 TRANS OUT-CNTY TRAN	0	16,704	16,704	16,703.43	.00	.57	100.0%
TOTAL OTHER USES	20,295	17,455	37,750	37,398.21	.00	351.79	99.1%
TOTAL WATER & SEWER OPERATIONS	20,295	17,455	37,750	37,398.21	.00	351.79	99.1%
TOTAL EXPENSES	20,295	17,455	37,750	37,398.21	.00	351.79	
71500582 WATER & SEWER OPERTATONS							
-----							
59 OTHER USES							
-----							
71500582 591910 CLERK WATER & SEWER	129,000	-13,083	115,917	115,917.00	.00	.00	100.0%
TOTAL OTHER USES	129,000	-13,083	115,917	115,917.00	.00	.00	100.0%
TOTAL WATER & SEWER OPERTATONS	129,000	-13,083	115,917	115,917.00	.00	.00	100.0%
TOTAL EXPENSES	129,000	-13,083	115,917	115,917.00	.00	.00	
71500590 WATER & SEWER-NONOPERATING							
-----							
59 OTHER USES							
-----							
71500590 593000 NONOPERATING INTERE	779,450	0	779,450	778,356.27	.00	1,093.73	99.9%
71500590 593003 N/O INTEREST-DISCOU	0	0	0	8,864.20	.00	-8,864.20	100.0%*
71500590 595000 PRINCIPAL	420,000	0	420,000	.00	.00	420,000.00	.0%
71500590 595001 OTHER DEBT SERVICE	750	0	750	750.00	.00	.00	100.0%
71500590 595005 ISSUE COST AMORT-20	0	0	0	25,691.75	.00	-25,691.75	100.0%*
TOTAL OTHER USES	1,200,200	0	1,200,200	813,662.22	.00	386,537.78	67.8%

1005

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FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71500590 WATER & SEWER-NONOPERATING							
-----							
TOTAL WATER & SEWER-NONOPERATING	1,200,200	0	1,200,200	813,662.22	.00	386,537.78	67.8%
TOTAL EXPENSES	1,200,200	0	1,200,200	813,662.22	.00	386,537.78	
71501533 WATER IMPACT-CAPITAL							
-----							
32 LICENSES AND PERMITS							
-----							
71501533 324030 IMPACT FEES-RESIDEN	-12,015	0	-12,015	-9,612.00	.00	-2,403.00	80.0%*
71501533 324031 IMPACT FEES-COMMERC	-12,015	0	-12,015	-6,408.00	.00	-5,607.00	53.3%*
TOTAL LICENSES AND PERMITS	-24,030	0	-24,030	-16,020.00	.00	-8,010.00	66.7%
38 OTHER SOURCES							
-----							
71501533 389101 INTEREST-BANK	-1,115	0	-1,115	.00	.00	-1,115.00	.0%*
TOTAL OTHER SOURCES	-1,115	0	-1,115	.00	.00	-1,115.00	.0%
39 OTHER SOURCES, CONTI							
-----							
71501533 399100 CASH FORWARD	-116,773	-30,017	-146,790	.00	.00	-146,790.00	.0%*
TOTAL OTHER SOURCES, CONTI	-116,773	-30,017	-146,790	.00	.00	-146,790.00	.0%
53 OPERATING							
-----							
71501533 549405 IMPRF REFUND PRIOR	0	2,062	2,062	2,061.63	.00	.37	100.0%
TOTAL OPERATING	0	2,062	2,062	2,061.63	.00	.37	100.0%
56 CAPITAL OUTLAY							
-----							
71501533 563552 W4 WATER IMPROVEMEN	34,560	0	34,560	.00	.00	34,560.00	.0%

FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71501533 563552 WA1A2 WATER IMPROVE	0	26,738	26,738	- .01	.00	26,738.01	.0%
TOTAL CAPITAL OUTLAY	34,560	26,738	61,298	- .01	.00	61,298.01	.0%
TOTAL WATER IMPACT-CAPITAL	-107,358	-1,217	-108,575	-13,958.38	.00	-94,616.62	12.9%
TOTAL REVENUES	-141,918	-30,017	-171,935	-16,020.00	.00	-155,915.00	
TOTAL EXPENSES	34,560	28,800	63,360	2,061.62	.00	61,298.38	
71501535 WASTEWATER IMPACT-CAPITAL							
-----							
32 LICENSES AND PERMITS							
-----							
71501535 324030 IMPACT FEES-RESIDEN	-17,084	0	-17,084	-12,655.00	.00	-4,429.00	74.1%*
71501535 324031 IMPACT FEES-COMMERC	-17,085	0	-17,085	-2,531.00	.00	-14,554.00	14.8%*
TOTAL LICENSES AND PERMITS	-34,169	0	-34,169	-15,186.00	.00	-18,983.00	44.4%
38 OTHER SOURCES							
-----							
71501535 389101 INTEREST-BANK	-7,936	0	-7,936	.00	.00	-7,936.00	.0%*
TOTAL OTHER SOURCES	-7,936	0	-7,936	.00	.00	-7,936.00	.0%
39 OTHER SOURCES, CONTI							
-----							
71501535 399100 CASH FORWARD	-1,077,256	26,278	-1,050,978	.00	.00	-1,050,978.00	.0%*
TOTAL OTHER SOURCES, CONTI	-1,077,256	26,278	-1,050,978	.00	.00	-1,050,978.00	.0%
53 OPERATING							
-----							
71501535 549405 IMPRF REFUND PRIOR	0	3,340	3,340	3,339.33	.00	.67	100.0%
TOTAL OPERATING	0	3,340	3,340	3,339.33	.00	.67	100.0%
56 CAPITAL OUTLAY							
-----							
71501535 563551 WW1 WASTEWATER IMPR	601,500	137,854	739,354	.00	.00	739,354.00	.0%

167,314.87

FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL CAPITAL OUTLAY	601,500	137,854	739,354	.00	.00	739,354.00	.0%
TOTAL WASTEWATER IMPACT-CAPITAL	-517,861	167,472	-350,389	-11,846.67	.00	-338,542.33	3.4%
TOTAL REVENUES	-1,119,361	26,278	-1,093,083	-15,186.00	.00	-1,077,897.00	
TOTAL EXPENSES	601,500	141,194	742,694	3,339.33	.00	739,354.67	
71503536 NAU RENEWAL & REPLACEMENT							
-----							
39 OTHER SOURCES, CONTI							
-----							
71503536 399100 CASH FORWARD	-607,057	22,986	-584,071	.00	.00	-584,071.00	.0%*
TOTAL OTHER SOURCES, CONTI	-607,057	22,986	-584,071	.00	.00	-584,071.00	.0%
TOTAL NAU RENEWAL & REPLACEMENT	-607,057	22,986	-584,071	.00	.00	-584,071.00	.0%
TOTAL REVENUES	-607,057	22,986	-584,071	.00	.00	-584,071.00	
71999599 RESERVES							
-----							
38 OTHER SOURCES							
-----							
71999599 399969 CASH FWD-UNALLOCATE	0	-163,098	-163,098	.00	.00	-163,098.00	.0%*
TOTAL OTHER SOURCES	0	-163,098	-163,098	.00	.00	-163,098.00	.0%
59 OTHER USES							
-----							
71999599 599001 RESERVES FOR CONTIN	147,500	4,800	152,300	.00	.00	152,300.00	.0%
71999599 599007 OPERATING RESERVES-	368,739	11,961	380,700	.00	.00	380,700.00	.0%
71999599 599104 RES-INCREASE IN COM	30,000	3,296	33,296	.00	.00	33,296.00	.0%
71999599 599900 CASH TO BE CARRIED	122,913	3,987	126,900	.00	.00	126,900.00	.0%
71999599 599967 CASH TO BE FWD-WATE	107,358	1,217	108,575	.00	.00	108,575.00	.0%
71999599 599968 CASH TO BE FWD-SEWE	517,861	-167,472	350,389	.00	.00	350,389.00	.0%
71999599 599969 IMPACT FEES	150,754	12,344	163,098	.00	.00	163,098.00	.0%
71999599 599977 CASH TO BE FWD-RENE	607,057	11,293	618,350	.00	.00	618,350.00	.0%

FOR 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
71999599 599978 CASH TO BE FWD-CAP	493,690	-95,824	397,866	.00	.00	397,866.00	.0%
TOTAL OTHER USES	2,545,872	-214,398	2,331,474	.00	.00	2,331,474.00	.0%
TOTAL RESERVES	2,545,872	-377,496	2,168,376	.00	.00	2,168,376.00	.0%
TOTAL REVENUES	0	-163,098	-163,098	.00	.00	-163,098.00	
TOTAL EXPENSES	2,545,872	-214,398	2,331,474	.00	.00	2,331,474.00	
GRAND TOTAL	0	0	0	-308,885.31	.00	308,885.31	100.0%

\*\* END OF REPORT - Generated by Cathy Lewis \*\*

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BOARD OF COMMISSIONERS  
ACCOUNT DETAIL HISTORY FOR 2010 12 TO 2010 13

PG 14  
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ORG YR/PR	ACCOUNT JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
10/12	657 09/30/10	API 013096		64614	171958		114.90	248,695.11	
10/12	W 10-S183 NAU REFUND AC#13272 CUST#5375 SUMMER WOODS OF AMEL								
10/12	657 09/30/10	API 013096		64615	171958		82.56	248,777.67	
10/12	W 10-S183 NAU REFUND AC#13291 CUST#5375 SUMMER WOODS OF AMEL								
10/12	657 09/30/10	API 013092		64610	171962		107.74	248,885.41	
10/12	W 10-S183 NAU REFUND AC#12139 CUST#5427 TANNER, VAN								
10/12	658 09/29/10	CRP UB					-177.13	248,708.28	
10/12	cash recpt 2010 UB UB								
10/12	659 09/30/10	CRP UB					-161.55	248,546.73	
10/12	cash recpt 2010 UB UB								
10/12	662 09/27/10	CRP UB					-35,795.80	212,750.93	
10/12	cash recpt 2010 UB UB								
10/12	663 09/27/10	CRP UB					-17,080.48	195,670.45	
10/12	cash recpt 2010 UB UB								
10/12	664 09/27/10	CRP UB					-587.06	195,083.39	
10/12	cash recpt 2010 UB UB								
10/12	666 09/28/10	CRP UB					-1,090.04	193,993.35	
10/12	cash recpt 2010 UB UB								
10/12	667 09/28/10	CRP UB					-1,138.21	192,855.14	
10/12	cash recpt 2010 UB UB								
10/12	668 09/28/10	CRP UB					-297.11	192,558.03	
10/12	cash recpt 2010 UB UB								
10/12	669 09/29/10	CRP UB					-6,208.75	186,349.28	
10/12	cash recpt 2010 UB UB								
10/12	670 09/29/10	CRP UB					-434.60	185,914.68	
10/12	cash recpt 2010 UB UB								
10/12	671 09/29/10	CRP UB					-88.55	185,826.13	
10/12	cash recpt 2010 UB UB								
10/12	672 09/30/10	CRP UB					-7,108.19	178,717.94	
10/12	cash recpt 2010 UB UB								
10/12	673 09/30/10	CRP UB					-5,044.05	173,673.89	
10/12	cash recpt 2010 UB UB								
10/12	674 09/30/10	CRP UB					-249.27	173,424.62	
10/12	cash recpt 2010 UB UB								
10/12	970 09/30/10	GEN 2183					15.41	173,440.03	
10/12	NAU NEXTL NAU-SEPT10 NEXTEL PHONE REIM								
10/12	1078 09/30/10	CRP UB					134.38	173,574.41	
10/12	cash recpt 2010 UB UB								
10/13	173 09/30/10	GEN FJE46					214,625.15	388,199.56	← 9/30/10
	OCTNAU ADJ NAU ADJ FOR OCT10 BILL RUN								
	LEDGER BALANCES --- DEBITS:		749,906.81			CREDITS:	-731,420.52	NET:	18,486.29
	GRAND TOTAL --- DEBITS:		749,906.81			CREDITS:	-731,420.52	NET:	18,486.29

364 Records printed

\*\* END OF REPORT - Generated by Cathy Lewis \*\*

① sept 10 bills in 30 collected nov.

9c 71000000-115010 accts receivable

388,199.56  
 < 214,625.15 >  
 \$ 173,574.41 cash equivalent  
 at 9/30/10



12/14/2010 15:08  
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BOARD OF COMMISSIONERS  
ACCOUNT DETAIL HISTORY FOR 2010 00 TO 2010 13

PG 1  
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ORG YR/PR	ACCOUNT JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE	
-----										
71000000	471 .201000.	VOUCHERS PAYABLE								
							SOY BALANCE	-27,297.48		
10/02	72 11/06/09	API 008075		46633	162882		33.53	-27,263.95		
	W 10-S013	AC#FWS614 SVC 9/1-30/09	NAU		SUNSHINE STATE ONE C					
10/02	72 11/06/09	API 007716		46702	162863		9,474.75	-17,789.20		
	W 10-S013	PRJ#100008561	NAU		SLUDGE PRESS PBS&J					
10/02	72 11/06/09	API 007716		46703	162863		17,744.20	-45.00		
	W 10-S013	PRJ#100008561	NAU		SLUDGE PRESS PBS&J					
10/02	184 11/13/09	API 008069		46968	163058		45.00	.00		
	W 10-S017	SEP 2009 ANSWERING SERVICE	NAS		NASSAU ANSWERING SER					
10/02	249 11/12/09	GEN 000202					-131.50	-131.50		
	PST ERR	PST ERR CHRG CODE SB	VOPA71-							
10/02	277 11/20/09	API 008420		47142	163197		131.50	.00		
	W 10-S022	DEP INTO FCCB-NAU	IN		ERROR S/B NASSAU COUNTY BOARD					
10/04	113 01/04/10	CRP 500		1011933			-119.62	-119.62		
		CK995014								
10/04	155 01/12/10	API 008420		49573	164365		119.62	.00		
	W 10-S042	CALL#0000097104	PEGGY M. JENNI		NASSAU COUNTY BOARD					
10/09	530 06/28/10	CRP 500		1045028	1004 62810		-558.62	-558.62		
	LCKBX PMT	S/H/B SENT TO SANDPIPER HOA								
10/10	24 07/02/10	API 013011		59370	169429		558.62	.00		
	W 10-S137	DEPOSITED IN NAU ACCT	IN		ERROR SANDPIPER BEACH HOME					
10/10	665 07/26/10	CRP 500		1049824			-419.80	-419.80		
		MARRIOTT HOTEL REFUND								
10/11	29 08/03/10	API 008420		60937	170243		419.80	.00		
	W 10-S156	RFND HOTEL CHARGES-TAMPA	MARRI		NASSAU COUNTY BOARD					
10/11	306 08/18/10	API 008195		61752	170662		2.58	2.58		
	W 10-S161	NAU PHONE CALL REIMBURSEMENT	7		NAU-NASSAU AMELIA UT					
10/11	710 08/10/10	CRP		1055980	BURKE		-.25	2.33		
	753-1266	NEXTEL JULY10								
10/11	710 08/10/10	CRP		1055981	HEWITT		-1.33	1.00		
	753-4000	NEXTEL JULY10								
10/11	710 08/10/10	CRP		1055982	PHILLIPS		-1.00	.00		
	753-0837	NEXTEL JULY10								
10/12	588 09/27/10	CRP 500		1059270			-10.00	-10.00		
		VOUCHERS PAYABLE								
10/12	588 09/27/10	CRP 500		1059271			-160.00	-170.00		
		VOUCHERS PAYABLE								
10/12	834 09/30/10	API 008420		64638	172121		160.00	-10.00		
	W 10-S185	PMT DEP INTO NAU	IN		ERROR/SUSA NASSAU COUNTY BOARD					
10/12	834 09/30/10	API 008420		64639	172120		10.00	.00		
	W 10-S185	PMT DEP INTO NAU	IN		ERROR/KARE NASSAU COUNTY BOARD					
10/12	1570 09/30/10	GEN 002385					-26,842.04	-26,842.04		
	PO 10-545	AC GENERAL INV#1	PO		10-545					
					<i>impact proj -</i>					
					<i>WWT</i>					
	LEDGER BALANCES --- DEBITS:			28,699.60						
					CREDITS:		-55,541.64	NET:	-26,842.04	

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BOARD OF COMMISSIONERS  
ACCOUNT DETAIL HISTORY FOR 2010 00 TO 2010 13

PG 9  
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ORG YR/PR	ACCOUNT JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
	W 10-S170								
10/12	97 09/08/10	APP 10S170					2,684.12	.00	
	10-S170	AP CASH DISBURSEMENTS JOURNAL							
10/12	192 09/10/10	API B 436					-19,450.76	-19,450.76	
	W 10-S171								
10/12	196 09/10/10	APP 10S171					19,450.76	.00	
	10-S171	AP CASH DISBURSEMENTS JOURNAL							
10/12	220 09/01/10	API B 442					-809,725.01	-809,725.01	
	W 10-S174								
10/12	221 09/01/10	APP 10S174					809,725.01	.00	
	10-S174	AP CASH DISBURSEMENTS JOURNAL							
10/12	230 09/14/10	API B 443					-3,438.15	-3,438.15	
	W 10-S172								
10/12	231 09/14/10	APP 10S172					3,438.15	.00	
	10-S172	AP CASH DISBURSEMENTS JOURNAL							
10/12	296 09/17/10	API B 444					-34,708.11	-34,708.11	
	W 10-S175								
10/12	322 09/17/10	APP 10S175					34,708.11	.00	
	10-S175	AP CASH DISBURSEMENTS JOURNAL							
10/12	386 09/21/10	API B 451					-26.67	-26.67	
	W 10-S177								
10/12	415 09/21/10	APP 10S177					26.67	.00	
	10-S177	AP CASH DISBURSEMENTS JOURNAL							
10/12	485 09/24/10	API B 453					-17,072.51	-17,072.51	
	W 10-S178								
10/12	487 09/24/10	APP 10S178					17,072.51	.00	
	10-S178	AP CASH DISBURSEMENTS JOURNAL							
10/12	579 09/28/10	API B 460					-4,246.87	-4,246.87	
	W 10-S182								
10/12	583 09/28/10	APP 10S182					4,246.87	.00	
	10-S182	AP CASH DISBURSEMENTS JOURNAL							
10/12	657 09/30/10	API B 465					-3,873.14	-3,873.14	
	W 10-S183								
10/12	834 09/30/10	API B 475					-2,522.96	-6,396.10	
	W 10-S185								
10/12	1003 09/30/10	API B 486					-68,505.53	-74,901.63	
	W 10-S187								
10/12	1053 09/30/10	GEN 2205					51.61	-74,850.02	
	AUG10 GAS	GAS SHERIFF AUG 2010							
10/12	1085 09/30/10	API B 494					-9,496.05	-84,346.07	
	W 10-S188								
	LEDGER BALANCES --- DEBITS:		2,202,663.62			CREDITS:	-2,287,009.69	NET:	-84,346.07
	GRAND TOTAL --- DEBITS:		2,231,363.22			CREDITS:	-2,342,551.33	NET:	-111,188.11

229 Records printed

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FOR 2010 13

JOURNAL DETAIL 2010 1 TO 2010 13

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
-----								
471 WATER & SEWER FUND								
-----								
71500536 WATER & SEWER OPERATIONS-OTHER								
-----								
56 CAPITAL OUTLAY								
-----								
71500536 563051 WATER METER UPGRADE		30,000	0	30,000	.00	.00	30,000.00	.0%
2010/03/000480 12/30/2009 API		4,815.00	VND 008656	VCH	SENSUS METERING SYS	BILL#605195 5/8" X 3/4" WATER		164010
2010/04/000079 01/08/2010 API		1,348.98	VND 008656	VCH	SENSUS METERING SYS	BILL#605195		164312
2010/05/000101 02/05/2010 API		4,815.00	VND 008656	VCH	SENSUS METERING SYS	BILL#605195		165237
2010/07/000590 04/30/2010 API		751.50	VND 008656	VCH	SENSUS METERING SYS	AC#605195 ORD#100563 4/14/10		167554
2010/08/000115 05/07/2010 API		6,735.22	VND 008656	VCH	SENSUS METERING SYS	BILL#605195 PO#2010-427 NAU		167772
2010/08/000437 05/25/2010 API		875.55	VND 008656	VCH	SENSUS METERING SYS	AC#605195 NAU10-98 ORD#104579		168315
2010/12/001656 09/30/2010 GEN		-19,341.25	REF 002441			FY10 CAPITALIZED ASSETS		
71500536 563551 WW2 WASTEWATER IMPR		58,320	0	58,320	.00	.00	58,320.00	.0%
2010/05/000685 02/19/2010 API		4,031.00	VND 002162	VCH	BARNEY'S PUMPS INC	AC#35027		165517
2010/12/001656 09/30/2010 GEN		-4,031.00	REF 002441			FY10 CAPITALIZED ASSETS		
71500536 563551 WW4 WASTEWATER IMPR		58,320	0	58,320	.00	.00	58,320.00	.0%
2010/04/000432 01/22/2010 API		38,208.00	VND 008113	VCH	CONCRETE CONSERVATIO	MANHOLE REHABILITATION 2009-52		164741
2010/05/000101 02/05/2010 API		15,372.75	VND 008113	VCH	CONCRETE CONSERVATIO	SPECTRASHIELD LINER INSTALLED		165159
2010/06/000515 03/16/2010 API		4,328.25	VND 008113	VCH	CONCRETE CONSERVATIO	MANHOLE REHABILITATION JOB#J20		166279
2010/12/001656 09/30/2010 GEN		-57,909.00	REF 002441			FY10 CAPITALIZED ASSETS		
71500536 563552 W3 WATER IMPROVEMEN		58,320	0	58,320	.00	.00	58,320.00	.0%
2010/01/000497 10/30/2009 API		495.00	VND 008171	VCH	ISLAND UNDERGROUND	COMPLETED BORE AT 41 LAUREL OA		162689
2010/03/000480 12/30/2009 API		1,400.00	VND 010882	VCH	HD SUPPLY WATERWORKS	AC#136769		163982
2010/03/000480 12/30/2009 API		1,200.00	VND 012730	VCH	JB UNDERGROUND	INSTALL NEW FIRE HYDRANT-LABOR		163989
2010/07/000408 04/23/2010 API		2,463.00	VND 004962	VCH	ACTION INDUSTRIES	AC#748 NAU-6" SINGLE LINE STOP		167219
2010/12/001656 09/30/2010 GEN		-5,558.00	REF 002441			FY10 CAPITALIZED ASSETS		
71500536 564000 EQUIPMENT		25,000	-311	24,689	.00	.00	24,689.00	.0%
2010/04/000432 01/22/2010 API		8,678.26	VND 008656	VCH	SENSUS METERING SYS	BILL#605196 2010-215		164812
2010/09/000122 06/08/2010 API		3,065.00	VND 012806	VCH	PARAGON MICRO	8 M1639, OPTIPLEX 380 SFF NASS		168688
2010/10/000087 07/07/2010 API		2,079.00	VND 005182	VCH	HOSHIZAKI SOUTHESTER	AC#6 1000862 ORD#CO6136616		169501
2010/10/000087 07/07/2010 API		1,825.06	VND 008656	VCH	SENSUS METERING SYS	AC#605196		169536
2010/10/000156 07/09/2010 API		7,052.00	VND 002170	VCH	NASSAU EQUIPMENT INC	AC#904-548-4800		169623
2010/12/001656 09/30/2010 GEN		-22,699.32	REF 002441			FY10 CAPITALIZED ASSETS		

*\$109,589  
Capital Outlay*

FOR 2010 13

JOURNAL DETAIL 2010 1 TO 2010 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL CAPITAL OUTLAY	229,960	-311	229,649	.00	.00	229,649.00	.0%
TOTAL WATER & SEWER OPERATIONS-OTHER	229,960	-311	229,649	.00	.00	229,649.00	.0%
TOTAL WATER & SEWER FUND	229,960	-311	229,649	.00	.00	229,649.00	.0%
TOTAL EXPENSES	229,960	-311	229,649	.00	.00	229,649.00	
GRAND TOTAL	229,960	-311	229,649	.00	.00	229,649.00	.0%

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10/22/2010 10:28  
 sjones  
 FUND: 471 WATER & SEWER FUND /

BOARD OF COMMISSIONERS  
 BALANCE SHEET FOR 2009 13 9/30/09

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FUND: 471 WATER & SEWER FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
71000000	101034	CASH-1ST COAST OPERATING	-55,181.67	981,362.69
71000000	101034 WSB03	CASH-1ST COAST OPERATING	99,954.17	99,954.17
71000000	101041	CASH-1ST COAST RENEWAL & REPL	.00	620,633.90
71000000	101042	CASH-1ST COAST CUST. DEPOSITS	-44,772.50	112,178.13
71000000	101043	CASH-1ST COAST IMPACT FEES	.00	1,434,263.16
71000000	115000	ACCOUNTS RECEIVABLE	.00	289.89
71000000	115010	ACCOUNTS RECEIVABLE	524.71	369,713.27
71000000	117050	ALLOWANCE FOR UNCOLL ACCTS-U/B	-370.71	.00
71000000	133002 LOCKB	DUE FROM CLERK	.00	3,837.75
71000000	154003	DEFERRED CHG-ISSUE COSTS-2003	.00	616,602.11
71000000	161900	LAND	.00	167,965.90
71000000	162900	BUILDINGS	.00	657,992.45
71000000	163900	ACCUMULATED DEPRECIATION-BLDGS	-16,449.84	-106,923.96
71000000	164901	NASSAU-AMELIA WATER SYSTEM	.00	17,614,664.50
71000000	165901	ACCUM DEPR-NA WATER SYSTEM	-569,493.47	-3,644,644.85
71000000	166900	EQUIPMENT AND FURNITURE	-16,095.00	284,479.52
71000000	167900	ACCUMULATED DEPREC-EQUIPMENT	-16,514.17	-214,222.09
71000000	171000	ESTIMATED REVENUES	-6,837,870.00	.00
71000000	172000	REVENUE CONTROL	2,939,943.38	.00
<b>TOTAL ASSETS</b>			<b>-4,516,325.10</b>	<b>18,998,146.54</b>
<b>LIABILITIES</b>				
71000000	201000	VOUCHERS PAYABLE	.00	-27,297.48
71000000	202000	ACCOUNTS PAYABLE	106.33	-53,712.24
71000000	205500 WA1A2	RETAINAGE PAYBLE-WORTH CONST	.00	-44,626.20
71000000	207010	DUE TO GENERAL FUND	.00	-30,357.56
71000000	208003	DUE TO SHERIFF	-106.33	-106.33
71000000	215000	ACCRUED INTEREST PAYABLE	.00	-64,954.17
71000000	220500	U/B DEPOSITS	.00	-112,178.13
71000000	220502	U/B INTEREST ON DEPOSITS	.00	-123.98
71000000	223000	DEFERRED REVENUE	.00	-53,240.00
71000000	224903	UNAMORTIZED DISC-2003	.00	212,740.80
71000000	229010	ACCRED COMP ABSENCES	.00	-181,774.17
71000000	232003	REV BONDS-CURRENT-SERIES 2003	.00	-420,000.00
71000000	232903	REV BONDS PAYABLE-LT-2003	.00	-16,435,000.00
71000000	237000	OPEB - OTHER POST EMPLOYMENT	-22,009.68	-22,009.68
<b>TOTAL LIABILITIES</b>			<b>-22,009.68</b>	<b>-17,232,639.14</b>
<b>FUND BALANCE</b>				
71000000	241000	APPROPRIATIONS	6,837,870.00	.00
71000000	242000	EXPENDITURE CONTROL	-2,380,526.44	.00
71000000	248030	RES FOR RENEWAL & REPLACEMENT	.00	-621,345.29

10/22/2010 10:28 | BOARD OF COMMISSIONERS  
sjones | BALANCE SHEET FOR 2009 13  
FUND: 471 WATER & SEWER FUND /

PG 53  
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FUND: 471 WATER & SEWER FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----	-----	-----
71000000 271000 FUND BALANCE	80,991.22	-1,144,162.11
TOTAL FUND BALANCE	4,538,334.78	-1,765,507.40
TOTAL LIABILITIES + FUND BALANCE	4,516,325.10	-18,998,146.54
	=====	=====

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