

INDIAN RIVER COUNTY



DEPARTMENT OF UTILITY SERVICES

WATER AND WASTEWATER IMPACT FEE STUDY

September 27, 2018





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Mr. Vincent Burke
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Indian River County Department of Utility Services
1801 27th Street
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Subject: Water and Wastewater Impact Fee Study

Dear Mr. Burke:

Pursuant to your request, Raftelis Financial Consultants, Inc. ("Raftelis") has conducted a study to update Indian River County's (the "County") Department of Utility Services (IRCDUS or "Utility") water and wastewater Impact Fees. The findings and conclusion of the study are presented and documented in this Indian River County Utilities Department Impact Fee Update Report (the "Report"). Impact fees are a mechanism to recover capital costs benefiting new utility connections and existing connections requesting additional service capacity. As updated herein, the impact fees reasonably represent the current local construction and related financing costs for certain facilities providing water and wastewater services. The impact fees presented herein were developed to comply with Florida Statute 163.31801.

The impact fees presented herein, represent the maximum amounts supported by the data, assumptions and estimates used in this study. The County can elect to establish policies regarding the amount of each impact fee provided that such amounts do not exceed those amounts identified in this Report. However, it should be clearly understood that amounts not recovered through impact fees will for the most part have to be recovered from revenues generated by existing and future user rates and charges.

As a final note, our thanks and appreciation to you, Cindy Corrente, and other County staff members that provided data and assisted in the development of this update.

Very truly yours,
RAFTELIS FINANCIAL CONSULTANTS, INC.

A handwritten signature in blue ink that reads 'Marco H. Rocca'.

Marco H. Rocca CMC
Principal Consultant

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EXECUTIVE SUMMARY

OVERVIEW

Indian River County (the “County”) requested that Raftelis Financial Consultants, Inc. (Raftelis) update the Indian River County Department of Utility Services’ (IRCDUS or “Utility”) existing water and wastewater impact fees. Impact fees are directed at recovery of capital costs for major water and wastewater facilities. Impact fees were established pursuant to Ordinance 91-9 and amounts determined in 1999 with an effective date of October 1, 1999. Historically, impact fees were developed and designed to comply with common law findings; however, in 2006, Section 163.31801 F.S. was added providing specific statutory requirements. The statute was amended June 17, 2011 to be retroactive to July 1, 2009 and now provides that “In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition of amount of the fee meets the requirements of state legal precedent or this section.”

An impact fee is a mechanism to recover the costs of capacity related treatment and major backbone transmission facilities installed and funded by IRCDUS to provide service capacity benefits for new connections and existing connections requesting additional capacity. Impact fees are intended to mitigate all or a portion of the financial burden on existing customers to pay for capacity facilities that benefit future customers. Localized water distribution and wastewater collection facilities (such as water mains eight inches and less in diameter, gravity sewers, etc.) together with associated appurtenances and soft costs are generally contributed by the landowner/developer, provided through assessments or otherwise not funded by the IRCDUS, and are therefore, not included for cost recovery through impact fees.

This study utilizes a “Buy In” based methodology, which assumes that new connections will utilize portions of both existing and new facilities; as compared to an “Incremental” based methodology that assumes a new set of service facilities is provided for each increment of new service. The approach to determining impact fee amounts for each functional service consists of dividing the *adjusted facility costs* (including financing costs less amounts recovered from grants and other sources) by the *average day capacity* of such facilities resulting in a cost per gallon per day (gpd) of capacity.

The facilities included for cost recovery through impact fees are water and wastewater Treatment and Transmission (major backbone) facilities generally funded through resources of IRCDUS (reserve funds, bond/loan proceeds, grants and contribution through agreements). Treatment and Transmission activities for water and wastewater are considered as the primary *functional services* for impact fee purposes. Current asset costs were identified by adjusting the actual/acquired cost of each asset by the corresponding Engineering News Record Construction Cost Index based on the assets acquired date. Capacities for existing facilities were provided by the IRCDUS Engineering staff. Considerations for financing costs and credits associated with revenues provided from sources other than impact fees, were formulated based on the historic capital funding programs.

The study process also included reviews on the appropriateness of the Level of Service (LOS) criteria contained in the existing Ordinance. The LOS criteria for water and wastewater generally correlate to engineering design standards, which are based on service area characteristics. After reviews and

discussions with IRCBUS Engineering staff and historic experience with the IRCBUS customer characteristics, it was determined that the existing LOSs, of 250 gallons per day (gpd) average daily demand (ADD) for both a Water Equivalent Residential Unit (ERU) and Wastewater ERU remain appropriate.

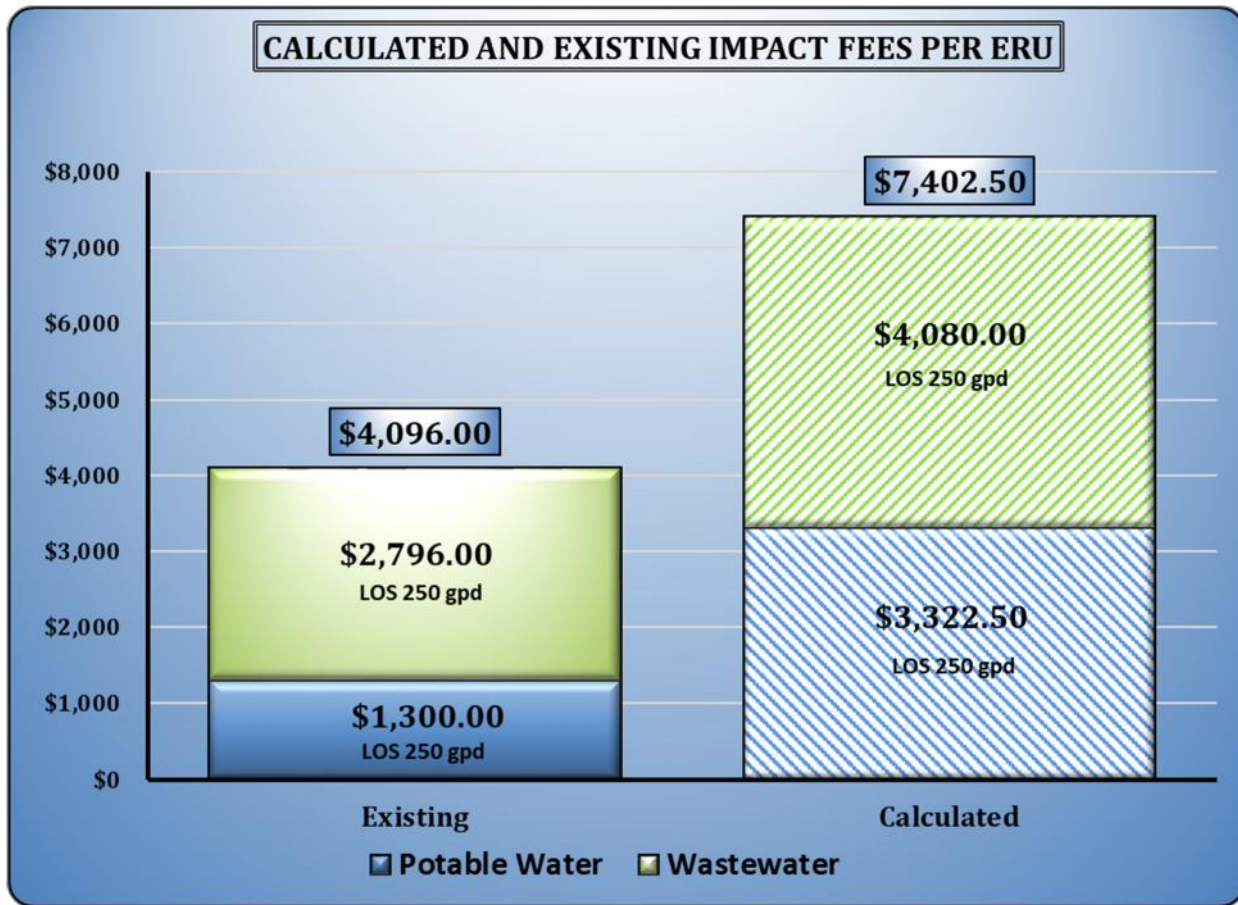
A summary of the existing and d impact fees for one ERU are provided in **Table 1**. It should be noted that the impact fee per connection for other than single family classification may vary based on the associated number of ERUs (i.e. level of service provided)

Table 1. Calculated and Existing Impact Fees

	LOS		Treatment	Transmission	Total
Potable Water	250	gpd/ERU	\$1,745.00	\$1,577.50	\$3,322.50
Wastewater	250	gpd/ERU	2,410.00	1,670.00	4,080.00
Total			\$4,155.00	\$3,247.50	\$7,402.50
Comparison Existing to Calculated					
Potable Water					
Existing	250	gpd/ERU	\$320.00	\$980.00	\$1,300.00
Amount Difference			\$1,425.00	\$600.00	\$2,025.00
Percent Difference			445%	61%	156%
Wastewater					
Existing	250	gpd/ERU	\$2,087.00	\$709.00	\$2,796.00
Amount Difference			\$323.00	\$961.00	\$1,284.00
Percent Difference			15%	136%	46%
Water and Wastewater Combined					
Existing	250	gpd/ERU	\$2,407.00	\$1,689.00	\$4,096.00
Amount Difference			\$1,748.00	\$1,558.50	\$3,306.50
Percent Difference			73%	92%	81%

Calculated and existing impact fees for the are also provided in **Graph 1**, which clearly illustrates the differences between the impact fees.

Graph 1. Calculated and Existing Impact Fees Per ERU



Comparisons of the existing and updated impact fees of the County and those of Other Utilities for new residential water and wastewater connections (representative of 1 ERU for water and wastewater), are provided in **Table 2**. The amounts shown for Other Utilities are based on the schedules that were in effect as of October 1, 2017, and are exclusive of other customer service related fees applied to new system connections (i.e. tap fees, application fees, inspection fees, etc.) Caution should be taken when comparing impact fees/impact fees for many reasons including the following:

1. Compliance status with Chapter 163.31801 F.S.;
2. Cost used by others may not be representative of “Current Local Costs”;
3. Level of financing costs recovered;
4. The LOS criteria may be either higher or lower on either an equivalency or gallon per day per capita (gpdpc) basis;
5. Other cost recovery credits from contributions, grants or other sources may be applicable;
6. Local government may elect to phase-in or not implement the total recovery amounts; and
7. Treatment processes and availability of resources may be different.

Table 2. Typical impact fee/Impact Fee Comparison (Single Family/1 ERU) ¹

	Water		Wastewater		Total
	Amount	LOS (gpd)	Amount	LOS (gpd)	
Indian River County					
Existing	\$1,300.00	250	\$2,796.00	250	\$4,096.00
Calculated	\$3,322.50	250	\$4,080.00	250	\$7,402.50
Other Utilities					
City of Fellsmere	\$1,340.00	250	\$249.50	250	\$1,589.50
City of Melbourne	\$1,540.00	240	\$2,210.00	240	\$3,750.00
City of Vero Beach	\$1,499.00	275	\$2,290.00	250	\$3,789.00
Martin County Utilities	\$1,710.00	250	\$2,100.00	250	\$3,810.00
City of Stuart	\$1,933.00	250	\$2,092.00	250	\$4,025.00
Brevard County Utilities	\$1,903.00	200	\$2,257.00	200	\$4,160.00
City of Port St. Lucie	\$2,060.00	250	\$2,430.00	250	\$4,490.00
Ft. Pierce Utilities Authority	\$1,841.00	300	\$2,815.00	240	\$4,656.00
City of Palm Bay	\$2,151.39	275	\$3,139.20	210	\$5,290.59
St. Lucie County Utilities	\$3,773.00	300	\$3,425.00	240	\$7,198.00
Average of Other Utilities	\$1,975.04		\$2,300.77		\$4,275.81

1. Per each utility's equivalency criteria unless otherwise noted.

FINDINGS AND CONCLUSION

In the preparation of this Report, certain information provided by the IRCDUS and other entities has been used and relied upon. Such information includes, but is not limited to, the Utility's capital improvements, outstanding debt, periodic reports, capacity and cost data provided by the IRCDUS engineers, fee schedules for the County and other utilities, and other information provided by or through the IRCDUS. Additionally, reasonably conservative assumptions were developed to establish the basis for certain required study elements that are not, have not or cannot be specifically defined through existing data. To the extent that future conditions differ from those assumed and utilized in the Report, the results of the analyses may vary from those developed herein.

FINDINGS

1. The IRCDUS service areas, for the most part, have similar customer characteristics and utilize the same uniform service standards.
2. The expansion related capital improvement design standards are uniform and consistent throughout IRCDUS service area.
3. Long term debt was used to acquire IRCDUS certain capacity related assets, which historically has been, currently is and projected to be amortized primarily from User Fee revenue.
4. The County's recordkeeping and engineering staff provided sufficient information to update the impact fees pursuant to the requirements of Florida statues.
5. No near-term capacity expansion improvements were identified in the current CIP.
6. Pursuant to a recent billing frequency analysis the current LOS remains valid.

CONCLUSIONS

Based on the findings derived from the reviews and analysis provided herein, it is concluded that:

1. The update impact fees developed are based on local current costs that reasonably reflect the costs for improvements providing treatment and major transmission services that benefit new connections.
2. The impact fees developed herein reflect net amounts that are:
 - Equitable and provide for reasonable recovery without exceeding current cost of the expansion related capital improvements associated with providing utility capacity to new connections; and
 - Take into consideration revenues derived from other sources that are anticipated to pay for a portion of the expansion related capital improvements.
3. The facility cost data and engineering design criteria provided by the IRCDUS Engineering staff for this study appear to be reasonable and representative.
4. No adjustments to the IRCDUS' current LOS standards are required.
5. IRCDUS currently imposes meter connection charges, deposits and other fees for new customers connecting to the system. Such fees are related to recovery of operating costs associated with establishing a new customer rather than capacity to serve the customer. As such, these other charges are not related to impact fees.
6. IRCDUS should update impact fees every five years or whenever significant level of change occurs to costs, capacities and/or LOS.
7. IRCDUS should consider conducting impact fee study reviews periodically (minimum of 3-year intervals) or when there are any material capacity changes.

INTRODUCTION

GENERAL

IRCDUS' Impact Fees were established pursuant to Ordinance 91-9 and last updated August 18, 2015 through Ordinance 2015-011, which now may not adequately reflect the current cost of capacity related improvements required to address the current and near future service requirements. Impact fees paid by new and increased service connections are intended to recover a portion of facility costs for such services; thereby, reducing or eliminating the burden on existing connections to subsidize improvements for the benefit of new service connections. Localized service facilities with associated appurtenances and soft costs (such as water mains eight inches and less in diameter, gravity sewers and other facilities) specifically limited to direct connection services are generally required to be contributed by the landowner/developer, funded through assessments or other mechanisms and are not included for cost recovery through impact fees.

The purpose of the impact fee is to assign, to the extent practical, growth-related capital costs to those customers responsible for such additional costs. Sound financial and equitable cost recovery practice promotes the assignment of the identifiable additional growth-related capital costs for utility services to connections responsible for such costs rather than placing the burden on existing connections. Generally, this practice has been labeled as "growth paying for growth" without burden on existing connections.

IMPACT FEE OVERVIEW

Impact fees are referred to by several different terms including impact fees, capital charges, capital facility charges, facility fees, connection fees, capacity reservation charges, system development charges, capital connection charges or other similar terminology. In general, these are one-time charges established as a means to recover in whole or in part, but not to exceed, the costs associated with system capacity. Such capital costs generally include the construction of facilities together with general plant, engineering, administration, surveying, land, legal and financing costs. Historically, impact fees in Florida were a result of home rule powers with the requirements associated with the development, administration, accounting and expenditure governed by case law. However, in 2006, Section 163.31801 was added to the Florida Statutes, which reinforced, enhanced, clarified and added to the provisions of case law. This section was amended in 2009 and Section 163.31801 F.S. is currently as follows:

163.31801 Impact Fees; short title; intent; definitions; ordinances levying Impact Fees.

1. This section may be cited as the "Florida Impact Fee Act."
2. The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance

or a special district adopts an impact fee by resolution, the governing authority complies with this section.

3. An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:
 - a. Require that the calculation of the impact fee be based on the most recent and localized data.
 - b. Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.
 - c. Limit administrative charges for the collection of impact fees to actual costs.
 - d. Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or amended impact fee.
4. Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.
5. In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard.

History. —s. 9, ch. 2006-218; s. 1, ch. 2009-49; s. 5, ch. 2009-96; s. 5, ch. 2011-14; s. 1, ch. 2011-149.

Although the statute provides criteria, certain precedents originally set by common law need to be addressed to meet the legal requirements associated with impact fees. Common law precedent for impact fees in Florida was originally set in the landmark Florida Supreme Court decision, Contractors and Builders Association of Pinellas County vs. City of Dunedin, Florida. The litigation and judgment regarding the validity of capital-related fees provides that an equitable cost recovery mechanism, such as impact fees, can be levied for a specific purpose by a Florida municipality as a capital fee for services. In the ruling, the court identified certain conditions as necessarily present in order to have a valid fee. In general, the court decision addressed the following:

1. The impact fee should be reasonably equitable to all parties; that is, the amount of the fee must bear a relationship to the amount of services requested;
2. The schedule of fees and charges should be set up so that there is not an intentional windfall to existing users;
3. The impact fee should, to the extent practical, only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for increases in or expansions of capacity or capital requirements that are required solely due to growth. Therefore, expenses due to normal renewal and replacement of a facility (e.g., replacement of a capital asset) should be borne by all users of the facility or municipality. Similarly, increased expenses due to operation and maintenance of that facility should be borne by all users of the facility; and

4. The local government must adopt a revenue-producing ordinance that explicitly sets forth restrictions on revenues (uses thereof) that the imposition of the impact fee generates. Therefore, the funds collected from the impact fees should be retained in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described.

Based on the criteria provided above, the development of impact fees herein will: 1) include local current costs of improvements associated with the capacities to serve new customers; 2) not reflect costs of improvements associated with the renewal and replacement (R&R) of existing capital assets that are allocable to existing users; and 3) not include any costs of operation and maintenance of the improvements associated with the IRCDUS.

It is also important to note the relationship of the local government's Comprehensive Plan to the use of impact fees for funding incremental capital improvements. The Local Government Comprehensive Planning and Land Development Regulation Act requires capital expenditures and local development regulations to be consistent with the provisions of the Comprehensive Plan.

OTHER CONSIDERATIONS

In addition to the Dunedin decision, there have been several other landmark cases dealing with the levying of impact fees in Florida. In the *Hollywood, Inc. vs. Broward County* case, a challenge was made regarding the applicability of levying impact fees for parks and recreation. Essentially, the Broward County ordinance provided for a park contribution agreement between the developer and the County and directed that a fee per residential unit be collected. The court upheld the imposition of the fee and addressed the more difficult question of whether the ordinance was constitutional. The major criteria associated with this case dealt with whether the fee was correlated to the benefit received (the "Rational Nexus Test"). As stated in the decision, the government must show a reasonable connection or correlation between the expenditures of the funds collected and the benefits that accrue to the payee. In order to satisfy this requirement, the ordinance must specifically earmark impact fee funds for acquiring capital improvements that benefit new residents.

Palm Beach County adopted a "Fair Share Contribution for Road Improvements" ordinance requiring payment of a transportation impact fee prior to the issuance of a building permit to address a degrading level of service resulting from growth. The impact fee based on estimated trip generation rates for particular customer classes survived a challenge by the Home Builders and Contractors Association of Palm Beach County per the findings that the fee was not a tax having met the Rational Nexus Test.

The courts in Florida determined and affirmed that impact fees are valid to fund increased capital cost associated with the incremental improvements for growth. Specifically, impact fees must represent the incremental cost of the capital improvements to provide services for increased growth of the jurisdiction and some reasonable basis must exist between the amount of the fee and the benefits accrued to the new or incremental customer. Furthermore, impact fees are not considered special assessments or additional taxes. A special assessment is predicated upon an estimated increment in value to the property assessed by virtue of the improvement being constructed in the

vicinity of the property and the assessment must be directly and reasonably related to the benefit the property receives. impact fees are directly related to the value of the improvement and level of service provided to the property. With respect to taxes, impact fees are distinguishable primarily in the direct relationship between the impact fee amount and the measurable quantity of benefits/improvements. Regarding taxation, there are no requirements that payments be in proportion to the quantity of public services consumed and funds received by a local government from taxes can be expended for any legitimate public purpose. It should be further noted that the calculation of impact fees involves the use of a significant amount of historical capital cost, funding and engineering data. To this extent, the courts have also stated that: "costs of expansion" may sometimes be difficult to identify precisely when certain kinds of capital expenditures are made; in this matter, too, "perfection is not the standard of municipal duty." Rutherford v. City of Omaha, supra 160 N.W.2d at 228.

The above represents a very limited non-legal overview of impact fees/impact fees legal criteria for general information purposes only. No legal assurances are given nor should any be interpreted by the reader on the summary provided herein. Actual legal opinion should be obtained from the County's legal counsel on such matters.

METHODOLOGY AND APPROACH

GENERAL

The selection and use of a methodology and approach are vital in development of impact fees that fully comply with applicable statutes and case law. Since there are several different methodologies it is important the background of the capital costs providing benefits and delivery of benefits are fully understood.

BACKGROUND

Properties within the IRCDUS' service area are provided water and wastewater services through seven distinguishable utility functional service facilities consisting of: 1) Water Treatment; 2) Water Transmission; 3) Localized Water Distribution; 4) Localized Wastewater Collection; 5) Wastewater Transmission; and 6) Wastewater Treatment. These functional service facilities are further described below along with an additional category of Physical Connection.

- **Water Treatment** facilities generally consist of source of supply, raw water transmission piping, treatment equipment and buildings, storage tanks and high service pumping.
- **Water Transmission** facilities consist of selected water mains serving as the backbone piping together with associated remote storage and high service pumping equipment providing water at suitable quantities and pressure to the localized water distribution facilities.
- **Wastewater Transmission** facilities consist of interceptor (trunk) gravity lines, master-pumping stations, and selected force mains serving as the backbone piping transferring wastewater from localized wastewater collection facilities to the wastewater plant.
- **Localized Water Distribution and Wastewater Collection** facilities consist of localized piping and equipment that serve as the conduit for water and wastewater services between the water and wastewater Transmission facilities and the customer's point of Physical Connection.
- **Wastewater Treatment** facilities generally consist of treatment, disposal and sludge management equipment and buildings.
- **Physical Connection** facilities are those items associated with the customer's point of connection, such as water meters, laterals, meter boxes, etc.

Cost recovery through impact fees is limited to water, wastewater and reclaimed water facilities associated with only the Treatment and Transmission (major backbone) facilities. Such facilities are generally funded through resources of the Utility including bond proceeds, loans, grants, developer agreements, and IRCDUS reserve funds. Treatment and Transmission facilities for water, wastewater and reclaimed water are considered as the primary *functional services* facilities for impact fee purposes. The remaining Localized Distribution and Collection, and Physical Connection facilities are site specific with costs that can vary from location to location within the service area. Therefore, the IRCDUS uniform extension policy should require that such Localized Distribution and Collection, and Physical Connection costs be paid through developer contributions, assessments programs or other methods that do not involve subsidies by properties not benefiting from such facilities.

IMPACT FEE METHODOLOGY AND APPROACH

This study utilizes a “Buy In” based methodology, which assumes that new service connections will utilize portions of both existing and new facilities; as compared to an “Incremental” based methodology that assumes a new set of service facilities is provided for each new service connection. The approach to determining the impact fee for each functional service consists of dividing the *adjusted facilities costs* by the *average day capacity* of such as resulting in an adjusted cost per gallon per day (gpd) of capacity.

The impact fee methodology provides that the amount to be recovered adequately and reasonably represents the current costs of expansion facilities consistent with the LOS provided by the Utility. More specifically, the methodology uses current costs, plus financing costs, less any related cost recovery from other sources resulting in the establishment of the total cost basis. The cost basis is then divided by the average daily demand (ADD) facility capacities taking into consideration maximum day, line losses, inflow and infiltration and other operating criteria. The impact fee amount to be charge is determined by LOS needs, which are also representative of ADD criteria.

The approach to address the methodology is predicated on establishing a uniform cost per unit of capacity for each area of functional service. These uniform costs per unit of capacity are then related to the LOS capacity associated for each customer class, size of connection or other criteria relative to the connection’s request for service. Identification of current expansion facility cost and related capacities for the IRCDUS functional services along with the LOS criteria for water and wastewater service provides the basis for the cost per unit of capacity relationship. A total current facility cost on a benefit and consistent capacity basis, as allocated and apportioned utilizing the appropriate functional services and LOS criteria, is identified for each functional service area. The total current facility cost is adjusted to consider financing cost and interest, less credit for contributions, grants, and/or amounts included in User Fees for the amortization of debt related to the capital facilities. This results in the current cost basis for each of the primary *functional services*. The related capacities are also adjusted to consider *unaccounted for water* for water and reclaimed water, and *infiltration and inflow* for wastewater. The costs per unit of capacity for each of the primary *functional services* are determined utilizing the current cost basis and adjusted LOS capacities.

The tasks associated with this approach consist of identifying:

1. Current costs for each functional service element based on information provided by the IRCDUS staff. This information consists of recently completed, ongoing and master plan improvements that either represent or are adjusted to reflect facility costs associated with complete functional services, including land, general plant, engineering, permitting and all other relative soft costs.
2. Relative capacity and engineering design criteria for each functional service component associated with the project costs.
3. Historic and current policies on funding capital cost for Treatment and Transmission functional service facilities.
4. Relative financing costs and interest expense associated with the funding policies of IRCDUS.
5. Credits attributed to cost recovery provide by other sources.
6. Relative cost per unit of capacity.

Data for the identification of current expansion facility costs and related capacities were obtained from one or more of four primary sources consisting of: 1) the IRCDUS Engineering staff; 2) debt, grant and other funding documents, and/or 3) engineering criteria, planning documents and operating records of IRCDUS. As previously discussed, credits or adjustments to eliminate the potential of double payment or over recovery of facility costs are considered based on the IRCDUS' current financing policies, capital structure and relative amount of expansion facilities funded from existing debt.

Capacities associated with the Treatment and Transmission facilities were obtained from IRCDUS Engineering staffs, which include consideration of maximum day demand, fire flow and unaccounted-for water. Wastewater capacity analyses are generally based on the average day design capacity of the wastewater treatment plant. Wastewater Transmission capacities are rated with consideration for infiltration and inflow; however, certain factors used for water are not applicable and therefore excluded from the evaluation.

EXPANSION FACILITY COSTS AND CAPACITIES

GENERAL

The current and local expansion facility costs and related capacities utilized herein were provided by IRCDUS Engineering staff. The current and local facility costs were formulated by indexing the original expansion facility costs using a nationally recognized construction inflation index suitable for the local area along with estimates of approved expansion related components of the Capital Improvement Program (CIP). Pursuant to the selected methodology and approach, impact fees are intended to recover costs associated with Water Treatment, Water Transmission, Wastewater Transmission, Wastewater Treatment and Wastewater Disposal. The objective of this section is to accumulate on a uniform basis the expansion facility costs that will be utilized in the development of the impact fees.

WATER TREATMENT AND TRANSMISSION

Water Treatment facilities consist of source of supply and treatment plants including any storage and high service pumping that are located within the treatment plant site. Water Transmission facilities consist of piping 10.0-inches and larger in diameter including storage and high service pumping located within the transmission corridor. Localized piping generally consisting of water lines 8.0-inches and less in diameter are not considered Water Transmission facilities. The current cost and capacity for both the existing facilities and those anticipated to be constructed through the CIP in the near future are shown in **Table 3**. The existing and CIP costs are based on data provided by the IRCDUS Engineering staff and reflect current costs for 2017. It should be noted that Land associated with each category of facility are included within subject item.

Table 3. Water Current Cost Summary

Item	Existing ¹	CIP	Total
Treatment			
Supply & Plant ²	\$113,840,839	\$0	\$113,840,839
General Plant	4,322,161	-	4,322,161
Subtotal Treatment	\$118,163,000	\$0	\$118,163,000
Transmission			
Mains	\$109,043,937	\$0	\$109,043,937
In Line Facilities ³	2,367,476	-	2,367,476
Total Transmission	\$111,411,413	\$0	\$111,411,413
Total Water	\$229,574,413	\$0	\$229,574,413
1. Categorized facilities and costs identified from County's asset records, see Schedule 1.			
2. Includes land.			
3. In Line Facilities consist of remote storage and pumping facilities.			

WASTEWATER TRANSMISSION AND TREATMENT

Wastewater Treatment facilities consist of wastewater treatment plants and any direct disposal facilities including facilities for production of reclaimed water, which is considered a wastewater disposal activity. Wastewater Transmission facilities consist of force mains, interceptor gravity

sewers and master pumping stations located throughout the service area. Localized collection facilities consisting mainly of gravity sewers, vacuum, low pressure systems and other non-conventional collection systems, and lift stations are not included as Wastewater Transmission facilities. The existing and CIP Wastewater Treatment and Transmission costs and capacities are shown in **Table 4**. The existing and CIP costs are based on data provided by IRCBUS Engineering staff and reflect current costs for 2017. It should be noted that Land associated with each category of facility are included within subject item.

Table 4. Wastewater Current Cost Summary¹

Item	Existing ¹	CIP	Total
Transmission			
Mains	\$77,761,141	\$0	\$77,761,141
In Line Facilities ²	12,137,345	-	12,137,345
Subtotal Transmission	\$89,898,486	\$0	\$89,898,486
Treatment			
Plant ³	\$112,587,850	\$0	\$112,587,850
General Plant	4,322,161	-	4,322,161
Subtotal Treatment	\$116,910,010	\$0	\$116,910,010
Total Wastewater	\$206,808,496	\$0	\$206,808,496
1. Categorized facilities and costs identified from County's asset records, see Schedule 1.			
2. In Line Facilities consist of remote pumping facilities.			
3. Includes land.			

TREATMENT AND TRANSMISSION COSTS AND CAPACITY SUMMARY

Development of a utility system generally requires sizing facility capacities to meet the economic and other constraints, which in many cases results in major system components being sized differently. As an example, it would be incorrect to sum the costs of facilities with different capacities and then divide by the sum, average or some other selected capacity amount. Therefore, to identify costs on a uniform basis, the approach herein uses a process to identify cost of major components on a consistent basis, wherein, all Plant components regardless of actual capacity are mathematically adjusted to a uniform capacity. The purpose of the consistent capacity basis calculation is to ensure that the collective costs accurately reflect a specified level of capacity.

A current cost summary for impact fee calculation purposes is presented in **Table 5**, which contains two sections. The Section A reflects each facility category component capacity and costs as identified in Tables 1 and 2. The Section B reflects the facility category costs adjusted to a consistent capacity basis. Costs identified in the second section (consistent capacity basis) together with the associated uniform capacities are used for calculating the impact fees. The capacities for these facilities were also provided by IRCBUS Engineering staff and for the most part represent the design and permitted capacity of the facilities in each category. General Plant capacity for water and wastewater is based on annual three-month average daily flows.

Table 5. Current Cost Summary for impact fee Calculation Purposes

Item	Water		Wastewater	
	Amount	Capacity MGD ¹	Amount	Capacity MGD ¹
Section A. Costs and Capacities				
Treatment				
Plant ²	\$113,840,839	23.00	\$112,587,850	12.87
General Plant	4,322,161	28.00	4,322,161	28.00
Subtotal	\$118,163,000		\$116,910,010	
Transmission				
Mains	\$109,043,937	28.00	\$77,761,141	14.50
In Line Facilities	2,367,476	28.00	12,137,345	15.00
Subtotal	\$111,411,413		\$89,898,486	
Total	\$229,574,413		\$206,808,496	
Section B. Cost on a Consistent Capacity Basis				
Treatment				
Plant ²	\$113,841,000		\$112,588,000	
General Plant	3,550,000		1,987,000	
Subtotal	\$117,391,000	23.00	\$114,575,000	12.87
Transmission				
Mains	\$109,044,000		\$77,761,000	
In Line Facilities	2,367,000		11,733,000	
Subtotal	\$111,411,000	28.00	\$89,494,000	14.50
Total	\$228,802,000		\$204,069,000	
1. Capacity provided by IRCDUS Engineering staff				
2. Includes land.				

CAPITAL FINANCING AND CREDIT CRITERIA ASSUMPTIONS

GENERAL

Development of impact fees for full cost recovery requires the consideration of credits. Credits consist of funding or revenue sources such as grants, contributions and debt service payments from User Fees. The Utility's capital financing structure historically utilized combinations of Impact Fee reserve funds, long-term debt, existing non-restricted reserves and contributions to fund improvements, upgrades and expansions. As a result, it is necessary to account for not only the principal, but also issuance costs and interest (financing costs) associated with long-term debt. These financing costs directly relate to the benefits provided by expansion improvements. Cash flows derived from impact fees generally do not coincide with the need to pay for expansion projects and/or related debt service requirements; therefore, it is necessary for the Utility to utilize other sources of revenues, such as reserves and User Fees, to address all or portions of the expansion capital improvement funding and/or related debt service requirements. Pursuant to a review of the existing bond documents, the funds derived from impact fees can be utilized to pay for expansion related debt service provide the IRCDUS is in compliance with rate covenants. Therefore, to eliminate any occurrence of a connection paying twice for capacity (once through impact fees and then again for annual debt service through User Fees) credits are incorporated to address the amounts provided by other revenue sources, primarily user fee revenue, in the development of the updated impact fees.

FINANCING ASSUMPTIONS

The process to determine CIP financing levels and costs for appropriate credits consist of utilizing historic financing data to developing criteria and assumptions associated with: 1) the relative portion of expansion funded by debt; 2) the financing terms associated with the Utility's capital funding programs; 3) the portion of the expansion related debt service to be paid by impact fees, if any; and 4) the relative portion of debt service paid by other revenue sources.

Expansion Funded by Debt

A review of the IRCDUS historical funding activities identified that approximately 24 percent of the existing Water Treatment and Transmission facilities and approximately 28 percent of the existing Wastewater Treatment and Transmission facilities were funded from debt, as shown in Schedule 2.

Financing Terms

Long-term debt financing terms, for the purpose of this study, consist of: 1) the weighted average number of years based on existing remaining debt years; 2) aggregate average interest rate of existing debt of 4.89 percent; 3) issuance cost at 1.30 percent; and 4) no capitalized interest.

These criteria and assumptions are used to develop the Financing and Credit Coefficients summarized in **Table 6**.

Table 6. Financing Assumptions

Item	Water	Wastewater
Debt Funded ¹	24.00%	35.00%
Amortized by Impact Fee	25.00%	75.00%
Term (Years)	9	9
Interest Rate	4.89%	4.89%
Issuance Expense	1.30%	1.30%
1. See Schedule 2		

FINANCING AND CREDIT COEFFICIENTS

The financing assumptions are used to develop individual coefficients that cumulatively reflect the total facility costs relating to the policies and practice used by the IRCDUS for funding of the capacity facilities. The cost components include: 1) debt financing costs; 2) debt interest expense; and 3) credits arising from: (a) grants, and (b) cost recovery for expansion improvements derived from sources other than impact fees (primarily User Fees). The historic and current capital funding program utilizes two primary sources of funding for expansion related improvements: 1) Direct, which are impact fee reserves that are used to pay the cost of expansion related improvements; and 2) Debt, which consist of proceeds derived from bond issues and other forms of debt.

A summary of the financing and credit coefficients associated with the total requirements and amount anticipated to be recovered from sources other than Impact Fees is provided in **Table 7** based on the Funding Assumptions provided in Table 6.

Table 7. Financing and Credit Coefficients

	Water			Wastewater		
	Direct	Debt	Total	Direct	Debt	Total
Facility Costs	\$0.7600	\$0.2400	\$1.0000	\$0.6500	\$0.3500	\$1.0000
Debt Financing Costs	-	.0032	.0032	-	0.0046	0.0046
Total Interest Expense	-	0.0531	0.0531	-	0.0774	0.0774
Total Requirement	\$0.7600	\$0.2963	\$1.0563	\$0.6500	\$0.4321	\$1.0821
Provided by User Fees		0.2222	0.2222		0.1080	0.1080
I F Requirement			\$0.8341			\$0.9740

The allocated amounts in Table 5 can be read as follows:

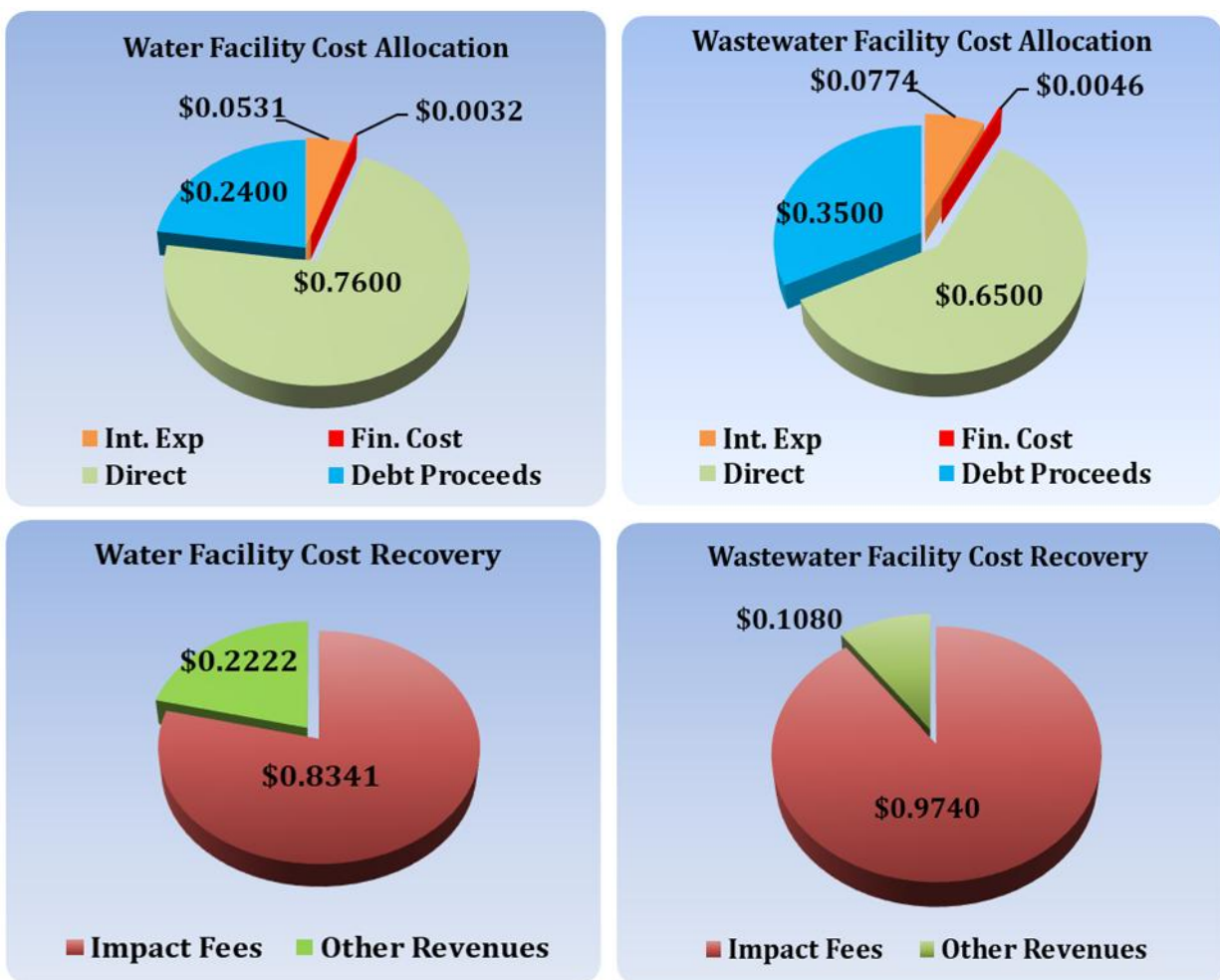
For Water

- Of each \$1.00 in facility cost, \$0.76 is Direct and \$0.24 is provided from Debt.
- In addition, each \$0.24 in Debt requires \$0.0032 in Financing Costs plus \$0.0531 net present value (NPV) of Interest Expense.
- As accumulated, each \$1.00 in facility costs results in a NPV of \$1.0563 in total requirements.
- However, each \$1.00 in facility costs can be reduced by the NPV of credits provided by User Fees amounting to \$0.2222, which reduces the Impact Fee Requirement to \$0.8341.

For Wastewater

- Of each \$1.00 in facility cost, \$0.65 is Direct and \$0.35 is provided from Debt.
- In addition, each \$0.35 in Debt requires \$0.0046 in Financing Costs and \$0.0620 net present value (NPV) of Interest Expense.
- As accumulated, each \$1.00 in facility costs results in a NPV of \$1.0821 in total requirements.
- However, each \$1.00 in facility costs can be reduced by the NPV of credits provided by User Fees amounting to \$0.1080, which reduces the Impact Fee Requirement to \$0.9740 (amounts in Table 5 and graphs may be off due to rounding of last number)

The graphs provided below further illustrate the relationships between the Total Requirements and Cost Recovery.



As provided in Table 5 and illustrated in the left graphs, each dollar of facility expansion related construction increases the total requirements due to financing costs and NPV of interest expense. The graph on the right illustrates the approximate amounts being designed to be recovered from impact fees and other revenues.

Ideally, impact fees would fund 100 percent of the expansion related improvements. However, there are two primary reasons why impact fees are based on only a portion of the total facility cost: first, construction proceeds are required in advance to construct the facilities and sufficient impact fees are generally not available until a significant number of connections occur; and second, impact fees cannot be relied upon to provide for the annual debt service payments, requiring that a significant portion, if not all, of debt service associated with expansion facilities is provided from User Fees, thereby, reducing the amount to be recovered from impact fees.

LEVEL OF SERVICE

GENERAL

The approach to developing impact fees takes into consideration the County's policy regarding LOS, for each of the functional services. The LOS is an important element that contributes to equitable recovery of costs and should reflect the potential flow characteristics of customers within the IRCDUS' service area.

LEVEL OF SERVICE STANDARDS

The amount of impact fee required from all new and some renovated service connections are determined on an equivalency basis utilizing an ERU basis for the LOS of each connection. An ERU, as set by the existing Ordinance, is equal to the average daily flow (ADF) of one single-family residential connection. The LOS standards are set forth in the County's Code of Ordinances Title IX Land Development Regulation Section 910.10 - Level of Service Standards Established in the Comprehensive Plan provisions 2 and 4:

(2) *Potable water.* The level of service standards for the county's potable water facilities of two hundred fifty (250) gallons per day (GPD) per equivalent residential unit (ERU), based on County Ordinance No. 84-18, are hereby adopted and shall be utilized for determining the availability of facility capacity and the demand generated by a development.

(4) *Sanitary sewer.* The level of service standards for the county's sanitary sewer facilities of two hundred fifty (250) gallons per day (GPD) per equivalent residential unit (ERU) based on county Ordinance 84-18, with a peak monthly flow factor of 1.25 are hereby adopted and shall be utilized for determining the availability of facility capacity and the demand generated by a development.

Connections other than single-family residences are assigned an ERU value pursuant to factors also established in the Section 201.07 of the County's Code of Ordinance related to criteria based upon the type of connection/establishment. Such criteria can include the number of multi-family dwellings, seating capacities, number of pupils, square footage, etc.

APPROPRIATENESS OF EXISTING LEVEL OF SERVICE STANDARDS

The LOS for water and wastewater should reasonably reflect the ADD associated with the connection's user characteristics. A review of data derived from a recent billing frequency analysis together with historical knowledge of usage and discussions with IRCDUS Engineering staff strongly indicates that the LOS defined in the current Ordinance are reasonably appropriate.

CALCULATION OF IMPACT FEES

GENERAL

The critical elements required for development of the impact fees consist of identifying the Net Cost Per Gallon of Capacity and extending such amount by LOS gallons for each of the primary functional services. Current costs identified on a consistent capacity basis, including provisions for financing costs and credits, are divided by the reconciled capacity of each primary functional service taking into consideration maximum day requirements, ADD, unaccounted water losses, and inflow and infiltration (I&I).

NET COST PER GALLON OF CAPACITY

Prior sections of this Report provided the cost basis, system capacities, LOS and financing assumptions for each functional service. In determining the impact fee for each *functional service*, it is necessary to: 1) include costs incurred for funding the capital improvements; and 2) subtract probable amounts provided from sources other than impact fees. The amount remaining after these adjustments represents the Total Current Cost Basis that is used to determine the Net Cost Per Gallon of Capacity.

The Total Current Cost Basis for each *functional service* is calculated by adding amounts associated with financing and subtracting credits. The results are then divided by the adjusted ADD service capacity for each *functional service*, including any necessary adjustments for unaccounted water and I&I. The Average Day capacity for water is derived at by adjusting the total treatment capacity by the maximum day factor followed by reducing it further using the unaccounted-for water criteria. The maximum day factor of 1.50 and the unaccounted-for water factor of 8.50 percent used in this study were both based on information provided by IRCDUS Engineering staff. Wastewater I&I is generally considered to be in the 10 percent range and based on the condition of the wastewater collection system this level of 10.0 percent appears to be appropriate for I&I.

The Net Cost Per Gallon of capacity in the calculation processes, reflects the maximum amount that can be recovered per gallon of service through impact fees. The gallons of service, or LOS, at the point of connection, are 250 gpd per ERU for water and 250 gpd per ERU for wastewater.

CALCULATION OF CAPACITY TREATMENT AND TRANSMISSION IMPACT FEES

The calculation of Water and Wastewater Treatment and Transmission impact fees based on the data and assumptions discussed heretofore are provided in **Tables 8 and 9**. These tables also show the progression of costs associated with each functional facility along with the User Fee Credits that reduces the amounts to be recovered from impact fees. The first portion of each table provides for the current costs and credits associated with Treatment and Transmission improvements. The second portion addresses the capacity criteria, which when divided into the Total Current Cost basis provides the Net Cost Per Gallon of capacity. The third portion of each table identifies the LOS and impact fee at the identified LOS.

Table 8. Calculation of Potable Water Impact Fee

Item	Treatment	Transmission	Total
Current Cost Basis:	\$117,391,000	\$111,411,000	\$228,802,000
Financing Cost	371,000	352,000	723,000
Interest Expense(NPV)	6,234,000	5,917,000	12,151,000
Subtotal	\$123,996,000	\$117,680,000	\$241,676,000
User Fee Credit (NPV)	26,084,000	24,755,000	50,839,000
Total Current Cost Basis	\$97,912,000	\$92,925,000	\$190,837,000
Capacity:			
Total Capacity in MGD	23.00	28.00	
Maximum Day Factor	1.50	1.74	
Average Day Capacity in MGD	15.33	16.09	
Unaccounted For Water	8.50%	8.50%	
Level of Service Capacity MGD	14.03	14.72	
Impact Fee Determinants:			
Net Cost Per Gallon of Capacity	\$6.98	\$6.31	\$13.29
Level of Service (gpd)	250	250	
Impact Fee	\$1,745.00	\$1,577.50	\$3,322.50

Table 9. Calculation of Wastewater Impact Fee

Item	Treatment	Transmission	Total
Current Cost Basis:	\$114,575,000	\$89,494,000	\$204,069,000
Financing Cost	528,000	413,000	941,000
Interest Expense (NPV)	8,874,000	6,931,000	15,805,000
Subtotal	\$123,977,000	\$96,838,000	\$220,815,000
User Fee Credit (NPV)	12,376,000	9,667,000	22,043,000
Total Current Cost Basis	\$111,601,000	\$87,171,000	\$198,772,000
Capacity:			
Average Day Capacity in MGD	12.87	14.50	
Allowance for Infiltration and Inflow	10.00%	10.00%	
Level of Service Capacity MGD	11.58	13.05	
Impact Fee Determinants:			
Net Cost Per Gallon of Capacity	\$9.64	\$6.68	\$16.32
Level of Service (gpd)	250	250	
Impact Fee	\$2,410.00	\$1,670.00	\$4,080.00

SUMMARY

A summary of the calculated and existing impact fees for one ERU are provided in **Table 1**. It should be noted that the impact fee per connection for other than single family classification may vary based on the associated number of ERU required as defined in the Indian River County Code (i.e. level of service provided)

Table 1. Calculated and Existing Impact Fees

	LOS		Treatment	Transmission	Total
Potable Water	250	gpd/ERU	\$1,745.00	\$1,577.50	\$3,322.50
Wastewater	250	gpd/ERU	2,410.00	1,670.00	4,080.00
Total			\$4,155.00	\$3,247.50	\$7,402.50
Comparison Existing to Calculated					
Potable Water					
Existing	250	gpd/ERU	\$320.00	\$980.00	\$1,300.00
Amount Difference			\$1,425.00	\$600.00	\$2,025.00
Percent Difference			445%	61%	156%
Wastewater					
Existing	250	gpd/ERU	\$2,087.00	\$709.00	\$2,796.00
Amount Difference			\$323.00	\$961.00	\$1,284.00
Percent Difference			15%	136%	46%
Water and Wastewater Combined					
Existing	250	gpd/ERU	\$2,407.00	\$1,689.00	\$4,096.00
Amount Difference			\$1,748.00	\$1,558.50	\$3,306.50
Percent Difference			73%	92%	81%

COMPARISON WITH OTHER COMMUNITIES

The comparisons provided in **Table 2** identify the capacity-related charges for new residential water and wastewater connections for one equivalency pursuant to IRCDUS existing and calculated impact fees and those of other communities. The amounts shown for other communities are based on the schedules in effect as of October 1, 2017, and do not include other customer service related fees applied to new connections (i.e. tap fees, application fees, inspection fees, etc.)

Caution should be taken when comparing the impact fees of different utilities for many reasons including the following:

1. Treatment processes and availability of resources may be different;
2. Cost used by others may not be representative of "Current Local Costs;"
3. The LOS criteria can be different per equivalency or gallon per day per capita (gpdpc) basis;
4. Cost recovery from contributions, grants or other sources may be applicable or different; and
5. Local governments may elect to phase-in or not implement the total impact fee cost recovery amounts.

Table 2 Typical impact fee/Impact Fee Comparison (Single Family/1 ERU)¹

	Water		Wastewater		Total
	Amount	LOS (gpd)	Amount	LOS (gpd)	
Indian River County					
Existing	\$1,300.00	250	\$2,796.00	250	\$4,096.00
Calculated	\$3,322.50	250	\$4,080.00	250	\$7,402.50
Other Utilities					
City of Fellsmere	\$1,340.00	250	\$249.50	250	\$1,589.50
City of Melbourne	\$1,540.00	240	\$2,210.00	240	\$3,750.00
City of Vero Beach	\$1,499.00	275	\$2,290.00	250	\$3,789.00
Martin County Utilities	\$1,710.00	250	\$2,100.00	250	\$3,810.00
City of Stuart	\$1,933.00	250	\$2,092.00	250	\$4,025.00
Brevard County Utilities	\$1,903.00	200	\$2,257.00	200	\$4,160.00
City of Port St. Lucie	\$2,060.00	250	\$2,430.00	250	\$4,490.00
Ft. Pierce Utilities Authority	\$1,841.00	300	\$2,815.00	240	\$4,656.00
City of Palm Bay	\$2,151.39	275	\$3,139.20	210	\$5,290.59
St. Lucie County Utilities	\$3,773.00	300	\$3,425.00	240	\$7,198.00
Average of Other Utilities	\$1,975.04		\$2,300.77		\$4,275.81

1. Per each utility's equivalency criteria unless otherwise noted.

FINDINGS AND CONCLUSIONS

GENERAL

In the preparation of this Report, certain information provided by IRCDUS and other entities has been used and relied upon. Such information includes, but is not limited to, the capital improvements, outstanding debt, periodic reports, capacity and cost data provided by IRCDUS Engineers, fee schedules for the County and other utilities, and other information provided by or through IRCDUS. Additionally, reasonably conservative assumptions were developed to establish the basis for certain required study elements that are not, have not or cannot be specifically defined through existing data. To the extent that future conditions differ from those assumed and utilized in the Report, the results of the analyses may vary from those developed herein.

FINDINGS

1. The IRCDUS service areas, for the most part, have similar customer characteristics and utilize the same uniform service standards.
2. The expansion related capital improvement design standards are uniform and consistent throughout IRCDUS service area.
3. Long term debt was used to acquire IRCDUS certain capacity related assets, which historically has been, currently is and projected to be amortized primarily from User Fee revenue.
4. The County's recordkeeping and engineering staff provided sufficient information to update the impact fees pursuant to the requirements of Florida statues.
5. No near-term capacity expansion improvements were identified in the current CIP.
6. Pursuant to a recent billing frequency analysis the current LOS remains valid.

CONCLUSIONS

Based on the findings derived from the reviews and analysis provided herein, it is concluded that:

1. The update impact fees developed are based on local current costs that reasonably reflect the costs for improvements providing treatment and major transmission services that benefit new connections.
2. The impact fees developed herein reflect net amounts that are:
 - Equitable and provide for reasonable recovery without exceeding current cost of the related capital improvements associated with providing utility capacity to new expansion connections; and
 - Take into consideration revenues derived from other sources that are anticipated to pay for a portion of the expansion related capital improvements.
3. The facility cost data and engineering design criteria provided by the IRCDUS Engineering staff for this study appear to be reasonable and representative.
4. No adjustments to the IRCDUS' current LOS standards are required.
5. IRCDUS currently imposes meter connection charges, deposits and other fees for new customers connecting to the system. Such fees are related to recovery of operating costs associated with establishing a new customer rather than capacity to serve the customer. As such, these other charges are not related to impact fees.

6. IRCDUS should update impact fees every five years or whenever significant level of change occurs to costs, capacities and/or LOS.
7. IRCDUS should consider conducting impact fee study reviews periodically (minimum of 3-year intervals) or when there are any material capacity changes.

Schedule 1
Summary of Asset Provide by IRC DUS

	Water			Wastewater			General Plant
	Treatment	Transmission	In-Line	Treatment	Transmission	In-Line	
218 Wastewater Treatment	\$0	\$4,043,180	\$0	\$75,846,996	\$37,658,208	\$7,359,828	\$0
219 Water Production	92,380,080	92,589,249	2,208,628	0	0	0	216,720
235 General – Engineering	0	0	0	0	0	0	7,862,499
257 Bio Ops	0	0	0	16,512,702	0	0	0
265 Customer Service	0	0	0	0	0	0	0
268 Wastewater Collection	0	1,906	13,532	15,721,365	75,922,943	4,757,322	11,420
269 Water Distribution	10,232,534	65,137,253	0	0	424,964	20,195	0
282 Osprey Marsh	9,893,422	0	0	0	0	0	0
Subtotal	\$112,506,036	\$161,771,588	\$2,222,160	\$108,081,063	\$114,006,114	\$12,137,345	\$8,090,640
Delete	\$0	-\$161,771,588	\$0	\$0	-\$114,006,114	\$0	\$0
Subtotal	\$112,506,036	\$0	\$2,222,160	\$108,081,063	\$0	\$12,137,345	\$8,090,640
Transmission	\$0	\$109,043,937	\$2,222,160	\$0	\$77,761,141	\$12,137,345	\$0
Land	1,334,803	0	145,316	4,506,787	0	0	553,681
Subtotal	\$1,334,803	\$109,043,937	\$2,367,476	\$4,506,787	\$77,761,141	\$12,137,345	\$553,681
Total	\$113,840,839	\$109,043,937	\$2,367,476	\$112,587,850	\$77,761,141	\$12,137,345	\$8,644,321

Schedule 2
Determination of Bond Financing

Series	1993	1996	2015	Total
Water				
Plant	\$1,125,000	\$9,000,000	\$9,000,000	\$19,125,000
Storage	3,200,000	0	0	3,200,000
Storage	975,000	0	0	975,000
Lines	3,200,000	1,000,000	0	4,200,000
Acquisition	0	2,500,000	0	2,500,000
Total Bonds	\$8,500,000	\$12,500,000	\$9,000,000	\$30,000,000
Original Asset Cost				\$126,618,542
Percent Bond Funded				23.69%
Wastewater				
Plant	\$4,300,000	\$12,500,000	\$12,500,000	\$29,300,000
Lines	4,900,000	2,130,000	0	7,030,000
Acquisition	0	2,500,000	0	2,500,000
Total Bonds	\$9,200,000	\$17,130,000	\$12,500,000	\$38,830,000
Original Asset Cost				\$111,953,053
Percent Bond Funded				34.68%

Schedule 3

219 Water Treatment Asset Summary			
Facility			
	Classification	ACQ COST	Current Cost
Wastewater Treatment Plant	WWT	\$0	\$0
In-Line/Off Site Master Pumping Stations	WWIL	\$0	\$0
General Plant	GP	\$177,638	\$216,720
Water Treatment Plant	WT	\$59,785,442	\$92,380,080
In-Line/Off Site High Service Pumping & Stroage	WIL	\$1,132,185	\$2,208,628
Wastewater Collection	WWC	\$0	\$0
Water Distribution System	WD	\$48,253,603	\$92,589,249
Cannot Tie To Project	CTTP	\$1,438,623	\$2,580,737

ASSET	LOCATION	DESCRIPTION	Facility			ENR CCI	
			Classification	DATE ACQ	ACQ COST	Factor	Current Cost
6146A	7065	IXORA WAREHOUSE BUILDING	GP	09/30/09	\$151,013	1.2063	\$182,167
139830	8058	MIRAFLORES WATER LINE	WD	11/01/91	23,970	2.1382	51,252
137840	8058	NO. BEACH EXPANSION - WELLS	WT	01/30/92	139,424	2.0738	289,141
7162 0	8060	WATER DISTRIBUTION SYSTEM	WD	02/01/82	151,857	2.7027	410,431
7163 0	8060	WATER REPUMP STATION	WIL	02/01/82	95,000	2.7027	256,761
7174 0	8060	WATER DISTRIBUTION SYSTEM	WD	02/01/82	379,831	2.7027	1,026,586
137880	8060	NEWPORT ISLAND WATER SYS.	WD	02/07/92	47,563	2.0738	98,637
138530	8058	8TH ST. CONNECTING WATER LINE	WD	02/24/92	19,309	2.0738	40,044
138540	8060	23RD AVE./NO. OF 8TH ST. WATER	WD	02/24/92	19,579	2.0738	40,603
138550	8060	25TH AVE./NO. OF 8TH ST WATER	WD	02/24/92	18,036	2.0738	37,403
138560	8060	26TH AVE./NO. OF 8TH ST WATER	WD	02/24/92	28,020	2.0738	58,108
138570	8060	26TH AVE./SO. OF 8TH ST WATER	WD	02/24/92	25,718	2.0738	53,335
139770	8058	SILVER OAKS WATER LINE	WD	03/01/92	19,532	2.0738	40,505
138900	8060	THE GROVE OF VERO - WATER DIST	WD	03/03/92	116,807	2.0738	242,236
140470	8060	ST. JOHN CATHOLIC - WATER LINE	WD	05/01/92	33,501	2.0738	69,474
140490	8060	TANGLEWOOD MOB HOME PK-WATER	WD	05/01/92	45,918	2.0738	95,226
140700	8060	SQUIRE VILLAGE - WATER LINE	WD	06/16/92	30,266	2.0738	62,765
140710	8058	SQUIRE VIL MOB HOME PK -WATER	WD	06/16/92	31,440	2.0738	65,201
140690	8058	24TH AV/GLENDALE TERR-H2O LINE	WD	06/18/92	29,034	2.0738	60,212
140720	8058	50TH CT/OLD SUGAR MILL ESTATES	WD	06/18/92	34,306	2.0738	71,144
141800	8060	GHA ST. DAVIDS LTD.	WD	06/22/92	4,090	2.0738	8,482
141510	8060	36TH AV WATER MAIN (FLA ACRES)	WD	09/01/92	24,813	2.0738	51,459
141400	8060	WINDSOR PROP WATER DIST-PH II	WD	09/04/92	39,540	2.0738	81,999
144380	8060	ANITA PARK (38TH PL) H2O LINE	WD	10/01/92	26,572	2.0738	55,105
145540	8058	12TH STREET WATER LINE	WD	10/01/92	1,023,315	2.0738	2,122,172
145550	8058	90TH AVE/8TH ST. WATER LINE	WD	10/01/92	79,904	2.0738	165,706
145570	8058	CHARLOTTE AVE. - WATER LINE	WD	10/01/92	36,644	2.0738	75,993
145870	8058	ROYAL POINCIANA H2O LINE	WD	10/01/92	233,351	2.0738	483,929
147080	8058	ROCKRIDGE WATER LINES	WD	10/01/92	170,378	2.0738	353,333
147110	8060	CITY OF VERO BEACH WATER SYS.	WD	10/01/92	2,882	2.0738	5,977
144400	8060	WATER EXPANSION (PH I)	WD	11/01/92	2,255,463	2.0738	4,677,428
147090	8060	GRAND HARBOR(IRB/53RD ST)	WD	11/06/92	106,014	2.0738	219,855
144470	8060	COUNTRYSIDE S/D (38TH SQ)-H2O	WD	12/01/92	56,825	2.0738	117,845
144390	8060	THE MEADOWS(41ST CT) WAT.MAIN	WD	01/01/93	25,084	1.9843	49,772
144370	8060	KINGS HWY S/D - H2O LINE	WD	01/15/93	41,448	1.9843	82,243
145520	8060	GHA/HARBOR VILLAGES WATER LINE	WD	03/04/93	54,803	1.9843	108,744
145500	8060	TIMBER RIDGE - WATER LINES	WD	04/06/93	13,400	1.9843	26,589
145690	8060	WAFFLE HOUSE WATER LINES	WD	04/12/93	6,773	1.9843	13,440
145860	8060	GRAND HARBOR H2O STORAGE TANK	WT	04/22/93	447,350	1.9843	887,659
147790	8058	PHASE II-WATER MAIN	WD	05/01/93	305,902	1.9843	606,990
146280	8060	RIVERWALK SHOP./CTR.WATER LINE	WD	05/04/93	27,876	1.9843	55,314
146290	8060	RIVERWALK S/C WATER LINE	WD	05/04/93	92,214	1.9843	182,977
6124 10	7065	NO. BCH WTP BLDG EXPANSION	WT	06/01/93	1,637,825	1.9843	3,249,873
147920	8058	WATER LINE-IXORA PARK/GLENACRE	WD	06/30/93	74,762	1.9843	148,347
147830	8058	GLENDALE LAKES S/D WATER LINE	WD	07/01/93	135,908	1.9843	269,678
7158 0	7065	RO WATER PLANT BLDG-OSLO RD	WT	07/15/83	4,873,350	2.5425	12,390,727
7159 0	8058	DISTRIBUTION SYSTEM	WD	07/15/83	1,068,417	2.5425	2,716,500
7160 0	8058	IN GROUND WATER STORAGE TANK	WT	07/15/83	360,000	2.5425	915,317
147590	8058	SEB. MIDDLE/HIGH SCH H2O LINE	WD	08/01/93	488,739	1.9843	969,787
147820	8058	WATER LINE-SEBASTIAN MID-HI	WD	08/01/93	1,700,295	1.9843	3,373,830
147840	8058	WATER LINE-SEBASTIAN MID HIGH	WD	08/01/93	8,143	1.9843	16,157
147860	8060	45TH ST. WATER EXTENSION	WD	08/01/93	8,106	1.9843	16,085
147640	8060	VERO BUILDING CORP -WATER LINE	WD	08/20/93	21,029	1.9843	41,727
147800	8058	PHASE I-WATER LINE	WD	09/01/93	387,552	1.9843	769,005
147870	8058	WATER LINE-WOOD HOLLOW	WD	09/01/93	55,650	1.9843	110,424

Schedule 3

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
147880	8058	WATER LINE-PINEWOOD LANE	WD	09/01/93	24,946	1.9843	49,499
147910	8058	WATER LINE-RIVENBARK/PINEVIEW	WD	09/01/93	119,545	1.9843	237,208
147750	8060	VERO COMFORT INN/SHONEYS	WD	09/08/93	4,248	1.9843	8,430
7158 20	7065	MEMBRANE PLUS OTHER-SEE FILE	WT	09/30/85	43,211	2.4644	106,487
7159 20	8058	TREASURE COAST/IXORA DIST SYST	WD	09/30/85	384,877	2.4644	948,478
7159 30	8058	TREASURE COAST/IXORA DIST SYST	WD	09/30/85	125,413	2.4644	309,064
7159 40	8059	DISTRIBUTION SYSTEM-SO COUNTY	WD	09/30/85	4,400	2.4644	10,843
1344910	8060	COPELAND LANDING - PHASE II	WD	10/01/93	33,548	1.9843	66,568
153770	8058	N. IRC PH I WATER EXPANSION	WD	10/01/93	238,203	1.9843	472,657
153780	8058	S. CO. R/O DEEP WELL EXPANSION	WT	10/01/93	195,202	1.9843	387,331
1455210	8060	GHA/HARBOR VILLAGES-WATER LINE	WD	10/11/93	29,434	1.9843	58,405
6174 0	8058	S. CO. WTP FAC GDU TRANS/DIST	WD	10/13/93	898,972	1.9843	1,783,795
6175 0	8058	GDU HYDRANTS/LINES SYS. EXIST	WD	10/13/93	9,275	1.9843	18,404
7170 0	8058	WATER TRANSMISSION MAIN	WD	11/01/78	165,175	3.7241	615,123
153540	8058	CASA RIO WATER LINE	WD	11/01/93	65,878	1.9843	130,719
153590	8058	16TH PLACE WATER MAIN	WD	11/01/93	39,367	1.9843	78,115
7171 35	8058	WATER DISTRIBUTION SYSTEM	WD	11/01/78	568,568	3.7241	2,117,383
7172 0	8058	WATER STORAGE TANK	WT	11/01/78	341,660	3.7241	1,272,365
149090	8060	ST. DAVIDS ISL. WATER LINE	WD	11/06/93	16,715	1.9843	33,166
149400	8060	ROSEWOOD COURT-WATER LINE	WD	11/17/93	44,165	1.9843	87,634
153580	8058	FLORA LANE(62ND PL) WATER LINE	WD	12/01/93	35,925	1.9843	71,285
150820	8060	SEA OAKS TENNIS VILLAS WATER	WD	12/23/93	17,989	1.9843	35,696
153530	8058	SHADY OAKS WATER LINE	WD	01/01/94	104,355	1.9116	199,487
153660	8058	OSLO RD./74TH AVE WATER LINE	WD	02/01/94	122,217	1.9116	233,631
153520	8058	PINEWOOD ESTATES (34TH AVE)	WD	03/01/94	30,116	1.9116	57,571
153550	8058	OSLO RD & I-95 WATER LINE	WD	04/01/94	731,167	1.9116	1,397,708
153790	8058	IRC WATER EXPANSION - PH II	WD	04/01/94	1,119,870	1.9116	2,140,758
153800	8058	IRC PH II WATER EXPANSION	WD	04/01/94	429,893	1.9116	821,788
151010	8060	WAL-MART STORES WATER LINE	WD	04/15/94	240,542	1.9116	459,823
153450	8058	IRC/WATER EXPANSION - PH III	WD	05/01/94	252,644	1.9116	482,957
153500	8058	IRC/WATER EXPANSION - PH III	WD	05/01/94	965,194	1.9116	1,845,076
153640	8058	54TH AVE/RAINTREE WATER LINE	WD	05/01/94	33,209	1.9116	63,483
1475910	8058	SEB MIDDLE/HIGH SCH H2O LINE	WD	05/27/94	6,057	1.9116	11,579
153630	8058	NEW HORIZONS MHP WATER LINE	WD	06/01/94	12,637	1.9116	24,157
153680	8058	CLUB GROVE ESTATES WATER LINE	WD	06/01/94	44,970	1.9116	85,964
153560	8058	47TH AVE SW WATER LINE	WD	07/01/94	22,629	1.9116	43,257
153310	8060	MAJESTIC PARTNERS OF VB, LTD.	WD	08/25/94	18,326	1.9116	35,032
153720	8060	WALMART STORES WATER DIST.	WD	09/23/94	86,999	1.9116	166,308
153760	8060	WALMART WATER DIST.	WD	09/23/94	125,850	1.9116	240,575
1478210	8058	SEBASTIAN MID-HI WATER LINE	WD	10/01/94	4,570	1.9116	8,736
1537910	8058	IRC WATER EXPANSION PH II	WD	10/01/94	5,000	1.9116	9,558
155520	8058	10TH COURT S.W. WATER LINE	WD	10/01/94	33,303	1.9116	63,662
155530	8058	I. R. BLVD. PH IV WATER PROJ	WD	10/01/94	43,969	1.9116	84,051
1555310	8058	I.R. BLVD PH IV WATER ADDITION	WD	10/01/94	10,440	1.9116	19,957
159660	8058	CR510 & 58TH AVE - WATER LINE	WD	10/01/94	31,096	1.9116	59,443
155540	8060	HORIZON OUTLET CENTER	WD	10/10/94	165,575	1.9116	316,515
155820	8060	GHA-HARBOR/ANDREWS ISLAND	WD	10/13/94	49,310	1.9116	94,261
1444710	8060	COUNTRYSIDE-NO. WATER DISTRIB.	WD	10/27/94	63,879	1.9116	122,112
1533110	8060	MAJESTIC PARTNERS OF VERO BCH	WD	11/03/94	4,070	1.9116	7,781
155960	8060	LAUREL HOMES WATER DISTRIBTN	WD	11/29/94	21,316	1.9116	40,748
7171 10	8058	DISTRIBUTION SYSTEM	WD	12/01/84	74,292	2.4935	185,246
155970	8058	ST. JOHN CHURCH DEV. AGREEMT.	WD	12/19/94	22,176	1.9116	42,392
156820	8060	TIMBER RIDGE-E. POINTE COURT	WD	12/30/94	12,298	1.9116	23,509
156490	8060	RANCLAND MOBILE HOME PARK	WD	01/01/95	21,902	1.8896	41,386
159610	8058	N. CO. WATER TREATMENT PLANT	WT	01/01/95	3,636,781	1.8896	6,872,060
159630	8058	SR 60 & I-95 WATER LINE	WD	01/01/95	350,234	1.8896	661,802
159720	8058	SEBASTIAN WAL-MART WATER LINE	WD	01/01/95	142,865	1.8896	269,957
159840	8059	CDM GIFFORD & WRWWTP ANALYSIS	WD	01/01/95	81,843	1.8896	154,651
159880	8058	I. R. MEM HOSP WATER LINE(R&R)	WD	01/01/95	5,800	1.8896	10,960
156790	8060	RIVER BOAT CLUB WATER MAIN	WD	01/05/95	33,900	1.8896	64,057
156580	8060	WATER MAIN EXTENSION	WD	01/13/95	20,251	1.8896	38,266
156850	8060	SHADY REST MOBILE HOME PARK	WD	01/31/95	11,931	1.8896	22,544
156840	8060	ROSEWIND S/D WATER LINE	WD	02/08/95	22,560	1.8896	42,628
157950	8060	VILLAGE OF LEXINGTON PH II&III	WD	02/24/95	22,760	1.8896	43,007
159850	8058	WHISPERING PALMS H2O (R&R)	WD	03/01/95	180,392	1.8896	340,868
157690	8060	OAK TERRACE WATER LINE	WD	04/19/95	40,436	1.8896	76,408
157640	8060	WATER MAIN - PALM GARDENS	WD	05/02/95	24,319	1.8896	45,953
157650	8060	STONEBRIDGE WATER DIST.	WD	05/02/95	71,727	1.8896	135,535

Schedule 3

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
159690	8058	ROSELAND WATER MAIN-PH IV	WD	06/01/95	190,693	1.8896	360,333
159710	8058	SEBASTIAN RIVER HOSP.-WATER	WD	06/01/95	9,181	1.8896	17,349
159740	8058	25TH AVE & 12TH ST WATER LINE	WD	06/01/95	11,467	1.8896	21,668
159760	8058	PALM GARDENS HOME WATER LINE	WD	06/01/95	21,465	1.8896	40,560
159940	8058	WALMART VERO BCH - WATER	WD	06/01/95	147,713	1.8896	279,119
159870	8060	INDIAN RIVER APARTMENT HOMES	WD	06/23/95	97,733	1.8896	184,676
158290	8060	WENDYS RESTAURANT WATER SYS.	WD	06/27/95	27,372	1.8896	51,723
158770	8060	SEA OAKS DUNE HOUSE I & II	WD	07/25/95	12,502	1.8896	23,624
159650	8058	N. CO. WATER TOWER-ROSELAND	WIL	09/01/95	961,129	1.8896	1,816,149
159680	8058	16TH ST. WATER LINE	WD	09/01/95	110,504	1.8896	208,808
159730	8058	9TH COURT WATER LINE	WD	09/01/95	21,724	1.8896	41,050
159750	8058	WENDYS RESTAURANT WATER LINE	WD	09/01/95	17,997	1.8896	34,007
159860	8058	10TH CT./8TH ST. WATER LINE	WD	09/01/95	38,249	1.8896	72,276
159910	8058	TROPIC COLONY WATER LINE (R&R)	WD	09/01/95	211,431	1.8896	399,519
159920	8059	PINEVIEW PARK SEWER	WD	09/01/95	105,796	1.8896	199,912
159950	8058	43RD AVE & 5TH ST. SW - WATER	WD	09/01/95	25,350	1.8896	47,901
7171 20	8058	DISTRIBUTION SYSTEM	WD	09/30/85	77,158	2.4644	190,146
7888 20	8060	WATER DISTRIBUTION SYSTEM	WD	09/30/85	1,219,616	2.4644	3,005,576
160930	8060	WATER DISTRIBUTION SYSTEM	WD	10/01/95	657,484	1.8896	1,242,381
160940	8058	WATER DISTRIBUTION SYSTEM	WD	10/01/95	2,379,235	1.8896	4,495,801
162310	8060	I.R. CLUB WATER PH I, II, III	WD	10/01/95	147,339	1.8896	278,411
160840	8060	NATIONAL HEALTH CARE A.C.L.F.	WD	11/12/95	71,727	1.8896	135,535
163560	8058	NATIONAL HEALTH CARE - WATER	WD	01/01/96	140,103	1.8395	257,720
163620	8058	U.S. 1 N. OF CR510 - WATER	WD	01/01/96	1,369,389	1.8395	2,518,993
163670	8058	S. CO. R/O PLANT EXP. PH II	WD	01/01/96	2,751,561	1.8395	5,061,502
163720	8058	82ND AVE WATER MAIN	WD	01/01/96	465,173	1.8395	855,687
160970	8060	SR60/I-95 COMMERCIAL PARK	WD	01/24/96	48,698	1.8395	89,580
160990	8060	OAK POINT S/D WATER SYSTEM	WD	01/24/96	12,550	1.8395	23,085
161010	8060	SEA OAKS NW PHASE II	WD	01/24/96	13,342	1.8395	24,543
162300	8060	VILLAGE GREEN WATER CONNECTION	WD	03/07/96	59,376	1.8395	109,222
163690	8058	VERO BCH HIGHLANDS WATER EXP.	WD	04/01/96	883,171	1.8395	1,624,595
7158 30	7065	SO. CO. R/O PLT EXPAN.- PH	WT	04/01/91	5,313,490	2.1382	11,361,087
162340	8060	WATER DISTRIBUTION	WD	04/16/96	6,860	1.8395	12,619
163570	8058	SUNDOWNERS SUB. DIV. WATER	WD	05/01/96	39,965	1.8395	73,515
163240	8058	IRC WATER EXP PH V	WD	06/01/96	1,591,585	1.8395	2,927,724
163250	8058	IRC WATER EXP PH IV	WD	06/01/96	1,680,745	1.8395	3,091,733
163300	8058	WATER LINE - HOBART LANDING	WD	06/01/96	113,808	1.8395	209,350
163580	8058	VERO GLENN-WATER ASSESSMENT	WD	07/01/96	32,688	1.8395	60,129
163590	8058	MIRA FLORES 2 - WATER	WD	07/01/96	37,144	1.8395	68,326
163610	8058	INDIAN RIVER DR. - WATER	WD	07/01/96	146,832	1.8395	270,098
163730	8058	U.S. 1/CR510 TO GRAND HARBOR	WD	07/01/96	1,412,270	1.8395	2,597,874
7171 30	8058	NORTH COUNTY - S. GIFFORD RD.	WD	09/30/86	103,292	2.4070	248,622
167020	8060	ISLAND CLUB S/D WATER PH I	WD	10/01/96	102,897	1.8395	189,280
167120	8060	STONEBRIDGE OFFSITE WATER	WD	10/01/96	63,765	1.8395	117,296
167140	8060	N. R.O.W. QUAY DOCK RD - WATER	WD	10/01/96	34,700	1.8395	63,831
167150	8060	STERLING HOUSE OFFSITE WATER	WD	10/01/96	18,710	1.8395	34,417
167160	8060	STERLING HOUSE ON SITE WATER	WD	10/01/96	17,506	1.8395	32,203
166890	8060	HAMILTON ISLAND - WATER	WD	10/22/96	28,256	1.8395	51,977
166910	8060	ST. CATHERINES ISLAND-WATER	WD	10/22/96	43,229	1.8395	79,519
166930	8060	ST. GEORGES ISLAND - WATER	WD	10/22/96	23,432	1.8395	43,104
166950	8060	ST. ANNES ISLAND - WATER	WD	10/22/96	68,724	1.8395	126,418
166970	8060	OAK HARBOR - WATER	WD	10/22/96	115,309	1.8395	212,110
166990	8060	ST. JAMES ISLAND - WATER	WD	10/22/96	77,448	1.8395	142,466
166870	8060	HARBOR VILLAGE PH IV-WATER	WD	11/27/96	20,707	1.8395	38,090
167180	8060	MCDONALDS CR512 - WATER	WD	11/27/96	6,650	1.8395	12,233
7171 31	8058	NO CO. S. GIFF-JAIL PUMP STA.	WIL	12/02/86	1,200	2.4070	2,888
27993	8058	SOUTH CO R/O ACID TANK REPLACEMENT	WT	12/09/14	235,166	1.0543	247,924
166850	8060	HARBOR VILLAGE PH III-WATER	WD	05/06/97	50,169	1.7745	89,022
167040	8060	ISLAND CLUB S/D WATER PH II	WD	05/06/97	25,113	1.7745	44,561
167210	8060	1ST BAPTIST CHURCH WINTER BCH	WD	05/21/97	72,800	1.7745	129,181
167080	8060	WAL-MART SR60 - WATER	WD	06/12/97	10,695	1.7745	18,978
167060	8060	RIVERPOINT S/D WATER	WD	06/21/97	46,579	1.7745	82,652
167100	8060	ORCHID ISLAND - WATER	WD	06/21/97	112,156	1.7745	199,017
166210	8058	26TH ST. WATER (58A-82A)	WD	07/21/97	909,341	1.7745	1,613,588
166220	8058	45TH ST WATER LINE	WD	07/21/97	427,591	1.7745	758,743
166240	8058	HICKORY SANDS WATER	WD	07/21/97	27,036	1.7745	47,974
166260	8058	PONDEROSA ESTATES WATER	WD	07/21/97	60,035	1.7745	106,530
166270	8058	SUBURBAN ACRES WATER	WD	07/21/97	35,625	1.7745	63,215

Schedule 3

ASSET	LOCATION	DESCRIPTION	Facility		ENR CCI		
			Classification	DATE ACQ	ACQ COST	Factor	Current Cost
166280	8058	GDU/VERO BCH HIGHLANDS	WD	07/21/97	1,344	1.7745	2,384
166320	8058	JUNGLE TRAIL WATER LINE EXT.	WD	07/21/97	202,290	1.7745	358,956
166330	8058	WATER EXPANSION PH VI	WD	07/21/97	814,508	1.7745	1,445,311
166350	8058	CORRECTIONAL FACILITY WATER	WD	07/21/97	31,549	1.7745	55,982
166360	8058	S. CO. R/O ODOR CONTROL	WT	07/21/97	17,427	1.7745	30,923
166380	8058	SR60 (66AVE&62DR)	WD	07/21/97	96,413	1.7745	171,081
166400	8058	48TH PL & 28TH CT WATER	WD	07/21/97	13,078	1.7745	23,206
166410	8058	STERLING HOUSE WATER	WD	07/21/97	99,313	1.7745	176,226
166440	8058	ISLAND CLUB WATER	WD	07/21/97	364,627	1.7745	647,015
166450	8058	CONNECTICUT MHP WATER	WD	07/21/97	14,013	1.7745	24,866
166470	8058	DIXIE OAK MANOR WATER	WD	07/21/97	79,844	1.7745	141,680
166500	8058	LURIAS PLAZA WATER	WD	07/21/97	12,135	1.7745	21,532
166720	8060	INDIAN RIVER CLUB - WATER	WD	08/05/97	34,538	1.7745	61,286
166620	8058	INDIAN RIVER APARTMENTS-WATER	WD	08/12/97	55,268	1.7745	98,071
166630	8058	KYLES RUN - WATER	WD	08/12/97	290,506	1.7745	515,490
183130	8060	LOUISIANA AVE WATER	WD	06/10/98	122,830	1.7463	214,496
183140	8060	WEST MEADOWS WATER	WD	06/10/98	61,452	1.7463	107,313
183330	8060	FLORAVON SHORES (110TH ST)	WD	06/29/98	28,655	1.7463	50,039
172510	8060	N BCH MASTER PLAN WATER PLANT	WT	09/22/98	569,399	1.7463	994,332
172520	8060	N CO WELL FIELD	WT	09/22/98	380,479	1.7463	664,424
172540	8060	STONEBRIDGE S/D MAIN EXTENSION	WD	09/22/98	88,057	1.7463	153,772
172560	8060	9TH CT WATER LINE LOOP	WD	09/22/98	6,766	1.7463	11,815
172590	8060	WABASSO QUICK MART WATER	WD	09/22/98	25,526	1.7463	44,576
172720	8058	S CO R/O PLANT MEMBRANE REPL	WT	09/23/98	235,417	1.7463	411,105
22316 1	8058	MISC CAPITALIZED IMPROVEMENTS	WD	02/01/05	74,986	1.3884	104,111
22316-2	8058	MISC WATER IMPROVEMENTS	WD	04/13/05	108,357	1.3884	150,443
192010	8058	N. CO. R/O PLANT -PHASE II	WT	04/30/00	7,102,838	1.6618	11,803,430
192020	8058	N. CO. R/O PLANT PHASE II	WT	04/30/00	544,064	1.6618	904,121
194150	8058	SEBASTIAN WATER PHASE II B	WD	09/30/00	162,087	1.6618	269,355
194160	8058	SEBASTIAN WATER PHASE II B	WD	09/30/00	1,012,245	1.6618	1,682,139
7888 10	8058	WATER DISTRIBUTION SYSTEM	WD	10/01/90	618,090	2.1847	1,350,341
201690	8058	DIXIE HEIGHTS WATER MAIN	WD	09/30/01	903,572	1.6298	1,472,667
201700	8058	17TH ST. 12" MASTER PLAN WM	WD	09/30/01	253,490	1.6298	413,146
206990	8058	SEBASTIAN PHASE II D&E	WD	03/08/02	3,061,080	1.5812	4,840,233
24120A	8060	FIRE STATION #5	WD	04/09/07	5,699	1.2978	7,395
24255A	8060	IRC EMERGENCY OPERATIONS CENTER	GP	07/26/07	26,625	1.2978	34,553
26086	8058	SPOONBILL BRINE MARSH	WT	05/17/11	2,059,878	1.1398	2,347,852
26331	8058	NORTH COUNTY R/O WELLS 4-9	WT	03/31/12	4,024,316	1.1107	4,469,637
192010A	8058	NORTH COUNTY R/O PLANT EXPANSION	WT	07/30/09	23,729,119	1.2063	28,624,462
201610	8058	VERO BEACH LANDINGS WATER R&R	WD	09/30/01	12,898	1.6298	21,022
166510	8058	13TH PL WATER R&R	WD	07/21/97	18,434	1.7745	32,710
166520	8058	SU-RENE MHP MAIN R&R	WD	07/21/97	11,493	1.7745	20,394
166550	8058	GIFFORD WATER TANK R&R	WIL	07/21/97	74,856	1.7745	132,829
26222A	6063	GENSET DIESEL GENERATOR INSTALLATION	WT	08/16/12	93,409	1.1107	103,745
26222	6063	GENSET DIESEL 1250KW GENERATOR	WT	09/15/11	191,991	1.1398	218,832
27918	8058	R/O PLANTS LIME SLURRY INJECTION	WT	01/31/15	2,730,876	1.0302	2,813,333
26319	8058	SOUTH CO R/O CHEMICAL FEED SYSTEM UPGR	WT	03/22/12	132,040	1.1107	146,651
194220	8058	S. CO. R/O ACID TANK REHAB	WT	09/30/00	74,339	1.6618	123,535
22316-3	8058	MISC WATER IMPROVEMENTS - 3RD QTR	WD	07/11/05	93,082	1.3884	129,235
21173-1	8058	MISC. WATER IMPROVEMENTS FY 2002-2003	WD	12/31/02	70,908	1.5812	112,121
21173-2	8058	MISC. WATER IMPROVEMENTS FY 2002-2003	WD	03/31/03	98,119	1.5444	151,532
21173-3	8058	MISC. WATER IMPROVEMENTS FY 2002-2003	WD	06/30/03	79,705	1.5444	123,094
21173-4	8058	MISC. WATER IMPROVEMENTS FY 2002-2003	WD	10/01/03	36,202	1.5444	55,909
21762-1	8058	MISC. WATER IMPROVEMENTS FY 2003-2004	WD	01/07/04	89,967	1.4530	130,721
21762-2	8058	MISC WATER IMPROVEMENTS FY 2003-2004	WD	03/25/04	123,886	1.4530	180,005
21762-3	8058	MISC WATER IMPROVEMENTS FY 2003/04	WD	07/01/04	84,716	1.4530	123,091
21762-4	8058	MISC WATER IMPROVEMENTS-4TH QTR 03/04	WD	09/30/04	123,618	1.4530	179,615
22990 1	8058	MISC WATER IMPROVEMENTS-1ST QTR	WD	12/30/05	62,535	1.3884	86,823
28707A	8058	SCADA CYBER SECURITY NETWORK - WATER	WT	06/27/16	49,654	1.0000	49,654
28639	8058	SCADA NETWORK UPGRADE	WT	06/29/16	228,004	1.0000	228,004
7158-50	7065	6 FT SECURITY FENCING AROUND PERIMETER	WT	05/01/03	10,468	1.5444	16,166
201660	8058	S CO R&R TANK HAZARD	WT	09/30/01	10,017	1.6298	16,326
201640	8058	S CO R/O GENERATOR R&R	WT	09/30/01	20,537	1.6298	33,471
28690	6063	SEEPX PROGRESSIVE FLOURIDE CAVITY PUMI	WT	06/07/16	5,294	1.0000	5,294
28691	6063	SEEPX PROGRESSIVE FLOURIDE CAVITY PUMI	WT	06/07/16	5,294	1.0000	5,294
162370	8058	ON-SITE WATER DISTRIBUTION	WD	06/12/96	12,760	1.8395	23,472
1608410	8060	ON-SITE WATER IMPROVEMENT	WD	02/14/96	6,736	1.8395	12,391
1600310	8058	MISC WATER IMPROVEMENTS	WD	03/29/96	29,984	1.8395	55,156

Schedule 3

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
1538840	8058	MISC. WATER IMPROVEMENTS	WD	09/30/95	78,265	1.8896	147,889
160030	8058	MISC. WATER IMP. 1ST QTR	WD	12/30/95	21,129	1.8896	39,925
1538820	8058	MISC WATER IMP-FY 94-95	WD	03/30/95	48,849	1.8896	92,305
1538830	8058	MISC. WATER IMPROV 3RD QTR	WD	06/30/95	65,168	1.8896	123,142
1538810	8058	MISC WATER IMP FY 94-95	WD	12/21/94	20,545	1.9116	39,275
153880	8058	MISC. WATER IMPROV. FY 93-94	WD	09/30/94	32,935	1.9116	62,960
26289	6061	UTILITY METERS FY 2010-2011	WD	09/30/11	218,154	1.1398	248,652
26639	6061	UTILITY METERS FY 2011-2012	WD	09/30/12	17,382	1.1107	19,306
27428	6061	UTILITY METERS FY 2012 - 2013	WD	09/30/13	130,716	1.0829	141,546
27907	6061	UTILITIES METERS - FY 2013-2014	WD	09/30/14	205,956	1.0543	217,129
22315 4	6061	MISC WATER METERS - 4TH QTR	WD	09/30/05	100,341	1.3884	139,313
28350	6061	UTILITIES METERS - FY 2014-2015	WD	09/30/15	144,022	1.0302	148,370
25289-1	6061	WATER METERS - 1ST QTR	WD	01/22/09	42,979	1.2063	51,846
25289-2	6061	WATER METERS - 2ND QTR	WD	04/03/09	23,428	1.2063	28,261
25656A	6061	WATER METERS-1ST QUARTER FY 2009-2010	WD	12/30/09	16,648	1.2063	20,083
21764-4	6061	MISC WATER METERS - 4TH QTR 03/04	WD	09/30/04	204,858	1.4530	297,656
167220	8058	CAPTIALIZED INT.EXP.	CTTP	09/08/97	1,360,214	1.7745	2,413,645
167240	8058	CAPITALIZED INT. EXP.	CTTP	09/08/97	37,882	1.7745	67,221
7159 10	8058	CAPITALIZED INTEREST EXPENSE	CTTP	09/30/85	31,129	2.4644	76,713
7160 10	8058	CAPITALIZED INTEREST EXPENSE	CTTP	09/30/85	9,397	2.4644	23,159
23066	6063	6000 GAL TANK - DIESEL	WT	12/01/05	34,626	1.3884	48,074
26083	6063	INDEECO TRIAD CORROSION RESISTENT HEAT	WT	04/21/11	2,261	1.1398	2,578
27765	6063	5500 GALLON SNYDER CAPTOR CHLORINE TAN	WT	08/21/14	26,445	1.0543	27,879
27766	6063	5500 GALLON SNYDER CAPTOR CHLORINE TAN	WT	08/21/14	26,445	1.0543	27,879
27728	6063	6500 GALLON SNYDER CAPTOR CHLORINE TAN	WT	06/20/14	28,758	1.0543	30,318
27729	6063	6500 GALLON SNYDER CAPTOR CHLORINE TAN	WT	06/20/14	28,758	1.0543	30,318
27730	6063	6500 GALLON SNYDER CAPTOR CHLORINE TAN	WT	06/20/14	28,758	1.0543	30,318
27734	6072	CCTV SECURITY SYSTEM @ 3 H2O TOWERS	WT	06/26/14	7,950	1.0543	8,381
27735	6063	CCTV SECURITY SYSTEM @ SOUTH R/O	WT	06/26/14	9,960	1.0543	10,500
27681	6073	WONDERWARE SOFTWARE	WT	05/07/14	126,832	1.0543	133,713
26955	6063	STILL MP-1 120V WATER PURIFICATION UNIT	WT	04/25/13	2,403	1.0829	2,603
7158-60	7065	6 EXHAUST FANS INSTALLED ON ROOF	WT	05/01/03	23,930	1.5444	36,957
					110,787,491		189,975,414

Schedule 4

218 Wastewater Treatment Asset Summary			
Facility			
	Classification	ACQ COST	Current Cost
Wastewater Treatment Plant	WWT	\$51,934,444	\$75,846,996
In-Line/Off Site Master Pumping Stations	WWIL	\$4,031,799	\$7,359,828
General Plant	GP	\$0	\$0
Water Treatment Plant	WT	\$0	\$0
In-Line/Off Site High Service Pumping & Stroage	WIL	\$0	\$0
Wastewater Collection	WWC	\$20,647,659	\$37,658,208
Water Distribution System	WD	\$1,680,055	\$4,043,180
Cannot Tie To Project	CTTP	\$4,494,475	\$7,495,898

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
137850	8059	WISPERING PALMS SEWER SYSTEM	WWC	10/30/91	\$79,107	2.1382	\$169,142
137860	8059	ROSELAND PLAZA SEWER SYSTEM	WWC	12/30/91	4,815	2.1382	10,295
140800	8061	COLLINS INVESTMENT CO.	WWC	01/16/92	17,345	2.0738	35,970
7164 0	8061	SEWAGE DISTRIBUTION SYSTEM	WD	02/01/82	268,602	2.7027	725,963
7165 0	7060	SEWER PLANT	WWT	02/01/82	310,000	2.7027	837,851
7175 0	8061	SEWAGE DISTRIBUTION SYSTEM	WD	02/01/82	798,901	2.7027	2,159,226
137890	8061	NEWPORT ISLAND SEWER C/L	WWC	02/07/92	49,275	2.0738	102,188
140680	8061	CENTRAL ASSEMBLY-SEW. COLL SYS	WWC	03/30/92	34,542	2.0738	71,633
140460	8061	ST. JOHN CATH.- SEWER LINE	WWC	05/01/92	11,306	2.0738	23,447
140480	8061	TANGLEWOOD MOB HOME PK -SEWER	WWC	05/01/92	67,838	2.0738	140,684
140990	8061	COPELANDS LANDING FORCEMAIN	WWC	06/10/92	65,937	2.0738	136,742
141790	8061	GHA ST. DAVIDS LTD	WWC	06/22/92	3,393	2.0738	7,035
141410	8061	WINDSOR PROP SEWER SYS - PH II	WWC	09/04/92	55,303	2.0738	114,688
144410	8061	WAL-MART LIFT STATION	WWC	10/01/92	78,955	2.0738	163,739
145560	8059	SEBASTIAN ELE. SCHOOL-SEWER	WWC	10/01/92	14,719	2.0738	30,525
145580	8059	WABASSO EXCEPTIONAL SCHOOL	WWC	10/01/92	50,560	2.0738	104,852
145590	8059	WHISPERING PALMS SEWER LINE	WWC	10/01/92	8,587	2.0738	17,809
145600	8059	82ND AVE,S. FORCE MAIN (SEWER)	WWC	10/01/92	82,209	2.0738	170,487
147120	8061	CITY OF VERO BEACH SEWER SYS.	WWC	10/01/92	7,614	2.0738	15,790
147100	8061	SERENE ACRES SEWER SYSTEM	WWC	11/10/92	8,800	2.0738	18,250
144650	8061	HUMANE SOCIETY SEWER LINE	WWC	01/14/93	8,005	1.9843	15,883
147770	8059	LIFT STATION SEWER PROJECT	WWIL	02/01/93	17,763	1.9843	35,247
147780	8059	LIFT STATION SEWER PROJECT	WWIL	02/01/93	50,572	1.9843	100,349
145530	8061	GHA/HARBOR VILLAGES SEWER LINE	WWC	03/04/93	83,490	1.9843	165,665
145510	8061	TIMBER RIDGE - SEWER LINES	WWC	04/06/93	19,700	1.9843	39,090
145680	8061	WAFFLE HOUSE SEWER LINES	WWC	04/12/93	7,425	1.9843	14,734
145850	8061	CONNECTICUT MOBILE HOME PARK	WWC	04/30/93	6,915	1.9843	13,721
146270	8061	RIVERWALK SHOP.CTR SEWER LINE	WWC	05/04/93	57,038	1.9843	113,178
146460	8061	HARBOR VILLAGE SEWER LINE	WWC	07/23/93	78,473	1.9843	155,711
146550	8059	114TH LANE SEWER LINE -	WWC	08/01/93	45,733	1.9843	90,747
147650	8059	PALMER MBH PK LIFT STA & FM	WWIL	08/17/93	60,792	1.9843	120,626
147660	8059	PALMER MHP LIFT STATION & FM	WWIL	08/17/93	21,921	1.9843	43,498
147630	8061	VERO BUILDING CORP -SEWER LINE	WWC	08/20/93	29,521	1.9843	58,577
147810	8059	SEWER LINE-SEBASTIAN	WWC	09/01/93	300,627	1.9843	596,522
147850	8059	SEWER LINE-512/SEB MID SCHOOL	WWC	09/01/93	197,488	1.9843	391,867
147740	8061	VERO COMFORT INN/SHONEYS	WWC	09/08/93	20,783	1.9843	41,239
147760	8059	BLUE CYPRESS LAKE W/W PROJECT	WWC	09/24/93	602,721	1.9843	1,195,956
1343810	8061	COPELANDS LANDING-SEWER COLL.	WWC	10/01/93	37,944	1.9843	75,291
1455310	8061	GHA/HARBOR VILLAGES-SEWER LINE	WWC	10/01/93	16,876	1.9843	33,487
153280	8059	WEST CO. SEWER PLANT EXPANSION	WWT	10/01/93	531,265	1.9843	1,054,168
149070	8061	HALE IND. RIV GROVES SEWER LN	WWC	10/12/93	2,430	1.9843	4,822
6173 0	8059	S. CO. WWTP GDU	WWT	10/13/93	458,361	1.9843	909,508
149420	8059	RIVER BOAT CLUB SEWER LINE	WWC	10/29/93	17,160	1.9843	34,050
1494210	8059	PELICAN SHOPPES PUMPING STA	WWIL	10/29/93	50,039	1.9843	99,290
153600	8059	KASHI RANCH/CR512 FORCE MAIN	WWC	11/01/93	97,361	1.9843	193,191
149080	8061	ST. DAVIDS ISL SEWER LINE	WWC	11/06/93	19,277	1.9843	38,251
149410	8061	ROSEWOOD COURT SEWER SYSTEM	WWC	11/17/93	144,181	1.9843	286,092
150830	8061	SEA OAKS TENNIS VILLAS SEWER	WWC	12/23/93	22,626	1.9843	44,896
153610	8059	RIVERS EDGE/RIVER WALK F.M.	WWC	01/01/94	144,692	1.9116	276,594
153620	8059	LANDFILL L/S FORCE MAIN SEWER	WWIL	01/01/94	69,390	1.9116	132,646
153670	8059	SOLID WASTE FAC. FORCE MAIN	WWC	01/01/94	18,582	1.9116	35,521
153510	8059	VISTA GARDENS FORCE MAIN SEWER	WWC	02/01/94	233,568	1.9116	446,491
6132 10	8059	SEA OAKS SEW COLL. LINES	WWC	03/30/94	2,799	1.9116	5,350
153300	8059	WEST CENTRAL RE-USE MAIN	Re Use	04/01/94	1,193,614	1.9116	2,281,728

Schedule 4

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
151020	8061	WAL-MART STORES SEWER LINE	WWC	04/15/94	36,503	1.9116	69,780
153650	8059	NEW HORIZONS MHP - SEWER	WWC	05/01/94	107,036	1.9116	204,611
27682	8059	REUSE DISTRIBUTION AUTOMATION SYSTEM	WWT	05/07/14	211,093	1.0543	222,545
9819 10	8061	GRAND HARBOR/WOOD DUCK SUB DIV	WWC	05/26/94	2,803	1.9116	5,358
153160	8061	KAREN P. LOHSE LIFT STATION	WWC	07/07/94	12,846	1.9116	24,557
153570	8059	SUNSHINE TRAVEL TRL SEWER LINE	WWC	08/01/94	24,483	1.9116	46,802
153710	8061	WALMART STORES SEWER DIST.	WWC	09/23/94	70,127	1.9116	134,056
159570	8059	SEA OAKS WWTP EXPANSION	WWT	10/01/94	140,026	1.9116	267,676
159580	8059	N. CO. WWTP EXPANSION	WWT	10/01/94	242,718	1.9116	463,983
159780	8059	IND RIV DR SEWER COLLECTION SY	WWC	10/01/94	135,075	1.9116	258,211
155550	8061	HORIZON OUTLET CENTER	WWC	10/10/94	181,534	1.9116	347,024
155830	8061	GHA-HARBOR/ANDREWS ISLAND	WWC	10/13/94	115,795	1.9116	221,354
155840	8061	COUNTRYSIDE SEWER DISTRIBUTION	WD	10/27/94	121,479	1.9116	232,221
155850	8061	MAJESTIC PARTNERS OF VERO BCH	WWC	11/03/94	7,510	1.9116	14,356
155950	8061	LAUREL HOMES SEWER DISTRIB.	WD	11/29/94	147,287	1.9116	281,556
1559510	8061	LAUREL HOMES SEWER SYSTEM	WWC	11/29/94	50,025	1.9116	95,629
156830	8061	TIMBER RIDGE-E. POINTE CT SW	WWC	12/30/94	9,860	1.9116	18,848
159590	8059	WRWWTP RE-USE PUMP SYSTEM	WWT	01/01/95	369,813	1.8896	698,799
159600	8059	WR-DEEP WELL DISP. SYSTEM	WWT	01/01/95	700,043	1.8896	1,322,800
159620	8059	OSLO RD. FORCE MAIN (SEWER)	WWC	01/01/95	575,255	1.8896	1,087,001
159640	8059	SR 60 & I-95 SEWER LINE	WWC	01/01/95	375,407	1.8896	709,369
159670	8059	GROVE ISLE/SO.CO WW INTERCONNE	WWC	01/01/95	257,127	1.8896	485,868
159790	8059	OSLO RD. SEWER MAIN-EAST	WWC	01/01/95	417,284	1.8896	788,500
156800	8061	RIVER BOAT CLUB - SEWER LINE	WWC	01/05/95	43,543	1.8896	82,279
157960	8061	VILLAGE OF LEXINGTON PH II&III	WWC	02/24/95	22,450	1.8896	42,422
157110	8061	LIFT STATION & SEWER LINE	WWIL	03/28/95	57,640	1.8896	108,917
157660	8061	STONEBRIDGE SUB-DIVISION	WWC	05/02/95	118,072	1.8896	223,108
157670	8061	STONEBRIDGE LIFT STATION	WWC	05/02/95	67,288	1.8896	127,147
157680	8061	STONEBRIDGE OFFSITE FORCE MAIN	WWC	05/02/95	124,554	1.8896	235,358
159900	8059	WOODLAWN MANOR FORCE MAIN	WWC	06/01/95	69,636	1.8896	131,584
158780	8061	SEA OAKS DUNE HOUSE I & II	WWC	07/25/95	18,241	1.8896	34,467
159830	8059	SR60 S. GRAVITY SEWER	WWC	09/01/95	25,790	1.8896	48,733
159930	8059	WATERSEDGE L/S GRAVITY SEWER	WWIL	09/01/95	53,465	1.8896	101,028
159700	8059	OLDE OAK PARK REG LIFT STATION	WWIL	10/01/95	59,465	1.8896	112,364
160950	8061	WATER DISTRIBUTION SYSTEM	WD	10/01/95	279,637	1.8896	528,402
160960	8059	SEWER DISTRIBUTION SYSTEM	WWC	10/01/95	939,484	1.8896	1,775,250
162320	8061	INDIAN RIVER CLUB PH I,II,III	WWC	10/01/95	225,961	1.8896	426,975
163260	8059	DEEP WELL DISPOSAL SYSTEM	WWT	10/01/95	119,273	1.8896	225,378
163270	8059	CENTRAL REGIONAL EFF. DISP.	WWT	10/01/95	232,673	1.8896	439,659
163280	8059	CENTRAL REGIONAL EFF. DISP.	WWT	10/01/95	1,800,631	1.8896	3,402,471
163380	8061	FORCE MAIN - COACHLAND M/H/PK	WWC	10/01/95	285,611	1.8896	539,690
163600	8059	SEBASTIAN LAKES - SEWER	WWC	01/01/96	53,247	1.8395	97,948
163630	8059	S. REG. WW REPUMP STATION	WWIL	01/01/96	2,285,093	1.8395	4,203,432
163640	8059	DURRANCE PL. SEWER FORCE MAIN	WWC	01/01/96	6,042	1.8395	11,114
163650	8059	OSLO RD & I-95 SEWER	WWC	01/01/96	3,523	1.8395	6,480
163660	8059	S. CO. WATER COLLECTION SYSTEM	WWC	01/01/96	46,618	1.8395	85,754
163680	8059	W. REG. WWTP CLARIFIER WALL	WWT	01/01/96	56,126	1.8395	103,243
163700	8059	N. CO. FORCE MAIN AIR VALVE	WWT	01/01/96	9,998	1.8395	18,392
163710	8059	LAUREL REGIONAL LIFT STATION	WWIL	01/01/96	156,906	1.8395	288,630
160980	8061	SR60/I-95 COMMERCIAL PARK	WWC	01/24/96	31,194	1.8395	57,382
161000	8061	OAK POINT S/D SEWER SYSTEM	WWC	01/24/96	14,985	1.8395	27,566
161020	8061	SEA OAKS NW PHASE II	WWC	01/24/96	5,680	1.8395	10,448
162290	8061	ON-SITE SEWER IMPROVEMENT	WWT	02/14/96	16,584	1.8395	30,506
162330	8061	SHADY REST MHP FM & LS	WWIL	02/29/96	50,160	1.8395	92,269
162350	8061	SEWER SYSTEM	WWC	04/16/96	1,390	1.8395	2,557
162360	8059	ON-SITE SEWER DISTRIBUTION	WD	06/12/96	30,500	1.8395	56,105
7173 0	7060	GIFFORD SEWER PLANT	WWT	09/30/81	517,329	2.9245	1,512,912
166840	8061	SANITARY SEWER COLLECTION SYS	WWC	10/01/96	3,700	1.8395	6,807
167030	8061	ISLAND CLUB S/D SEWER PH I	WWC	10/01/96	163,561	1.8395	300,871
167130	8061	TROPIC SQUARE - SEWER	WWC	10/01/96	2,330	1.8395	4,286
167170	8061	STERLING HOUSE ON SITE SEWER	WWC	10/01/96	7,581	1.8395	13,946
166900	8061	HAMILTON ISLAND - SEWER	WWC	10/22/96	94,038	1.8395	172,983
166920	8061	ST. CATHERINES ISLAND-SEWER	WWC	10/22/96	30,368	1.8395	55,862
166940	8061	ST. GEORGES ISLAND - SEWER	WWC	10/22/96	20,559	1.8395	37,818
166960	8061	ST. ANNES ISLAND - SEWER	WWC	10/22/96	55,857	1.8395	102,748
166980	8061	OAK HARBOR - SEWER	WWC	10/22/96	116,874	1.8395	214,990

Schedule 4

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
167000	8061	ST. JAMES ISLAND - SEWER	WWC	10/22/96	91,649	1.8395	168,589
166880	8061	HARBOR VILLAGE PH IV-SEWER	WWC	11/27/96	20,912	1.8395	38,468
166860	8061	HARBOR VILLAGE PH III-SEWER	WWC	05/06/97	87,027	1.7745	154,426
167050	8061	ISLAND CLUB S/D SEWER PH II	WWC	05/06/97	32,922	1.7745	58,418
167010	8061	FLORAFAX - SEWER	WWC	05/12/97	8,534	1.7745	15,143
167090	8061	WAL-MART SR60 - SEWER	WWC	06/12/97	35,285	1.7745	62,612
167070	8061	RIVERPOINT S/D SEWER	WWC	06/21/97	56,283	1.7745	99,872
167110	8061	ORCHID ISLAND - SEWER	WWC	06/21/97	86,878	1.7745	154,162
166230	8059	DURRANCE RD FORCE MAIN	WWC	07/21/97	11,114	1.7745	19,722
166250	8059	129TH ST PETITION SEWER LINE	WWC	07/21/97	52,834	1.7745	93,752
166290	8059	CORRECTIONAL FACILITY F/M	WWC	07/21/97	26,383	1.7745	46,816
166300	8059	WRWWTP 2.0 MGD EXPANSION	WWC	07/21/97	6,461,549	1.7745	11,465,756
166310	8059	ARTIFICIAL WETLANDS @ WRWWTP	WWC	07/21/97	2,446,183	1.7745	4,340,653
166340	8059	VISTA PLANTAITON REUSE	WWT	07/21/97	33,452	1.7745	59,359
166370	8059	SEBASTIAN SEWER CONNECTIONS	WWC	07/21/97	264,513	1.7745	469,367
166390	8059	48TH PL & 28TH CT SEWER	WWC	07/21/97	13,235	1.7745	23,485
166420	8058	ARMORY BUILDING WATER	WD	07/21/97	33,648	1.7745	59,707
166430	8059	ARMORY BUILDING SEWER	WWC	07/21/97	10,098	1.7745	17,919
166460	8059	S. CO. R/O FORCE MAIN EXT.	WWC	07/21/97	29,415	1.7745	52,196
166490	8059	SEBASTIAN WASTEWATER L/S #1	WWIL	07/21/97	39,471	1.7745	70,040
166530	8059	26TH ST REUSE WATER LINE	WWT	07/21/97	11,619	1.7745	20,617
166540	8059	OAK HARBOR SEWER	WWC	07/21/97	20,600	1.7745	36,554
166710	8061	INDIAN RIVER CLUB - SEWER	WWC	08/05/97	109,371	1.7745	194,074
166640	8059	S. CO. EFFLUENT REUSE	Re Use	08/12/97	2,582,530	1.7745	4,582,594
172530	8061	N BCH WW REPUMP STA/TRANS SYS	WWC	09/22/98	1,416,240	1.7463	2,473,158
172550	8061	STONEBRIDGE S/D FM & LS	WWIL	09/22/98	642,807	1.7463	1,122,524
172570	8061	NCWWTP TO CWWTP FORCE MAIN	WWC	09/22/98	619,575	1.7463	1,081,954
172580	8061	LAURELWOOD FM & LS	WWIL	09/22/98	322,197	1.7463	562,648
172650	8061	WASHINGTON PLAZA LS & GS	WWC	09/23/98	124,882	1.7463	218,079
172710	8061	US1, 39TH ST TO 49TH ST	WWC	09/23/98	191,739	1.7463	334,830
27364	8059	WASTEWATER PLANT SECURITY SYSTEM	WWT	09/30/13	126,042	1.0829	136,485
191930	8059	IR COUNTRY CLUB REUSE SEWER	WWT	04/30/00	91,360	1.6618	151,821
193300	8059	S CO WWTP	WWT	06/16/00	8,309,903	1.6618	13,809,320
193310	8059	S CO WWTP	WWT	06/16/00	494,398	1.6618	821,586
193311	8059	S. CO. WWTP	WWT	09/30/00	1,283,782	1.6618	2,133,377
19648-2	7060	BUILDING/MASONRY	WWT	01/01/03	21,716	1.5444	33,537
196480	7060	CENTRAL REGIONAL WWTP	WWT	03/20/01	11,224,725	1.6298	18,294,374
196481	7060	CENTRAL REGIONAL WWTP	WWT	03/20/01	38,041	1.6298	62,000
19648-3	7060	BUILDING/MASONRY	WWT	06/12/03	22,079	1.5444	34,098
172531	8059	N BEACH WW REPUMP ST. & TRANS.	WWIL	09/30/01	4,755	1.6298	7,750
201630	8059	LATERAL J CANAL FORCE MAIN	WWC	09/30/01	52,008	1.6298	84,765
201670	8059	WESTGATE COLONY SEWER	WWC	09/30/01	33,588	1.6298	54,743
201920	8062	OAK ISLAND - PHASE 1	WWC	09/30/01	44,380	1.6298	72,331
202000	8062	SEASONS COMMUNITY	WWC	09/30/01	277,930	1.6298	452,978
24120B	8061	FIRE STATION #5	WWC	04/09/07	3,382	1.2978	4,389
27908	8059	WEST REG WWTF ODOR IMPROVEMENTS	WWT	09/30/14	1,161,060	1.0543	1,224,050
8860A	8059	WEST REGIONAL WWTP EXPANSION	WWT	09/30/10	23,016,547	1.1749	27,042,285
8860-30	7060	BUILDING/MASONRY	WWT	06/30/03	234,345	1.5444	361,915
201650	8059	GARDENIA GARDENS R&R	WWC	09/30/01	32,069	1.6298	52,267
166480	8059	VERO BCH HIGHLANDS L/S R&R	WWIL	07/21/97	89,362	1.7745	158,570
28675	6066	CAMERA SYSTEM & GATE SECURITY	WWT	05/16/16	6,611	1.0000	6,611
28676	6071	CAMERA SYSTEM & GATE SECURITY	WWT	05/16/16	7,251	1.0000	7,251
27508	6066	FLOMOTION SYSTEMS PERISTALTIC CL2 PUMP	WWT	02/07/14	2,664	1.0543	2,809
27509	6066	FLOMOTION SYSTEMS PERISTALTIC CL2 PUMP	WWT	02/07/14	2,664	1.0543	2,809
28187	6060	SNYDER 5500 VST HDLPE CHLORINE TANK	WWT	06/25/15	8,712	1.0302	8,975
28188	6060	SNYDER 5500 VST HDLPE CHLORINE TANK	WWT	06/25/15	8,712	1.0302	8,975
28208	6066	SNYDER 5500 GALLON CAPTOR CHLORINE TAN	WWT	07/09/15	22,317	1.0302	22,991
28209	6066	SNYDER 5500 GALLON CAPTOR CHLORINE TAN	WWT	07/09/15	22,317	1.0302	22,991
28210	6066	SNYDER 5500 GALLON CAPTOR CHLORINE TAN	WWT	07/09/15	22,317	1.0302	22,991
28703	6071	SNYDER 5500 GALLON CAPTOR CHLORINE TAN	WWT	06/24/16	22,939	1.0000	22,939
28704	6071	SNYDER 5500 GALLON CAPTOR CHLORINE TAN	WWT	06/24/16	22,939	1.0000	22,939
167230	8059	CAPITALIZED INT. EXP.	CTTP	09/08/97	1,163,843	1.7745	2,065,192
167250	8059	CAPITALIZED INT. EXP.	CTTP	09/08/97	16,235	1.7745	28,809
196490	7060	CAPITALIZED INTEREST EXT	CTTP	03/20/01	3,314,397	1.6298	5,401,897
21174-1	8059	MISC. SEWER IMPROVEMENTS FY 2002-2003	WWC	12/31/02	14,855	1.5812	23,489
21174-2	8059	MISC. SEWER IMPROVEMENTS FY 2002-2003	WWC	03/31/03	11,944	1.5444	18,446

Schedule 4

ASSET	LOCATION	DESCRIPTION	Facility	DATE ACQ	ACQ COST	ENR CCI	
			Classification			Factor	Current Cost
21174-3	8059	MISC. SEWER IMPROVEMENTS FY 2002-2003	WWC	06/30/03	10,325	1.5444	15,945
21174-4	8059	MISC. SEWER IMPROVEMENTS FY 2002-2003	WWC	10/01/03	21,512	1.5444	33,223
21763-1	8059	MISC. SEWER IMPROVEMENTS FY 2003-2004	WWC	01/07/04	8,677	1.4530	12,607
21763-2	8059	MISC SEWER IMPROVEMENTS FY 2003-2004	WWC	03/25/04	1,146	1.4530	1,665
21763-3	8059	MISC SEWER IMPROVEMENTS FY 2003/04	WWC	07/01/04	3,273	1.4530	4,756
21763 4	8059	MISC SEWER IMPROVEMENTS-4TH QUARTER	WWC	09/30/04	4,053	1.4530	5,889
160020	8059	MISC. SEWER IMP. 1ST QTR	WWC	12/30/95	1,013	1.8896	1,913
1538120	8059	MISC SEW IMP(R&R)2ND QTR,94-95	WWC	03/30/95	5,582	1.8896	10,547
22317 1	8059	MISC SEWER IMPROVEMENTS-1ST QUARTER	WWC	02/01/05	5,124	1.3884	7,114
22317-2	8059	MISC SEWER IMPROVEMENTS - 2ND QUARTER	WWC	04/13/05	5,820	1.3884	8,080
22317-3	8059	MISC SEWER IMPROVEMENTS - 3RD QTR	WWC	07/11/05	23,182	1.3884	32,186
22317 4	8059	MISC SEWER IMPROVEMENTS-4TH QTR	WWC	09/30/05	38,009	1.3884	52,772
					\$86,564,576		\$139,268,431

Schedule 5

235 Gen-Eng Asset Summary			
Facility			
	Classification	ACQ COST	Current Cost
Wastewater Treatment Plant	WWT	\$0	\$0
In-Line/Off Site Master Pumping Stations	WWIL	\$0	\$0
General Plant	GP	\$6,058,490	\$7,862,499
Water Treatment Plant	WT	\$0	\$0
In-Line/Off Site High Service Pumping & Stroage	WIL	\$0	\$0
Wastewater Collection	WWC	\$0	\$0
Water Distribution System	WD	\$0	\$0
Cannot Tie To Project	CTTP	\$0	\$0

ASSET	LOCATION	DESCRIPTION	Facility Classification	DATE ACQ	ACQ COST	ENR CCI Factor	Current Cost
6305	7066	UTILITY OPERATIONS CENTER - 43RD AVE	GP	03/12/07	\$6,058,490	1.2978	\$7,862,499
					\$6,058,490		\$7,862,499

Schedule 6

257 Bio Ops Asset Summary			
Facility			
	Classification	ACQ COST	Current Cost
Wastewater Treatment Plant	WWT	\$10,568,959	\$16,512,702
In-Line/Off Site Master Pumping Stations	WWIL	\$0	\$0
General Plant	GP	\$0	\$0
Water Treatment Plant	WT	\$0	\$0
In-Line/Off Site High Service Pumping & Stroage	WIL	\$0	\$0
Wastewater Collection	WWC	\$0	\$0
Water Distribution System	WD	\$0	\$0
Cannot Tie To Project	CTTP	\$0	\$0

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
6179 20	8064	IRC REG. SLUDGE FACILITY	WWT	10/01/94	\$3,251,008	1.9116	\$6,214,667
6179 10	8065	IRC REGIONAL SLUDGE FACILITY	WWT	12/01/93	2,007,452	1.9843	3,983,308
26223	6072	CAMERA/VIDEO SURVEILLANCE MONITORING SYS	WWT	09/15/11	\$6,662	1.1398	\$7,593
191920	8059	N.CO.WWTP SLUDGE FAC. IMP.	WWT	04/28/00	155,317	1.6618	258,104
25903	8064	SLUDGE FACILITY @ LANDFILL	WWT	09/08/10	5,148,521	1.1749	6,049,029
					\$10,568,959		\$16,512,702

Schedule 7

269 Water Distribution Asset Summary			
Facility			
Wastewater Treatment Plant	Classification	ACQ COST	Current Cost
Wastewater Treatment Plant	WWT	\$0	\$0
In-Line/Off Site Master Pumping Stations	WWIL	\$16,741	\$20,195
General Plant	GP	\$0	\$0
Water Treatment Plant	WT	\$7,171,035	\$10,232,534
In-Line/Off Site High Service Pumping & Stroage	WIL	\$0	\$0
Wastewater Collection	WWC	\$304,800	\$424,964
Water Distribution System	WD	\$48,407,084	\$65,137,253
Cannot Tie To Project	CTTP	\$0	\$0

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
189320	8058	N CO R/O BRINE LINE	WT	09/30/99	\$773,753	1.7062	\$1,320,194
189330	8058	SEBASTIAN WATER - CR512	WD	09/30/99	354,723	1.7062	605,237
189335	8060	SEBASTIAN WATER - CR512	WD	09/30/99	612,496	1.7062	1,045,055
193250	8058	N. BEACH R/O CONVERSION	WT	06/16/00	1,740,679	1.6618	2,892,644
193280	8058	98TH AVE WATER & SEWER PROJECT	WD	06/16/00	72,410	1.6618	120,330
193320	8058	HAMMOCK LAKES WATER	WD	06/16/00	78,728	1.6618	130,829
193460	8058	110TH PLACE WATER ASSESSMENT	WD	06/30/00	33,262	1.6618	55,274
22316 4	8058	MISC WATER IMPROVEMENTS- 4TH QTR	WD	09/30/05	175,661	1.3884	243,887
194900	8058	WATER MAIN RELOCATION-37TH ST	WD	09/30/00	5,650	1.6618	9,390
194930	8058	SEBASTIAN WATER PHASE 2C	WD	09/30/00	1,029,180	1.6618	1,710,282
194940	8058	SEBASTIAN WATER PHASE 2C	WD	09/30/00	42,009	1.6618	69,809
194970	8058	58TH AVE WATER	WD	09/30/00	226,582	1.6618	376,531
23311	8058	WESTWOOD SUBDIVISION WATER	WD	05/09/06	40,097	1.3338	53,480
23312	8058	28TH AVE WATER ASSESSMENT	WD	05/09/06	8,142	1.3338	10,859
23313	8058	SEBASTIAN PHASE 3D WATER	WD	05/09/06	1,961,338	1.3338	2,615,960
23314	8058	SEBASTIAN PHASE 3E WATER	WD	05/09/06	32,499	1.3338	43,347
23315	8058	SAN SEBASTIAN SPRINGS WATER MAIN	WD	05/09/06	12,368	1.3338	16,496
23373	8058	WILDWOOD SUBDIVISION WATER ASSESSMENT	WD	05/09/06	37,880	1.3338	50,523
23374	8058	VAN BERHEN WATER ASSESSMENT	WD	05/09/06	30,751	1.3338	41,015
23375	8058	KINGSLAKE SUBDIVISION WATER	WD	05/09/06	130,062	1.3338	173,472
23376	8058	WILSON MASONRY WATER MAIN EXTENSION	WD	05/09/06	29,679	1.3338	39,585
23684	8058	MAZZARELLA AUTO FORCE MAIN	WD	08/21/06	129,288	1.3338	172,440
23726	8058	BOBBI J WATER MAIN	WD	08/31/06	33,108	1.3338	44,158
23727	8058	HAEGER HIGHLANDS WATER ASSESSMENT	WD	08/31/06	42,371	1.3338	56,513
23728	8058	WESTSIDE VILLAS SUBDIVISION	WD	08/31/06	99,726	1.3338	133,010
23729	8058	GREENLEAF SUBDIVISION	WD	08/31/06	59,894	1.3338	79,885
23730	8058	CARLL HEIGHTS WATER	WD	08/31/06	28,522	1.3338	38,042
23731	8058	ORANGE HEIGHTS WATER ASSESSMENT	WD	08/31/06	124,022	1.3338	165,416
23758	8058	POINT-O-WOODS WATER ASSESSMENT	WD	09/29/06	68,066	1.3338	90,783
23759	8058	SQUIRE SUBDIVISION	WD	09/29/06	72,684	1.3338	96,944
23759-1	8058	SQUIRE SUBDIVISION	WD	09/29/06	3,000	1.3338	4,001
23760	8058	110TH PLACE SEWER	WWC	09/29/06	179,230	1.3338	239,051
23761	8058	BLOCK VILLA SUBDIVISION	WD	09/29/06	34,317	1.3338	45,771
23766	8058	SOUTH R/O CLEARWELL	WT	09/29/06	3,515,283	1.3338	4,688,556
23767A	8058	ABINGTON WOODS FORCE MAIN	WD	09/29/06	72,775	1.3338	97,064
201890	8062	INDIAN RIVER ESTATES	WD	09/30/01	51,036	1.6298	83,180
201900	8060	GREYSTONE SUBDIVISION-PHASE 1	WD	09/30/01	25,116	1.6298	40,935
201910	8062	PUBLIX SHOPPING PLAZA	WD	09/30/01	175,314	1.6298	285,731
201950	8062	OSPREY POINTE @ GRAND HARBOR	WD	09/30/01	23,308	1.6298	37,988
201960	8060	CENTURY 21 BUILDING, SEBASTIAN	WD	09/30/01	8,133	1.6298	13,256
201970	8062	HERON CREST ON-SITE UTILITIES	WD	09/30/01	246,925	1.6298	402,446
201990	8062	OLD ORCHID GROVE - PHASE 2	WD	09/30/01	76,190	1.6298	124,176
202010	8062	OAK CHASE - PHASE 2	WD	09/30/01	143,834	1.6298	234,424
202030	8060	UNITY CENTER OF VERO BEACH	WD	09/30/01	9,415	1.6298	15,345
202040	8062	ATTIC - 60 STORAGE FACILITY	WD	09/30/01	21,156	1.6298	34,481
202060	8062	RIVER LAKE ESTATES	WD	09/30/01	18,316	1.6298	29,852
202080	8062	POINTE WEST - CENTRAL VILLAGE	WD	09/30/01	322,221	1.6298	525,164
202090	8060	RED STICK GOLF COURSE	WD	09/30/01	24,210	1.6298	39,458
202110	8062	BLOCKBUSTER VIDEO SR-60	WD	09/30/01	8,568	1.6298	13,964
202130	8062	LUCAS DEVELOPMENT CONTRACTOR	WD	09/30/01	15,838	1.6298	25,813
202140	8060	TANDEM HEALTH CARE	WD	09/30/01	7,662	1.6298	12,488
206720	8062	CR-512 COMMERCIAL PARK	WD	12/20/01	47,192	1.6298	76,915
207010	8060	FOUNTAIN TOWERS WATER SYSTEM	WD	03/13/02	24,088	1.5812	38,088
207031	8060	WATERFORD LAKES PHASE I WATER	WD	03/13/02	113,678	1.5812	179,750
207041	8060	GRAND HARBOR PODS ""S"" & ""T""	WD	03/13/02	206,050	1.5812	325,810
207051	8060	SABAL TRACE - PHASE I WATER	WD	03/13/02	44,781	1.5812	70,809
207061	8060	CITRUS SPRINGS VILLAGES B & C	WD	03/13/02	78,856	1.5812	124,688
207071	8060	GRAND HARBOR MARINA VILLAGE	WD	03/13/02	9,119	1.5812	14,419
207081	8060	SUNSET COVE WATER	WD	03/13/02	20,910	1.5812	33,063

Schedule 7

ASSET	LOCATION	DESCRIPTION	Facility		ENR CCI		
			Classification	DATE ACQ	ACQ COST	Factor	Current Cost
207091	8060	SUNSET TRACE WATER	WD	03/13/02	13,462	1.5812	21,287
207100	8060	GREYSTONE SUBDIVISION PHASE I	WD	03/13/02	25,116	1.5812	39,714
209751	8060	WATERS EDGE - PHASE II WATER	WD	07/11/02	113,545	1.5812	179,539
210550	8058	N CO R/O PLANT TANK HEATER	WT	09/30/02	21,256	1.5812	33,610
210610	8058	INDIAN RIVER DR S OF CITY WM	WD	09/30/02	215,196	1.5812	340,271
210620	8058	FOUNTAIN TOWERS WATER MAIN	WD	09/30/02	20,421	1.5812	32,290
210630	8058	CR512 WATER MAIN EXTENSION	WD	09/30/02	6,935	1.5812	10,965
210640	8058	IR COURTS - 16" WATER MAIN	WD	09/30/02	544,514	1.5812	860,995
210650	8058	IR COURTS - 12" WATER MAIN	WD	09/30/02	113,261	1.5812	179,091
210660	8058	109TH STREET WATER MAIN EXT	WD	09/30/02	2,650	1.5812	4,190
210670	8058	WM LOOP - JUNGLE TRAIL/CR510	WD	09/30/02	13,432	1.5812	21,239
210680	8058	25TH AVE WATER MAIN EXTENSION	WD	09/30/02	3,258	1.5812	5,152
210690	8058	10TH PLACE WATER MAIN	WD	09/30/02	2,661	1.5812	4,208
210700	8058	WOODMERE TRADE CENTER WATER MN	WD	09/30/02	39,154	1.5812	61,911
210710	8058	IRCC 12" WATER MAIN	WD	09/30/02	64,685	1.5812	102,281
210730	8058	CHESSERS GAP WATER MAIN	WD	09/30/02	67,752	1.5812	107,130
210790	8058	60 OAKS WATER LINE R&R	WD	09/30/02	1,270	1.5812	2,009
210800	8058	51ST STREET WATER SERVICE	WD	09/30/02	2,499	1.5812	3,951
210810	8058	87TH ST WM RELOCATE FOR PUB WK	WD	09/30/02	7,248	1.5812	11,461
210860	8058	SEBASTIAN WATER ASSESSMENT	WD	09/30/02	1,271,797	1.5812	2,010,988
210861	8058	SEBASTIAN WATER ASSESSMENT	WD	09/30/02	48,893	1.5812	77,311
210870	8058	CENTURY 21 WATER MAIN	WD	09/30/02	28,343	1.5812	44,817
210890	8058	12" MP WM ALONG PERIWINKLE ST	WD	09/30/02	98,683	1.5812	156,040
21134-1	8060	POINTE WEST CEN VILLAGE PHASE III WATER	WD	11/01/02	42,807	1.5812	67,687
21135-1	8060	ARBOR TRACE PHASE II WATER SYSTEM	WD	11/01/02	120,261	1.5812	190,159
21136-1	8060	8" WM WEST OF 80TH AVE - SOUTH OF 144TH	WD	11/01/02	11,000	1.5812	17,393
21137-1	8060	WINDSOR GOLF COTTAGE, BLOCK 49 - WATER	WD	11/01/02	22,156	1.5812	35,033
21201-1	8060	KENWOOD VILLAGE WATER SYSTEM	WD	02/01/03	130,383	1.5444	201,359
21202	8060	TERRA LAKES OFFSITE WATER MAIN	WD	02/20/03	5,231	1.5444	8,079
21240-1	8060	CITRUS SPRINGS VILLAGE B PHASE II WATER	WD	02/28/03	26,180	1.5444	40,432
21200-1	8060	CRYSTAL FALLS OF VERO - WATER SYSTEM	WD	02/01/03	83,250	1.5444	128,569
21265-1	8060	IND RIVER SOCCER ASSOC FAIRGROUNDS WATER	WD	03/31/03	15,458	1.5444	23,873
21290-1	8060	PINE RIDGE CLUB SUBDIVISION WATER	WD	03/31/03	60,540	1.5444	93,496
21353-1	8060	SEBASTIAN LAKES PHASE III WATER	WD	04/30/03	38,792	1.5444	59,909
21360-1	8060	WATERFORD LAKES PHASE II SEWER	WWC	04/30/03	74,200	1.5444	114,592
21396-1	8060	GRACE PINES SUBDIVISION WATER	WD	05/01/03	28,800	1.5444	44,478
21429-1	8060	CITRUS SPRINGS (ALONG 5TH ST SW) WATER	WD	06/05/03	296,626	1.5444	458,099
21428-1	8060	EMERALD ESTATES SUBDIVISION WATER	WD	06/30/03	78,102	1.5444	120,618
21494-1	8060	THE FALLS OF GRAND HARBOR WATER	WD	06/30/03	95,053	1.5444	146,797
21509	8058	SEBASTIAN WATER ASSESSMENT - PHASE 3B	WD	07/03/03	2,156,855	1.5444	3,330,978
21511	8058	SOUTH COUNTY CHEMICAL PUMPS	WT	07/07/03	51,607	1.5444	79,700
21512	8058	WATER MAIN ASSESS-US1 FROM WALMART TO M	WD	07/07/03	609,689	1.5444	941,584
21514	8058	ANITA PARK WATER MAIN EXTENSION	WD	07/07/03	77,927	1.5444	120,348
21510	8060	EAGLE TRACE SUBDIVISION WATER	WD	07/08/03	79,861	1.5444	123,335
21545A	8060	SEA OAKS PLANTATION HOUSE WATER	WD	08/11/03	38,450	1.5444	59,381
21614-1	8060	MAJESTIC OAKS SUBDIVISION WATER	WD	09/15/03	152,296	1.5444	235,201
21657	8060	CHASE MEADOWS OFFSITE WATER MAIN	WD	09/26/03	22,163	1.5444	34,228
21658	8058	NORTH COUNTY R/O PLANT CHEM ROOM IMP	WD	09/30/03	30,729	1.5444	47,457
21659	8058	CHASE MEADOWS WATER MAIN EXTENSION	WD	09/30/03	104,962	1.5444	162,100
21660	8058	CHASE MEADOWS WATER MAIN EXTENSION	WD	09/30/03	23,040	1.5444	35,582
21663	8058	47TH-49TH AVENUE WATER MAIN EXTENSION	WD	09/30/03	28,645	1.5444	44,239
21664	8058	TERRA LAKES WATER MAIN EXTENSION	WD	09/30/03	149,420	1.5444	230,759
21686A	8060	THE PRESERVES OF VERO - PHASE II WATER	WD	10/15/03	84,039	1.5444	129,786
21687A	8060	LEGEND LAKES PHASE I WATER	WD	10/15/03	79,640	1.5444	122,994
21688A	8060	CITRUS SPRINGS - VILLAGE "C-2" WATER	WD	10/15/03	42,749	1.5444	66,020
21717A	8060	GIFFORD HEALTH CENTER WATER SYSTEM	WD	10/31/03	11,371	1.5444	17,561
21718A	8060	OSLO ROAD & 43RD AVE SHOPPING CTR WATER	WD	11/05/03	52,498	1.5444	81,076
21719A	8060	PARK PLACE PHASE 2A & 2B WATER	WD	11/05/03	93,553	1.5444	144,479
21723	8060	PERFECTION TRUSSES WATER	WD	11/14/03	25,846	1.5444	39,916
21734A	8060	PINNACLE GROVE APARTMENTS WATER	WD	11/25/03	124,015	1.5444	191,525
21766A	8060	CARRIAGE LAKES OF VERO WATER	WD	12/31/03	88,870	1.5444	137,247
21767	8060	GATOR LUMBER FIRE HYDRANT	WD	12/31/03	17,833	1.5444	27,541
21757	8060	SYNGENTA CROP PROTECTION, INC. WATER	WD	01/05/04	6,284	1.4530	9,131
21758A	8060	CRADLES TO CRAYONS, INC. WATER SYSTEM	WD	01/05/04	4,256	1.4530	6,184
21759A	8060	HIGH HAWKS OF VERO PHASE I WATER SYSTEM	WD	01/05/04	106,020	1.4530	154,045
21760A	8060	PALMS OF VERO WATER SYSTEM	WD	01/05/04	13,650	1.4530	19,833
21761	8060	SEBASTIAN RIVER MEDICAL CENTER WATER	WD	01/05/04	2,500	1.4530	3,632
21792A	8060	WALKER WOODS CLUB APARTMENTS WATER	WD	01/26/04	92,660	1.4530	134,634
21793A	8060	ANSLEY PARK SUBDIVISION WATER	WD	01/26/04	146,966	1.4530	213,540
21873	8058	WHIPOOLWHILL ESTATES WATER MAIN	WD	02/20/04	56,040	1.4530	81,425
21874	8058	WESTSIDE SUBDIVISION WATER ASSESSMENT	WD	02/20/04	76,440	1.4530	111,067
21875	8058	FOREST LAKE SUBDIVISION WATER ASSESSMENT	WD	02/20/04	185,643	1.4530	269,737

Schedule 7

ASSET	LOCATION	DESCRIPTION	Facility	DATE ACQ	ACQ COST	ENR CCI	
			Classification			Factor	Current Cost
21876	8058	SUBURBAN ACRES WATER LINE EXTENSION	WD	02/20/04	42,441	1.4530	61,666
21878A	8060	FOUNTAINHEAD APARTMENTS WATER SYSTEM	WD	02/25/04	89,504	1.4530	130,048
21882A	8060	EAST GATE VILLAS WATER SYSTEM	WD	02/28/04	29,171	1.4530	42,385
21883A	8060	RIVERWIND SUBDIVISION PHASE I WATER	WD	02/28/04	139,056	1.4530	202,047
21908	8060	FAIRGROUNDS PAV WATER MN & FIRE HYDRANT	WD	03/15/04	9,400	1.4530	13,658
21909A	8060	LAUREL RESERVE - PHASE I WATER SYSTEM	WD	03/17/04	96,984	1.4530	140,916
21929A	8060	SABAL TRACE SUBDIVISION PHASE II WATER	WD	04/26/04	11,625	1.4530	16,891
21960A	8060	CITY OF SEBASTIAN GOVERNMENT COMPLEX H2O	WD	05/18/04	67,842	1.4530	98,574
21961A	8060	ST JOHN OF THE CROSS CATHOLIC CHURCH H2O	WD	05/18/04	10,600	1.4530	15,402
21967	8060	MOBLEY SOUTHERN PLUMBING WATER	WD	05/24/04	19,430	1.4530	28,232
21986A	8060	DIAMOND LAKES PH 1 - WATER	WD	06/21/04	76,730	1.4530	111,488
21987	8060	HERON POINTE MEDICAL CENTER - WATER	WD	06/24/04	17,669	1.4530	25,673
21988A	8060	OLD ORCHID PH IV -WATER	WD	06/24/04	37,302	1.4530	54,200
21989A	8060	LINDSEY LANES PHASES 2C & 2D - WATER	WD	06/24/04	29,232	1.4530	42,473
22062A	8060	HABITAT HUMANITY GRACE GROVES I WATER	WD	07/07/04	50,275	1.4530	73,049
22063A	8060	AMERICANA PLAZA WATER	WD	07/08/04	69,817	1.4530	101,443
22064	8058	FLORIDA RIDGE WATER MAIN	WD	07/08/04	493,148	1.4530	716,538
22081A	8060	SEBASTIAN RIVER LANDINGS PHASE I WATER	WD	08/18/04	214,098	1.4530	311,081
22093B	8060	HIGH HAWK OF VERO - PHASE II WATER	WD	08/23/04	8,420	1.4530	12,234
22090A	8060	WATERFORD LAKES SUB PHASE III WATER	WD	08/31/04	77,655	1.4530	112,832
22091A	8060	COLLIER CLUB PHASE IIB WATER	WD	09/14/04	51,330	1.4530	74,582
22102 A	8060	SUN UP ASSISTED LIVING FACILITY-WATER	WD	09/30/04	5,692	1.4530	8,270
22119 A	8060	FIRST DEVELOPERS CORPORATION	WD	09/30/04	69,817	1.4530	101,443
22293 A	8060	POINTE WEST CENTRAL VILLAGE-PHASE IV	WD	12/10/04	75,760	1.4530	110,078
22294 A	8060	POINTE WEST N.VILLAGE TWN HOMES-PHASE I	WD	12/10/04	47,135	1.4530	68,487
22193 A	8060	WINDSOR WEST ON SAVANNAH	WD	01/15/05	60,286	1.3884	83,701
22193 B	8061	WINDSOR WEST ON SAVANNAH	WWC	01/15/05	51,369	1.3884	71,321
22295 A	8060	TROPICAL ISLES	WD	01/15/05	59,775	1.3884	82,991
22296	8060	VISUAL & PERFORMING ARTS CENTER	WD	01/25/05	21,000	1.3884	29,156
22299 A	8060	CITRUS SPRINGS VILLAGE A-2	WD	01/26/05	54,048	1.3884	75,040
22300 A	8060	TOWNHOUSES @ TRILLIUM & ANTHEM LAKES	WD	01/26/05	91,575	1.3884	127,143
22431 A	8060	THE LAKES AT SANDRIDGE-PHASE 1	WD	03/07/05	92,390	1.3884	128,274
22432 A	8060	ABINGTON WOODS S/D - WATER	WD	03/08/05	61,035	1.3884	84,741
22244 A	8060	BRIDGEPONTE DEVELOPMENT - WATER	WD	03/23/05	170,837	1.3884	237,189
22465A	8060	DIAMOND LAKES S/D PHASE 2 & 3	WD	04/01/05	120,992	1.3884	167,984
22467B	8060	POINTE WEST SOUTH VILLAGE - PHASE I	WD	05/01/05	92,108	1.3884	127,882
22468A	8060	THE INLET OF SEBASTIAN	WD	05/01/05	97,809	1.3884	135,798
22479A	8060	GRAND OAK ESTATES	WD	05/01/05	40,781	1.3884	56,620
22487A	8060	STOW-A-WAY MINI STORAGE - WATER	WD	05/01/05	54,730	1.3884	75,987
22488A	8060	SOUTH LAKE S/D - WATER & SEWER	WD	05/01/05	147,318	1.3884	204,536
22502A	8060	PARK LANE ESTATES S/D - WATER	WD	05/23/05	90,468	1.3884	125,605
22564A	8060	PINEAPPLE CAY S/D - WATER AND SEWER	WD	06/20/05	67,548	1.3884	93,784
22591A	8060	GRACE GROVES - PHASE II	WD	07/06/05	74,404	1.3884	103,302
22613	8060	DR. BRAD SMITH MEDICAL BUILDING-WATER	WD	07/06/05	6,650	1.3884	9,233
22594A	8060	REGENCY PARK	WD	07/22/05	181,743	1.3884	252,331
22595A	8060	ST MARKS CHURCH OF IRC	WD	07/22/05	27,297	1.3884	37,899
22661A	8060	CITRUS SPRINGS VILLAGE-D PHASE I & II &	WD	08/01/05	148,404	1.3884	206,044
22662A	8060	THE LAKES AT SANDGRIDGE-PHASE II	WD	08/08/05	76,925	1.3884	106,802
22574A	8060	TRILLIUM NORTH - WATER	WD	08/15/05	115,805	1.3884	160,783
22675A	8060	GRAVES BROTHERS WATERLINE PROJECT	WD	08/15/05	208,710	1.3884	289,772
22686A	8060	PUBLIC WORKS ROAD & BRIDGE COMPLEX-WATEI	WD	08/16/05	21,550	1.3884	29,920
22770A	8060	PELICAN ISLES ONSITE UTILITIES - WATER	WD	09/01/05	66,772	1.3884	92,706
22771A	8060	PELICAN ISLES OFFSITE UTILITIES - WATER	WD	09/01/05	42,600	1.3884	59,146
22772A	8060	POINT WEST SOUTH VILLAGE - PH II WATER	WD	09/02/05	127,903	1.3884	177,579
22832A	8060	POINTE WEST NORTH VILLAGE TWNHMS - PH II	WD	09/15/05	24,842	1.3884	34,491
22140A	8060	STADNIK INDUSTRIAL	WD	10/01/05	30,590	1.3884	42,471
22185A	8060	OLD SAVANNAH S/D - WATER	WD	10/01/05	79,908	1.3884	110,944
22238	8060	PINE GROVE -WATER	WD	10/01/05	36,855	1.3884	51,169
22258A	8060	OAKS OF VERO - WATER	WD	10/01/05	103,263	1.3884	143,370
22311	8060	HIDDEN LAKES - WATER	WD	10/01/05	87,569	1.3884	121,580
22312	8060	RIVERWIND - PHASE II - WATER	WD	10/01/05	80,524	1.3884	111,799
23147A	8060	OAK HALLOW ESTATES - WATER	WD	03/10/06	43,675	1.3338	58,252
23148A	8060	HARBOR COMMERCIAL CENTER - WATER	WD	03/10/06	35,904	1.3338	47,887
23149A	8060	WINGATE SUBDIVISION - WATER	WD	03/10/06	164,379	1.3338	219,242
23150A	8060	WHITE FENCES - WATER	WD	03/10/06	81,810	1.3338	109,115
23151A	8060	LAUREL RESERVE, PHASE II - WATER	WD	03/10/06	93,841	1.3338	125,162
23190A	8060	ARSENAULT 4"" WATERLINE	WD	03/10/06	39,900	1.3338	53,217
23191A	8060	COLLIER CLUB, PHASE 3A - WATER	WD	03/10/06	72,813	1.3338	97,116
23192A	8060	FOUNTAINS AT AMBER LAKES - WATER	WD	03/10/06	124,687	1.3338	166,303
23193A	8060	BEST WESTERN MOTEL - WATER	WD	03/10/06	19,021	1.3338	25,370
23194A	8060	FLORIN URSULEAN AUTO CENTER-WATER	WD	03/10/06	3,225	1.3338	4,301
23195A	8060	SEDONA PALMS - WATER	WD	03/10/06	67,988	1.3338	90,680

Schedule 7

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
23296	8058	AERODROME WATER MAIN	WD	04/18/06	9,665	1.3338	12,890
23397A	8060	WOODFIELD PHASE I	WD	06/01/06	244,617	1.3338	326,262
23398A	8060	VERO STOW-A-WAY	WD	06/01/06	54,730	1.3338	72,997
23399A	8060	DIAMOND COURT VILLAGE	WD	06/01/06	106,869	1.3338	142,538
23400A	8060	ASHBURY SUBDIVISION SEB.	WD	06/01/06	290,086	1.3338	386,906
23402A	8060	PALADIN PLACE II	WD	06/01/06	114,931	1.3338	153,290
23403 A	8060	SOMMERS CONTRACTORS TRADES	WD	06/01/06	6,374	1.3338	8,502
23404A	8060	VERO LAGO (N LAKES - PHASE I)	WD	06/01/06	255,228	1.3338	340,413
23533A	8060	OSLO VENTURE WALGREENS	WD	06/07/06	27,413	1.3338	36,562
23652	8058	ORANGE HEIGHTS WATER MAIN EXTENSION	WD	08/09/06	92,137	1.3338	122,889
23740A	8060	FOUR LAKES AKA TWO LAKES - WATER	WD	09/29/06	135,749	1.3338	181,057
23741A	8060	SEBASTIAN CROSSING - WATER	WD	09/29/06	158,105	1.3338	210,875
23742A	8060	INDIAN RIVER INDUSTRIAL CENTER-WATER	WD	09/29/06	36,350	1.3338	48,482
23743A	8060	BRADFORD PLACE - WATER	WD	09/29/06	241,010	1.3338	321,450
23745A	8060	VERONA TRACE - WATER	WD	09/29/06	1,113,280	1.3338	1,484,853
23746A	8060	ISLES AT WATERWAY VILLAGE - WATER	WD	09/29/06	561,896	1.3338	749,436
23747A	8060	SEBASTIAN NORTHPOINT OFFICE BLDG-WATER	WD	09/29/06	13,875	1.3338	18,506
23748A	8060	FALCON TRACE - WATER	WD	09/29/06	718,400	1.3338	958,176
23762A	8060	STONEBROOK FARMS - WATER	WD	09/29/06	201,628	1.3338	268,924
23764A	8060	TAMARIND LAKES AKA TOWNHOMES WEST	WD	09/29/06	38,952	1.3338	51,953
23969	8058	LAKEWOOD TERRACE	WD	03/12/07	315,672	1.2978	409,668
24087A	8060	STARBUCKS AT VERO MALL	WD	04/04/07	3,080	1.2978	3,997
24088A	8060	O'NEIL COMMERCIAL DEVELOPMENT	WD	04/04/07	20,182	1.2978	26,192
24115A	8060	POINT WEST N VILLAGE, PH V - WATER	WD	04/04/07	49,233	1.2978	63,893
24116A	8060	THE ENCLAVE SUBDIVISION - WATER	WD	04/04/07	74,891	1.2978	97,191
24117A	8060	HARBOR TRADE CENTER - WATER	WD	04/04/07	38,650	1.2978	50,159
24156A	8060	SUN SKY USA - WATER	WD	05/22/07	16,812	1.2978	21,818
24158A	8060	TIMBERLAKE SUBDIVISION-WATER	WD	05/22/07	115,258	1.2978	149,577
24166A	8060	POINTE WEST E VILLAGE PHASE I - WATER	WD	05/25/07	360,729	1.2978	468,141
24167A	8060	PRO-TRANSMASTERS II - WATER	WD	05/25/07	8,450	1.2978	10,966
24218	8058	CRYSTAL SANDS SUBDIVISION	WD	06/14/07	111,470	1.2978	144,662
24219	8058	WINTER BEACH PARK WATER ASSESSMENT	WD	06/14/07	77,280	1.2978	100,291
24222A	8060	VERO LAGO PHASE 5	WD	06/29/07	159,903	1.2978	207,517
24223A	8060	VERO LAGO PHASE 4	WD	06/29/07	158,083	1.2978	205,155
24224A	8060	VERO LAGO PHASE 3	WD	06/29/07	164,589	1.2978	213,597
24225A	8060	SEA OAKS VILLAS BY THE RIVER	WD	06/29/07	7,230	1.2978	9,383
24226A	8060	HARBOR CHASE @ VERO PHASE 1	WD	06/29/07	54,783	1.2978	71,095
24227A	8060	THE OAKS OF VERO PHASE 2	WD	06/29/07	111,414	1.2978	144,589
24228A	8060	VERO LAGO PHASE 2	WD	06/29/07	236,488	1.2978	306,905
24229A	8060	LINKS AT PW CLUBHOUSE	WD	06/29/07	5,160	1.2978	6,696
24252A	8060	FIRE STATION #4	WD	06/30/07	21,000	1.2978	27,253
24258A	8060	TRILLIUM WEST	WD	07/26/07	123,590	1.2978	160,391
24259A	8060	IRC JAIL EXPANSION	WD	07/26/07	57,632	1.2978	74,793
24266A	8060	PROVENCE BAY	WD	08/31/07	302,709	1.2978	392,846
24267A	8060	INDIAN RIVER CLUB	WD	08/31/07	100,290	1.2978	130,153
24293A	8060	BELLA-VISTA ISLES	WD	08/31/07	104,930	1.2978	136,175
24353	8058	66TH AVE WATER MAIN CR510 TO 77TH	WD	08/31/07	658,841	1.2978	855,021
24270A	8060	GATOR LUMBER WEST	WD	09/06/07	15,325	1.2978	19,888
24419A	8060	WOODFIELD, LOTS 77-181	WD	09/30/07	120,610	1.2978	156,523
24474A	8060	WOODFIELD, LOTS 37-76	WD	09/30/07	21,690	1.2978	28,149
24475A	8060	WOODFIELD, LOTS 1A-36D	WD	09/30/07	78,330	1.2978	101,654
24520	8058	HARDEE'S ADD. TO SEB. 8" WM CONSTRUCTIO	WD	09/30/07	12,830	1.2978	16,650
24521	8058	BILLY'S AUTO	WD	09/30/07	28,903	1.2978	37,509
24522	8058	BARKET WATER SERVICE	WD	09/30/07	1,469	1.2978	1,906
24523	8058	VERO STOW AWAY MINI STORAGE	WD	09/30/07	6,222	1.2978	8,075
24524	8058	ROSELAND SUNTRUST BANK	WD	09/30/07	4,321	1.2978	5,607
24525	8058	GROVENER ESTATES	WD	09/30/07	20,941	1.2978	27,176
24526	8058	SLOANE'S RESTAURANT	WD	09/30/07	3,533	1.2978	4,584
24527	8058	HOBART ROAD INDUSTRIAL PARK	WD	09/30/07	2,479	1.2978	3,217
24528	8058	LUCELLE BUCKNER WATER IMPROV.	WD	09/30/07	2,864	1.2978	3,717
24529	8058	ANTILLES MISC. WATER IMPROVMENTS	WD	09/30/07	6,796	1.2978	8,820
24530	8058	SR 60 INDUSTRIAL PARK	WD	09/30/07	5,807	1.2978	7,536
24531	8058	32NS AVE (15TH ST SW TO 12TH ST SW)	WD	09/30/07	11,402	1.2978	14,797
24533	8058	BLOCK VILLA S/D	WD	09/30/07	7,797	1.2978	10,119
24675	8058	LAKEWOOD VILLAGE MHP WATER CONNECTION	WD	09/30/07	40,945	1.2978	53,137
24716A	8058	NEW LIBERTY MAGNET WATER MAIN	WD	09/30/07	28,285	1.2978	36,708
24717A	8058	FALCON TRACE WATER & SEWER FORCE MAIN	WD	09/30/07	70,496	1.2978	91,488
24719	8058	16" WATER MAIN-POINTE WEST DRIVE TO 74T	WD	09/30/07	174,993	1.2978	227,100
24748A	8060	BELLA ROSA	WD	11/21/07	334,615	1.2978	434,251
24749A	8060	HUNTINGTON PLACE	WD	11/21/07	331,319	1.2978	429,974
24750A	8060	GRACE WOODS SUBDIVISION	WD	01/02/08	56,876	1.2440	70,756
24751A	8060	ILES AT WATERWAY	WD	01/02/08	696,299	1.2440	866,227

Schedule 7

ASSET	LOCATION	DESCRIPTION	Facility	DATE ACQ	ACQ COST	ENR CCI	
			Classification			Factor	Current Cost
24872	8060	PETERS / SCHLITT COMMERCIAL PROPERTY	WD	02/20/08	8,630	1.2440	10,736
24873A	8060	RINKER MATERIALS	WD	02/20/08	9,784	1.2440	12,172
24874A	8060	M.C. MILLER	WD	02/20/08	33,000	1.2440	41,053
24904	8058	SHAHLOUB WATER MAIN / US#1	WD	03/10/08	76,896	1.2440	95,662
24995A	8060	FIELDSTONE RANCH	WD	03/27/08	181,335	1.2440	225,589
25010A	8060	490 OLD DIXIE	WD	03/27/08	33,890	1.2440	42,161
25011A	8060	VERO CHRISTIAN CHURCH	WD	03/27/08	27,097	1.2440	33,710
25034A	8060	874 RESIDENTIAL	WD	04/30/08	88,460	1.2440	110,048
25035A	8060	THE OLIVE GARDEN	WD	04/30/08	8,471	1.2440	10,538
25036A	8060	HOBART INDUSTRIAL PARK	WD	04/30/08	256,691	1.2440	319,335
25037A	8060	FIELDSTONE RANCH	WD	04/30/08	495,032	1.2440	615,841
25046A	8060	SEBASTIAN CROSSINGS	WD	05/13/08	15,321	1.2440	19,060
25061	8058	27TH DRIVE NORTH OF 4TH STREET	WD	06/09/08	43,142	1.2440	53,671
25063	8058	53RD STREET WATER MAIN	WD	06/09/08	30,533	1.2440	37,984
25065A	8060	ASHLEY LAKES NORTH	WD	06/11/08	265,440	1.2440	330,219
25068A	8060	VENEZIA ESTATES	WD	06/26/08	12,043	1.2440	14,982
25069A	8060	CENTURY TOWN CENTER	WD	06/26/08	185,347	1.2440	230,579
25084A	8060	37TH ST ROADWAY IMPROVEMENTS	WD	08/01/08	116,727	1.2440	145,213
25081A	8060	OAK ISLAND PHASE III	WD	08/31/08	26,173	1.2440	32,560
25082A	8060	BEANS UTILITY EXTENSION	WD	08/31/08	40,507	1.2440	50,393
25114A	8060	77TH STREET - TUSKANY LAKES	WD	09/18/08	561,184	1.2440	698,138
25150A	8060	16TH MANOR & 76TH DRIVE (POINTE WEST)	WD	09/25/08	36,020	1.2440	44,811
25151A	8060	53RD ST BTWN 58TH AVE & LATERAL H CANAL	WD	09/25/08	916,925	1.2440	1,140,695
25155A	8060	IRSC - MUELLER CAMPUS	WD	09/30/08	41,879	1.2440	52,100
25223	8058	BENT PINE RIB BASIN PROJECT	WD	09/30/08	1,018,673	1.2440	1,267,273
25224	8058	MEADOWLARK WOODS S/D WATER ASSESSMNT	WD	09/30/08	52,317	1.2440	65,085
25236A	8060	3515 9TH ST SW - GOODWILL OSLO	WD	09/30/08	6,837	1.2440	8,506
25248	8058	HOBART WM ON 77TH (CITRUS SPRINGS)	WD	09/30/08	377,084	1.2440	469,109
25249	8058	37TH ST WATER & FORCE MAINS	WD	09/30/08	68,009	1.2440	84,606
25250	8058	26TH ST 6" FM-BELLA VISTA TO BELLA ROSA	WD	09/30/08	48,239	1.2440	60,012
25251	8058	PELICAN ISLAND FIRE HYDRANT & 6" WM	WD	09/30/08	19,137	1.2440	23,807
25276A	8060	5555 20TH ST / SAM'S CLUB EXPANSION &	WD	12/09/08	41,070	1.2440	51,093
25277A	8060	11165 ROSELAND ROAD/KASHI CHURCH FOUNDA	WD	12/09/08	102,128	1.2440	127,052
25278A	8060	6655 US#1/NORTH COUNTY CHARTER SCHOOL	WD	12/09/08	22,677	1.2440	28,211
25279A	8060	NE CORNER OF 53RD ST & US #1-THE LANDING	WD	12/09/08	46,510	1.2440	57,860
25436A	8060	4250 38TH AVE/ST PETERS BAPTIST CHURCH	WD	01/29/09	3,925	1.2063	4,735
25449	8058	WINTER GROVE WATER ASSESSMENT	WD	02/12/09	64,177	1.2063	77,417
25451A	8060	10350 NORTH A1A (GOLDEN SANDS PARK)	WD	02/20/09	26,393	1.2063	31,838
25431A	8060	3555 9TH ST SW (ACE HARDWARE)	WD	03/10/09	17,100	1.2063	20,628
25432A	8060	8575 20TH ST (HYUNDAI CAR DEALERSHIP)	WD	03/10/09	5,297	1.2063	6,390
25469A	8060	WALGREENS - 5298 OLD DIXIE HWY	WD	05/11/09	62,112	1.2063	74,926
25470A	8060	SEBASTIAN SUNOCO - 9020 SEBASTIAN BLVD	WD	05/11/09	56,424	1.2063	68,064
25471A	8060	CVS PHARMACY - 2500 53RD STREET	WD	05/11/09	15,590	1.2063	18,806
25490	8060	210 AIRPORT DRIVE EAST - LOPRESTI HANGER	WD	06/05/09	8,877	1.2063	10,708
25491A	8060	87TH AVE - COUNTRYSIDE NORTH	WD	06/05/09	56,424	1.2063	68,064
25498	8058	VERO LAKE ESTATES 12" WATER MAIN 79TH S	WD	06/29/09	252,351	1.2063	304,411
25534	8058	VERO LAKE ESTATES WATER MAIN - PHASE II	WD	07/24/09	520,744	1.2063	628,173
25535	8058	VERO LAKE ESTATES WATER LINE	WD	07/24/09	1,245,770	1.2063	1,502,774
25541	8060	TA TRUCK STOP WATER - UPC#2973	WD	08/12/09	12,740	1.2063	15,368
25547	8058	WEST WABASSO WATER MAIN	WD	08/27/09	10,989	1.2063	13,256
25547A	8060	WEST WABASSO WATER MAIN - CDBG PORTION	WD	08/27/09	661,257	1.2063	797,675
25553A	8060	STORM GROVE MIDDLE SCHOOL	WD	08/31/09	287,342	1.2063	346,621
25554A	8060	KASHI CHURCH FOUNDATION-PODS A & K	WD	08/31/09	23,141	1.2063	27,915
25572	8060	FIRE STATION #9 WATER DIST SYSTEM	WD	09/21/09	12,032	1.2063	14,514
25573A	8060	CHRIST THE KING PRESBYTERIAN - WATER SYS	WD	09/21/09	26,306	1.2063	31,733
25574A	8060	POINTE WEST MEDICAL OFFICES - WATER	WD	09/21/09	58,956	1.2063	71,119
25575	8060	SANDRIDGE COMMERCIAL PLAZA - WATER	WD	09/21/09	17,219	1.2063	20,771
25576A	8060	HARBOR WALK/SPRINGHILL SUITES	WD	09/23/09	26,215	1.2063	31,623
25587	8058	129TH PL S/D WATER ASSESSMENT	WD	09/30/09	39,924	1.2063	48,160
25590A	8060	FIRE STATION #12	WD	09/30/09	3,302	1.2063	3,983
25591	8060	TREASURE COAST COMMUNITY HEALTH CENTER	WD	09/30/09	11,798	1.2063	14,232
25630A	8060	MT. ZION BAPTIST CHURCH UTILITY IMPROVEM	WD	09/30/09	8,915	1.2063	10,754
25631A	8060	9225 US 1 LIFT STATION	WWIL	09/30/09	16,741	1.2063	20,195
25632A	8060	MAIN ST & INDIAN RIVER DR BOAT RAMP	WD	09/30/09	12,430	1.2063	14,994
25634	8058	SAN SEBASTIAN SPRINGS WATER IMPROVEMENT:	WD	09/30/09	538,538	1.2063	649,639
25636B	8058	WABASSO BRIDGE SUBAQUEOUS PIPE CROSSING	WD	09/30/09	1,163,429	1.2063	1,403,445
25637	8058	6" WATER MAIN - VERO CADILLAC US 1	WD	09/30/09	41,395	1.2063	49,935
25710	8060	INDIAN RIVER ESTATES - PHASE 3 WATER IMP	WD	04/29/10	98,774	1.1749	116,051
25716A	8060	LEXINGTON PLACE PHASE 3 & 4 WATER IMP	WD	05/27/10	141,216	1.1749	165,916
25717A	8060	LEXINGTON PLACE PHASE 2 WATER IMP	WD	05/27/10	91,105	1.1749	107,040
25718A	8060	BENT PINE PRESERVE PHASE 1 WATER IMP	WD	05/27/10	74,375	1.1749	87,383
25807	8060	MASSEY ICE BOX WATER IMPROVEMENTS	WD	08/30/10	18,772	1.1749	22,055

Schedule 7

ASSET	LOCATION	DESCRIPTION	Facility		ENR CCI		
			Classification	DATE ACQ	ACQ COST	Factor	Current Cost
25813A	8060	IRCSO WABASSO SCHOOL WATER IMPROVEMENT	WD	09/03/10	19,830	1.1749	23,298
25814	8060	WATERWAY VILLAGE FORMOSA CIR WATER IMP	WD	09/03/10	35,000	1.1749	41,122
25874	8058	RIVER CLUB AT GRAND HARBOR WATER LINES	WD	09/07/10	50,904	1.1749	59,808
25902A	8060	SHERWIN WILLIAMS (SEBASTIAN) WATER IMP	WD	09/08/10	5,900	1.1749	6,932
25887A	8060	SEGOVIA LAKES WATER IMPROVEMENTS	WD	09/10/10	204,233	1.1749	239,954
25900	8058	COLLEGE LANE 16" WATER MAIN	WD	09/24/10	293,422	1.1749	344,743
25925A	8060	ABC FINE WINES AND LIQUORS WATER IMPROVE	WD	09/30/10	1,426	1.1749	1,675
25947	8060	SRMC - PATIENT TOWER ADDITION WATER IMP	WD	09/30/10	7,443	1.1749	8,744
25948	8060	DODGERTOWN ELEM FOOD SERVICES BLDG H20	WD	09/30/10	5,588	1.1749	6,565
25954	8060	RACEWAY STORE WATER IMPROVEMENTS	WD	11/17/10	31,000	1.1749	36,422
25958A	8060	REALTORS ASSOCIATION OF IRC - WATER	WD	12/09/10	4,188	1.1749	4,921
25978A	8060	WINDSOR-OCEAN BLUFF WATER IMPROVEMENTS	WD	02/08/11	34,812	1.1398	39,679
25989	8058	12" WATER MAIN - S RELIEF CANAL & US 1	WD	03/30/11	48,594	1.1398	55,387
26080	8058	16" WATER MAIN - COLLEGE LANE TO KINGS	WD	04/12/11	202,966	1.1398	231,341
26082	8058	BRINE LINE TO SPOONBILL PIPE MARSH	WT	04/30/11	1,068,457	1.1398	1,217,829
26089	8058	16TH ST/SR 60 WM & FM RELOCATION	WD	05/31/11	384,855	1.1398	438,659
26189A	8060	GRACEWOODS WEST S/D-HABITAT FOR HUMANIT	WD	08/03/11	25,635	1.1398	29,219
26199	8060	THE FOUNTAINS - LOT 4 & 5	WD	08/03/11	11,449	1.1398	13,050
26214	8060	HABITAT FOR HUMANITY OTC BUILDING-WATER	WD	09/06/11	14,031	1.1398	15,993
26213	8060	WILD WIND S/D WATER IMPROVEMENTS	WD	09/07/11	2,948	1.1398	3,360
26221A	8058	WATERWAY VILLAGE WATER LINES	WD	09/09/11	132,630	1.1398	151,172
26272A	8060	TIRE KINGDOM WATER IMPROVEMENTS	WD	09/30/11	1,756	1.1398	2,001
26293A	8060	NORTH SHORE CLUB WATER IMPROVEMENTS	WD	10/31/11	32,187	1.1398	36,686
26522	8060	JOHN'S ISLAND WEST CLUBHOUSE WATER IMP	WD	07/30/12	100,806	1.1107	111,961
26585	8058	26TH ST FROM 74TH TO 8ND AVE WATER IMP	WD	09/30/12	21,310	1.1107	23,668
26622	8060	WINDSOR TOWN CENTER WATER MAIN	WD	09/30/12	9,970	1.1107	11,073
26624A	8060	IRCSO SUPPORT COMPLEX WATER IMPROVEMENT	WD	09/30/12	51,051	1.1107	56,701
26626A	8060	SRA TRANSIT ADMIN FACILITY WATER IMPRMNT	WD	09/30/12	15,745	1.1107	17,488
26627	8060	COMMUNITY ASPHALT WATER MAIN EXTENSION	WD	09/30/12	21,656	1.1107	24,052
26635A	8060	QUAIL CREEK PD WATER IMPROVEMENTS	WD	09/30/12	214,911	1.1107	238,693
26637	8058	92ND COURT WATER MAIN	WD	09/30/12	17,454	1.1107	19,386
26640	8058	53RD ST WATER MAIN-LAT H TO IND RIV BLVD	WD	09/30/12	164,609	1.1107	182,825
26601	8058	SHADY ACRES WATER ASSESSMENT PROJECT	WD	11/30/12	14,218	1.1107	15,792
26666A	8060	FIELDSTONE RANCH S/D-PHASE II WATER	WD	02/15/13	28,607	1.0829	30,977
26667A	8060	WINDSOR S/D - BLOCK 46 WATER	WD	02/15/13	31,083	1.0829	33,658
27365A	8060	HARBOR POINT SHOPPING CENTER WATER IMP	WD	09/30/13	104,723	1.0829	113,400
27366A	8060	CROSS CREEK LAKE ESTATES WATER IMP	WD	09/30/13	315,591	1.0829	341,739
27379A	8060	WATERSIDE SUBDIVISION WATER	WD	09/30/13	168,023	1.0829	181,944
27433A	8060	THE VILLAS AT THREE OAKS WATER	WD	10/31/13	232,005	1.0829	251,227
27439A	8060	COLLIER CLUB IIIB WATER IMPROVEMENTS	WD	11/25/13	37,390	1.0829	40,488
27441A	8060	FIELDSTONE RANCH - PHASE 3 WATER IMPRVMN	WD	12/23/13	57,761	1.0829	62,547
27500	8058	OSLO WM LOOPS - 9TH MANOR & 13TH ST	WD	01/27/14	47,425	1.0543	49,998
27501	8058	OSLO CUSTOMER CONVENIENCE CTR WATER IMP	WD	01/27/14	75,414	1.0543	79,505
27515A	8060	RESERVE @ PELICAN ISLAND S/D WATER	WD	03/07/14	23,845	1.0543	25,139
27680	8060	NORTH COUNTY CHARTER SCHOOL III WATER	WD	05/07/14	4,919	1.0543	5,185
27690	8060	BEACH COVER RECREATION AREA WATER	WD	05/30/14	45,375	1.0543	47,837
27691	8060	FARNSWORTH OSLO & 27TH WATER IMPROVEMN	WD	05/30/14	19,070	1.0543	20,105
27693	8060	COVE @ WATERWAY VILLAGE WATER IMPROVEM	WD	06/01/14	130,223	1.0543	137,288
27731	8060	LIFE FOR YOUTH CAMP CHAPEL WATER IMPROVE	WD	06/24/14	22,415	1.0543	23,631
27762	8060	COLLIER CLUB IIIC WATER IMPROVEMENTS	WD	08/18/14	31,960	1.0543	33,694
27775	8060	DOLLAR GENERAL (27TH AVE RUTZ CTR) WATER	WD	09/16/14	5,420	1.0543	5,714
27779	8060	MCDONALD'S AT HARBOR POINT WATER IMPROV	WD	09/30/14	9,640	1.0543	10,163
27913	8060	LAKE SAPPHIRE WATER IMPROVEMENTS	WD	10/31/14	62,413	1.0543	65,800
27971	8060	CUMBERLAND FARMS-45TH & US1 WATER IMP	WD	12/31/14	7,955	1.0543	8,387
27919	8060	TREASURE COAST ELEMENTARY CLASSROOM ADI	WD	01/31/15	13,670	1.0302	14,083
28030	8060	SPYGLASS S/D WATERMAIN EXTENSION	WD	02/28/15	41,752	1.0302	43,013
28055	8060	COLLIER CLUB PHASE IIID WATER IMPROVEMNT	WD	04/22/15	66,463	1.0302	68,469
28056	8060	INDIAN RIVER RECYCLERS LLC WATER IMPROVE	WD	04/22/15	18,150	1.0302	18,698
28227	8058	VERO LAKE ESTATES 107TH AVE WATER MAIN	WD	07/31/15	363,475	1.0302	374,450
28315	8060	MILLSTONE LANDING PHASE VI WATER IMP	WD	09/30/15	211,805	1.0302	218,200
28316	8060	MILLSTONE LANDING PHASE V WATER IMP	WD	09/30/15	82,236	1.0302	84,719
28317	8060	FIRE STATION #13 WATER IMPROVEMENTS	WD	09/30/15	11,455	1.0302	11,801
28318	8060	MILLSTONE LANDING PHASE IV WATER IMP	WD	09/30/15	176,228	1.0302	181,549
28357	8060	OSLO RD FAMILY DOLLAR WATER IMPROVEMENT	WD	10/31/15	22,490	1.0302	23,169
28569	8060	CITRUS ELEMENTARY SCHOOL WATER IMPROVMI	WD	02/11/16	26,964	1.0000	26,964
28571	8060	SCHOOL BRD ADMIN BLDG WATER IMPROVMNT	WD	02/11/16	49,807	1.0000	49,807
28572	8060	SERENOA PHASE 3 WATER IMPROVEMENTS	WD	02/11/16	87,771	1.0000	87,771
28573	8060	BERKLEY SQUARE S/D WATER IMPROVMNTS	WD	02/11/16	96,398	1.0000	96,398
28577	8060	ADVANCED AUTO PARTS OSLO WATER IMP	WD	03/07/16	12,300	1.0000	12,300
28419	8060	O'REILLY AUTO PARTS WATER IMPROVEMENTS	WD	03/10/16	1,210	1.0000	1,210
28629	8060	LILY'S CAY WATER IMPROVEMENTS	WD	03/31/16	112,747	1.0000	112,747
28630	8060	SEBASTIAN ASSIST LIVING FAC-WATERCREST	WD	03/31/16	14,012	1.0000	14,012

Schedule 7

ASSET	LOCATION	DESCRIPTION	Facility	DATE ACQ	ACQ COST	ENR CCI	Current Cost
			Classification			Factor	
28631	8060	SEBASTIAN ASSIST LIVING FAC-WATERCREST	WD	03/31/16	37,287	1.0000	37,287
28677	8060	AUDREY'S FEED STORE WATER IMPROVEMENTS	WD	05/19/16	15,533	1.0000	15,533
28688	8060	ACORN MINI STORAGE SEBASTIAN-WATER IMP	WD	06/07/16	13,734	1.0000	13,734
28689	8060	SUN UP ADULT CARE CENTER-WATER IMPROVMN	WD	06/07/16	40,733	1.0000	40,733
28539	8058	19TH ST SW & 20TH AVE SW TIE IN	WD	06/22/16	38,919	1.0000	38,919
28696	8058	FALCON TRACE PHASE II WATER MAIN TIE IN	WD	06/22/16	26,780	1.0000	26,780
28697	8058	INDIAN RIVER DR WATER ASSESSMENT	WD	06/22/16	51,268	1.0000	51,268
28697A	8058	INDIAN RIVER DR WATER ASSESSMENT	WD	06/22/16	64,118	1.0000	64,118
28702	8058	66TH AVE WATER MAIN-26TH ST TO 49TH ST	WD	06/24/16	615,248	1.0000	615,248
28724	8060	RESTORATION HARDWARE EXP-VB OUTLETS	WD	07/07/16	13,294	1.0000	13,294
193260	8058	R&R SCHUMANN WATER	WD	06/16/00	44,189	1.6618	73,433
					\$55,899,660		\$75,814,946

Schedule 8

268 WW Collection Asset Summary			
Facility			
	Classification	ACQ COST	Current Cost
Wastewater Treatment Plant	WWT	\$10,332,499	\$15,721,365
In-Line/Off Site Master Pumping Stations	WWIL	\$4,221,921	\$4,757,322
General Plant	GP	\$8,800	\$11,420
Water Treatment Plant	WT	\$0	\$0
In-Line/Off Site High Service Pumping & Stroage	WIL	\$11,517	\$13,532
Wastewater Collection	WWC	\$58,727,250	\$75,922,943
Water Distribution System	WD	\$1,469	\$1,906
Cannot Tie To Project	CTTP	\$0	\$0

ASSET LOCATION		DESCRIPTION	Facility		DATE ACQ	ACQ COST	ENR CCI	
			Classification				Factor	Current Cost
26633	8061	CITY OF SEBASTIAN RIVEVVIEW PARK L/S IMP	WWIL		09/30/12	\$1,660	1.1107	\$1,844
6148 0	7060	NORTH CO. WWTP BUILDING	WWT		12/01/90	2,366,775	2.1847	5,170,694
193290	8059	98TH AVE WATER & SEWER PROJECT	WWC		06/16/00	101,652	1.6618	168,924
193330	8059	HAMMOCK LAKES SEWER	WWC		06/16/00	103,362	1.6618	171,766
22974	8059	MASTER PLAN UPDATE	WWT		10/01/05	461,805	1.3884	641,168
22975	8059	SUNRISE DRIVE SEWER LATERAL	WWC		10/01/05	6,014	1.3884	8,350
194920	8059	S. CO. WWTP CHLORINE SYSTEM	WWT		09/30/00	203,679	1.6618	338,473
23765	8059	CENTRAL REGIONAL WWTP ODOR STUDY	WWT		09/29/06	2,226,754	1.3338	2,969,962
201930	8062	HARBOR ISLAND - PHASE V	WWC		09/30/01	52,976	1.6298	86,342
201940	8062	HARBOR ISLAND - PHASE II	WWC		09/30/01	39,091	1.6298	63,711
201980	8062	MCKEE BOTANICAL GARDENS	WWC		09/30/01	92,722	1.6298	151,120
202020	8062	RUBY TUESDAYS US#1 SEBASTIAN	WWC		09/30/01	34,195	1.6298	55,732
202050	8062	SHANNONS WALK PUD	WWC		09/30/01	72,983	1.6298	118,950
202070	8062	WALKER AVENUE APARTMENTS	WWC		09/30/01	266,983	1.6298	435,136
202100	8062	POLO GROUNDS @ POINTE WEST	WWC		09/30/01	307,895	1.6298	501,816
202120	8062	ST. ELIZABETH ISLAND @ GRAND	WWC		09/30/01	83,609	1.6298	136,269
202260	8062	ST. PHILLIPS ISLAND @	WWC		09/30/01	46,601	1.6298	75,952
207020	8061	INDEPENDENT IMPORTS OF VB	WWC		03/13/02	6,778	1.5812	10,717
207032	8061	WATERFORD LAKES PHASE I SEWER	WWC		03/13/02	209,563	1.5812	331,365
207042	8061	GRAND HARBOR PODS ""S"" & ""T""	WWC		03/13/02	230,188	1.5812	363,978
207052	8061	SABAL TRACE - PHASE I SEWER	WWC		03/13/02	32,860	1.5812	51,958
207062	8061	CITRUS SPRINGS VILLAGES B & C	WWC		03/13/02	177,143	1.5812	280,101
207072	8061	GRAND HARBOR VILLAGE MARINA	WWC		03/13/02	9,109	1.5812	14,403
207082	8061	SUNSET COVE SEWER	WWC		03/13/02	36,740	1.5812	58,094
207092	8061	SUNSET TRACE SEWER	WWC		03/13/02	33,034	1.5812	52,235
208340	8061	EMERALD ESTATES FORCE MAIN	WWC		05/07/02	56,531	1.5812	89,388
209752	8061	WATERS EDGE - PHASE II SEWER	WWC		07/11/02	87,485	1.5812	138,333
210540	8059	ROUSSEAU RIVER SHORES SEWER	WWC		09/30/02	2,705	1.5812	4,277
210560	8059	LAUREL WOODS FORCE R&R	WWC		09/30/02	26,838	1.5812	42,437
210720	8059	CLEVELAND STREET FORCE MAIN	WWC		09/30/02	52,294	1.5812	82,688
210740	8059	WATERS EDGE FORCE MAIN	WWC		09/30/02	5,913	1.5812	9,350
210750	8059	EAGLE TRACE FORCE MAIN	WWC		09/30/02	298,783	1.5812	472,440
210760	8059	HOMELESS ASSISTANCE FM EXT	WWC		09/30/02	144,683	1.5812	228,776
210770	8059	IR COURTS - MP SEWER	WWC		09/30/02	50,002	1.5812	79,064
210780	8059	WOODMERE TRADE CENTER FORCE MN	WWC		09/30/02	38,790	1.5812	61,335
210840	8059	SOUTH COUNTY WWTP - PHASE II	WWC		09/30/02	9,345	1.5812	14,776
210880	8059	74TH AVE FORCE MAIN RELOCATE	WWC		09/30/02	95,004	1.5812	150,223
21134-2	8061	POINTE WEST CEN VILLAGE PHASE III SEWER	WWC		11/01/02	38,512	1.5812	60,896
21135-2	8061	ARBOR TRACE PHASE II SEWER SYSTEM	WWC		11/01/02	121,151	1.5812	191,566
21136-2	8061	8"" SEWER W OF 80TH AVE AND S OF 144TH S	WWC		11/01/02	7,120	1.5812	11,258
21137-2	8061	WINDSOR GOLF COTTAGE, BLOCK 49 - SEWER	WWC		11/01/02	18,898	1.5812	29,881
21200-2	8061	CRYSTAL FALLS OF VERO - SEWER SYSTEM	WWC		02/01/03	208,169	1.5444	321,490
21201-2	8061	KENWOOD VILLAGE - SEWER SYSTEM	WWC		02/01/03	230,276	1.5444	355,631
21240-2	8061	CITRUS SPRINGS VILLAGE B PHASE II SEWER	WWC		02/28/03	31,020	1.5444	47,906
21265-2	8061	IR SOCCER ASSOC FAIRGROUNDS SEWER	WWC		03/31/03	97,851	1.5444	151,118
21290-2	8061	PINE RIDGE CLUB SUBDIVISION SEWER	WWC		03/31/03	178,277	1.5444	275,326
21353-2	8061	SEBASTIAN LAKES PHASE III SEWER	WWC		04/30/03	50,025	1.5444	77,257
21360-2	8061	WATERFORD LAKES PHASE II SEWER	WWC		04/30/03	112,400	1.5444	173,587
21396-2	8061	GRACE PINES SUBDIVISION SEWER	WWC		05/01/03	53,400	1.5444	82,469
21429-2	8061	CITRUS SPRINGS (ALONG 5TH ST SW) SEWER	WWC		06/05/03	114,220	1.5444	176,398
21428-2	8061	EMERALD ESTATES SUBDIVISION SEWER	WWC		06/30/03	175,931	1.5444	271,702
21494-2	8061	THE FALLS OF GRAND HARBOR SEWER	WWC		06/30/03	242,441	1.5444	374,418
21513	8059	TROPIC GROVE LIFT STATION IMPROVEMENTS	WWIL		07/07/03	8,383	1.5444	12,947
21515	8059	NORTH COUNTY WWTP LIFT STATION UPGRADE	WWT		07/07/03	26,037	1.5444	40,211
21545B	8061	SEA OAKS PLANTATION HOUSE SEWER	WWC		08/11/03	85,516	1.5444	132,067

Schedule 8

ASSET	LOCATION	DESCRIPTION	Facility		ENR CCI		
			Classification	DATE ACQ	ACQ COST	Factor	Current Cost
21614-2	8061	MAJESTIC OAKS DEVELOPMENT CORP.	WWC	09/15/03	327,300	1.5444	505,472
21661	8059	CHLORINE TANK INSTALLATION AT WRWWTP	WWT	09/30/03	42,385	1.5444	65,458
21665	8059	KINGS HIGHWAY FORCE MAIN EXTENSION	WWC	09/30/03	361,448	1.5444	558,209
21666	8059	ARBOR TRACE 10"/6" FORCE MAIN EXTENSIO	WWC	09/30/03	180,289	1.5444	278,433
21686B	8061	THE PRESERVES OF VERO - PHASE II SEWER	WWC	10/15/03	113,545	1.5444	175,355
21687B	8061	LEGEND LAKES SUBDIVISION PHASE I SEWER	WWC	10/15/03	179,209	1.5444	276,765
21688B	8061	CITRUS SPRINGS - VILLAGE "C-2" SEWER	WWC	10/15/03	51,887	1.5444	80,132
21717B	8061	GIFFORD HEALTH CENTER SEWER SYSTEM	WWC	10/31/03	4,429	1.5444	6,841
21718B	8061	OSLO ROAD & 43RD AVE SHOPPING CTR SEWER	WWC	11/05/03	124,251	1.5444	191,889
21719B	8061	PARK PLACE PHASE 2A & 2B SEWER	WWC	11/05/03	97,885	1.5444	151,170
21734B	8061	PINNACLE GROVE APARTMENTS SEWER	WWC	11/25/03	197,168	1.5444	304,500
21766B	8061	CARRIAGE LAKES OF VERO SEWER	WWC	12/31/03	195,404	1.5444	301,776
21758B	8061	CRADLES TO CRAYONS, INC. SEWER SYSTEM	WWC	01/05/04	2,752	1.4530	3,999
21759B	8061	HIGH HAWK OF VERO PHASE I SEWER SYSTEM	WWC	01/05/04	110,831	1.4530	161,036
21760B	8061	PALMS OF VERO SEWER SYSTEM	WWC	01/05/04	80,635	1.4530	117,162
21792B	8061	WALKER WOODS CLUB APARTMENTS SEWER	WWC	01/26/04	169,286	1.4530	245,970
21793B	8061	ANSLEY PARK SUBDIVISION SEWER	WWC	01/26/04	259,674	1.4530	377,303
21878B	8061	FOUNTAINHEAD APARTMENTS SEWER SYSTEM	WWC	02/25/04	136,538	1.4530	198,388
21882B	8061	EAST GATE VILLAS SEWER SYSTEM	WWC	02/28/04	29,530	1.4530	42,907
21883B	8061	RIVERWIND SUBDIVISION PHASE I SEWER	WWC	02/28/04	322,748	1.4530	468,949
21884	8061	RIVERWINDS SUBDIVISION WASTEWATER UTIL	WWC	02/28/04	117,258	1.4530	170,374
21909B	8061	LAUREL RESERVE - PHASE I SEWER SYSTEM	WWC	03/17/04	204,898	1.4530	297,714
21929B	8061	SABAL TRACE SUBDIVISION PHASE II SEWER	WWC	04/26/04	1,275	1.4530	1,853
21960B	8061	CITY OF SEBASTIAN GOVT COMPLEX SEWER	WWC	05/18/04	119,985	1.4530	174,337
21961B	8061	ST JOHN OF THE CROSS CATHOLIC CHURCH SWR	WWC	05/18/04	7,600	1.4530	11,043
21988B	8061	OLD ORCHID PH IV - SEWER	WWC	06/24/04	53,788	1.4530	78,153
21989B	8061	LINDSEY LANES PHASES 2C & 2D - WATER	WWC	06/24/04	16,138	1.4530	23,448
22062B	8061	HABITAT HUMANITY GRACE GROVES I SEWER	WWC	07/07/04	152,275	1.4530	221,254
22063B	8061	AMERICANA PLAZA SEWER	WWC	07/08/04	44,992	1.4530	65,373
21986B	8061	DIAMOND LAKES PH 1 - SEWER	WWC	07/09/04	214,343	1.4530	311,438
22081B	8061	SEBASTIAN RIVER LANDINGS PHASE I SEWER	WWC	08/18/04	356,632	1.4530	518,181
22093A	8061	HIGH HAWK OF VERO - PHASE II SEWER	WWC	08/23/04	7,760	1.4530	11,275
22090B	8061	WATERFORD LAKES SUB PHASE III SEWER	WWC	08/31/04	93,152	1.4530	135,349
22091B	8061	COLLIER CLUB PHASE IIB SEWER	WWC	09/14/04	52,946	1.4530	76,930
22102 B	8061	SUN UP ASSISTED LIVING FACILITY - SEWER	WWC	09/30/04	31,046	1.4530	45,109
22119 B	8061	FIRST DEVELOPERS CORPORATION	WWC	09/30/04	44,992	1.4530	65,373
22292	8061	DAVIS STREET COMMERCIAL CNTR-H2O/SEWER	WWC	12/09/04	6,964	1.4530	10,119
22293 B	8061	POINTE WEST CENTRAL VILLAGE-PHASE IV	WWC	12/10/04	85,046	1.4530	123,571
22294 B	8061	POINTE WEST N.VILLAGE TWN HOMES-PHASE I	WWC	12/10/04	41,205	1.4530	59,870
22295 B	8061	TROPICAL ISLES	WWC	01/15/05	184,625	1.3884	256,333
22299 B	8061	CITRUS SPRINGS VILLAGE A-2	WWC	01/26/05	57,367	1.3884	79,648
22300 B	8061	TOWNHOUSES @ TRILLIUM & ANTHEM LAKES	WWC	01/26/05	182,595	1.3884	253,514
22431 B	8061	THE LAKES AT SANDRIDGE-PHASE 1	WWC	03/07/05	279,729	1.3884	388,375
22432 B	8061	ABINGTON WOODS S/D - SEWER	WWC	03/08/05	212,635	1.3884	295,222
22244 B	8061	BRIDGEPOINTE DEVELOPMENT - SEWER	WWC	03/23/05	283,164	1.3884	393,144
22465B	8061	DIAMOND LAKES S/D WATER / SEWER	WWC	04/01/05	69,180	1.3884	96,049
22467	8061	POINTE WEST SOUTH VILLAGE - PHASE 1	WWC	05/01/05	208,083	1.3884	288,901
22468B	8061	THE INLET OF SEBASTIAN	WWC	05/01/05	152,948	1.3884	212,353
22479B	8061	GRAND OAK ESTATES - SEWER	WWC	05/01/05	39,541	1.3884	54,899
22488B	8061	SOUTH LAKE S/D - WATER & SEWER	WWC	05/01/05	349,007	1.3884	484,560
22502B	8061	PARK LANE ESTATES S/D - SEWER	WWC	05/23/05	79,930	1.3884	110,975
22564B	8061	PINEAPPLE CAY S/D - WATER & SEWER	WWC	06/20/05	148,285	1.3884	205,879
22591B	8061	GRACE GROVES - PHASE II	WWC	07/06/05	84,321	1.3884	117,071
22613B	8061	DR BRAD SMITH MEDICAL BUILDING - SEWER	WWC	07/06/05	332	1.3884	461
22592B	8061	JOHN'S ISLAND WEST REUSE MAIN	Re Use	07/18/05	77,817	1.3884	108,041
22594B	8061	REGENCY PARK	WWC	07/22/05	245,527	1.3884	340,888
22595B	8061	ST MARKS CHURCH OF IRC	WWC	07/22/05	22,571	1.3884	31,337
22556	8059	OAKS OF VERO - SEWER IMPROVEMENTS	WWC	08/01/05	35,903	1.3884	49,848
22661B	8061	CITRUS SPRINGS VILLAGE-D PHASE 1&2 AND	WWC	08/01/05	417,795	1.3884	580,064
22662B	8061	THE LAKES AT SANDRIDGE - PHASE II	WWC	08/08/05	81,246	1.3884	112,802
22574B	8061	TRILLIUM NORTH - SEWER	WWC	08/15/05	137,616	1.3884	191,066
22686B	8061	PUBLIC WORK ROAD & BRIDGE COMPLEX-SEWER	WWC	08/16/05	5,648	1.3884	7,841
22770B	8061	PELICAN ISLES ONSITE UTILITIES - SEWER	WWC	09/01/05	192,374	1.3884	267,091
22771B	8061	PELICAN ISLES OFFSITE UTILITIES - SEWER	WWC	09/01/05	23,245	1.3884	32,273
22772B	8061	POINT WEST SOUTH VILLAGE-PH II - SEWER	WWC	09/02/05	112,540	1.3884	156,250
22832B	8061	POINTE WEST NORTH VILLAGE TWNHMS-PH II	WWC	09/15/05	21,046	1.3884	29,221
25899	8059	ROSELAND H2O TANK FIBER DATA FLOW TO L/S	WIL	09/23/10	11,517	1.1749	13,532
22140B	8061	STADNIK INDUSTRIAL	WWC	10/01/05	10,650	1.3884	14,786
22185B	8061	OLD SAVANNAH S/D - SEWER	WWC	10/01/05	121,207	1.3884	168,283
22238A	8061	PINE GROVE - SEWER	WWC	10/01/05	128,329	1.3884	178,172

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ASSET	LOCATION	DESCRIPTION	Facility		ENR CCI		
			Classification	DATE ACQ	ACQ COST	Factor	Current Cost
22258B	8061	OAKS OF VERO - SEWER	WWC	10/01/05	141,290	1.3884	196,166
22311A	8061	HIDDEN LAKES - SEWER	WWC	10/01/05	178,985	1.3884	248,502
22312A	8061	RIVERWIND PHASE II - SEWER	WWC	10/01/05	129,642	1.3884	179,994
23147B	8061	OAK HALLOW ESTATES - SEWER	WWC	03/10/06	132,604	1.3338	176,862
23148B	8061	HARBOR COMMERCIAL CENTER - SEWER	WWC	03/10/06	9,610	1.3338	12,817
23149B	8061	WINGATE SUBDIVISION - SEWER	WWC	03/10/06	37,795	1.3338	50,410
23151B	8061	LAUREL RESERVE, PHASE II - SEWER	WWC	03/10/06	115,259	1.3338	153,728
23191B	8061	COLLIER CLUB, PHASE 3A - SEWER	WWC	03/10/06	102,253	1.3338	136,381
23192B	8061	FOUNTAINS AT AMBER LAKES - SEWER	WWC	03/10/06	257,070	1.3338	342,870
23194B	8061	FLORIN URSULEAN AUTO CENTER-SEWER	WWC	03/10/06	6,758	1.3338	9,014
23195B	8061	SEDONA PALMS - SEWER	WWC	03/10/06	78,103	1.3338	104,171
23397B	8061	WOODFIELD PHASE I	WWC	06/01/06	565,806	1.3338	754,652
23399B	8061	DIAMOND COURT VILLAGE	WWC	06/01/06	103,385	1.3338	137,891
23400B	8061	ASHBURY SUBDIVISION SEB	WWC	06/01/06	475,095	1.3338	633,664
23402B	8061	PALADIN PLACE II	WWC	06/01/06	341,594	1.3338	455,605
23404B	8061	VERO LAGO (N LAKES - PHASE I)	WWC	06/01/06	281,687	1.3338	375,703
23533B	8061	OSLO VENTURE WALGREENS	WWC	06/07/06	146,742	1.3338	195,718
23534B	8061	SEBASTIAN RIVER LANDING II	WWC	06/07/06	768,606	1.3338	1,025,139
23740B	8061	FOUR LAKES AKA TWO LAKES - SEWER	WWC	09/29/06	121,125	1.3338	161,552
23741B	8061	SEBASTIAN CROSSING - SEWER	WWC	09/29/06	351,378	1.3338	468,654
23742B	8061	INDIAN RIVER INDUSTRIAL CENTER - SEWER	WWC	09/29/06	188,548	1.3338	251,478
23743B	8061	BRADRORD PLACE - SEWER	WWC	09/29/06	397,246	1.3338	529,832
23744B	8061	SEBASTIAN RIVERBOAT TOURS - SEWER	WWC	09/29/06	2,500	1.3338	3,334
23745B	8061	VERON TRACE - SEWER	WWC	09/29/06	1,178,913	1.3338	1,572,391
23746B	8061	ISLES AT WATERWAY VILLAGE - SEWER	WWC	09/29/06	1,302,624	1.3338	1,737,392
23747B	8061	SEBASTIAN NORTHPOINT OFFICE BLDG -SEWER	WWC	09/29/06	12,302	1.3338	16,408
23748B	8061	FALCON TRACE - SEWER	WWC	09/29/06	368,379	1.3338	491,330
23762B	8061	STONEBROOK FARMS - SEWER	WWC	09/29/06	375,105	1.3338	500,301
23764B	8061	TAMARIND LAKES AKA TOWNHOMES WEST	WWC	09/29/06	47,660	1.3338	63,567
24114B	8061	COOKSEY TRADING CENTER	WWC	04/04/07	33,214	1.2978	43,104
24115B	8061	POINT WEST N. VILLAGE PH V - SEWER	WWC	04/04/07	45,390	1.2978	58,906
24116B	8061	THE ENCLAVE SUBDIVISION - SEWER	WWC	04/04/07	154,966	1.2978	201,110
24117B	8061	HARBOR TRADE CENTER - SEWER	WWC	04/04/07	3,620	1.2978	4,698
24156B	8061	SUN SKY USA - SEWER	WWC	05/22/07	5,860	1.2978	7,605
24157B	8061	WAHOO MANAGEMENT - SEWER	WWC	05/22/07	1,800	1.2978	2,336
24158B	8061	TIMBERLAKE SUBDIVISION - SEWER	WWC	05/22/07	258,357	1.2978	335,287
24166B	8061	POINTE WWEST E VILLAGE PH I-SEWER	WWC	05/25/07	668,109	1.2978	867,049
24167B	8061	PRO-TRANSMASTERS II - SEWER	WWC	05/25/07	11,775	1.2978	15,281
24214B	8061	FOXWOOD - SEWER	WWC	05/25/07	165,004	1.2978	214,137
24222B	8061	VERO LAGO PHASE 5	WWC	06/29/07	167,031	1.2978	216,767
24223B	8061	VERO LAGO PHASE 4	WWC	06/29/07	187,016	1.2978	242,704
24224B	8061	VERO LAGO PHASE 3	WWC	06/29/07	219,722	1.2978	285,148
24225B	8061	SEA OAKS VILLAS BY THE RIVER	WWC	06/29/07	2,730	1.2978	3,543
24226B	8061	HARBOR CHASE @ VERO PHASE 1	WWC	06/29/07	62,745	1.2978	81,428
24227B	8061	THE OAKS OF VERO PHASE 2	WWC	06/29/07	160,595	1.2978	208,414
24228B	8061	VERO LAGO PHASE 2	WWC	06/29/07	303,277	1.2978	393,582
24230B	8061	VERO SOUTH CIRCLE	WWC	06/29/07	138,641	1.2978	179,923
24252B	8061	FIRE STATION #4	WWC	06/30/07	6,500	1.2978	8,435
24255B	8061	IRC EMERGENCY OPERATIONS CENTER	GP	07/26/07	8,800	1.2978	11,420
24256B	8061	KUHNERT CONTRACTOR TRADES	WWC	07/26/07	9,280	1.2978	12,043
24257B	8061	PERRY PARTNERS	WWC	07/26/07	4,021	1.2978	5,218
24258B	8061	TRILLIUM WEST	WWC	07/26/07	119,191	1.2978	154,682
24259B	8061	IRC JAIL EXPANSION	WWC	07/26/07	334,463	1.2978	434,055
24266B	8061	PROVENCE BAY	WWC	08/31/07	421,100	1.2978	546,490
24267B	8061	INDIAN RIVER CLUB	WWC	08/31/07	58,428	1.2978	75,826
24268B	8061	TARMAK AMERICA	WWC	08/31/07	142,408	1.2978	184,812
24269B	8061	CHESNUTT COMMERCIAL	WWC	08/31/07	7,430	1.2978	9,642
24293B	8061	BELLA-VISTA ISLES	WWC	08/31/07	290,405	1.2978	376,878
24352	8059	74TH AVENUE FORCE MAIN	WWC	08/31/07	1,436,386	1.2978	1,864,092
24354	8059	CENTRAL WWTP EXPANSION	WWT	08/31/07	5,005,064	1.2978	6,495,399
24270B	8061	GATOR LUMBER WEST	WWC	09/06/07	3,440	1.2978	4,464
24419B	8061	WOODFIELD, LOTS 77-181	WWC	09/30/07	255,188	1.2978	331,174
24474B	8061	WOODFIELD, LOTS 37-76	WWC	09/30/07	47,845	1.2978	62,092
24475B	8061	WOODFIELD, LOTS 1A-36D	WWC	09/30/07	164,637	1.2978	213,661
24516	8059	INDIAN RIVER CLUB	WWC	09/30/07	3,573	1.2978	4,636
24517	8059	BARRET WATER SERVICE	WD	09/30/07	1,469	1.2978	1,906
24518	8059	5TH ST SW @ LATERAL J CANAL	WWC	09/30/07	2,180	1.2978	2,829
24519	8059	GIFFORD PARK	WWC	09/30/07	2,957	1.2978	3,838
24674	8059	OAK ISLAND, PHASE II	WWC	09/30/07	141,725	1.2978	183,926
24717B	8059	FALCON TRACE WATER & SEWER FORCE MAIN	WD/WWC	09/30/07	99,662	1.2978	129,337

Schedule 8

ASSET	LOCATION	DESCRIPTION	Facility		ENR CCI		
			Classification	DATE ACQ	ACQ COST	Factor	Current Cost
24720	8059	6" FORCE MAIN - 26TH ST/58TH AVE TO 66T	WWC	09/30/07	84,784	1.2978	110,030
24748B	8061	BELLA ROSA	WWC	11/21/07	121,372	1.2978	157,512
24749B	8061	HUNTINGTON PLACE	WWC	11/21/07	626,315	1.2978	812,810
24750B	8061	GRACE WOODS SUBDIVISION	WWC	01/02/08	229,402	1.2440	285,386
24751B	8061	ILES AT WATERWAY	WWC	01/02/08	584,103	1.2440	726,649
24878	8059	8" FM / 1ST ST SW - 43RD AVE TO 27TH AV	WWC	02/22/08	60,059	1.2440	74,716
24905	8059	DAISIE HOPE CENTER LIFT STATION	WWIL	03/10/08	84,868	1.2440	105,579
24995B	8061	FIELDSTONE RANCH	WWC	03/27/08	609,619	1.2440	758,392
25010B	8061	490 OLD DIXIE	WWC	03/27/08	210,104	1.2440	261,378
25011B	8061	VERO CHRISTIAN CHURCH	WWC	03/27/08	1,420	1.2440	1,767
25012B	8061	RINKER 53RD ST	WWC	03/27/08	96,453	1.2440	119,991
25046B	8061	SEBASTIAN CROSSINGS	WWC	05/13/08	58,682	1.2440	73,003
25062	8059	65TH STREET FORCE MAIN	WWC	06/09/08	205,470	1.2440	255,614
25064	8059	LIFT STATIONS 68 & 69/BENT PINE REDIRECT	WWIL	06/09/08	202,852	1.2440	252,357
25065B	8061	ASHLEY LAKES NORTH	WWC	06/11/08	529,818	1.2440	659,117
25066B	8061	OAK ISLAND OFF-SITE	WWC	06/11/08	178,481	1.2440	222,038
25068B	8061	VENEZIA ESTATES	WWC	06/26/08	367,244	1.2440	456,868
25069B	8061	CENTURY TOWN CENTER	WWC	06/26/08	170,191	1.2440	211,725
25073	8059	8TH ST FM - IR BLVD TO 82ND AVENUE	WWC	07/14/08	8,729,604	1.2440	10,860,005
25084B	8061	37TH ST ROADWAY IMPROVEMENTS	WWC	08/01/08	34,521	1.2440	42,946
25081B	8061	OAK ISLAND PHASE III	WWC	08/31/08	28,513	1.2440	35,471
25082B	8061	BEANS UTILITY EXTENSION	WWC	08/31/08	45,123	1.2440	56,135
25083B	8061	GRAND HARBOR RESERVE	WWC	08/31/08	214,955	1.2440	267,414
25149B	8061	2015 9TH ST SW (BARKETT GRAVITY SEWER)	WWC	09/25/08	5,500	1.2440	6,842
25150B	8061	16TH MANOR & 76TH DRIVE (POINTE WEST)	WWC	09/25/08	20,797	1.2440	25,872
25151B	8061	53RD ST BTWN 58TH AVE & LATERAL H CANAL	WWC	09/25/08	315,771	1.2440	392,833
25276B	8061	5555 20TH ST/SAM'S CLUB EXPANSION &	WWC	12/09/08	16,883	1.2440	21,003
25277B	8061	11165 ROSELAND ROAD/KASHI CHURCH FOUNDA	WWC	12/09/08	283,100	1.2440	352,189
25278B	8061	6655 US#1/NORTH COUNTY CHARTER SCHOOL	WWC	12/09/08	5,914	1.2440	7,357
25279B	8061	NE CORNER OF 53RD ST & US#1-THE LANDINGS	WWC	12/09/08	53,322	1.2440	66,335
25435B	8061	7965 BAY STREET/SEB RIVER MEDICAL PLAZA	WWC	01/29/09	17,470	1.2063	21,074
25436B	8061	4250 38TH AVE/ST PETERS BAPTIST CHURCH	WWC	01/29/09	350	1.2063	422
25437B	8061	6000 4TH ST/IMAGINE CHARTER SCHOOL	WWC	01/29/09	32,715	1.2063	39,464
25451B	8061	10350 NORTH A1A (GOLDEN SANDS PARK)	WWC	02/20/09	159,686	1.2063	192,630
25431B	8061	3555 9TH ST SW (ACE HARDWARE)	WWC	03/10/09	13,387	1.2063	16,149
25432B	8061	8575 20TH ST (HYUNDAI CAR DEALERSHIP)	WWC	03/10/09	28,526	1.2063	34,411
25469B	8061	WALGREENS - OLD DIXIE HWY	WWC	05/11/09	133,428	1.2063	160,954
25492B	8061	CR510 & A1A - WABASSO BEACH PARK RESTORA	WWC	06/05/09	218,262	1.2063	263,290
25496B	8061	11660 S. INDIAN RIVER DRIVE	WWC	06/22/09	6,765	1.2063	8,161
25539	8061	ROCKRIDGE VACUUM SEWER PROJECT	WWC	07/31/09	6,600,964	1.2063	7,962,750
25539A	8059	ROCKRIDGE VACUUM SEWER MITIGATION	WWC	07/31/09	1,013,231	1.2063	1,222,262
25552B	8059	WABASSO BEACH PARK LIFT STATION	WWIL	08/28/09	158,526	1.2063	191,230
25552C	8061	WABASSO BEACH PARK LIFT STATION	WWIL	08/28/09	45,399	1.2063	54,765
25553B	8061	STORM GROVE MIDDLE SCHOOL	WWC	08/31/09	116,020	1.2063	139,954
25554B	8061	KASHI CHURCH FOUNDATION - PODS A & K	WWC	08/31/09	215,539	1.2063	260,005
25573B	8061	CHRIST THE KING PRESBYTERIAN - SEWER	WWC	09/21/09	47,309	1.2063	57,069
25574B	8061	POINTE WEST MEDICAL OFFICES - SEWER	WWC	09/21/09	25,614	1.2063	30,899
25576B	8061	HARBOR WALK/SPRINGHILL SUITES	WWC	09/23/09	214,984	1.2063	259,335
25590B	8061	FIRE STATION #12	WWC	09/30/09	2,712	1.2063	3,271
25594	8059	LIFT STATION #58 ON 37TH ST IMPROVEMENTS	WWIL	09/30/09	176,799	1.2063	213,273
25630B	8061	MT. ZION BAPTIST CHURCH UTILITY IMPROVEM	WWC	09/30/09	4,318	1.2063	5,209
25631B	8061	9225 US 1 LIFT STATION IMPROVEMENTS	WWIL	09/30/09	4,565	1.2063	5,507
25632B	8061	MAIN ST & INDIAN RIVER DR BOAT RAMP	WWC	09/30/09	3,800	1.2063	4,584
25636A	8059	WABASSO BRIDGE SUBAQUEOUS PIPE CROSSING	WWC	09/30/09	1,163,429	1.2063	1,403,445
25638	8059	24" FM - 15TH AVENUE TO OSLO ROAD	WWC	09/30/09	275,623	1.2063	332,485
25657	8061	FPL GIFFORD SUBSTATION SEWER IMPROVEMNT	WWC	01/19/10	9,337	1.1749	10,970
25667	8059	GRAND HARBOR REUSE 12" PIPELINE	Re Use	03/31/10	861,241	1.1749	1,011,877
25716B	8061	LEXINGTON PLACE PHASE 3 & 4 SEWER IMP	WWC	05/27/10	172,585	1.1749	202,771
25717B	8061	LEXINGTON PLACE PHASE 2 SEWER IMP	WWC	05/27/10	116,023	1.1749	136,316
25718B	8061	BENT PINE PRESERVE PHASE I SEWER IMP	WWC	05/27/10	87,003	1.1749	102,220
25810	8059	SUMMER PLACE/SHELL LANE SEWER ASSESSMNT	WWC	08/31/10	64,524	1.1749	75,809
25813B	8061	IRCS D WABASSO SCHOOL SEWER IMPROVEMENT	WWC	09/03/10	16,614	1.1749	19,520
25902B	8061	SHERWIN WILLIAMS (SEBASTIAN) SEWER IMP	WWC	09/08/10	3,940	1.1749	4,629
25887B	8061	SEGOVIA LAKES SEWER IMPROVEMENTS	WWC	09/10/10	417,480	1.1749	490,500
25924	8059	LATERAL G FM CONVERSION TO 8" REUSE MN	Re Use	09/30/10	1,064,664	1.1749	1,250,880
25925B	8061	ABC FINE WINES AND LIQUORS SEWER IMPROVE	WWC	09/30/10	3,497	1.1749	4,109
25952	8061	HOOD RESIDENCE PRIVATE LIFT STATION	WWIL	09/30/10	8,610	1.1749	10,116
25958B	8061	REALTORS ASSOCIATION OF IRC - SEWER	WWC	12/09/10	53,174	1.1749	62,474
25978B	8061	WINDSOR - OCEAN BLUFF SEWER IMPROVEMENT	WWC	02/08/11	48,290	1.1398	55,041
26150	8059	FORCE MAIN - UNDER 66TH AVE & RANGELINE	WWC	07/19/11	22,217	1.1398	25,323

Schedule 8

ASSET	LOCATION	DESCRIPTION	Facility	DATE ACQ	ACQ COST	ENR CCI	
			Classification			Factor	Current Cost
26189B	8061	GRACEWOODS WEST S/D-HABITAT FOR HUMANIT	WWC	08/03/11	28,837	1.1398	32,869
26221B	8059	WATERWAY VILLAGE SEWER LINES	WWC	09/09/11	183,156	1.1398	208,761
26272B	8061	TIRE KINDGOM SEWER IMPROVEMENTS	WWC	09/30/11	1,524	1.1398	1,736
26293B	8061	NORTH SHORE CLUB SEWER IMPROVEMENTS	WWC	10/31/11	163,630	1.1398	186,506
26397	8059	NWWTP REUSE STORAGE & REPUMP FACILITY	WWIL	05/31/12	3,104,100	1.1107	3,447,592
26398	8059	82ND AVE BRIDGE RELOCATION & REUSE	Re Use	05/31/12	169,579	1.1107	188,344
26624B	8061	IRCS D SUPPORT COMPLEX SEWER IMPROVEMENT	WWC	09/30/12	19,941	1.1107	22,147
26626B	8061	SRA TRANSIT ADMIN FACILITY SEWER IMPRVMT	WWC	09/30/12	24,744	1.1107	27,482
26634	8061	STORM GROVE-57TH & 66TH UTILITY CROSSING	WWC	09/30/12	49,494	1.1107	54,971
26635B	8061	QUAIL CREEK PD SEWER IMPROVEMENTS	WWC	09/30/12	178,380	1.1107	198,119
26636	8059	NORTH CO R/O BRINE/CR 510 FM TO REUSE	WWC	09/30/12	949,402	1.1107	1,054,460
26666B	8061	FIELDSTONE RANCH S/D - PHASE 2 SEWER	WWC	02/15/13	59,346	1.0829	64,263
26667B	8061	WINDSOR S/D - BLOCK 46 SEWER	WWC	02/15/13	31,005	1.0829	33,574
27365B	8061	HARBOR POINT SHOPPING CENTER SEWER IMP	WWC	09/30/13	92,430	1.0829	100,088
27366B	8061	CROSS CREEK LAKE ESTATES SEWER IMP	WWC	09/30/13	599,936	1.0829	649,643
27378	8061	INEOS NEW PLANET BIO-ENERGY PH II SEWER	WWC	09/30/13	8,331	1.0829	9,021
27379B	8061	WATERSIDE SUBDIVISION SEWER	WWC	09/30/13	246,752	1.0829	267,196
27433B	8061	THE VILLAS AT THREE OAKS SEWER	WWC	10/31/13	437,771	1.0829	474,042
27439B	8061	COLLIER CLUB IIIB SEWER IMPROVEMENTS	WWC	11/25/13	45,198	1.0829	48,943
27441B	8061	FIELDSTONE RANCH - PHASE 3 SEWER IMPRVMN	WWC	12/23/13	82,220	1.0829	89,032
27443	8059	WEST WABASSO GRAVITY SEWER LINES	WWC	01/06/14	929,180	1.0543	979,590
27514	8061	SOUTH COUNTY PARK SEWER & FORCE MAIN	WWC	03/07/14	219,406	1.0543	231,309
27515B	8061	RESERVE @ PELICAN ISLAND S/D SEWER	WWC	03/07/14	125,242	1.0543	132,037
27516A	8059	JOHNSON RESIDENCE GRAVITY SEWER EXTENSIO	WWC	03/07/14	9,039	1.0543	9,529
27516B	8061	JOHNSON RESIDENCE GRAVITY SEWER EXTENSIO	WWC	03/07/14	9,039	1.0543	9,529
27691A	8061	FARNSWORTH OSLO & 27TH SEWER IMPROVMNT	WWC	05/30/14	3,500	1.0543	3,690
27693A	8061	COVE @ WATERWAY VILLAGE SEWER IMPROVMN	WWC	06/01/14	164,358	1.0543	173,275
27762A	8061	COLLIER CLUB IIIC SEWER IMPROVEMENTS	WWC	08/18/14	25,152	1.0543	26,516
27775A	8061	DOLLAR GENERAL (27TH AVE RUTZ CTR)-SEWER	WWC	09/16/14	5,190	1.0543	5,472
27913A	8061	LAKE SAPPHIRE SEWER IMPROVEMENTS	WWC	10/31/14	12,450	1.0543	13,125
27971A	8061	CUMBERLAND FARMS-45TH & US 1 SEWER IMP	WWC	12/31/14	1,210	1.0543	1,276
28055A	8061	COLLIER CLUB PHASE IIID SEWER IMPROVEMNT	WWC	04/22/15	61,621	1.0302	63,482
28315A	8061	MILLSTONE LANDING PHASE VI SEWER IMP	WWC	09/30/15	229,648	1.0302	236,582
28316A	8061	MILLSTONE LANDING PHASE V SEWER IMP	WWC	09/30/15	98,328	1.0302	101,297
28317A	8061	FIRE STATION #13 SEWER IMPROVEMENTS	WWC	09/30/15	39,570	1.0302	40,765
28318A	8061	MILLSTONE LANDING PHASE IV SEWER IMP	WWC	09/30/15	393,698	1.0302	405,586
28572A	8061	SERENOA PHASE 3 SEWER IMPROVEMENTS	WWC	02/11/16	85,202	1.0000	85,202
28573A	8061	BERKLEY SQUARE S/D SEWER IMPROVEMENTS	WWC	02/11/16	106,659	1.0000	106,659
28577A	8061	ADVANCED AUTO PARTS OSLO SEWER IMP	WWC	03/07/16	4,812	1.0000	4,812
28419A	8061	O'REILLY AUTO PARTS SEWER IMPROVEMENTS	WWC	03/10/16	14,150	1.0000	14,150
28629A	8061	LILY'S CAY SEWER IMPROVEMENTS	WWC	03/31/16	75,891	1.0000	75,891
28631A	8061	SEBASTIAN ASSIST LIVING FAC-WATERCREST	WWC	03/31/16	1,564	1.0000	1,564
193270	8059	R&R SCHUMANN DR F.M.	WWC	06/16/00	27,577	1.6618	45,827
210600	8059	HAWKS NEST L/S R&R	WWC	09/30/02	8,240	1.5812	13,029
22991 1	8059	MISC SEWER IMPROVEMENTS	WC	12/30/05	27,312	1.3884	37,920
210590	8059	R&R WET WELL REHAB	WC	09/30/02	107,188	1.5812	169,488
193240	8059	R&R WET WELL REHAB	WC	06/16/00	80,868	1.6618	134,386
26084	6060	MODEL TJ125 TRADEWINDS GENERATOR SET	WWIL	05/05/11	61,261	1.1398	69,825
27067	6060	125KW TRADEWINDS GENERATOR-L/S 200	WWIL	05/23/13	64,912	1.0829	70,290
27068	6060	65 KW TRADEWINDS GENERATOR - L/S 58	WWIL	05/23/13	50,780	1.0829	54,987
27273	6060	TRADEWINDS TOTAL PAK 125KW GENERATOR	WWIL	05/22/14	65,405	1.0543	68,953
27272	6060	TRADEWINDS TOTAL PAC 65KW GENERATOR	WWIL	05/30/14	46,515	1.0543	49,039
27714	6060	TRADEWINDS TOTAL PAK 125KW GENERATOR	WWIL	11/30/14	68,983	1.0543	72,726
24374A	6065	VACUUM COMPRESSOR ASSEMBLY & DEBRIS TAN	WWC	10/01/13	54,473	1.0829	58,986
27262	6065	V311LHAE/1300 VAC-CON SEWER CLEANER	WWC	03/14/14	302,932	1.0543	319,367
28306	6060	TRADEWINDS TJ125 TOTAL PAC GENERATOR SET	WWIL	09/17/15	58,417	1.0302	60,181
208440	8059	L/S GENERATOR SET REPAIR	WWIL	09/13/01	9,886	1.6298	16,113
					<u>\$75,791,786</u>	<u>\$99,458,761</u>	

Schedule 9

282 OSP Marsh Asset Summary			
Facility			
	Classification	ACQ COST	Current Cost
Wastewater Treatment Plant	WWT	\$0	\$0
In-Line/Off Site Master Pumping Stations	WWIL	\$0	\$0
General Plant	GP	\$0	\$0
Water Treatment Plant	WT	\$9,604,129	\$9,893,422
In-Line/Off Site High Service Pumping & Stroage	WIL	\$0	\$0
Wastewater Collection	WWC	\$0	\$0
Water Distribution System	WD	\$0	\$0
Cannot Tie To Project	CTTP	\$0	\$0

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI	
			Classification	DATE ACQ		Factor	Current Cost
28348E	6059	SIEMENS LUT400 ULTRASOUNIC OUTFLOW MET	WT	09/30/15	\$19,172	1.0302	\$19,750
28348A	6059	SD900 SAMPLER ON PORT COMPACT BASE	WT	09/30/15	2,871	1.0302	2,958
28348B	6059	SD900 CONTROLLER ON ROTOMOLD AWRS BAS	WT	09/30/15	5,366	1.0302	5,528
28348C	6059	SD900 CONTROLLER ON ROTOMOLD AWRS BAS	WT	09/30/15	5,366	1.0302	5,528
28348F	8058	PUMP STATION WITH XYLEM PUMPS	WT	09/30/15	689,923	1.0302	710,755
28348D	8058	ALGAL HARVEST SCREEN & FLEX RAKE	WT	09/30/15	527,570	1.0302	543,500
28348	8058	OSPREY MARSH STORMWATER PARK	WT	09/30/15	5,425,356	1.0302	5,589,171
28348AA	8060	OSPREY MARSH CONTRIBUTION FROM FUND 31	WT	09/30/15	2,905,416	1.0302	2,993,143
28348G	8058	OSPREY MARSH STORMWATER PARK-ADDL COS	WT	02/11/16	23,090	1.0000	23,090
					\$9,604,129		\$9,893,422

Schedule 10

Water Mains

Diameter (Inches)	Material	Length (Ft)	Unit Price	Total
42	DIP	351	\$250.00	\$87,750
36	DIP	415	\$230.00	95,450
30	DIP	8253	\$180.00	1,485,540
	PVC	1227	\$180.00	220,860
24	DIP	21151	\$147.00	3,109,197
	HDPE	325	\$180.00	58,500
	PVC	7721	\$147.00	1,134,987
20	DIP	85400	\$125.00	10,675,000
	HDPE	517	\$150.00	77,550
	PVC	7800	\$125.00	975,000
18	DIP	16467	\$115.00	1,893,705
	HDPE	3511	\$125.00	438,875
	PVC	5075	\$115.00	583,625
16	DIP	243970	\$104.00	25,372,880
	HDPE	980	\$115.00	112,700
	PVC	75381	\$104.00	7,839,624
14	DIP	277	\$95.00	26,315
	HDPE	8749	\$105.00	918,645
	PVC	41	\$95.00	3,895
12	DIP	117212	\$86.00	10,080,232
	HDPE	7323	\$95.00	695,685
	PVC	355427	\$86.00	30,566,722
10	DIP	48495	\$75.00	3,637,125
	HDPE	1160	\$85.00	98,600
	PVC	118073	\$75.00	8,855,475
				<u>\$109,043,937</u>

Interceptor Gravity Sewers

44	PVC	335	\$275.00	\$92,125
42	PVC	329	\$250.00	82,250
33	PVC	136	\$205.00	27,880
18	DIP	27	\$115.00	3,105
	PVC	121	\$115.00	13,915
16	PVC	741	\$104.00	77,064
12	DIP	1319	\$86.00	113,434
	PVC	7632	\$86.00	656,352
10	DIP	693	\$75.00	51,975
	PVC	34464	\$75.00	2,584,800
				<u>\$3,702,900</u>

Force Mains

24	DIP	46520	\$147.00	\$6,838,440
	HDPE	8811	\$180.00	1,585,980
	PVC	38809	\$147.00	5,704,923
20	DIP	11413	\$125.00	1,426,625
	PVC	697	\$125.00	87,125
18	DIP	7383	\$115.00	849,045
	PVC	3293	\$115.00	378,695
16	DIP	16935	\$104.00	1,761,240
	HDPE	1749	\$115.00	201,135
	PVC	40162	\$104.00	4,176,848

Schedule 10

14	DIP	3873	\$95.00	367,935
	HDPE	172	\$105.00	18,060
	PVC	15141	\$95.00	1,438,395
12	DIP	18095	\$86.00	1,556,170
	HDPE	3521	\$95.00	334,495
	PVC	136115	\$86.00	11,705,890
10	DIP	15998	\$75.00	1,199,850
	HDPE	40	\$85.00	3,400
	PVC	89460	\$75.00	6,709,500
8	DIP	4408	\$65.00	286,520
	HDPE	1777	\$75.00	133,275
	PVC	151169	\$65.00	9,825,985
6	DIP	23749	\$55.00	1,306,195
	HDPE	4119	\$65.00	267,735
	PVC	288996	\$55.00	15,894,780
				<u>\$74,058,241</u>

Schedule 11

Land			
Facility			
	Classification	ACQ COST	Current Cost
218 Wastewater	WWT	\$4,506,787	\$4,506,787
219 Water	WT	\$1,334,803	\$1,334,803
235 General Eng	GP	\$553,681	\$553,681
235 General Eng	WIL	\$145,316	\$145,316
235 General Eng	NA	\$10,844	\$10,844
257 Bio Ops	BO	\$0	\$0
Wastewater In Line	WWIL	\$0	\$0
268 Wastewater Collection	WWC	\$0	\$0
269 Water Dist	WD	\$0	\$0

ASSET	LOCATION	DESCRIPTION	Facility		ACQ COST	ENR CCI Factor	Current Cost
			Classification	DATE ACQ			
26489	9060	13 ACRES-S CO BRINE PROJ-1225 5TH ST SW	WT	219	\$755,578	1.0000	\$755,578
27743	9060	1400 OSLO ROAD - 3.2A CORNER OF 15TH AVE	WT	219	167,738	1.0000	167,738
5213 0	9060	13.05 A NO.CO. WWTP PLANT SITE - 3550 49TH STREET	WWT	235	46,680	1.0000	46,680
5216 0	9060	24.69 A. SITE OF R/O PLANT	WT	235	123,369	1.0000	123,369
5216 10	9060	CAPITALIZED INTEREST EXPENSE	NA	235	3,132	1.0000	3,132
5217 0	9060	14.62 A WATER PLANT -OSLO	WT	235	82,246	1.0000	82,246
5217 10	9060	CAPITALIZED INTEREST EXPENSE	NA	235	2,154	1.0000	2,154
5230 0	9060	IRC UTILITIES WORKSTATION	GP	235	37,050	1.0000	37,050
5230 10	9060	CAPITALIZED INTEREST EXPENSE	NA	235	979	1.0000	979
5231 0	9060	.67 A NO.CO.-GIFFORD WATER PLT	WT	235	6,177	1.0000	6,177
5247 0	9060	.52 A STORAGE TANK SITE-5850 COLLEGE LN	WIL	235	10,400	1.0000	10,400
5279 0	9060	78.82 A WR-WWTP SITE-8405 8TH ST	WWT	235	727,393	1.0000	727,393
5280 0	9060	13.47 AC VERO SANDS/BENT PINE	WWT	235	418,530	1.0000	418,530
5283 0	9060	1.749 ACRES -NBWP	WIL	235	89,518	1.0000	89,518
5286 0	9060	.73 A VISTA GARDENS SEWER	GP	235	0	1.0000	0
5287 0	9060	2.03 A VISTA ROYALE SEWER	GP	235	0	1.0000	0
5289 0	9060	.12 A VISTA GARDENS H2O DISTR	GP	235	0	1.0000	0
5291 0	9060	.42 A GIFF H2O TOWER SITE-4690 28TH CT	WIL	235	0	1.0000	0
5292 0	9060	SOD FARM-600 90TH AVE	WWT	235	1,725,853	1.0000	1,725,853
5302 0	9060	SEA OAKS UTIL. SITE-8811 HIGHWAY A1A	GP	235	241,000	1.0000	241,000
5303 0	9060	BREEZY VIL W/S PLANT SITE	GP	218	5,879	1.0000	5,879
5306 0	9060	NORTH COUNTY R/O PLANT - 7751 58TH AVE	WT	235	199,695	1.0000	199,695
5315 0	9060	~50 A BLUE CYPRESS LAKE-6910 BLUE CYPRUS	WWT	235	20,022	1.0000	20,022
5316 0	9060	N CO H2O TOWER SITE (ROSELAND)-13431 US1	WIL	235	45,398	1.0000	45,398
5321 0	9060	GDU-S.CO. WWTP SITE PARCEL #1	GP	218	4,579	1.0000	4,579
5322 0	9060	GDU-S.CO. LIFT STA. EASEMENTS	NA	218	4,579	1.0000	4,579
5323 0	9060	GDU-S.CO. WATER TREATMENT SITE	GP	219	500	1.0000	500
5376 0	9060	29.10AC UTIL LIFT STATION-810 BAILEY DR	NA	235	0	1.0000	0
5412	9060	17.18 ACRES ON 41ST STREET AND 43RD AVE	GP	269	254,023	1.0000	254,023
5412-1	9060	17.18 ACRES ON 41ST AND 43RD AVENUE	GP	269	10,649	1.0000	10,649
5422 1	9060	1.19A EAST OF THE CENTRAL WWTP	WWT	218	53,866	1.0000	53,866
5422 11	9060	1.56A ON 49TH ST - CWWTP EXPANSION	WWT	218	69,784	1.0000	69,784
5422 12	9060	0.18A ON 49TH ST - CWWTP EXPANSION	WWT	218	8,593	1.0000	8,593
5422 13	9060	0.34A ON 49TH ST - CWWTP EXPANSION	WWT	218	15,849	1.0000	15,849
5422 14	9060	1.56A ON 49TH ST - CWWTP EXPANSION	WWT	218	106,300	1.0000	106,300
5422 2	9060	1.557A EAST OF THE CENTRAL WWTP	WWT	218	70,566	1.0000	70,566
5422 21	9060	1.99A - 49TH STREET CRWWTP EXPANSION	WWT	268	92,437	1.0000	92,437
5422 22	9060	4.69A - 31ST STREET CRWWTP EXPANSION	WWT	268	102,165	1.0000	102,165
5422 3	9060	2.326A EAST OF THE CENTRAL WWTP	WWT	218	105,413	1.0000	105,413
5422 31	9060	1.99 AC - 49TH STREET CRWWTP EXPANSION	WWT	268	92,428	1.0000	92,428
5422 4	9060	.992A EAST OF THE CENTRAL WWTP	WWT	218	44,963	1.0000	44,963
5422 41	9060	2.0A - 49TH STREET CRWWTP EXPANSION	WWT	268	87,582	1.0000	87,582
5422 5	9060	1.212A EAST OF THE CENTRAL WWTP	WWT	218	54,559	1.0000	54,559
5422 6	9060	1.19A EAST OF THE CENTRAL REGIONAL WWTP	WWT	218	53,866	1.0000	53,866
5422 7	9060	.989A EAST OF THE CENTRAL WWTP	WWT	218	44,801	1.0000	44,801
5422 80	9060	2.02AC 49TH STREET - CRWWTP EXPANSION	WWT	268	92,227	1.0000	92,227
5422 82	9060	2.020 AC - 49TH STREET CWWTP EXPANSION	WWT	268	92,072	1.0000	92,072
5422 83	9060	2.0 AC - 49TH STREET CRWWTP EXPANSION	WWT	268	91,191	1.0000	91,191
5422 9	9060	TAYLOR PARCELS (2) 1.01AC EACH - CWWTF	WWT	218	91,011	1.0000	91,011
5422 91	9060	IDLETTE PURCHASE - 2.02 AC - CWWTF	WWT	218	92,201	1.0000	92,201
5422 92	9060	2.33 A - CWWTP EXPANSION	WWT	218	106,434	1.0000	106,434
					\$6,551,431		\$6,551,431