



2018 UTILITY RATE STUDY

Prepared for

The Village of Wellington, Florida

July 2018

by

ENVIRONMENTAL FINANCIAL GROUP, INC.

in association with

Public Research Management Group, Inc.

Table of Contents

0	EXECUTIVE SUMMARY & RECOMMENDATIONS	6
	Recommended Capital Funding Plan	6
	Five-Year Capital Improvement Plan and Financial Forecast	8
1	INTRODUCTION	17
	Goals and Objectives	17
	Report Organization	17
	Authorization	18
	Scope and Limitations	18
	Acknowledgements	18
2	REVENUE REQUIREMENTS	19
	Forecasted Water Sales and Operating Revenue	20
	Summary Revenue Requirements	21
3	PROPOSED FY 2018-19 RATE STRUCTURE	24
	General Considerations	24
	FY 2018-19 Rate Schedules	25
	Financial Performance Criteria	26
4	CAPACITY CHARGES	28
	Legal Framework	28
	Analysis Methods	28
	Potable Water Capacity Charges	32
	Wastewater Capacity Charges	35
	Fire Line Capacity Charges	39
5	MISCELLANEOUS SERVICE CHARGES	40
	Cost Components	40
	Recommended Miscellaneous Utility Service Charges	40
A ::	DOCUMENT REVISION HISTORY	44
B ::	WATER CONSUMPTION PROFILE	45

C :: CAPACITY CHARGE FIXED ASSET DATA.....	73
D :: MISCELLANEOUS FEE CALCULATIONS	88

List of Tables

Table 1 :: FY 2017-18 to 2021-22 Capital Improvement Plan.....	9
Table 2 :: FY 2017-18 to 2021-22 Cash Flow Forecast.....	10
Table 3 :: Recommended FY 2018-19 Single Meter Residential Water and Wastewater Rates	11
Table 4 :: Recommended FY 2018-19 Master Meter Residential Water and Wastewater Rates	11
Table 5 :: Recommended FY 2018-19 Non-Residential Water and Wastewater Rates.....	12
Table 6 :: Recommended FY 2018-19 Capacity Charges (Inside Village).....	13
Table 7 :: Recommended FY 2018-19 Capacity Charges (Outside Village)	13
Table 8 :: Recommended FY 2018-19 Fire Line Capacity Charges	14
Table 9 :: Recommended FY 2018-19 Customer Deposits (Inside Village).....	14
Table 10 :: Recommended FY 2018-19 Customer Deposits (Outside Village).....	15
Table 11 :: Recommended FY 2018-19 Meter Installation Fees	15
Table 12 :: FY 2018-19 Recommended Miscellaneous Fees	16
Table 13 :: Recommended FY 2018-19 Fire Line Base Facility Rates.....	16
Table 14 :: Forecasted Operating Revenue, FY 2017-18 to 2021-22.....	21
Table 15 :: FY 2017-18 to 201-22 Cash Flow Forecast.....	22
Table 16 :: FY 2017-18 to 2021-22 Capital Improvement Plan.....	23
Table 17 :: Recommended FY 2018-19 Single Meter Residential Water and Wastewater Rates.....	25
Table 18 :: Recommended FY 2018-19 Master Meter Residential Water and Wastewater Rates	25
Table 19 :: Recommended FY 2018-19 Non-Residential Water and Wastewater Rates.....	26
Table 20 :: Key Financial Performance Criteria.....	27
Table 21 :: Planning Criteria for New Utility Customers.....	30
Table 22 :: Allocation of Bond Principal, Grants and Asset Contributions	31
Table 23 :: System Capacity	32
Table 24 :: Water Supply Capacity Value	33
Table 25 :: Water Treatment Capacity Value	33
Table 26 :: Water Transmission and Distribution Capacity Value	34
Table 27 :: Other Water Facilities Capacity Value.....	35
Table 28 :: Wastewater Treatment Capacity Value.....	36
Table 29 :: Wastewater Collection System Capacity Value.....	37
Table 30 :: Other Wastewater Facilities Capacity Value.....	37
Table 31 :: Recommended FY 2018-19 Capacity Charges (Inside Village)	38
Table 32 :: Recommended FY 2018-19 Capacity Charges (Outside Village)	38
Table 33 :: Recommended FY 2018-19 Fire Line Capacity Charges	39
Table 34 :: Recommended FY 2018-19 Deposits (Inside Village)	41
Table 35 :: Recommended FY 2018-19 Deposits (Outside Village).....	41
Table 36 :: FY 2018-19 Recommended Meter Installation Fees	42
Table 37 :: FY 2018-19 Recommended Miscellaneous Fees	42
Table 38 :: Recommended FY 2018-19 Fire Line Base Facility Rates.....	43
Table 36 :: Monthly Water Consumption, FY2011-12 to FY2015-16 (Combined).....	47

Table 37 :: Monthly Water Consumption by Tier Commercial, FY2011-12 to FY2015-16.....	67
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List of Figures

Figure 1 :: Monthly Water Consumption, FY2011-12 to FY2015-16 (Combined).....	46
Figure 2 :: Single Meter Residential Average Water Consumption (Combined)	48
Figure 3 :: Master Meter Residential Average Water Consumption (Combined).....	48
Figure 4 :: 5/8 Inch Commercial Water Consumption Tiers (Inside City)	49
Figure 5 :: 5/8 Inch Commercial Average Water Consumption (Inside City).....	49
Figure 6 :: 5/8 Inch Commercial Average Water Consumption (Combined)	50
Figure 7 :: 1 Inch Commercial Water Consumption Tiers (Inside City).....	50
Figure 8 :: 1 Inch Commercial Average Water Consumption (Inside City)	51
Figure 9 :: 1 Inch Commercial Average Water Consumption (Combined).....	51
Figure 10 :: 1-1/2 Inch Commercial Water Consumption Tiers (Inside City)	52
Figure 11 :: 1-1/2 Inch Commercial Average Water Consumption (Inside City).....	52
Figure 12 :: 1-1/2 Inch Commercial Average Water Consumption (Combined)	53
Figure 13 :: 2 Inch Commercial Water Consumption Tiers (Inside City).....	53
Figure 14 :: 2 Inch Commercial Average Water Consumption (Inside City).....	54
Figure 15 :: 2 Inch Commercial Average Water Consumption (Combined).....	54
Figure 16 :: 3 Inch Commercial Water Consumption Tiers (Inside City).....	55
Figure 17 :: 3 Inch Commercial Average Water Consumption (Inside City).....	55
Figure 18 :: 3 Inch Commercial Average Water Consumption (Combined).....	56
Figure 19 :: 4 Inch Commercial Water Consumption Tiers (Inside City).....	56
Figure 20 :: 4 Inch Commercial Average Water Consumption (Inside City).....	57
Figure 21 :: 6 Inch Commercial Water Consumption Tiers (Inside City).....	57
Figure 22 :: 6 Inch Commercial Average Water Consumption (Inside City).....	58
Figure 23 :: 5/8 Inch Government Water Consumption Tiers	58
Figure 24 :: 5/8 Inch Government Average Water Consumption.....	59
Figure 25 :: 1 Inch Government Water Consumption Tiers.....	59
Figure 26 :: 1 Inch Government Average Water Consumption	60
Figure 27 :: 1-1/2 Inch Government Water Consumption Tiers.....	60
Figure 28 :: 1-1/2 Inch Government Average Water Consumption	61
Figure 29 :: 2 Inch Government Water Consumption Tiers.....	61
Figure 30 :: 2 Inch Government Average Water Consumption	62
Figure 31 :: 4 Inch Government Water Consumption Tiers.....	62
Figure 32 :: 4 Inch Government Average Water Consumption	63
Figure 33 :: 5/8 Inch Irrigation Water Consumption Tiers.....	63
Figure 34 :: 5/8 Inch Irrigation Average Water Consumption.....	64
Figure 35 :: 1 Inch Irrigation Water Consumption Tiers.....	64
Figure 36 :: 1 Inch Irrigation Average Water Consumption	65
Figure 37 :: 1-1/2 Inch Irrigation Water Consumption Tiers.....	65
Figure 38 :: 1-1/2 Inch Irrigation Average Water Consumption	66

List of Appendices

A :: Document Revision History.....	44
B :: Water Consumption Profile.....	45
C :: Capacity Charge Fixed Asset Data	73
D :: Miscellaneous Fee Calculations	88

List of Abbreviations

\$M	Millions of US dollars
CCF	Hundred Cubic Feet
CIP	Capital Improvement Plan
CPI	Consumer Price Index
EFG	Environmental Financial Group, Inc.
ENR	Engineering News Record
FY	Fiscal Year
Gal	Gallons
I	Annual Bond Interest Payment
IRR	Financial Internal Rate of Return
K	Thousand
kGal	Thousands of Gallons
M	Million
MGal	Millions of Gallons
NPV	Net present value
O&M	Operations and Maintenance
P	Annual Bond Principal Payment
PRMG	Public Resources Management Group
US	United States
USD	United States Dollars
V, v	Version



0 Executive Summary & Recommendations

The Village of Wellington (“Wellington” or “Village”) engaged the services of Environmental Financial Group, Inc. (“EFG”) to prepare a 2018 Utility Rate Study (“Study”) examining rates, fees and charges levied by the Village to its water and wastewater utility customers and to develop specific recommendations to adjust those fees to conform with forecasted fiscal year (“FY”) 2017-18 to 2021-22 Utility System revenue requirements. Public Resources Management Group (“PRMG”) assisted EFG in the Study. The Study analyses, assumptions, recommendations and conclusions are submitted for your consideration.

Based on meetings with Village staff at the onset of the Study, it was determined that this analysis of rates, fees, and charges should meet several goals and objectives. The single most important objective is to produce sufficient revenue to meet projected operating expense requirements and support funding of the Utility Capital Improvement Plan (“CIP”) over a five-year period.

The rates, fees and charges should also:

- Reflect full cost recovery principles.
- Promote the continued conservation of water resources.
- Maintain a strong financial position through stable revenues, cash funding of capital projects to the extent practicable, and operating and capital reserves.
- Consider a five-year planning period with the potential for bond or loan financing of a portion of the CIP.

Recommended Capital Funding Plan

EFG was requested by the Village to develop a Capital Funding Plan based on preliminary CIP project costs and timing. The recommended Capital Funding Plan includes the following elements.

- The Village should annually index its Monthly Base Facility Rates, Usage Charges, miscellaneous utility service charges, meter installation charges, and monthly fire line service charges at the greater of 3.5 percent or the Consumer Price Index Water and Sewer Maintenance published by the U.S. Bureau of Labor Statistics.

- The Village should adopt updated water and wastewater Capacity Charges to reflect the cost of capacity constructed and held on behalf of future customers. Water Capacity Charges should be reduced 10.8 percent and wastewater Capacity Charges should be increased 20.1 percent. Taken together, these adjustments result in a 5.6 percent increase in combined water and wastewater Capacity Charges. The Village should review its Capacity Charges every three years as refinements to the CIP are made. This will ensure that water and wastewater Capacity Charges continue to be in alignment with the estimated cost of system capacity conferred to new customers.
- Adopt updated Miscellaneous Charges, Meter Installation Charges, Deposits, Monthly Fire Line Base Facility Rates, and Capacity Charges as set forth in this report to provide for increased cost recovery to provide these services and to provide increased revenues for capital funding purposes. The EFG team analyzed all miscellaneous service fees in accordance with cost of service principles to determine to what extent these fees are reflecting the total direct cost of providing each service. Average direct labor, equipment, materials and other ancillary expenses attributable to each fee were identified through a series of interviews with Village staff.
- Prioritize capital funding sources as follows: 1) unrestricted and available cash reserves, 2) current year operating revenues, including Capacity Charges, and 3) future bond or loan proceeds.
- Begin to plan now for the issuance of long-term debt to fund a portion of planned capital projects sometime on or before first quarter of FY 2020-21. The timing of debt issuance should depend on capital market conditions and the pace of capital project development. For planning purposes, this bond or loan is estimated to fund \$25 million in capital projects, but the Village should regularly monitor the capital needs carefully and, along with its Financial Advisor, update timing, structure, and bond or loan amount.
- Build and maintain an operating cash reserve equal to or greater than 2-months of operating expenses to protect against unforeseen operating conditions, weather events, inflation spikes, and other factors.
- Maintain a \$10 million minimum capital reserve for CIP project contingencies.
- Maintain the existing rate structure, balancing revenue stability and water conservation incentives by charging both Monthly Base Facility Rates and tiered, inclining Usage Charges—the latter providing pricing signals commensurate with the cost of providing potable water service at peak times.
- Merge the Commercial, Government and Irrigation customer classes into a single Commercial class and adopt the existing Commercial rate structure (with indexing) for the new combined class.
- Eliminate the existing Commercial two-tier potable water Usage Charge structure and replace it with a one-tier Usage Charge to acknowledge the somewhat limited opportunity most commercial customers have to conserve water, as distinct from residential customers (limited discretionary water use which conservation pricing generally targets).
- Adopt new Monthly Fire Line Base Facility Rates and Fire Line Capacity Charges to address the cost to serve separate, non-residential fire lines and the cost of system capacity required to serve such fire lines. Fire service via a dedicated meter and service line requires that the Village set aside a portion of system water supply, treatment, storage, and distribution capacity to meet instantaneous peak fire

flow needs. These needs are required at very short notice and require high pressures, adequate operating storage, and significant volumes of water. The cost of water to fight fires through Village hydrants is included in Monthly Base Facility Rates and Usage Charges and, hence, is not included in the new fees. However, for those commercial customers requiring a dedicated fire service connection to the system, separate fire line capacity charges and monthly base facility rates are warranted.

Five-Year Capital Improvement Plan and Financial Forecast

The key driver to the above recommended Capital Funding Plan is the increasingly pressing need to renew, repair, and replace aging water and wastewater treatment, distribution, collection and related fixed assets. TABLE 1 presents the preliminary CIP that has been developed by Village staff. It is based on preliminary engineering and condition assessments received by the Village and capital cost estimates that have been prepared by Village engineering consultants as of this writing. The preliminary CIP extends through the end of FY 2026-27, but this Capital Funding Plan extends five years through FY 2021-22 and includes an estimated \$88.9 million in new capital investment. The Village is commencing master planning of its wastewater system and is embarking on a series of upgrades to its potable water treatment facilities. It is assumed that the CIP is reasonably conservative, but it should be cautioned that the projects and related costs are subject to change and such change could significantly affect the financial projections contained in this report. TABLE 2 sets forth forecasted revenues and expenses incorporating annual inflation, recommended annual rate indexing, modest growth in the Village utility customer base, and CIP funding from cash reserves, operations, and long-term bonds or loans. Note that the financial forecast identifies the recommended operating reserve and capital reserve that were described above.

Table 1 :: FY 2017-18 to 2021-22 Capital Improvement Plan

	FY 2017-18 1	FY 2018-19 2	FY 2019-20 3	FY 2020-21 4	FY 2021-22 5
CAPACITY FEE FUNDING SOURCE					
Reuse Transmission Expansion	\$0	\$0	\$0	\$450,000	\$3,000,000
OPERATING REVENUES FUNDING SOURCE					
Communications & Technology	\$3,923,022	\$0	\$0	\$0	\$0
General Facilities Improvements	\$3,025,000	\$2,000,000	\$25,000	\$175,000	\$0
Force Main / Lift Station Improvements	\$3,219,976	\$150,000	\$4,220,000	\$3,450,000	\$4,300,000
Water Storage Repump Improvements	\$60,000	\$0	\$0	\$0	\$0
Water Distribution/Transmission/Meters	\$450,000	\$600,000	\$3,775,000	\$3,075,000	\$3,750,000
Gravity Collection System Improvements	\$520,000	\$1,950,000	\$0	\$0	\$0
Water Supply Improvements	\$590,000	\$440,000	\$570,000	\$650,000	\$240,000
Water Treatment	\$17,000,000	\$0	\$0	\$3,200,000	\$2,600,000
Wastewater Treatment	\$17,200,000	\$2,780,000	\$0	\$0	\$325,000
Reuse Transmission	\$600,000	\$300,000	\$300,000	\$0	\$0
Subtotal	\$46,587,998	\$8,220,000	\$8,890,000	\$10,550,000	\$11,215,000
TOTAL CIP	\$46,587,998	\$8,220,000	\$8,890,000	\$11,000,000	\$14,215,000
CUMULATIVE CIP	\$46,587,998	\$54,807,998	\$63,697,998	\$74,697,998	\$88,912,998

Source: Village of Wellington staff.

Preliminary, subject to change.

Table 2 :: FY 2017-18 to 2021-22 Cash Flow Forecast

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
	1	2	3	4	5
Customer Rate Revenue (Indexing + Growth)	\$19,666,603	\$20,540,000	\$21,436,900	\$22,372,000	\$23,346,800
Operating Expenses	(\$13,261,845)	(\$14,057,556)	(\$14,408,995)	(\$14,769,219)	(\$15,138,450)
CASH FLOWS FROM OPERATING ACTIVITIES	\$6,404,758	\$6,482,444	\$7,027,905	\$7,602,781	\$8,208,350
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	(\$1,966,660)	(\$2,054,000)	(\$2,143,690)	(\$2,237,200)	(\$2,334,680)
Capital Projects	(\$46,587,998)	(\$8,220,000)	(\$8,890,000)	(\$11,000,000)	(\$14,215,000)
Bond Proceeds	\$0	\$0	\$0	\$25,000,000	\$0
Other	\$270,000	\$270,000	\$270,000	(\$1,619,005)	(\$1,619,005)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(\$46,317,998)	(\$7,950,000)	(\$8,620,000)	\$12,380,995	(\$15,834,005)
CASH FLOWS FROM INVESTING ACTIVITIES	\$320,000	\$139,607	\$104,541	\$175,997	\$216,893
NET INCREASE (DECREASE) IN CASH	(\$41,559,900)	(\$3,381,949)	(\$3,631,244)	\$17,922,573	(\$9,743,442)
BEGINNING YEAR CASH	\$57,211,530	\$15,651,630	\$12,269,681	\$8,638,437	\$26,561,009
END YEAR CASH	\$15,651,630	\$12,269,681	\$8,638,437	\$26,561,009	\$16,817,567
OPERATING RESERVE		\$2,342,926	\$2,401,499	\$2,461,537	\$2,523,075
UNRESTRICTED CASH		\$9,926,755	\$6,236,937	\$24,099,473	\$14,294,492

2018 based on adopted Village budget and EFG estimates.

Forecast based on EFG estimates.

Cash Flows from Non-Capital Financing Activities includes transfers to the Village General Fund.

FY 2020-21 bond or loan proceeds are based on a preliminary Capital Funding Plan. The timing and amount is subject to change pending further review.

Cash Flows from Investing Activities includes interest on cash balances.

TABLES 3, 4 and 5 set forth recommended FY 2018-19 Monthly Base Facility Rates and Usage Charges reflecting a 3.5 percent index applied to current FY 2017-18 rates and charges for bills sent out on or after October 1, 2018. By Village Policy the rates and charges applied to customers located outside the Village reflect the application of a 25% surcharge as allowed by Florida Statutes.

TABLES 6 and 7 summarize existing Capacity Charges and proposed FY 2018-19 Capacity Charges for the Village's water and wastewater utility systems. Water Capacity Charges are recommended to be reduced 10.8 percent and wastewater Capacity Charges increased 20.1 percent to comport with the cost of system capacity available for future customers. Taken together, these adjustments result in a 5.6 percent increase in combined water and wastewater Capacity Charges. Since the capacity charges are proposed to be increased and in accordance with Florida Statutes 163.31801 (the "Florida Impact Fee Act"), these fees cannot be increased until at least 90 days after the adoption (which would serve as notice to the community) of the fees. TABLE 8 presents a new fire line Capacity Charge which reflects the cost of potable water system capacity available for new, separate non-residential fire line service.

Table 3 :: Recommended FY 2018-19 Single Meter Residential Water and Wastewater Rates

	Existing FY 2017-18	FY 2018-19 Percent Increase	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
<u>Water</u>				
Monthly Base Facility Rate, \$/month	\$18.68	3.5%	\$19.33	\$24.16
Usage Charge				
0-6,000 gal, \$/000	\$2.11	3.5%	\$2.18	\$2.73
6,001-15,000 gal, \$/000	\$3.15	3.5%	\$3.26	\$4.08
15,001-25,000 gal, \$/000	\$4.22	3.5%	\$4.37	\$5.46
>25,000 gal, \$/000	\$6.93	3.5%	\$7.17	\$8.96
<u>Wastewater</u>				
Monthly Base Facility Rate, \$/month	\$17.81	3.5%	\$18.43	\$23.04
Usage Charge				
0-15,000 gal, \$/000	\$1.96	3.5%	\$2.03	\$2.54

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

\$/000 refers to dollars per thousand gallons of metered water.

Table 4 :: Recommended FY 2018-19 Master Meter Residential Water and Wastewater Rates

	Existing FY 2017-18	FY 2018-19 Percent Increase	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
<u>Water</u>				
Monthly Base Facility Rate, \$/month	\$15.75	3.5%	\$16.30	\$20.38
Usage Charge				
0-6,000, \$/000	\$2.11	3.5%	\$2.18	\$2.73
6,001-12,000, \$/000	\$3.15	3.5%	\$3.26	\$4.08
12,001-20,000, \$/000	\$4.22	3.5%	\$4.37	\$5.46
>20,000, \$/000	\$6.93	3.5%	\$7.17	\$8.96
<u>Wastewater</u>				
Monthly Base Facility Rate, \$/month	\$14.80	3.5%	\$15.32	\$19.15
Usage Charge				
0-12,000, \$/000	\$1.96	3.5%	\$2.03	\$2.54

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

\$/000 refers to dollars per thousand gallons of metered water.

Table 5 :: Recommended FY 2018-19 Non-Residential Water and Wastewater Rates

	Existing FY 2017-18	FY 2018-19 Percent Increase	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
Water				
Monthly Base Facility Rate, \$/month				
5/8 Inch Meter, \$/month	\$18.68	3.5%	\$19.33	\$24.16
1 Inch Meter, \$/month	\$40.68	3.5%	\$42.10	\$52.63
1-1/2 Inch Meter, \$/month	\$77.20	3.5%	\$79.90	\$99.88
2 Inch Meter, \$/month	\$121.19	3.5%	\$125.43	\$156.79
3 Inch Meter, \$/month	\$238.45	3.5%	\$246.80	\$308.50
4 Inch Meter, \$/month	\$370.24	3.5%	\$383.20	\$479.00
6 Inch Meter, \$/month	\$736.68	3.5%	\$762.46	\$953.08
8 Inch Meter, \$/month	\$1,316.51	3.5%	\$1,362.59	\$1,703.24
Usage Charge				
0-8,000, \$/000	\$2.11		n/a	
8,001-15,000, \$/000	\$3.15		n/a	
> 15,000, \$/000	\$4.22		n/a	
All Flow, \$/000	n/a		\$2.82	\$3.53
Wastewater				
Monthly Base Facility Rate, \$/month				
5/8 Inch Meter, \$/month	\$17.81	3.5%	\$18.43	\$23.04
1 Inch Meter, \$/month	\$40.92	3.5%	\$42.35	\$52.94
1-1/2 Inch Meter, \$/month	\$79.37	3.5%	\$82.15	\$102.69
2 Inch Meter, \$/month	\$125.45	3.5%	\$129.84	\$162.30
3 Inch Meter, \$/month	\$248.62	3.5%	\$257.32	\$321.65
4 Inch Meter, \$/month	\$387.07	3.5%	\$400.62	\$500.78
6 Inch Meter, \$/month	\$771.76	3.5%	\$798.77	\$998.46
8 Inch Meter, \$/month	\$1,374.01	3.5%	\$1,422.10	\$1,777.63
Usage Charge				
All Flow, \$/000	\$1.96	3.5%	\$2.03	\$2.54

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

\$/000 refers to dollars per thousand gallons of metered water.

Table 6 :: Recommended FY 2018-19 Capacity Charges (Inside Village)

	Existing Water	Existing Wastewater	Existing TOTAL	Proposed Water	Proposed Wastewater	Proposed TOTAL
Single Meter Residential (<1 Inch)	\$1,660.00	\$1,890.00	\$3,550.00	\$1,480.00	\$2,270.00	\$3,750.00
Single Meter Residential (1 Inch)	\$2,739.00	\$3,119.00	\$5,858.00	\$2,440.00	\$3,750.00	\$6,190.00
Master Meter Residential, per Unit	\$1,363.25	\$1,547.75	\$2,911.00	\$1,450.00	\$1,625.00	\$3,075.00
Commercial, 5/8 Inch Meter	\$1,660.00	\$1,890.00	\$3,550.00	\$1,480.00	\$2,270.00	\$3,750.00
Commercial, 1 Inch Meter	\$4,150.00	\$4,725.00	\$8,875.00	\$3,700.00	\$5,675.00	\$9,375.00
Commercial, 1-1/2 Inch Meter	\$8,300.00	\$9,450.00	\$17,750.00	\$7,400.00	\$11,350.00	\$18,750.00
Commercial, 2 Inch Meter	\$13,280.00	\$15,120.00	\$28,400.00	\$11,840.00	\$18,160.00	\$30,000.00
Commercial, 3 Inch Meter	\$26,520.00	\$30,240.00	\$56,760.00	\$23,680.00	\$36,320.00	\$60,000.00
Commercial, 4 Inch Meter	\$41,500.00	\$47,250.00	\$88,750.00	\$37,000.00	\$56,750.00	\$93,750.00
Commercial, 6 Inch Meter	\$83,000.00	\$94,500.00	\$177,500.00	\$74,000.00	\$113,500.00	\$187,500.00
Commercial, 8 Inch Meter	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis

Commercial 8 Inch meter charges are recommended to be derived on a case-by-case basis due to the high service needs and special circumstances that often accompany larger requests for service.

Table 7 :: Recommended FY 2018-19 Capacity Charges (Outside Village)

	Existing Water	Existing Wastewater	Existing TOTAL	Proposed Water	Proposed Wastewater	Proposed TOTAL
Single Meter Residential (<1 Inch)	\$2,075.00	\$2,362.50	\$4,437.50	\$1,850.00	\$2,837.50	\$4,687.50
Single Meter Residential (1 Inch)	\$3,423.75	\$3,898.75	\$7,322.50	\$3,050.00	\$4,687.50	\$7,737.50
Master Meter Residential, per Unit	\$1,704.06	\$1,934.69	\$3,638.75	\$1,812.50	\$2,031.25	\$3,843.75
Commercial, 5/8 Inch Meter	\$2,075.00	\$2,362.50	\$4,437.50	\$1,850.00	\$2,837.50	\$4,687.50
Commercial, 1 Inch Meter	\$5,187.50	\$5,906.25	\$11,093.75	\$4,625.00	\$7,093.75	\$11,718.75
Commercial, 1-1/2 Inch Meter	\$10,375.00	\$11,812.50	\$22,187.50	\$9,250.00	\$14,187.50	\$23,437.50
Commercial, 2 Inch Meter	\$16,600.00	\$18,900.00	\$35,500.00	\$14,800.00	\$22,700.00	\$37,500.00
Commercial, 3 Inch Meter	\$33,150.00	\$37,800.00	\$70,950.00	\$29,600.00	\$45,400.00	\$75,000.00
Commercial, 4 Inch Meter	\$51,875.00	\$59,062.50	\$110,937.50	\$46,250.00	\$70,937.50	\$117,187.50
Commercial, 6 Inch Meter	\$103,750.00	\$118,125.00	\$221,875.00	\$92,500.00	\$141,875.00	\$234,375.00
Commercial, 8 Inch Meter	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis

Commercial 8 Inch meter charges are recommended to be derived on a case-by-case basis due to the high service needs and special circumstances that often accompany larger requests for service.

Table 8 :: Recommended FY 2018-19 Fire Line Capacity Charges

	Proposed Inside Village Capacity Charge	Proposed Outside Village Capacity Charge
Master Meter Residential and Commercial		
2 Inch Meter	\$11,840.00	\$14,800.00
3 Inch Meter	\$23,680.00	\$29,600.00
4 Inch Meter	\$37,000.00	\$46,250.00
6 Inch Meter	\$74,000.00	\$92,500.00
8 Inch Meter	By Analysis	

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

A final series of recommendations revolve around the fees charged by the Village for various miscellaneous utility services. EFG conducted a cost of service analysis, including interviews with Village staff, to update these fees. The Village currently charges a security deposit to all new customers to limit the risk of non-payment of a utility bill (unless the customer can demonstrate that it has a good credit history and a deposit is not necessary). TABLE 9 summarizes the existing Fiscal Year 2018 customer deposits and recommended customer deposits for inside Village customers. TABLE 10 presents deposit requirements for outside Village customers. TABLE 11 presents recommended Meter Installation Fees, one schedule for inside Village customers and one schedule for outside Village customers.

The Village charges certain other miscellaneous or customer requested services or for specific services that are customary in the utility industry. The charges generally recover the direct cost of the service provided and promotes equity in the recovery of cost from the customers of the Utility. The charges also provide additional revenue for the benefit of the Utility. TABLE 12 sets forth recommended Miscellaneous Utility Service Fees, one schedule for inside Village customers and one schedule for outside Village customers.

Table 9 :: Recommended FY 2018-19 Customer Deposits (Inside Village)

	Water		Wastewater	
	Existing	Proposed	Existing	Proposed
5/8 Inch Metered Customer	\$71.75	\$60.00	\$61.50	\$60.00
1 Inch Metered Customer	\$112.75	\$150.00	\$92.25	\$150.00
1-1/2 Inch Metered Customer	\$225.50	\$300.00	\$184.50	\$300.00
2 Inch Metered Customer	\$343.38	\$480.00	\$271.63	\$480.00
3 Inch Metered Customer	\$768.75	\$960.00	\$615.00	\$960.00
4 Inch Metered Customer	\$1,076.25	\$1,500.00	\$871.25	\$1,500.00
6 Inch Metered Customer	\$2,460.00	By Analysis	\$1,947.50	By Analysis
8 Inch Metered Customer	\$3,843.75	By Analysis	\$3,075.00	By Analysis

Table 10 :: Recommended FY 2018-19 Customer Deposits (Outside Village)

	Water		Wastewater	
	Existing	Proposed	Existing	Proposed
5/8 Inch Metered Customer	\$71.75	\$75.00	\$61.50	\$75.00
1 Inch Metered Customer	\$112.75	\$187.50	\$92.25	\$187.50
1-1/2 Inch Metered Customer	\$225.50	\$375.00	\$184.50	\$375.00
2 Inch Metered Customer	\$343.38	\$600.00	\$271.63	\$600.00
3 Inch Metered Customer	\$768.75	\$1,200.00	\$615.00	\$1,200.00
4 Inch Metered Customer	\$1,076.25	\$1,875.00	\$871.25	\$1,875.00
6 Inch Metered Customer	\$2,460.00	By Analysis	\$1,947.50	By Analysis
8 Inch Metered Customer	\$3,843.75	By Analysis	\$3,075.00	By Analysis

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

Table 11 :: Recommended FY 2018-19 Meter Installation Fees

Meter Installation Fees	Existing FY 2017-18	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
5/8 Inch Metered Customer	\$358.75	\$380.00	\$475.00
1 Inch Metered Customer	\$410.00	\$500.00	\$625.00
1-1/2 Inch Metered Customer	\$589.38	\$670.00	\$837.50
2 Inch Metered Customer	\$784.13	\$800.00	\$1,000.00
3 Inch Metered Customer	\$1,281.25	\$900.00	\$1,125.00
4 Inch Metered Customer	\$1,965.95	\$1,100.00	\$1,375.00
6 Inch Metered Customer	\$3,526.00	Actual Cost	Actual Cost
8 Inch Metered Customer	Actual Cost	Actual Cost	Actual Cost

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

Table 12 :: FY 2018-19 Recommended Miscellaneous Fees

Miscellaneous Utility Services	Existing FY 2017-18	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
Account Application / Service Initiation	\$25.63	\$25.00	\$31.25
Account Transfer	\$25.63	\$25.00	\$31.25
Delinquent Account Charge	\$5.00	\$10.00	\$12.50
Water Service Call – Normal Hours	\$15.38	\$55.00	\$68.75
Water Service Call – After Hours	\$51.25	\$180.00	\$225.00
Wastewater Service Call – Normal Hours	\$15.38	\$124.00	\$155.00
Wastewater Service Call – After Hours	\$51.25	\$180.00	\$225.00
Wastewater Line Inspection Service	N/A	\$142.00	\$177.50
Meter Testing Fee (2 Inch and Smaller)	\$41.00	\$135.00	\$168.75
Palm Beach County Recording Fees	\$41.00	Removed	Removed
Grease Trap Inspection Fee	\$41.00	\$165.00	\$206.25
Backflow Preventor Inspection Fee	\$30.75	\$30.75	\$38.44

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

TABLE 13 below sets forth recommended new Monthly Base Facility Rates for non-residential separate fire lines. There are separate schedules for inside and for outside Village customers.

Table 13 :: Recommended FY 2018-19 Fire Line Base Facility Rates

	Proposed Inside Village Base Facility Rate	Proposed Outside Village Base Facility Rate
Master Meter Residential and Commercial		
2 Inch Meter	\$9.50	\$11.88
3 Inch Meter	\$19.00	\$23.75
4 Inch Meter	\$30.00	\$37.50
6 Inch Meter	\$60.00	\$75.00
8 Inch Meter	By Analysis	

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

1 Introduction

This Report sets forth a comprehensive Utility Rate Study for the Village of Wellington, Florida. The Report includes a description of goals and objectives, methods employed, forecasts, and appendices of supporting data.

Goals and Objectives

The goals and objectives of this study are as follows:

- Assess water and wastewater rates and rate revenue requirements over a 5-year forecast period.
- Analyze the efficacy of the existing rate structure, including Monthly Base Facility Rates and Usage Charges.
- Review and update miscellaneous utility service fees using both cost of service techniques and regional peer surveys.
- Develop potable water and wastewater Capacity Charges that comport with past and planned capital investment in system capacity reserved for new customers.
- Collect and statistically analyze raw historical customer billing data to support the Study

Report Organization

Section 0 provides an executive summary of conclusions and recommendations.

Section 1 introduces the Study and sets forth its goals and objectives.

Section 2 presents revenue requirements from rates.

Section 3 sets forth the recommended FY 2018-19 water and wastewater rate structure.

Section 4 sets forth a detailed analysis of water and wastewater Capacity Charges.

Section 5 presents recommended miscellaneous utility service fees.

Appendices provide supporting information, calculations and related information used in the analysis.

Authorization

This study was conducted by Environmental Financial Group, Inc. (EFG) under the terms and conditions of a 2017 professional services agreement between EFG and Palm Beach County that was adopted by the Village for contracting purposes. Public Resources Management Group, Inc. (“PRMG”) is working as a subconsultant to EFG.

Scope and Limitations

EFG provides its professional services to the Village as utility business consultants and does not provide legal, accounting, investment banking services, or financial advisory services associated with the timing and structuring of utility debt.

Acknowledgements

The EFG team wishes to acknowledge the tremendous support it received from Village staff, including Paul Schofield, Village Manager, Jim Barnes, Assistant Village Manager, Shannon LaRocque, Utility Director, and Tanya Quickel, Director of Administrative and Financial Services. In addition, we wish to acknowledge the support we received from several Village staff members in utility billing, the utility department, the finance and accounting department, and information technology department.

2 Revenue Requirements

The Village's water and wastewater utility system (the "System") is accounted for as a utility enterprise fund (the "Utility Fund"). General accounting policies and prudent utility management require that the Utility Fund should have revenues (financial resources) at least equal to the costs of providing service and, accordingly, the Village should establish rates sufficient to meet the cost of operating, maintaining, repairing and financing the System. According to the Governmental Accounting Standards Board, "Enterprise Funds should be used to account for operations that are financed and operated in the manner of private business enterprises - where the intent of the governing body is that costs of providing services to the public on a continuing basis be financed or recovered primarily from user charges."

The cost of operating and maintaining the utility system, financing renewals and replacements of existing facilities, and capital improvements for upgrades and expansions, are generally considered as the revenue requirements of a public utility such as the Village's System. The sum of these costs, after deducting other available revenues, represents the net revenue requirements. The revenue requirements equal amounts required to be funded from monthly user fees. The development of the net revenue requirements of the System is a critical component of the Study since utility rates should be designed to fully recover the cost of providing service. The estimates of the revenue requirements associated with the Village's System are consistent with methods generally employed by publicly-owned utilities that rely on revenue bond financing to fund capital investment needs.

This Study and its recommendations are based on a forward-looking study period to assess the adequacy of the existing user rates. An important objective of the forecast is to establish rates that recover the current and near-term future costs of providing service. By designing rates and charges to provide revenues to match near future operating needs and capital funding requirements, the objective of maintaining the System's financial integrity is promoted. The revenue requirements presented in this report are predicated on an analysis of the five (5) fiscal year period of October 1, 2018 through September 30, 2022 (the "Forecast Period"). A forecast of System operations was prepared in order to: i) assess the adequacy of utility rates in the near future; ii) recognize potential cost recovery strategies based on the phasing-in of required rate adjustments to meet the projected revenue requirements; iii) examine the financial implications of alternatives to funding the System CIP as well as possible changes in System growth due to changing economic conditions that may affect customer growth; and iv) evaluate the financial position of the System to ascertain if the System revenues are meeting the financial targets and compliance requirements necessary to maintain the creditworthiness of the

System. The projected revenue requirements include the various generalized cost components described below.

Operating Expenses: These expenses include salaries and associated benefits, utilities, chemicals, materials and supplies, allocated administrative charges, and other items necessary for the daily operations and maintenance of the water and wastewater utility systems.

Debt Service: Debt Service includes anticipated future principal and interest on the Village's outstanding debt obligations payable from the net operating revenues of the System. Currently there is no utility debt.

Asset Renewals and Replacements Expenditures: This cost component includes: i) the annual funding of renewal, replacement, and betterment of existing infrastructure and ongoing capital expenditures (i.e., capital re-investment); and ii) the financing of deposits to operating and capital reserves to provide funds for future capital needs.

Other Revenue Requirements: This cost component includes other expenditures and funding requirements incurred by the System to meet the needs and to promote the overall creditworthiness of the System. Examples include but are not be limited to: i) capital improvements financed from system revenues; and ii) the funding of other financial requirements of the System (e.g., working capital, rate stabilization, etc.) to meet the financial targets of the utility or rate phasing alternatives for the benefit of the System and to comply with anticipated and industry standard rate and loan covenants.

Forecasted Water Sales and Operating Revenue

To forecast utility rate revenue requirements over the planning period, it is necessary to forecast growth in the customer base and water sales. The analysis of customer growth and water sales was based on billing data from the over 20,000 user accounts served by the Village. User accounts are grouped by customer class and further classified by meter size. The existing customer classes include: Single Meter Residential, Master Meter Residential, Commercial, Irrigation, and Government.

Detailed consumption and account data for each customer class is provided in APPENDIX B. This data formed the basis for the forecast of FY 2017-18 through FY 2021-22 operating revenue given in TABLE 14.

Table 14 :: Forecasted Operating Revenue, FY 2017-18 to 2021-22

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
	1	2	3	4	5
OPERATING REVENUE					
Charges for Services					
Water Charges	11,000,000	11,498,600	12,011,400	12,546,100	13,103,500
Wastewater Charges	8,200,000	8,571,700	8,954,000	9,352,600	9,768,100
Standby Charges	38,000	39,700	41,500	43,300	45,200
Online User Charges	19,238,000	20,110,000	21,006,900	21,942,000	22,916,800
Other Utility Revenues	428,603	430,000	430,000	430,000	430,000
Other	-	-	-	-	-
Total Operating Revenue	19,666,603	20,540,000	21,436,900	22,372,000	23,346,800
<i>EFG Projection</i>					
<i>Accounts</i>	<i>21,349</i>	<i>21,562</i>	<i>21,762</i>	<i>21,962</i>	<i>22,162</i>
<i>Annual Indexing</i>		<i>3.5%</i>	<i>3.5%</i>	<i>3.5%</i>	<i>3.5%</i>

In 2017, the Village authorized the preparation of a Utility Financial Status Review. The purpose of that study was to identify trends in Utility revenues and expenses in preparation for a utility rate study that is the subject of this report. The financial status of the Village's Utility Fund was assessed by examining audited comprehensive annual financial reports for FY 2014, 2015 and 2016 and unaudited management statements for FY 2017. This analysis helped to develop assumptions and identify trends that were then used to develop a forecast of prospective financial results for FY 2018 – 2022. The following trends are in evidence.

- Over the past three years, the Village has exhibited relatively consistent, if somewhat slightly declining financial performance as measured by operating income and net income.
- Operating revenue increased from \$19.0M to \$19.1M from FY 2013-14 to 2016-17. Over the same period, operating expenses (excluding depreciation) increased from \$8.7M to \$9.2M, however budgeted FY 2016-17 operating expenses are \$12.2M—an increase compared with the past few years.
- Over the same period, both operating income and net income have steadily decreased. This trend continued in FY 2016-17. Further, transfers to the General Fund have increased from \$1.3M in FY 2014 to \$2.2M in FY 2016, with a commensurate reduction in annual rate revenue being available to fund capital projects.

Summary Revenue Requirements

TABLE 15 presents forecasted cash flows within the Utility building upon the analysis of historical financial performance over the past three years. Flows of unrestricted cash is the most direct indicator of the ability of a utility to fund its capital projects on a pay as you go basis. For purposes of this analysis, the purchase and sales of investments was not forecasted. Rather, it was assumed that Utility cash reserves was held as cash or highly-liquid cash equivalents. It was also assumed that the net gain or loss on asset sales was zero and would not materially affect the financial performance of the Utility either positively or negatively. TABLE 16 sets forth the preliminary CIP upon which the cash flow forecast is based.

Trends in evidence from FY 2014 – 2016 were projected from the FY 2017-18 budget year through FY 2021-22. The following conclusions may be drawn from this baseline forecast.

- The Village is expected to exhaust cash reserves early in FY 2020-21 due the pace of capital investment and related cash encumbrances.
- A capital funding gap is forecasted to be created by due to insufficient revenues to fund capital projects.

Table 15 :: FY 2017-18 to 201-22 Cash Flow Forecast

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
	1	2	3	4	5
Customer Rate Revenue (Indexing + Growth)	\$19,666,603	\$20,540,000	\$21,436,900	\$22,372,000	\$23,346,800
Operating Expenses	(\$13,261,845)	(\$14,057,556)	(\$14,408,995)	(\$14,769,219)	(\$15,138,450)
CASH FLOWS FROM OPERATING ACTIVITIES	\$6,404,758	\$6,482,444	\$7,027,905	\$7,602,781	\$8,208,350
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	(\$1,966,660)	(\$2,054,000)	(\$2,143,690)	(\$2,237,200)	(\$2,334,680)
Capital Projects	(\$46,587,998)	(\$8,220,000)	(\$8,890,000)	(\$11,000,000)	(\$14,215,000)
Bond Proceeds	\$0	\$0	\$0	\$25,000,000	\$0
Other	\$270,000	\$270,000	\$270,000	(\$1,619,005)	(\$1,619,005)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(\$46,317,998)	(\$7,950,000)	(\$8,620,000)	\$12,380,995	(\$15,834,005)
CASH FLOWS FROM INVESTING ACTIVITIES	\$320,000	\$139,607	\$104,541	\$175,997	\$216,893
NET INCREASE (DECREASE) IN CASH	(\$41,559,900)	(\$3,381,949)	(\$3,631,244)	\$17,922,573	(\$9,743,442)
BEGINNING YEAR CASH	\$57,211,530	\$15,651,630	\$12,269,681	\$8,638,437	\$26,561,009
END YEAR CASH	\$15,651,630	\$12,269,681	\$8,638,437	\$26,561,009	\$16,817,567
OPERATING RESERVE		\$2,342,926	\$2,401,499	\$2,461,537	\$2,523,075
UNRESTRICTED CASH		\$9,926,755	\$6,236,937	\$24,099,473	\$14,294,492

2018 based on adopted Village budget and EFG estimates.

Forecast based on EFG estimates.

Cash Flows from Non-Capital Financing Activities includes transfers to the Village General Fund.

FY 2020-21 bond or loan proceeds are based on a preliminary Capital Funding Plan. The timing and amount is subject to change pending further review.

Cash Flows from Investing Activities includes interest on cash balances.

Table 16 :: FY 2017-18 to 2021-22 Capital Improvement Plan

	FY 2017-18 1	FY 2018-19 2	FY 2019-20 3	FY 2020-21 4	FY 2021-22 5
CAPACITY FEE FUNDING SOURCE					
Reuse Transmission Expansion	\$0	\$0	\$0	\$450,000	\$3,000,000
OPERATING REVENUES FUNDING SOURCE					
Communications & Technology	\$3,923,022	\$0	\$0	\$0	\$0
General Facilities Improvements	\$3,025,000	\$2,000,000	\$25,000	\$175,000	\$0
Force Main / Lift Station Improvements	\$3,219,976	\$150,000	\$4,220,000	\$3,450,000	\$4,300,000
Water Storage Repump Improvements	\$60,000	\$0	\$0	\$0	\$0
Water Distribution/Transmission/Meters	\$450,000	\$600,000	\$3,775,000	\$3,075,000	\$3,750,000
Gravity Collection System Improvements	\$520,000	\$1,950,000	\$0	\$0	\$0
Water Supply Improvements	\$590,000	\$440,000	\$570,000	\$650,000	\$240,000
Water Treatment	\$17,000,000	\$0	\$0	\$3,200,000	\$2,600,000
Wastewater Treatment	\$17,200,000	\$2,780,000	\$0	\$0	\$325,000
Reuse Transmission	\$600,000	\$300,000	\$300,000	\$0	\$0
Subtotal	\$46,587,998	\$8,220,000	\$8,890,000	\$10,550,000	\$11,215,000
TOTAL CIP	\$46,587,998	\$8,220,000	\$8,890,000	\$11,000,000	\$14,215,000
CUMULATIVE CIP	\$46,587,998	\$54,807,998	\$63,697,998	\$74,697,998	\$88,912,998

Source: Village of Wellington staff.

Preliminary, subject to change.

3 Proposed FY 2018-19 Rate Structure

The recommended FY 2018-19 rate structure has been derived considering the required revenue to operate, maintain and improve the water and wastewater systems in accord with the Village's preliminary CIP, FY 2017-18 operating budget and preliminary FY 2018-19 operating budget plans.

General Considerations

The proposed FY 2018-19 rate structure is based on the following general ratemaking recommendations.

Maintain existing residential customer classes. Single Meter Residential customers should continue to be defined as those single family residential customers comprised of a single dwelling unit and those multi-family residential customers comprised of up to four dwelling units and served by a single meter. Master Meter Residential customers should continue to be defined as those residential customers located in multi-unit apartment, condominium and townhouse buildings and served by a “master meter” serving multiple dwelling units.

Combine the Commercial, Government and Irrigation customer classes into a single Commercial class. Statistically, the Commercial, Government and Irrigation customer classes have exhibited very similar consumption behavior over at least the past five years. These three classes should be combined into a single customer class and charged the same Capacity Charges, Monthly Base Facility Rates and Usage Charges.

Retain a structure which includes both Monthly Base Facility Rates and Usage Charges. Monthly Base Facility Rate revenue addresses the fixed and non-variable costs of utility service and the Usage Charges address the variable cost of service. Fixed costs include labor, renewal and replacement capital projects, and a portion of equipment maintenance. Variable costs include electric power, diesel fuel and other fossil fuels, chemicals, and a portion of equipment maintenance.

Retain a series of “stepped”, or “tiered”, Single Meter Residential and Master Meter Residential Usage Charges within currently defined consumption gallonage ranges. Inclining usage charges provide both revenue stability and pricing signals to encourage water conservation.

Merge Commercial potable water Usage Charges into a single charge applicable to all metered potable water consumption. In contrast to residential customers, commercial customers are not typically guided by the same pricing signals. In some cases, water consumption is a major part of a commercial business and water conservation is already a goal in such profit-seeking establishments.

FY 2018-19 Rate Schedules

Tables 17, 18 and 19 below set forth a comparison of existing and recommended online rates and charges.

Table 17 :: Recommended FY 2018-19 Single Meter Residential Water and Wastewater Rates

	Existing FY 2017-18	FY 2018-19 Percent Increase	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
<u>Water</u>				
Monthly Base Facility Rate, \$/month	\$18.68	3.5%	\$19.33	\$24.16
Usage Charge				
0-6,000 gal, \$/000	\$2.11	3.5%	\$2.18	\$2.73
6,001-15,000 gal, \$/000	\$3.15	3.5%	\$3.26	\$4.08
15,001-25,000 gal, \$/000	\$4.22	3.5%	\$4.37	\$5.46
>25,000 gal, \$/000	\$6.93	3.5%	\$7.17	\$8.96
<u>Wastewater</u>				
Monthly Base Facility Rate, \$/month	\$17.81	3.5%	\$18.43	\$23.04
Usage Charge				
0-15,000 gal, \$/000	\$1.96	3.5%	\$2.03	\$2.54

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

\$/000 refers to dollars per thousand gallons of metered water.

Table 18 :: Recommended FY 2018-19 Master Meter Residential Water and Wastewater Rates

	Existing FY 2017-18	FY 2018-19 Percent Increase	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
<u>Water</u>				
Monthly Base Facility Rate, \$/month	\$15.75	3.5%	\$16.30	\$20.38
Usage Charge				
0-6,000, \$/000	\$2.11	3.5%	\$2.18	\$2.73
6,001-12,000, \$/000	\$3.15	3.5%	\$3.26	\$4.08
12,001-20,000, \$/000	\$4.22	3.5%	\$4.37	\$5.46
>20,000, \$/000	\$6.93	3.5%	\$7.17	\$8.96
<u>Wastewater</u>				
Monthly Base Facility Rate, \$/month	\$14.80	3.5%	\$15.32	\$19.15
Usage Charge				
0-12,000, \$/000	\$1.96	3.5%	\$2.03	\$2.54

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

\$/000 refers to dollars per thousand gallons of metered water.

Table 19 :: Recommended FY 2018-19 Non-Residential Water and Wastewater Rates

	Existing FY 2017-18	FY 2018-19 Percent Increase	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
Water				
Monthly Base Facility Rate, \$/month				
5/8 Inch Meter, \$/month	\$18.68	3.5%	\$19.33	\$24.16
1 Inch Meter, \$/month	\$40.68	3.5%	\$42.10	\$52.63
1-1/2 Inch Meter, \$/month	\$77.20	3.5%	\$79.90	\$99.88
2 Inch Meter, \$/month	\$121.19	3.5%	\$125.43	\$156.79
3 Inch Meter, \$/month	\$238.45	3.5%	\$246.80	\$308.50
4 Inch Meter, \$/month	\$370.24	3.5%	\$383.20	\$479.00
6 Inch Meter, \$/month	\$736.68	3.5%	\$762.46	\$953.08
8 Inch Meter, \$/month	\$1,316.51	3.5%	\$1,362.59	\$1,703.24
Usage Charge				
0-8,000, \$/000	\$2.11		n/a	
8,001-15,000, \$/000	\$3.15		n/a	
> 15,000, \$/000	\$4.22		n/a	
All Flow, \$/000	n/a		\$2.82	\$3.53
Wastewater				
Monthly Base Facility Rate, \$/month				
5/8 Inch Meter, \$/month	\$17.81	3.5%	\$18.43	\$23.04
1 Inch Meter, \$/month	\$40.92	3.5%	\$42.35	\$52.94
1-1/2 Inch Meter, \$/month	\$79.37	3.5%	\$82.15	\$102.69
2 Inch Meter, \$/month	\$125.45	3.5%	\$129.84	\$162.30
3 Inch Meter, \$/month	\$248.62	3.5%	\$257.32	\$321.65
4 Inch Meter, \$/month	\$387.07	3.5%	\$400.62	\$500.78
6 Inch Meter, \$/month	\$771.76	3.5%	\$798.77	\$998.46
8 Inch Meter, \$/month	\$1,374.01	3.5%	\$1,422.10	\$1,777.63
Usage Charge				
All Flow, \$/000	\$1.96	3.5%	\$2.03	\$2.54

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

\$/000 refers to dollars per thousand gallons of metered water.

Financial Performance Criteria

Key underlying assumptions used in the development of the FY 2018-19 to FY 2021-22 Capital Funding Plan and FY 2018-19 rate schedule are based on financial performance criteria for similar utilities seeking a rating on new long-term bonds. These criteria provide a financial planning benchmark to monitor the future financial performance of the Village Utility enterprise fund. These criteria and performance criteria are summarized in TABLE 20.

Prioritize capital funding sources. These priorities should be as follows: 1) unrestricted and available cash reserves, 2) current year operating revenues, and 3) bond proceeds.

Plan now for the issuance of long-term debt. Depending on final costs and the pace of capital investment in new facilities, upgrades, and replacements, bond or loan financing will be needed to fund a portion of the CIP sometime on or before first quarter of FY 2020-21. Timing should depend on capital market conditions and the pace of capital project development. For planning purposes, this bond issue is estimated to be \$25 million, but the Village should monitor capital needs carefully and update this estimate at least annually.

Build and maintain a permanent 2-month operating cash reserve. This reserve will help to protect against unforeseen operating conditions, weather events, inflation spikes, and other factors.

Maintain a \$10 million minimum capital reserve. This reserve will help to ensure that needed CIP projects can be built despite fluctuations in construction costs.

Table 20 :: Key Financial Performance Criteria

Criterion/Practice	Description
Operating Reserve	Maintain unrestricted cash reserves equal to or greater than two months of budgeted operating expenses
Capital Reserve	Maintain unrestricted cash reserves equal to or greater than \$10 Million in addition to the Operating Reserve
Debt Service Coverage Ratio	Maintain net revenues available for debt service (after payment of operating expenses) equal to or greater than 2.0 times annual debt
Ratio of Free Cash to Depreciation	Maintain net income after an allowance for depreciation equal to at least 70 percent of depreciation

4 Capacity Charges

A Capacity Charge is a one-time payment made by every new potable water and wastewater customer to recover the value of system capacity constructed and available to meet that customer's potable water and wastewater flow needs. It is a type of "impact fee," and in the context of water and wastewater utilities, the purpose of a Capacity Charge is to impose on new utility customers, rather than existing customers, the cost of utility capital projects necessitated by additional connections to the utility system.

Legal Framework

In Florida, a Capacity Charge must meet a "dual rational nexus" test. That test requires: "A reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision" and "a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision." If a Capacity Charge does not satisfy these criteria, it will be considered a tax, and therefore unlawful because counties cannot impose taxes except as provided by Article VII, Section 1(a), of the Florida Constitution.

The first prong of a "dual rational nexus" test is satisfied when the need for additional capital facilities is reasonably related to the growth generated by the new development. In this study, it has been determined that the Village has constructed system capacity in advance of anticipated growth. While the Village may have constructed this excess system capacity while making other improvements to its system, expansion of capital facilities will almost always have some benefit to system users other than the new development.

The second prong of the test is met by demonstrating that Capacity Charges are proportionally related to the benefits conferred to new connections. As noted above, the Village prudently built excess system capacity in advance of anticipated growth. This study demonstrates that the Village's Capacity Charges are related solely to the additional system capacity necessitated by anticipated growth and that each Capacity Charge is a pro rata share of system capacity value.

Analysis Methods

Capacity Charges, by their very nature, are not static and must be reviewed and amended periodically to reflect changes in the value of system capacity available for new development. To conduct this study, EFG has applied a "reasonableness" standard of review and analysis. As with many utilities, the Village has built utility infrastructure before new development is ready to connect to the system, expecting to be reimbursed

for the capital cost of facilities previously constructed for serving future development. As the Village has grown, the scale of its facilities has also increased, requiring continuing investment ahead of anticipated growth.

This Study employs methods endorsed by the American Water Works Association (“AWWA”). Specifically, a “system buy-in” method was used which is applicable in cases in which there is sufficient system capacity available to meet both near- and long-term capacity needs. Applying this method, a new development “buys” a proportionate share of system capacity at the cost (value) of the existing facilities. This method results in a Capacity Charge, which approximates the equity or debt-free position of existing customers. The AWWA method endorses an original cost less depreciation approach to establishing the value of existing assets. Applying this approach, the original cost of each asset is identified and an allowance for accumulated depreciation is deducted to derive an estimate of the net book value of each asset. Using this asset valuation approach, the Capacity Charge therefore fairly compensates existing customers for the financial responsibility of the carrying cost of excess capacity built into the system in advance of when new customers connect.

The following criteria were used to identify those assets comprising system capacity available to new development.

- Include assets with a useful life greater than five years.
- Include assets directly or indirectly comprising or supporting system capacity and its functions.
- Exclude short lived assets such as vehicles, computers, and mobile communications equipment.

Planning Criteria for New Connections

Capacity Charge calculations for this study were based on recent, localized data. For purposes of this Study, TABLE 21 below sets forth summary potable water and wastewater planning criteria that were used to develop a system demand profile for new connections. These criteria were compiled from various Village engineering documents and a statistical analysis of Village water consumption. Absent specific maximum hour demand data, maximum daily demand factors were used as a proxy. Using these criteria establishes the benefit accruing to a new development connecting to the Village utility systems.

Table 21 :: Planning Criteria for New Utility Customers

	Parameter	Units
<u>Potable Water Demand Profile</u>		
Average daily demand	197	gallons per day
Average monthly demand	6,000	gallons per month
Maximum Day Peaking Factor	1.36	
Maximum Daily Demand	268	gallons per maximum day
Maximum Hour Peaking Factor	1.36	
Maximum Hourly Demand	268	gallons per maximum hour
<u>Wastewater Demand Profile</u>		
Average daily demand	189	gallons per day
Average monthly demand	5,750	gallons per month
Maximum Day Peaking Factor	1.36	
Maximum Daily Demand	257	gallons per maximum day
Maximum Hour Peaking Factor	1.36	
Maximum Hourly Demand	257	gallons per maximum hour

Maximum Day Peaking Factors are approximated by statistical measures of maximum monthly consumption

Maximum month ratios are used as a proxy for maximum hour peaking factors

Allocation of Bond Principal, Grants and Contributions

Capacity Charge calculations were derived for each functional component of potable water and wastewater service. As such, adjustments to system capacity values for bond principal (if any), grants, and non-capital contributions by developers had to be identified for each functional component. TABLE 22 below present the sources and allocations assumptions for bond principal, grants, and non-cash development contributions.

Table 22 :: Allocation of Bond Principal, Grants and Asset Contributions

	FY 2020-21 Bond Principal	Grants	Non-Cash Contributions
Potable Water			
Water Supply	\$0	\$0	\$0
Water Treatment	\$0	\$0	\$0
Water-Distribution	\$0	\$0	\$10,833,929
Water Other	\$0	\$0	\$0
TOTAL POTABLE WATER	\$0	\$0	\$10,833,929
Wastewater			
Collection	\$0	\$0	\$8,864,124
Treatment	\$0	\$0	\$0
Wastewater Other	\$0	\$0	\$0
TOTAL WASTEWATER WASTEWATER	\$0	\$0	\$8,864,124
TOTAL POTABLE WATER AND WASTEWATER	\$0	\$0	\$19,698,053
 1 Existing Bonds	 \$0		
Proposed 2020 Bonds	\$0		
TOTAL	\$0		
 2 Total non-cash contributions are as reported in the Village fixed asset records		\$	19,698,053
Water Supply	3%		0%
Water Treatment	27%		0%
Water-Distribution	8%		55%
Water Other	7%		0%
Collection	16%		45%
Treatment	32%		0%
Wastewater Other	7%		0%
	100%		100%

Functional System Capacities

Once system capacity values have been determined for each functional service, these total dollar amounts are then divided by the capacity represented by each functional service component. Table 23 presents system capacity value assumptions applied to each functional service component. It should be noted that there are service requirements to meet maximum daily demands and maximum hourly demands. However, absent detailed Village master planning design criteria, statistical measurements of monthly potable water consumption were used as peaking factors. The 200% factor for peak hour demands was taken from AWWA and industry trends.

Table 23 :: System Capacity

	New Customer Capacity Need	System Capacity	Rationale and Reference
Potable Water			
Water Supply	Maximum Day	13.30	Raw Water Supply
Water Treatment	Maximum Day	11.00	Rated Plant Capacity
Water Distribution Mains	Maximum Hour	59.62	200% of 2016 maximum hourly demand
Other	Maximum Day	11.00	Rated plant capacity
Wastewater			
Collection System Piping	Maximum Hour	35.23	200% of 2016 maximum hourly demand
Lift Stations	Maximum Hour	35.23	200% of 2016 maximum hourly demand
Sewer Force Mains	Maximum Hour	35.23	200% of 2016 maximum hourly demand
Wastewater Treatment	Maximum Day	6.50	Rated Plant Capacity
Other	Maximum Day	6.50	Rated plant capacity

Potable Water Capacity Charges

Water Supply

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 24. The original cost and accumulated depreciation for each water supply asset are summarized in APPENDIX C to this report. Appropriate deductions have been made from the net system value for allocable grants and non-cash developer contributions as presented in TABLE 22 to derive the water supply system value. This result is then divided by the total potable water supply capacity (measured in millions of gallons per day) to derive a unit water supply system value. This result is then multiplied by the expected maximum daily demand (from TABLE 23 above) from a new customer to derive the total potable water supply component of system value and, hence, Capacity Charges.

Water Treatment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 25. The original cost and accumulated depreciation for each water treatment asset are summarized in APPENDIX C to this report. Appropriate deductions have been made from the net system value for allocable grants and non-cash developer contributions as presented in TABLE 22 to derive the water treatment system value. This result is then divided by the total potable water treatment capacity (measured in millions of gallons per day) to derive a unit water supply system value. This result is then multiplied by the expected maximum daily demand (from TABLE 23) from a new customer to derive the total potable water treatment component of system value and, hence, Capacity Charges.

Table 24 :: Water Supply Capacity Value

Asset Category	Original Cost	Accumulated Depreciation	Eligible %	Net Functional Area System Value
<u>Water Supply Facilities</u>				
Improvements	\$11,782,490	(\$8,676,374)	100.0%	\$3,106,117
2018-2020 Capital Projects				\$1,660,000
Less: Outstanding Debt Principal on Supply Facilities ²				\$0
Less: Grants for Water Supply Facilities ²				\$0
Less: Capital Contribution of Water Supply Facilities ²				\$0
Equals: Net Water Supply Value				\$4,766,117
Divided by: Water Supply Capacity (mgd) ³				13.30
Equals: Unit Valuation of Water Supply Facilities (\$/mgd)				\$358,354.63
Divided by: 1,000,000 gallons (\$/gpd)				\$0.36
Multiplied by: Maximum Daily Demand (gpd) ⁴				268
Equals: Water Supply Facilities Functional System Value				\$96.04

Format based on American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

JLA Water Permit Analysis Report, 2017

Table 25 :: Water Treatment Capacity Value

Asset Category	Original Cost	Accumulated Depreciation	Eligible %	Net Functional Area System Value
<u>Water Treatment Facilities</u>				
Land	\$378,177	(\$378,177)	100.0%	\$0
Improvements Other Than Buildings	\$41,747,380	(\$21,109,360)	100.0%	\$20,638,021
	\$42,125,557	(\$21,487,536)		\$20,638,021
2018-2020 Capital Projects				\$17,000,000
Less: Outstanding Debt Principal on Water Treatment Facilities				\$0
Less: Grants for Water Treatment Facilities				\$0
Less: Capital Contribution of Water Treatment Facilities				\$0
Equals: Net Water Treatment Value				\$37,638,021
Divided by: Water Treatment Capacity (mgd)				11.00
Equals: Unit Valuation of Water Treatment Facilities (\$/mgd)				\$3,421,638
Divided by: 1,000,000 gallons (\$/gpd)				\$3.42
Multiplied by: New ERC Maximum Daily Demand (gpd)				268
Equals: Water Treatment Functional System Value				\$917.00

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Water Transmission and Distribution

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 26. The original cost and accumulated depreciation for each water transmission and distribution asset are summarized in APPENDIX C to this report. Appropriate deductions have been made from the net system value for allocable grants and non-cash developer contributions as presented in TABLE 22 to derive the water transmission and distribution system value. This result is then divided by the total potable water transmission and distribution system capacity (measured in millions of gallons per day) to derive a unit water transmission and distribution system value. This result is then multiplied by the expected maximum daily demand (from TABLE 23) from a new customer to derive the total potable water transmission and distribution component of system value and, hence, Capacity Charges.

Table 26 :: Water Transmission and Distribution Capacity Value

Asset Category	Original Cost	Accumulated Depreciation	Eligible %	Net Functional Area System Value
<u>Water Distribution Facilities</u>				
Improvements	\$12,202,729	(\$3,852,393)	100.0%	\$8,350,336
Meters	\$4,791,309	(\$3,465,709)	100.0%	\$1,325,600
Other ¹	\$36,512,717	(\$19,453,547)	100.0%	\$17,059,170
	<u>\$53,506,755</u>			<u>\$26,735,106</u>
2018-2020 Capital Projects				\$4,825,000
Less: Outstanding Debt Principal on Distribution Facilities ²				\$0
Less: Grants for Distribution Facilities ²				\$0
Less: Capital Contribution of Distribution Facilities ²				<u>-\$10,833,929</u>
Equals: Net Distribution Value				\$20,726,177
Divided by: Distribution Capacity (mgd) ³				<u>60</u>
Equals: Unit Valuation of Distribution Facilities (\$/mgd)				\$347,638
Divided by: 1,000,000 gallons (gpd)				\$0.35
Multiplied by: New ERC Maximum Hourly Demand (gpd) ⁴				<u>268</u>
Equals: Distribution Facilities Functional System Value				\$93.17

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Other Water Assets and Capital Investment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 27. The original cost and accumulated depreciation for each other water facility asset is summarized in APPENDIX C to this report. Appropriate deductions have been made from the net system value for allocable grants and non-cash developer contributions as presented in TABLE 22 to derive the other water facility system value. This result is then divided by the total other water facility system capacity (measured in millions of gallons per day) to derive a unit water transmission and distribution system value. This result is then multiplied by the expected maximum daily demand (from TABLE 23) from a new customer to derive the total other water facility component of system value and, hence, Capacity Charges.

Table 27 :: Other Water Facilities Capacity Value

Asset Category	Original Cost	Accumulated Depreciation	Eligible %	Net Functional Area System Value
Other Water Assets				
Improvements	\$1,942,140	(\$1,480,339)	100.0%	\$461,801
Other ¹	\$2,383,046	(\$1,087,823)	100.0%	\$1,295,223
	<u>\$4,325,187</u>			<u>\$1,757,025</u>
2018-2020 Capital Projects				\$4,486,511
Less: Outstanding Debt Principal on Other Facilities ²				\$0
Less: Grants for Other Facilities ²				\$0
Less: Capital Contribution of Other Facilities ²				\$0
Equals: Net Other Facilities Value				<u>\$6,243,536</u>
Divided by: Other Capacity (mgd) ³				<u>11.00</u>
Equals: Unit Valuation of Other Facilities (\$/mgd)				<u>\$567,594</u>
Divided by: 1,000,000 gallons (gpd)				<u>\$0.57</u>
Multiplied by: New ERC Average Day Demand (gpd) ⁴				<u>197.37</u>
Equals: Other Facilities Functional System Value				<u>\$112.03</u>

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Wastewater Capacity Charges

Wastewater Capacity Charges are comprised of wastewater treatment, wastewater collection, and other wastewater facilities component system capacity charges, as described below.

Wastewater Treatment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 28. The original cost and accumulated depreciation for each wastewater treatment asset are summarized in APPENDIX C to this report. Appropriate deductions have been made from the net system value for allocable grants and non-cash developer contributions as presented in TABLE 22 to derive the wastewater treatment system value. This result is then divided by the total wastewater treatment system capacity (measured in millions of gallons per day) to derive a unit wastewater treatment system value. This result is then multiplied by the expected maximum daily demand (from TABLE 23) from a new customer to derive the total wastewater treatment component of total system value and, hence, Capacity Charges.

Table 28 :: Wastewater Treatment Capacity Value

Asset Category	Original Cost	Accumulated Depreciation	Eligible %	Net Functional Area System Value
Wastewater Treatment				
Land ¹	\$9,087,441	(\$90,736)	100.0%	\$8,996,705
Improvements	\$41,325,818	(\$15,742,121)	100.0%	\$25,583,698
	\$50,413,259			\$34,580,402
2018-2020 Capital Projects				\$19,980,000
Less: Outstanding Debt Principal on Wastewater Treatment Facilities				\$0
Less: Grants for Wastewater Treatment Facilities ²				\$0
Less: Capital Contribution of Wastewater Treatment Facilities ²				\$0
Equals: Net Wastewater Treatment Value				\$54,560,402
Divided by: Wastewater Treatment Capacity (mgd) ³				6.50
Equals: Unit Valuation of Wastewater Treatment Facilities (\$/mgd)				\$8,393,908
Divided by: 1,000,000 gallons (gpd)				\$8.39
Multiplied by: New ERC Maximum Day Demand (gpd) ⁴				257
Equals: Wastewater Treatment Facilities Functional System Value				\$2,157.23

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Wastewater Collection

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 29. The original cost and accumulated depreciation for each wastewater collection asset are summarized in APPENDIX C to this report. Appropriate deductions have been made from the net system value for allocable grants and non-cash developer contributions as presented in TABLE 22 to derive the wastewater collection system value. This result is then divided by the total wastewater collection system capacity (measured in millions of gallons per day) to derive a unit wastewater collection system value. This result is then multiplied by the expected maximum daily demand (from TABLE 23 above) from a new customer to derive the total wastewater collection component of total system value and, hence, Capacity Charges.

Other Wastewater Assets and Capital Investment

Original cost, accumulated depreciation, and net functional system unit value are set forth in the various columns of TABLE 30. The original cost and accumulated depreciation for each other wastewater facility asset is summarized in APPENDIX C to this report. Appropriate deductions have been made from the net system value for allocable grants and non-cash developer contributions as presented in TABLE 22 to derive the other wastewater facility system value. This result is then divided by the total other wastewater facility system capacity (measured in millions of gallons per day) to derive a unit other wastewater facility system value. This result is then multiplied by the expected maximum daily demand (from TABLE 23 above) from a new customer to derive the total other wastewater facility component of total system value and, hence, Capacity Charges.

Table 29 :: Wastewater Collection System Capacity Value

Asset Category	Original Cost	Accumulated Depreciation	Eligible %	Net Functional Area System Value
<u>Wastewater Collection Facilities</u>				
Improvements	\$7,400	(\$7,400)	100.0%	\$0
Lift Stations	\$2,653,083	(\$1,412,062)	100.0%	\$1,241,021
Force Mains	\$124,056	(\$50,577)	100.0%	\$73,479
Other ¹	\$36,512,717	(\$19,453,547)	100.0%	\$17,059,170
	\$39,297,256			\$18,373,670
2018-2020 Capital Projects				\$10,059,976
Less: Outstanding Debt Principal on Collection System Facilities ²				\$0
Less: Grants for Collection System Facilities ²				\$0
Less: Capital Contribution of Collection System Facilities ²				-\$8,864,124
Equals: Net Collection System Value				\$19,569,522
Divided by: Collection System Capacity (mgd) ³				35.23
Equals: Unit Valuation of Collection System Facilities (\$/mgd)				\$555,479
Divided by: 1,000,000 gallons (gpd)				\$0.56
Multiplied by: New ERC Maximum Daily Demand (gpd) ⁴				\$257
Equals: Collection System Facilities Functional System Value				\$142.76

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Table 30 :: Other Wastewater Facilities Capacity Value

Asset Category	Original Cost	Accumulated Depreciation	Eligible %	Net Functional Area System Value
<u>Other Wastewater Assets</u>				
Improvements	\$378,497	(\$295,855)	100.0%	\$82,643
Other ¹	\$2,383,046	(\$1,087,823)	100.0%	\$1,295,223
	\$2,761,543			\$1,377,866
2018-2020 Capital Projects				\$4,486,511
Less: Outstanding Debt Principal on Other Facilities ²				\$0
Less: Grants for Other Facilities ²				\$0
Less: Capital Contribution of Other Facilities ²				\$0
Equals: Net Other Facilities Value				\$5,864,377
Divided by: Other Facilities Capacity (mgd) ³				6.50
Equals: Unit Valuation of Other Facilities (\$/mgd)				\$902,212
Divided by: 1,000,000 gallons (gpd)				\$0.90
Multiplied by: New ERC Maximum Day Demand (gpd) ⁴				257
Equals: Other Facilities Functional System Value				\$231.87

American Water Works Association, "Principles of Water Rates, Fees and Charges (Manual M1)", Sixth Ed. 2012.

Recommended FY 2018-19 Capacity Charges

TABLES 31 and 32 set forth the total water and wastewater Capacity Charges for Inside Village and Outside Village customers, respectively. Outside Village Capacity Charges include a 25 percent surcharge as allowed in state statute.

Table 31 :: Recommended FY 2018-19 Capacity Charges (Inside Village)

	Existing Water	Existing Wastewater	Existing TOTAL	Proposed Water	Proposed Wastewater	Proposed TOTAL	Pcnt
Single Meter Residential (<1 Inch)	\$1,660.00	\$1,890.00	\$3,550.00	\$1,480.00	\$2,270.00	\$3,750.00	5.6%
Single Meter Residential (1 Inch)	\$2,739.00	\$3,119.00	\$5,858.00	\$2,440.00	\$3,750.00	\$6,190.00	5.7%
Master Meter Residential, per Unit	\$1,363.25	\$1,547.75	\$2,911.00	\$1,450.00	\$1,625.00	\$3,075.00	5.6%
Commercial, 5/8 Inch Meter	\$1,660.00	\$1,890.00	\$3,550.00	\$1,480.00	\$2,270.00	\$3,750.00	5.6%
Commercial, 1 Inch Meter	\$4,150.00	\$4,725.00	\$8,875.00	\$3,700.00	\$5,675.00	\$9,375.00	5.6%
Commercial, 1-1/2 Inch Meter	\$8,300.00	\$9,450.00	\$17,750.00	\$7,400.00	\$11,350.00	\$18,750.00	5.6%
Commercial, 2 Inch Meter	\$13,280.00	\$15,120.00	\$28,400.00	\$11,840.00	\$18,160.00	\$30,000.00	5.6%
Commercial, 3 Inch Meter	\$26,520.00	\$30,240.00	\$56,760.00	\$23,680.00	\$36,320.00	\$60,000.00	5.7%
Commercial, 4 Inch Meter	\$41,500.00	\$47,250.00	\$88,750.00	\$37,000.00	\$56,750.00	\$93,750.00	5.6%
Commercial, 6 Inch Meter	\$83,000.00	\$94,500.00	\$177,500.00	\$74,000.00	\$113,500.00	\$187,500.00	5.6%
Commercial, 8 Inch Meter	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis	

Commercial 8 Inch meter charges are recommended to be derived on a case-by-case basis due to the high service needs and special circumstances that often accompany larger requests for service.

Table 32 :: Recommended FY 2018-19 Capacity Charges (Outside Village)

	Existing Water	Existing Wastewater	Existing TOTAL	Proposed Water	Proposed Wastewater	Proposed TOTAL	Pcnt
Single Meter Residential (<1 Inch)	\$2,075.00	\$2,362.50	\$4,437.50	\$1,850.00	\$2,837.50	\$4,687.50	5.6%
Single Meter Residential (1 Inch)	\$3,423.75	\$3,898.75	\$7,322.50	\$3,050.00	\$4,687.50	\$7,737.50	5.7%
Master Meter Residential, per Unit	\$1,704.06	\$1,934.69	\$3,638.75	\$1,812.50	\$2,031.25	\$3,843.75	5.6%
Commercial, 5/8 Inch Meter	\$2,075.00	\$2,362.50	\$4,437.50	\$1,850.00	\$2,837.50	\$4,687.50	5.6%
Commercial, 1 Inch Meter	\$5,187.50	\$5,906.25	\$11,093.75	\$4,625.00	\$7,093.75	\$11,718.75	5.6%
Commercial, 1-1/2 Inch Meter	\$10,375.00	\$11,812.50	\$22,187.50	\$9,250.00	\$14,187.50	\$23,437.50	5.6%
Commercial, 2 Inch Meter	\$16,600.00	\$18,900.00	\$35,500.00	\$14,800.00	\$22,700.00	\$37,500.00	5.6%
Commercial, 3 Inch Meter	\$33,150.00	\$37,800.00	\$70,950.00	\$29,600.00	\$45,400.00	\$75,000.00	5.7%
Commercial, 4 Inch Meter	\$51,875.00	\$59,062.50	\$110,937.50	\$46,250.00	\$70,937.50	\$117,187.50	5.6%
Commercial, 6 Inch Meter	\$103,750.00	\$118,125.00	\$221,875.00	\$92,500.00	\$141,875.00	\$234,375.00	5.6%
Commercial, 8 Inch Meter	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis	By Analysis	

Commercial 8 Inch meter charges are recommended to be derived on a case-by-case basis due to the high service needs and special circumstances that often accompany larger requests for service.

Fire Line Capacity Charges

TABLE 33 below presents recommended Fire Line Capacity Charges based on the potable water Capacity Charge calculation method described above.

Table 33 :: Recommended FY 2018-19 Fire Line Capacity Charges

	Proposed Inside Village Capacity Charge	Proposed Outside Village Capacity Charge
Master Meter Residential and Commercial		
2 Inch Meter	\$11,840.00	\$14,800.00
3 Inch Meter	\$23,680.00	\$29,600.00
4 Inch Meter	\$37,000.00	\$46,250.00
6 Inch Meter	\$74,000.00	\$92,500.00
8 Inch Meter	By Analysis	

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

5 Miscellaneous Service Charges

The Village maintains a schedule of charges for various miscellaneous utility services related to the initiation of service, inspections, and several administrative tasks related to a customer's account. This Rate Study included a comprehensive review and analysis of each utility service charge. The purpose of the analysis was to check how well each charge conformed to the cost of providing the service.

Cost Components

Miscellaneous utility services typically involve customer service, field services, and engineering Village Utility staff in a series of tasks. The cost components of these services include the following.

- Direct Labor. These costs are based on staff salaries and number of hours of work required, on average, to complete the service. This includes the cost of benefits for each employee.
- Direct Labor Overhead. A percentage multiplier applied to Direct Labor to address management oversight required for the service.
- Vehicle Expenses. In some cases, FEMA factors for average hourly vehicle expense rates were applied to reflect maintenance and other factors affecting the cost of the Village vehicle fleet.
- Other Equipment Expenses.
- Materials and Supplies.

Recommended Miscellaneous Utility Service Charges

TABLE 34 below presents recommended FY 2018-19 Deposits for customers located inside the Village. TABLE 35 presents FY 2018-19 Deposits for customers located outside the Village.

TABLE 36 presents FY 2018-19 Meter Installation Fees, with separate schedules for inside and for outside Village customers.

TABLE 37 sets forth recommended FY 2018-19 Miscellaneous Fees for account administrative services, service calls, inspection services, and violations of Village regulations, with separate schedules for inside and for outside Village customers.

Table 34 :: Recommended FY 2018-19 Deposits (Inside Village)

	Water		Wastewater	
	Existing	Proposed	Existing	Proposed
5/8 Inch Metered Customer	\$71.75	\$60.00	\$61.50	\$60.00
1 Inch Metered Customer	\$112.75	\$150.00	\$92.25	\$150.00
1-1/2 Inch Metered Customer	\$225.50	\$300.00	\$184.50	\$300.00
2 Inch Metered Customer	\$343.38	\$480.00	\$271.63	\$480.00
3 Inch Metered Customer	\$768.75	\$960.00	\$615.00	\$960.00
4 Inch Metered Customer	\$1,076.25	\$1,500.00	\$871.25	\$1,500.00
6 Inch Metered Customer	\$2,460.00	By Analysis	\$1,947.50	By Analysis
8 Inch Metered Customer	\$3,843.75	By Analysis	\$3,075.00	By Analysis

Table 35 :: Recommended FY 2018-19 Deposits (Outside Village)

	Water		Wastewater	
	Existing	Proposed	Existing	Proposed
5/8 Inch Metered Customer	\$71.75	\$75.00	\$61.50	\$75.00
1 Inch Metered Customer	\$112.75	\$187.50	\$92.25	\$187.50
1-1/2 Inch Metered Customer	\$225.50	\$375.00	\$184.50	\$375.00
2 Inch Metered Customer	\$343.38	\$600.00	\$271.63	\$600.00
3 Inch Metered Customer	\$768.75	\$1,200.00	\$615.00	\$1,200.00
4 Inch Metered Customer	\$1,076.25	\$1,875.00	\$871.25	\$1,875.00
6 Inch Metered Customer	\$2,460.00	By Analysis	\$1,947.50	By Analysis
8 Inch Metered Customer	\$3,843.75	By Analysis	\$3,075.00	By Analysis

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

Table 36 :: FY 2018-19 Recommended Meter Installation Fees

Meter Installation Fees	Existing FY 2017-18	Proposed Inside Village FY 2018-2019	Proposed Outside Village FY 2018-2019
5/8 Inch Metered Customer	\$358.75	\$380.00	\$475.00
1 Inch Metered Customer	\$410.00	\$500.00	\$625.00
1-1/2 Inch Metered Customer	\$589.38	\$670.00	\$837.50
2 Inch Metered Customer	\$784.13	\$800.00	\$1,000.00
3 Inch Metered Customer	\$1,281.25	\$900.00	\$1,125.00
4 Inch Metered Customer	\$1,965.95	\$1,100.00	\$1,375.00
6 Inch Metered Customer	\$3,526.00	Actual Cost	Actual Cost
8 Inch Metered Customer	Actual Cost	Actual Cost	Actual Cost

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

Table 37 :: FY 2018-19 Recommended Miscellaneous Fees

Miscellaneous Utility Services	Existing FY 2017-18	Proposed Inside Village FY 2018-19	Proposed Outside Village FY 2018-19
Account Application / Service Initiation	\$25.63	\$25.00	\$31.25
Account Transfer	\$25.63	\$25.00	\$31.25
Delinquent Account Charge	\$5.00	\$10.00	\$12.50
Water Service Call – Normal Hours	\$15.38	\$55.00	\$68.75
Water Service Call – After Hours	\$51.25	\$180.00	\$225.00
Wastewater Service Call – Normal Hours	\$15.38	\$124.00	\$155.00
Wastewater Service Call – After Hours	\$51.25	\$180.00	\$225.00
Wastewater Line Inspection Service	N/A	\$142.00	\$177.50
Meter Testing Fee (2 Inch and Smaller)	\$41.00	\$135.00	\$168.75
Palm Beach County Recording Fees	\$41.00	Removed	Removed
Grease Trap Inspection Fee	\$41.00	\$165.00	\$206.25
Backflow Preventor Inspection Fee	\$30.75	\$30.75	\$38.44

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

TABLE 38 presents recommended FY 2018-19 Fire Line Monthly Base Facility Rates and Fire Line Capacity Charges.

Table 38 :: Recommended FY 2018-19 Fire Line Base Facility Rates

	Proposed Inside Village Base Facility Rate	Proposed Outside Village Base Facility Rate
Master Meter Residential and Commercial		
2 Inch Meter	\$9.50	\$11.88
3 Inch Meter	\$19.00	\$23.75
4 Inch Meter	\$30.00	\$37.50
6 Inch Meter	\$60.00	\$75.00
8 Inch Meter	By Analysis	

Outside Village rates and charges are derived by adding 25 percent to Inside Village rates and charges per Florida State Statute.

A :: Document Revision History

Version	Date	Description
1.0	June 21, 2018	Draft Submitted to Staff
2.0	July 4, 2018	Revised Draft Submitted to Staff



B :: Water Consumption Profile

This appendix includes graphical and tabular summaries of historical Village potable water consumption based on available billing records.

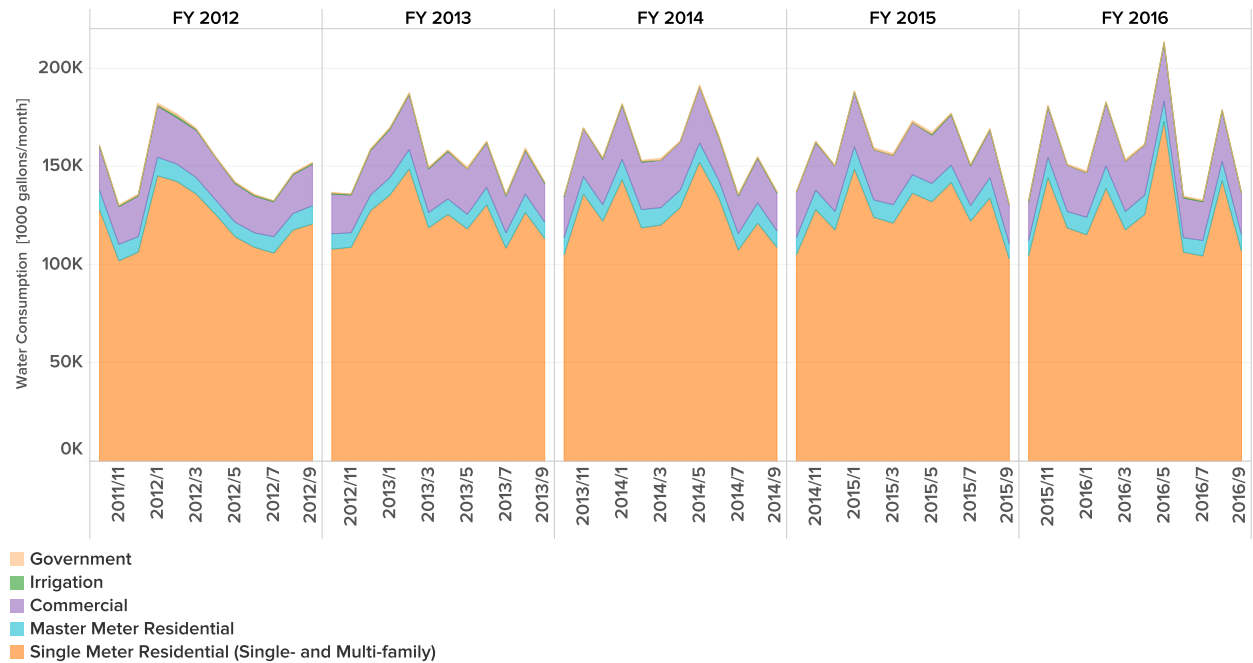


Figure 1 :: Monthly Water Consumption, FY2011-12 to FY2015-16 (Combined)

Table 39 :: Monthly Water Consumption, FY2011-12 to FY2015-16 (Combined)

Service/ Customer Class	Monthly Consumption (1000 gallons)												Total F
	October	November	December	January	February	March	April	May	June	July	August	September	
Single Meter Residential (Single-Family)	FY 2012	104,049	81,783	86,020	118,001	115,673	109,352	94,177	87,632	86,106	95,364	97,488	1,178,501
	FY 2013	86,190	87,268	104,535	110,422	121,167	95,794	96,615	106,115	88,393	102,567	91,972	1,192,951
	FY 2014	85,090	112,048	99,345	116,564	94,809	104,774	126,322	112,101	87,055	97,757	88,735	1,221,161
	FY 2015	84,975	104,007	96,059	121,147	100,994	97,626	110,000	117,004	100,709	108,575	82,714	1,232,841
	FY 2016	83,845	118,087	95,842	93,074	110,263	94,500	144,182	86,743	84,865	117,947	86,970	1,218,861
Single Meter Residential (Multi-Family)	FY 2012	23,811	20,246	20,416	26,953	26,804	26,558	20,222	21,189	19,745	22,312	23,332	274,201
	FY 2013	21,515	21,337	22,892	25,157	27,710	22,724	23,477	24,189	19,887	23,982	21,058	275,341
	FY 2014	19,963	23,610	22,585	26,789	23,919	23,689	25,680	21,979	20,033	23,216	20,152	275,861
	FY 2015	19,921	23,846	21,751	27,660	23,224	23,663	25,393	24,579	21,129	25,485	20,323	280,671
	FY 2016	20,407	26,043	22,672	22,283	28,436	23,209	28,355	19,573	19,665	24,837	19,992	278,441
Master Meter Residential	FY 2012	10,145	8,237	7,847	9,705	8,747	8,148	7,257	7,555	8,195	8,188	9,226	100,671
	FY 2013	8,074	7,699	7,824	8,719	9,577	7,933	7,545	9,017	8,008	9,160	8,463	100,181
	FY 2014	8,705	9,138	8,602	10,113	9,031	8,843	9,919	8,794	8,529	10,283	8,306	109,281
	FY 2015	8,891	9,888	9,072	11,031	8,894	8,995	9,344	9,129	8,062	10,079	7,935	110,531
	FY 2016	8,001	10,407	8,590	8,798	11,221	9,386	10,572	7,430	7,792	9,931	8,060	110,011
Commercial	FY 2012	21,909	19,273	20,374	26,155	23,730	24,162	19,511	18,709	17,878	19,758	21,028	253,931
	FY 2013	20,129	18,957	22,753	24,420	28,210	22,395	22,836	22,737	18,454	22,455	19,909	267,231
	FY 2014	20,618	24,312	23,056	27,587	24,474	23,783	28,327	21,687	19,239	22,786	19,181	279,201
	FY 2015	22,952	24,259	23,201	27,590	25,144	25,139	24,985	25,385	20,276	24,414	19,317	289,211
	FY 2016	19,843	25,657	23,263	22,485	32,161	25,362	29,627	20,183	19,709	25,467	21,193	290,481
Irrigation	FY 2012	690	578	524	534	511	533	415	499	391	472	444	6,041
	FY 2013	411	389	510	494	458	433	457	572	455	487	378	5,491
	FY 2014	269	343	321	346	334	381	386	341	422	339	339	4,191
	FY 2015	313	331	263	341	296	306	419	399	307	428	241	3,981
	FY 2016	302	204	420	260	301	246	361	274	290	464	334	3,711
Government	FY 2012	422	324	436	557	1,247	518	475	466	312	639	467	6,351
	FY 2013	291	329	343	456	503	354	608	369	471	613	383	5,221
	FY 2014	370	383	411	493	337	837	667	1,203	498	473	515	6,551
	FY 2015	245	576	372	505	695	550	675	593	511	443	371	6,221
	FY 2016	340	611	381	526	640	735	707	502	383	420	454	6,121
Total	FY 2012	161,026	130,441	135,617	181,905	176,712	169,271	155,249	136,050	132,627	146,733	151,985	1,819,701
	FY 2013	136,610	135,979	158,857	169,668	187,625	149,633	149,470	162,999	135,668	159,274	142,163	1,846,431
	FY 2014	135,015	169,834	154,320	181,892	152,904	154,094	162,931	166,105	135,776	154,854	137,228	1,896,251
	FY 2015	137,297	162,907	150,718	188,274	159,247	156,279	167,151	177,089	150,994	169,424	130,901	1,923,461
	FY 2016	132,738	181,009	151,168	147,426	183,022	153,438	213,804	134,705	132,704	179,066	137,003	1,907,641

Based on EFG analysis of village billing data.

2018 Utility Rate Study

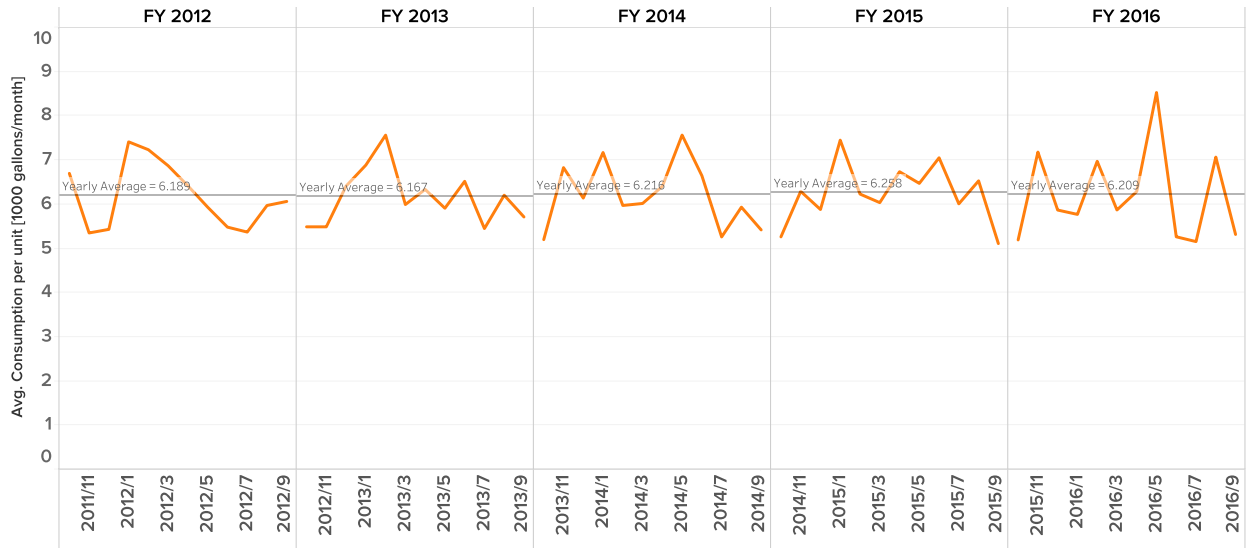


Figure 2 :: Single Meter Residential Average Water Consumption (Combined)

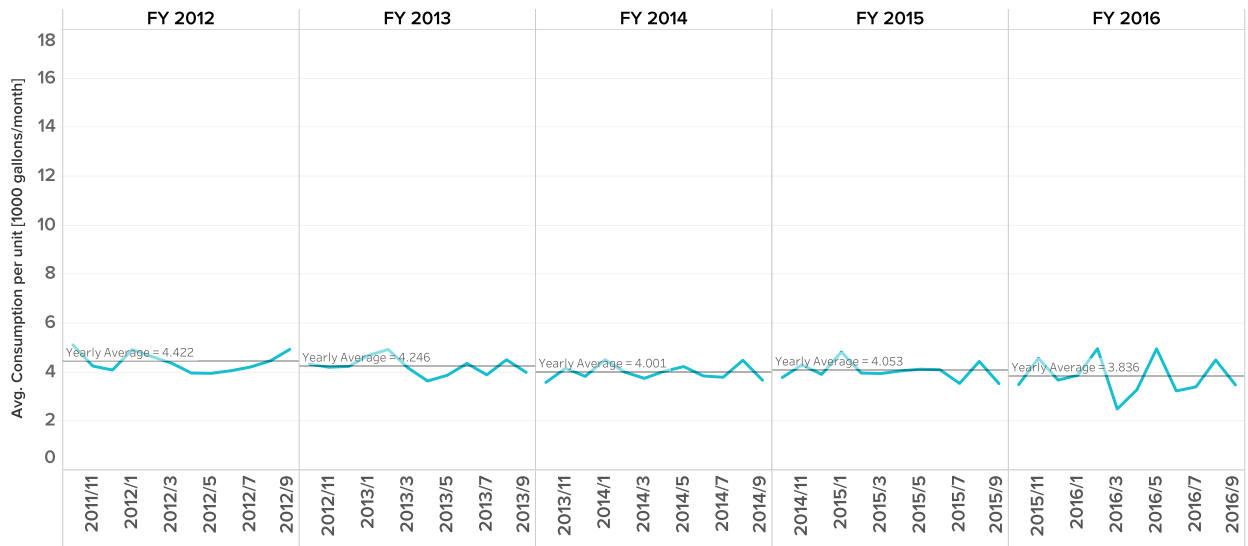


Figure 3 :: Master Meter Residential Average Water Consumption (Combined)

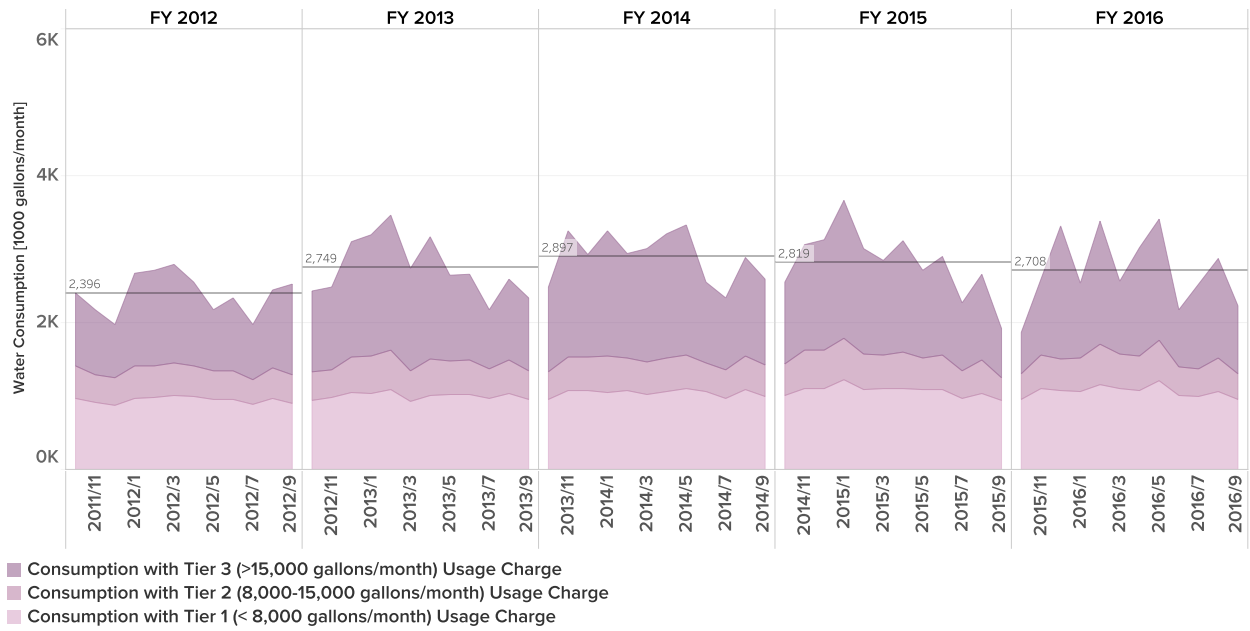


Figure 4 :: 5/8 Inch Commercial Water Consumption Tiers (Inside City)

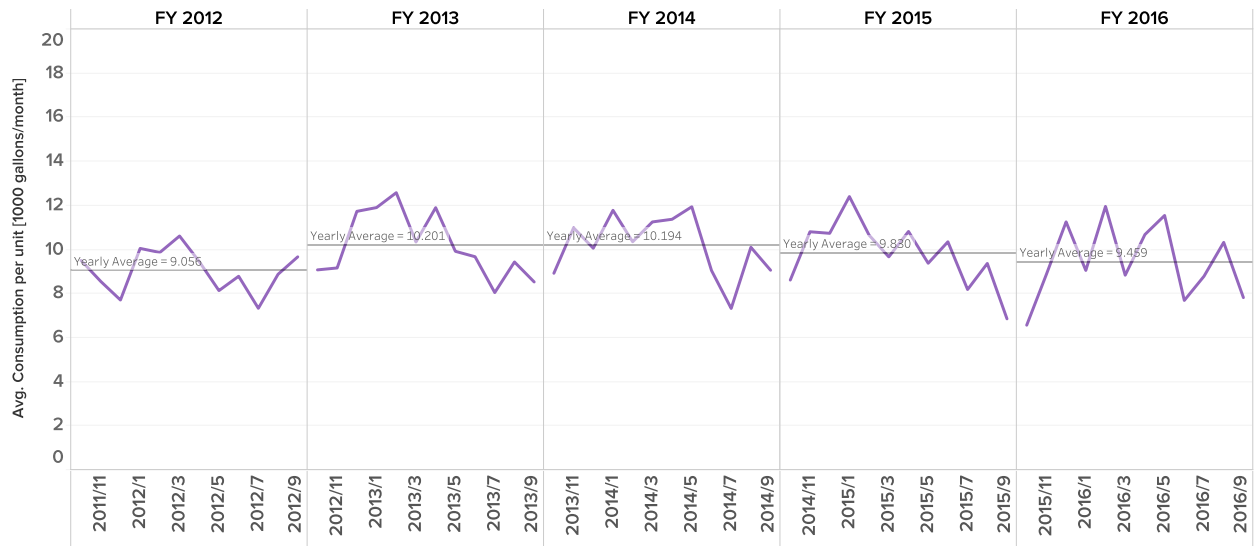


Figure 5 :: 5/8 Inch Commercial Average Water Consumption (Inside City)

2018 Utility Rate Study

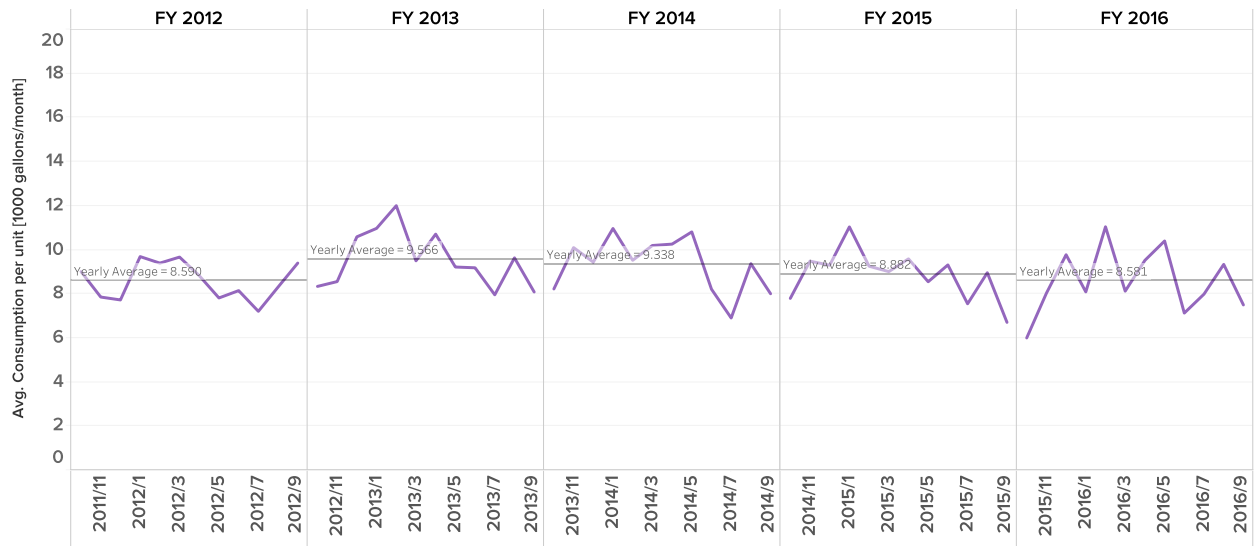


Figure 6 :: 5/8 Inch Commercial Average Water Consumption (Combined)

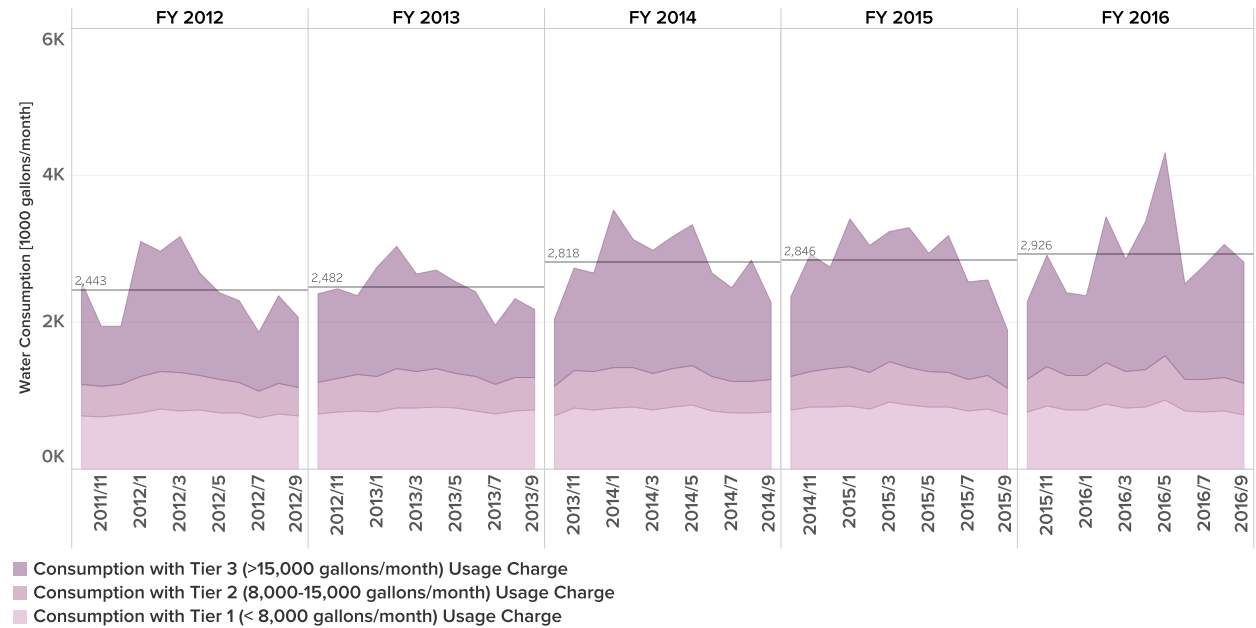


Figure 7 :: 1 Inch Commercial Water Consumption Tiers (Inside City)

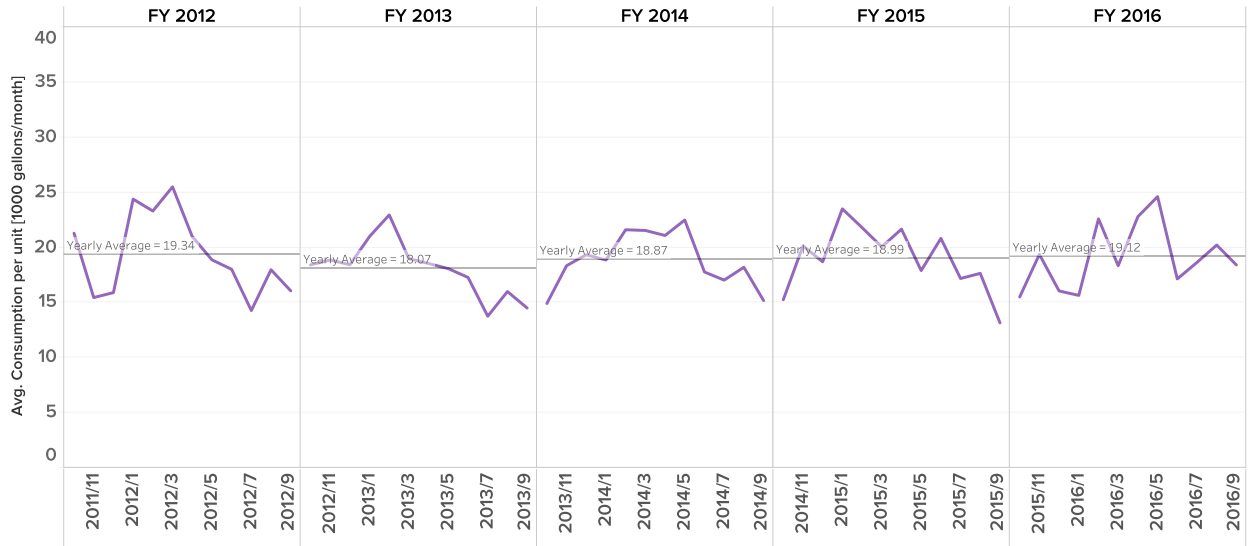


Figure 8 :: 1 Inch Commercial Average Water Consumption (Inside City)

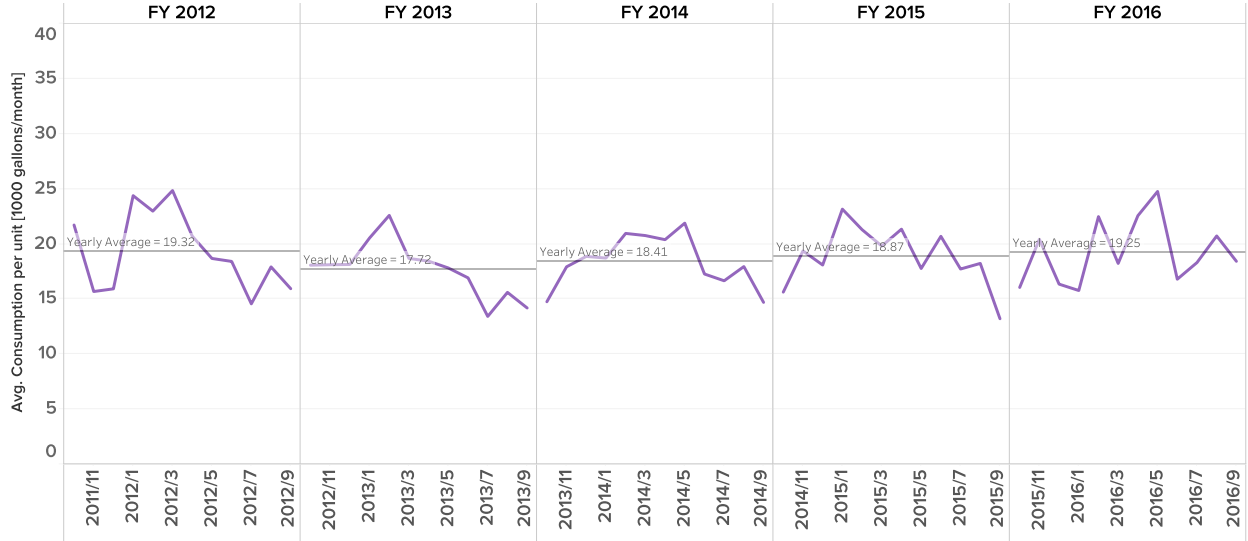


Figure 9 :: 1 Inch Commercial Average Water Consumption (Combined)

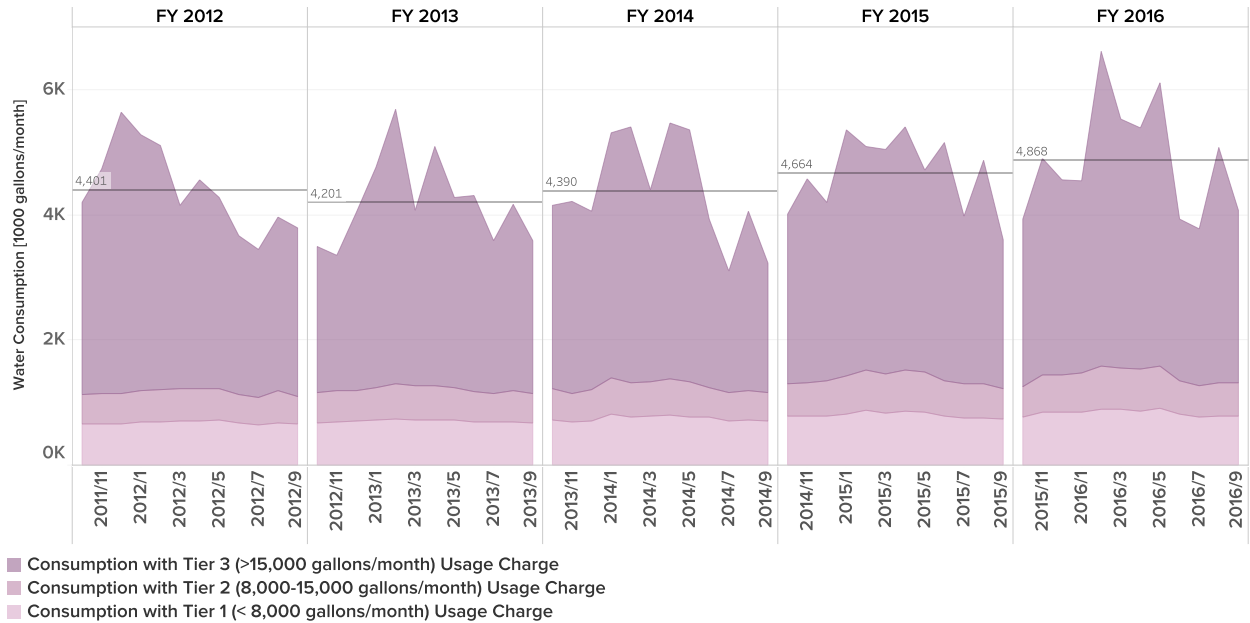


Figure 10 :: 1-1/2 Inch Commercial Water Consumption Tiers (Inside City)

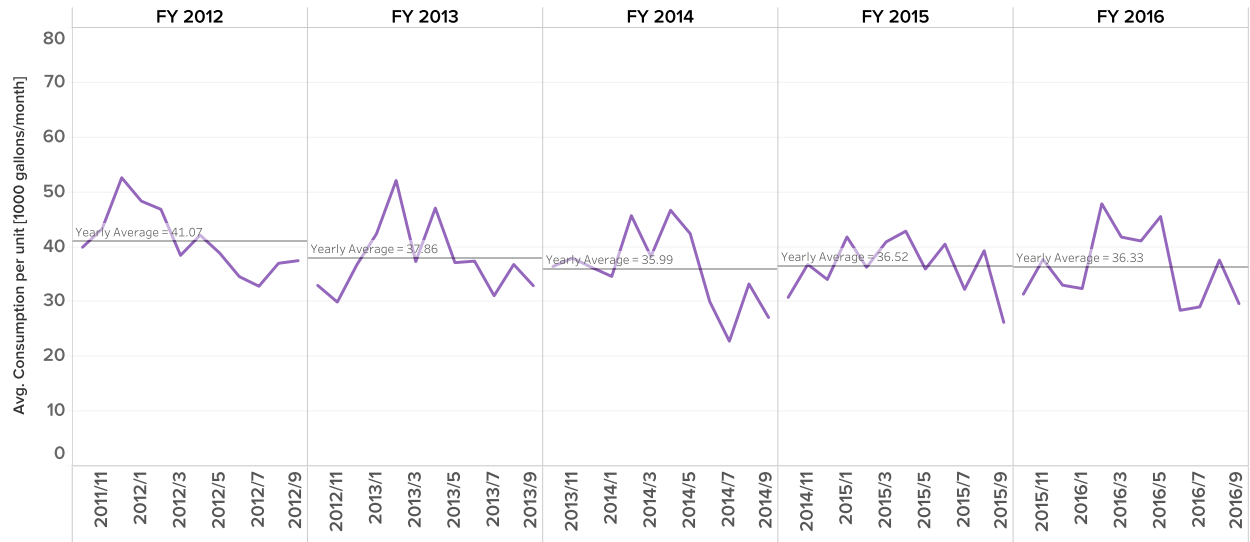


Figure 11 :: 1-1/2 Inch Commercial Average Water Consumption (Inside City)

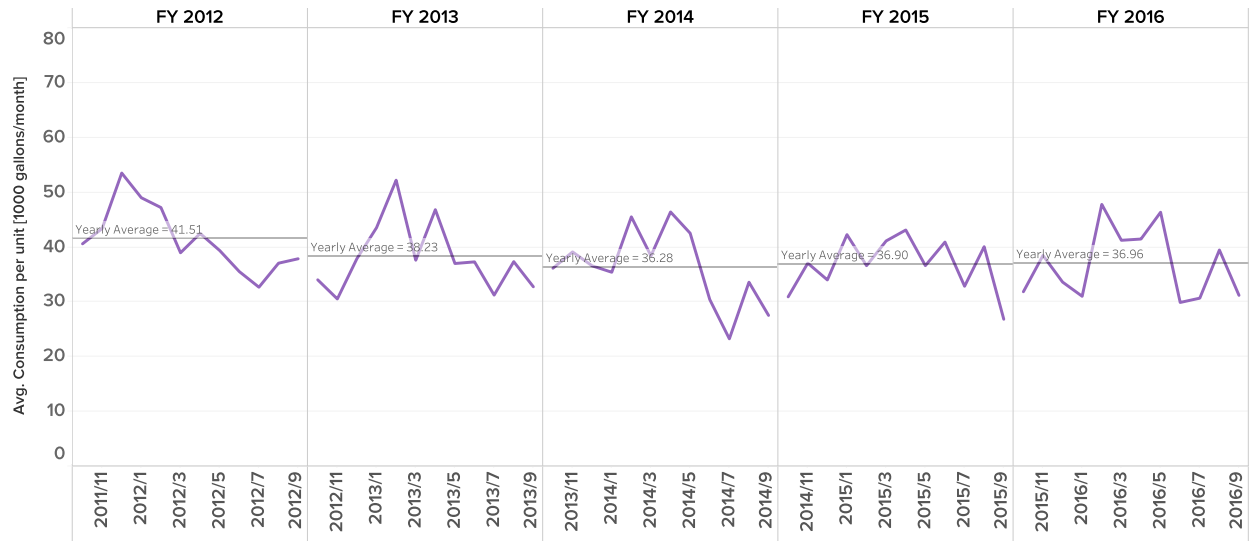


Figure 12 :: 1-1/2 Inch Commercial Average Water Consumption (Combined)

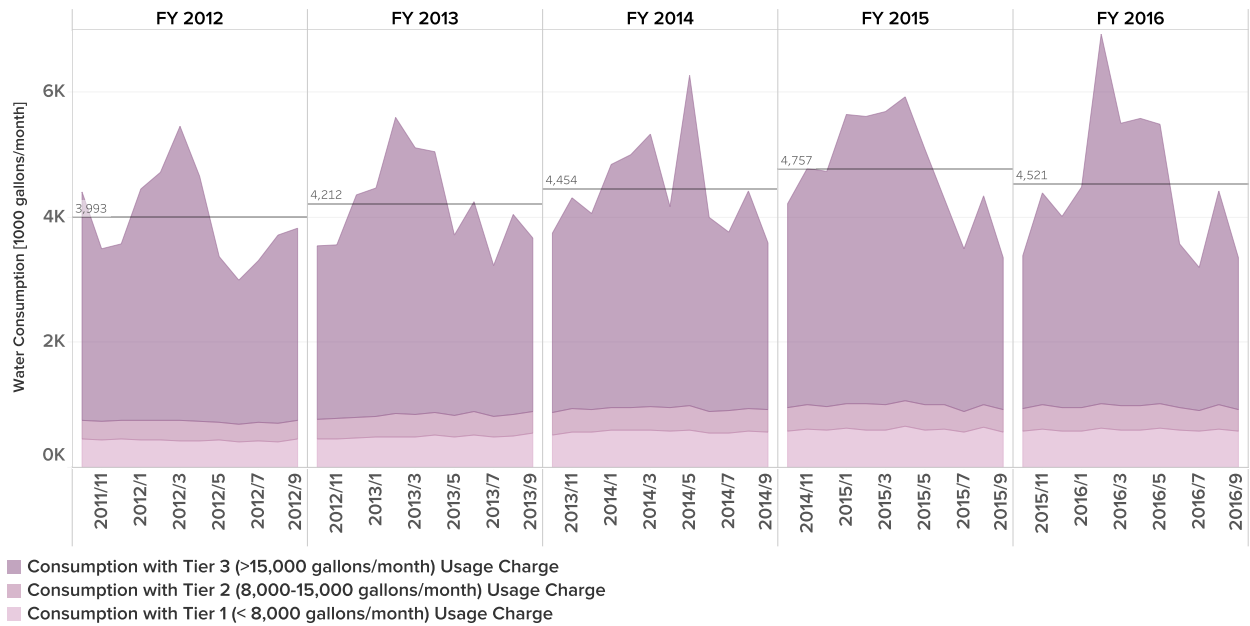


Figure 13 :: 2 Inch Commercial Water Consumption Tiers (Inside City)

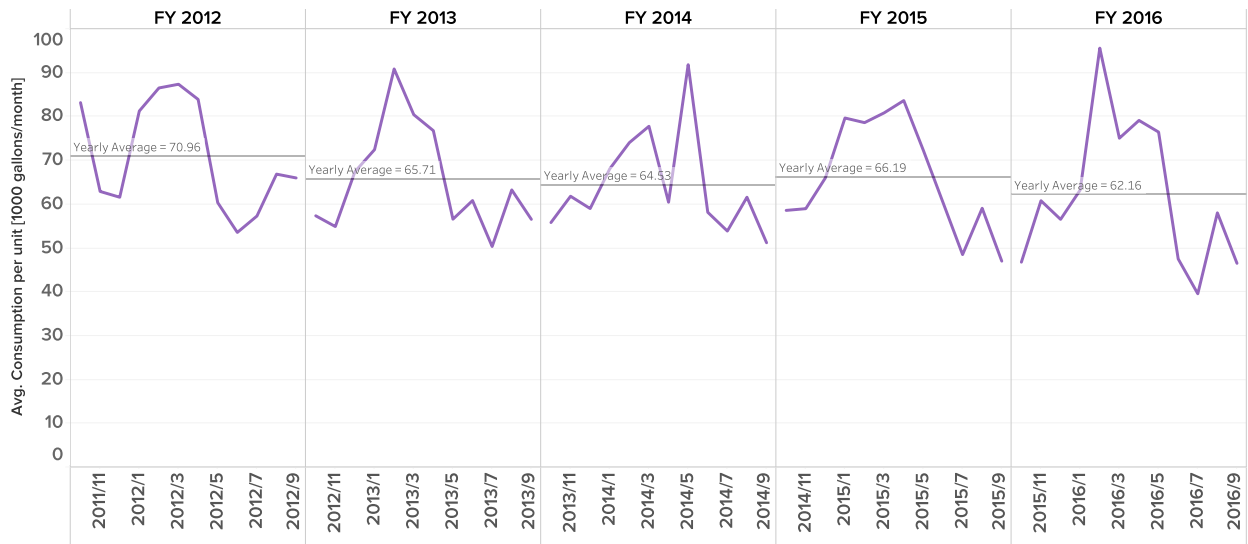


Figure 14 :: 2 Inch Commercial Average Water Consumption (Inside City)

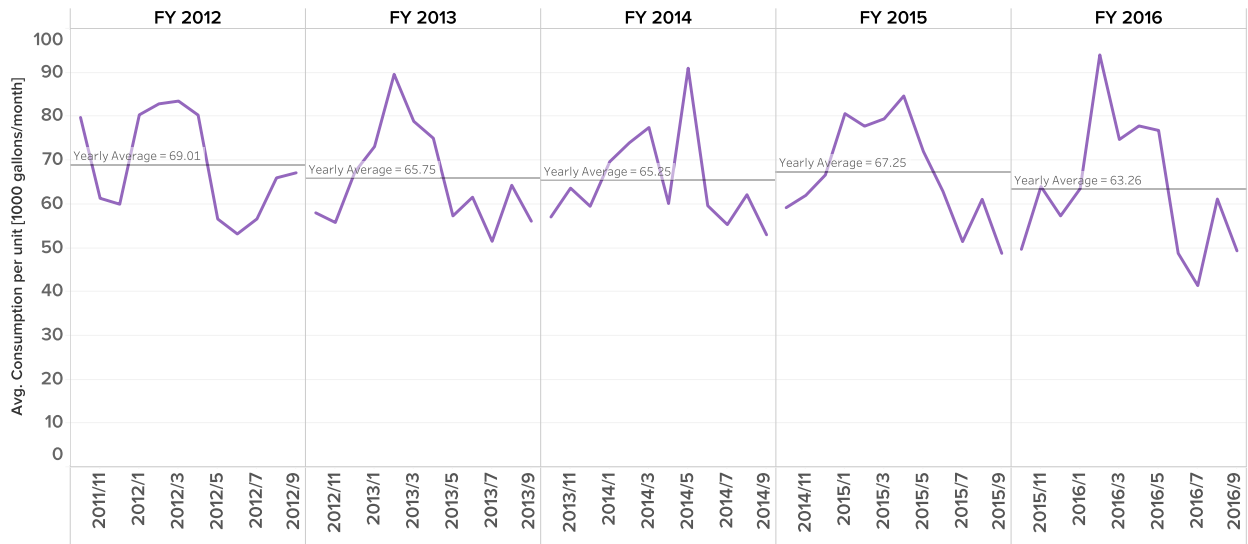


Figure 15 :: 2 Inch Commercial Average Water Consumption (Combined)

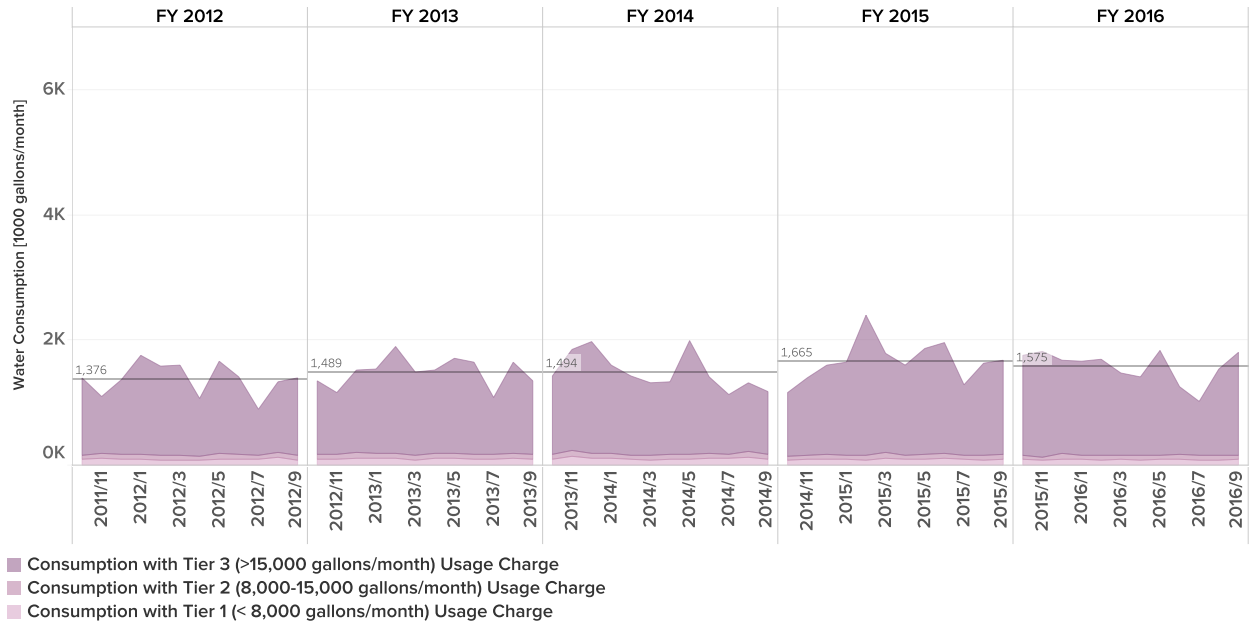


Figure 16 :: 3 Inch Commercial Water Consumption Tiers (Inside City)

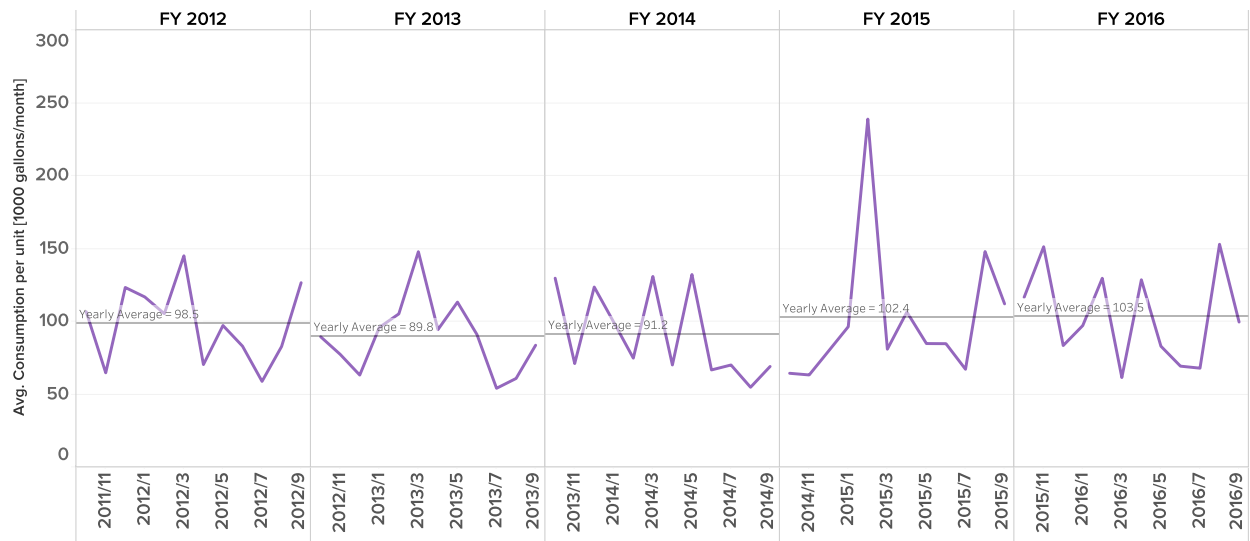


Figure 17 :: 3 Inch Commercial Average Water Consumption (Inside City)

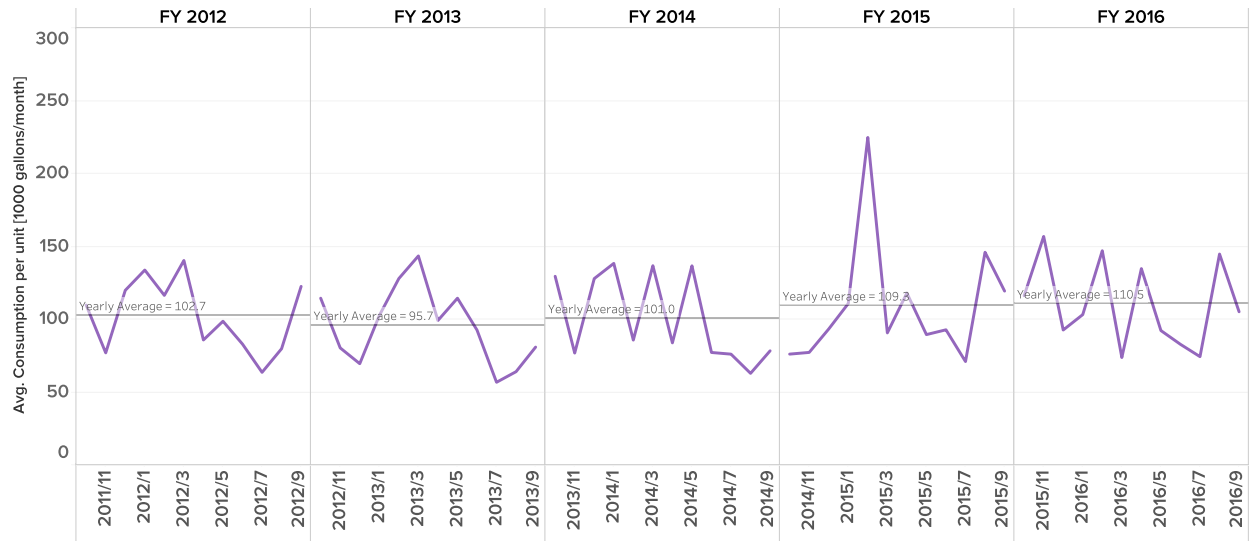


Figure 18 :: 3 Inch Commercial Average Water Consumption (Combined)

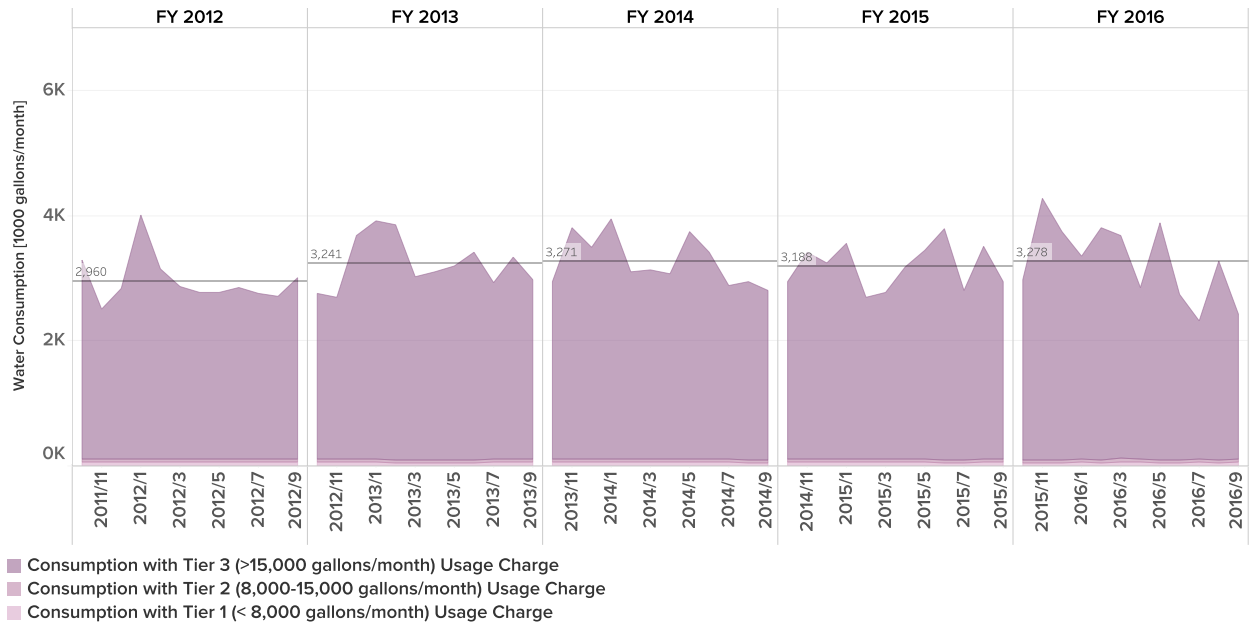


Figure 19 :: 4 Inch Commercial Water Consumption Tiers (Inside City)

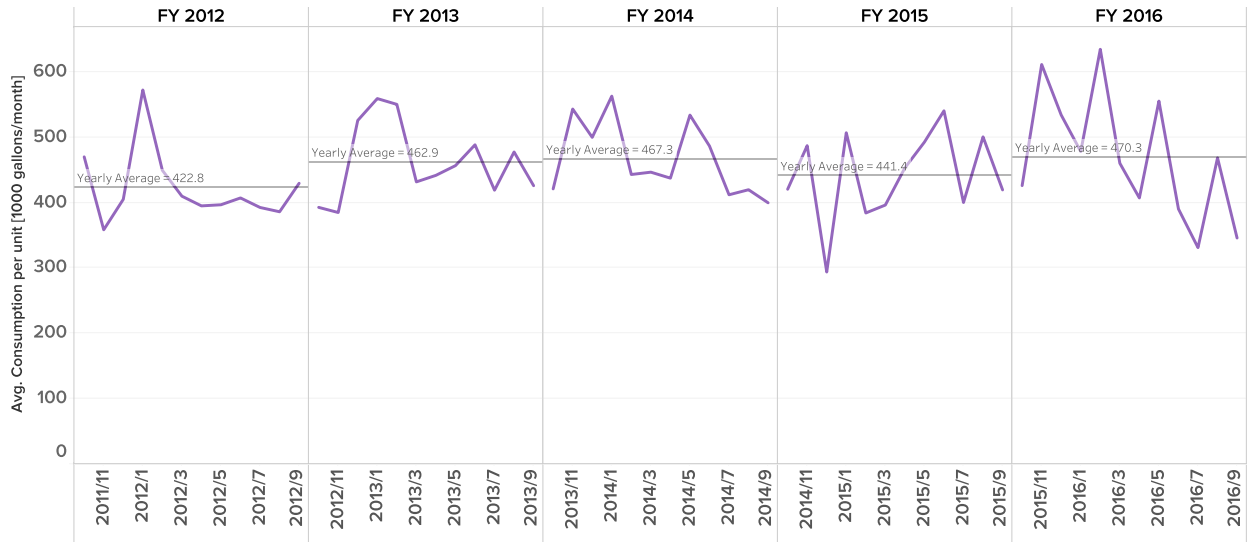


Figure 20 :: 4 Inch Commercial Average Water Consumption (Inside City)

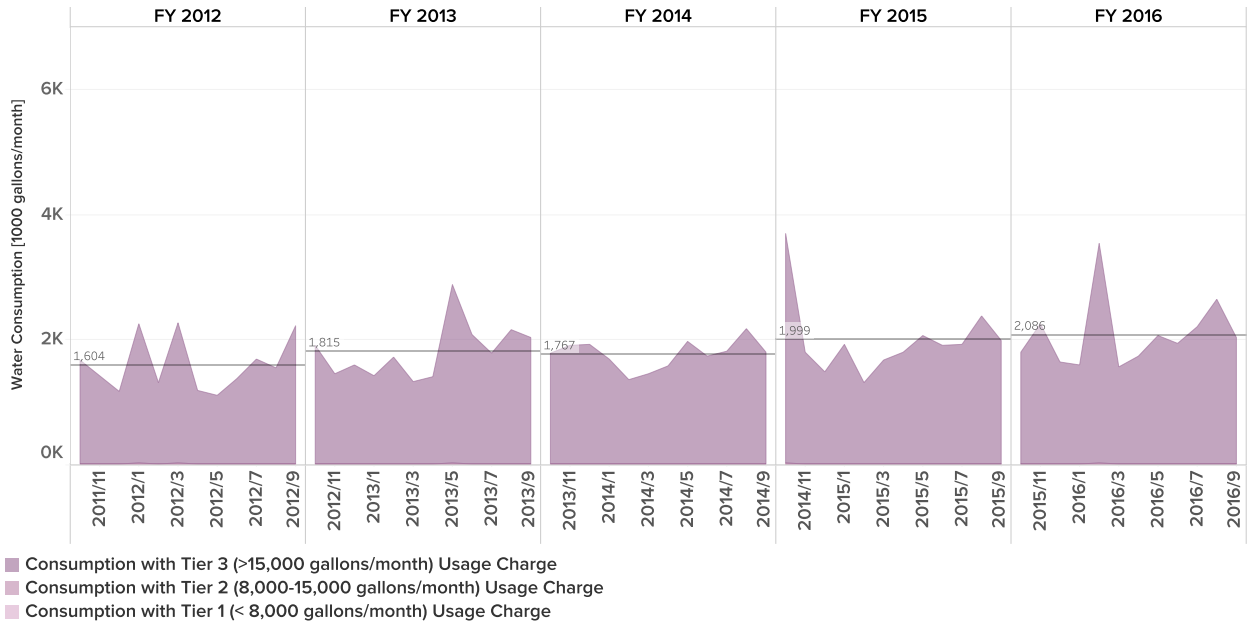


Figure 21 :: 6 Inch Commercial Water Consumption Tiers (Inside City)

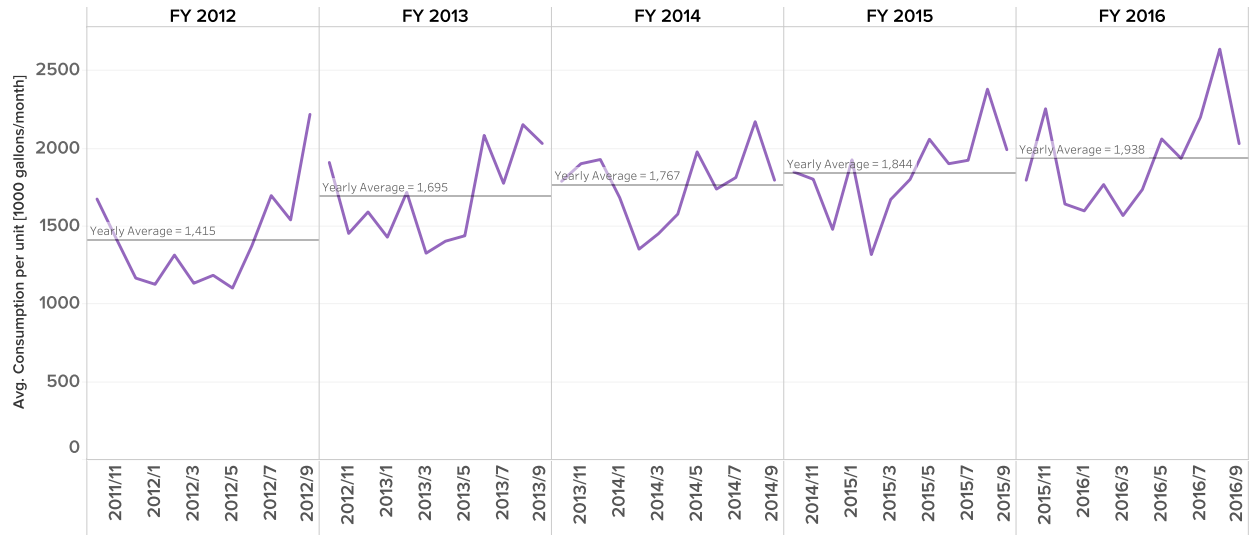


Figure 22 :: 6 Inch Commercial Average Water Consumption (Inside City)

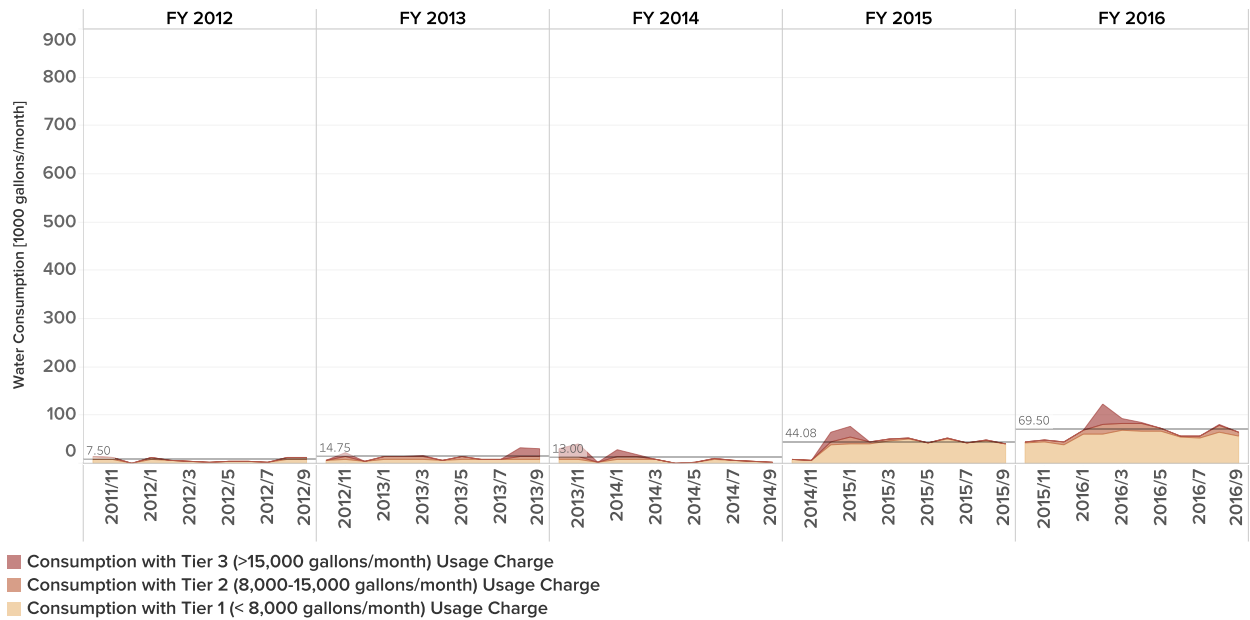


Figure 23 :: 5/8 Inch Government Water Consumption Tiers

2018 Utility Rate Study

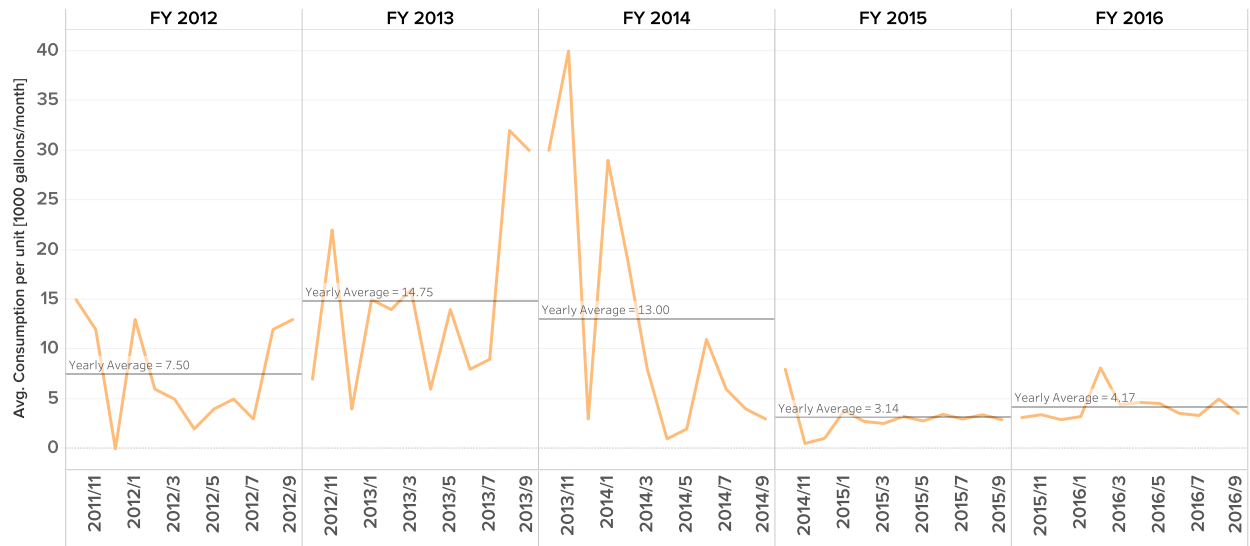


Figure 24 :: 5/8 Inch Government Average Water Consumption

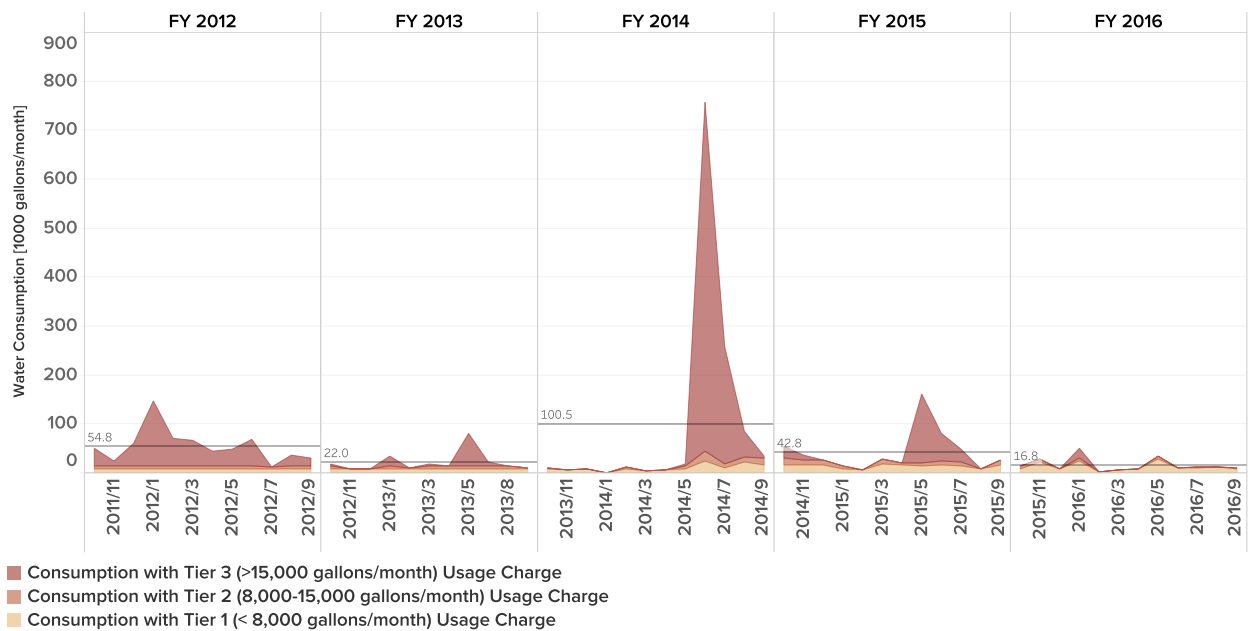


Figure 25 :: 1 Inch Government Water Consumption Tiers

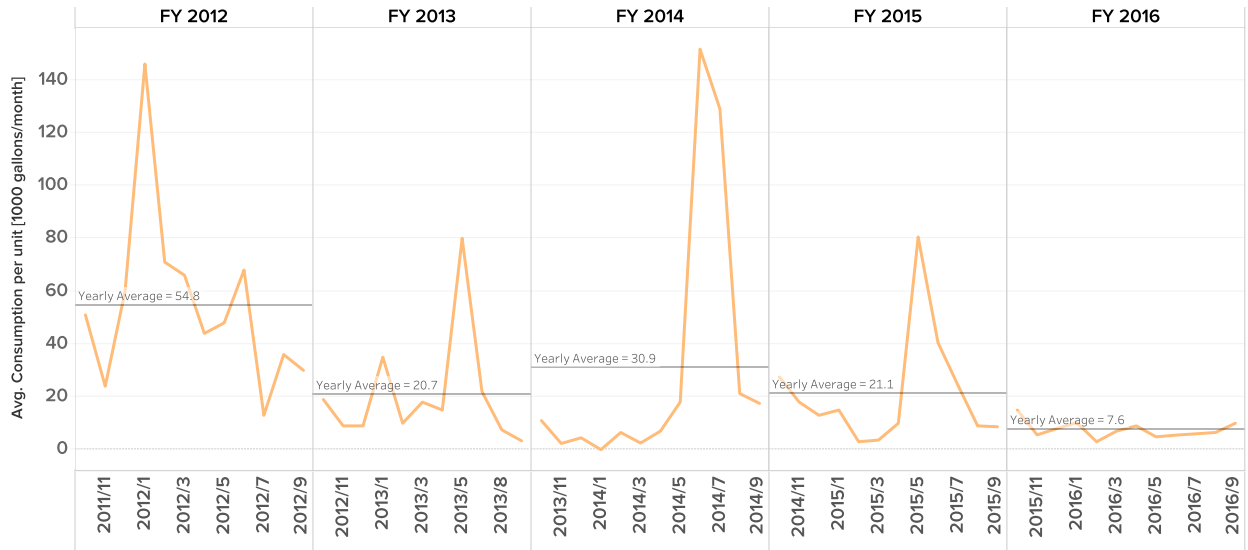


Figure 26 :: 1 Inch Government Average Water Consumption

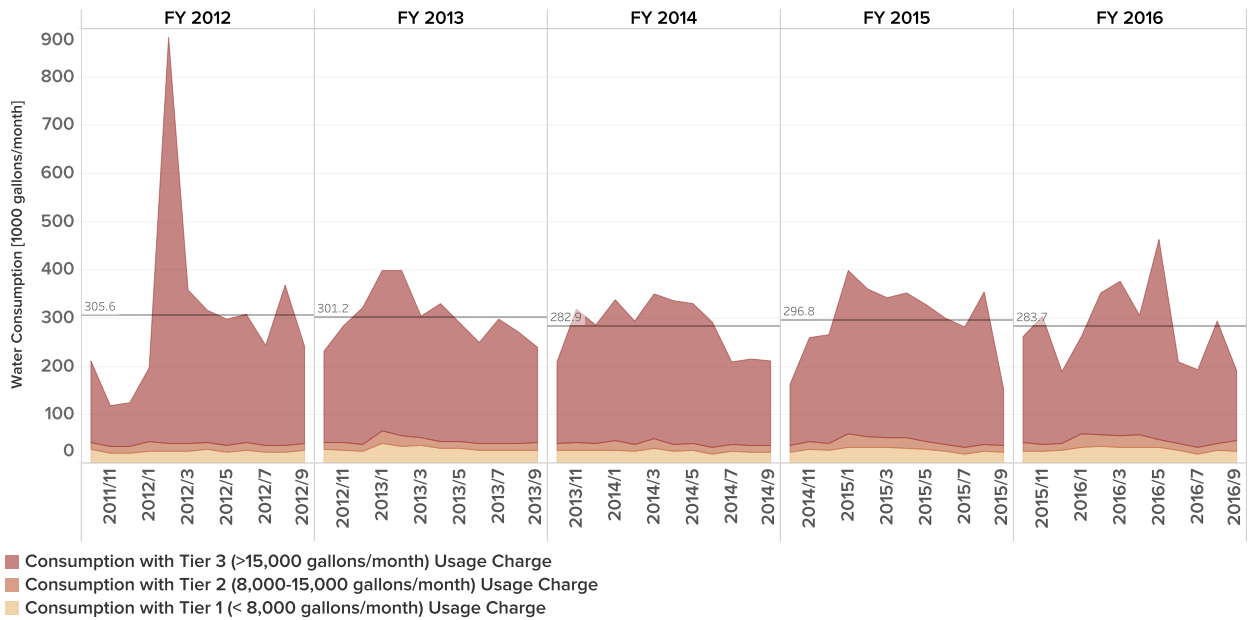


Figure 27 :: 1-1/2 Inch Government Water Consumption Tiers

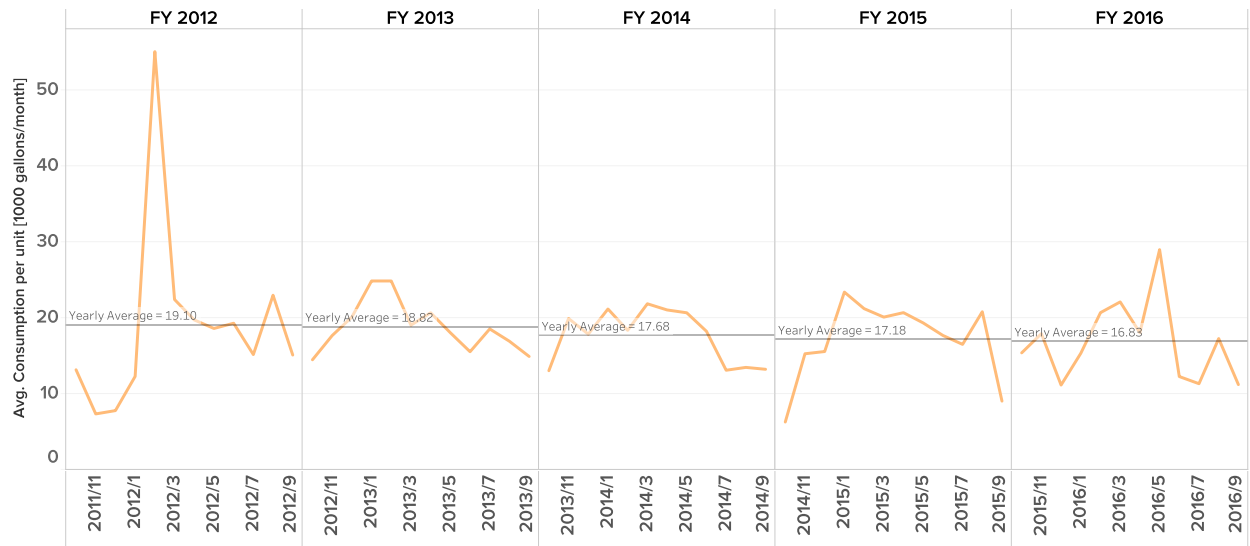


Figure 28 :: 1-1/2 Inch Government Average Water Consumption

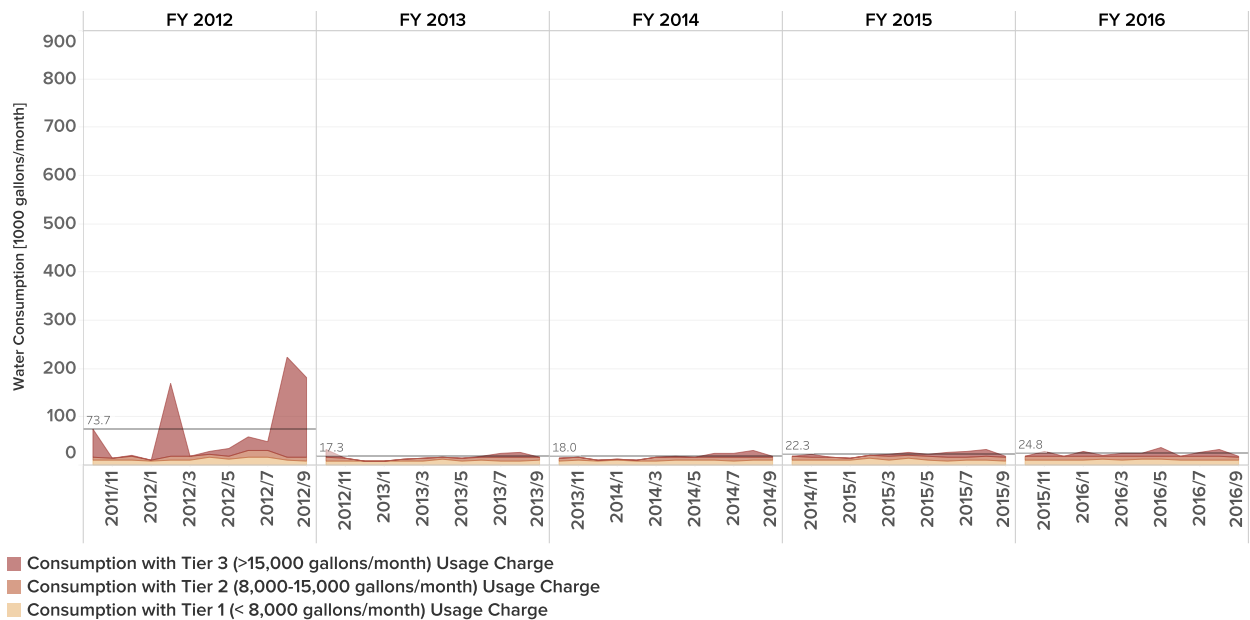


Figure 29 :: 2 Inch Government Water Consumption Tiers

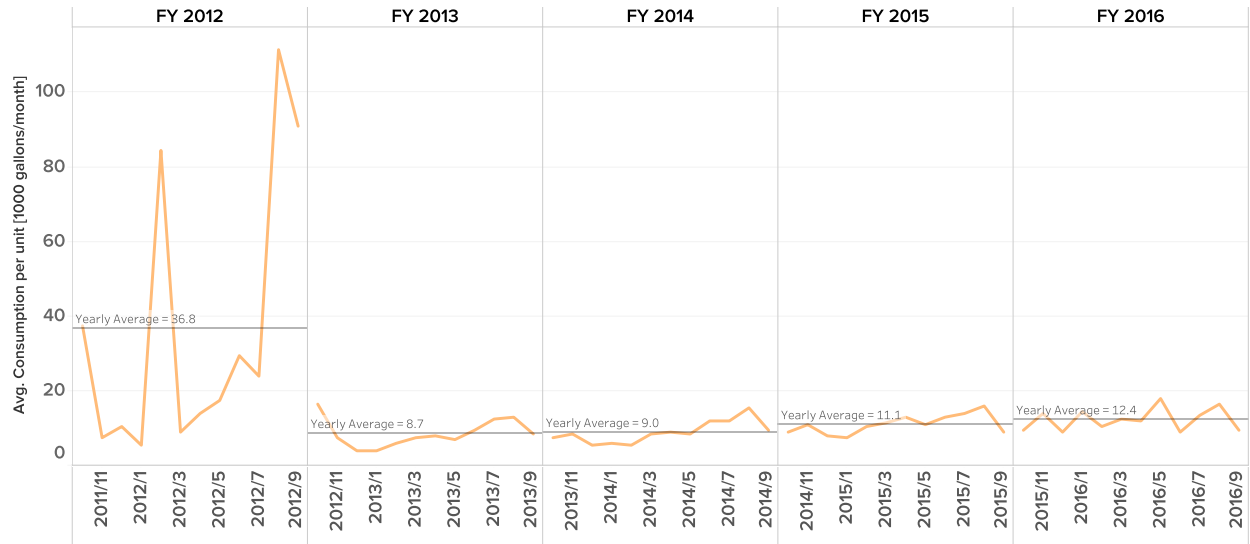


Figure 30 :: 2 Inch Government Average Water Consumption

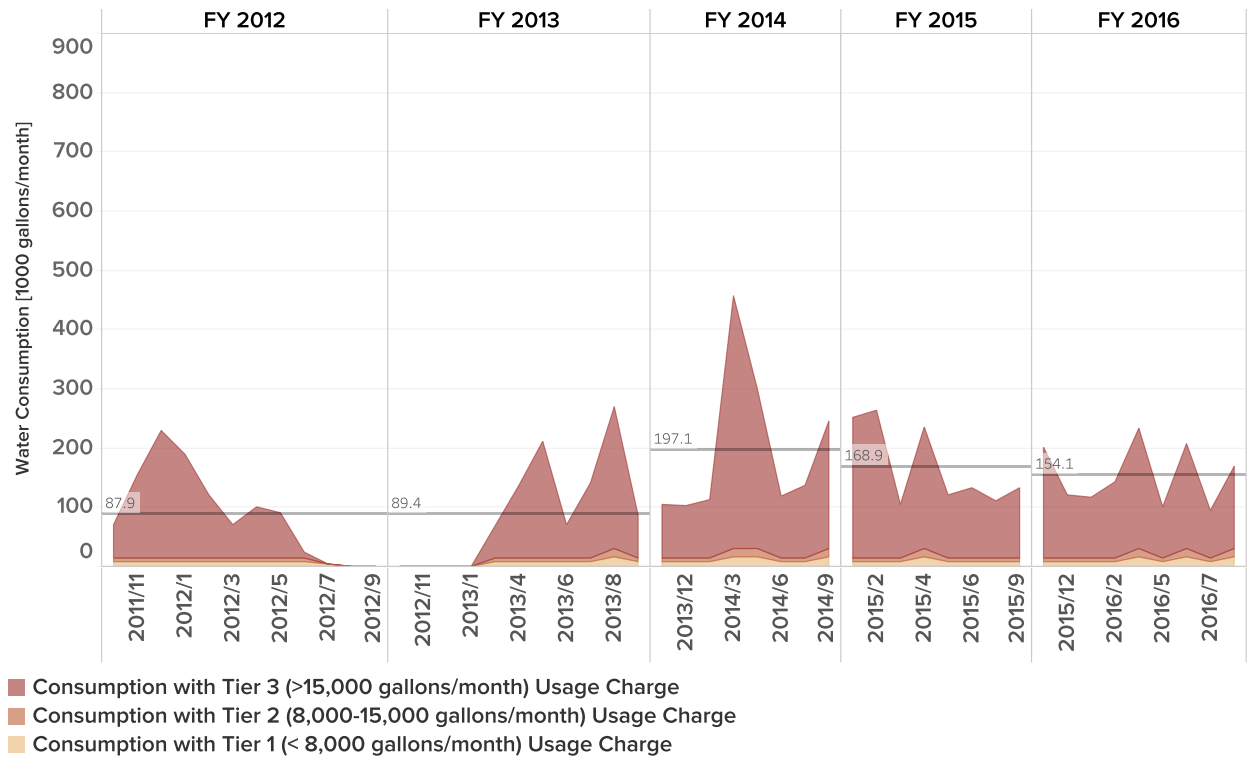


Figure 31 :: 4 Inch Government Water Consumption Tiers

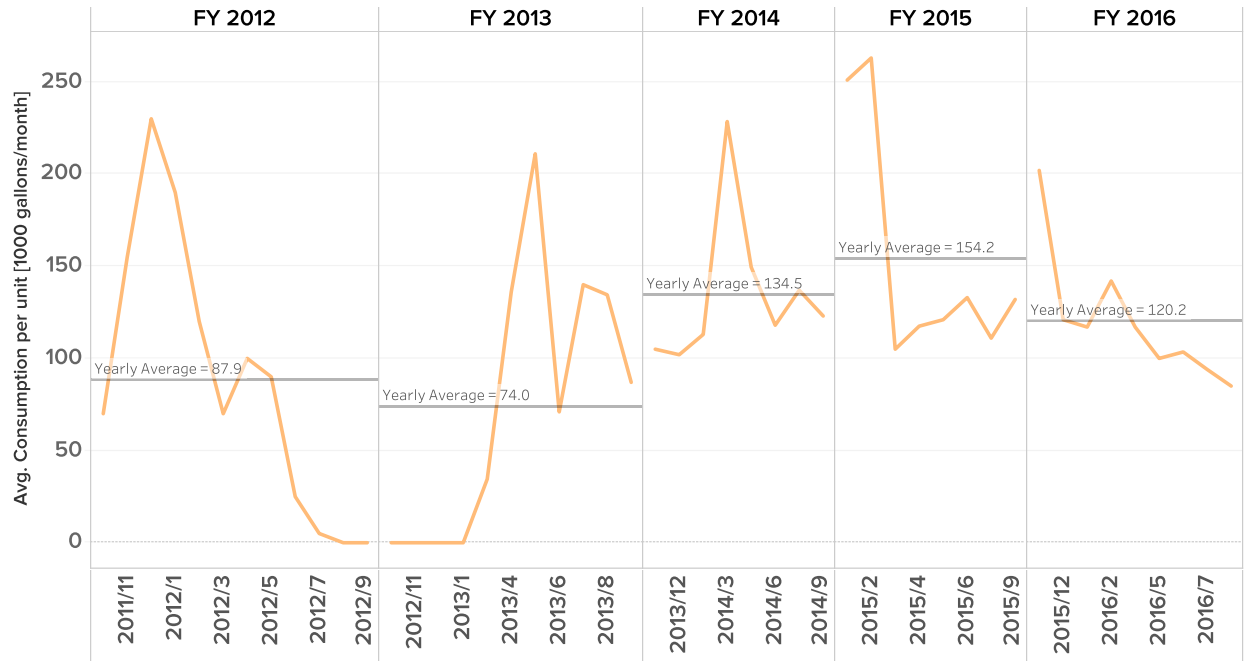


Figure 32 :: 4 Inch Government Average Water Consumption

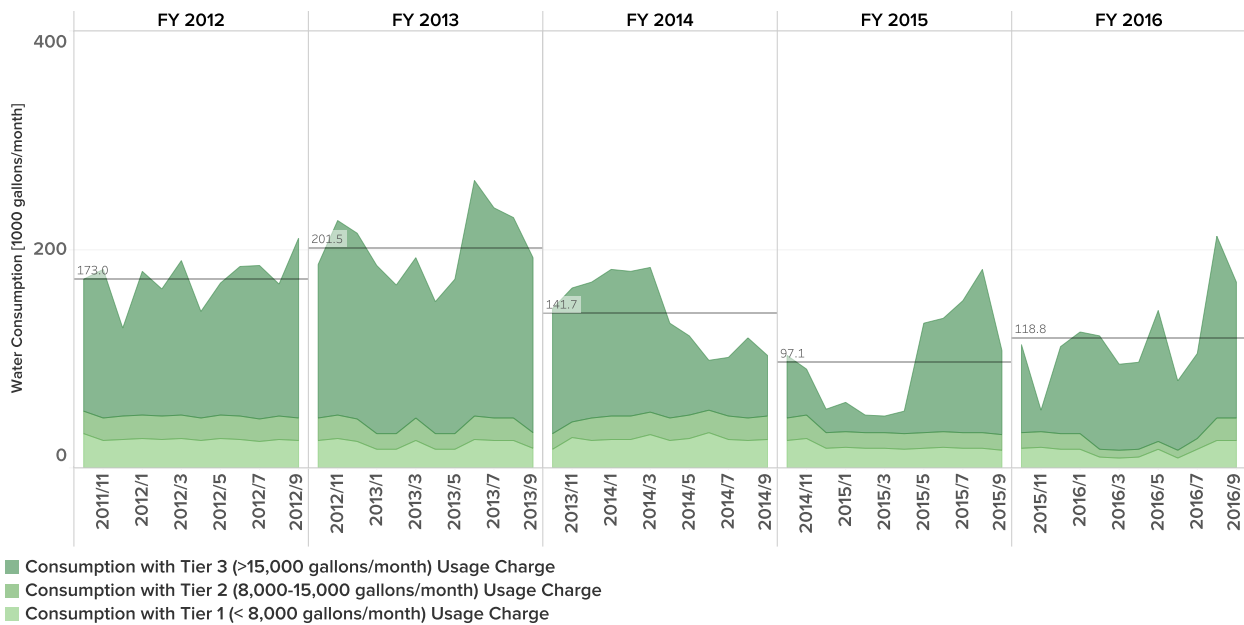


Figure 33 :: 5/8 Inch Irrigation Water Consumption Tiers

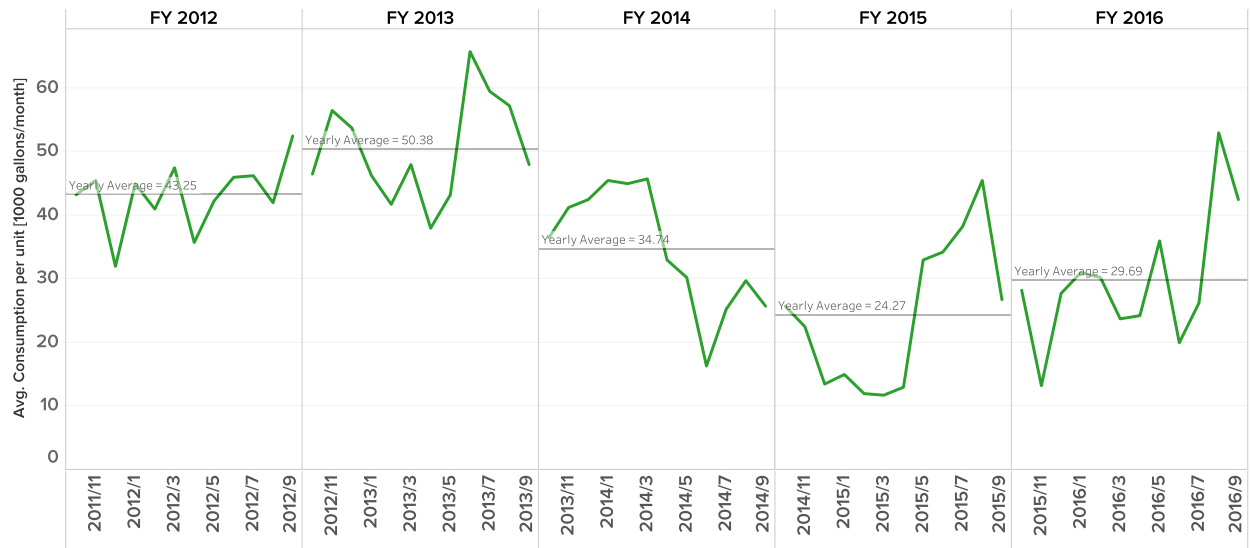


Figure 34 :: 5/8 Inch Irrigation Average Water Consumption

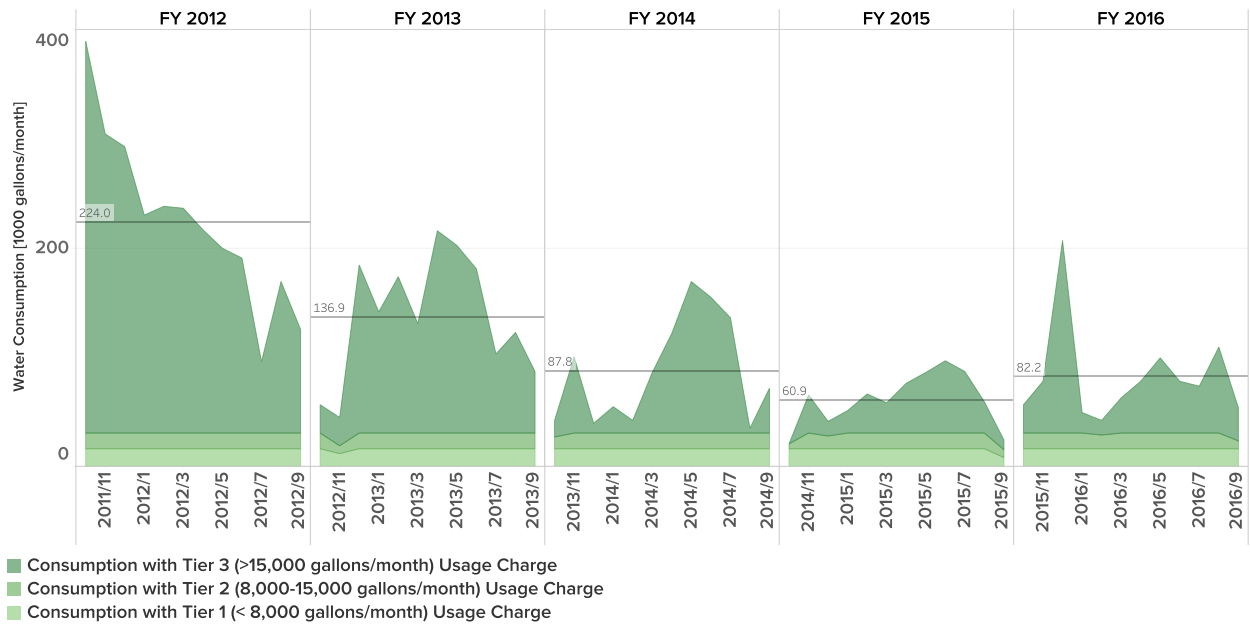


Figure 35 :: 1 Inch Irrigation Water Consumption Tiers

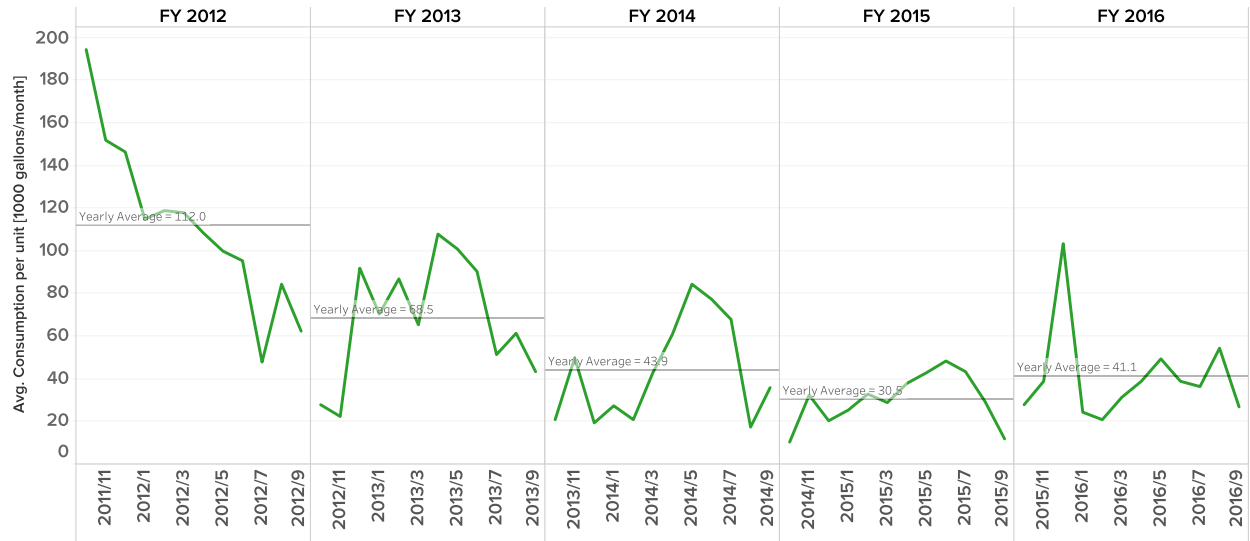


Figure 36 :: 1 Inch Irrigation Average Water Consumption

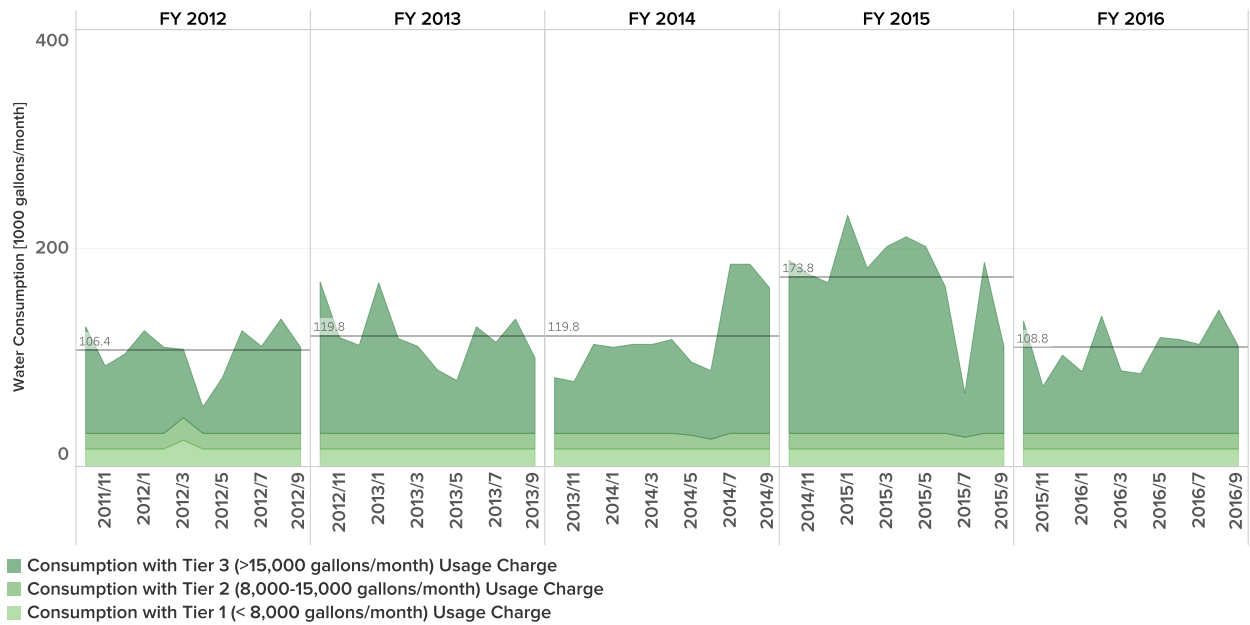


Figure 37 :: 1-1/2 Inch Irrigation Water Consumption Tiers

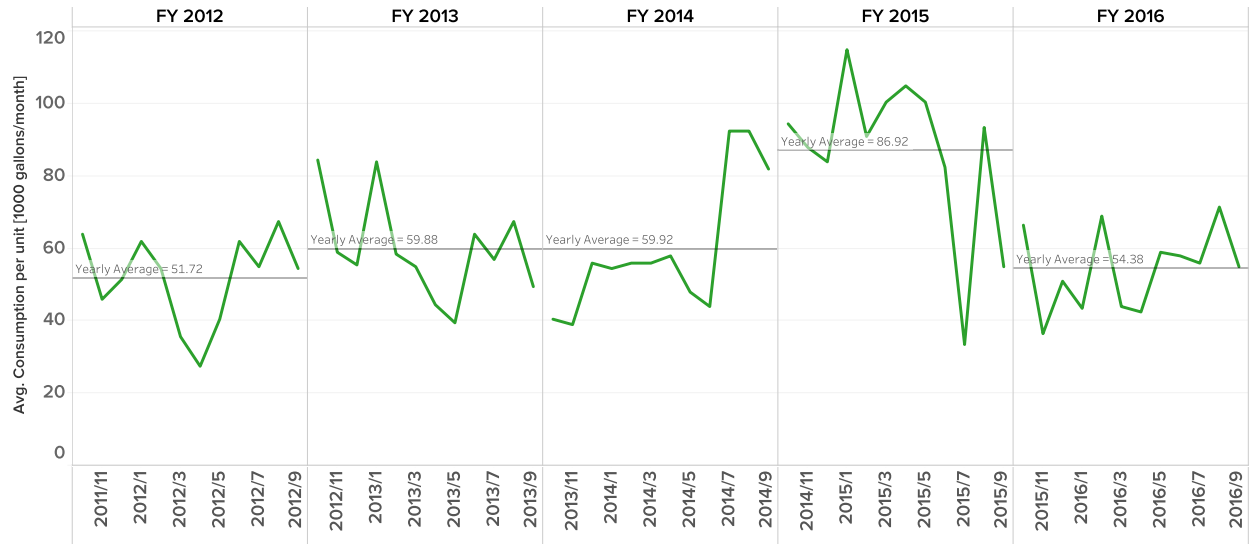


Figure 38 :: 1-1/2 Inch Irrigation Average Water Consumption

Table 40 :: Monthly Water Consumption by Tier Commercial, FY2011-12 to FY2015-16

Fiscal Year	Month	5/8 Inch Meter				1 Inch Meter				1 1/2 Inch Meter			
		Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption
FY 2012	2011/10	1,220	537	1,217	2,974	1,589	468	789	2,846	3,242	505	682	4,429
	2011/11	1,056	480	1,191	2,727	942	447	776	2,165	3,733	513	704	4,950
	2011/12	1,017	463	1,132	2,612	884	455	780	2,119	4,747	503	694	5,944
	2012/1	1,610	554	1,268	3,432	2,033	527	830	3,390	4,291	530	721	5,542
	2012/2	1,580	550	1,263	3,393	1,749	552	871	3,172	4,074	545	721	5,340
	2012/3	1,537	551	1,278	3,366	1,954	544	857	3,355	3,081	551	736	4,368
	2012/4	1,350	523	1,270	3,143	1,483	518	858	2,859	3,479	546	738	4,763
	2012/5	1,045	475	1,224	2,744	1,272	494	813	2,579	3,204	528	760	4,492
	2012/6	1,169	480	1,220	2,869	1,290	444	808	2,542	2,718	494	700	3,912
	2012/7	1,003	436	1,157	2,596	945	395	758	2,098	2,560	460	677	3,697
FY 2013	2012/8	1,284	492	1,241	3,017	1,302	450	811	2,563	2,910	530	715	4,155
	2012/9	1,647	484	1,197	3,328	1,055	418	775	2,248	2,852	477	689	4,018
	Total	15,518	6,025	14,658	36,201	16,498	5,712	9,726	31,936	40,891	6,182	8,537	55,610
	2012/10	1,288	471	1,194	2,953	1,297	469	801	2,567	2,557	510	714	3,781
	2012/11	1,409	461	1,229	3,099	1,268	481	824	2,573	2,313	528	736	3,577
	2012/12	1,839	578	1,322	3,739	1,167	527	738	2,540	3,104	521	738	4,363
	2013/1	1,985	618	1,315	3,918	1,598	506	834	2,938	3,786	560	753	5,099
	2013/2	2,284	656	1,394	4,334	1,793	570	891	3,254	4,589	586	781	5,956
	2013/3	1,598	527	1,201	3,326	1,426	527	888	2,841	2,951	573	767	4,291
	2013/4	1,893	588	1,301	3,782	1,442	562	910	2,914	3,959	572	765	5,296
FY 2014	2013/5	1,378	552	1,316	3,246	1,331	502	894	2,727	3,149	542	754	4,445
	2013/6	1,438	592	1,314	3,344	1,218	498	857	2,573	3,283	506	729	4,518
	2013/7	1,072	507	1,271	2,850	841	431	796	2,068	2,538	493	722	3,753
	2013/8	1,551	585	1,353	3,489	1,133	472	846	2,451	3,152	528	731	4,411
	2013/9	1,271	502	1,236	3,009	1,025	475	842	2,342	2,575	509	720	3,804
	Total	19,006	6,637	15,446	41,089	15,539	6,020	10,229	31,788	37,956	6,428	8,910	53,294
	2013/10	1,380	481	1,199	3,060	1,012	406	781	2,199	3,120	538	756	4,414
	2013/11	1,988	558	1,354	3,900	1,467	536	884	2,887	3,342	508	731	4,581
	2013/12	1,673	550	1,328	3,551	1,431	536	864	2,831	3,019	546	756	4,321
	2014/1	2,056	601	1,325	3,982	2,272	570	884	3,726	4,153	615	868	5,636
FY 2015	2014/2	1,655	533	1,337	3,525	1,841	559	891	3,291	4,243	595	811	5,649
	2014/3	1,817	545	1,289	3,651	1,740	524	851	3,115	3,225	602	824	4,651
	2014/4	1,955	548	1,345	3,848	1,855	548	901	3,304	4,244	628	841	5,713
	2014/5	2,062	561	1,368	3,991	2,001	568	934	3,503	4,207	590	822	5,619
	2014/6	1,232	467	1,308	3,007	1,450	498	851	2,799	2,862	509	803	4,174
	2014/7	1,121	452	1,239	2,812	1,355	448	813	2,616	2,078	480	750	3,308
	2014/8	1,612	561	1,398	3,571	1,748	450	818	3,016	3,034	510	760	4,304
	2014/9	1,274	505	1,240	3,019	1,091	448	828	2,367	2,210	495	741	3,446
	Total	19,825	6,362	15,730	41,917	19,263	6,091	10,300	35,654	39,737	6,616	9,463	55,816

Fiscal Year	Month	5/8 Inch Meter				1 Inch Meter				1 1/2 Inch Meter			
		Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption
FY 2015	2014/10	1,234	502	1,266	3,002	1,244	482	869	2,595	2,829	558	823	4,210
	2014/11	1,615	608	1,373	3,596	1,684	518	917	3,119	3,427	576	821	4,824
	2014/12	1,661	608	1,359	3,628	1,453	549	911	2,913	2,982	603	841	4,426
	2015/1	2,079	658	1,470	4,207	2,140	573	924	3,637	4,127	639	861	5,627
	2015/2	1,543	550	1,323	3,416	1,826	522	890	3,238	3,715	677	922	5,314
	2015/3	1,472	569	1,384	3,425	1,867	578	983	3,428	3,741	660	868	5,269
	2015/4	1,662	600	1,373	3,635	2,009	553	939	3,501	4,063	686	904	5,653
	2015/5	1,369	532	1,358	3,259	1,689	521	919	3,129	3,422	674	889	4,985
	2015/6	1,536	555	1,347	3,438	1,971	528	916	3,415	3,989	596	821	5,406
	2015/7	1,134	442	1,196	2,772	1,488	488	861	2,837	2,842	582	786	4,210
FY 2016	2015/8	1,481	541	1,312	3,334	1,497	505	898	2,900	3,829	584	801	5,214
	2015/9	913	368	1,168	2,449	862	393	807	2,062	2,528	513	774	3,815
	Total	17,699	6,533	15,929	40,161	19,730	6,210	10,834	36,774	41,494	7,348	10,111	58,953
	2015/10	638	404	1,203	2,245	1,231	486	836	2,553	2,813	531	801	4,145
	2015/11	1,139	547	1,390	3,076	1,785	590	935	3,310	3,677	639	883	5,199
	2015/12	1,895	480	1,331	3,706	1,267	505	878	2,650	3,294	627	891	4,812
	2016/1	1,109	515	1,330	2,954	1,197	493	882	2,572	3,289	677	910	4,876
	2016/2	1,978	649	1,461	4,088	2,130	596	962	3,688	5,356	728	947	7,031
	2016/3	1,144	544	1,392	3,080	1,638	529	897	3,064	4,180	704	936	5,820
	2016/4	1,590	573	1,380	3,543	2,145	549	917	3,611	4,107	702	919	5,728
FY 2016	2016/5	1,796	664	1,535	3,995	2,982	635	1,015	4,632	4,849	723	970	6,542
	2016/6	893	475	1,285	2,653	1,359	463	850	2,672	2,894	577	869	4,340
	2016/7	1,264	449	1,268	2,981	1,644	464	841	2,949	2,830	561	817	4,208
	2016/8	1,515	566	1,375	3,456	2,030	500	870	3,400	4,183	583	844	5,610
	2016/9	1,122	433	1,228	2,783	1,762	476	803	3,041	3,077	578	842	4,497
Total		16,083	6,299	16,178	38,560	21,170	6,286	10,686	38,142	44,549	7,630	10,629	62,808

Based on EFG analysis of village billing data.

2018 Utility Rate Study

Fiscal Year	Month	2 Inch Meter				3 Inch Meter				4 Inch Meter			
		Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption
FY 2012	2011/10	4,086	341	507	4,934	1,570	84	104	1,758	3,186	49	56	3,291
	2011/11	3,132	344	482	3,958	1,306	105	131	1,542	2,405	49	56	2,510
	2011/12	3,172	341	501	4,014	1,485	91	104	1,680	2,731	49	56	2,836
	2012/1	4,264	351	500	5,115	2,194	98	119	2,411	3,902	49	56	4,007
	2012/2	4,416	353	494	5,263	1,900	91	107	2,098	3,042	49	56	3,147
	2012/3	5,117	361	486	5,964	1,787	84	96	1,967	2,765	49	56	2,870
	2012/4	4,361	334	485	5,180	1,357	86	104	1,547	2,661	49	56	2,766
	2012/5	2,997	341	499	3,837	1,761	98	117	1,976	2,673	49	56	2,778
	2012/6	2,702	327	467	3,496	1,456	91	115	1,662	2,746	49	56	2,851
	2012/7	3,058	343	491	3,892	967	77	103	1,147	2,644	49	56	2,749
2012/8	3,461	327	470	4,258	1,285	100	134	1,519	2,598	49	56	2,703	
2012/9	3,643	342	502	4,487	1,537	84	97	1,718	2,903	49	56	3,008	
Total		44,409	4,105	5,884	54,398	18,605	1,089	1,331	21,025	34,256	588	672	35,516
FY 2013	2012/10	3,229	361	513	4,103	1,841	98	124	2,063	2,645	49	56	2,750
	2012/11	3,229	371	508	4,108	1,244	91	114	1,449	2,590	49	56	2,695
	2012/12	4,064	373	518	4,955	1,644	106	131	1,881	3,576	49	56	3,681
	2013/1	4,251	373	543	5,167	1,734	98	119	1,951	3,810	49	56	3,915
	2013/2	5,427	419	557	6,403	2,454	105	131	2,690	3,763	42	48	3,853
	2013/3	4,781	394	543	5,718	1,687	84	96	1,867	2,928	42	53	3,023
	2013/4	4,620	406	570	5,596	1,670	98	119	1,887	3,003	42	48	3,093
	2013/5	3,351	390	535	4,276	1,846	98	119	2,063	3,107	42	48	3,197
	2013/6	3,864	419	565	4,848	1,742	91	115	1,948	3,330	42	48	3,420
	2013/7	2,845	375	542	3,762	1,107	88	114	1,309	2,830	48	56	2,934
2013/8	3,740	385	565	4,690	1,701	98	127	1,926	3,238	49	56	3,343	
2013/9	3,186	397	615	4,198	1,341	87	112	1,540	2,877	49	56	2,982	
Total		46,587	4,663	6,574	57,824	20,011	1,142	1,421	22,574	37,697	552	637	38,886
FY 2014	2013/10	3,397	412	582	4,391	1,620	91	104	1,815	2,843	49	56	2,948
	2013/11	3,970	418	617	5,005	1,963	112	157	2,232	3,698	49	56	3,803
	2013/12	3,586	406	625	4,617	2,084	96	125	2,305	3,395	49	56	3,500
	2014/1	4,497	413	659	5,569	2,779	121	147	3,047	3,836	49	56	3,941
	2014/2	4,612	404	647	5,663	1,686	91	112	1,889	2,997	49	56	3,102
	2014/3	4,927	421	657	6,005	1,585	91	104	1,780	3,022	49	56	3,127
	2014/4	3,743	411	646	4,800	1,632	92	123	1,847	2,958	49	56	3,063
	2014/5	5,942	431	660	7,033	2,253	93	117	2,463	3,633	49	56	3,738
	2014/6	3,624	388	613	4,625	1,690	98	146	1,934	3,302	49	56	3,407
	2014/7	3,349	394	612	4,355	1,223	99	126	1,448	2,780	49	56	2,885
2014/8	4,045	404	631	5,080	1,434	118	150	1,702	2,849	42	48	2,939	
2014/9	3,168	396	618	4,182	1,357	89	124	1,570	2,709	42	48	2,799	
Total		48,860	4,898	7,567	61,325	21,306	1,191	1,535	24,032	38,022	574	656	39,252

2018 Utility Rate Study

Fiscal Year	Month	2 Inch Meter				3 Inch Meter				4 Inch Meter			
		Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption
FY 2015	2014/10	3,827	427	644	4,898	1,409	84	108	1,601	2,839	49	56	2,944
	2014/11	4,462	435	673	5,570	1,728	91	116	1,935	3,306	49	56	3,411
	2014/12	4,302	421	645	5,368	1,936	91	123	2,150	3,129	49	56	3,234
	2015/1	5,299	443	680	6,422	2,019	88	112	2,219	3,444	49	56	3,549
	2015/2	5,130	454	658	6,242	2,729	91	104	2,924	2,585	49	56	2,690
	2015/3	5,198	443	657	6,298	2,028	105	137	2,270	2,670	49	56	2,775
	2015/4	5,498	451	711	6,660	1,919	92	116	2,127	3,068	49	56	3,173
	2015/5	4,748	449	664	5,861	2,027	91	123	2,241	3,344	49	56	3,449
	2015/6	3,906	440	676	5,022	2,180	105	131	2,416	3,694	42	48	3,784
	2015/7	3,141	398	625	4,164	1,364	90	111	1,565	2,707	42	53	2,802
FY 2016	2015/8	3,904	424	704	5,032	1,851	91	104	2,046	3,400	49	56	3,505
	2015/9	2,879	396	634	3,909	1,941	96	114	2,151	2,832	49	56	2,937
	Total	52,294	5,181	7,971	65,446	23,131	1,115	1,399	25,645	37,018	574	661	38,253
	2015/10	2,971	406	649	4,026	1,885	94	114	2,093	2,893	42	48	2,983
	2015/11	4,065	439	676	5,180	2,178	80	97	2,355	4,190	42	48	4,280
	2015/12	3,514	417	646	4,577	1,905	105	124	2,134	3,649	42	48	3,739
	2016/1	4,005	415	647	5,067	1,876	85	106	2,067	3,243	49	56	3,348
	2016/2	6,518	448	685	7,651	2,158	91	106	2,355	3,718	42	48	3,808
	2016/3	5,035	454	660	6,149	1,791	91	113	1,995	3,563	56	64	3,683
	2016/4	5,073	437	669	6,179	1,694	91	104	1,889	2,746	49	56	2,851
FY 2016	2016/5	5,063	449	685	6,197	2,123	84	103	2,310	3,798	42	48	3,888
	2016/6	3,021	426	658	4,105	1,528	92	122	1,742	2,643	42	48	2,733
	2016/7	2,682	383	644	3,709	1,140	91	110	1,341	2,216	47	56	2,319
	2016/8	4,078	436	683	5,197	1,704	84	96	1,884	3,190	42	48	3,280
	2016/9	2,957	401	637	3,995	2,199	98	125	2,422	2,317	49	56	2,422
	Total	48,982	5,111	7,939	62,032	22,181	1,086	1,320	24,587	38,166	544	624	39,334

Based on EFG analysis of village billing data.

2018 Utility Rate Study

Fiscal Year	Month	6 Inch Meter				All Meters			
		Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption
FY 2012	2011/10	1,662	7	8	1,677	16,555	1,991	3,363	21,909
	2011/11	1,406	7	8	1,421	13,980	1,945	3,348	19,273
	2011/12	1,154	7	8	1,169	15,190	1,909	3,275	20,374
	2012/1	2,228	14	16	2,258	20,522	2,123	3,510	26,155
	2012/2	1,302	7	8	1,317	18,063	2,147	3,520	23,730
	2012/3	2,242	14	16	2,272	18,483	2,154	3,525	24,162
	2012/4	1,172	7	8	1,187	15,863	2,063	3,519	21,445
	2012/5	1,090	7	8	1,105	14,042	1,992	3,477	19,511
	2012/6	1,362	7	8	1,377	13,443	1,892	3,374	18,709
	2012/7	1,684	7	8	1,699	12,861	1,767	3,250	17,878
FY 2013	2012/8	1,528	7	8	1,543	14,368	1,955	3,435	19,758
	2012/9	2,206	7	8	2,221	15,843	1,861	3,324	21,028
	Total	19,036	98	112	19,246	189,213	23,799	40,920	253,932
	2012/10	1,897	7	8	1,912	14,754	1,965	3,410	20,129
	2012/11	1,441	7	8	1,456	13,494	1,988	3,475	18,957
	2012/12	1,579	7	8	1,594	16,973	2,161	3,619	22,753
	2013/1	1,417	7	8	1,432	18,581	2,211	3,628	24,420
	2013/2	1,705	7	8	1,720	22,015	2,385	3,810	28,210
	2013/3	1,314	7	8	1,329	16,685	2,154	3,556	22,395
	2013/4	1,391	7	8	1,406	17,978	2,275	3,721	23,974
FY 2014	2013/5	2,852	14	16	2,882	17,014	2,140	3,682	22,836
	2013/6	2,071	7	8	2,086	16,946	2,155	3,636	22,737
	2013/7	1,763	7	8	1,778	12,996	1,949	3,509	18,454
	2013/8	2,140	7	8	2,155	16,655	2,124	3,686	22,465
	2013/9	2,019	7	8	2,034	14,294	2,026	3,589	19,909
	Total	21,589	91	104	21,784	198,385	25,533	43,321	267,239
	2013/10	1,776	7	8	1,791	15,148	1,984	3,486	20,618
	2013/11	1,889	7	8	1,904	18,317	2,188	3,807	24,312
	2013/12	1,916	7	8	1,931	17,104	2,190	3,762	23,056
	2014/1	1,671	7	8	1,686	21,264	2,376	3,947	27,587
FY 2014	2014/2	1,340	7	8	1,355	18,374	2,238	3,862	24,474
	2014/3	1,439	7	8	1,454	17,755	2,239	3,789	23,783
	2014/4	1,565	7	8	1,580	17,952	2,283	3,920	24,155
	2014/5	1,965	7	8	1,980	22,063	2,299	3,965	28,327
	2014/6	1,726	7	8	1,741	15,886	2,016	3,785	21,687
	2014/7	1,800	7	8	1,815	13,706	1,929	3,604	19,239
	2014/8	2,159	7	8	2,174	16,881	2,092	3,813	22,786
	2014/9	1,783	7	8	1,798	13,592	1,982	3,607	19,181
	Total	21,029	84	96	21,209	208,042	25,816	45,347	279,205

2018 Utility Rate Study

Fiscal Year	Month	6 Inch Meter				All Meters			
		Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption	Consumption with Tier 3 (>15,000 gallons/month) Usage Charge	Consumption with Tier 2 (6,000-15,000 gallons/month) Usage Charge	Consumption with Tier 1 (<6,000 gallons/month) Usage Charge	Total consumption
FY 2015	2014/10	3,672	14	16	3,702	17,054	2,116	3,782	22,952
	2014/11	1,789	7	8	1,804	18,011	2,284	3,964	24,259
	2014/12	1,467	7	8	1,482	16,930	2,328	3,943	23,201
	2015/1	1,914	7	8	1,929	21,022	2,457	4,111	27,590
	2015/2	1,305	7	8	1,320	18,833	2,350	3,961	25,144
	2015/3	1,659	7	8	1,674	18,635	2,411	4,093	25,139
	2015/4	1,788	7	8	1,803	20,007	2,438	4,107	26,552
	2015/5	2,046	7	8	2,061	18,645	2,323	4,017	24,985
	2015/6	1,889	7	8	1,904	19,165	2,273	3,947	25,385
	2015/7	1,911	7	8	1,926	14,587	2,049	3,640	20,276
FY 2016	2015/8	2,368	7	8	2,383	18,330	2,201	3,883	24,414
	2015/9	1,979	7	8	1,994	13,934	1,822	3,561	19,317
	Total	23,787	91	104	23,982	215,153	27,052	47,009	289,214
	2015/10	1,783	7	8	1,798	14,214	1,970	3,659	19,843
	2015/11	2,242	7	8	2,257	19,276	2,344	4,037	25,657
	2015/12	1,630	7	8	1,645	17,154	2,183	3,926	23,263
	2016/1	1,586	7	8	1,601	16,305	2,241	3,939	22,485
	2016/2	3,510	14	16	3,540	25,368	2,568	4,225	32,161
	2016/3	1,556	7	8	1,571	18,907	2,385	4,070	25,362
	2016/4	1,723	7	8	1,738	19,078	2,408	4,053	25,539
FY 2016	2016/5	2,048	7	8	2,063	22,659	2,604	4,364	29,627
	2016/6	1,923	7	8	1,938	14,261	2,082	3,840	20,183
	2016/7	2,187	7	8	2,202	13,963	2,002	3,744	19,709
	2016/8	2,625	7	8	2,640	19,325	2,218	3,924	25,467
	2016/9	2,018	7	8	2,033	15,452	2,042	3,699	21,193
Total		24,831	91	104	25,026	215,962	27,047	47,480	290,489

Based on EFG analysis of village billing data.

C :: Capacity Charge Fixed Asset Data

This appendix includes raw fixed asset and asset contributions data provided by Village staff to derive recommended Capacity Charges.

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Initial Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Remaining Life	Asset Department	Asset District Code	
U	B	Bldg	Bldg	4000001602000	00-0089	ENCLOSURE EXT SLUDGE BUILDING	Active	09/26/2020	\$17,515.53	\$583.86	\$5,314.49	360	985	7020	NONTPP	
U	B	Roof	Roof	4000001602000	00-0089	ROOF FOR WMTF OFFICE	Active	09/26/2020	\$5,462.00	\$503.26	\$1,456.90	240	60	7020	NONTPP	
U	B	Bldg	Bldg	4000001602000	00-0085	GUARDHOUSE - WMTF	Active	11/29/2020	\$5,900.00	\$69.88	\$2,536.14	360	187	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	00-0082	UTILITY BUILDING REH W/NTON	Active	04/03/2002	\$8,406.25	\$79.42	\$4,051.96	360	187	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	00-0085	BOOSTER PUMP STATION	Active	09/30/2003	\$1,902,893.95	\$63,423.12	\$824,505.29	360	204	7024	NONTPP	
U	B	Bldg	Bldg	4000001602000	00-0087	PARKING - WMTF	Active	09/30/2003	\$15,467.03	\$5,222.42	\$7,889.29	360	204	7024	NONTPP	
U	B	Bldg	Bldg	4000001602000	00-0080	REPLACE ROOF ON BUILDING B	Active	09/30/2003	\$24,998.00	\$1,786.16	\$14,465.96	240	101	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	00-0040	CLERK SERVICE BUILDING	Active	12/13/2006	\$46,800.00	\$24,893.34	\$24,784.31	\$50,005.69	360	247	7000	NONTPP
U	B	Bldg	Bldg	4000001602000	10-001	BOOSTER STATION #1 UPGRADE	Active	04/03/2011	\$73,782.00	\$1,359.40	\$6,936.70	360	284	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-002	BOOSTER STATION #2 UPGRADE	Active	04/03/2011	\$40,033.00	\$1,334.40	\$3,653.78	360	284	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-007	FIELD SERVICES BUILDING	Active	09/01/2011	\$21,714.82	\$40,391.40	\$206,322.95	\$1,006,417.87	360	295	7000	NONTPP
U	B	Bldg	Bldg	4000001602000	10-008	BOOSTER STATION UPGRADES	Active	09/01/2011	\$27,884.69	\$769.44	\$3,783.69	360	295	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-008	Storage Building Renovation	Active	12/26/2014	\$33,655.40	\$1,122.98	\$5,613.87	360	302	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-008	WTF Open Storage Structure	Active	08/28/2014	\$23,655.40	\$1,456.08	\$3,554.34	\$45,793.34	360	334	7004	NONTPP
U	B	Bldg	Bldg	4000001602000	10-001	Big Improvements - Civil Sec	Active	03/16/2014	\$23,460.00	\$782.04	\$2,027.07	\$24,436.73	360	323	7006	NONTPP
U	B	Bldg	Bldg	4000001602000	10-002	Contaminant Area Roof	Active	10/27/2013	\$1,615.00	\$446.76	\$1,021.08	\$25,933.92	240	307	7020	NONTPP
U	B	Bldg	Bldg	4000001602000	10-001	CHEMISTRY LAB	Active	11/26/2014	\$2,937.07	\$464.56	\$1,848.74	\$27,088.43	360	337	7025	NONTPP
U	B	Bldg	Bldg	4000001602000	10-002	WTF MAINTENANCE SHOP IMPROVEM	Active	06/08/2015	\$2,072.58	\$183.76	\$1,161.68	\$23,950.90	360	344	7000	NONTPP
U	B	Bldg	Bldg	4000001602000	10-003	WTF FILTER ROOF REPLACEMENT	Active	06/08/2015	\$279,597.34	\$14,058.84	\$1,165.48	\$2,424,186.24	240	224	7000	NONTPP
U	B	Bldg	Bldg	4000001602000	10-001	ADMIN BUILDING	Fully Depreciated	09/30/1981	\$107,977.71	\$0.00	\$0.00	\$0.00	360	0	2040	NONTPP
U	B	Bldg	Bldg	4000001602000	10-003	VILLAGE CLERK BUILDING	Active	09/30/1988	\$34,956.50	\$1,665.26	\$32,626.98	\$2,330.52	360	24	2040	NONTPP
U	B	Bldg	Bldg	4000001602000	10-001	MEETING HALL	Active	09/30/1991	\$14,715.70	\$35,352.50	\$1,415.70	\$7,078.02	360	60	2040	NONTPP
U	B	Bldg	Bldg	4000001602000	10-005	OP BLDG	Active	09/30/1995	\$5,862.65	\$98.78	\$4,125.63	\$1,789.02	360	103	2040	NONTPP
U	B	Bldg	Bldg	4000001602000	10-008	ADMIN ROOF	Active	02/05/1995	\$20,353.00	\$6,388.45	\$20,353.00	\$0.00	240	0	2025	NONTPP
U	B	Bldg	Bldg	4000001602000	10-021	STORAGE BUILDING GENERATOR	Active	09/30/1996	\$42,655.79	\$1,421.88	\$26,437.50	\$14,246.29	360	100	7000	NONTPP
U	B	Bldg	Bldg	4000001602000	10-021	EMERGENCY BUILDING	Active	09/30/1997	\$39,584.43	\$1,199.46	\$25,007.39	\$16,406.71	360	132	7000	NONTPP
U	B	Bldg	Bldg	4000001602000	10-045	LAB EXPANSION	Active	09/30/1997	\$30,982.20	\$3,346.08	\$6,575.49	\$16,406.71	360	132	7000	NONTPP
U	B	Bldg	Bldg	4000001602000	10-048	WMTF EQUIP. SHED	Active	09/30/1997	\$23,742.60	\$1,708.08	\$3,403.94	\$19,338.66	360	186	7020	NONTPP
U	B	Bldg	Bldg	4000001602000	10-048	ENCLOSURE EXT SLUDGE BLDG	Active	09/30/1997	\$23,334.23	\$777.78	\$1,223.08	\$0.00	0	7002	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-092	CRON VEHICLE TRANSFER UNIT	Fully Depreciated	09/30/2002	\$4,500.00	\$0.00	\$4,500.00	\$0.00	0	7002	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-089	SCADA SYSTEM SOFTWARE UPGRADE	Fully Depreciated	09/30/2002	\$11,500.37	\$0.00	\$11,500.37	\$0.00	0	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-020	INFO WATERS SUITE 8.0	Fully Depreciated	09/30/2001	\$9,000.00	\$0.00	\$9,000.00	\$0.00	0	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-022	WLAN	Active	08/30/2012	\$375,687.18	\$18,984.22	\$8,268.01	\$297,419.17	960	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-023	SCADA Software Upgrade	Fully Depreciated	05/11/2012	\$14,243.64	\$0.00	\$14,042.64	\$0.00	0	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-025	Informatic Suite Upgrade	Fully Depreciated	06/27/2012	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-025	SCADA SOFTWARE UPGRADE	Active	01/26/2013	\$16,509.74	\$611.52	\$14,389.63	\$2,340.11	42	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-003	SCADA Software Upgrade	Active	01/23/2014	\$74,949.45	\$607.08	\$5,069.26	\$2,580.39	51	7020	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-004	TELEMETRY	Fully Depreciated	09/30/1983	\$21,091.76	\$0.00	\$1,091.76	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-002	TELEMETRY	Fully Depreciated	09/30/1984	\$8,900.00	\$0.00	\$8,900.00	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-007	TELEMETRY	Fully Depreciated	09/30/1982	\$21,060.00	\$0.00	\$21,060.00	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-008	TELEMETRY	Fully Depreciated	09/30/1988	\$22,210.00	\$0.00	\$22,210.00	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-008	TELEMETRY # 2 MEGASTORAGE TANKS	Fully Depreciated	09/30/1985	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-002	TELEMETRY # WELL # 2135	Fully Depreciated	09/30/1985	\$71,850.00	\$0.00	\$71,850.00	\$0.00	0	7000	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-003	TELEMETRY L35 99.46.23.23.9.0	Fully Depreciated	09/30/1985	\$30,350.00	\$0.00	\$30,350.00	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-020	TELEMETRY INSTALLATION #1371	Fully Depreciated	06/06/1990	\$47,900.00	\$0.00	\$47,900.00	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-025	TELEMETRY AT WMTF EXPANSION	Fully Depreciated	09/30/1991	\$23,442.13	\$0.00	\$23,442.13	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-040	TELEMETRY - L3566.68.51.54.55	Fully Depreciated	11/20/1990	\$55,700.00	\$0.00	\$59,700.00	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-008	TELEMETRY INSTALLS - L15238.42	Fully Depreciated	01/16/1992	\$48,015.00	\$0.00	\$48,015.00	\$0.00	0	7025	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-007	WELLINGTON MALL FORTMAN	Active	09/30/2000	\$24,955.82	\$3,061.62	\$50,576.94	\$74,278.88	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-081	ORANGE GROVE ESTATES	Active	09/30/2000	\$679,962.00	\$16,761.36	\$2,768,885.97	\$16,000.00	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-082	WELLINGTON MIDDLE SCHOOL	Active	09/30/2000	\$11,530.00	\$2,762.50	\$46,470.00	\$66,000.00	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-083	FORTUNE WAY BUSINESS CENTER	Active	09/30/2000	\$1,030.00	\$19.00	\$8,572.63	\$14,566.37	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-084	ORANGE POINT TRACT A	Active	09/30/2000	\$304,720.00	\$7,320.34	\$14,231.84	\$10,488.16	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-085	ORANGE POINT TRACT B	Active	09/30/2000	\$395,499.00	\$9,760.88	\$16,141.41	\$23,427.99	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-086	ORANGE POINT TRACT B1	Active	09/30/2000	\$84,968.00	\$2,097.00	\$34,641.30	\$50,336.70	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-087	LOVE'S HOME CENTER	Active	09/30/2000	\$292,618.00	\$7,221.66	\$19,268.46	\$19,339.84	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-088	LAKE WORTH RD WATER EXTENSION	Active	09/30/2000	\$432,331.00	\$10,669.68	\$17,371.81	\$26,073.39	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-089	WELLINGTON CHRISTIAN SCHOOL P	Active	09/30/2000	\$34,460.00	\$860.44	\$14,048.85	\$20,181.95	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-090	PB FIRE STATION #27	Active	09/30/2000	\$23,240.00	\$304.44	\$5,074.64	\$7,229.36	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-021	WELLINGTON MEDICAL ARTS BUILDI	Active	09/30/2000	\$24,005.00	\$252.44	\$6,786.79	\$14,789.21	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-022	MEMBERSHIP OFFICE	Active	09/30/2000	\$164,247.00	\$3,606.76	\$62,856.66	\$1,363.34	288	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-085	St Andrews Polo Club	Active	09/30/2000	\$387,308.00	\$7,092.90	\$10,956.50	\$17,232.50	300	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-086	Towne Place	Active	09/30/2000	\$29,539.00	\$519.86	\$84,042.50	\$13,645.50	300	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-087	Pl Blvd Unit # Well Green Mall	Active	09/30/2000	\$15,138.36	\$15,138.36	\$24,740.38	\$34,740.38	300	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-088	Wellington Christian School	Active	09/30/2000	\$412,549.00	\$10,841.82	\$107,238.50	\$23,640.50	300	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-089	Marine Place	Active	09/30/2000	\$39,869.00	\$3,453.36	\$53,543.36	\$1,746.91	300	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-020	Wellington Christian School	Active	09/30/2000	\$19,818.28	\$27,621.11	\$1,981.28	\$44,531.89	300	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-021	Wellington Green Dr. Svc Rd 1	Active	09/30/2000	\$23,600.00	\$8,089.98	\$19,338.01	\$23,271.99	303	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-024	Unit # Polo	Active	01/08/2002	\$272,032.00	\$6,803.44	\$100,344.84	\$17,778.95	303	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-059	Unit # Well Pad 4 Phase A	Active	07/09/2002	\$57,486.00	\$6,537.40	\$16,765.05	\$48,669.49	309	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-061	Unit # Well Pad 4 Phase B1	Active	07/09/2002	\$71,900.00	\$15,929.72	\$27,488.91	\$48,669.49	309	7004	NONTPP	
U	B	Bldg	Bldg	4000001602000	10-062	Unit # Well Pad 4 Phase B2	Active	07/09/2002	\$63,579.00	\$15,899.46	\$26,400.41					

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Invoice Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Expected Life	Asset Remaining Life	Asset Department	Asset District Code	
U	DL	DL	Distribution Lines	40000001640500	02-0654	Shoppers at Metcalf-Wyffels	Active	08/27/2002	\$516,19.00	\$12,303.36	\$52,797.60	\$33,336.40	310	704	310	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0655	Bainbridge/Wat Gr Pl L&I	Active	08/27/2002	\$44,875.00	\$1,046.88	\$10,648.96	\$23,838.90	310	704	310	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0656	Wyffels Tract "M"	Active	09/10/2002	\$44,920.00	\$1,032.14	\$10,778.49	\$24,447.51	285	704	285	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0658	Lines of N&I P&T S P&D J	Active	09/10/2002	\$90,380.00	\$2,254.50	\$23,170.88	\$44,429.12	311	704	311	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0659	Black Diamond (East Sections)	Active	09/10/2002	\$145,760.00	\$3,444.00	\$45,320.90	\$64,439.81	311	704	311	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0660	W&I Lakes Tract 428 P&T II	Active	07/09/2002	\$103,715.00	\$2,392.84	\$45,550.90	\$58,524.40	287	704	287	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0661	St Peters United Methodist Chu	Active	08/27/2002	\$73,080.00	\$2,927.00	\$13,132.50	\$23,917.50	301	704	301	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0662	W&I Green Precinct 8B Svc Bld 6	Active	07/09/2002	\$382,842.00	\$9,371.08	\$38,317.89	\$246,454.11	203	704	203	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0666	W&I Green Tracts B&C	Active	09/10/2002	\$88,204.00	\$9,224.64	\$15,281.69	\$22,922.31	303	704	303	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0667	VERSAILLES PUD-OFFSHORE WATER M	Active	09/10/2002	\$215,097.00	\$5,736.42	\$7,052.22	\$17,934.78	268	704	268	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0668	Georgian Courts	Active	09/10/2002	\$348,631.00	\$3,315.00	\$46,686.25	\$48,943.82	311	704	311	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0670	Line of N&I P&T	Active	09/10/2002	\$121,000.00	\$21,300.30	\$38,645.98	\$48,943.82	277	704	277	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0671	POUL LAKES PHASE I	Active	09/10/2002	\$403,739.00	\$9,093.44	\$48,224.40	\$23,514.90	285	704	285	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0672	POUL LAKES PHASE II	Active	09/10/2002	\$773,940.00	\$1,448.64	\$73,432.59	\$1,543.41	282	704	282	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0673	ROMANYS MACGONIG GRILL	Active	09/10/2002	\$26,592.00	\$74.82	\$9,009.03	\$9,822.97	279	704	279	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0674	BRINS FOREST L&I P&T SCHOOL	Active	09/10/2002	\$88,862.00	\$2,224.08	\$23,513.26	\$45,078.74	279	704	279	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0675	Lines of N&I P&T S P&D J	Active	09/10/2002	\$106,710.00	\$4,867.88	\$56,656.04	\$50,074.96	311	704	311	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0691	Fernley Lake of Greenville	Active	09/10/2002	\$75,378.00	\$1,884.48	\$23,507.98	\$4,870.82	273	704	273	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0692	FOULS TRAIL CLUB	Active	09/10/2002	\$102,054.00	\$15,526.60	\$39,500.41	\$61,513.85	311	704	311	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0300	SAUBROT POINT	Fully Depreciated	04/01/9876	\$65,202.00	\$89.39	\$65,202.00	\$0.00	0	704	0	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0301	W & W EXT FOREST HILL BLVD	Fully Depreciated	04/01/9876	\$36,683.00	\$177.65	\$36,683.00	\$0.00	0	704	0	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0302	PNISTWOOD WATER EXTENSION	Fully Depreciated	04/01/9876	\$20,955.00	\$63.31	\$20,955.00	\$0.00	0	704	0	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0304	EASTWOOD	Active	04/01/9877	\$77,862.00	\$4,469.70	\$15,227.15	\$2,234.85	6	704	6	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0305	PNISTWOOD EAST - PHASE 2	Active	04/01/9877	\$77,000.00	\$4,445.46	\$14,777.77	\$2,232.78	6	704	6	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0306	POUL ISLAND	Active	04/01/9877	\$45,742.00	\$1,448.82	\$45,777.59	\$74.41	6	704	6	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0307	EASTWOOD - PHASE 2	Active	04/01/9876	\$165,477.00	\$4,177.36	\$90,161.11	\$6,245.89	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0308	HANOVER EAST	Active	04/01/9876	\$20,760.00	\$2,520.86	\$9,969.71	\$78.29	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0309	THE PINES	Active	04/01/9876	\$90,000.00	\$2,339.15	\$9,671.23	\$3,388.77	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0310	SOUTHSHORE - NO. 1	Active	04/01/9876	\$408,200.00	\$70,246.38	\$32,830.43	\$5,035.37	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0311	SOUTHSHORE - NO. 2	Active	04/01/9876	\$308,122.00	\$7,244.30	\$26,520.55	\$1,601.45	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0312	SOUTHSHORE - NO. 3	Active	04/01/9876	\$200,000.00	\$3,021.88	\$16,481.79	\$4,988.27	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0313	SOUTHSHORE - NO. 4	Active	04/01/9876	\$24,392.00	\$15,672.12	\$6,043.77	\$2,5108.23	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0314	STONEGATE	Active	04/01/9876	\$33,601.00	\$3,303.42	\$12,645.67	\$4,995.19	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0315	TAIL PINES HIDEAWAY LANDINGS	Active	04/01/9876	\$32,500.00	\$313.74	\$3,028.39	\$4,701.41	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0316	BRIER PATCH	Active	04/01/9876	\$33,392.00	\$267.88	\$3,200.03	\$1,819.97	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0317	FRENCH QUARTER - PLAT 2	Active	04/01/9876	\$24,658.00	\$69.26	\$23,740.11	\$92.89	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0318	THE ISLAND	Active	04/01/9876	\$29,500.00	\$40.84	\$36,389.31	\$1,161.69	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0319	FORCE MAIN EXPANSION	Active	04/01/9876	\$73,020.00	\$951.84	\$36,482.15	\$14,727.85	18	704	18	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0320	EASTWOOD - PHASE 3	Active	04/01/9879	\$38,946.00	\$6,999.18	\$24,648.05	\$7,471.95	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0321	PNISTWOOD EAST - PHASE 2A	Active	04/01/9879	\$38,000.00	\$953.40	\$35,686.42	\$2,313.58	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0322	PNISTWOOD EAST - PHASE 2B	Active	04/01/9879	\$9,500.00	\$2,032.36	\$7,190.35	\$6,080.05	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0323	WELINGTON CLUB	Active	04/01/9876	\$9,500.00	\$2,338.18	\$8,904.05	\$616.96	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0324	WELINGTON COUNTRY PLAZA	Active	04/01/9879	\$8,000.00	\$419.12	\$8,870.89	\$123.09	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0325	CHANNING VALLEY OF WELLINGTON	Active	04/01/9879	\$60,322.00	\$1,528.74	\$27,900.15	\$3,821.85	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0326	FRENCH QUARTER - PLAT 1	Active	04/01/9879	\$26,597.00	\$666.54	\$4,906.65	\$1,666.35	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0327	FRENCH QUARTER - PHASE 3	Active	04/01/9879	\$43,446.00	\$1,095.06	\$4,058.35	\$2,727.65	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0328	HIDDEN PINES OF WELLINGTON	Active	04/01/9879	\$28,000.00	\$702.54	\$26,243.65	\$1,756.35	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0329	WATER MAIN EXT. SS TO POLO HOR	Active	04/01/9879	\$21,355.00	\$335.77	\$20,065.65	\$13,359.35	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0330	WATER MAIN & PM EXPANSION	Active	04/01/9879	\$45,442.00	\$8,667.00	\$32,774.43	\$21,667.57	30	704	30	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0331	OVS F2 GOLF COURSE	Active	04/01/9880	\$46,437.00	\$1,164.66	\$42,316.69	\$4,076.31	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0332	SUGAR POND - PHASE II	Active	04/01/9880	\$1,070,922.00	\$34,382.34	\$12,505,583.81	\$100,338.39	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0333	SUGAR POND - PHASE III	Active	04/01/9880	\$182,120.00	\$45,887.78	\$1,661,793.77	\$19,9107.23	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0334	AERO CLUB - PHASE I	Active	04/01/9880	\$233,994.00	\$5,868.54	\$213,454.11	\$20,539.89	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0335	PAIR PLACE	Active	04/01/9880	\$50,931.00	\$1,258.12	\$45,777.83	\$4,405.17	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0336	PNISTWOOD EAST	Active	04/01/9880	\$149,997.00	\$3,741.78	\$186,000.77	\$10,036.23	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0337	PNISTWOOD GROVE	Active	04/01/9880	\$194,409.00	\$2,869.38	\$94,366.77	\$10,042.83	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0338	SHEPHERD WOODS - UNITS 2,3,4,4	Active	04/01/9880	\$79,992.00	\$2,004.18	\$72,897.27	\$7,024.63	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0339	LIFT STATION # 36 - SUGAR POND	Active	04/01/9880	\$75,409.00	\$1,891.26	\$68,795.59	\$6,859.41	42	704	42	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0340	SUGAR POND - PHASE I	Active	04/01/9881	\$49,824.00	\$33,862.12	\$130,5407.33	\$2,423,786.07	54	704	54	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0341	LAKESHORE HEIGHTS (S 3/46 HAM)	Active	04/01/9881	\$69,824.00	\$1,244.16	\$4,025.45	\$3,538.46	54	704	54	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0342	MALLET HILL - PHASE I	Active	04/01/9881	\$65,000.00	\$1,629.66	\$7,666.53	\$7,233.47	54	704	54	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0343	MOULTALK VILLAGE	Active	04/01/9881	\$44,122.00	\$1,006.22	\$39,444.01	\$4,977.99	54	704	54	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0344	PNISTWOOD	Active	04/01/9881	\$89,300.00	\$3,393.90	\$143,327.45	\$19,972.95	54	704	54	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0345	PNISTWOOD - PHASE 2	Active	04/01/9881	\$148,930.00	\$3,740.58	\$123,243.39	\$16,832.41	54	704	54	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0346	PNISTWOOD MANOR	Active	04/01/9881	\$76,000.00	\$1,007.94	\$67,584.27	\$8,856.73	54	704	54	704	NONTPP
U	DL	DL	Distribution Lines	40000001640500	02-0347	SHEPHERD WOODS - UNIT 1	Active	04/01/9881	\$60,050.00	\$1,354.84	\$44,403.48	\$6,466.52					

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Initial Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Remaining Life	Asset Department	Asset District Code
U	DL	DL	Distribution Lines	4000001640500	03-0356	MASTONE VILLAGE	Active	04/01/982	\$228,493.00	\$9,233.50	\$23,206.75	\$4,524.25	66	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0357	PEBERWOOD - PHASE I	Active	04/01/982	\$1,780.88	\$1,780.88	\$6,120.61	\$9,756.39	66	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0358	VILAS OF WELLINGTON	Active	04/01/982	\$22,889.00	\$1,035.98	\$48,363.31	\$7,712.89	66	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0359	WELINGTON MALL	Active	04/01/982	\$66,096.00	\$1,035.98	\$48,363.31	\$6,057.69	66	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0360	COVENTRY GREEN	Active	04/01/982	\$44,838.00	\$1,035.98	\$48,363.31	\$6,057.69	66	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0361	LIFT ST 7 23 - WELL TOWN SQ	Active	04/01/982	\$1,035.98	\$1,035.98	\$48,363.31	\$6,057.69	66	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0362	COMMERCIAL PARK	Active	04/01/983	\$22,774.00	\$1,035.98	\$48,363.31	\$6,057.69	78	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0363	COMMERCIAL PARK - PARCEL D	Active	04/01/983	\$22,774.00	\$1,035.98	\$48,363.31	\$6,057.69	78	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0364	LAS CASITAS - PHASE I	Active	04/01/983	\$58,124.00	\$1,456.50	\$46,656.75	\$9,417.25	78	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0365	PEBERWOOD - PHASE 2	Active	04/01/983	\$13,400.00	\$786.84	\$26,285.72	\$5,144.28	78	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0366	PEBERWOOD - PHASE 3	Active	04/01/983	\$98,253.00	\$5,037.46	\$15,280.03	\$2,927.97	78	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0367	THIRFIELD	Active	04/01/984	\$200,919.00	\$5,037.46	\$15,280.03	\$2,927.97	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0368	BEFORED MEWS - PHASE I	Active	04/01/984	\$242,338.00	\$6,071.04	\$196,795.04	\$4,552.46	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0369	BEFORED MEWS - PHASE II	Active	04/01/984	\$2,027.00	\$1,035.98	\$4,524.25	\$9,756.39	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0370	DEBRIQUE FARMS	Active	04/01/984	\$2,027.00	\$1,035.98	\$4,524.25	\$9,756.39	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0371	GEORGIAN COURTS	Active	04/01/984	\$89,410.00	\$2,445.34	\$7,276.95	\$6,843.05	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0372	LAKELAND OF THE LANDINGS #1	Active	04/01/984	\$90,896.00	\$2,445.34	\$7,276.95	\$6,843.05	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0373	MURFIELD - PLAT 1	Active	04/01/984	\$63,059.00	\$1,035.98	\$1,035.98	\$18,848.87	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0374	MURFIELD - PLAT 2	Active	04/01/984	\$23,033.00	\$702.24	\$2,783.77	\$2,620.23	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0375	PALE BEACH POLO CLUBHOUSE	Active	04/01/984	\$1,000.00	\$75.38	\$6,843.05	\$1,376.35	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0376	WHITE BIRCH	Active	04/01/984	\$3,364.00	\$34.80	\$6,843.05	\$2,511.17	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0377	OVER NO. 2 - PHASE I & V	Active	04/01/985	\$193,116.00	\$29,810.58	\$9,756.39	\$23,338.93	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0378	BROOKSIDE - PLAT 1	Active	04/01/985	\$230,608.00	\$5,776.38	\$15,508.77	\$4,039.23	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0379	BROOKSIDE - PLAT 2	Active	04/01/985	\$20,000.00	\$500.94	\$6,742.01	\$4,237.99	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0380	BROOKSIDE - PLAT 3	Active	04/01/985	\$70,722.00	\$2,698.26	\$4,766.79	\$2,935.21	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0381	BROOKSIDE - PLAT 4	Active	04/01/985	\$4,098.00	\$1,037.44	\$3,234.82	\$6,713.96	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0382	GOLF & TENNIS VIL - PHASE 1	Active	04/01/985	\$25,933.00	\$3,165.30	\$9,169.55	\$26,822.45	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0383	GOLF & TENNIS VIL - PHASE 2	Active	04/01/985	\$1,033.00	\$2,781.18	\$9,732.97	\$2,642.03	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0384	GREENVIEW COVE - PHASE 1	Active	04/01/985	\$236,781.00	\$5,331.06	\$16,348.99	\$9,732.97	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0385	GREENVIEW COVE - PHASE 2	Active	04/01/985	\$810,361.00	\$20,209.20	\$7,276.95	\$17,263.55	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0386	MEADOWWOOD OF THE LANDINGS	Active	04/01/985	\$9,534.46	\$24,617.09	\$2,542.91	\$9,756.39	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0387	LAKELAND OF THE LANDINGS #2	Active	04/01/985	\$38,385.00	\$861.50	\$3,272.25	\$1,035.98	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0388	LAS CASITAS - PHASE 2	Active	04/01/985	\$38,385.00	\$861.50	\$3,272.25	\$1,035.98	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0389	MALLET HILL - PHASE II	Active	04/01/985	\$40,000.00	\$1,001.84	\$31,483.51	\$6,956.49	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0390	PB POLO - ADMIN COMPLEX	Active	04/01/985	\$46,977.00	\$1,076.72	\$36,976.29	\$9,007.71	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0391	VILAS OF MURFIELD - 3A, 4 & 5	Active	04/01/985	\$81,048.00	\$2,030.16	\$63,792.82	\$7,256.48	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0392	LIFT ST 7 33 - BIG BLUE TR	Active	04/01/985	\$5,420.00	\$386.22	\$12,037.61	\$2,622.87	90	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0393	OVER NO. 2 - PHASE III	Active	04/01/986	\$2,662,883.00	\$21,690.44	\$67,584.12	\$26,236.88	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0394	BARNINGTON WOODS	Active	04/01/986	\$72,765.00	\$1,822.14	\$55,415.07	\$7,303.33	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0395	GREENVIEW SHORES NO. 1	Active	04/01/986	\$39,302.00	\$6,000.94	\$447,168.07	\$10,103.93	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0396	LAS CASITAS - PHASE 3	Active	04/01/986	\$46,977.00	\$1,076.94	\$3,769.87	\$1,771.93	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0397	WELINGTON PLACE	Active	04/01/986	\$12,982.00	\$3,330.48	\$10,142.88	\$1,639.12	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0398	WELINGTON REGIONAL PARK	Active	04/01/986	\$6,500.00	\$62.38	\$4,913.99	\$1,546.41	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0399	WELINGTON REGIONAL HOSPITAL	Active	04/01/986	\$689,900.00	\$7,776.68	\$9,756.39	\$9,756.39	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0400	PORT CLUB	Active	04/01/987	\$300,000.00	\$7,527.20	\$2,154.35	\$7,030.65	14	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0401	BENT CYPRESS	Active	04/01/988	\$4,016.00	\$1,031.98	\$2,977.77	\$6,057.69	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0402	EMERALD FOREST - PHASE I	Active	04/01/988	\$21,229.00	\$5,288.70	\$150,406.95	\$68,200.05	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0403	FARMWAY ISLAND	Active	04/01/988	\$60,481.00	\$1,594.34	\$43,006.09	\$7,044.91	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0404	LAKELAND OF THE LANDINGS # 2A	Active	04/01/988	\$2,632.62	\$2,632.62	\$7,870.87	\$30,275.91	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0405	LAKELAND OF THE LANDINGS # 2B	Active	04/01/988	\$105,146.00	\$2,632.62	\$7,870.87	\$30,275.91	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0406	LAKELAND OF THE LANDINGS # 3A	Active	04/01/988	\$101,500.00	\$2,632.62	\$7,870.87	\$30,275.91	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0407	LAKELAND OF THE LANDINGS # 3B	Active	04/01/988	\$84,228.00	\$4,492.68	\$11,162.60	\$53,045.40	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0408	THE LANDINGS	Active	04/01/988	\$1,058,900.00	\$26,767.92	\$70,280.73	\$30,783.07	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0409	LAS CASITAS - PHASE 4	Active	04/01/988	\$23,335.00	\$734.88	\$20,899.77	\$8,481.23	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0410	MEADOWLAND COVE - PLAT 1	Active	04/01/988	\$27,639.00	\$7,652.24	\$21,938.03	\$6,700.37	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0411	MEADOWLAND COVE - PLAT 2	Active	04/01/988	\$96,039.00	\$3,006.60	\$11,002.56	\$49,266.44	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0412	CANTREE ESTATES	Active	04/01/988	\$99,044.00	\$2,769.98	\$19,596.28	\$6,407.72	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0413	CANTREE VILLAS	Active	04/01/988	\$85,566.00	\$2,162.63	\$6,121.63	\$24,762.37	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0414	PB POLO - TRACTS B, 6 & 71	Active	04/01/988	\$250,778.00	\$2,268.52	\$7,236.60	\$7,032.40	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0415	PB POLO - MEADOWS CTR. OTHER	Active	04/01/988	\$33,224.00	\$3,339.22	\$23,868.97	\$35,232.03	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0416	SHOOT CAINS	Active	04/01/988	\$24,824.00	\$2,621.54	\$32,026.49	\$1,417.71	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0417	WINDOR WAY - PLAT 1	Active	04/01/988	\$52,256.00	\$1,308.36	\$32,409.91	\$5,046.51	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0418	WINDOR WAY - PLAT 2	Active	04/01/988	\$45,641.00	\$1,442.76	\$32,409.91	\$5,046.51	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0419	LAKE POINT	Active	04/01/988	\$80,146.00	\$4,198.20	\$128,459.55	\$19,604.45	138	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0421	CHICKER COVE	Active	04/01/989	\$71,934.00	\$1,000.84	\$49,422.77	\$22,381.23	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0422	EMERALD FOREST 172 89 PHASE II	Active	04/01/989	\$60,720.00	\$1,020.28	\$1,020.28	\$5,002.77	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0423	KENNINGTON	Active	04/01/989	\$72,933.00	\$1,026.86	\$50,709.75	\$28,823.25	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0424	PB POLO B5-65.65.68.69.69A	Active	04/01/989	\$245,633.00	\$6,449.46	\$15,766.75	\$15,766.75	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0425	SCHOOLS - LOCATION L	Active	04/01/989	\$604,216.00	\$15,288.58	\$45,188.75	\$189,107.25	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0426	WATERWAY COVE	Active	04/01/989	\$97,316.00	\$2,897.16	\$73,746.54	\$33,589.46	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0427	WELINGTON DOWNS	Active	04/01/989	\$57,645.00	\$1,433.12	\$39,656.40	\$14,038.60	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0428	WOFFMAN RD - PLAT 1	Active	04/01/989	\$412,201.00	\$10,391.46	\$23,207.75	\$28,938.25	160	704	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0429	FORCE MAIN EXPANSION PB POLO	Active	04/01/989	\$80,844.00	\$2,					

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Invoice Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Start Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Expected Life	Asset Remaining Life	Asset Department	Asset District Code
U	DL	DL	Distribution Lines	4000001640500	03-0432	EQUESTRIAN CLUB - PLAT 1	Active	04/01/1990	\$250,882.00	\$5,881.94	\$5,881.94	\$76,706.19			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0433	EQUESTRIAN CLUB - PLAT 2	Active	04/01/1990	\$50,965.00	\$1,273.26	\$1,273.26	\$3,676.99			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0434	EQUESTRIAN CLUB - PHASE 3	Active	04/01/1990	\$3,442.00	\$85.64	\$22,603.81	\$1,538.99			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0435	BINNS FOREST 19.99 CLUBHOUSE	Active	04/01/1990	\$6,105.00	\$162.82	\$15,948.09	\$2,043.07			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0436	BINNS FOREST 19.99 CLUBHOUSE	Active	04/01/1990	\$2,385,275.00	\$99,720.28	\$15,948.09	\$80,223.91			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0437	COMMERCE PARK EAST	Active	04/01/1990	\$4,022,255.00	\$160,669.44	\$266,317.01	\$193,971.99			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0438	HUNTERS CHASE	Active	04/01/1990	\$98,028.00	\$3,965.86	\$104,632.89	\$53,404.11			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0439	MEDIA FARMS	Active	04/01/1990	\$1,370.52	\$3,750.52	\$36,247.69	\$5,502.31			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0440	WELLINGTON CORPORATE CENTER	Active	04/01/1990	\$732,140.00	\$598.72	\$24,774.69	\$2,648.31			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0441	WYCLIFF PUD - PARCEL A	Active	04/01/1990	\$303,635.00	\$2,294.22	\$68,663.03	\$36,021.97			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0442	WYCLIFF PUD - PARCEL B	Active	04/01/1990	\$68,920.00	\$2,225.88	\$58,879.28	\$30,049.72			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0443	WYCLIFF PUD - PARCEL C	Active	04/01/1990	\$79,877.00	\$4,702.04	\$24,318.04	\$35,456.96			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0444	WYCLIFF PUD - PARCEL D	Active	04/01/1990	\$76,008.00	\$1,902.66	\$50,322.09	\$25,695.91			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0445	WYCLIFF PUD - PARCEL E	Active	04/01/1990	\$76,484.00	\$2,850.86	\$76,473.39	\$36,026.91			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0446	WYCLIFF PUD - COUNTRY CLUB	Active	04/01/1990	\$75,361.00	\$4,189.72	\$16,079.55	\$9,261.46			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0447	COUNTRY WARD SHOPPING CENTER	Active	04/01/1990	\$28,146.00	\$3,207.84	\$48,450.72	\$4,330.28			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0448	NO LANE (NEW PLANT)	Active	04/01/1990	\$20,661.00	\$17,038.86	\$45,064.39	\$2,006.41			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0449	LONGWOOD GREEN	Active	04/01/1992	\$47,474.00	\$1,189.92	\$3,661,171.43	\$16,834.28			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0450	WYCLIFF OFF-SITE FORCE MAIN	Active	04/01/1990	\$53,042.00	\$13,444.04	\$3,661,171.43	\$16,834.28			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0451	EMERALD FOREST - 31919(PUD)	Active	04/01/1991	\$63,635.00	\$1,592.82	\$40,339.11	\$23,076.89			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0452	EQUESTRIAN CLUB - CLUBHOUSE	Active	04/01/1991	\$90,995.00	\$7,765.22	\$7,004.31	\$3,936.69			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0453	FAIRWAY COVE	Active	04/01/1991	\$97,224.00	\$2,433.54	\$61,937.67	\$36,286.33			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0454	GRAN PRIX FARMS	Active	04/01/1991	\$53,971.00	\$33,414.14	\$34,411.97	\$194,506.03			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0455	BINNS FOREST - PLAT 1	Active	04/01/1991	\$2,315,575.00	\$58,209.84	\$1,484,532.45	\$292,042.85			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0456	BINNS FOREST - PLAT 3	Active	04/01/1991	\$905,737.00	\$20,897.86	\$51,933.03	\$292,042.85			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0457	BINNS FOREST - PLAT 4	Active	04/01/1991	\$81,026.00	\$17,046.30	\$43,894.65	\$24,773.35			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0458	LAKE WELLINGTON ESTATES	Active	04/01/1991	\$62,815.00	\$3,425.00	\$7,332.34	\$35,412.66			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0459	MORTAL K HARBOR	Active	04/01/1991	\$66,813.00	\$4,175.70	\$196,277.35	\$40,614.65			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0460	CHARGE POINT	Active	04/01/1991	\$2,344.00	\$13.88	\$7,991.29	\$4,152.71			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0461	POLIO CHASE	Active	04/01/1991	\$23,722.00	\$3,096.78	\$6,818.69	\$4,903.31			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0462	SCHOOLS - LOCATION K	Active	04/01/1991	\$99,140.00	\$2,731.80	\$69,628.70	\$9,611.30			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0463	SOUTHERLY - PHASE 1	Active	04/01/1991	\$30,000.00	\$750.90	\$99,411.95	\$3,888.05			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0464	SOUTHERLY - PHASE 2	Active	04/01/1991	\$1,057.00	\$76.78	\$704,346.69	\$4,093.31			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0465	TANBARAK TRAIL	Active	04/01/1991	\$62,744.00	\$1,220.48	\$3,661,171.43	\$19,442.81			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0466	WELLINGTON LAKES	Active	04/01/1991	\$26,993.00	\$3,778.68	\$80,902.33	\$45,630.67			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0467	WELLINGTON KAREPLACE	Active	04/01/1991	\$56,566.00	\$3,893.76	\$99,102.06	\$56,458.94			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0468	WYCLIFF PUD - PLAT 2	Active	04/01/1991	\$69,324.00	\$1,735.20	\$44,163.58	\$2,160.42			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0469	EMERALD FOREST 123.92 PLAT 2	Active	04/01/1992	\$99,043.00	\$2,478.90	\$60,620.05	\$34,422.95			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0470	MONTREY ON THE LAKE	Active	04/01/1992	\$89,454.00	\$2,238.90	\$4,761.05	\$34,702.95			962 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0471	WELLINGTONS EDGE - PHASE 1	Active	04/01/1994	\$77,885.00	\$6,462.56	\$32,416.95	\$36,498.05			210 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0472	WYCLIFF PUD - TRACT J	Active	04/01/1994	\$85,297.00	\$2,194.56	\$7,942.72	\$7,334.28			210 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0473	FORCE MAIN / FOREST HILL BLVD	Active	04/01/1994	\$77,843.00	\$2,451.88	\$7,513.35	\$6,046.66			210 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0474	WYCLIFF PUD - TRACT H	Active	04/01/1994	\$69,398.95	\$4,238.84	\$90,978.86	\$74,423.39			222 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0475	WYCLIFF PUD - TRACT I	Active	04/01/1995	\$72,000.00	\$2,806.60	\$40,216.86	\$16,504.14			222 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0477	WELLINGTON CORP CENTER	Active	04/01/1995	\$1,750.00	\$1,953.52	\$4,462.14	\$3,572.86			222 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0478	BINNS FOREST - PLAT 2 ADDITIONAL	Active	04/01/1996	\$532,258.00	\$15,820.32	\$32,760.90	\$38,997.90			234 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0479	WELLINGTONS EDGE 77/PHASE 1	Active	04/01/1996	\$65,352.00	\$1,635.24	\$3,464.94	\$1,887.06			234 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0480	WELLINGTONS EDGE 77/PHASE 1	Active	04/01/1996	\$76,493.00	\$9,420.72	\$19,275.98	\$19,376.02			234 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0481	WELLINGTONS EDGE 77/PHASE 2	Active	04/01/1996	\$82,137.00	\$2,095.24	\$42,060.41	\$40,076.86			234 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0482	WELLINGTONS EDGE 77/PHASE 2	Active	04/01/1996	\$70,700.00	\$1,769.28	\$36,238.07	\$34,500.93			234 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0483	WINDSOME FARMS	Active	04/01/1996	\$222,954.00	\$5,578.74	\$19,168.57	\$108,785.43			234 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0484	BINNS FOREST - PLAT 4 PHASE 1	Active	04/01/1997	\$245,573.50	\$6,444.42	\$19,461.89	\$15,960.81			246 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0485	BINNS FOREST - PLAT 4 PHASE 2	Active	04/01/1997	\$33,016.50	\$126.99	\$6,000.79	\$6,145.71			246 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0493	Original Pinnacle House	Active	11/07/2002	\$88,428.00	\$460.88	\$6,111.31	\$2,086.87			313 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0494	Chancellor Corporate Center	Active	11/07/2002	\$65,340.00	\$1,382.52	\$9,240.07	\$36,039.93			313 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0495	Freemason Club	Active	01/01/2003	\$1,021,063.77	\$25,526.98	\$30,991.05	\$63,072.72			315 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0496	Anthony Grange Phases A & B	Active	01/01/2003	\$564,064.00	\$24,101.62	\$33,137.53	\$63,266.67			315 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0497	Anthony Grange Phase 3	Active	01/01/2003	\$283,784.50	\$7,504.64	\$17,645.58	\$7,043.42			315 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0498	Anthony Grange Phase 4	Active	01/01/2003	\$429,344.00	\$10,428.52	\$17,722.15	\$22,428.85			315 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0499	VERSALES PUD	Active	01/01/2003	\$2,296,267.36	\$99,806.88	\$2,726,761.04	\$15,725,417.72			316 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0502	WEST REGIONAL MEDICAL OFFICE	Active	02/27/2003	\$58,905.25	\$1,652.72	\$6,835.84	\$6,235.41			316 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0503	WEST WELLINGTON RECREATION	Active	02/27/2003	\$24,687.00	\$677.86	\$8,434.52	\$6,252.48			316 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0504	COURTYARD AT THE GROVES	Active	02/27/2003	\$62,645.00	\$15,661.44	\$24,029.68	\$24,029.68			316 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0505	SALES AT WELLINGTON PLAT 8	Active	03/18/2003	\$312,447.00	\$7,811.96	\$96,051.99	\$206,315.41			317 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0506	SALES AT WELLINGTON PLAT 7	Active	03/18/2003	\$380,441.80	\$9,811.08	\$29,092.77	\$23,012.93			317 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0507	CAMBRIDGE SCHOOL	Active	05/27/2003	\$105,127.50	\$28,028.18	\$35,024.70	\$20,084.80			320 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0508	WELLINGTON SURGEON CENTER	Active	08/21/2003	\$194,261.72	\$3,731.88	\$48,031.69	\$106,441.69			323 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0509	THE BREESE DE LUXE/CATHOLIC	Active	08/26/2003	\$79,032.00	\$2,427.06	\$13,765.64	\$3,175.64			323 7004	NONTPP
U	DL	DL	Distribution Lines	4000001640500	03-0510	STONES AT WELLINGTON	Active	06/19/200								

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Invoice Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Expected Life	Asset Remaining Life	Asset Department	Asset District Code
U	DL	DL	Distribution Lines	40000016409000	05-0687	BRNS COMMERCIAL CENTER	Active	08/08/2003	\$1,100,000	\$3,045.24	\$3,588.12	\$3,250.88	324	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0688	Iris Carol Farm Pkwy	Active	01/02/2004	\$66,090.00	\$1,702.26	\$2,170.42	\$46,836.58	324	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0691	BLACK DIAMOND PHASE 2 BLOCK 6	Active	10/27/2003	\$38,319.05	\$7,959.00	\$10,447.00	\$27,869.05	324	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0692	BUCCA D'BERGO RESTAURANT	Active	10/07/2003	\$32,819.00	\$8,200.44	\$10,685.72	\$22,133.28	324	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0693	PARK PLACE AT WELLINGTON	Active	06/30/2004	\$73,815.00	\$19,336.36	\$22,759.44	\$51,055.56	332	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0694	GROVE AT ROYAL PALM	Active	06/30/2004	\$46,412.00	\$11,535.30	\$14,234.88	\$32,177.12	332	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0695	ANTHONY GROVES PHASE 2	Active	01/30/2004	\$93,092.50	\$22,827.30	\$27,048.58	\$66,043.92	327	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0696	BLACK DIAMOND PHASE 2 BLOCK 7	Active	01/05/2004	\$206,819.00	\$56,978.99	\$65,978.99	\$141,000.81	327	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0697	WELLINGTON TOWNS SQUARE	Active	11/04/2004	\$8,607.71	\$2,186.86	\$2,607.71	\$6,001.05	337	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0698	THE PLAZA AT WELLINGTON GREEN	Active	11/04/2004	\$24,275.76	\$6,981.92	\$7,667.88	\$16,607.88	337	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0699	BANK OF AMERICA - THE GROVES	Active	11/05/2004	\$15,818.00	\$3,956.46	\$4,670.21	\$11,147.79	338	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0700	SL CARROLL FIRM	Active	12/01/2004	\$113,130.00	\$2,839.38	\$3,709.07	\$109,420.93	337	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0701	POWELL MAN WELLS TR GREENVIEW	Partly Decommissioned	09/30/2005	\$296,923.54	\$0.00	\$26,923.54	\$0.00	0	7025	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0702	WELLINGTON RESERVE OFFICE PARK	Active	12/05/2005	\$24,887.00	\$3,120.44	\$4,120.44	\$20,766.56	350	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0703	HAMPTON INN WELLINGTON	Active	12/08/2005	\$10,819.00	\$2,770.44	\$3,033.90	\$7,785.10	350	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0704	BANK OF AMERICA WELLS GREEN BR	Active	10/01/2005	\$7,777.86	\$1,819.44	\$2,073.84	\$5,704.02	348	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0705	GROVES @ ROYAL PALM #12.6	Active	06/21/2006	\$95,350.00	\$2,383.74	\$2,632.38	\$92,717.62	356	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0706	ELBIDGE GALE SCHOOL 02-J	Active	07/31/2006	\$93,274.00	\$4,381.84	\$4,693.86	\$88,580.14	357	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0707	HORSE SHOW SERVICE 02-J	Active	05/12/2006	\$13,947.00	\$3,398.64	\$3,840.50	\$10,096.50	357	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0708	COURT YARDS @ THE GROVE	Active	11/01/2005	\$36,055.00	\$10,401.36	\$14,268.44	\$21,786.56	357	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0709	STEARNS SHAKES REST @ RRB	Active	07/31/2006	\$26,744.00	\$6,684.64	\$7,350.44	\$19,393.56	357	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0710	PANTHER RUN ELEMENTARY SCHOOL	Active	04/21/2006	\$34,864.44	\$9,762.62	\$10,762.62	\$24,101.82	354	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0711	WELLINGTON GREEN MUPD B'	Active	04/27/2006	\$20,824.80	\$5,995.64	\$6,554.22	\$14,270.58	354	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0712	WELLINGTON MUPD	Active	04/05/2006	\$24,430.88	\$3,710.52	\$4,030.46	\$19,400.42	354	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0713	PLAZA @ WELLINGTON GREEN E'	Active	06/30/2006	\$42,932.95	\$13,599.84	\$14,608.68	\$28,324.27	356	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0714	POLO CLUB PARCEL A7C	Active	10/01/2005	\$34,900.00	\$9,772.52	\$10,502.28	\$24,397.72	348	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0715	COMMERCE PARK LOT 7	Active	09/10/2006	\$24,350.00	\$1,066.34	\$1,650.42	\$22,699.58	359	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0716	CHWGS DEVELOPMENT POLO GARDENS	Active	09/30/2006	\$98,988.00	\$4,544.64	\$4,667.62	\$94,320.38	359	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	07-0641	WATERMAN WATER LOT 7	Active	10/01/2006	\$13,348.00	\$3,307.50	\$3,578.50	\$10,069.50	384	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	07-0642	WATERMAN TIE IN SHARPE PT VP	Active	10/01/2006	\$33,700.00	\$1,800.88	\$2,089.44	\$31,610.56	384	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0653	SYSTEM TRANSMISSION MAIN PH2	Active	09/30/2008	\$996,898.00	\$4,922.44	\$19,937.52	\$977,960.48	384	7020	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0664	REUSE LAND ACQUISITIONS	Active	09/30/2008	\$292,000.00	\$7,320.50	\$8,000.00	\$239,000.00	384	7020	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0625	PROFESSIONAL CTR @ WELLS-PH1	Active	05/14/2009	\$82,992.40	\$4,554.84	\$3,781.72	\$78,210.68	391	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0626	LANIER PROPERTY	Active	08/17/2009	\$173,315.00	\$43,407.96	\$37,020.38	\$140,287.62	391	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0628	US Transmission Park Stg 1	Active	02/25/2009	\$2,527,652.47	\$63,991.28	\$68,446.50	\$2,458,711.27	388	7020	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	05-0633	Reclaimed Water Main Ext.	Active	01/07/2009	\$1,755,428.56	\$43,338.42	\$45,152.98	\$1,710,275.58	388	7025	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0004	PRICES ISLAND-PE POLO & CC	Active	12/21/2009	\$34,827.66	\$8,441.64	\$6,846.07	\$27,981.59	393	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0005	PRICES SHOWGROUNDS	Active	01/26/2010	\$41,024.52	\$3,325.60	\$3,797.81	\$37,226.71	393	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0006	WELLINGTON REGIONAL MEDICAL CT	Active	03/02/2010	\$479,124.56	\$12,042.24	\$16,944.39	\$450,082.37	401	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0007	ST. JESSIE DE LUXEUX CATHOLIC	Active	03/02/2010	\$13,795.00	\$3,293.88	\$3,684.71	\$10,111.19	401	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0008	Forest Hill Pipe Replacement	Active	02/16/2010	\$206,944.90	\$20,664.12	\$17,700.80	\$180,244.10	405	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0009	Emergency Maintenance PHB	Active	07/23/2010	\$97,433.86	\$2,986.50	\$3,663.99	\$93,747.87	405	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0010	System Transmission Lines	Active	11/01/2009	\$144,037.36	\$4,094.44	\$2,613.20	\$139,943.16	397	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	10-0011	REUSE TANKS LINES -PHB	Active	02/01/2011	\$5,231.00	\$1,310.40	\$1,529.49	\$3,701.51	413	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0004	WINDMILL TOWER ADDITION	Active	08/31/2012	\$70,562.24	\$1,773.12	\$2,388.00	\$67,174.24	430	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0005	GRAND PRIX FARMS LOT 7	Active	01/09/2012	\$1,060.00	\$276.48	\$335.28	\$724.72	423	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0006	DUNKIN DONUTS	Active	05/15/2012	\$74,615.00	\$1,865.40	\$2,368.85	\$72,246.15	427	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0007	WILSON GREEN CENTER	Active	06/25/2012	\$46,559.60	\$8,664.00	\$7,544.00	\$38,915.60	428	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0008	STIRLING WAY RIGHT-OF-WAY	Active	06/25/2012	\$50,972.50	\$1,364.32	\$5,476.72	\$45,095.78	428	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0009	DOUBLET H FARMLAND WATER MAIN	Active	11/01/2011	\$46,268.50	\$1,566.68	\$6,887.01	\$40,381.49	421	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0010	GRAND PRIX FARMS DOOR WATER MAIN	Active	03/07/2012	\$82,855.07	\$2,071.38	\$9,433.70	\$73,421.37	425	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0011	GRAND PRIX VILLAGE SOUTH	Active	08/23/2012	\$482,995.00	\$12,074.88	\$10,332.00	\$472,662.90	430	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0012	PRICES SHOWGROUNDS	Active	08/24/2012	\$105,105.00	\$2,627.64	\$5,048.50	\$99,056.50	430	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0013	LIFE COVENANT CHURCH INC	Active	12/09/2012	\$87,170.00	\$2,779.20	\$5,032.80	\$82,137.20	422	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0014	C&C Const of Foreman	Active	09/26/2012	\$451,090.93	\$9,207.40	\$10,431.62	\$436,659.31	431	7025	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0015	RECLAIM TIE IN WETLANDS	Active	06/20/2013	\$27,616.00	\$685.92	\$2,229.24	\$26,386.76	441	7025	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0016	5 SHORE TIE IN AT FIRE STATION	Active	06/20/2013	\$6,458.42	\$89.46	\$59.22	\$6,369.20	440	7025	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0017	CASTELLANA D.	Active	11/14/2012	\$30,900.00	\$770.04	\$3,056.95	\$27,843.05	433	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0018	CHESLARS D.	Active	02/28/2013	\$33,800.00	\$1,349.20	\$5,044.54	\$28,755.46	437	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0019	WALGREEN WELLS TACE D.	Active	03/07/2013	\$50,047.22	\$1,501.20	\$3,776.29	\$46,270.93	437	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	12-0020	BLUE CYPRESS	Active	06/12/2013	\$439,288.00	\$9,382.04	\$36,636.80	\$403,651.20	440	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	14-0758	FAMILY VISION DCA	Active	05/15/2014	\$8,900.00	\$72.50	\$99.48	\$8,820.52	465	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	14-0759	CANDEN COURT DCA	Active	04/30/2014	\$209,900.00	\$7,747.50	\$9,330.75	\$200,569.25	465	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	14-0760	CAPPELLA REI DCA	Active	08/07/2014	\$8,360.00	\$209.04	\$452.91	\$7,907.09	465	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	14-0761	ANCHSTONE DCA	Active	05/06/2014	\$99,620,759	\$24,905.16	\$60,077.48	\$38,643.27	465	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	15-0704	DL BLOCK ISLAND UPGRADES	Active	09/30/2014	\$136,507.13	\$34,087.68	\$36,978.81	\$100,528.32	467	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	15-0705	DL 1542 GRAND PRIX VILLAGE	Active	03/04/2015	\$8,010.00	\$200.38	\$317.11	\$7,802.89	467	704	NONTPP	NONTPP
U	DL	DL	Distribution Lines	40000016409000	15-0706	DL EVERGLADES MESSAGE										

Asset Group	Asset Category	Asset Class Description	Sub Account Description	Sub Account Invail Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Remaining Life	Asset Department	Asset District Code
U	DL	DL	Distribution Lines	4000001640500	96-0416	WT WATER LINE RELOCATION	Active	09/30/1996	\$5,420.98	\$43.46	\$2,671.78	\$2,850.20	240	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	96-0417	SS SEWER LINE RELOCATION	Active	09/30/1996	\$63,920.99	\$2,562.68	\$52,739.30	\$12,183.20	240	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	96-0422	WT SEWER LINE RELOCATION	Active	09/30/1996	\$10,790.50	\$265.92	\$8,472.49	\$6,738.01	240	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	96-0423	WT SEWER LINE RELOCATION	Active	09/30/1996	\$5,420.98	\$43.46	\$2,671.78	\$2,850.20	240	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	97-0413	WATER MAIN @ SS ROAD WIDENING	Active	09/30/1997	\$13,283.27	\$26.34	\$6,385.93	\$6,863.34	262	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	97-0414	FORCE MAIN @ SS ROAD WIDENING	Active	09/30/1997	\$3,235.00	\$32.12	\$6,293.93	\$6,766.07	262	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	97-0423	DIST LINES PLAT 3	Active	09/30/1997	\$95,200.00	\$1,385.32	\$79,105.30	\$26,094.70	262	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	97-0424	DIST LINES	Active	09/30/1997	\$55,138.00	\$4,071.12	\$70,644.82	\$36,483.18	262	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0020	WATER INTER CONNECT	Active	09/30/1998	\$12,277.98	\$63.48	\$22,771.83	\$20,165.55	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0023	WATER MAIN @ BALTRUSOL	Active	09/30/1998	\$25,686.06	\$139.33	\$43,346.96	\$19,824.22	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0026	WW INTER CONNECT	Active	09/30/1998	\$61,931.44	\$1,567.64	\$133,346.96	\$109,237.45	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0029	FORCE MAIN G/S	Active	09/30/1998	\$31,637.94	\$293.88	\$6,450.66	\$6,450.66	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0030	SS PHASE 1 WIDENING DIST LINE	Active	09/30/1998	\$1,977.50	\$2,673.88	\$4,842.70	\$4,842.70	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0032	WELLING TONS EDGE / PARCEL 7%	Active	09/30/1998	\$65,960.00	\$2,673.88	\$62,675.96	\$7,676.84	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0033	PIPE TRACE @ BENKS	Active	09/30/1998	\$15,796.00	\$3,439.02	\$2,673.88	\$2,673.88	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0034	WHITEHORSE ESTATES PLAT 1	Active	09/30/1998	\$90,320.00	\$2,585.84	\$23,441.39	\$76,878.61	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0035	WHITEHORSE ESTATES	Active	09/30/1998	\$95,120.00	\$3,776.40	\$70,044.53	\$1,081.47	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0036	WELLING TONS EDGE PARCEL 7% PH	Active	09/30/1998	\$79,234.00	\$5,106.78	\$100,284.84	\$18,949.46	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0037	ORANGE POINT PHASE 1	Active	09/30/1998	\$8,1918.00	\$3,993.24	\$73,066.43	\$7,851.57	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	98-0038	ORANGE POINT SEC 23	Active	09/30/1998	\$460,985.00	\$1,368.92	\$23,069.99	\$290,185.01	264	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	99-0081	RO RAW WATER LINES	Active	09/30/1999	\$1,473,937.73	\$38,363.60	\$637,576.71	\$836,52.62	276	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	99-0082	DL @ BIG BLUE	Active	09/30/1999	\$7970.00	\$96.62	\$3,447.74	\$4,522.26	276	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	99-0086	DL LINE COMMERCE PARK WEST	Active	09/30/1999	\$67,925.00	\$1,076.80	\$28,382.31	\$38,542.69	276	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	99-0087	DL LINE V-ININGS	Active	09/30/1999	\$50,579.00	\$3,794.96	\$65,135.59	\$15,039.06	276	7004	NONTPT
U	DL	DL	Distribution Lines	4000001640500	99-0088	DL LINE WELINGTON EDGE PARCEL	Active	09/30/1999	\$269,059.00	\$6,038.22	\$16,339.94	\$152,679.06	276	7004	NONTPT
U	FF	FF	Facilities and Ratures	4000001660100	03-0067	UPGRADE TELEPHONE SYSTEM	Fully Depreciated	03/01/2003	\$1,415.76	\$0.00	\$14,465.76	\$0.00	0	7001	TPPNT
U	FF	FF	Facilities and Ratures	4000001660100	03-0069	INST ALLA MONITOR FOR SECURITY SYST	Fully Depreciated	11/81/2003	\$704,444.93	\$0.00	\$714,444.93	\$0.00	0	7001	TPPNT
U	FF	FF	Facilities and Ratures	4000001660100	03-0069	ALARM SYSTEM EXPANSION	Fully Depreciated	12/12/2007	\$7,033.89	\$0.00	\$7,033.89	\$0.00	0	7000	TPPNT
U	FF	FF	Facilities and Ratures	4000001660100	03-0077	ALARM SYSTEM EXPANSION	Fully Depreciated	12/12/2007	\$7,894.72	\$0.00	\$7,894.72	\$0.00	0	7000	TPPNT
U	FF	FF	Facilities and Ratures	4000001660100	09-0020	IMPACT HORIZONTAL WINDOWS	Fully Depreciated	09/22/2009	\$9,420.00	\$0.00	\$9,420.00	\$0.00	0	7000	NONTPT
U	FF	FF	Facilities and Ratures	4000001660100	12-0030	WTF A/C Unit	Active	05/04/2012	\$1,433.24	\$762.24	\$3,346.95	\$4,064.69	427	7000	NONTPT
U	FF	FF	Facilities and Ratures	4000001660100	13-0143	IP PHONE VIDE INTERCOM	Active	01/03/2013	\$9,938.34	\$616.71	\$6,081.72	\$3,854.62	75	7000	TPPNT
U	FF	FF	Facilities and Ratures	4000001660100	96-0003	TRANE 5 TON A/C REPLACEMENT	Active	04/26/2016	\$6,925.00	\$230.82	\$2,200.82	\$6,694.18	174	7025	TPPNT
U	FF	FF	Facilities and Ratures	4000001660100	96-0005	Hurricane Shutters	Active	04/27/1994	\$6,300.00	\$0.00	\$6,300.00	\$0.00	0	7001	NONTPT
U	FF	FF	Facilities and Ratures	4000001660100	96-0037	UTILITY TRUCK HYDRAULIC CRANE	Active	03/28/1994	\$4,905.00	\$0.00	\$4,905.00	\$0.00	0	7025	NONTPT
U	FF	FF	Facilities and Ratures	4000001660100	98-0033	Generator Cover	Active	09/30/1998	\$5,800.00	\$0.00	\$5,800.00	\$0.00	0	7025	NONTPT
U	FF	FF	Facilities and Ratures	4000001660100	98-0067	GATE ENTRY	Active	06/18/1998	\$5,601.50	\$0.00	\$6,601.50	\$0.00	0	7000	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	00-0028	PORTABLE POLYSONICS FLOWMETER	Fully Depreciated	10/21/1999	\$5,103.10	\$0.00	\$5,103.10	\$0.00	0	7006	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	00-0029	ROLL UP SELF PROPELL STACKER	Fully Depreciated	10/29/1999	\$6,935.00	\$0.00	\$6,935.00	\$0.00	0	7025	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	00-0001	GENERATOR COVER	Fully Depreciated	10/21/1999	\$9,248.00	\$0.00	\$9,248.00	\$0.00	0	7025	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	00-0002	50 HP 30 GPM CLANCY DRIVE	Fully Depreciated	02/02/1999	\$9,760.00	\$0.00	\$9,760.00	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	00-0002	SECURITY BARRIERS	Fully Depreciated	02/10/2001	\$1,163.65	\$6,111.98	\$1,653.65	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	00-0002	SECURITY BARRIERS	Fully Depreciated	12/18/2001	\$6,958.00	\$0.00	\$6,958.00	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	04-0054	HUSON EQUIPMENT TRAILER	Fully Depreciated	09/27/2004	\$9,950.00	\$0.00	\$9,950.00	\$0.00	0	7000	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	04-0060	COVER FOR FUEL TANK	Fully Depreciated	09/30/2004	\$5,763.00	\$0.00	\$5,763.00	\$0.00	0	7000	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	04-0061	COVERS FOR DIESEL TANKS	Fully Depreciated	09/30/2004	\$7,720.00	\$0.00	\$7,720.00	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	04-0095	6" C2320/457 4HP 3PH 230V FLG	Fully Depreciated	09/28/2004	\$7,346.00	\$0.00	\$7,346.00	\$0.00	0	7025	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	05-0004	HUSON WASTE PUMPS	Fully Depreciated	01/31/2005	\$8,000.00	\$5,333.62	\$8,000.00	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	05-0005	A/FYCHT PUMP	Fully Depreciated	10/28/2004	\$8,000.00	\$5,066.96	\$8,000.00	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	05-0020	HUSON PUMP	Fully Depreciated	07/22/2005	\$5,600.00	\$3,686.53	\$5,600.00	\$0.00	0	7025	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	05-0031	HUSON PUMP	Fully Depreciated	09/30/2005	\$7,618.00	\$5,077.64	\$7,618.00	\$0.00	0	7000	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	06-0001	GRT CLASSIFIER GEARMOTOR	Active	10/26/2005	\$9,513.00	\$7,023.60	\$9,513.00	\$0.00	0	7020	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	06-0004	EFFLUENT PUMP REMOTE OPERATING	Active	10/18/2005	\$6,566.80	\$9,850.00	\$6,566.80	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	06-0005	REDUCER FOR GRT CLASSIFIER	Active	11/03/2005	\$8,915.00	\$5,968.36	\$8,915.00	\$0.00	0	7020	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	06-0006	TWO SPEED ABAT OR MOTOR	Active	11/03/2005	\$11,000.00	\$0.00	\$11,000.00	\$0.00	0	7020	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	06-0021	SWITCH GEAR-GENERATOR SYSTEM	Active	09/10/2006	\$5,784.29	\$3,904.10	\$5,784.29	\$0.00	0	7000	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	06-0021	RYOT PUMP-CF2101 4.33	Active	09/10/2006	\$40,795.70	\$5,963.64	\$8,520.90	\$0.00	0	7000	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	07-0003	BAGHOUSE ATTACHMENT & BUCKET	Active	12/05/2006	\$40,795.70	\$0.00	\$7,739.70	\$0.00	0	7006	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	07-0006	ABATOR REDUCER (GEAR BOX)	Active	08/02/2006	\$7,650.00	\$0.00	\$7,650.00	\$0.00	0	7020	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	08-0075	A/VACUUM ASSIST TRASH PUMP	Active	08/02/2006	\$17,600.00	\$0.00	\$7,650.00	\$0.00	0	7025	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	08-0006	MARKET FORGE ST BRUIZER	Active	03/14/2008	\$7,884.69	\$0.00	\$6,776.65	\$0.00	0	7000	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	08-0005	5 HP PUMP	Active	09/30/2008	\$9,606.00	\$0.00	\$6,776.65	\$0.00	0	7000	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	08-0079	47 HP PUMP	Active	09/30/2008	\$9,606.00	\$0.00	\$9,606.00	\$0.00	0	7000	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	08-0720	47 HP PUMP	Active	09/30/2008	\$9,606.00	\$0.00	\$9,606.00	\$0.00	0	7000	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	09-0002	J D 350 COMPACT EXCAVATOR	Active	11/04/2008	\$32,950.00	\$0.00	\$32,950.00	\$0.00	0	7002	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0017	TRIMBLE RANGER HAND-HELD	Active	11/17/2009	\$11,538.94	\$0.00	\$15,538.94	\$0.00	0	7002	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0018	TRIMBLE RANGER HAND-HELD	Active	11/17/2009	\$11,538.94	\$0.00	\$15,538.94	\$0.00	0	7002	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0090	KANISMI MULE 4000	Active	08/03/2010	\$7,130.00	\$0.00	\$7,130.00	\$0.00	0	7020	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0024	Multistart 3 Pump Controller	Active	10/01/2009	\$5,267.00	\$3,960.27	\$5,267.00	\$0.00	0	7020	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0026	Pump	Active	04/10/2010	\$6,494.48	\$4,149.28	\$6,494.48	\$0.00	0	7000	NONTPT
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0026	HACH REFRIGERATED SAMPLER	Active	09/30/2011	\$5,122.86	\$939.12	\$5,122.86	\$0.00	0	7020	TPP
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0005	FRANKLIN SUBMERSIBLE MOTOR	Active	07/27/2011	\$9,716.00	\$4,660.38	\$9,716.00	\$0.00	0	7000	TPPNT
U	GE	GE	General Equipment - 5 YR	4000001660100	10-0024	PUMP CONTROLLER CLUTCH	Active	01/01/2011	\$9,112.36	\$6,930.01	\$9,112.36	\$0.00	0	7020	NONTPT

Asset Group	Asset Category	Asset Class	Asset Class Description	Sub-Account Description	Sub-Account Initial Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Remaining Life	Asset Department	Asset District Code
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0008	CENT TURBO SOLIDS MICROWAVE	Active	11/15/2011	\$90,805.50	\$2,161.14	\$90,625.41	\$90.09	17020	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Motorized Equipment	4000001660100	15-0023	CATERPILLAR FORKLT	Active	01/10/2012	\$34,441.00	\$6,889.02	\$3,722.25	\$3,722.25	71026	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Water Equipment	4000001660100	15-0026	PUJL PORT FLOW/C & TRANSDUCER	Active	12/27/2011	\$6,099.00	\$1,219.80	\$5,879.20	\$203.30	27000	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Motorized Equipment	4000001660100	15-0028	2017 KAWASAKI MULE 600	Active	02/01/2012	\$6,954.87	\$1,310.84	\$5,644.03	\$1,310.84	47006	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0015	17C RESUSE PANEL	Active	08/07/2012	\$6,940.98	\$1,688.18	\$5,252.80	\$1,254.45	117025	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0033	WMPF - LIGHTING TRUCK BLDG	Active	09/13/2012	\$6,400.98	\$1,779.98	\$4,620.99	\$1,779.98	117025	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0035	REINGRATED SAMPLER UNIT	Active	09/20/2012	\$5,232.16	\$1,044.06	\$4,263.11	\$997.05	117020	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0037	CONVEYOR BELT RAR	Active	08/10/2012	\$5,193.35	\$1,031.88	\$4,231.31	\$965.84	117020	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	15-0095	10 TON DIA 7 ANDRIM TRAILER	Active	09/20/2012	\$9,295.00	\$1,858.98	\$7,436.02	\$2,563.04	237006	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0144	EXPLOSIVE LIGHT FIX TRUCK BLDG	Active	12/06/2012	\$9,950.00	\$1,990.02	\$7,959.98	\$2,321.69	147020	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Wastewater Furniture	4000001660100	15-0171	ALUMINER TRILID DRYER PMP	Active	07/10/2013	\$6,925.00	\$2,704.45	\$3,799.44	\$3,799.44	217020	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Wastewater Furniture	4000001660100	15-0184	200HP SPARE PUMP DIA 28.0	Active	06/14/2013	\$7,500.00	\$2,704.95	\$3,995.05	\$3,995.05	207000	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Wastewater Furniture	4000001660100	15-0185	200HP SPARE PUMP DIANA 45	Active	06/14/2013	\$7,235.00	\$2,636.28	\$3,931.25	\$3,931.25	207000	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Water Equipment	4000001660100	14-0050	ANDERSON 80' X 20' DUMP TRAILER	Active	02/12/2014	\$6,804.00	\$1,360.80	\$5,443.20	\$1,360.80	2817025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	14-0087	EQUIPMENT TRAILER ACCUMATOR	Active	05/14/2014	\$5,009.00	\$1,001.81	\$4,243.97	\$2,888.03	317025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	15-0009	FISHER SOTMP REFRIGERATOR	Active	11/11/2014	\$5,480.78	\$1,098.12	\$2,541.73	\$3,386.05	377005	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	15-0047	ANDERSON 10 TON EQUIP TRAILER	Active	04/13/2015	\$9,103.00	\$1,821.60	\$7,281.40	\$4,376.60	427006	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	15-0097	PORTABLE 5000W LIGHT TOWER	Active	03/11/2015	\$8,795.00	\$1,759.20	\$7,035.80	\$6,070.60	417004	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Water Equipment	4000001660100	15-0085	DOOSAN WAREHOUSE FORKLT	Active	04/15/2015	\$8,875.00	\$1,775.04	\$7,100.00	\$6,212.44	427025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Water Equipment	4000001660100	15-0116	RD 8000 CABLE PIPE LOCATOR	Active	08/15/2015	\$8,950.00	\$1,791.60	\$7,158.40	\$7,077.50	477004	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Water Equipment	4000001660100	15-0014	FRANKLIN SUBMERISBLE TSPH MOTO	Active	08/25/2015	\$8,880.00	\$1,776.00	\$7,104.00	\$6,888.00	467000	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Water Equipment	4000001660100	15-0015	FRANKLIN SUBMERISBLE TSPH MOTO	Active	09/02/2015	\$8,880.00	\$1,776.00	\$7,104.00	\$6,888.00	477000	TPPHT	TPPHT
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0008	HOT WATER PRESSURE WASHER	Active	11/04/2015	\$7,493.99	\$1,375.00	\$6,118.99	\$6,118.99	497020	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0011	ELECTRIC SCISSOR LIFT	Active	12/08/2015	\$18,007.20	\$3,207.20	\$14,800.00	\$14,800.00	507020	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0034	CENT TURBO MICROWAVE SLUDGE	Active	08/09/2016	\$10,073.21	\$3,335.94	\$6,737.27	\$6,737.27	587020	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	15-0019	GATORCAM 4+ INSPECTION CAMERA	Active	09/26/2016	\$11,654.00	\$1,900.90	\$9,753.10	\$9,753.10	597025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	15-0031U	Rock Tower (Refrigerator)	Active	07/01/2016	\$8,964.50	\$1,644.50	\$7,320.00	\$7,320.00	07025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Utility Equipment	4000001660100	15-0014	SMPLX GENERATOR LOAD BANK	Active	04/07/2016	\$7,877.40	\$1,677.40	\$6,200.00	\$6,200.00	07025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Water Equipment	4000001660100	15-0066	Drive Unit Booster Station	Active	07/24/2017	\$3,833.60	\$0.00	\$3,833.60	\$0.00	07025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0011	Generator Cover	Active	09/30/2018	\$5,380.00	\$0.00	\$5,380.00	\$0.00	07025	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0022	Ultimate Polymer System	Active	09/30/2019	\$6,500.00	\$0.00	\$6,500.00	\$0.00	07020	TPP	TPP
U	GE	GE	General Equipment - 5 YR	Wastewater Equipment	4000001660100	15-0064	Ultimate Polymer System	Active	09/30/2019	\$6,500.00	\$0.00	\$6,500.00	\$0.00	07020	TPP	TPP
U	L	L	Land	Land	4000001660100	03-0021	EASTWOOD #3 - 45 ACRES	Active	04/01/1996	\$2,395.74	\$0.00	\$0.00	\$2,395.74	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0022	ACME IMPR DIST - 21.88 ACRES	Active	04/01/1996	\$3,096.54	\$0.00	\$0.00	\$3,096.54	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0023	ADTO GREENBAR - 6.00 ACRES	Active	04/01/1996	\$80,000.00	\$0.00	\$0.00	\$80,000.00	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0024	MISC LAND	Active	04/01/1996	\$40,263.00	\$0.00	\$0.00	\$40,263.00	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0025	Schier Property	Active	09/30/2020	\$8,457,500.00	\$0.00	\$0.00	\$8,457,500.00	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0026	IRRIGATION SYSTEM	Active	09/30/2020	\$34,042.30	\$0.00	\$0.00	\$34,042.30	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0028	IRRIGATION SYSTEM	Active	09/30/2020	\$13,972.00	\$0.00	\$0.00	\$13,972.00	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0031	Rescue Dispatch Media at WT	Active	09/30/2020	\$1,105.42	\$0.00	\$0.00	\$1,105.42	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0033	LIU Station Pumps	Active	09/30/2020	\$7,929.00	\$0.00	\$0.00	\$7,929.00	0	NONTPP	0
U	L	L	Land	Land	4000001660100	03-0036	GRINDER PUMP STATION AT TUBER	Active	08/22/2020	\$8,602.00	\$1,771.96	\$6,830.04	\$6,830.04	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	03-0037	GRINDER PUMP STATION NET ALLAT	Active	04/19/2020	\$6,118.00	\$3,003.73	\$3,114.27	\$3,114.27	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0050	NEW PUMPS FOR L/S	Active	12/18/2020	\$39,886.00	\$2,657.70	\$36,228.30	\$36,228.30	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0051	CONTAMINANT SLAB	Active	12/18/2020	\$8,551.96	\$0.00	\$8,551.96	\$0.00	07020	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0056	PRECONCRETE FENCE WMPF	Active	12/04/2020	\$41,680.00	\$0.00	\$41,680.00	\$0.00	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0058	GATE WMPF	Active	12/17/2020	\$6,404.41	\$0.00	\$6,404.41	\$0.00	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0059	ELECTRIC GATE WMPF	Active	02/28/2022	\$5,838.35	\$0.00	\$5,838.35	\$0.00	07020	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0061	BLOCK WALL SECTIONS - SECURITY	Active	03/15/2022	\$7,665.00	\$0.00	\$7,665.00	\$0.00	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0064	SCREEN ENCLSR/ WFTSTORG TANK	Active	04/11/2022	\$9,450.00	\$0.00	\$9,450.00	\$0.00	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0067	LIFT STATION PUMPS	Active	03/21/2022	\$28,638.00	\$2,704.70	\$25,933.30	\$25,933.30	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0073	LIFT STATION #24 REHAB	Active	05/03/2022	\$14,500.00	\$0.00	\$14,500.00	\$0.00	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0078	LIFT STATION #27 #3 REHAB	Active	09/30/2022	\$19,175.00	\$0.00	\$19,175.00	\$0.00	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0083	L/S #3 Rehabilitation	Active	09/30/2022	\$19,700.00	\$6,813.95	\$12,886.05	\$12,886.05	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0089	Land Improvements	Active	09/30/2022	\$90,735.93	\$0.00	\$90,735.93	\$0.00	07035	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0043	L/S #1 REHABILITATION	Active	04/19/2023	\$6,710.00	\$6,723.50	\$0.00	\$0.00	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0046	L/S #4 REHABILITATION	Active	06/17/2023	\$6,135.00	\$2,348.04	\$3,786.96	\$3,786.96	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0050	L/S #10 REHABILITATION	Active	05/30/2023	\$30,954.00	\$11,756.72	\$19,197.28	\$19,197.28	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	02-0054	LIFT STATION #45 REHABILITATION	Active	10/07/2023	\$8,124.00	\$2,449.44	\$5,674.56	\$5,674.56	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	04-0070	LIFT STATION #45 REHABILITATION	Active	10/07/2023	\$8,124.00	\$2,449.44	\$5,674.56	\$5,674.56	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	04-0071	Land Improvements	Active	10/07/2023	\$95,976.91	\$0.00	\$95,976.91	\$0.00	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	04-0073	MASTIFF STATION # CORRIDOR	Active	10/07/2023	\$173,892.39	\$0.00	\$173,892.39	\$0.00	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	04-0079	LAKE WORTH WATER MAIN RD EXTN	Active	09/30/2024	\$5,740.00	\$0.00	\$5,740.00	\$0.00	07004	TPP	TPP
U	L	L	Land	Land	4000001660100	05-0065	BOYS & GIRLS CLUB LIFT STATION	Active	09/30/2025	\$21,716.97	\$0.00	\$21,716.97	\$0.00	07025	TPP	TPP
U	L	L	Land	Land	4000001660100	05-0088	BLACK FENCE @ WTP	Active	04/07/2026	\$8,065.00	\$0.00	\$8,065.00	\$0.00	07000	TPP	TPP
U	L	L	Land	Land	4000001660100	05-0089	WMPF WETLAND PK IMPROVEMENTS	Active	09/30/2028	\$1,660,855.00	\$166,085.46	\$1,494,769.54	\$1,494,769.54	247020	TPPHT	TPPHT
U	L	L	Land	Land	4000001660100	10-0011	LIU Station Rehab	Active	08/26/2010	\$2,148.91	\$1,688.24	\$2,046.96	\$2,046.96	477025	TPP	TPP
U	L	L	Land	Land	4000001660100	10-0012	L/S Rehab	Active	03/30/2010	\$2,314.86	\$2,314.86	\$0.00	\$0.00	427025	TPP	TPP
U	L	L	Land	Land	4000001660100	10-0013	L/S 2 Rehab	Active	01/29/2010	\$7,977.33	\$7,977.33	\$0.00	\$0.00	417025	TPP	TPP
U	L	L	Land	Land	4000001660100	10-0043	L/S 5 Rehab	Active	03/12/2010	\$84,49						

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Invoice Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Expected Life	Asset Remaining Life	Asset Department	Asset District Code
U	LI	LS	Land Improvements	4000000164100	10-0020	LS 50 Rehab	Active	04/30/2010	\$23,375.00	\$2,337.48	\$3,986.47	\$3,376.16	43	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0025	UT Station Pumps	Active	05/12/2010	\$1,002.80	\$1,002.87	\$5,396.47	\$5,396.53	43	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0035	RYOT PUMP (N4-BB-4)	Active	06/28/2011	\$6,128.00	\$794.04	\$2,622.20	\$3,706.80	56	7025	TPPHT	TPPHT
U	LI	LS	Land Improvements	4000000164100	10-0040	RYOT PUMP (N4-BB-4)	Active	06/28/2011	\$6,128.00	\$794.04	\$2,622.20	\$3,706.80	56	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0045	Sludge Pond Upgrade	Active	05/07/2009	\$45,340.42	\$4,334.02	\$33,627.54	\$11,712.88	93	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0050	FENCE BOOSTER STATION #1	Active	03/01/2011	\$2,312.00	\$2,312.08	\$3,350.79	\$9,770.21	93	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0055	FENCE BOOSTER STATION #2	Active	03/01/2011	\$24,899.00	\$2,489.88	\$3,901.84	\$10,987.16	93	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0060	HOMA SUB PUMP FOR LS	Active	12/10/2010	\$6,382.00	\$915.94	\$3,165.75	\$3,216.25	50	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0065	BACK UP LIFT STA PUMPS	Active	11/01/2010	\$2,249.52	\$2,249.52	\$7,825.42	\$9,165.58	49	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0070	UT STATION REHAB	Active	03/03/2011	\$6,397.58	\$639.78	\$3,971.89	\$2,825.69	49	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0075	LS #2 REHAB	Active	06/04/2011	\$8,644.00	\$864.42	\$4,600.04	\$4,033.96	56	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0080	LS #4 REHAB	Active	09/28/2011	\$5,800.00	\$580.00	\$2,826.50	\$2,973.50	59	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0085	LS #4 REHAB	Active	08/04/2011	\$7,880.00	\$788.00	\$3,948.00	\$3,932.00	58	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0090	LS #22 REHAB	Active	08/09/2011	\$1,888.00	\$188.80	\$6,411.90	\$7,300.70	59	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0095	LS #22 REHAB	Active	09/28/2011	\$7,318.00	\$731.80	\$3,938.61	\$3,386.39	59	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0100	LS #27 REHAB	Active	09/28/2011	\$28,350.00	\$2,835.00	\$5,952.50	\$5,797.50	54	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0105	LS #05 REHAB	Active	11/26/2010	\$5,185.00	\$518.50	\$3,056.86	\$2,128.14	49	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0110	LS #05 REHAB	Active	11/26/2010	\$1,873.00	\$187.30	\$8,226.88	\$6,353.12	63	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0115	Wail - Field Service Bldg	Active	01/03/2011	\$12,676.79	\$1,267.67	\$15,321.24	\$8,043.28	63	7024	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0120	WMP Driveway Action	Active	04/16/2012	\$5,000.00	\$899.88	\$1,756.43	\$3,243.57	66	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0125	BS #2 Rehab	Active	02/20/2012	\$2,170.00	\$891.36	\$6,476.00	\$4,300.00	64	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0130	WTF Site Improvements	Active	09/10/2012	\$33,050.00	\$3,305.00	\$3,495.54	\$6,554.46	71	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0135	WTF PATHWAY IMPROVEMENT	Active	05/25/2012	\$10,913.50	\$1,091.34	\$4,820.99	\$6,093.31	67	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0140	WTFP EMERGENCY LS REHAB	Active	10/13/2011	\$5,959.00	\$595.92	\$4,820.99	\$4,584.42	60	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0145	LS#4 REHAB	Active	01/24/2012	\$35,600.25	\$3,560.25	\$6,903.98	\$6,690.07	63	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0150	LS #0 REHAB	Active	04/09/2012	\$26,844.50	\$2,684.45	\$1,769.47	\$4,385.03	66	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0155	LS #0 REHAB	Active	06/29/2012	\$10,853.00	\$1,085.30	\$4,703.89	\$6,090.11	68	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0160	LS #5 REHAB	Active	04/17/2012	\$4,760.00	\$476.00	\$3,071.50	\$7,792.50	66	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0165	LS #20 REHAB	Active	09/26/2012	\$1,781.50	\$178.15	\$4,311.95	\$6,093.95	67	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0170	LS #20 REHAB	Active	01/06/2012	\$33,997.51	\$3,399.75	\$8,339.93	\$1,610.58	60	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0175	LS #22 REHAB	Active	01/27/2012	\$2,377.00	\$237.70	\$5,355.86	\$5,041.24	71	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0180	LS #26 REHAB	Active	09/25/2012	\$9,385.50	\$938.55	\$3,821.51	\$5,563.99	71	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0185	LS #48 REHAB	Active	02/06/2012	\$8,050.00	\$805.02	\$8,223.65	\$4,230.35	64	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0190	WELL RE FENCING	Active	08/13/2013	\$5,905.00	\$590.52	\$1,820.77	\$7,588.80	64	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0195	WELL RE FENCING	Active	08/13/2013	\$5,905.00	\$590.52	\$1,820.77	\$7,588.80	64	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0200	WELL RE FENCING	Active	08/13/2013	\$5,905.00	\$590.52	\$1,820.77	\$7,588.80	64	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0205	WELL RE FENCING	Active	08/13/2013	\$5,905.00	\$590.52	\$1,820.77	\$7,588.80	64	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0210	WELL STATION - FIELD SERVICES	Active	12/06/2012	\$84,347.77	\$8,434.77	\$3,232.84	\$2,102.93	74	7024	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0215	LS #8 REHAB	Active	07/09/2013	\$1,813.12	\$181.31	\$3,939.77	\$7,973.95	81	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0220	LS #8 REHAB	Active	12/13/2012	\$4,764.48	\$476.44	\$1,728.32	\$3,838.87	74	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0225	LS #6 REHAB	Active	10/29/2012	\$15,121.35	\$1,512.13	\$6,318.42	\$6,932.73	82	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0230	LS #7 REHAB	Active	06/22/2013	\$2,707.34	\$270.72	\$7,334.22	\$6,063.12	79	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0235	LS #21 REHAB	Active	02/15/2013	\$3,898.07	\$389.84	\$4,695.63	\$2,484.44	75	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0240	LS #62 REHAB	Active	02/15/2013	\$6,212.90	\$621.22	\$6,079.94	\$7,033.36	75	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0245	LS #73 REHAB	Active	02/25/2013	\$8,333.40	\$833.36	\$6,876.09	\$1,488.31	75	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0250	RYOT PUMPS (4)	Active	02/04/2013	\$24,956.00	\$2,495.64	\$3,586.82	\$5,597.38	75	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0255	NASH DIGESTER BL PUMP #120519	Active	06/27/2013	\$96,883.00	\$1,970.56	\$4,572.35	\$2,470.64	80	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0260	NASH DIGESTER BL PUMP #146534	Active	08/19/2013	\$96,883.00	\$1,954.84	\$4,572.35	\$2,470.64	80	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0265	LS #2 Rehab	Active	08/16/2014	\$3,745.84	\$374.58	\$8,053.50	\$29,166.34	94	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0270	LS #7 Rehab	Active	07/23/2014	\$3,284.79	\$328.47	\$7,390.71	\$24,836.48	93	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0275	LS #8 Rehab	Active	07/23/2014	\$19,173.99	\$1,917.36	\$4,341.05	\$4,809.13	93	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0280	LS #8 Rehab	Active	08/16/2014	\$35,884.60	\$3,588.46	\$7,341.25	\$24,203.35	93	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0285	LS #6 Rehab	Active	07/23/2014	\$10,038.12	\$1,003.92	\$4,875.00	\$7,822.00	88	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0290	LS #7 Rehab	Active	07/23/2014	\$22,860.69	\$2,286.06	\$4,875.00	\$7,822.00	88	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0295	LS #21 Rehab	Active	09/10/2014	\$4,418.56	\$441.85	\$9,432.25	\$3,595.71	95	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0300	LS #25 Rehab	Active	09/16/2014	\$2,435.57	\$243.56	\$4,700.75	\$6,939.22	95	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0305	LS #25 Rehab	Active	07/22/2014	\$6,195.19	\$619.51	\$1,544.01	\$4,650.77	95	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0310	LS #23 Rehab	Active	09/25/2014	\$5,621.34	\$562.14	\$1,711.07	\$4,909.27	95	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0315	LS #27 Rehab	Active	03/31/2014	\$6,704.50	\$670.44	\$1,711.07	\$4,989.43	95	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0320	LS #88 Rehab	Active	09/16/2014	\$55,006.85	\$5,500.68	\$9,127.80	\$4,638.05	90	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0325	LS #15 REHAB	Active	02/27/2016	\$95,000.85	\$9,500.08	\$5,160.48	\$4,838.77	90	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0330	LS #28 REHAB	Active	01/13/2016	\$54,348.28	\$5,434.82	\$9,811.91	\$4,838.77	90	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0335	LS #28 REHAB	Active	08/17/2016	\$55,614.49	\$5,561.49	\$6,488.30	\$49,136.19	96	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0340	LS #21 REHAB	Active	04/26/2016	\$3,028.20	\$302.82	\$4,542.30	\$2,570.00	92	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0345	LS #96 REHAB	Active	04/27/2016	\$84,215.35	\$8,421.53	\$4,212.78	\$3,042.27	114	7020	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0350	Landscape Improvements in WTP	Active	10/27/2016	\$6,376.82	\$637.68	\$6,376.82	\$17,039.14	98	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0355	LS #12 Rehabilitation	Active	10/14/2016	\$76,836.99	\$7,683.72	\$7,683.72	\$69,153.27	98	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0360	LS #28 Rehabilitation	Active	10/29/2016	\$44,981.89	\$4,498.14	\$4,981.89	\$44,981.89	98	7025	NONTPP	NONTPP
U	LI	LS	Land Improvements	4000000164100	10-0365	LS #28 Rehabilitation	Active	10/27/2016	\$6,760.00	\$676.00	\$6,760.00	\$6,760.00	98	7025	NONTPP	NONTPP

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Install Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Expected Life	Asset Remaining Life	Asset Department	Asset District Code
U	V	Vehicles	4000001660900	140200	2017 FORD F150 4X2 STANDARD TRUCK	Fully Depreciated	03/08/2011	\$17,378.00	\$1,148.17	\$173,780.00	\$0.00	0	7001	TPP		
U	V	Utility Vehicles	4000001660900	140203	2017 FORD E-25 CARGO VAN	Fully Depreciated	03/23/2011	\$5,824.00	\$1,318.67	\$58,240.00	\$0.00	0	7025	TPP		
U	V	Vehicles	4000001660900	140204	2017 FORD ESCAPE TWO	Fully Depreciated	03/23/2011	\$15,457.00	\$1,388.07	\$153,778.00	\$0.00	0	7001	TPP		
U	V	Vehicles	4000001660900	140205	2017 FORD F150 4X4 TRUCK	Fully Depreciated	04/26/2011	\$17,378.00	\$1,737.81	\$173,780.00	\$0.00	0	7006	TPP		
U	V	Vehicles	4000001660900	140234	2017 FORD RANGER EXTENDED CAB	Fully Depreciated	04/26/2011	\$12,994.00	\$1,299.39	\$129,940.00	\$0.00	0	7006	TPP		
U	E	Major Vehicle	4000001660900	140234	2017 FORD FREIGHT LINE F2 DUMP TRK	Active	06/29/2011	\$93,107.00	\$2,980.72	\$82,883.44	\$10,223.35	56	7006	TPP		
U	V	Vehicles	4000001660900	140960	2012 FORD ESCAPE	Active	05/14/2012	\$98,333.00	\$3,466.60	\$96,944.35	\$22,385.95	7	7002	TPP		
U	V	Vehicles	4000001660900	140961	2012 FORD F250 4M TRUCK	Active	05/14/2012	\$99,088.00	\$3,817.20	\$96,899.30	\$22,385.70	7	7006	TPP		
U	E	Major Vehicle	4000001660900	140970	ALTEC ARTICULATING BUCKET TRUC	Active	09/30/2012	\$97,483.00	\$5,356.92	\$72,318.07	\$32,444.93	71	7004	TPP		
U	V	Utility Vehicles	4000001660900	140970	2013 FORD F250 4M TRUCK	Active	01/16/2013	\$152,620.00	\$4,304.14	\$6,160.58	\$5,380.12	15	7004	TPP		
U	V	Vehicles	4000001660900	140908	2013 FORD ESCAPE	Active	02/13/2013	\$98,383.00	\$3,676.62	\$18,480.84	\$4,902.85	16	7004	TPP		
U	V	Major Vehicle	4000001660900	140908	2013 FORD F150 4X2	Active	12/17/2013	\$76,724.00	\$5,960.08	\$34,082.35	\$4,641.85	86	7005	TPP		
U	V	Vehicles	4000001660900	140906	2013 FORD F450 4M	Active	12/17/2013	\$93,382.00	\$3,654.12	\$17,624.25	\$2,687.75	86	7025	TPP		
U	V	Vehicles	4000001660900	140911	FORD F650 4X2 STANDARD TRUCK	Active	06/06/2014	\$15,878.00	\$1,376.60	\$17,406.68	\$4,488.32	32	7004	TPP		
U	V	Vehicles	4000001660900	140916	FORD F650 4X2 STANDARD TRUCK	Active	06/06/2014	\$15,878.00	\$1,376.60	\$17,406.68	\$4,488.32	32	7004	TPP		
U	V	Vehicles	4000001660900	140972	2014 FORD F250 4M 5TD TRUCK	Active	09/03/2014	\$12,780.00	\$1,405.99	\$6,658.28	\$92,621.72	93	7006	TPP		
U	E	Major Vehicle	4000001660900	140986	2014 FORD F450 4X2 TRUCK	Active	09/24/2014	\$37,271.00	\$3,274.32	\$17,271.00	\$6,591.34	93	7006	TPP		
U	V	Vehicles	4000001660900	140986	2014 FORD F450 4X2 TRUCK	Active	04/13/2016	\$77,384.00	\$3,669.81	\$1,669.81	\$69,784.82	114	7004	TPP		
U	V	Vehicles	4000001660900	140988	2016 FORD F150 TRUCK	Active	06/27/2016	\$22,095.00	\$1,473.00	\$14,730.00	\$20,622.00	96	7000	TPP		
U	V	Utility Vehicles	4000001660900	140988	2016 FORD F150 4X2 TRUCK	Active	06/27/2016	\$74,345.00	\$2,478.16	\$17,866.84	\$16,702.00	116	7020	TPP		
U	E	Major Vehicle	4000001660900	140988	CLUES SEWER TV INSPECTION TRUCK	Active	06/07/2016	\$79,500.00	\$5,983.32	\$5,983.32	\$173,56.68	116	7025	TPP		
U	V	Wastewater Furniture	4000001660900	140988	2016 FORD F250 4X2 TRUCK	Active	08/03/2016	\$27,458.95	\$95.30	\$95.30	\$26,543.65	58	7004	TPP		
U	V	Vehicles	4000001660900	140988	2016 FORD F550 DUMP BODY TRUCK	Active	08/16/2016	\$42,633.00	\$70.58	\$70.58	\$41,924.42	118	7000	TPP		
U	E	Major Vehicle	4000001660900	140988	1995 FORD BRONCO 4x4 SPORT UTI	Fully Depreciated	02/16/1998	\$21,426.25	\$0.00	\$21,426.25	\$0.00	0	7001	TPP		
U	V	Utility Vehicles	4000001660900	040980	RO WELLS 40	Active	09/30/2000	\$283,234.47	\$12,815.34	\$21,972.81	\$50,240.36	48	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		
U	WL	Water Wells	4000001660400	040983	Water Well Rehabilitation	Active	09/30/2001	\$297,985.33	\$4,480.96	\$27,938.03	\$70,010.30	60	7000	NONTPP		

Asset Group	Asset Category	Asset Class Description	Sub-Account Description	Sub-Account Invoice Debit Account	Asset ID	Asset Description	Asset Status Code	Asset Service Date	Asset Purchase Cost	Asset Year to Date Depreciation	Asset Life to Date Depreciation	Asset Remaining Capacity	Asset Expected Life	Asset Remaining Life	Asset Department	Asset District Code
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0308	WACKER GENERATOR MODEL G70	Fully Depreciated	03/14/2005	\$2,114.00	\$0.00	\$2,114.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0310	WACKER GENERATOR MODEL G70	Fully Depreciated	03/14/2005	\$2,114.00	\$0.00	\$2,114.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0312	J D 1400 BACKHOE LOADER	Active	03/27/2005	\$742,150	\$4,861.46	\$737,288.55	\$4,861.65			41 7004	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0313	WACKER GENERATOR MODEL G25	Fully Depreciated	03/30/2005	\$29,840.00	\$0.00	\$29,840.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0333	WACKER GENERATOR MODEL G25	Fully Depreciated	04/05/2005	\$29,840.00	\$0.00	\$29,840.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0334	WACKER GENERATOR MODEL G25	Fully Depreciated	04/05/2005	\$29,840.00	\$0.00	\$29,840.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0335	WACKER GENERATOR MODEL G25	Fully Depreciated	04/05/2005	\$29,840.00	\$0.00	\$29,840.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0336	WACKER GENERATOR MODEL G25	Fully Depreciated	04/05/2005	\$29,840.00	\$0.00	\$29,840.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0337	WACKER GENERATOR MODEL G25	Fully Depreciated	04/05/2005	\$29,840.00	\$0.00	\$29,840.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	05-0338	WACKER GENERATOR MODEL G25	Fully Depreciated	04/05/2005	\$29,840.00	\$0.00	\$29,840.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	06-0237	JOHN DEERE 644J 1 W/D LOADER	Active	09/29/2006	\$24,959.97	\$8,305.58	\$9,738.49	\$48,800.66			48 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	06-0600	MESA KM 150 VOLT GENERATOR	Active	10/10/2005	\$74,953.48	\$4,896.68	\$54,953.48	\$19,898.52			48 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	09-0049	RO P C CONTROLS CABINET	Active	05/15/2005	\$6,811.95	\$0.00	\$6,811.95	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	09-0052	PURCHASE 305 TALL SLOW METERS	Fully Depreciated	01/27/2005	\$20,825.00	\$0.00	\$20,825.00	\$0.00			0 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	10-1084	BOKART 38 X50 TEE LOADER	Active	02/16/2011	\$44,751.25	\$88.72	\$4,204.03	\$2,678.22			112 7006	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	10-2252	6" WULFUM ASSIST TRASH PUMP	Active	03/30/2011	\$22,310.48	\$78.41	\$20,629.70	\$16,607.78			113 7006	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	10-2250	6" THOMPSON TRASH PUMP	Active	08/11/2011	\$22,333.99	\$1,002.28	\$17,811.78	\$14,772.21			118 7006	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	11-0085	UPGRADE DRIVE UNIT - TP #3	Active	03/01/2011	\$16,507.78	\$1,001.32	\$6,141.57	\$5,383.21			113 7025	NONTPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0059	AUTORAUTION PUMP ASSEMBLY	Active	04/01/2011	\$8,560.00	\$70.66	\$3,138.77	\$6,421.27			113 7025	NONTPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0059	JETTER SEWER FLUSHING MACHINE	Active	05/22/2012	\$43,998.00	\$2,906.52	\$2,937.53	\$30,760.87			127 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0021	Treatment Unit Sprig Ring	Active	08/02/2012	\$2,220.00	\$14.68	\$3,34.50	\$8,750.29			131 7000	NONTPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0028	Flow Meters	Active	09/10/2012	\$3,775.60	\$651.72	\$2,661.19	\$7,141.41			131 7000	NONTPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0029	CL Containment R&R	Active	08/15/2012	\$59,050.00	\$1,269.96	\$5,291.51	\$5,738.49			130 7000	NONTPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0009	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,270.28	\$23,76.69	\$15,301.31			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0010	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0011	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0012	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0013	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0014	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0015	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0016	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0017	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0018	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0019	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0020	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0021	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0022	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0023	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0024	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0025	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0026	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0027	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0028	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0029	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0030	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0031	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0032	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0033	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0034	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0035	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0036	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0037	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0038	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0039	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0040	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0041	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0042	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0043	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0044	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0045	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0046	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0047	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0048	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0049	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0050	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0051	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0052	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U	WME	Water Equipment Major	Water Equipment (Major)	4000001640600	12-0053	WACKER G-20 GENERATOR	Active	12/05/2012	\$38,473.00	\$1,037.76	\$7,548.77	\$15,888.23			134 7000	TPP
U																

Village of Wellington, Florida
Fixed Asset Accounting - 9/30/16

		Original Cost	Cumul Depcn	Net Book Value
W-Land	Land Supporting Water Service	\$378,176.82	\$378,176.82	\$0.00
W-Supply	Water Supply	\$11,782,490.14	\$8,676,373.58	\$3,106,116.56
W-Treatment	Water Treatment	\$41,747,380.39	\$21,109,359.53	\$20,638,020.86
W-Distribution	Water Distribution	\$12,202,729.30	\$3,852,393.04	\$8,350,336.26
W-Meters	Water Meters	\$4,791,308.57	\$3,465,708.62	\$1,325,599.95
W-Other	Water Other	\$1,942,140.41	\$1,480,339.03	\$461,801.38
WW-Land	Land Supporting Wastewater Service	\$9,087,440.67	\$90,735.93	\$8,996,704.74
WW-Collection	Wastewater Collection	\$7,400.00	\$7,400.00	\$0.00
WW-LiftStation	Wastewater Lift Station	\$2,653,083.41	\$1,412,062.23	\$1,241,021.18
WW-ForceMain	Wastewater Force Main	\$124,055.82	\$50,576.94	\$73,478.88
WW-Treatment	Wastewater Treatment	\$41,325,818.13	\$15,742,120.53	\$25,583,697.60
WW-Other	Wastewater Other	\$378,497.27	\$295,854.63	\$82,642.64
Distribution	Distribution	\$73,025,433.31	\$38,907,093.49	\$34,118,339.82
Buildings		\$0.00	\$0.00	\$0.00
Other	Other	\$2,930,853.28	\$1,194,625.53	\$1,736,227.75
Unassigned	Unassigned	\$1,835,239.11	\$981,020.28	\$854,218.83
Reclaimed	Reclaimed Water Service	\$0.00	\$0.00	\$0.00
Land	Land	\$0.00	\$0.00	\$0.00
		\$204,212,046.63	\$97,643,840.18	\$106,568,206.45

Asset Contributions Accounting - 9/30/16

GROUP	CLASS	CLASS DESCRIP	ACCOUNT DESCRIP	INSTAL DEBIT GL	ID	Asset Description	STATUS CODE	SERVICE DATE	PURCHASE COST	YTD DEPRECI	LTD DEPRECI	BOOK VALUE	EXPECTED LIFE	REMAINING LIFE
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0811	ORANGE GROVE ESTATES	Active	09/30/2000	\$679,952.00	\$0.00	\$276,888.97	\$402,723.03	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0812	WELLINGTON MIDDLE SCHOOL	Active	09/30/2000	\$11,030.00	\$0.00	\$45,370.00	\$66,060.00	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0813	FORTUNE WAY BUSINESS CENTER	Active	09/30/2000	\$21,030.00	\$0.00	\$8,573.63	\$12,456.37	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0814	ORANGE POINT TRACT A	Active	09/30/2000	\$104,700.00	\$0.00	\$24,231.64	\$80,468.36	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0815	ORANGE POINT TRACT B	Active	09/30/2000	\$195,490.00	\$0.00	\$16,124.41	\$234,257.59	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0816	ORANGE POINT TRACT B1	Active	09/30/2000	\$84,968.00	\$0.00	\$34,641.30	\$50,326.70	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0817	LOWE'S HOME CENTER	Active	09/30/2000	\$192,688.00	\$0.00	\$119,218.16	\$73,319.84	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0818	LAKE WORTH RD WATER EXTENSION	Active	09/30/2000	\$43,213.00	\$0.00	\$76,337.61	\$266,073.39	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0819	WELLINGS ON CHRISTIAN SCHOOL P	Active	09/30/2000	\$34,460.00	\$0.00	\$14,048.85	\$20,411.15	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0820	PI PRE STATION 227	Active	09/30/2000	\$15,324.00	\$0.00	\$5,024.64	\$7,299.36	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0821	WELLINGTON MEDICAL ARTS BULDI	Active	09/30/2000	\$24,008.00	\$0.00	\$9,786.79	\$14,281.21	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	00-0822	MIGNER ESTATES OF FB POLO & CC	Active	09/30/2000	\$54,247.00	\$0.00	\$62,885.66	\$91,361.34	480	288
U	DL	Distribution Lines	Distribution Lines	40P00001640500	01-0816	St Andrews Polo Club	Active	09/30/2001	\$287,308.00	\$0.00	\$109,885.50	\$27,322.50	300	300
U	DL	Distribution Lines	Distribution Lines	40P00001640500	01-0818	Towne Place	Active	09/30/2001	\$216,539.00	\$0.00	\$184,042.50	\$116,496.50	480	300
U	DL	Distribution Lines	Distribution Lines	40P00001640500	01-0817	Isle of Wellington	Active	09/30/2001	\$616,398.00	\$0.00	\$234,740.38	\$376,657.62	480	300
U	DL	Distribution Lines	Distribution Lines	40P00001640500	01-0818	FI Red Unit @ Well Green Mall	Active	09/30/2001	\$115,549.00	\$0.00	\$19,728.50	\$264,620.50	480	300
U	DL	Distribution Lines	Distribution Lines	40P00001640500	01-0819	Isle @ Wellington Flat 3	Active	09/30/2001	\$6,071.00	\$0.00	\$2,324.09	\$3,746.91	480	300
U	DL	Distribution Lines	Distribution Lines	40P00001640500	01-0820	Miner Place	Active	09/30/2001	\$13,869.00	\$0.00	\$53,543.36	\$86,325.64	480	300
U	DL	Distribution Lines	Distribution Lines	40P00001640500	01-0821	Wellington Christian School	Active	09/30/2001	\$72,853.00	\$0.00	\$27,621.11	\$44,531.89	480	300
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0613	Original Parkside House	Active	11/07/2002	\$16,428.00	\$0.00	\$64,111.3	\$12,016.87	480	313
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0614	Quincador Corporate Center	Active	11/20/2002	\$55,300.00	\$0.00	\$19,240.07	\$36,059.93	480	313
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0615	Equestrian Club	Active	01/10/2003	\$1,021,083.77	\$0.00	\$350,931.05	\$670,072.72	480	315
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0616	Anthony Grove Phases 1& 1B	Active	01/24/2003	\$994,064.00	\$0.00	\$331,897.53	\$662,866.47	480	315
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0617	Isle @ Wellington Flat 3	Active	10/07/2002	\$283,764.50	\$0.00	\$117,740.58	\$172,043.92	480	291
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0618	ANTHONY GROVES PHASE 1C	Active	01/24/2003	\$429,940.00	\$0.00	\$47,792.15	\$282,448.85	480	315
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0619	VERSALLER RJD	Active	01/10/2003	\$2,396,263.76	\$0.00	\$823,716.04	\$1,572,547.72	480	315
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0620	WEST REGIONAL MEDICAL OFFICE	Active	02/27/2003	\$58,109.25	\$0.00	\$19,853.84	\$38,255.41	480	316
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0621	WELL WELLINGTON FIRE STATION	Active	02/27/2003	\$24,687.00	\$0.00	\$18,434.52	\$16,212.48	480	316
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0622	COURTYARD AT THE GROVES	Active	02/27/2003	\$628,487.00	\$0.00	\$214,039.88	\$412,447.12	480	316
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0623	ISLES AT WELLINGTON PLAT 8	Active	03/19/2003	\$312,477.00	\$0.00	\$106,101.89	\$206,345.11	480	317
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0624	ISLES AT WELLINGTON PLAT 7	Active	09/19/2003	\$180,418.80	\$0.00	\$126,192.17	\$25,124.63	480	317
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0625	CAMBRIDGE SCHOOL	Active	05/27/2003	\$105,171.00	\$0.00	\$35,042.70	\$70,084.80	480	320
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0626	WELLINGTON SURGCENTER	Active	08/21/2003	\$148,216.72	\$0.00	\$48,821.03	\$100,411.69	480	323
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0627	ST THERESE DE LIEUX CATHOLIC	Active	08/09/2003	\$97,082.00	\$0.00	\$31,753.64	\$65,328.36	480	323
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0628	SHORES AT WELLINGTON	Active	06/19/2003	\$31,883.00	\$0.00	\$43,669.35	\$88,962.65	480	321
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0629	STERLING BANK	Active	01/24/2003	\$25,079.00	\$0.00	\$6,547.71	\$16,471.29	480	316
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0630	BLACK DIAMOND PHASE 2 BLOCK 8	Active	09/26/2003	\$263,306.95	\$0.00	\$85,576.13	\$177,712.82	480	324
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0631	BLACK DIAMOND PHASE 1	Active	11/19/2002	\$137,638.95	\$0.00	\$47,614.12	\$89,770.63	480	314
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0632	POINT AT VILL GREEN PHASE 1	Active	09/29/2003	\$444,814.18	\$0.00	\$144,866.00	\$300,249.18	480	324
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0633	CHI'S GRILL AND BAR	Active	01/06/2003	\$7,602.82	\$0.00	\$14,648.18	\$2,213.64	480	316
U	DL	Distribution Lines	Distribution Lines	40P00001640500	03-0634	BINIS COMMERCIAL CENTER	Active	08/09/2003	\$121,808.00	\$0.00	\$19,588.12	\$82,210.88	480	324
U	DL	Distribution Lines	Distribution Lines	40P00001640500	04-0600	Isle One of Farm Polo	Active	01/12/2004	\$68,090.00	\$0.00	\$21,703.42	\$46,386.58	480	327
U	DL	Distribution Lines	Distribution Lines	40P00001640500	04-0601	BLACK DIAMOND PHASE 2 BLOCK 6	Active	10/27/2003	\$18,359.95	\$0.00	\$13,457.00	\$24,892.05	480	324
U	DL	Distribution Lines	Distribution Lines	40P00001640500	04-0602	BUCCA DI BEPPO RESTAURANT	Active	06/30/2004	\$73,816.00	\$0.00	\$22,759.44	\$51,055.56	480	332
U	DL	Distribution Lines	Distribution Lines	40P00001640500	04-0603	GROVES AT ROYAL PALM	Active	06/23/2004	\$461,412.00	\$0.00	\$142,268.70	\$319,143.30	480	332
U	DL	Distribution Lines	Distribution Lines	40P00001640500	04-0604	ANTHONY GROVES PHASE 2	Active	01/30/2004	\$915,092.50	\$0.00	\$291,048.58	\$622,043.92	480	327
U	DL	Distribution Lines	Distribution Lines	40P00001640500	04-0605	BLACK DIAMOND PHASE 2 BLOCK 7	Active	01/05/2004	\$206,989.00	\$0.00	\$65,978.19	\$141,010.81	480	327
U	DL	Distribution Lines	Distribution Lines	40P00001640500	05-0643	WELLINGTON TOWN SQUARE	Active	11/24/2004	\$28,818.00	\$0.00	\$9,601.71	\$20,772.23	480	337
U	DL	Distribution Lines	Distribution Lines	40P00001640500	05-0644	THE PLAZA AT WELLINGTON GREEN	Active	11/24/2004	\$247,276.76	\$0.00	\$73,667.88	\$173,607.88	480	337
U	DL	Distribution Lines	Distribution Lines	40P00001640500	05-0645	BANK OF AMERICA @ THE GROVES	Active	12/01/2004	\$15,818.00	\$0.00	\$4,679.21	\$11,087.79	480	338
U	DL	Distribution Lines	Distribution Lines	40P00001640500	05-0646	ISLA CARROLL FARM	Active	11/16/2004	\$193,114.00	\$0.00	\$33,703.67	\$79,427.73	480	337
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0656	WELLINGTON RESERVE OFFICE PARK	Active	12/05/2005	\$24,817.00	\$0.00	\$32,138.10	\$382,678.90	480	350
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0657	HAMPTON INN WELLINGTON	Active	12/08/2005	\$110,819.00	\$0.00	\$30,013.10	\$80,805.90	480	350
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0658	BANK OF AMERICA WELL GREEN BR	Active	10/01/2005	\$27,771.6	\$0.00	\$20,018.84	\$52,763.32	480	348
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0659	GROVES @ ROYAL PALM #12.6	Active	06/21/2006	\$95,350.00	\$0.00	\$24,632.38	\$70,717.62	480	356
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0660	ELBRIDGE GALE SCHOOL 02 U	Active	07/25/2006	\$83,274.00	\$0.00	\$45,963.86	\$196,261.14	480	357
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0661	COURTSHAW SERVICES RETAIL	Active	05/12/2006	\$135,947.00	\$0.00	\$35,402.50	\$100,544.50	480	345
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0662	HOUSES @ THE GROVE	Active	11/18/2005	\$138,058.00	\$0.00	\$46,218.18	\$89,756.82	480	349
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0663	STEAK 'N SHAKE REST @ IPB	Active	07/31/2006	\$26,744.00	\$0.00	\$6,853.56	\$19,890.44	480	357
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0664	PANTHER RUN ELEMENTARY SCHOOL	Active	04/21/2006	\$34,864.44	\$0.00	\$9,151.65	\$25,712.79	480	354
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0665	WELLINGTON GREEN MUPO #	Active	04/27/2006	\$27,824.80	\$0.00	\$14,134.32	\$193,270.58	480	354
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0666	WELLINGTON MUPO	Active	04/05/2006	\$24,420.88	\$0.00	\$32,660.46	\$91760.42	480	354
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0667	PLAZA @ WELLINGTON GREEN "E"	Active	06/30/2006	\$54,399.95	\$0.00	\$14,051.68	\$40,342.27	480	356
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0668	POLO CLUB PARCEL 47C	Active	10/07/2005	\$34,900.00	\$0.00	\$9,597.72	\$25,302.28	480	349
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0669	COMMERCE PARK LOT 7	Active	09/30/2006	\$44,250.00	\$0.00	\$10,650.42	\$31,599.58	480	359
U	DL	Distribution Lines	Distribution Lines	40P00001640500	06-0570	CHING DEVELOPMENT POLO GARDENS	Active	09/30/2006	\$58,185.00	\$0.00	\$16,667.62	\$43,517.38	480	359
U	DL	Distribution Lines	Distribution Lines	40P00001640500	09-0625	PROFESSIONAL CTR @ WELLMPH I	Active	05/14/2009	\$82,162.40	\$0.00	\$33,781.72	\$148,410.68	480	391
U	DL	Distribution Lines	Distribution Lines	40P00001640500	09-0626	LANIER PROPERTY	Active	08/17/2009	\$1,751,339.00	\$0.00	\$311,090.38	\$1,439,228.62	480	394
U	DL	Distribution Lines	Distribution Lines	40P00001640500	10-0604	CYPRESS BLAND PB POLO & CC	Active	12/21/2009	\$144,837.66	\$0.00	\$64,446.07	\$276,981.59	480	398

Asset Contributions Accounting - 9/30/16

GROUP	CLASS	CLASS DESCRIP	ACCOUNT DESCRIP	INST/AL DEBT GL	ID	Asset Description	STATUS CODE	SERVICE DATE	PURCHASE COST	YTD DEPRECIATION	LTD DEPRECIATION	BOOK VALUE	EXPECTED LIFE	REMAINING LIFE
U	DL	Distribution Lines	Distribution Lines	40P00001640500	10-0605	PRBC SHOWGROUNDS	Active	01/26/2010	\$44,024.52	\$0.00	\$23,797.81	\$17,226.71	480	399
U	DL	Distribution Lines	Distribution Lines	40P00001640500	10-0606	WELINGTON REGIONAL MEDICAL CT	Active	03/02/2010	\$173,254.56	\$0.00	\$76,914.29	\$92,340.27	480	401
U	DL	Distribution Lines	Distribution Lines	40P00001640500	10-0607	ST THERESE DE LISEUX CATHOLIC	Active	03/12/2010	\$13,176.00	\$0.00	\$2,684.71	\$10,491.29	480	401
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0604	WRMC BED TOWER ADDITION	Active	08/31/2012	\$70,926.24	\$0.00	\$7,388.00	\$63,538.24	480	430
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0605	GRAND PRX FARMS LOT 7	Active	01/18/2012	\$1,060.00	\$0.00	\$1,313.28	\$9,746.72	480	423
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0606	DUNKIN DONUTS	Active	05/16/2012	\$8,238.95	\$0.00	\$1,238.95	\$6,999.99	480	427
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0607	MILAGE DONUTS CENTER	Active	06/26/2012	\$34,509.60	\$0.00	\$7,544.00	\$26,965.60	480	428
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0608	STIRLING WAY RIGHT-OF-WAY	Active	06/26/2012	\$50,173.50	\$0.00	\$5,478.72	\$44,694.78	480	428
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0609	DOUBLE H FRAM LOTT WATER MAIN	Active	11/01/2011	\$4,268.50	\$0.00	\$5,897.01	\$40,381.49	480	421
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0610	GLENSPUR FARMS 50 RD WATER MAI	Active	03/07/2012	\$82,856.07	\$0.00	\$9,493.00	\$73,363.07	480	425
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0611	GRAND PRX VILLAGE SOUTH	Active	08/23/2012	\$482,998.00	\$0.00	\$50,312.00	\$432,686.00	480	430
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0612	PRBC SHOWGROUNDS	Active	08/24/2012	\$105,105.00	\$0.00	\$10,848.50	\$94,256.50	480	430
U	DL	Distribution Lines	Distribution Lines	40P00001640500	12-0613	LIFE COVENANT CHURCH INC	Active	12/05/2011	\$87,710.00	\$0.00	\$10,532.80	\$76,177.20	480	422
U	DL	Distribution Lines	Distribution Lines	40P00001640500	13-0186	CASTLEMAN DL	Active	11/14/2012	\$31,820.00	\$0.00	\$3,015.95	\$27,804.05	480	433
U	DL	Distribution Lines	Distribution Lines	40P00001640500	13-0187	CHEDDARS DL	Active	02/28/2013	\$53,380.00	\$0.00	\$5,044.54	\$48,335.46	480	435
U	DL	Distribution Lines	Distribution Lines	40P00001640500	13-0188	WALGREEN WILL TRACE DL	Active	03/07/2013	\$63,047.22	\$0.00	\$5,279.29	\$57,767.93	480	437
U	DL	Distribution Lines	Distribution Lines	40P00001640500	13-0189	BL LIFE OYPRESS	Active	06/12/2013	\$43,928.00	\$0.00	\$16,606.80	\$402,674.20	480	440
U	DL	Distribution Lines	Distribution Lines	40P00001640500	14-0788	FAMILY VISION DCA	Active	09/16/2014	\$18,900.00	\$0.00	\$984.38	\$17,915.62	480	455
U	DL	Distribution Lines	Distribution Lines	40P00001640500	14-0789	CAMDEN COURT DCA	Active	04/30/2014	\$105,900.00	\$0.00	\$19,368.75	\$290,531.25	480	450
U	DL	Distribution Lines	Distribution Lines	40P00001640500	14-0790	CAPELLA RE DCA	Active	08/07/2014	\$5,360.00	\$0.00	\$452.91	\$7,907.09	480	454
U	DL	Distribution Lines	Distribution Lines	40P00001640500	14-0791	ARCHSTONE DCA	Active	05/06/2014	\$995,207.59	\$0.00	\$60,187.48	\$935,020.11	480	451
U	DL	Distribution Lines	Distribution Lines	40P00001640500	15-0709	DL 14142 GRAND PRX VILLAGE	Active	03/04/2015	\$5,070.00	\$0.00	\$37.11	\$7,632.89	480	461
U	DL	Distribution Lines	Distribution Lines	40P00001640500	15-0710	DL EVERGLADES DRESSAGE	Active	03/31/2015	\$8,850.00	\$0.00	\$350.36	\$8,499.64	480	461
U	DL	Distribution Lines	Distribution Lines	40P00001640500	15-0711	DL STADIUM SOUTH	Active	09/23/2015	\$102,322.50	\$0.00	\$2,771.21	\$99,551.29	467	467
U	DL	Distribution Lines	Distribution Lines	40P00001640500	15-0712	Grand Prx Village South Lot 8	Active	10/28/2014	\$5,360.00	\$0.00	\$418.04	\$7,941.96	480	456
U	DL	Distribution Lines	Distribution Lines	40P00001640500	15-0608	Distribution Lines	Active	12/09/2015	\$67,795.00	\$0.00	\$1,412.40	\$66,382.60	480	470
U	DL	Distribution Lines	Distribution Lines	40P00001640500	15-0609	Distribution Lines	Active	02/09/2016	\$994,420.00	\$0.00	\$3,273.68	\$193,146.32	480	472
U	DL	Distribution Lines	Distribution Lines	40P00001640500	15-607	Distribution Lines	Active	07/07/2016	\$14,220.00	\$0.00	\$88.88	\$14,131.12	480	471
U	DL	Distribution Lines	Distribution Lines	40P00001640500	97-0423	DIST LINES PLAT 3	Active	08/30/1997	\$54,200.00	\$0.00	\$27,059.30	\$29,994.70	480	252
U	DL	Distribution Lines	Distribution Lines	40P00001640500	97-0424	DIST LINES	Active	08/30/1997	\$95,038.00	\$0.00	\$79,644.82	\$85,493.18	480	252
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0620	WATER INTER CONNECT	Active	08/30/1998	\$49,847.39	\$0.00	\$227,731.93	\$270,115.56	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0626	WWINTER CONNECT	Active	08/30/1998	\$291,620.44	\$0.00	\$193,396.19	\$198,224.25	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0632	WELINGTON'S EDGE / PARCEL 76	Active	08/30/1998	\$105,960.00	\$0.00	\$48,470.04	\$57,489.96	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0633	PINE TRACE @ BUNS	Active	08/30/1998	\$335,796.00	\$0.00	\$62,117.56	\$78,678.44	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0634	WHITEHORSE EST AT SPPLAT 1	Active	08/30/1998	\$510,329.00	\$0.00	\$233,441.59	\$276,887.51	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0635	WHITEHORSE EST AT S	Active	08/30/1998	\$15,326.00	\$0.00	\$70,044.53	\$52,081.47	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0636	WELINGTON'S EDGE PARCEL 76 PH	Active	08/30/1998	\$210,234.00	\$0.00	\$100,284.84	\$118,949.16	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0637	ORANGE POINT PHASE 1	Active	08/30/1998	\$81,198.00	\$0.00	\$74,066.43	\$87,851.57	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	98-0638	ORANGE POINT SEC 23	Active	08/30/1998	\$460,985.00	\$0.00	\$210,869.99	\$250,115.01	480	264
U	DL	Distribution Lines	Distribution Lines	40P00001640500	99-0816	DL LINE COMMERCE PARK WEST	Active	08/30/1999	\$457,025.00	\$0.00	\$29,382.31	\$38,542.69	480	276
U	DL	Distribution Lines	Distribution Lines	40P00001640500	99-0817	DL LINES WINNINGS	Active	08/30/1999	\$150,579.00	\$0.00	\$65,135.59	\$85,443.41	480	276
U	DL	Distribution Lines	Distribution Lines	40P00001640500	99-0818	DL LINE WELINGTON EDGE PARCEL	Active	08/30/1999	\$240,069.00	\$0.00	\$16,389.94	\$152,679.06	480	276

\$28,269,303.31

\$0.00

\$8,571,250.62

\$19,698,052.69

D :: Miscellaneous Fee Calculations

This appendix includes detailed calculations for each miscellaneous utility service fee recommended in this report.

Table-D1
Village of Wellington
Miscellaneous Fee Calculation

Existing and Proposed Miscellaneous Charges

Line				Change	
No.		Existing	Proposed	Amount	Percent
	Water Meter Installation Fees				
1	5/8" Meter	\$350.00	\$388.00	38.00	10.86%
2	1" Meter	400.00	501.00	101.00	25.25%
3	1.5" Meter	575.00	671.00	96.00	16.70%
4	2" Meter	765.00	793.00	28.00	3.66%
5	3" Meter	1,250.00	903.00	(347.00)	(27.76%)
6	4" Meter	1,918.00	1,098.00	(820.00)	(42.75%)
7	6" Meter	3,440.00	Actual Cost		
8	8" Meter	Actual Cost	Actual Cost		
	Water Customer Deposits				
9	5/8" Meter	\$70.00	\$60.00	(\$10.00)	(14.29%)
10	1" Meter	110.00	150.00	40.00	36.36%
11	1.5" Meter	220.00	300.00	80.00	36.36%
12	2" Meter	335.00	480.00	145.00	43.28%
13	3" Meter	750.00	960.00	210.00	28.00%
14	4" Meter	1,050.00	1,500.00	450.00	42.86%
15	6" Meter	2,400.00	3,000.00	600.00	25.00%
16	8" Meter	3,750.00	4,800.00	1,050.00	28.00%
	Wastewater Customer Deposits				
17	5/8" Meter	\$60.00	\$60.00	\$0.00	0.00%
18	1" Meter	90.00	150.00	60.00	66.67%
19	1.5" Meter	180.00	300.00	120.00	66.67%
20	2" Meter	265.00	480.00	215.00	81.13%
21	3" Meter	600.00	960.00	360.00	60.00%
22	4" Meter	850.00	1,500.00	650.00	76.47%
23	6" Meter	1,900.00	3,000.00	1,100.00	57.89%
24	8" Meter	3,000.00	4,800.00	1,800.00	60.00%
25	Account Application/Service Initiation	\$25.00	\$25.00	\$0.00	0.00%
26	Account Transfer	\$25.00	\$25.00	\$0.00	0.00%
27	Delinquent Account Charge	\$5.00	\$10.00	\$5.00	100.00%

Table-D1
Village of Wellington
Miscellaneous Fee Calculation

Existing and Proposed Miscellaneous Charges

Line No.		Existing	Proposed	Change	
				Amount	Percent
	Service Call - Water				
28	Normal Hours	\$15.00	\$55.00	\$40.00	266.67%
29	After Hours	50.00	\$180.00	130.00	260.00%
	Service Call - Wastewater				
30	Normal Hours	\$15.00	\$124.00	\$109.00	726.67%
31	After Hours	50.00	\$180.00	130.00	260.00%
	Wastewater Line Inspection Service	N/A	\$142.00	\$142.00	100.00%
	Meter Testing Fee				
32	2" or Smaller	\$40.00	\$135.00	\$95.00	237.50%
33	Greater than 2" Meter	Actual Cost	Actual Cost		
34	Unauthorized Connection/Tampering	\$300.00	\$300.00	\$0.00	0.00%
35	Palm Beach County Recording Fees	\$40.00	Removed	N/A	N/A
36	Grease Trap Inspection Fee	\$40.00	\$165.00	\$125.00	312.50%
37	Backflow Preventer Inspection Fee	\$30.00	\$30.00	\$0.00	0.00%

Table-D2
Village of Wellington, Florida
Miscellaneous Fee Calculation

Development of General and Direct Overhead Cost Factors

Line No.	Description	2018 Budget	Adjustment [1]	Adjusted
<u>Water Meter Services:</u>				
	Departmental Overhead:			
1	Regular - Projection	\$96,739	(\$96,739)	\$0
2	Regular - Wage Adjustments	7,000	(7,000)	0
3	Overtime	12,000	(12,000)	0
4	Part-time	18,419	(18,419)	0
5	Other Wages	966	(966)	0
6	FICA	8,051	(8,051)	0
7	Pension	7,652	(7,652)	0
8	Medical	39,696	(39,696)	0
9	Dental	2,236	(2,236)	0
10	Life	226	(226)	0
11	Short Term Disability	548	(548)	0
12	Long Term Disability	309	(309)	0
13	Vision	230	(230)	0
14	HRA Allocation	2,740	(2,740)	0
15	Outside Services - Pw Annual Meter Box Replacement Program	80,000	(80,000)	0
16	Outside Services - Plans To Replace Est. 200 Meter Boxes	0	0	0
17	Safety Supplies - Safety Googles, Boots, Gloves	1,500	(1,500)	0
18	Vehicle & Equip. Maint. - Maint Of Vehicles	5,200	(5,200)	0
19	Gasoline - Gasoline	13,000	(13,000)	0
20	Gasoline - Fuel Analysis Reduction 5.3.17 Rfc	(5,000)	5,000	0
21	Meter & Meter Parts - Purchase New Meters For New Construction And	200,000	(200,000)	0
22	Total	\$491,512	(\$491,512)	\$0
	Departmental Management Salaries & Benefits:			
23	Superintendent			\$141,752
24	Director			259,397
25	Total Salaries			\$401,149
26	Estimated Management Hourly Rate			\$192.86
27	Estimated Annual Management Time For Department (Hours)			42
28	Estimated Management Overhead			\$8,023
29	Total Direct Overhead			\$8,023
	Departmental Salaries			
30	Total Departmental Salaries & Benefits			\$196,812
31	Direct Departmental Overhead %			104.08%

Table-D2
Village of Wellington, Florida
Miscellaneous Fee Calculation

Development of General and Direct Overhead Cost Factors

Line No.	Description	2018 Budget	Adjustment [1]	Adjusted
<u>Customer Service:</u>				
	Regular	\$ 293,971	(\$293,971)	\$0
	Overtime	3,500	(3,500)	0
	Other Wages	604	(604)	0
	FICA	21,002	(21,002)	0
	Pension	26,000	(26,000)	0
	Medical	90,651	(90,651)	0
	Dental	4,855	(4,855)	0
	Life	876	(876)	0
	Short Term Disability	1,470	(1,470)	0
	Long Term Disability	829	(829)	0
	Vision	443	(443)	0
	HRA Allocation	6,678	(6,678)	0
	Outside Services - Utility Billing Services - Data Prose, Courier	160,000	(160,000)	0
	Outside Services - Erp Implementation -	200,000	(200,000)	0
	Outside Services - 4.17.17 Dept Mtg Review Cut Rfc	(100,000)	100,000	0
	Banking Charges - Bill 2 Pay	18,000	(18,000)	0
	Banking Charges - Bank Fees & Credit Card Charges Per Aa Rfc	140,000	(140,000)	0
	Miscellaneous Travel	5,000	(5,000)	0
	Postage	1,400	(1,400)	0
	Bad Debts - Bad Debt Annual Write-Offs	50,000	(50,000)	0
	Bad Debts - Exc Dept Mtg Reduction 4.19.17 Rfc	(30,000)	30,000	0
	Office Supplies	900	(900)	0
	Computer & Copier Supplie -	1,500	(1,500)	0
	Training & Seminars - Cust Svc Training, Awwa Conf, Cs Week	12,000	(12,000)	0
	Memberships	300	(300)	0
	Interest Expense	30,000	(30,000)	0
		<u>\$ 939,979</u>	<u>\$ (939,979)</u>	<u>\$ -</u>
	Departmental Management Salaries & Benefits:			
32	Director			<u>\$ 259,397</u>
33	Total Salaries			\$259,397
34	Estimated Management Hourly Rate			\$124.71
35	Estimated Annual Management Time For Department (Hours)			<u>42</u>
36	Estimated Management Overhead			\$5,188
37	Total Direct Overhead			<u>\$5,188</u>
	Departmental Salaries			
38	Total Departmental Salaries & Benefits			\$ 450,879
39	Direct Departmental Overhead %			<u>101.15%</u>

Table-D2
Village of Wellington, Florida
Miscellaneous Fee Calculation

Development of General and Direct Overhead Cost Factors

Line No.	Description	2018 Budget	Adjustment [1]	Adjusted
<u>Water Distribution:</u>				
	Departmental Overhead:			
40	Regular - Projection	\$ 314,671	(\$314,671)	\$0
41	Regular - Wage Adjustments	2,300	(2,300)	0
42	Overtime	10,000	(10,000)	0
43	Other Wages	2,173	(2,173)	0
44	FICA	22,396	(22,396)	0
45	Pension	24,890	(24,890)	0
46	Medical	114,626	(114,626)	0
47	Dental	6,038	(6,038)	0
48	Life	741	(741)	0
49	Short Term Disability	1,781	(1,781)	0
50	Long Term Disability	1,005	(1,005)	0
51	Vision	654	(654)	0
52	HRA Allocation	7,876	(7,876)	0
53	Outside Services - R&M Valve And Hydrant Maintenance Program	130,000	(130,000)	0
54	Outside Services - Sampling Stations - 60 Stations Throughtout	100,000	(100,000)	0
55	Mains & Manholes	20,000	(20,000)	0
56	Service Lines - Replace Poly Svcs To Lift Stations And During	25,000	(25,000)	0
57	Materials & Supplies - Increase In Cost Of Supplies - Such As Fittings	100,000	(100,000)	0
58	Materials & Supplies - Fire Hydrants And Repair Kits	30,000	(30,000)	0
59	Materials & Supplies - Automatic Flushers - Adding 10 Units	30,000	(30,000)	0
60	Materials & Supplies - Arv'S Roughly 15-20 To Be Replaced	30,000	(30,000)	0
61	Materials & Supplies - Small Equip & Tools	10,500	(10,500)	0
62	Materials & Supplies - Valves - Replace Damaged System Valves	10,000	(10,000)	0
63	Safety Supplies - Replace Safety Cones, Barricades, Mot,	10,000	(10,000)	0
64	Vehicle & Equip. Maint. - Repair / Replacement Parts For Equipment Due	20,000	(20,000)	0
65	Diesel - Fuel For Generators And Trucks	9,000	(9,000)	0
66	Diesel - Fuel Analysis Reduction 5.3.17 Rfc	(6,000)	6,000	0
67	Gasoline	18,000	(18,000)	0
68	Capital Outlay - Backhoe	135,000	(135,000)	0
69	Total	\$ 1,180,651	\$ (1,180,651)	\$ -
	Departmental Management Salaries & Benefits:			
70	Superintendent			\$141,752
71	Director			259,397
72	Total Salaries			<u>\$401,149</u>
	Superintendent			
73	Hourly Rate			\$68.15
74	Estimated Annual Management Time For Department (Hours)			<u>42</u>
75	Estimated Management Overhead			\$2,862
	Director			
76	Estimated Management Hourly Rate			\$124.71

Table-D2
Village of Wellington, Florida
Miscellaneous Fee Calculation

Development of General and Direct Overhead Cost Factors

Line No.	Description	2018 Budget	Adjustment [1]	Adjusted
77	Estimated Annual Management Time For Department (Hours)			42
78	Estimated Management Overhead			\$5,188
79	Total Direct Overhead			\$8,050

Table-D2
Village of Wellington, Florida
Miscellaneous Fee Calculation

Development of General and Direct Overhead Cost Factors

Line No.	Description	2018 Budget	Adjustment [1]	Adjusted
	Departmental Salaries			
80	Total Departmental Salaries & Benefits			\$ 509,151
81	Less Applicable Management Salaries & Benefits [3]			(2,862)
82	Net Salaries			<u>\$506,289</u>
83	Direct Departmental Overhead %			<u>101.59%</u>
	Other Miscellaneous Overhead Allocations			
84	Estimated Payment In Lieu of Taxes - Percent			10.00%
	Federal Emergency Management Agency - Vehicle Expense (Rates Per Hour)			
85	0.5-Ton Pickup Truck (F-250) (8807)			\$20.80
86	1-Ton Pickup Truck (F-350) (8808)			\$22.85
87	1.5-Ton Pickup Truck (F-450) (8810)			\$26.75
88	1.5-Ton Pickup Truck (F-450) with Crane (8498)			\$36.50
89	1.75-Ton Pickup Truck (F-550) (8811)			\$27.50

Footnotes:

- [1] Amounts shown reflect reductions for direct costs or inapplicable costs.
- [2] Reflects adjustment to reduce total departmental salaries by direct management salaries that are included within the department. It should be noted that not all direct supervisory or management salaries are included within a respective department.

Table-D3
Village of Wellington
Miscellaneous Fee Calculation

Page 1 of 2

Calculation of Water Meter Installation Fees

Line No.	Description	Meter Sizes					
		5/8"	1"	1.5"	2"	3"	4"
<u>Customer Service Personnel Associated With Checking Capacity Fee Paid, Building Department Approval and Meter Sizing:</u>							
1	Cost Per Hour	\$34.75	\$34.75	\$34.75	\$34.75	\$34.75	\$34.75
2	Total Number of Employees Required	1.0	1.0	1.0	1.0	1.0	1.0
3	Number of Hours Worked By Each Employee	0.75	0.75	0.75	0.75	0.75	0.75
4	Total Base Salaries	\$26.06	\$26.06	\$26.06	\$26.06	\$26.06	\$26.06
<u>Direct Departmental Overhead (Customer Service)</u>							
5	Percent Ratio	101.15%	101.15%	101.15%	101.15%	101.15%	101.15%
6	Expense	\$26.36	\$26.36	\$26.36	\$26.36	\$26.36	\$26.36
Meter Services Personnel Utilized in Account Setup							
<u>Senior Field Services Representative</u>							
7	Cost Per Hour	\$38.15	\$38.15	\$38.15	\$38.15	\$38.15	\$38.15
8	Total Number of Employees Required	1.00	1.00	1.00	1.00	1.00	1.00
9	Number of Hours Worked By Each Employee	0.50	0.50	0.50	0.50	0.50	0.50
10	Total Base Salaries - Billing Personnel	\$19.07	\$19.07	\$19.07	\$19.07	\$19.07	\$19.07
<u>Direct Departmental Overhead (Customer Billing Services)</u>							
11	Percent Ratio	104.08%	104.08%	104.08%	104.08%	104.08%	104.08%
12	Expense	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85
<u>Field Technician Time for Installation of Meter</u>							
13	Cost Per Hour	\$34.96	\$34.96	\$34.96	\$34.96	\$34.96	\$34.96
14	Total Number of Employees Required	1.0	1.0	1.0	1.0	3.0	3.0
15	Number of Hours Worked By Each Employee	0.75	0.75	1.0	1.0	1.0	1.0
16	Total Base Salaries	\$26.22	\$26.22	\$34.96	\$34.96	\$104.88	\$104.88
<u>Direct Departmental Overhead (Water Distribution)</u>							
17	Percent Ratio	101.59%	101.59%	101.59%	101.59%	101.59%	101.59%
18	Expense	\$26.64	\$26.64	\$35.52	\$35.52	\$106.55	\$106.55
<u>Meter Inspection Completed By Utility Inspector</u>							
19	Cost Per Hour	\$49.77	\$49.77	\$49.77	\$49.77	\$49.77	\$49.77
20	Total Number of Employees Required	1.0	1.0	1.0	1.0	1.0	1.0
21	Number of Hours Worked By Each Employee	1.0	1.0	1.0	1.0	1.0	1.0
22	Total Base Salaries	\$49.77	\$49.77	\$49.77	\$49.77	\$49.77	\$49.77
<u>Direct Departmental Overhead (Water Distribution)</u>							
23	Percent Ratio	101.59%	101.59%	101.59%	101.59%	101.59%	101.59%
24	Expense	\$50.56	\$50.56	\$50.56	\$50.56	\$50.56	\$50.56
<u>Materials, Parts, and Supplies</u>							
25	New Meter	\$173.00	\$276.00	\$409.00	\$520.00	\$554.00	\$731.00
26	Meter Box	\$3.86	\$3.86	\$8.86	\$8.86	\$3.86	\$3.86

Table-D3
Village of Wellington
Miscellaneous Fee Calculation

Page 2 of 2

Calculation of Water Meter Installation Fees

Line No.	Description	Meter Sizes					
		5/8"	1"	1.5"	2"	3"	4"
	<u>Vehicle Expense</u>						
	Service Truck						
	Number of Trucks	1.00	1.00	1.00	1.00	1.00	1.00
	Cost Per Hour [1]	\$29.92	\$29.92	\$29.92	\$29.92	\$29.92	\$29.92
	Average Minutes Per Trip	105.0	105.0	120.0	120.0	120.0	120.0
	Number of Trips Assumed	1.0	1.0	1.0	1.0	1.0	1.0
	Total Vehicle Expense	\$52.36	\$52.36	\$59.84	\$59.84	\$59.84	\$59.84
27	Total Cost	\$352.62	\$455.62	\$609.98	\$720.98	\$821.01	\$998.01
	Required System Transfers as a percentage of Gross Revenues						
28	Payment In Lieu of Taxes - Percent	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
29	Payment In Lieu of Taxes - Amount	\$35.26	\$45.56	\$61.00	\$72.10	\$82.10	\$99.80
30	Recommended Charge	\$388.00	\$501.00	\$671.00	\$793.00	\$903.00	\$1,098.00

Footnotes:

- [1] Amount shown represents average hourly expense for the fleet of vehicles utilized by the Village's Field Technicians based on information published by the Federal Emergency Management Agency ("FEMA") as of September 1, 2017 for the following vehicles operated by the Village:

Vehicle Type	Quantity	Hourly Rate
1 - Ford F-350 Pick-Up Truck	2	\$22.85
2 - Ford F-450 Pick-Up Truck	1	26.75
3 - Ford F-450 Pick-Up Truck With Crane	3	36.50
4 - Ford F-550 Pick-Up Truck	1	27.50
Estimated Average Hourly Vehicle Expense		\$29.92

Table-D4
Village of Wellington
Miscellaneous Fee Calculation

Page 1 of 1

Calculation of Account Application / Service Initiation Charge

Line No.	Description	Calculation
Customer Service Personnel Associated With Fielding Calls From New Customers		
<u>Administrative Coordinator</u>		
1	Cost Per Hour [2]	\$34.75
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	0.25
4	Total Base Salaries - Billing Personnel	\$8.69
<u>Direct Departmental Overhead (Customer Billing Services)</u>		
5	Percent Ratio	101.15%
6	Expense	\$8.79
Meter Services Personnel Utilized in Production of Work Order		
<u>Senior Field Services Representative</u>		
7	Cost Per Hour	\$38.15
8	Total Number of Employees Required	1.00
9	Number of Hours Worked By Each Employee	0.17
10	Total Base Salaries - Billing Personnel	\$6.48
<u>Direct Departmental Overhead (Customer Billing Services)</u>		
11	Percent Ratio	104.08%
12	Expense	\$6.74
Meter Turn On Performed By Water Field Technician		
<u>Water or Wastewater Field Technicians Utilized for Miscellaneous Services</u>		
13	Cost Per Hour [3]	\$37.82
14	Total Number of Employees Required	1.0
7	Number of Hours Worked By Each Employee	0.17
15	Total Base Salaries	\$6.43
<u>Direct Departmental Overhead (Water Distribution)</u>		
16	Percent Ratio	101.59%
17	Expense	\$6.53
18	Total Labor and Direct Overhead	\$22.07
19	Number of Trucks	1.00
20	Cost Per Hour [4]	\$0.00
21	Average Minutes Per Trip	10.0
22	Number of Trips Assumed	1.0
23	Total Vehicle Expense	\$0.00
24	Total Estimated Expense	\$22.07
Required System Transfers as a percentage of Gross Revenues		
25	Payment In Lieu of Taxes - Percent	10.00%
26	Payment In Lieu of Taxes - Amount	\$2.21
27	Recommended Charge (Rounded)	\$25.00
28	Existing Charge for Service Call	\$25.00

Table-D5
Village of Wellington
Miscellaneous Fee Calculation

Page 1 of 1

Calculation of Account / Service Transfer Charge

Line No.	Description	Calculation
Customer Service Personnel Associated With Fielding Call From Existing Customers		
<u>Administrative Coordinator</u>		
1	Cost Per Hour [2]	\$34.75
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	0.25
4	Total Base Salaries - Billing Personnel	\$8.69
<u>Direct Departmental Overhead (Customer Billing Services)</u>		
5	Percent Ratio	101.15%
6	Expense	\$8.79
Meter Services Personnel Utilized in Production of Work Order		
<u>Senior Field Services Representative</u>		
7	Cost Per Hour	\$38.15
8	Total Number of Employees Required	1.00
9	Number of Hours Worked By Each Employee	0.17
10	Total Base Salaries - Billing Personnel	\$6.48
<u>Direct Departmental Overhead (Customer Billing Services)</u>		
11	Percent Ratio	104.08%
12	Expense	\$6.74
Meter Reads on Existing and New Properties Performed By Water Field Technician		
<u>Water or Wastewater Field Technicians Utilized for Miscellaneous Services</u>		
13	Cost Per Hour [3]	\$37.82
14	Total Number of Employees Required	1.0
7	Number of Hours Worked By Each Employee	0.17
15	Total Base Salaries	\$6.43
<u>Direct Departmental Overhead (Water Distribution)</u>		
16	Percent Ratio	101.59%
17	Expense	\$6.53
18	Total Labor and Direct Overhead	\$22.07
19	Number of Trucks	1.00
20	Cost Per Hour [4]	\$0.00
21	Average Minutes Per Trip	10.0
22	Number of Trips Assumed	1.0
23	Total Vehicle Expense	\$0.00
24	Total Estimated Expense	\$22.07
Required System Transfers as a percentage of Gross Revenues		
25	Payment In Lieu of Taxes - Percent	10.00%
26	Payment In Lieu of Taxes - Amount	\$2.21
27	Recommended Charge (Rounded)	\$25.00
28	Existing Charge for Service Call	\$25.00

Table-D6
Village of Wellington
Miscellaneous Fee Calculation

Page 1 of 1

Calculation of Delinquent Account Charge [1]

Line No.	Description	Calculation
Customer Service Personnel Associated With Applying Charge to Account		
<u>Administrative Coordinator</u>		
1	Cost Per Hour [2]	\$25.27
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	0.17
4	Total Base Salaries - Billing Personnel	<u>\$4.30</u>
<u>Direct Departmental Overhead (Customer Billing Services)</u>		
5	Percent Ratio	<u>101.15%</u>
6	Expense	\$4.35
7	<u>Postage</u>	\$0.49
Required System Transfers as a percentage of Gross Revenues		
8	Payment In Lieu of Taxes - Percent	<u>10.00%</u>
9	Payment In Lieu of Taxes - Amount	\$0.48
10	Total Cost	<u>\$5.32</u>
11	Recommended Charge	<u><u>\$10.00</u></u>

Footnotes:

- [1] The Village currently charges customers whos bills become delinquent the greater of: i) \$5.00 which represents the minimum Delinquent Charge; or ii) 2.0% of the outstanding balance due. It is recommended that this policy be maintained of charging the greater of: i) \$5.00 which represents the minimum Delinquent Charge; or 2.0% of the Outstanding balance due.

Table-D7
Village of Wellington
Miscellaneous Fee Calculation

Page 1 of 2

Calculation of Water and Wastewater Service Call Charge [1]

Line No.	Description	Normal Hours		AfterHours	
		Water Calculation	Sewer Calculation	Water Calculation	Sewer Calculation
Customer Service Personnel Associated With Fielding Calls From Customers For Miscellaneous Service Calls					
<u>Administrative Coordinator</u>					
1	Cost Per Hour [2]	\$34.75	\$34.75	\$37.84	\$37.84
2	Total Number of Employees Required	1.00	1.00	1.00	1.00
3	Number of Hours Worked By Each Employee	0.25	0.25	0.50	0.50
4	Total Base Salaries - Billing Personnel	\$8.69	\$8.69	\$18.92	\$18.92
<u>Direct Departmental Overhead (Customer Billing Services)</u>					
5	Percent Ratio	101.15%	101.15%	101.15%	101.15%
6	Expense	\$8.79	\$8.79	\$19.14	\$19.14
Meter Services Personnel Utilized in Production of Work Order					
<u>Senior Field Services Representative</u>					
7	Cost Per Hour	\$38.15	\$38.15	N/A	N/A
8	Total Number of Employees Required	1.00	1.00	N/A	N/A
9	Number of Hours Worked By Each Employee	0.17	0.17	N/A	N/A
10	Total Base Salaries - Billing Personnel	\$6.48	\$6.48	N/A	N/A
<u>Direct Departmental Overhead (Customer Billing Services)</u>					
11	Percent Ratio	104.08%	104.08%	N/A	N/A
12	Expense	\$6.74	\$6.74	N/A	N/A
Miscellaneous Service Call Performed By Water or Wastewater Field Technican					
<u>Water or Wastewater Field Technicians Utilized for Miscellaneous Services</u>					
13	Cost Per Hour [3]	\$37.82	\$32.93	\$41.37	\$41.37
14	Total Number of Employees Required	1.0	2.0	1.0	1.0
15	Number of Hours Worked By Each Employee	0.50	1.00	2.00	2.00
16	Total Base Salaries	\$18.91	\$65.87	\$82.74	\$82.74
<u>Direct Departmental Overhead (Water Distribution)</u>					
17	Percent Ratio	101.59%	101.59%	101.59%	101.59%
18	Expense	\$19.21	\$66.92	\$84.06	\$84.06
19	Total Labor and Direct Overhead	\$34.74	\$82.45	\$103.19	\$103.19
<u>Vehicle Expense</u>					
Service Truck					
20	Number of Trucks	1.00	1.00	1.00	1.00
21	Cost Per Hour [4]	\$29.92	\$29.92	\$29.92	\$29.92
22	Average Minites Per Trip	30.0	60.0	120.0	120.0
23	Number of Trips Assumed	1.0	1.0	1.0	1.0
24	Total Vehicle Expense	\$14.96	\$29.92	\$59.84	\$59.84
25	Total Estimated Expense	\$49.70	\$112.37	\$163.03	\$163.03
Required System Transfers as a percentage of Gross Revenues					
26	Payment In Lieu of Taxes - Percent	10.00%	10.00%	10.00%	10.00%
27	Payment In Lieu of Taxes - Amount	\$4.97	\$11.24	\$16.30	\$16.30
28	Recommended Charge (Rounded)	\$55.00	\$124.00	\$180.00	\$180.00
29	Existing Charge for Service Call	\$15.00	\$15.00	\$50.00	\$50.00

Table-D7
Village of Wellington
Miscellaneous Fee Calculation

Page 2 of 2

Calculation of Water and Wastewater Service Call Charge [1]

Footnotes:

- [1] Services calls are currently charged a flat fee regardless of the service which is being requested (i.e. Water or Wastewater). Based on discussions with Village Staff about the labor requirements, materials, and vehicles utilized. It is being recommended that the Existing fee structure should be revised to reflect the service type that is being requested (i.e. Water and Wastewater), since the cost of these miscellaneous services are different for water and wastewater.
- [2] During normal business hours services call requests are handled by the Village's Administrative Coordinator, after normal business hours (i.e. 8:00am to 5:00pm) customer service call requests are handled by the Water Treatment Plant Operators. The hourly rates shown for After Hours represent the average hourly burden for the Village's Water Treatment Plant Operators.
- [3] Amounts shown based on the average hourly burden (i.e. all salaries and wages expenses expressed on an hourly rate) for water or wastewater field technicians respectively. Field Technicians who are utilized in performing After Hours Service Calls are paid 150% of their normal hourly rate plus are paid for a minimum of two hours of work regardless if the work is finished in less than two hours.
- [4] Amount shown represents average hourly expense for the fleet of vehicles utilized by the Village's Field Technicians based on information published by the Federal Emergency Management Agency ("FEMA") as of September 1, 2017 for the following vehicles operated by the Village:

Vehicle Type	Quantity	Hourly Rate
1 - Ford F-350 Pick-Up Truck	2	\$22.85
2 - Ford F-450 Pick-Up Truck	1	26.75
3 - Ford F-450 Pick-Up Truck With Crane	3	36.50
4 - Ford F-550 Pick-Up Truck	1	27.50
Estimated Average Hourly Vehicle Expense		\$29.92

Table-D8
Village of Wellington
Miscellaneous Fee Calculation

Calculation of Wastewater Line Inspection Charge [1]

Line No.	Description	Sewer Calculation
Customer Service Personnel Associated With Fielding Calls From Customers For Wastewater Line Inspections		
<u>Administrative Coordinator</u>		
1	Cost Per Hour [2]	\$34.75
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	0.25
4	Total Base Salaries - Billing Personnel	\$8.69
<u>Direct Departmental Overhead (Customer Billing Services)</u>		
5	Percent Ratio	101.15%
6	Expense	\$8.79
Meter Services Personnel Utilized in Production of Work Order		
<u>Senior Field Services Representative</u>		
7	Cost Per Hour	\$38.15
8	Total Number of Employees Required	1.00
9	Number of Hours Worked By Each Employee	0.17
10	Total Base Salaries - Billing Personnel	\$6.48
<u>Direct Departmental Overhead (Water Meter Services)</u>		
11	Percent Ratio	104.08%
12	Expense	\$6.74
Wastewater Line Inspection Performed By Wastewater Field Technician		
<u>Wastewater Field Technicians Utilized for Service</u>		
13	Cost Per Hour [3]	\$32.93
14	Total Number of Employees Required	2.0
15	Number of Hours Worked By Each Employee	1.00
16	Total Base Salaries	\$65.87
<u>Direct Departmental Overhead (Water Distribution)</u>		
17	Percent Ratio	101.59%
18	Expense	\$66.92
19	Total Labor and Direct Overhead	\$82.45
<u>Vehicle Expense</u>		
Service Truck		
20	Number of Trucks	1.00
21	Cost Per Hour [4]	\$29.92
22	Average Minutes Per Trip	60.0
23	Number of Trips Assumed	1.0
24	Total Vehicle Expense	\$29.92
<u>Inspection Camera Expense</u>		
25	Cost Per Hour [5]	\$10.83
26	Average Hours Per Wastewater Line Inspection	1.5

Table-D8
Village of Wellington
Miscellaneous Fee Calculation

Calculation of Wastewater Line Inspection Charge [1]

Line No.	Description	Sewer Calculation
27	Total Inspection Camera Expense	\$16.25
28	Total Estimated Expense	<u>\$128.62</u>
	Required System Transfers as a percentage of Gross Revenues	
29	Payment In Lieu of Taxes - Percent	10.00%
30	Payment In Lieu of Taxes - Amount	<u>\$12.86</u>
31	Recommended Charge (Rounded)	<u><u>\$142.00</u></u>
32	Existing Charge for Service Call	N/A

Footnotes:

- [1] The Village does not currently differentiate service calls by service type. Based on discussions with Village staff about the additional requirements of providing wastewater line inspections, which utilizes a specialized camera to visually inspect the customers wastewater lines, it is being proposed that this service should have a separate fee to allow the village to recover the additional costs of the inspection.
- [2] During normal business hours services call requests are handles by the Village's Administrative Coordinator, after normal business hours (i.e. 8:00am to 5:00pm) customer service call requests are handled by the Water Treatment Plant Operators. The hourly rates shown for After Hours represent the average hourly burden for the Village's Water Treatment Plant Operators.
- [3] Amounts shown based on the average hourly burden (i.e. all salaries and wages expenses expressed on an hourly rate) for water or wastewater field technicians respectively. Field Technicians who are utilized in performing After Hours Service Calls are paid 150% of their normal hourly rate plus are paid for a minimum of two hours of work regardless if the work is finished in less than two hours.
- [4] Amount shown represents average hourly expense for the fleet of vehicles utilized by the Village's Field Technicians based on information published by the Federal Emergency Management Agency ("FEMA") as of September 1, 2017 for the following vehicles operated by the Village:

Vehicle Type	Quantity	Hourly Rate
1 - Ford F-350 Pick-Up Truck	2	\$22.85
2 - Ford F-450 Pick-Up Truck	1	26.75
3 - Ford F-450 Pick-Up Truck With Crane	3	36.50
4 - Ford F-550 Pick-Up Truck	1	<u>27.50</u>
Estimated Average Hourly Vehicle Expense		\$29.92

- [5] Based on discussions with Village staff the following was assumed for the hourly expense of the wastewater line inspection camera:

Description	Hourly Rate
Wastewater Line Inspection Camera Purchase Price	\$13,000.00
Service Life - Years	<u>6.00</u>
Average Annual Expense	\$2,166.67
Estimated Annual Hours of Utilization	<u>200.00</u>
Estimated Hourly Expense Recovery Rate	\$10.83

Table-D9
Village of Wellington
Miscellaneous Fee Calculation

Calculation of Meter Testing Fee [1]

Line No.	Description	Meter Sizes 5/8 - 2-Inch
Customer Service Personnel Associated With Fielding Calls From Customers		
1	<u>Administrative Coordinator</u>	
2	Cost Per Hour	\$34.75
3	Total Number of Employees Required	1.00
4	Number of Hours Worked By Each Employee	0.25
	Total Base Salaries - Billing Personnel	\$8.69
5	<u>Direct Departmental Overhead (Customer Billing Services)</u>	
6	Percent Ratio	101.15%
	Expense	\$8.79
	<u>Field Technician time to test meter and install temporary meter.</u>	
	Cost Per Hour	\$40.67
7	Total Number of Employees Required	1.0
8	Number of Hours Worked By Each Employee	2.5
9	Total Base Salaries	\$101.67
10		
11	<u>Direct Departmental Overhead (Water Distribution)</u>	
	Percent Ratio	101.59%
12	Expense	\$103.29
	<u>Vehicle Expense</u>	
13	Service Truck	
14	Number of Trucks	1.00
	Cost Per Hour [1]	\$29.92
15	Average Minutes Per Trip	10.0
	Number of Trips Assumed	2.0
16	Total Vehicle Expense	\$9.97
17	Total Estimated Expense	\$122.05
	Required System Transfers as a percentage of Gross Revenues	
	Payment In Lieu of Taxes - Percent	10.00%
18	Payment In Lieu of Taxes - Amount	\$12.20
19		
20	Total Cost	\$134.25
	Recommended Charge	\$135.00
	Existing Charge	\$40.00

Footnotes:

- [41] Amount shown represents average hourly expense for the fleet of vehicles utilized by the Village's Field Technicians based on information published by the Federal Emergency Management Agency ("FEMA") as of September 1, 2017 for the following vehicles operated by the Village:

Vehicle Type	Quantity	Hourly Rate
1 - Ford F-350 Pick-Up Truck	2	\$22.85
2 - Ford F-450 Pick-Up Truck	1	26.75
3 - Ford F-450 Pick-Up Truck With Crane	3	36.50
4 - Ford F-550 Pick-Up Truck	1	27.50
Estimated Average Hourly Vehicle Expense		\$29.92

Table-D10
Village of Wellington
Miscellaneous Fee Calculation

Page 1 of 1

Calculation of Grease Trap Inspection Fee

Line No.	Description	Calculation
	Customer Service Personnel Producing List of Inspections	
1	<u>Administrative Supervisor</u>	
2	Cost Per Hour	\$50.60
3	Total Number of Employees Required	1.00
4	Number of Hours Worked By Each Employee	0.08
	Total Base Salaries - Billing Personnel	\$4.05
5	<u>Direct Departmental Overhead (Customer Billing Services)</u>	
6	Percent Ratio	101.15%
	Expense	\$4.10
	<u>Utility Inspector time to Attend Grease Trap Cleaning / Inspection</u>	
	Cost Per Hour	\$40.67
7	Total Number of Employees Required	1.0
8	Number of Hours Worked By Each Employee	2.0
9	Total Base Salaries	\$81.33
10		
11	<u>Direct Departmental Overhead (Water Distribution)</u>	
	Percent Ratio	101.59%
12	Expense	\$82.62
	<u>Vehicle Expense</u>	
13	Service Truck	
14	Number of Trucks	1.00
	Cost Per Hour [1]	\$29.92
15	Average Minutes Per Trip	120.0
	Number of Trips Assumed	1.0
16	Total Vehicle Expense	\$59.84
17	Total Estimated Expense	\$146.56
	Required System Transfers as a percentage of Gross Revenues	
	Payment In Lieu of Taxes - Percent	10.00%
	Payment In Lieu of Taxes - Amount	\$14.66
18		
19	Total Cost	\$161.22
	Recommended Charge	\$165.00
	Existing Charge	\$40.00

Footnotes:

- [1] Amount shown represents average hourly expense for the fleet of vehicles utilized by the Village's Field Technicians based on information published by the Federal Emergency Management Agency ("FEMA") as of September 1, 2017 for the following vehicles operated by the Village:

Vehicle Type	Quantity	Hourly Rate
1 - Ford F-350 Pick-Up Truck	2	\$22.85
2 - Ford F-450 Pick-Up Truck	1	26.75
3 - Ford F-450 Pick-Up Truck With Crane	3	36.50
4 - Ford F-550 Pick-Up Truck	1	27.50
Estimated Average Hourly Vehicle Expense		\$29.92

Table-D11
Village of Wellington
Miscellaneous Fee Calculation

Calculation of Backflow Preventer Inspection Fee [1]

Line No.	Description	Calculation
<u>Utility Inspector time to Produce Inspection Letters, Review Inspection Certificates Submitted By Customer, and Perform Random Inspections to Confirm Compliance.</u>		
1	Cost Per Hour	\$40.67
2	Total Number of Employees Required	1.0
3	Number of Hours Worked By Each Employee	0.4
	Total Base Salaries	\$15.50
4	<u>Direct Departmental Overhead (Water Distribution)</u>	
5	Percent Ratio	101.59%
6	Expense	\$15.75
<u>Postage Expense</u>		
7	Standard Mail	\$0.49
8	Certified Mail to 1/3 of Inspections	2.64
<u>Vehicle Expense</u>		
Service Truck		
9	Number of Trucks	1.00
10	Cost Per Hour [1]	\$29.92
11	Average Minutes Per Trip	10.0
12	Number of Trips Assumed	1.0
13	Total Vehicle Expense	\$4.99
14	Total Estimated Expense	\$23.87
Required System Transfers as a percentage of Gross Revenues		
15	Payment In Lieu of Taxes - Percent	10.00%
16	Payment In Lieu of Taxes - Amount	\$2.39
17	Total Cost	\$26.25
18	Recommended Charge	\$30.00
19	Existing Charge	\$30.00

Footnotes:

- [1] Amount shown represents average hourly expense for the fleet of vehicles utilized by the Village's Field Technicians based on information published by the Federal Emergency Management Agency ("FEMA") as of September 1, 2017 for the following vehicles operated by the Village:

Vehicle Type	Quantity	Hourly Rate
1 - Ford F-350 Pick-Up Truck	2	\$22.85
2 - Ford F-450 Pick-Up Truck	1	26.75
3 - Ford F-450 Pick-Up Truck With Crane	3	36.50
4 - Ford F-550 Pick-Up Truck	1	27.50
Estimated Average Hourly Vehicle Expense		\$29.92