



Indian River County Department of Utility Services

Water and Sewer Impact Fee Study Final Report

August 20, 2024





August 20, 2024

Mr. Sean Lieske
Director
Department of Utility Services
Indian River County, Florida
1801 27th Street
Vero Beach, Florida 332960

Re: Water and Sewer Impact
Fee Study – Final Report

Dear Mr. Lieske,

Stantec is pleased to provide you with this Report of the findings from the Water and Sewer Impact Fee Study (Study) completed for the Indian River County (County) water and sewer utility systems (Utility). We appreciate the fine assistance provided by you and other members of County staff who participated in and contributed to the Study. Key findings and recommendations are provided in the attached report.

If you or others at the County have any questions, please do not hesitate to call me at (813) 204-3311 or email at andrew.burnham@stantec.com. We appreciate the opportunity to be of service to the County, and we look forward to the possibility of doing so again soon.

Sincerely,

A handwritten signature in blue ink, appearing to read "A. J. Burnham".

Andrew J. Burnham
Vice President & Financial Management Consulting Leader

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Enclosure

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1. INTRODUCTION

Stantec Consulting Services Inc. (Stantec) has completed a Water and Sewer Impact Fee Study (Study) for the water and sewer¹ systems (IRCDUS) of Indian River County (County). This report presents the results of the Study including background information, legal considerations for the establishment of impact fees in the State of Florida, an explanation of the calculation methodology, and the results.

1.1 BACKGROUND

Within the water and wastewater industries, an impact fee² is a one-time charge paid by a new customer for infrastructure and facilities needed to provide capacity and is also often applied to existing customers requiring increased system capacity. Such fees are the mechanism to provide capacity for new customers and minimize the extent to which existing customers must bear the cost of facilities that will be used to serve new customers.

In general, impact fees are based upon the costs of major backbone infrastructure necessary to provide services to all customers. These services include water supply facilities, treatment facilities, effluent disposal facilities (including reclaimed water), and transmission or collection mains.

IRCDUS' water and sewer impact fees were established by Ordinance 91-9 in 1999 and its last formal review of the fees was performed in 2018 but no changes to the fees have been adopted. IRCDUS' current water and sewer impact fees are summarized in Table 1.

Table 1 - Current Water & Sewer Impact Fees

System	\$ per Equivalent Residential Unit
Water	\$1,300
Sewer	\$2,796

It is prudent for a utility to review its impact fees periodically to ensure that the level of fees accurately represents the utility's current unit costs to provide capacity in its facilities. Accordingly, IRCDUS retained Stantec to analyze its current cost of capacity to serve new customers as reflected by its impact fees and to determine any recommended updates to the fees.

¹ Including reclaimed water.

² Often referred to throughout the industry as capital charges, system development charges, capacity charges, and various other names.



1.2 LEGAL CONSIDERATIONS

Capital charges for new utility infrastructure in Florida (such as the County's impact fees) are typically developed consistent with the statutory guidelines of the Florida Impact Fee Act, which was created in 2006 by Senate Bill 1194, and is outlined in Section 163.31801 of the Florida Statutes. Most notably, this legislation requires 1) that the calculation of impact fees be based upon the most recent, localized data, 2) separate reporting/accounting of impact fee revenue and expenditures in a distinct fund, 3) that the administrative charges collected in impact fees be based upon actual costs, and 4) that 90 days' notice be given prior to the effective date of an ordinance or resolution imposing or amending an impact fee.

The courts and the referenced legislation have fundamentally addressed three areas associated with the development of impact fees. These areas include: 1) "fair share" allocations dealing with payment of impact fees by the affected property owners, 2) "rational nexus" standards, which focus on the expenditure or purpose of the fees, and 3) "credit" allowances, which recognize offsets in the calculation of impact fees.

The "fair share" allocations would require that an impact fee should only be used for capital expenditures that are attributable to new growth. Additionally, the "fair share" allocation principles recognize that the cost of facilities used by both existing customers and new development must be apportioned between the two user groups, such that the user groups are treated equally, and one group does not subsidize the other.

The "rational nexus" standards require that there is a reasonable relationship between the need for capital facilities and the benefits received by new customers for which the impact fees will be expended. There are two general conditions that limit where and when impact fees can be collected and used. With respect to the first condition, although there is no specific limit as to distance between an applicant paying the facilities charges and the capital expenditure to be constructed using the revenue from the charge, there should be a general geographical relationship between the location of the property that the charge is collected on and its use. The second nexus condition recognizes that the property must receive a benefit from the service for which the impact fees are being applied. With respect to the water and sewer impact fees, the water and sewer facilities are used by and constructed on behalf of all the customers of the Utility, and they benefit both residential and commercial customers. As such, all new growth requesting capacity from the Utility (either water and/or sewer) should be subject to impact fees.

The "credit" allowances recognize that if a public agency has received property or infrastructure in the form of cost-free capital or if there is another revenue source that will be used for the capital expenditures necessitated by new growth (i.e., debt financing), a credit should be included within the development of impact fees. Specifically, "credits" should be determined as part of calculating impact fees to recognize any grants, contributions by developers, assessments, and other sources that provide funds for the same capital expenditures included in the impact fees to avoid a double recovery of costs.

On June 4th, 2021, the Governor approved Chapter 2021-63, Laws of Florida, amending the Florida Impact Fee Act, including the addition of a limitation on impact fee charges increases. More specifically the approved limitations are as follows:



- 1) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increase fee is adopted.
- 2) An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.
- 3) An impact fee increase may not exceed 50 percent of the current impact fee charges rate.
- 4) An impact fee may not be increased more than once every 4 years.
- 5) An impact fee may not be increased retroactively for a previous or current fiscal year or calendar year.
- 6) A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations listed above under 1), 2), 3), and 4) provided the following criteria are met³:
 - a. A demonstrated needs study has been completed within the 12 months prior to the adoption of the proposed impact fee increase, expressly demonstrating the extraordinary circumstances necessitating the need to exceed the phase-in limitations.
 - b. The local government jurisdiction has held not less than two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations.
 - c. The impact fee increase ordinance is approved by at least a two-thirds vote of the governing body.

The development of updated impact fees for IRCDUS documented in this Study was done consistent with these guidelines and practices for impact fees in Florida.

1.3 METHODOLOGY

There are three primary approaches for the calculation of water and sewer impact fees:

Buy-In – Relies on the value of the utility’s existing assets as the basis for the fee calculation. This approach is most appropriate for a system with considerable excess capacity such that most new connections to the system will be served by that existing available capacity.

Incremental – Relies on planned multi-year capital plan with projects associated with the provision of additional system capacity as the cost basis for the fee. This approach is most appropriate where 1) the existing system has limited excess capacity to accommodate growth, and 2) the CIP has a

³ The statute does not apply to water and sewer connection fees. Fla. Stat. § 163.31801 (12) (2023).



significant number of projects that provide additional system capacity for each functional system component to be representative of the cost of capacity for an entire system.

Combined – Relies on the system's existing assets as well as the growth-related capital projects as the cost basis for the fee calculation. This approach is most appropriate to use when 1) there is excess capacity in some of the functional components of the existing system that will accommodate growth, but additional capacity is needed in the relative short-term as reflected in the CIP, and 2) the CIP includes significant projects that will provide additional system capacity but does not necessarily include projects in each functional component to be reflective of a total system.

The buy-in approach serves as the cost basis for the IRCDUS' water and sewer impact fees because each system can accommodate near-term growth with the current capacity of each system, and IRCDUS does not have significant plant and transmission capacity expansion projects identified in the near-term capital plan. As such, the buy-in approach serves as the appropriate basis to calculate IRCDUS' impact fees.



2. ANALYSIS

The first step in calculating the water and sewer impact fees was to determine the cost basis for each major system function (i.e., transmission or collection and treatment and disposal). The second step was to determine each system's capacities.

2.1 COST BASIS

The net system value calculated in the determination of the impact fees includes:

- The existing system assets are analyzed to determine the replacement cost new less depreciation (RCNLD) of IRCDUS' existing major water and sewer system components.
- Assets that do not provide backbone or capacity related infrastructure such as general and administrative assets and minor vehicles and equipment are excluded from the cost basis.
- Any contributed assets and/or assets not funded by the County (i.e., funded by grants, developers) are also excluded from the cost basis.

The Utility's net system value for the water and sewer systems included in the calculation of impact fees is summarized in Schedules 3 and 4 of the Appendix, respectively.

2.1.1 Existing Fixed Assets

The accounting records for IRCDUS' existing and in-service assets serve as the basis to determine the water and sewer system's respective values. Stantec evaluated IRCDUS' fixed asset listing and associated accounting records of assets which included an asset number and description, location description, purchase date or year in service, useful life, and net book value of each asset, as of October 1, 2023. Stantec allocated each fixed asset by its corresponding system and functional cost components. Water assets were functionalized by the categories of treatment and transmission/distribution, whereas sewer assets were functionalized by the categories of treatment/disposal and transmission/collection.

To determine the current value for the water and sewer systems, Stantec escalated the cost of each asset utilizing the Engineering News Record (ENR) Construction Cost Index to calculate the current replacement cost based upon the year IRCDUS placed the asset in service and adjust for remaining years of depreciation. In this way, Stantec identified the value of the water and sewer systems stated in terms of replacement cost new less depreciation (RCNLD) for each asset and each system's respective functional components. Schedule 1 in the Appendix summarizes IRCDUS' fixed assets in service, calculated RCNLD, and applicable functional allocations for the calculation of the water and sewer impact fees using the buy-in approach.



2.1.2 Adjustments

Several adjustments were required to the total fixed assets in-service. First, IRCDUS fixed asset records identified contributed assets which represent assets donated, contributed, or otherwise not funded by IRCDUS and are therefore excluded from the calculation of impact fees to avoid double recovery of these costs. Contributed assets are often local neighborhood collection or distribution assets funded by developers. Second, Stantec deducted general and administrative assets and minor vehicles and equipment that do not represent investment in backbone or capacity related infrastructure. Schedules 3 and 4 of the Appendix summarizes these adjustments to the water and sewer system fixed asset values, respectively.

2.1.3 Cost Basis

The resulting system values, net of adjustments, for use as the cost basis for calculating the water and sewer impact fees are summarized in Table 2 and Table 3, respectively.

Table 2 - Water System Impact Fee Cost Basis⁴

Description	Treatment	Transmission
Existing Assets: Plant in Service (RCNLD)	\$59.7M	\$124.2M
Less: Contributed Assets	(\$7.9M)	(\$51.1M)
Net Cost Basis for Impact Fees⁵	\$51.7M	\$73.1M

Table 3 - Sewer System Impact Fee Cost Basis⁶

Description	Treatment	Transmission
Existing Assets: Plant in Service (RCNLD)	\$79.9M	\$115.4M
Less: Contributed Assets	(\$3.0M)	(\$71.4M)
Net Cost Basis for Impact Fees⁷	\$77.0M	\$44.0M

⁴ Excludes non-capacity related infrastructure (i.e., administrative assets, meters, vehicles, and minor equipment).

⁵ Totals may not add due to rounding.

⁶ Excludes non-capacity related infrastructure (i.e., administrative assets, meters, vehicles, and minor equipment).

⁷ Totals may not add due to rounding.



2.2 SYSTEM CAPACITY

Once the total cost basis of each system by functional cost component was determined, the next step was to determine the system capacities as stated in terms of equivalent residential units (ERUs) based upon the Utility's level of service.

Expressing the system capacities in terms of ERUs allows for the development of the unit pricing of capacity which is essential for the determination of impact fees. The total system capacity stated in MGD for each system, divided by the level of service stated in terms of gallons per day (GPD) per ERU, is equal to the total number of ERUs that the Utility can serve with the identified infrastructure outlined herein.

Figure 1 – System Capacity (Equivalent Residential Connections)



This calculation allows for the determination of an impact fee charge per ERU. The impact fee stated per ERU can then be scaled based on the potential demand on the utility system for each new customer joining the system.

2.2.1 System Capacities

The capacities of each system based on existing assets in service supported by the determined cost basis were identified. Specifically, IRCDUS staff identified that the water system's capacity can be reflected by its consumptive use permit (CUP) application submitted on April 3, 2024⁸ which is summarized in Table 4.

⁸ Anticipated approval in June 2024.



Table 4 - Water System Capacity: Million Gallons per Day

Water Treatment Plant (WTP)	Capacity (MGD) Average Annual Daily Flow
Hobart WTP (North Wellfield)	9.828
Oslo WTP (South Wellfield)	6.400
Total Water System Capacity	16.23

The capacity of the sewer system is based on cumulative capacity of IRCDUS' permitted wastewater treatment facilities stated on an average annual daily flow basis as summarized in Table 5.

Table 5 - Sewer System Capacity: Million Gallons per Day

Wastewater Treatment Facility (WWTF)	Capacity (MGD) Average Annual Daily Flow
West WWTF	6.000
Central WWTF	4.000
South WWTF	2.000
Blue Cypress WWTF	0.017
Total Sewer System Capacity	12.02

2.2.2 Level of Service

To evaluate the capital facility needs for providing water, reclaimed water, and sewer utility services, it is critical to define a level of service. Pursuant to Chapter 9J 5, Florida Administrative Code, the "level of service" means an indicator of the extent or degree of service provided by, or proposed to be provided by a facility, based on, and related to the operational characteristics of the facility. Level of service shall indicate the capacity per unit of demand for each public facility or service. Level of service standards are established to ensure that adequate facility capacity will be provided for future development and for purposes of issuing development orders or permits, pursuant to Section 163.3202(2) (g) of the Florida Statutes. As further stated in the Administrative Code, each local government shall establish a level of service standard for each public facility located within the boundary for which such local government has authority to issue development orders or permits.

For water and sewer systems, the level of service that is commonly used is the amount of capacity allocable to an ERU expressed as the amount of usage in gallons on either an average or maximum daily basis. This generally represents the amount of capacity allowable to an ERU, whether such capacity is used at that



level. Based on a review of the County's Comprehensive Plan⁹ and discussions with IRCDUS' staff about planning expectations, the level of service standards utilized for the calculation of impact fees are 250 GPD per ERU for water and sewer on an average day basis.

2.2.3 System Capacity – Equivalent Residential Units

Based on the capacity of IRCDUS' water and sewer systems and the level of service detailed herein, the total ERUs served each system were determined and summarized in Table 6.

Table 6 - Capacity: Equivalent Residential Units

Line	Description	Water	Sewer	Notes
1	System Capacity	16.23	12.02	Million Gallons per Day
2	Level of Service (per ERU)	250	250	Gallons per Day
3	Calculated ERUs	64,912	48,068	(Line 1 X 1,000,000) / Line 2

⁹ Per the County's 2030 Comprehensive Plan.



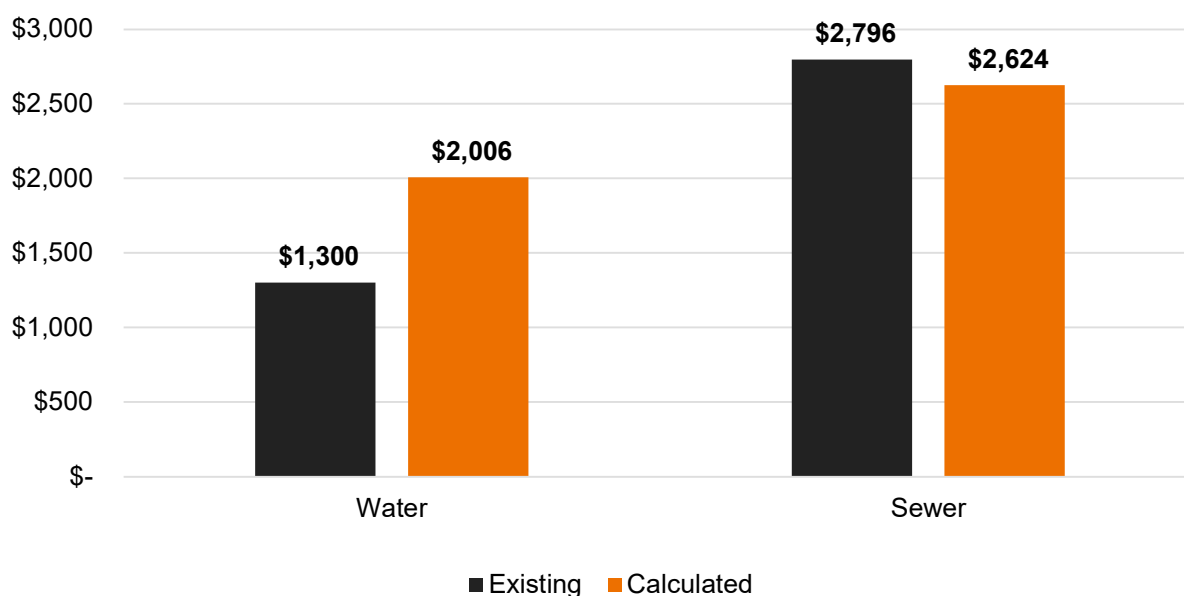
3. RESULTS

This section summarizes the results of the Study, the calculated fees, a regional impact fee comparison, and conclusions and recommendations.

3.1 CALCULATED IMPACT FEES

After determining the number of ERUs that each system can serve based on the assets utilized in the cost basis, unit costs by functional component are then determined and added up for each system. The calculated unit costs associated with the Utility's impact fees at full cost recovery based on the cost basis, capacities, and levels of service described herein are presented in Figure 2 and compared to the current fees. Detailed calculations of the water and sewer impact fees are provided in Schedule 3 and Schedule 4 of the Appendix, respectively.

Figure 2 - Existing and Calculated Impact Fees per ERU



Based upon the updated fees presented herein and in consideration of relevant legislation¹⁰, IRCDUS may utilize a phased approach to implementing increases to its impact fees as outlined in Table 7.

¹⁰ HB 337 signed into law in June 2021 with changes to the Florida Impact Fee Act. This legislation limits increases to impact fees to 50%. Increases below 25% are to be spread out over a two-year period while increases between 25% and 50% are to be phased in over four years.



Table 7 - Proposed Impact Fees (per ERU)

Service	Existing	FY 2025	FY 2026	FY 2027	FY 2028	Cumulative Change
Water	\$1,300	\$1,463	\$1,626	\$1,789	\$1,952	
\$ Change	-	\$163	\$163	\$163	\$163	\$652
% Change		12.5%	11.1%	10.0%	9.1%	50.0%
Sewer	\$2,796	\$2,624	\$2,624	\$2,624	\$2,624	
\$ Change	-	(\$394)	\$0	\$0	\$0	(\$394)
% Change		(14.0%)	0.0%	0.0%	0.0%	(14.0%)

The increases to the water impact fees moves them closer to IRCDUS' actual cost of the infrastructure to support system expansion. Additionally, Stantec recommends that IRCDUS review its water and sewer impact fees periodically (approximately every four years) to ensure that they remain fair and equitable and continue to reflect its current cost of capacity.

3.2 DEMONSTRATED NEEDS ANALYSIS

The calculated water impact fees exceed the phase-in limitations as outlined in Section 1.2 Legal Requirements herein. However, the Florida Impact Fee Act¹¹ allows for exceptions to the phase-in limitations in the event the County provides a study which expressly demonstrates the extraordinary circumstances driving the need to exceed the phase-in limitation. Therefore, the County could pursue a separate demonstrated needs analysis to the extent it desires to fully implement the resulting fees identified herein.

3.3 METHOD OF COLLECTION

IRCDUS currently imposes its water and sewer impact fees from individually metered and master-metered customers based on ERUs for each new connection. This approach is one that is used throughout Florida and the industry and Stantec recommends that the County continue this method of application and collection for the impact fees.

¹¹ The statute does not apply to water and sewer connection fees. Fla. Stat. § 163.31801 (12) (2023).



3.4 BENCHMARKING

As part of the Study, Stantec performed a regional comparison to identify the range of water and sewer capital charges like IRCDUS' impact fees for a single-family residential customer (i.e., one ERU) in surrounding or similar sized jurisdictions. The published water and sewer impact fees for each of the regional providers are presented as were made readily publicly available and as of research conducted in April 2024 and are subject to change. There are a variety of factors which may lead to differences between adopted impact fees between utility systems. Stantec did not conduct an in-depth analysis to identify the methods used in the development of the water and sewer capital charges imposed by the other utilities, nor has any analysis been performed to determine whether all the cost of new facilities is recovered from such fees (or if some percentages of the costs are recovered through user rates). Additionally, no analysis was conducted as to the types of capital facilities currently in service or planned for the utilities surveyed which could have material differences. As such, these types of comparisons often reflect wide variations between communities.

Some reasons why capital charges like impact fees may differ among utilities include the following:

- Source of supply
- Type and complexity of treatment process
- Effluent disposal method
- Density of service area
- Availability of grant funding to finance infrastructure
- Age of system
- Utility life cycle (i.e., growth-oriented vs. mature)
- Level of service standards
- Administrative policies



**Figure 3, Figure 4, and
Figure 5 Figure 3 - Water Impact Fee Comparison (per ERU)**

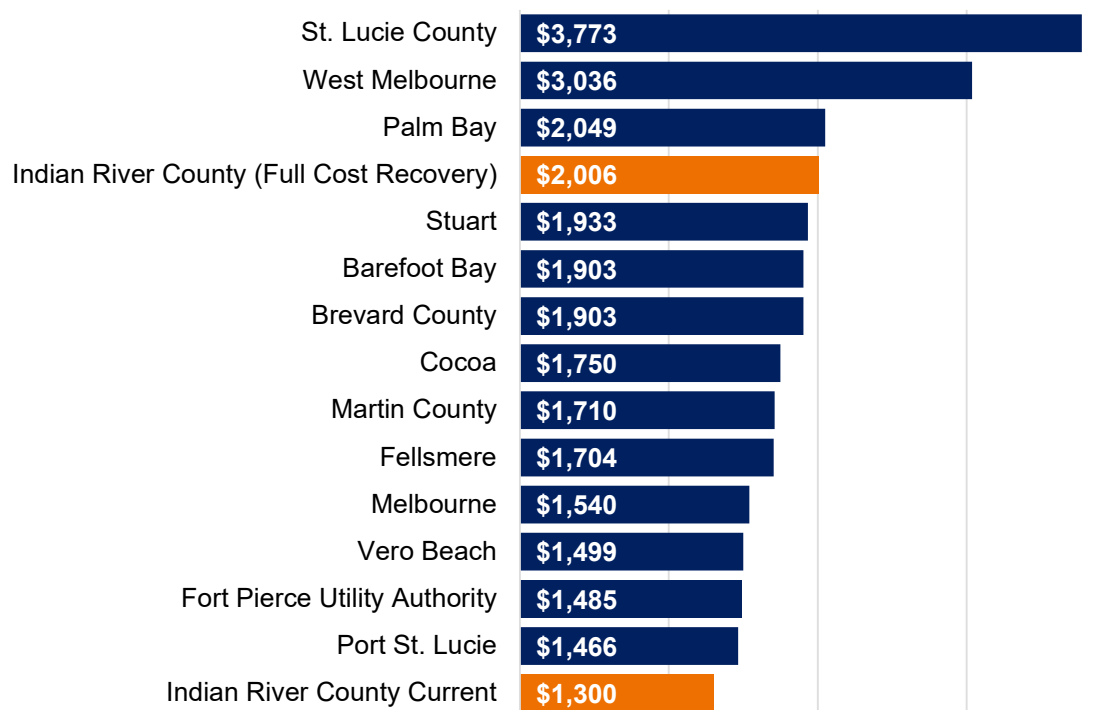


Figure 4 – Sewer Impact Fee Comparison (per ERU)



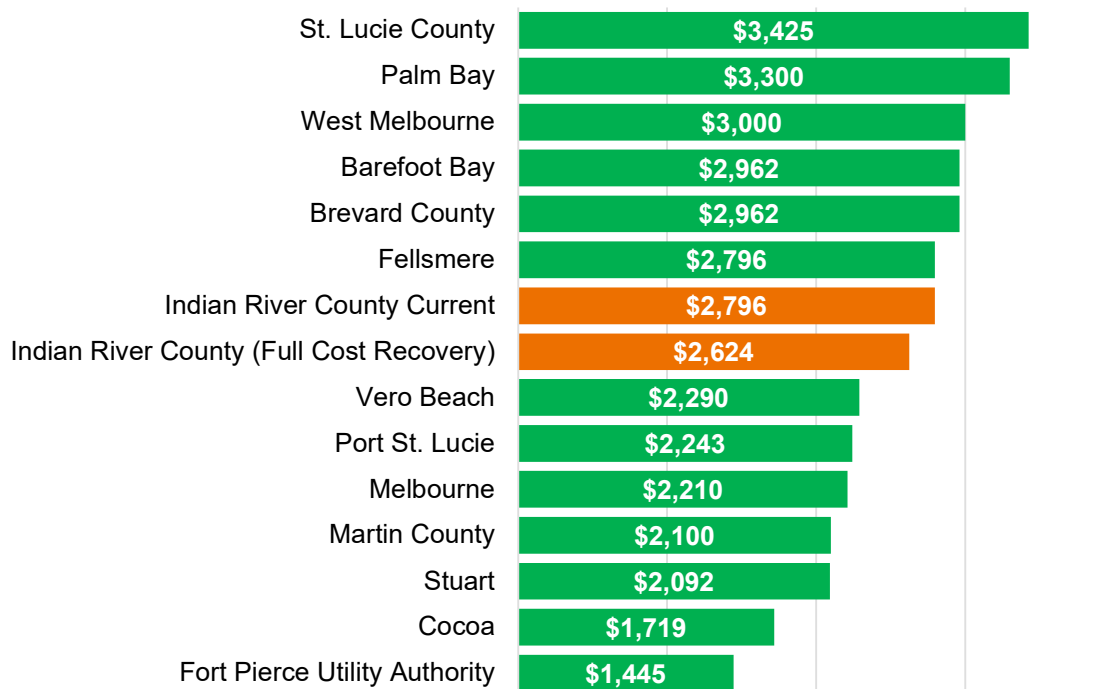


Figure 5 presents the results of the comparison for other providers within the region, which demonstrate that the Utility's existing and calculated water and sewer impact fees are comparable with other utility systems within the region and consistent with Stantec's industry experience.



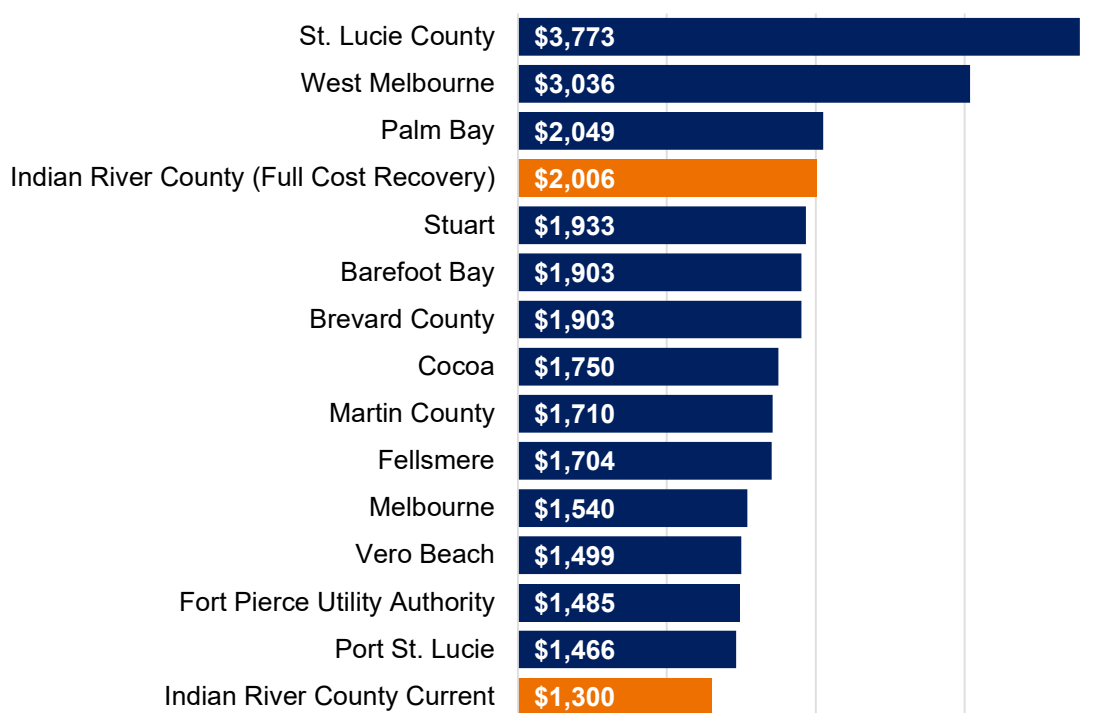
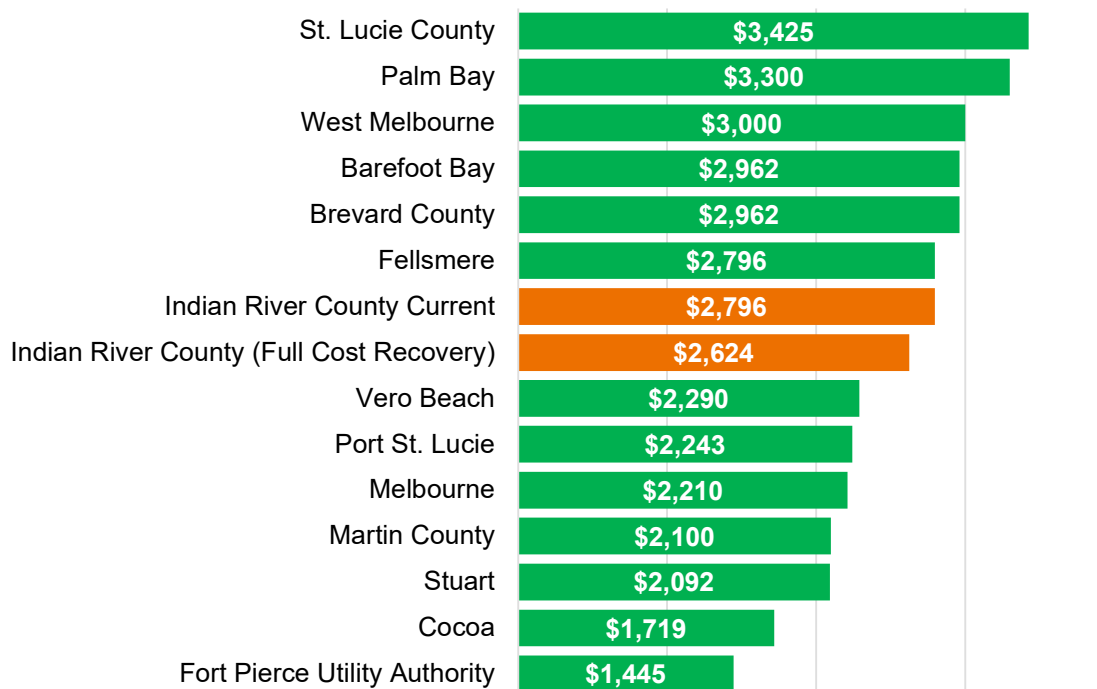
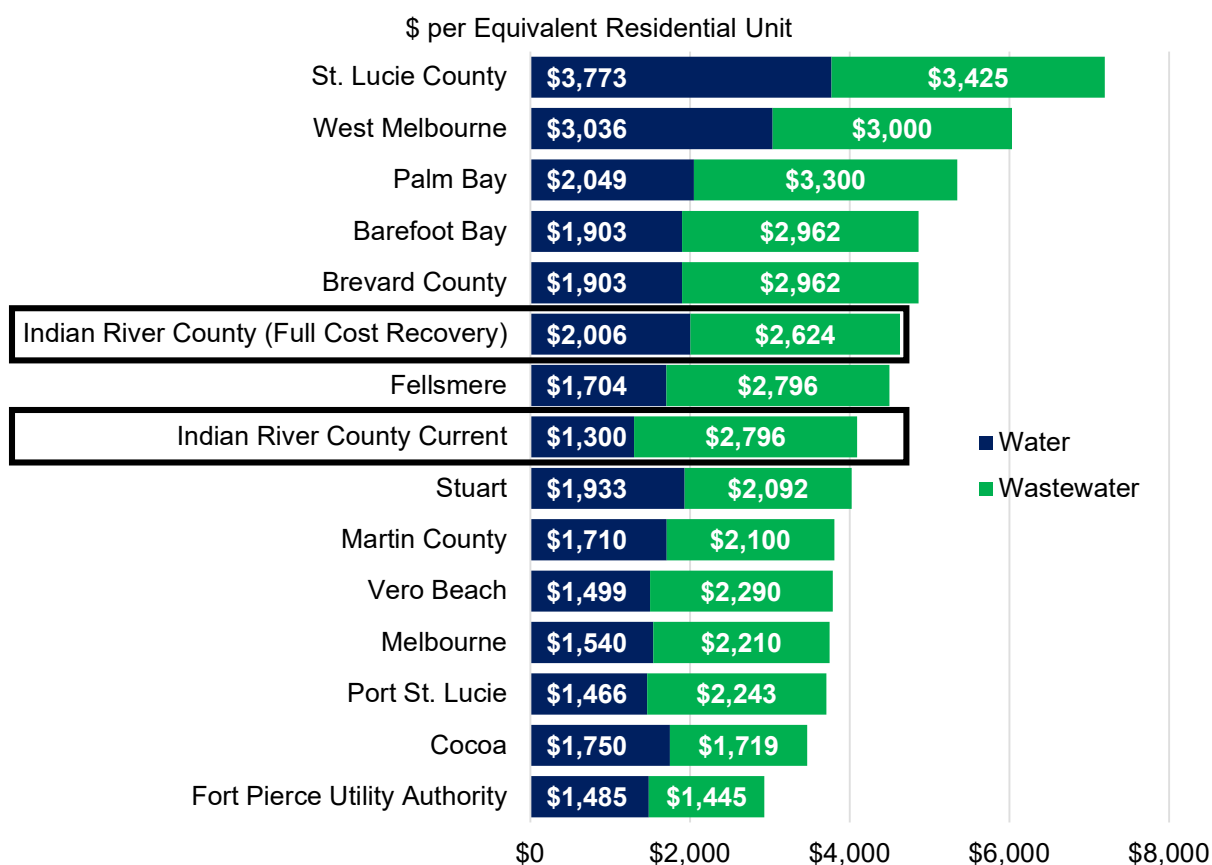
Figure 3 - Water Impact Fee Comparison (per ERU)**Figure 4 – Sewer Impact Fee Comparison (per ERU)**

Figure 5 – Combined Water and Sewer Impact Fee Comparison

3.5 CONCLUSIONS & RECOMMENDATIONS

Based upon the analysis in this Study, Stantec presents the following conclusions and recommendations for the County's consideration regarding its water and sewer impact fees.

- IRCDUS' current cost of capacity is \$2,006 per ERU for the water system, which exceeds the Utility's current water impact fee of \$1,300 per ERU.
- IRCDUS' current cost of capacity is \$2,624 per ERU for the sewer system compared to the current sewer impact fee of \$2,706 per ERU.
- The Utility's calculated water and sewer impact fees are locally comparable.



The calculated water impact fee represents an increase which exceeds 50%. Therefore, in consideration of a conservative application of the requirements of the Florida Impact Fee Act¹² as summarized in Section 1.2 Legal Requirements herein, the County may consider the maximum allowable phasing which is summarized in **Error! Reference source not found..**

Table 8 - Proposed Impact Fees (per ERU)

Service	Existing	FY 2025	FY 2026	FY 2027	FY 2028
Water	\$1,300	\$1,463	\$1,626	\$1,789	\$1,952
Sewer	\$2,796	\$2,624	\$2,624	\$2,624	\$2,624

- Consistent with the requirements of the Florida Impact Fee Act, the reduced sewer impact fee should be implemented upon adoption by the Indian River County Board of County Commissioners (BCC) while the phased-in increases to the water impact fees may not be implemented until at least 90 days following adoption by the BCC.
- IRCDUS should continue the existing application method of impact fees which is based on ERUs for new connections.
- Stantec recommends that IRCDUS review these fees periodically (i.e., approximately every four years) to ensure that they remain fair and equitable and continue to reflect its current cost of capacity. As IRCDUS experiences continued growth and expansion, changes in system capacity, future changes in technology, demands, development patterns, or other factors may necessitate additional adjustments to its water and sewer impact fees.

¹² The statute does not apply to water and sewer connection fees. Fla. Stat. § 163.31801 (12) (2023). Observing these limitations, Stantec has conservatively applied this to the County's water and sewer capital expansion fees.



Disclaimer

This document was produced by Stantec Consulting Services Inc. ("Stantec") for Indian River County, FL and is based on a specific scope agreed upon by both parties. Stantec's scope of work and services do not include serving as a "municipal advisor" for purposes of the registration requirements of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission. Stantec is not advising Indian River County, or any municipal entity or other person or entity regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, terms, or other similar matters concerning such products or issuances.

In preparing this report, Stantec utilized information and data obtained from the Indian River County or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

Additionally, the purpose of this document is to summarize Stantec's analysis, and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliance on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by Indian River County should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk



APPENDIX: SUPPORTING SCHEDULES

Schedule 1 Fixed Assets and Functional Allocations

Schedule 2 Water and Sewer System Capacities

Schedule 3 Calculated Water Impact Fee – Buy-In Method

Schedule 4 Calculated Sewer Impact Fee – Buy-In Method



Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
2019 CHEVROLET COLORADO TRUCK	100%					\$ 5,728	\$ -
HACH AS 950 COMPOSITE SAMPLER	100%					\$ 1,443	\$ -
ROTATING ASSEMBLY- ALLIS CHAMBERS PUMP	100%					\$ 3,358	\$ -
AAON 460V A/C UNIT - MAIN BLOWER ROOM	100%					\$ 4,831	\$ -
A/C UNIT TRANE 14 SEER- MAIN OFFICE	100%					\$ 1,259	\$ -
10' X 12' STAINLESS STEEL ROLLDOWN DOOR	100%					\$ 4,627	\$ -
AURORA 411 SERIES RECYCLE PUMP	100%					\$ 4,158	\$ -
SNYDER 5500 VERTICAL SODIUM HYPO TANK	100%					\$ 7,483	\$ -
SNYDER 5500 VERTICAL SODIUM HYPO TANK	100%					\$ 7,483	\$ -
MIXER BODY-CW ROTATION-ANOXIC ZONE	100%					\$ 5,641	\$ -
MIXER BODY-CCW ROTATION-ANOXIC ZONE	100%					\$ 5,641	\$ -
2021 JOHN DEERE Z960M ZTRAK MOWER	100%					\$ 9,525	\$ -
250 KW BLUESTAR TRAILER MOUNTED GENERATR	100%					\$ 128,425	\$ -
TRANE 2 TON 16 SEER A/C UNIT	100%					\$ 4,601	\$ -
WWWTF HYDRO HEADCELL INLET DUCT	100%					\$ 32,450	\$ -
WATER/WASTEWATER FIRE SYSTEM IMPROV	100%					\$ 99,098	\$ -
HACH FILTRAX PHOSPHORUS ANALYZER	100%					\$ 38,710	\$ -
HACH FILTRAX PHOSPHORUS ANALYZER	100%					\$ 38,710	\$ -
TRANE 4 TON ROOFTOP A/C UNIT	100%					\$ 12,950	\$ -
2021 FORD F150 4WD CREW CAB	100%					\$ 21,078	\$ -
2023 JOHN DEERE FLEX WING ROTARY CUTTER	100%					\$ 23,385	\$ -
2019 CHEVROLET COLORADO TRUCK	100%					\$ 5,728	\$ -
HACH AS 950 COMPOSITE SAMPLER	100%					\$ 1,443	\$ -
2019 FORD TRANSIT CARGO VAN	100%					\$ 14,413	\$ -
2019 FORD F350 UTILITY TRUCK W/CRANE	100%					\$ 30,647	\$ -
10' X 12' STAINLESS STEEL ROLLDOWN DOOR	100%					\$ 4,818	\$ -
10' X 12' STAINLESS STEEL ROLLDOWN DOOR	100%					\$ 4,818	\$ -
LEFT HAND ROTOR GEARBOX #4	100%					\$ 11,758	\$ -
2020 JOHN DEERE 590E TRACTOR	100%					\$ 39,288	\$ -
HACH NITRATA PLUS SC PROBE	100%					\$ 8,579	\$ -
HACH NITRATA PLUS SC PROBE	100%					\$ 8,579	\$ -
HACH NITRATA PLUS SC PROBE	100%					\$ 8,579	\$ -
TRANE 10 TON A/C UNIT	100%					\$ 4,566	\$ -
MCCROMETER MODEL 282- FLOW METER	100%					\$ 2,499	\$ -
BARD 4 TON A/C UNIT	100%					\$ 3,038	\$ -
BARD 4 TON A/C UNIT	100%					\$ 3,038	\$ -
5 TON 15 SEER AC UNIT	100%					\$ 3,949	\$ -
CLARIFIER DRIVE ASSEMBLY	100%					\$ 18,792	\$ -
CLARIFIER DRIVE ASSEMBLY	100%					\$ 18,792	\$ -
TRANE 10 TON AC UNIT	100%					\$ 6,473	\$ -
JOHN DEERE Z960M ZTRAK MOWER	100%					\$ 9,525	\$ -
2019 CHEVROLET COLORADO TRUCK	100%					\$ 5,728	\$ -
2018 JOHN DEERE GATOR CART	100%					\$ 1,783	\$ -
FLOATING MIXER 3 HP ENDURA SERIES	100%					\$ 2,309	\$ -
FLOATING MIXER 3 HP ENDURA SERIES	100%					\$ 2,309	\$ -
TRANE 3.5 TON 15 SEER AC UNIT	100%					\$ 3,366	\$ -
CLARIFIER DRIVE ASSEMBLY	100%					\$ 26,167	\$ -
CLARIFIER DRIVE ASSEMBLY	100%					\$ 26,167	\$ -
DUPLEX CONTROL PANEL- MAIN LIFT STATION	100%					\$ 3,633	\$ -
DITCH ROTOR AERATOR	100%					\$ 28,339	\$ -
DITCH ROTOR AERATOR	100%					\$ 28,340	\$ -
DITCH ROTOR AERATOR	100%					\$ 28,340	\$ -
DITCH ROTOR GEAR BOX	100%					\$ 43,978	\$ -
DITCH ROTOR GEAR BOX	100%					\$ 43,978	\$ -
HACH AS 950 COMPOSITE SAMPLER	100%					\$ 4,351	\$ -
HACH AS 950 COMPOSITE SAMPLER	100%					\$ 4,351	\$ -
HACH AS 950 COMPOSITE SAMPLER	100%					\$ 4,351	\$ -
JOHN DEERE 5090E TRACTOR	100%					\$ 36,938	\$ -
VTSCADA SOFTWARE FOR WATER & WW PLANTS	100%					\$ 98,854	\$ -
UTIL EASEMENT-IR CHARTER SCHOOL SEWER	100%					\$ 16,314	\$ 16,314
BUILDING/MASONRY				100%		\$ 16,249	\$ -
BUILDING/MASONRY				100%		\$ 16,521	\$ -
CENTRAL REGIONAL WWTP				100%		\$ 7,388,169	\$ -
CENTRAL REGIONAL WWTP				100%		\$ 25,039	\$ -
CAPITALIZED INTEREST EXT	100%					\$ 2,181,552	\$ -
PACKAGE WWTF @ BLUE CYPRESS LAKE				100%		\$ 350,382	\$ -
S. CO. WWTP FACILITY				100%		\$ 260,895	\$ -
BUILDING/MASONRY				100%		\$ 280,560	\$ -
ARMORY BUILDING WATER			100%			\$ 14,468	\$ -
WEST COUNTY SCHOOL SEWER DIST.					100%	\$ 66,808	\$ -
RIVERS EDGE SEWER IMPROVEMENTS					100%	\$ 10,749	\$ -
1400 CORP. U.S. 1 SEWER					100%	\$ 69,918	\$ -
BAY TREE FORCE MAIN					100%	\$ 4,063	\$ -
6TH AVE FORCE MAIN					100%	\$ 60,428	\$ -
H.FISCHER-SANDLAKE MOB PK SEW.					100%	\$ 11,856	\$ -
VILLAGE GREEN SEWER SYSTEM					100%	\$ 57,849	\$ -
INDIAN RIV. BLVD. SEWER LINES					100%	\$ 30,290	\$ -
12TH ST/ 6TH AVE FORCE MAIN					100%	\$ 8,747	\$ -
10TH AVE TO 4TH SEWER - US#1					100%	\$ 39,221	\$ -
CITRUS UTIL SEWER LINES FAC.					100%	\$ 38,053	\$ -
WISPERING PALMS SEWER SYSTEM					100%	\$ 43,710	\$ -
SEBASTIAN ELE. SCHOOL-SEWER					100%	\$ 8,875	\$ -
WABASSO EXCEPTIONAL SCHOOL					100%	\$ 30,485	\$ -
WHISPERING PALMS SEWER LINE					100%	\$ 5,178	\$ -
82ND AVE.S. FORCE MAIN (SEWER)					100%	\$ 49,567	\$ -
114TH LANE SEWER LINE -					100%	\$ 29,312	\$ -
SEWER LINE-SEBASTIAN					100%	\$ 192,681	\$ -
SEWER LINE-512/SEB MID SCHOOL					100%	\$ 126,576	\$ -
RIVER BOAT CLUB SEWER LINE					100%	\$ 10,998	\$ -
WEST CO. SEWER PLANT EXPANSION				100%		\$ 85,126	\$ -
WEST CENTRAL RE-USE MAIN				100%		\$ 959,982	\$ -
VISTA GARDENS FORCE MAIN SEWER					100%	\$ 158,667	\$ -
SUNSHINE TRAVEL TRL SEWER LINE					100%	\$ 16,632	\$ -
KASHI RANCH/CR512 FORCE MAIN					100%	\$ 62,402	\$ -

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
RIVERS EDGE/RIVER WALK F.M.					100%	\$ 98,291	\$ -
LANDFILL L/S FORCE MAIN SEWER					100%	\$ 47,138	\$ -
NEW HORIZONS MHP - SEWER					100%	\$ 72,711	\$ -
SOLID WASTE FAC. FORCE MAIN					100%	\$ 12,623	\$ -
MISC SEW IMP (R&R)-FY 93-94					100%	\$ 5,600	\$ -
MISC SEW IMP(R&R)2ND QTR,94-95					100%	\$ 4,088	\$ -
SEA OAKS WWTP EXPANSION				100%		\$ 95,122	\$ -
N. CO. WWTP EXPANSION				100%		\$ 56,210	\$ -
OSLO RD. FORCE MAIN (SEWER)					100%	\$ 421,351	\$ -
SR 60 & I-95 SEWER LINE					100%	\$ 274,971	\$ -
GROVE ISLE/SO CO WW INTERCONNE					100%	\$ 188,336	\$ -
IND RIV DR SEWER COLLECTION SY					100%	\$ 91,759	\$ -
OSLO RD. SEWER MAIN-EAST					100%	\$ 305,644	\$ -
SR60 S. GRAVITY SEWER					100%	\$ 18,890	\$ -
WOODLAWN MANOR FORCE MAIN					100%	\$ 51,006	\$ -
SEWER DISTRIBUTION SYSTEM					100%	\$ 688,135	\$ -
ON-SITE SEWER DISTRIBUTION					100%	\$ 23,552	\$ -
DEEP WELL DISPOSAL SYSTEM				100%		\$ 87,363	\$ -
CENTRAL REGIONAL EFF. DISP.				100%		\$ 170,424	\$ -
CENTRAL REGIONAL EFF. DISP.				100%		\$ 1,533,594	\$ -
WATER MAIN - WRWWTP				100%		\$ 14,177	\$ -
SEBASTIAN LAKES - SEWER					100%	\$ 41,117	\$ -
DURRANCE PL. SEWER FORCE MAIN					100%	\$ 4,665	\$ -
S. CO. WATER COLLECTION SYSTEM					100%	\$ 35,998	\$ -
DURRANCE RD FORCE MAIN					100%	\$ 8,921	\$ -
129TH ST PETITION SEWER LINE					100%	\$ 42,406	\$ -
CORRECTIONAL FACILITY F/M					100%	\$ 21,176	\$ -
WRWWTP 2.0 MGD EXPANSION				100%		\$ 2,778,298	\$ -
ARTIFICIAL WETLANDS @ WRWWTP				100%		\$ 1,051,795	\$ -
VISTA PLANTAION REUSE				100%		\$ 30,328	\$ -
SEBASTIAN SEWER CONNECTIONS					100%	\$ 212,303	\$ -
48TH PL & 28TH CT SEWER					100%	\$ 10,623	\$ -
ARMORY BUILDING SEWER					100%	\$ 8,105	\$ -
S. CO. R/O FORCE MAIN EXT.					100%	\$ 23,609	\$ -
26TH ST REUSE WATER LINE				100%		\$ 10,534	\$ -
OAK HARBOR SEWER					100%	\$ 16,534	\$ -
S. CO. EFFLUENT REUSE				100%		\$ 2,341,352	\$ -
IR COUNTRY CLUB REUSE SEWER				100%		\$ 91,240	\$ -
S CO WWTP				100%		\$ 5,018,335	\$ -
S CO WWTP				100%		\$ 298,566	\$ -
S. CO. WWTP				100%		\$ 775,274	\$ -
LATERAL J CANAL FORCE MAIN					100%	\$ 49,294	\$ -
GARDENIA GARDENS R&R					100%	\$ 30,395	\$ -
WESTGATE COLONY SEWER					100%	\$ 31,835	\$ -
SCWWTP LIGHTNING DAMAGE REPAIR	100%					\$ 9,548	\$ -
MISC. SEWER IMPROVEMENTS FY 2002-2003					100%	\$ 14,417	\$ -
MISC. SEWER IMPROVEMENTS FY 2002-2003					100%	\$ 11,916	\$ -
MISC. SEWER IMPROVEMENTS FY 2002-2003					100%	\$ 10,301	\$ -
MISC. SEWER IMPROVEMENTS FY 2002-2003					100%	\$ 21,462	\$ -
MISC. SEWER IMPROVEMENTS FY 2003-2004					100%	\$ 8,552	\$ -
MISC SEWER IMPROVEMENTS-1ST QUARTER					100%	\$ 5,056	\$ -
MISC SEWER IMPROVEMENTS-4TH QTR					100%	\$ 37,503	\$ -
MISC SEWER IMPROVEMENTS - 2ND QUARTER					100%	\$ 5,742	\$ -
MISC SEWER IMPROVEMENTS - 3RD QTR					100%	\$ 22,873	\$ -
CCTV SECURITY CAMERA SYSTEM UPGRADE	100%					\$ 17,822	\$ -
WEST REG WWTF ODOR IMPROVEMENTS				100%		\$ 1,136,741	\$ -
SCADA CYBER SECURITY NETWORK-SEWER	100%					\$ 12,377	\$ -
FENCE REPLACEMENT - N WWTF	100%					\$ 113,998	\$ -
AIR CONDITIONING SYSTEM REPLACEMENT	100%					\$ 13,675	\$ -
WRWWTF GRIT REMOVAL SYSTEM				100%		\$ 122,300	\$ -
WWWTF BARSCREEN				100%		\$ 160,234	\$ -
CWWTF POLYMER SKID				100%		\$ 24,027	\$ -
SWWTF POLYMER SKID				100%		\$ 24,027	\$ -
SWWTF ALUMINUM TANK				100%		\$ 18,090	\$ -
HYDRO CELL INLET DUCTS - HEADWORKS				100%		\$ 74,471	\$ -
CWWTF AERATION DITCH GEAR BOX				100%		\$ 440,031	\$ -
SWWTF REUSE CONTROL PANELS				100%		\$ 650,467	\$ -
CENTRAL WWTF CLARIFIER				100%		\$ 439,750	\$ -
SEA OAKS SEW.COL.LINES(ON-SITE					100%	\$ 156,796	\$ -
SEA OAKS-SEW.COL.LINES(OFF-SIT					100%	\$ 15,419	\$ -
S. CO. WWTP GDU				100%		\$ 73,444	\$ -
WEST REGIONAL WWTP EXPANSION				100%		\$ 20,747,110	\$ -
SIXTY OAKS SEWER LINE					100%	\$ 6,852	\$ -
COMMERCE AVENUE & 12TH STREET					100%	\$ 20,816	\$ -
11TH STREET & 7TH COURT					100%	\$ 25,047	\$ -
UNITED MEDICAL CORP					100%	\$ 11,733	\$ 11,733
LAKE IN THE WOODS					100%	\$ 127,107	\$ 127,107
GATEWAY CENTER PHASE I					100%	\$ 19,165	\$ 19,165
REXTON INN					100%	\$ 17,370	\$ 17,370
VISTA VILLAS					100%	\$ 17,683	\$ 17,683
VISTA PLANTATION PLAZA					100%	\$ 2,694	\$ 2,694
VISTA PLANTATION PHASE I					100%	\$ 88,363	\$ 88,363
VISTA PLANTATION PHASE II					100%	\$ 19,334	\$ 19,334
VISTA PLANTATION PHASE III					100%	\$ 11,271	\$ 11,271
I R ESTATES PHASE I					100%	\$ 35,711	\$ 35,711
I R SETATES PHASE I					100%	\$ 6,946	\$ 6,946
I R ESTATES PHASE II					100%	\$ 9,712	\$ 9,712
INDIAN RIVER ESTATES-PHASE II					100%	\$ 33,961	\$ 33,961
DAYS INN					100%	\$ 12,447	\$ 12,447
CATALINA OAKS					100%	\$ 18,172	\$ 18,172
CATALINA GROVE VILLAGE WALK					100%	\$ 11,584	\$ 11,584
GATEWAY CENTER - PHASE I					100%	\$ 19,165	\$ 19,165
BRIARWOOD APARTMENTS					100%	\$ 12,700	\$ 12,700
SOUTH VERO SQUARE SHOPPING					100%	\$ 42,589	\$ 42,589
GLENDALE INDUSTRIAL PARK					100%	\$ 43,548	\$ 43,548
MED. SERVICES CTR PARTNERSHIP					100%	\$ 17,141	\$ 17,141

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution/ Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
LAUREL OAKS S/D -SEWER COLL.					100%	\$ 26,945	\$ 26,945
COUNTRY MEADOWS S/D					100%	\$ 19,830	\$ 19,830
COUNTRY MEADOWS S/D					100%	\$ 15,767	\$ 15,767
IRCHA-VICTORY PARK II -SEWER					100%	\$ 11,597	\$ 11,597
H.FISCHER-SANDLAKE MOB PK SEW.					100%	\$ 75,704	\$ 75,704
RANCHLAND MOBILE HOME PARK					100%	\$ 51,749	\$ 51,749
HERON CAY - PHASE I					100%	\$ 65,946	\$ 65,946
HERON CAY - PHASE II					100%	\$ 88,593	\$ 88,593
HERON CAY - PHASE III & IV					100%	\$ 139,778	\$ 139,778
ST. DAVIDS ISLAND-RIV. HARBOR					100%	\$ 20,332	\$ 20,332
U.P.S. COMPLEX - 41ST STREET					100%	\$ 3,617	\$ 3,617
SEAVIEW - SEWER COLLECTION					100%	\$ 34,044	\$ 34,044
NORTH CO. WWTP COLLECTION SYS.					100%	\$ 1,765,729	\$ 1,765,729
82ND AVE. SO. FORCEMAIN(SEWER)					100%	\$ 38,033	\$ 38,033
W&S NO. OF 12TH ON US #1(SEW)					100%	\$ 37,513	\$ 37,513
COPELAND LANDING -SEW COLL.SYS					100%	\$ 64,267	\$ 64,267
COPELANDS LANDING-SEWER COLL.					100%	\$ 24,320	\$ 24,320
INDIAN RIVER BLVD SEWER LINES					100%	\$ 113,073	\$ 113,073
LINDSEY LNS W/W COLL. LINES					100%	\$ 36,425	\$ 36,425
WINDSOR PROPERTIES SEWER C/LNS					100%	\$ 243,610	\$ 243,610
WINDSOR GOLF MAINT FAC SEW SYS					100%	\$ 25,681	\$ 25,681
TIMBER RIDGE -FOXES RUN @					100%	\$ 8,954	\$ 8,954
CHESSER GAP SEWER SYSTEM					100%	\$ 36,744	\$ 36,744
MISTY MEADOWS S/D SEWER SYSTEM					100%	\$ 11,613	\$ 11,613
GRAND HARBOR MARINA-SEWER SYS					100%	\$ 7,747	\$ 7,747
NEWPORT ISLAND SEWER C/L					100%	\$ 29,710	\$ 29,710
ST. JOHN CATH. - SEWER LINE					100%	\$ 6,817	\$ 6,817
TANGLEWOOD MOB HOME PK -SEWER					100%	\$ 40,902	\$ 40,902
CENTRAL ASSEMBLY-SEW. COLL SYS					100%	\$ 20,826	\$ 20,826
COLLINS INVESTMENT CO.					100%	\$ 10,458	\$ 10,458
COPELANDS LANDING FORCEMAIN					100%	\$ 39,756	\$ 39,756
WINDSOR PROP SEWER SYS - PH II					100%	\$ 33,344	\$ 33,344
HUMANE SOCIETY SEWER LINE					100%	\$ 5,130	\$ 5,130
TIMBER RIDGE - SEWER LINES					100%	\$ 12,626	\$ 12,626
GHA/HARBOR VILLAGES SEWER LINE					100%	\$ 53,511	\$ 53,511
GHA/HARBOR VILLAGES-SEWER LINE					100%	\$ 10,816	\$ 10,816
WAFFLE HOUSE SEWER LINES					100%	\$ 4,759	\$ 4,759
CONNECTICUT MOBILE HOME PARK					100%	\$ 4,432	\$ 4,432
RIVERWALK SHOP.CTR SEWER LINE					100%	\$ 36,557	\$ 36,557
HARBOR VILLAGE SEWER LINE					100%	\$ 50,296	\$ 50,296
SERENE ACRES SEWER SYSTEM					100%	\$ 5,306	\$ 5,306
CITY OF VERO BEACH SEWER SYS.					100%	\$ 4,591	\$ 4,591
VERO BUILDING CORP -SEWER LINE					100%	\$ 18,921	\$ 18,921
VERO COMFORT INN/SHONEYS					100%	\$ 13,320	\$ 13,320
ST. DAVIDS ISL SEWER LINE					100%	\$ 12,355	\$ 12,355
ROSEWOOD COURT SEWER SYSTEM					100%	\$ 92,410	\$ 92,410
SEA OAKS TENNIS VILLAS SEWER					100%	\$ 14,502	\$ 14,502
WAL-MART STORES SEWER LINE					100%	\$ 24,797	\$ 24,797
WALMART STORES SEWER DIST.					100%	\$ 47,639	\$ 47,639
HORIZON OUTLET CENTER					100%	\$ 123,319	\$ 123,319
GHA-HARBOR/ANDREWS ISLAND					100%	\$ 78,661	\$ 78,661
COUNTRYSIDE SEWER DISTRIBUTION					100%	\$ 82,523	\$ 82,523
MAJESTIC PARTNERS OF VERO BCH					100%	\$ 5,102	\$ 5,102
LAUREL HOMES SEWER DISTRIB.					100%	\$ 100,055	\$ 100,055
LAUREL HOMES SEWER SYSTEM					100%	\$ 33,983	\$ 33,983
RIVER BOAT CLUB - SEWER LINE					100%	\$ 31,894	\$ 31,894
TIMBER RIDGE-E. POINTE CT SW					100%	\$ 6,698	\$ 6,698
LIFT STATION & SEWER LINE					100%	\$ 42,219	\$ 42,219
STONEBRIDGE SUB-DIVISION					100%	\$ 86,483	\$ 86,483
STONEBRIDGE OFFSITE FORCE MAIN					100%	\$ 91,231	\$ 91,231
VILLAGE OF LEXINGTON PH II&III					100%	\$ 16,444	\$ 16,444
SEA OAKS DUNE HOUSE I & II					100%	\$ 13,360	\$ 13,360
WATER DISTRIBUTION SYSTEM					100%	\$ 204,823	\$ 204,823
SR60/I-95 COMMERCIAL PARK					100%	\$ 24,088	\$ 24,088
OAK POINT S/D SEWER SYSTEM					100%	\$ 11,572	\$ 11,572
SEA OAKS NW PHASE II					100%	\$ 4,386	\$ 4,386
ON-SITE SEWER IMPROVEMENT				100%		\$ 12,806	\$ 12,806
INDIAN RIVER CLUB PH I,II,III					100%	\$ 165,507	\$ 165,507
FORCE MAIN - COACHLAND M/H/PK					100%	\$ 209,199	\$ 209,199
INDIAN RIVER CLUB - SEWER					100%	\$ 87,783	\$ 87,783
HARBOR VILLAGE PH III-SEWER					100%	\$ 69,849	\$ 69,849
HARBOR VILLAGE PH IV-SEWER					100%	\$ 16,148	\$ 16,148
HAMILTON ISLAND - SEWER					100%	\$ 72,615	\$ 72,615
ST. CATHERINES ISLAND-SEWER					100%	\$ 23,450	\$ 23,450
ST. GEORGES ISLAND - SEWER					100%	\$ 15,875	\$ 15,875
ST. ANNES ISLAND - SEWER					100%	\$ 43,132	\$ 43,132
OAK HARBOR - SEWER					100%	\$ 90,248	\$ 90,248
ST. JAMES ISLAND - SEWER					100%	\$ 70,770	\$ 70,770
FLORAFAX - SEWER					100%	\$ 6,850	\$ 6,850
ISLAND CLUB S/D SEWER PH I					100%	\$ 126,300	\$ 126,300
ISLAND CLUB S/D SEWER PH II					100%	\$ 26,424	\$ 26,424
RIVERPOINT S/D SEWER					100%	\$ 45,174	\$ 45,174
WAL-MART SR60 - SEWER					100%	\$ 28,320	\$ 28,320
ORCHID ISLAND - SEWER					100%	\$ 69,730	\$ 69,730
STERLING HOUSE ON SITE SEWER					100%	\$ 5,854	\$ 5,854
N BCH WW REPUMP STA/TRANS SYS					100%	\$ 1,198,282	\$ 1,198,282
NCWWTP TO CWWTP FORCE MAIN					100%	\$ 524,223	\$ 524,223
GARDENIA GARDENS SEWER					100%	\$ 40,217	\$ 40,217
US1, 39TH ST TO 49TH ST					100%	\$ 162,230	\$ 162,230
TIMBER RIDGE WASTEWATER LINES					100%	\$ 8,034	\$ 8,034
REHAB HOSP. SEWER DIST. SYS.					100%	\$ 9,667	\$ 9,667
RYANWOOD S/C SEWER DIST.					100%	\$ 24,746	\$ 24,746
WAL-MART SEWER DISTRIBUTION					100%	\$ 7,497	\$ 7,497
WAL-MART SEWER ADDITION					100%	\$ 16,801	\$ 16,801
BARNETT BANK SEWER DIST.					100%	\$ 27,000	\$ 27,000

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
PINECREEK SEWER DIST.					100%	\$ 1,664	\$ 1,664
SIXTY OAKS SEWER LINE					100%	\$ 15,869	\$ 15,869
TIMBER RIDGE-II SEWER DIST.					100%	\$ 5,676	\$ 5,676
TIMBER RIDGE PH II PARCEL G					100%	\$ 3,188	\$ 3,188
MCDONALD MED. CTR -SEW. DIST.					100%	\$ 4,064	\$ 4,064
GRAND HARBOR-PHASE 1 SEWER DST					100%	\$ 124,688	\$ 124,688
GRAND HARBOR-HARBOR DR EXT					100%	\$ 23,508	\$ 23,508
GRAND HARBOR-WOOD DUCK ISL L/S					100%	\$ 25,937	\$ 25,937
INTERSTATE COMMERCIAL PK S/D					100%	\$ 25,360	\$ 25,360
CITRUS WOODS APT. - SEWER DIST					100%	\$ 20,431	\$ 20,431
CAPRINOS REST - SEWER DIST.					100%	\$ 8,042	\$ 8,042
FLORIDA CONVALESCENT CTRS S/D					100%	\$ 5,651	\$ 5,651
FOX RIDGE - SEWER DIST.					100%	\$ 12,294	\$ 12,294
OAK ISLAND - PHASE 1					100%	\$ 42,064	\$ 42,064
SEASONS COMMUNITY					100%	\$ 263,426	\$ 263,426
TDML EFFLUENT STORAGE-PREMIER CITRUS				100%		\$ 3,605,595	\$ -
BREEZY VIL W/S PLANT SITE	100%					\$ 5,879	\$ -
1.19A EAST OF THE CENTRAL WWTP				100%		\$ 53,866	\$ -
1.56A ON 49TH ST - CWWTP EXPANSION				100%		\$ 69,764	\$ -
0.18A ON 49TH ST - CWWTP EXPANSION				100%		\$ 8,593	\$ -
0.34A ON 49TH ST - CWWTP EXPANSION				100%		\$ 15,849	\$ -
1.56A ON 49TH ST - CWWTP EXPANSION				100%		\$ 106,300	\$ -
1.557A EAST OF THE CENTRAL WWTP				100%		\$ 70,566	\$ -
2.326A EAST OF THE CENTRAL WWTP				100%		\$ 105,413	\$ -
.992A EAST OF THE CENTRAL WWTP				100%		\$ 44,963	\$ -
1.212A EAST OF THE CENTRAL WWTP				100%		\$ 54,559	\$ -
1.19A EAST OF THE CENTRAL REGIONAL WWTP				100%		\$ 53,866	\$ -
.989A EAST OF THE CENTRAL WWTP				100%		\$ 44,801	\$ -
TAYLOR PARCELS (2) 1.01AC EACH - CWWTF				100%		\$ 91,011	\$ -
IDLETTE PURCHASE - 2.02 AC - CWWTF				100%		\$ 92,201	\$ -
2.33 A - CWWTP EXPANSION				100%		\$ 106,434	\$ -
TDML EFFLUENT STORAGE-PREMIER CITRUS				100%		\$ 2,403,730	\$ 2,403,730
MISC WATER METERS - 4TH QTR 03/04	100%					\$ 92,305	\$ -
WATER METERS - 1ST QTR	100%					\$ 29,476	\$ -
WATER METERS - 2ND QTR	100%					\$ 16,067	\$ -
MARK ONE CONCENTRATE FLOW VALVE	100%					\$ 5,319	\$ -
WATCHDOG CAMERA SYSTEM- N R/O	100%					\$ 8,208	\$ -
VIKING GATE W/DOORKING CALL BOX	100%					\$ 1,205	\$ -
GATE CONTROL W/CALL BOX	100%					\$ 2,565	\$ -
SECURITY CAMERA FOR SOUTH R/O PLANT	100%					\$ 4,981	\$ -
ADVANTAGE 460/3 AIR COMPRESSOR	100%					\$ 1,474	\$ -
GOULDS 3410M PUMP-HIGH SERVICE #3	100%					\$ 5,484	\$ -
GOULDS 3410M HIGH SERIVE PUMP	100%					\$ 6,358	\$ -
CHAIN LINK FENCING GIFFORD WATER TOWER	100%					\$ 10,445	\$ -
CHAIN LINK FENCING KINGS WATER TOWER	100%					\$ 13,758	\$ -
TOWER ANTENNA 67FT TELESCOPIC	100%					\$ 3,033	\$ -
CA610 FLOURIDE ANALYZER W/REAGENTS	100%					\$ 5,434	\$ -
CA610 FLOURIDE ANALYZER W/REAGENTS	100%					\$ 5,434	\$ -
SULLIVAN PALATEK HIGH TEMP DRYER-QUINCY	100%					\$ 6,368	\$ -
QUINCY RECIPROCATING AIR COMPRESSOR	100%					\$ 6,817	\$ -
SODIUM HYPOCHLORITE BULK STORAGE TANK		100%				\$ 30,271	\$ -
SODIUM HYPOCHLORITE BULK STORAGE TANK		100%				\$ 30,271	\$ -
AS950 AUTO SAMPLER	100%					\$ 5,842	\$ -
AS950 AUTO SAMPLER	100%					\$ 5,842	\$ -
CARRIER A/C ROOF TOP UNIT	100%					\$ 8,850	\$ -
6500 GAL SODIUM HYPOCHLORITE STORAGE TK		100%				\$ 47,097	\$ -
6500 GAL SODIUM HYPOCHLORITE STORAGE TK		100%				\$ 47,097	\$ -
6500 GAL SODIUM HYPOCHLORITE STORAGE TK		100%				\$ 47,097	\$ -
2019 FORD CARGO VAN	100%					\$ 7,178	\$ -
2019 FORD F250 TRUCK	100%					\$ 7,211	\$ -
SCADA NETWORK HARDWARE UPGRADE	100%					\$ 73,771	\$ -
2019 FORD F-350 TRUCK W/CRANE	100%					\$ 16,081	\$ -
TRANE 20 TO SPLIT SYSTEM A/C @ HOBART	100%					\$ 28,657	\$ -
UTILITY EASEMENT-HAROLD & CHRISTINE HALL	100%					\$ 6,296	\$ -
UTILITIES EASEMENT-HABITAT FOR HUMANITY	100%					\$ 25,600	\$ 25,600
2083 S. US 1 - CONT UTILITY EASEMENT	100%					\$ 9,086	\$ 9,086
UTILITY EASEMENT-STORM GROVE MID SCHOOL	100%					\$ 12,399	\$ 12,399
UTIL EASEMENT-DUNKIN DONUTS SR60 & 90TH	100%					\$ 14,056	\$ 14,056
UTILITY EASEMENT-MILLSTONE LAND IV,V,VI	100%					\$ 216,581	\$ 216,581
UTIL EASEMENT-SEBASTIAN ASSIST LIVE FAC	100%					\$ 63,625	\$ 63,625
UTIL EASEMENT-ST. SEBASTIAN CHURCH	100%					\$ 12,247	\$ 12,247
UTILITY EASEMENT-ARC OF INDIAN RIVER CO	100%					\$ 7,870	\$ 7,870
UTIL EASEMENT-PROMISED LAND CHURCH	100%					\$ 13,748	\$ 13,748
UTILITY EASEMENT - MOSQUITO CONTROL	100%					\$ 6,662	\$ 6,662
UTILITY EASEMENT-SR60 WAWA & MCDONALDS	100%					\$ 13,771	\$ 13,771
UTILITY EASEMENT-4310 77TH ST	100%					\$ 7,613	\$ 7,613
VERO BEACH SQUARE PD UTIL EASEMENT	100%					\$ 101,748	\$ 101,748
VERO BEACH SQUARE PD UTIL EASEMENT	100%					\$ 31,433	\$ 31,433
UTILITY EASEMENT-VERO BEACH PAD READY	100%					\$ 98,863	\$ 98,863
UTILITY EASEMENT #1 - TRACTOR SUPPLY	100%					\$ 15,868	\$ 15,868
PLEASANTVILLE ALF UTILITY EASEMENT #1	100%					\$ 101,341	\$ 101,341
PLEASANTVILLE ALF UTIL EASEMENT #2	100%					\$ 23,718	\$ 23,718
UTILITIES EASEMENT - PANERA BREAD SR60	100%					\$ 10,350	\$ 10,350
UTILITY EASEMENT-LIGUORI SITE OLD DIXIE	100%					\$ 11,055	\$ 11,055
UTILITY EASEMENT-SHADOWBROOK SUB	100%					\$ 94,513	\$ 94,513
UTILITY EASEMENT-STEIL OIL	100%					\$ 10,332	\$ 10,332
UTILITY ESMNT - WINDOSR CABANA FIRE LINE	100%					\$ 13,921	\$ 13,921
UTIL EASEMENT- IR CHARTER SCHOOL WATERLI	100%					\$ 10,752	\$ 10,752
UTILITY EASEMENT-POWELL & KIMBERLY PROP	100%					\$ 11,111	\$ 11,111
UTILITY EASEMENT-POWELL & KIMBERLY PROP	100%					\$ 5,488	\$ 5,488
UTILITY EASEMENT-FRANK ROGALA N CO SEWER	100%					\$ 116,611	\$ 116,611
UTILITY EASEMENT-TREASURE COAST GETAWAYS	100%					\$ 8,134	\$ 8,134
UTILITY EASEMENT-TREASURE COAST GETAWAYS	100%					\$ 5,862	\$ 5,862
UTILITY ESMNT-TREASURE COAST GETAWAYS	100%					\$ 40,535	\$ 40,535
UTILITY EASEMENT-GEORGE & LINDA ROGALA	100%					\$ 110,871	\$ 110,871

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer				
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution/ Allocation	Treatment/ Disposal Allocation	Transmission/ Collection/ Allocation	Gross Asset Value		Contributed Assets Value
							RCNLD	
UTILITY EASEMENT-BISHOP 8301 135TH LANE	100%					\$	5,220	\$ 5,220
SEWER EASEMENT - PRESTON ESTATES LENNAR	100%					\$	9,418	\$ 9,418
NO. BCH WTP BLDG EXPANSION		100%				\$	262,433	\$ -
TAMARA GARDENS WATER DIST			100%			\$	4,752	\$ -
11TH AV - OSLO & 8TH ST			100%			\$	3,393	\$ -
RIVERS EDGE WATER IMPROVEMENTS			100%			\$	61,960	\$ -
U.S. 1 WATER LOOP			100%			\$	80,660	\$ -
KINGS HWY WATER LINE			100%			\$	800,724	\$ -
16TH ST. & 48TH WATER LINE			100%			\$	7,899	\$ -
KINGS HWY II WATER LINE			100%			\$	295,566	\$ -
8TH CT. & 2ND ST. WATER			100%			\$	5,085	\$ -
OLIVER WATER LINE			100%			\$	4,556	\$ -
BREEZY VILLAGE H2O PLANT			100%			\$	20,181	\$ -
CITRUS GARDENS WATER DIST. SYS			100%			\$	74,857	\$ -
43RD AVENUE WATER EXTENSION			100%			\$	124,819	\$ -
SUMMER PLACE WATER DIST. SYS.			100%			\$	17,360	\$ -
US #1 -10TH ST. TO SO. RELIEF			100%			\$	57,168	\$ -
US #1 -10TH ST. TO SO. RELIEF			100%			\$	84,089	\$ -
HEDDEN PLACE WATER LINE			100%			\$	23,615	\$ -
HERON CAY WATER LINE			100%			\$	44,803	\$ -
CITRUS UTIL - WATER LINES FAC.			100%			\$	33,185	\$ -
8TH ST. CONNECTING WATER LINE			100%			\$	14,440	\$ -
SILVER OAKS WATER LINE			100%			\$	14,606	\$ -
MIRAFLORES WATER LINE			100%			\$	16,941	\$ -
24TH AV/GLENDALE TERR-H2O LINE			100%			\$	21,713	\$ -
SQUIRE VIL MOB HOME PK -WATER			100%			\$	23,512	\$ -
50TH CT/OLD SUGAR MILL ESTATES			100%			\$	25,655	\$ -
12TH STREET WATER LINE			100%			\$	765,270	\$ -
90TH AVE/8TH ST. WATER LINE			100%			\$	59,755	\$ -
CHARLOTTE AVE. - WATER LINE			100%			\$	27,404	\$ -
ROYAL POINCIANA H2O LINE			100%			\$	174,508	\$ -
ROCKRIDGE WATER LINES			100%			\$	127,414	\$ -
SEB. MIDDLE/HIGH SCH H2O LINE			100%			\$	378,811	\$ -
SEB MIDDLE/HIGH SCH H2O LINE			100%			\$	4,872	\$ -
PHASE II-WATER MAIN			100%			\$	237,098	\$ -
PHASE I-WATER LINE			100%			\$	300,383	\$ -
WATER LINE-SEBASTIAN MID-HI			100%			\$	1,317,862	\$ -
GLENDALE LAKES S/D WATER LINE			100%			\$	105,340	\$ -
WATER LINE-SEBASTIAN MID HIGH			100%			\$	6,311	\$ -
WATER LINE-WOOD HOLLOW			100%			\$	43,133	\$ -
WATER LINE-PINEWOOD LANE			100%			\$	19,335	\$ -
WATER LINE-RIVENBARK/PINEVIEW			100%			\$	92,656	\$ -
WATER LINE-IXORA PARK/GLENACRE			100%			\$	57,946	\$ -
IRC/WATER EXPANSION - PH III			100%			\$	203,193	\$ -
IRC/WATER EXPANSION - PH III			100%			\$	776,272	\$ -
PINEWOOD ESTATES (34TH AVE)			100%			\$	24,222	\$ -
SHADY OAKS WATER LINE			100%			\$	83,929	\$ -
CASA RIO WATER LINE			100%			\$	51,060	\$ -
OSLO RD & I-95 WATER LINE			100%			\$	588,052	\$ -
47TH AVE SW WATER LINE			100%			\$	18,199	\$ -
FLORA LANE(62ND PL) WATER LINE			100%			\$	27,845	\$ -
16TH PLACE WATER MAIN			100%			\$	30,513	\$ -
NEW HORIZONS MHP WATER LINE			100%			\$	10,164	\$ -
54TH AVE/RAINTREE WATER LINE			100%			\$	26,709	\$ -
OSLO RD./74TH AVE WATER LINE			100%			\$	98,295	\$ -
CLUB GROVE ESTATES WATER LINE			100%			\$	36,167	\$ -
N. IRC PH I WATER EXPANSION			100%			\$	38,168	\$ -
S. CO. R/O DEEP WELL EXPANSION		100%				\$	31,278	\$ -
IRC WATER EXPANSION - PH II			100%			\$	900,673	\$ -
IRC WATER EXPANSION PH II			100%			\$	4,021	\$ -
IRC PH II WATER EXPANSION			100%			\$	345,748	\$ -
MISC. WATER IMPROV. FY 93-94			100%			\$	26,489	\$ -
MISC WATER IMP FY 94-95			100%			\$	16,524	\$ -
MISC WATER IMP-FY 94-95			100%			\$	41,605	\$ -
MISC. WATER IMPROV 3RD QTR			100%			\$	55,504	\$ -
MISC. WATER IMPROVEMENTS			100%			\$	66,658	\$ -
10TH COURT S.W. WATER LINE			100%			\$	26,784	\$ -
I. R. BLVD. PH IV WATER PROJ			100%			\$	35,362	\$ -
I.R. BLVD PH IV WATER ADDITION			100%			\$	8,397	\$ -
ST. JOHN CHURCH DEV. AGREEMT.			100%			\$	17,835	\$ -
N. CO. WATER TREATMENT PLANT		100%				\$	1,109,916	\$ -
SR 60 & I-95 WATER LINE			100%			\$	298,294	\$ -
N. CO. WATER TOWER-ROSELAND			100%			\$	818,592	\$ -
CR510 & 58TH AVE - WATER LINE			100%			\$	25,009	\$ -
16TH ST. WATER LINE			100%			\$	94,116	\$ -
ROSELAND WATER MAIN-PH IV			100%			\$	162,413	\$ -
SEBASTIAN RIVER HOSP -WATER			100%			\$	7,820	\$ -
SEBASTIAN WAL-MART WATER LINE			100%			\$	121,677	\$ -
9TH COURT WATER LINE			100%			\$	18,502	\$ -
25TH AVE & 12TH ST WATER LINE			100%			\$	9,766	\$ -
WENDYS RESTAURANT WATER LINE			100%			\$	15,328	\$ -
PALM GARDENS HOME WATER LINE			100%			\$	18,282	\$ -
WHISPERING PALMS H2O (R&R)			100%			\$	153,639	\$ -
10TH CT/8TH ST. WATER LINE			100%			\$	32,577	\$ -
I. R. MEM HOSP WATER LINE(R&R)			100%			\$	4,940	\$ -
TROPIC COLONY WATER LINE (R&R)			100%			\$	180,075	\$ -
WALMART VERO BCH - WATER			100%			\$	125,807	\$ -
43RD AVE & 5TH ST. SW - WATER			100%			\$	21,591	\$ -
MISC. WATER IMP. 1ST QTR			100%			\$	17,995	\$ -
MISC WATER IMPROVEMENTS			100%			\$	26,509	\$ -
MISC. WATER IMPROVEMENTS			100%			\$	9,793	\$ -
MISC. WATER IMPROVEMENTS			100%			\$	68,061	\$ -
WATER DISTRIBUTION SYSTEM			100%			\$	2,026,391	\$ -
ON-SITE WATER DISTRIBUTION			100%			\$	11,281	\$ -
IRC WATER EXP PH V			100%			\$	1,407,086	\$ -
IRC WATER EXP PH IV			100%			\$	1,485,911	\$ -

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
WATER LINE - HOBART LANDING			100%			\$ 100,615	\$ -
HERITAGE EST./COLONIAL TER.			100%			\$ 78,122	\$ -
IDLEWILDE SUBDIVISION			100%			\$ 75,268	\$ -
WATER LINE - WHISPERING PALMS			100%			\$ 29,693	\$ -
NATIONAL HEALTH CARE - WATER			100%			\$ 123,862	\$ -
SUNDOWNERS SUB. DIV. WATER			100%			\$ 35,332	\$ -
VERO GLENN-WATER ASSESSMENT			100%			\$ 28,899	\$ -
MIRA FLORES 2 - WATER			100%			\$ 32,838	\$ -
INDIAN RIVER DR. - WATER			100%			\$ 129,811	\$ -
U.S. 1 N. OF CR510 - WATER			100%			\$ 1,210,647	\$ -
S. CO. R/O PLANT EXP. PH II		100%				\$ 1,021,500	\$ -
VERO BCH HIGHLANDS WATER EXP.			100%			\$ 780,793	\$ -
82ND AVE WATER MAIN			100%			\$ 411,250	\$ -
U.S. 1/CR510 TO GRAND HARBOR			100%			\$ 1,248,558	\$ -
26TH ST. WATER (58A-82A)			100%			\$ 824,419	\$ -
45TH ST WATER LINE			100%			\$ 387,659	\$ -
HICKORY SANDS WATER			100%			\$ 24,511	\$ -
PONDEROSA ESTATES WATER			100%			\$ 54,428	\$ -
SUBURBAN ACRES WATER			100%			\$ 32,298	\$ -
JUNGLE TRAIL WATER LINE EXT.			100%			\$ 183,399	\$ -
WATER EXPANSION PH VI			100%			\$ 350,217	\$ -
CORRECTIONAL FACILITY WATER			100%			\$ 28,602	\$ -
S. CO. R/O ODOR CONTROL		100%				\$ 15,799	\$ -
SR60 (66AVE&62DR)			100%			\$ 87,409	\$ -
48TH PL & 28TH CT WATER			100%			\$ 11,857	\$ -
STERLING HOUSE WATER			100%			\$ 90,038	\$ -
ISLAND CLUB WATER			100%			\$ 330,575	\$ -
CONNECTICUT MHP WATER			100%			\$ 12,705	\$ -
DIXIE OAK MANOR WATER			100%			\$ 72,388	\$ -
LURIAS PLAZA WATER			100%			\$ 11,001	\$ -
13TH PL WATER R&R			100%			\$ 16,712	\$ -
SU-RENE MHP MAIN R&R			100%			\$ 10,420	\$ -
GIFFORD WATER TANK R&R			100%			\$ 67,866	\$ -
INDIAN RIVER APARTMENTS-WATER			100%			\$ 50,107	\$ -
KYLES RUN - WATER			100%			\$ 263,376	\$ -
S CO R/O PLANT MEMBRANE REPL		100%				\$ 116,192	\$ -
N. CO. R/O PLANT -PHASE II		100%				\$ 4,289,391	\$ -
NORTH COUNTY R/O PLANT EXPANSION		100%				\$ 20,804,731	\$ -
N. CO. R/O PLANT PHASE II		100%				\$ 328,559	\$ -
SEBASTIAN WATER PHASE II B			100%			\$ 161,876	\$ -
SEBASTIAN WATER PHASE II B			100%			\$ 1,010,923	\$ -
S. CO. R/O ACID TANK REHAB		100%				\$ 74,242	\$ -
HANSON CONVERSION MS ACCESS		100%				\$ 11,087	\$ -
VERO BEACH LANDINGS WATER R&R			100%			\$ 13,267	\$ -
S CO R/O GENERATOR R&R		100%				\$ 21,125	\$ -
S CO R&R TANK HAZARD		100%				\$ 10,304	\$ -
DIXIE HEIGHTS WATER MAIN			100%			\$ 929,447	\$ -
17TH ST. 12" MASTER PLAN WM			100%			\$ 260,750	\$ -
SEBASTIAN PHASE II D&E			100%			\$ 3,199,831	\$ -
MISC. WATER IMPROVEMENTS FY 2002-2003			100%			\$ 74,122	\$ -
MISC. WATER IMPROVEMENTS FY 2002-2003			100%			\$ 104,720	\$ -
MISC. WATER IMPROVEMENTS FY 2002-2003			100%			\$ 85,068	\$ -
MISC. WATER IMPROVEMENTS FY 2002-2003			100%			\$ 38,637	\$ -
MISC. WATER IMPROVEMENTS FY 2003-2004			100%			\$ 94,274	\$ -
MISC WATER IMPROVEMENTS FY 2003-2004			100%			\$ 129,816	\$ -
MISC WATER IMPROVEMENTS FY 2003/04			100%			\$ 88,771	\$ -
MISC WATER IMPROVEMENTS-4TH QTR 03/04			100%			\$ 129,535	\$ -
MISC CAPITALIZED IMPROVEMENTS			100%			\$ 78,211	\$ -
MISC WATER IMPROVEMENTS			100%			\$ 113,017	\$ -
MISC WATER IMPROVEMENTS - 3RD QTR			100%			\$ 97,086	\$ -
MISC WATER IMPROVEMENTS-1ST QTR			100%			\$ 65,224	\$ -
SOUTH CO R/O CHEMICAL FEED SYSTEM UPGRAD		100%				\$ 85,270	\$ -
NORTH COUNTY R/O WELLS 4-9		100%				\$ 3,234,141	\$ -
R/O PLANTS LIME SLURRY INJECTION		100%				\$ 2,726,157	\$ -
SCADA NETWORK UPGRADE		100%				\$ 88,984	\$ -
SCADA CYBER SECURITY NETWORK - WATER		100%				\$ 19,246	\$ -
NORTH R/O CAUSTIC TANK		100%				\$ 197,269	\$ -
SOUTH COUNTY R/O WELLS 4 & 7		100%				\$ 2,536,902	\$ -
ROSELAND ELEVATED STORAGE TANK/PUMP STN			100%			\$ 2,230,077	\$ -
S. CO. WTP FAC GDU TRANS/DIST			100%			\$ 696,773	\$ -
GDU HYDRANTS/LINES SYS. EXIST			100%			\$ 7,189	\$ -
DISTRIBUTION SYSTEM			100%			\$ 244,889	\$ -
CAPITALIZED INTEREST EXPENSE	100%					\$ 11,526	\$ -
TREASURE COAST/IXORA DIST SYST			100%			\$ 142,507	\$ -
TREASURE COAST/IXORA DIST SYST			100%			\$ 46,436	\$ -
DISTRIBUTION SYSTEM			100%			\$ 22,266	\$ -
DISTRIBUTION SYSTEM			100%			\$ 28,569	\$ -
NORTH COUNTY - S. GIFFORD RD.			100%			\$ 44,826	\$ -
WATER DISTRIBUTION SYSTEM			100%			\$ 405,779	\$ -
SIXTY OAKS WATER LINE			100%			\$ 9,895	\$ -
RIVER SHORES PROJECT - WATER			100%			\$ 80,490	\$ -
4TH STREET & 27TH AVENUE			100%			\$ 15,819	\$ -
GLENDAL LAKES PROJECT - WATER			100%			\$ 19,413	\$ -
COMMERCE AVE. & 12TH STREET			100%			\$ 148,198	\$ -
IXORA PARK PROJECT			100%			\$ 50,300	\$ -
PINEVIEW PARK SEWER					100%	\$ 77,492	\$ -
TAMARA GARDENS WATER DIST			100%			\$ 12,410	\$ 12,410
71ST AVE/71ST CT. WATER DIST.			100%			\$ 60,946	\$ 60,946
UNITED MEDICAL CORP			100%			\$ 18,572	\$ 18,572
VERO SOUTH MAQUIRE CONST			100%			\$ 8,241	\$ 8,241
LAKE IN THE WOODS			100%			\$ 103,940	\$ 103,940
SOUTH DIXIE COMMERCIAL PARK			100%			\$ 12,353	\$ 12,353
GATEWAY CENTER PHASE I			100%			\$ 16,375	\$ 16,375
2ND ST-OLD DIX/20TH AVE			100%			\$ 53,228	\$ 53,228

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
REXTON INN			100%			\$ 16,677	\$ 16,677
VISTA VILLAS			100%			\$ 4,037	\$ 4,037
VISTA PLANTATION PLAZA			100%			\$ 7,920	\$ 7,920
VISTA PLANTATION PHASE I			100%			\$ 48,970	\$ 48,970
VISTA PLANTATION PHASE II			100%			\$ 17,068	\$ 17,068
VISTA PLANTATION PHASE III			100%			\$ 17,928	\$ 17,928
I R ESTATES PHASE I			100%			\$ 67,321	\$ 67,321
I R ESTATES PHASE I			100%			\$ 23,887	\$ 23,887
I R ESTATES PHASE II			100%			\$ 17,499	\$ 17,499
INDIAN RIVER ESTATES-PHASE II			100%			\$ 74,503	\$ 74,503
VERO BUILDING CORP			100%			\$ 32,997	\$ 32,997
HIDDEN OAKS			100%			\$ 21,802	\$ 21,802
OLD SUGAR MILL-UNIT 5			100%			\$ 3,641	\$ 3,641
601 PLAZA			100%			\$ 5,301	\$ 5,301
CATALINA OAKS			100%			\$ 19,951	\$ 19,951
CATALINA GROVE VILLAGE WALK			100%			\$ 13,539	\$ 13,539
GROVE ISLE - OFFSITE WATER			100%			\$ 50,681	\$ 50,681
GROVE ISLE - ONSITE PHASE I			100%			\$ 18,699	\$ 18,699
GROVE ISLE GARDEN HOMES			100%			\$ 3,468	\$ 3,468
CORAL GROUP, INC - OFFSITE			100%			\$ 23,409	\$ 23,409
CORAL GROUP, INC - ONSITE			100%			\$ 16,740	\$ 16,740
11TH AVE - OSLO & 8TH ST			100%			\$ 3,393	\$ 3,393
SANDERLING S/D			100%			\$ 10,871	\$ 10,871
B & H PROPERTIES - WALDOWAY SD			100%			\$ 11,606	\$ 11,606
BRIARWOOD APARTMENTS			100%			\$ 20,295	\$ 20,295
SOUTH VERO SQUARE SHOPPING			100%			\$ 32,410	\$ 32,410
GLENDALE INDUSTRIAL PARK			100%			\$ 24,860	\$ 24,860
WINDSOR POLO & BEACH CLUB			100%			\$ 227,483	\$ 227,483
5TH ST. S.W. (REBEL RD)			100%			\$ 13,720	\$ 13,720
WALKING HORSE HAMMOCK S/D			100%			\$ 26,256	\$ 26,256
WOODBIDGE (OFF-SITE)			100%			\$ 42,925	\$ 42,925
WOODBIDGE - (ON-SITE)			100%			\$ 38,980	\$ 38,980
MEDICAL SERV. CTR PARTNERSHIP			100%			\$ 26,964	\$ 26,964
MIRAFLORES INC-OAK MEADOWS S/D			100%			\$ 15,395	\$ 15,395
OLD SUGAR MILL EST -UNIT #7			100%			\$ 22,289	\$ 22,289
LAUREL OAKS S/D - WATER DIST.			100%			\$ 35,285	\$ 35,285
COUNTRY MEADOWS S/D-ONSITE WAT			100%			\$ 17,312	\$ 17,312
COUNTRY MEADOWS SD-OFFSITE WAT			100%			\$ 34,985	\$ 34,985
IRCHA -VICTORY PARK II - WATER			100%			\$ 14,642	\$ 14,642
SYLVAN LAKES SD-H.K.Z.DEV CORP			100%			\$ 53,990	\$ 53,990
SEALD-SWEET GROWERS - WATER			100%			\$ 47,551	\$ 47,551
HENRY FISCHER(NO.OF BV)EXH.			100%			\$ 5,728	\$ 5,728
HENRY FISCHER(NO.OF BV)EXH. B			100%			\$ 15,190	\$ 15,190
H.FISCHER-SANDLAKE MOB PK-WAT			100%			\$ 59,838	\$ 59,838
RIVULARIS S/D (R. ODARE)			100%			\$ 8,863	\$ 8,863
RIVULARIS S/D (R. ODARE)			100%			\$ 12,113	\$ 12,113
I.R. PACKING CO. - 47TH ST.			100%			\$ 3,707	\$ 3,707
TALL PINES WATER LINE			100%			\$ 50,454	\$ 50,454
OLDE SOUTH COMMERCIAL PARK			100%			\$ 7,035	\$ 7,035
HERON CAY - PHASE I			100%			\$ 110,949	\$ 110,949
HERON CAY - PHASE II			100%			\$ 70,946	\$ 70,946
HERON CAY - PHASE III & IV			100%			\$ 77,217	\$ 77,217
INDIAN OAKS			100%			\$ 22,093	\$ 22,093
INDIAN OAKS			100%			\$ 26,503	\$ 26,503
ST. DAVIDS ISLAND-RIVER HARBOR			100%			\$ 22,094	\$ 22,094
OCEAN HIDEAWAY ESTATES - PH I			100%			\$ 10,806	\$ 10,806
SEAVIEW - N. BEACH H2O MAIN			100%			\$ 177,950	\$ 177,950
SEAVIEW - H2O DISTRIBUTION			100%			\$ 33,755	\$ 33,755
COLONIAL GARDENS H2O - PH I			100%			\$ 26,051	\$ 26,051
CHAPMAN CORP-40TH ST/57TH TERR			100%			\$ 13,711	\$ 13,711
43RD AVENUE WATER EXTENSION			100%			\$ 9,992	\$ 9,992
SUMMER PLACE WATER DIST. SYS			100%			\$ 215,532	\$ 215,532
NO. BEACHES A-1-A WATER LINE E			100%			\$ 117,810	\$ 117,810
OCEANWAY S/D WATER DIST.			100%			\$ 13,209	\$ 13,209
LINDSEY LNS WATER DIST. LINES			100%			\$ 49,456	\$ 49,456
COPELAND LANDING W/D LINES			100%			\$ 62,624	\$ 62,624
COPELAND LANDING - PHASE II			100%			\$ 26,002	\$ 26,002
COPELANDS LAND. WATER PLT SYS			100%			\$ 80,578	\$ 80,578
WINDSOR PROPERTIES W/D LINES			100%			\$ 124,883	\$ 124,883
TIMBER RIDGE - FOXES RUN @			100%			\$ 8,026	\$ 8,026
WINDSOR GOLF MAINT FAC WAT SYS			100%			\$ 11,800	\$ 11,800
MISTY MEADOWS S/D WATER SYS.			100%			\$ 18,493	\$ 18,493
GRAND HARBOR MARINA-WATER SYS			100%			\$ 15,658	\$ 15,658
NEWPORT ISLAND WATER SYS.			100%			\$ 35,569	\$ 35,569
23RD AVE./NO. OF 8TH ST. WATER			100%			\$ 14,642	\$ 14,642
25TH AVE./NO. OF 8TH ST WATER			100%			\$ 13,488	\$ 13,488
26TH AVE./NO. OF 8TH ST WATER			100%			\$ 20,954	\$ 20,954
26TH AVE./SO. OF 8TH ST WATER			100%			\$ 19,233	\$ 19,233
THE GROVE OF VERO - WATER DIST			100%			\$ 87,352	\$ 87,352
ST. JOHN CATHOLIC - WATER LINE			100%			\$ 25,053	\$ 25,053
TANGLEWOOD MOB HOME PK-WATER			100%			\$ 34,339	\$ 34,339
SQUIRE VILLAGE - WATER LINE			100%			\$ 22,634	\$ 22,634
WINDSOR PROP WATER DIST-PH II			100%			\$ 29,569	\$ 29,569
36TH AV WATER MAIN (FLA ACRES)			100%			\$ 18,556	\$ 18,556
KINGS HWY S/D - H2O LINE			100%			\$ 32,125	\$ 32,125
ANITA PARK (38TH PL) H2O LINE			100%			\$ 19,871	\$ 19,871
THE MEADOWS(41ST CT) WAT.MAIN			100%			\$ 19,442	\$ 19,442
WATER EXPANSION (PH I)			100%			\$ 1,686,712	\$ 1,686,712
COUNTRYSIDE S/D (38TH SQ)-H2O			100%			\$ 42,496	\$ 42,496
COUNTRYSIDE-NO. WATER DISTRIB.			100%			\$ 51,376	\$ 51,376
TIMBER RIDGE - WATER LINES			100%			\$ 10,386	\$ 10,386
GHA/HARBOR VILLAGES WATER LINE			100%			\$ 42,477	\$ 42,477
GHA/HARBOR VILLAGES-WATER LINE			100%			\$ 22,814	\$ 22,814
WAFFLE HOUSE WATER LINES			100%			\$ 5,250	\$ 5,250
GRAND HARBOR H2O STORAGE TANK			100%			\$ 346,731	\$ 346,731

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution/ Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
RIVERWALK SHOP./CTR.WATER LINE			100%			\$ 21,606	\$ 21,606
RIVERWALK S/C WATER LINE			100%			\$ 71,473	\$ 71,473
GRAND HARBOR(IRB/53RD ST)			100%			\$ 79,281	\$ 79,281
VERO BUILDING CORP -WATER LINE			100%			\$ 16,299	\$ 16,299
45TH ST. WATER EXTENSION			100%			\$ 6,283	\$ 6,283
ST. DAVIDS ISL. WATER LINE			100%			\$ 12,955	\$ 12,955
ROSEWOOD COURT-WATER LINE			100%			\$ 34,231	\$ 34,231
SEA OAKS TENNIS VILLAS WATER			100%			\$ 13,943	\$ 13,943
WAL-MART STORES WATER LINE			100%			\$ 193,460	\$ 193,460
MAJESTIC PARTNERS OF VB, LTD.			100%			\$ 14,739	\$ 14,739
WALMART STORES WATER DIST.			100%			\$ 69,970	\$ 69,970
WALMART WATER DIST.			100%			\$ 101,216	\$ 101,216
HORIZON OUTLET CENTER			100%			\$ 133,166	\$ 133,166
GHA-HARBOR/ANDREWS ISLAND			100%			\$ 39,658	\$ 39,658
LAUREL HOMES WATER DISTRIBTN			100%			\$ 17,144	\$ 17,144
RANCHLAND MOBILE HOME PARK			100%			\$ 18,654	\$ 18,654
WATER MAIN EXTENSION			100%			\$ 17,248	\$ 17,248
RIVER BOAT CLUB WATER MAIN			100%			\$ 28,872	\$ 28,872
TIMBER RIDGE-E. POINTE COURT			100%			\$ 9,891	\$ 9,891
ROSEWIND S/D WATER LINE			100%			\$ 19,214	\$ 19,214
SHADY REST MOBILE HOME PARK			100%			\$ 10,161	\$ 10,161
WATER MAIN - PALM GARDENS			100%			\$ 20,712	\$ 20,712
STONEBRIDGE WATER DIST.			100%			\$ 61,090	\$ 61,090
OAK TERRACE WATER LINE			100%			\$ 34,439	\$ 34,439
VILLAGE OF LEXINGTON PH II&III			100%			\$ 19,385	\$ 19,385
WENDYS RESTAURANT WATER SYS.			100%			\$ 23,313	\$ 23,313
SEA OAKS DUNE HOUSE I & II			100%			\$ 10,648	\$ 10,648
INDIAN RIVER APARTMENT HOMES			100%			\$ 83,239	\$ 83,239
NATIONAL HEALTH CARE A.C.L.F.			100%			\$ 61,090	\$ 61,090
ON-SITE WATER IMPROVEMENT			100%			\$ 5,955	\$ 5,955
WATER DISTRIBUTION SYSTEM			100%			\$ 559,978	\$ 559,978
SR60/I-95 COMMERCIAL PARK			100%			\$ 43,053	\$ 43,053
OAK POINT S/D WATER SYSTEM			100%			\$ 11,095	\$ 11,095
SEA OAKS NW PHASE II			100%			\$ 11,795	\$ 11,795
VILLAGE GREEN WATER CONNECTION			100%			\$ 52,493	\$ 52,493
I.R. CLUB WATER PH I, II, III			100%			\$ 125,488	\$ 125,488
WATER DISTRIBUTION			100%			\$ 6,065	\$ 6,065
INDIAN RIVER CLUB - WATER			100%			\$ 31,313	\$ 31,313
HARBOR VILLAGE PH III-WATER			100%			\$ 45,484	\$ 45,484
HARBOR VILLAGE PH IV-WATER			100%			\$ 18,306	\$ 18,306
HAMILTON ISLAND - WATER			100%			\$ 24,981	\$ 24,981
ST. CATHERINES ISLAND-WATER			100%			\$ 38,217	\$ 38,217
ST. GEORGES ISLAND - WATER			100%			\$ 20,716	\$ 20,716
ST. ANNES ISLAND - WATER			100%			\$ 60,758	\$ 60,758
OAK HARBOR - WATER			100%			\$ 101,942	\$ 101,942
ST. JAMES ISLAND - WATER			100%			\$ 68,470	\$ 68,470
ISLAND CLUB S/D WATER PH I			100%			\$ 90,969	\$ 90,969
ISLAND CLUB S/D WATER PH II			100%			\$ 22,767	\$ 22,767
RIVERPOINT S/D WATER			100%			\$ 42,229	\$ 42,229
WAL-MART SR60 - WATER			100%			\$ 9,696	\$ 9,696
ORCHID ISLAND - WATER			100%			\$ 101,682	\$ 101,682
STONEBRIDGE OFFSITE WATER			100%			\$ 56,373	\$ 56,373
N. R.O.W. QUAY DOCK RD - WATER			100%			\$ 30,678	\$ 30,678
STERLING HOUSE OFFSITE WATER			100%			\$ 16,541	\$ 16,541
STERLING HOUSE ON SITE WATER			100%			\$ 15,477	\$ 15,477
MCDONALDS CR512 - WATER			100%			\$ 5,879	\$ 5,879
1ST BAPTIST CHURCH WINTER BCH			100%			\$ 66,001	\$ 66,001
N BCH MASTER PLAN WATER PLANT		100%				\$ 537,788	\$ 537,788
N CO WELL FIELD		100%				\$ 359,356	\$ 359,356
STONEBRIDGE S/D MAIN EXTENSION			100%			\$ 83,168	\$ 83,168
9TH CT WATER LINE LOOP			100%			\$ 6,390	\$ 6,390
WABASSO QUICK MART WATER			100%			\$ 24,109	\$ 24,109
LOUISIANA AVE WATER			100%			\$ 116,011	\$ 116,011
WEST MEADOWS WATER			100%			\$ 58,041	\$ 58,041
FLORAVON SHORES (110TH ST)			100%			\$ 27,064	\$ 27,064
FIRE STATION #5			100%			\$ 5,999	\$ 5,999
IRC EMERGENCY OPERATIONS CENTER			100%			\$ 28,031	\$ 28,031
SEBASTIAN AIRPORT PICKELBALL WATER IMP			100%			\$ 8,424	\$ 8,424
WATER DISTRIBUTION SYSTEM			100%			\$ 43,646	\$ 43,646
WATER DISTRIBUTION SYSTEM			100%			\$ 24,667	\$ 24,667
WATER DISTRIBUTION SYSTEM			100%			\$ 61,697	\$ 61,697
WATER DISTRIBUTION SYSTEM			100%			\$ 451,581	\$ 451,581
TIMBER RIDGE WATER LINES			100%			\$ 12,906	\$ 12,906
JR ASHTON S/D WATER DIST SYS			100%			\$ 20,124	\$ 20,124
CITRUS RIDGE WATER DIST LINE			100%			\$ 8,520	\$ 8,520
TRITOA OF IRC WATER DIST.			100%			\$ 2,951	\$ 2,951
OSLO RIDGE SUB DIV WATER DIST.			100%			\$ 14,092	\$ 14,092
DAYS INN - WATER MAIN CONNECT			100%			\$ 5,550	\$ 5,550
OAKLAND PARK WATER DIST.			100%			\$ 3,313	\$ 3,313
STIRLING LAKE ESTATES WATER			100%			\$ 14,308	\$ 14,308
CAPRINOS REST. WATER SYSTEM			100%			\$ 13,312	\$ 13,312
REHABILITATION HOSPITAL WATER			100%			\$ 7,922	\$ 7,922
RYANWOOD S/C WATER DIST.			100%			\$ 30,004	\$ 30,004
WAL-MART WATER DISTRIBUTION			100%			\$ 5,828	\$ 5,828
WAL-MART ADDITION			100%			\$ 2,958	\$ 2,958
OLD SUGAR MILL UNIT 4 - W/D			100%			\$ 3,366	\$ 3,366
OLD SUGAR MILL-UNITS 2&3 W/D			100%			\$ 15,656	\$ 15,656
LURIAS C-2 WATER DIST.			100%			\$ 5,394	\$ 5,394
PINECREEK WATER DIST.			100%			\$ 3,386	\$ 3,386
KINGSWOOD EST.(56TH SQUARE)W/D			100%			\$ 11,713	\$ 11,713
KINGSWOOD EST. PHASE 1 - W/D			100%			\$ 9,297	\$ 9,297
GDU WATER LINE-US1/OLD DIXIE			100%			\$ 175,567	\$ 175,567
GDU WATER LINE - 19TH AVE.			100%			\$ 169,989	\$ 169,989
SIXTY OAKS WATER LINE			100%			\$ 17,260	\$ 17,260
RIVER SHORES PROJECT - WATER			100%			\$ 15,675	\$ 15,675

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
GLENDALE LAKES PROJECT - WATER			100%			\$ 3,717	\$ 3,717
TIMBER RIDGE-II WATER DIST.			100%			\$ 6,477	\$ 6,477
TIMBER RIDGE PH II PARCEL G			100%			\$ 18,759	\$ 18,759
WOODLANDS OF VERO WATER DIST.			100%			\$ 27,117	\$ 27,117
GRAND HARBOR-PHASE 1 WATER DST			100%			\$ 101,645	\$ 101,645
GRAND HARBOR-HARBOR DR EXT			100%			\$ 9,973	\$ 9,973
GRAND HARBOR-WOOD DUCK ISL W/D			100%			\$ 49,691	\$ 49,691
INTERSTATE COMMERCIAL PK -W/D			100%			\$ 29,958	\$ 29,958
CITRUS WOODS APT. - WATER DIST			100%			\$ 24,406	\$ 24,406
FLORIDA CONVALESCENT CTRS W/D			100%			\$ 8,029	\$ 8,029
FOX RIDGE - WATER DIST.			100%			\$ 20,336	\$ 20,336
OAK RIDGE S/D - UNIT 2 - W/D			100%			\$ 6,853	\$ 6,853
13 ACRES-S CO BRINE PROJ-1225 5TH ST SW		100%				\$ 755,578	-
1400 OSLO ROAD - 3.2A CORNER OF 15TH AVE		100%				\$ 167,738	-
2690 49TH STREET TMD/LAGOON TREATMENT		100%				\$ 187,599	-
SPOONBILL BRINE MARSH LAND IMPROVEMENTS		100%				\$ 1,218,033	-
WATCHGUARD FIREBOX M570	100%					\$ 4,065	-
2022 F-150 4X4 CREW CAB PICKUP	100%					\$ 35,084	-
BENTLEY WATERCAD UNLIMITED PIPE LICENSE	100%					\$ 6,755	-
UTILITY OPERATIONS CENTER - 43RD AVE	100%					\$ 6,907,510	-
925 5TH ST SW - PROP ADJ TO OSPREY MARSH	100%					\$ 1,012,684	-
13.05 A NO.CO. WWTP PLANT SITE				100%		\$ 46,680	-
24.69 A. SITE OF R/O PLANT		100%				\$ 123,369	-
14.62 A WATER PLANT -OSLO		100%				\$ 82,246	-
IRC UTILITIES WORKSTATION	100%					\$ 37,050	-
.67 A NO.CO.-GIFFORD WATER PLT		100%				\$ 6,177	-
.52 A STORAGE TANK SITE-5850 COLLEGE LN		100%				\$ 10,400	-
78.82 A WR-WWTP SITE-8405 8TH ST				100%		\$ 727,393	-
13.47 AC VERO SANDS/BENT PINE	100%					\$ 418,530	-
1.749 ACRES -NBWP		100%				\$ 89,518	-
SOD FARM	100%					\$ 1,725,853	-
SEA OAKS UTIL. SITE-8811 HIGHWAY A1A	100%					\$ 241,000	-
NORTH COUNTY R/O PLANT - 7751 58TH AVE		100%				\$ 199,695	-
~50 A BLUE CYPRESS LAKE-6910 BLUE CYPRUS				100%		\$ 20,022	-
N CO H2O TOWER SITE (ROSELAND)-13431 US1		100%				\$ 45,398	-
BARD 4TON AIR CONDITIONING UNIT	100%					\$ 6,813	-
CHEMICAL FEED PUMP - DEWATERING FACILITY	100%					\$ 4,152	-
BARD 3 PHASE WALL UNIT A/C	100%					\$ 2,602	-
SLUDGE FACILITY @ LANDFILL				100%		\$ 4,640,875	-
IRC REG. SLUDGE FACILITY				100%		\$ 752,886	-
IRC REGIONAL SLUDGE FACILITY				100%		\$ 321,659	321,659
78" CUST SERV WORKSTATIONS W/FULL GLASS	100%					\$ 7,731	-
2020 FORD TRANSIT CARGO VAN T-2	100%					\$ 22,133	-
2021 FORD F250 TRUCK	100%					\$ 21,314	-
MUNIS SOFTWARE FINANCIAL PACKAGE	100%					\$ 292,022	-
UTILITIES CIS INFINITY SOFTWARE SYSTEM	100%					\$ 710,832	-
UTILITIES CIS INFINITY SOFTWARE SYSTEM	100%					\$ 69,062	-
UTILITIES CIS INFINITY - SEMS SOFTWARE	100%					\$ 78,665	-
UTILITIES CIS INFINITY MOBILE APPLICATN	100%					\$ 147,881	-
UTILITIES CIS INFINITY - SEMS SOFTWARE	100%					\$ 30,727	-
GENERATOR W/PAD- PLEASANTVILLE ASST.	100%					\$ 27,756	-
GENERATOR- L/S HARMONY RESERVE PH 3	100%					\$ 53,789	-
GENERATOR ASM REPLACEMENT	100%					\$ 11,140	-
CANAL PUMP L/S#346 A/C SYSTEM	100%					\$ 10,393	-
2019 FORD F350 UTILITY TRUCK W/CRANE	100%					\$ 32,091	-
2022 PETERBUILT 348 DUMP TRUCK	100%					\$ 123,622	-
CCTV TRUCK INSPECTION EQUIPMENT	100%					\$ 145,194	-
2022 CATERPILLAR BACKHOE LOADER	100%					\$ 97,166	-
2022 FORD F550 BUCKET TRUCK	100%					\$ 109,436	-
2023 FORD F 550 TV TRUCK	100%					\$ 527,720	-
2023 FREIGHTLINER VACUUM TRUCK	100%					\$ 473,256	-
2022 FORD F150 CREW CAB	100%					\$ 33,784	-
2022 F550 W/ 7 YARD DUMP BODY	100%					\$ 71,508	-
TRADEWINDS 125KW GENERATOR/TRAILER	100%					\$ 20,862	-
2019 KUBOTA EXCAVATOR	100%					\$ 31,132	-
2019 CHEVY SILVERADO 3500 W/CRANE	100%					\$ 15,672	-
2019 CHEVY SILVERADO 3500 W/CRANE	100%					\$ 15,672	-
2019 BIG TEX TRAILER 14TL-20	100%					\$ 1,680	-
2019 CHEVY SILVERADO 1500 DOUBLE CAB	100%					\$ 5,728	-
2019 F350 FORD TRUCK	100%					\$ 12,402	-
65 KW TRADEWINDS GENERATOR - L/S 303	100%					\$ 12,267	-
L/S 303 GENERATOR INSTALLATION	100%					\$ 2,262	-
65 KW TRADEWINDS GENERATOR - L/S 20	100%					\$ 12,267	-
TRADEWINDS 100KW GENERATOR/TRAILER	100%					\$ 26,853	-
TRADEWINDS 100KW GENERATOR/TRAILER	100%					\$ 26,853	-
125 KW TRADEWINDS GENERATOR - L/S 2055	100%					\$ 18,122	-
100 KW TRADEWINDS GENERATOR - L/S 281	100%					\$ 14,313	-
L/S 281 GENERATOR INSTALLATION	100%					\$ 6,572	-
8' X 12' TRANSPORT TRAILER-ESMNT CLEAN-	100%					\$ 3,631	-
CHERMACK TRACK EASEMENT CLNING MACH	100%					\$ 27,607	-
2020 CHEVY SILVERADO 3500 W/CRANE	100%					\$ 32,353	-
2020 CHEVY SILVERADO 3500 SERVICE TRUCK	100%					\$ 26,346	-
20KW DIESEL GENERATOR	100%					\$ 23,294	-
TRADEWINDS 60KW GENERATOR/TRAILER	100%					\$ 46,084	-
SPIDER MANHOLE SCANNER (FOR TV TRUCK)	100%					\$ 98,592	-
PUSH CAMERA FOR TV TRUCK	100%					\$ 16,946	-
UTILITY EASEMENT-2106 US HIGHWAY 1 - KIM	100%					\$ 67,949	-
WEST WABASSO CHURCH OF GOD UTIL EASEMENT	100%					\$ 14,064	-
SEWER UTILITY EASEMENT-WABASSO SCHOOL	100%					\$ 75,188	75,188
UTILITY EASEMENT-OSLO CUSTOMER CONV CTR	100%					\$ 9,110	9,110
16TH ST FORCE MAIN					100%	\$ 39,999	-
R&R BARBER ST FM RELOCATION					100%	\$ 13,278	-
NORTH BEACH RE-USE					100%	\$ 27,693	-
R&R WET WELL REHAB					100%	\$ 73,797	-
R&R SCHUMANN DR F.M.					100%	\$ 25,165	-

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
98TH AVE WATER & SEWER PROJECT					100%	\$ 92,763	\$ -
HAMMOCK LAKES SEWER					100%	\$ 94,324	\$ -
S. CO. WWTP CHLORINE SYSTEM				100%		\$ 123,002	\$ -
L/S GENERATOR SET REPAIR					100%	\$ 2,499	\$ -
LAUREL WOODS FORCE R&R					100%	\$ 26,046	\$ -
R&R WET WELL REHAB					100%	\$ 104,025	\$ -
HAWKS NEST L/S R&R					100%	\$ 2,694	\$ -
CLEVELAND STREET FORCE MAIN					100%	\$ 50,751	\$ -
WATERS EDGE FORCE MAIN					100%	\$ 5,739	\$ -
EAGLE TRACE FORCE MAIN					100%	\$ 289,966	\$ -
HOMELESS ASSISTANCE FM EXT					100%	\$ 140,414	\$ -
IR COURTS - MP SEWER					100%	\$ 48,527	\$ -
WOODMERE TRADE CENTER FORCE MN					100%	\$ 37,645	\$ -
SOUTH COUNTY WWTP - PHASE II				100%		\$ 6,563	\$ -
74TH AVE FORCE MAIN RELOCATE					100%	\$ 92,201	\$ -
TROPIC GROVE LIFT STATION IMPROVEMENTS					100%	\$ 3,345	\$ -
NORTH COUNTY WWTP LIFT STATION UPGRADE				100%		\$ 10,391	\$ -
CHLORINE TANK INSTALLATION AT WRWWTP				100%		\$ 31,715	\$ -
KINGS HIGHWAY FORCE MAIN EXTENSION					100%	\$ 360,608	\$ -
ARBOR TRACE 10"/6" FORCE MAIN EXTENSION					100%	\$ 179,870	\$ -
OAKS OF VERO - SEWER IMPROVEMENTS					100%	\$ 35,425	\$ -
58TH AVE 6" FORCE MAIN STUB OUT					100%	\$ 7,767	\$ -
OSLO & 43RD SEWER IMPROVEMENTS					100%	\$ 132,925	\$ -
JUNGLE TRAIL / PELICAN ISLAND					100%	\$ 133,915	\$ -
OLD SAVANNAH S/D FORCE MAIN					100%	\$ 157,436	\$ -
58TH AVENUE WATER					100%	\$ 1,377,133	\$ -
SLUDGE / EXPANSION IMPROVEMENTS					100%	\$ 352,393	\$ -
FORCE EXT CR510 / 58TH					100%	\$ 118,217	\$ -
INDIAN RIVER BLVD 16" WATER MAIN					100%	\$ 203,928	\$ -
POINT WEST 16" FORCE MAIN					100%	\$ 32,608	\$ -
58TH AVENUE RECLAIMED WATER MIAN				100%		\$ 1,168,505	\$ -
NORTH CENTRAL WWTP FORCE MAIN					100%	\$ 1,394,146	\$ -
WALKER WOODS CLUB FORCE MAIN					100%	\$ 220,487	\$ -
TROPICAL ISLES S/D FORCE MAIN					100%	\$ 46,154	\$ -
WATER / SEWER EXTENSION: 98TH TO 100TH					100%	\$ 162,807	\$ -
PINNACLE GROVES APTS FORCE MAIN					100%	\$ 125,868	\$ -
RIVERSIDE MP / NMP FORCE MAIN					100%	\$ 111,436	\$ -
DIAMOND LAKES SEWER					100%	\$ 140,396	\$ -
MASTER PLAN UPDATE	100%					\$ 82,846	\$ -
SUNRISE DRIVE SEWER LATERAL					100%	\$ 5,934	\$ -
MISC SEWER IMPROVEMENTS					100%	\$ 26,948	\$ -
CENTRAL REGIONAL WWTP ODOR STUDY				100%		\$ 575,618	\$ -
74TH AVENUE FORCE MAIN					100%	\$ 1,445,009	\$ -
CENTRAL WWTP EXPANSION				100%		\$ 5,035,111	\$ -
OAK ISLAND, PHASE II					100%	\$ 142,576	\$ -
FALCON TRACE WATER & SEWER FORCE MAIN					100%	\$ 100,260	\$ -
6" FORCE MAIN - 26TH ST/58TH AVE TO 66TH					100%	\$ 85,293	\$ -
8" FM / 1ST ST SW - 43RD AVE TO 27TH AVE					100%	\$ 60,340	\$ -
DAISIE HOPE CENTER LIFT STATION					100%	\$ 54,569	\$ -
65TH STREET FORCE MAIN					100%	\$ 206,431	\$ -
LIFT STATIONS 68 & 69/BENT PINE REDIRECT					100%	\$ 130,432	\$ -
8TH ST FM - IR BLVD TO 82ND AVENUE					100%	\$ 8,770,430	\$ -
ROCKRIDGE VACUUM SEWER MITIGATION					100%	\$ 1,026,549	\$ -
WABASSO BEACH PARK LIFT STATION					100%	\$ 108,720	\$ -
LIFT STATION #58 ON 37TH ST IMPROVEMENTS					100%	\$ 121,253	\$ -
WABASSO BRIDGE SUBAQUEOUS PIPE CROSSING					100%	\$ 1,178,721	\$ -
24" FM - 15TH AVENUE TO OSLO ROAD					100%	\$ 279,246	\$ -
GRAND HARBOR REUSE 12" PIPELINE				100%		\$ 912,202	\$ -
SUMMER PLACE/SHELL LANE SEWER ASSESSMNT					100%	\$ 66,121	\$ -
ROSELAND H2O TANK FIBER DATA FLOW TO L/S					100%	\$ 11,802	\$ -
LATERAL G FM CONVERSION TO 8" REUSE MN				100%		\$ 1,127,663	\$ -
FORCE MAIN - UNDER 66TH AVE & RANGELINE					100%	\$ 22,905	\$ -
WATERWAY VILLAGE SEWER LINES					100%	\$ 188,826	\$ -
NWWTP REUSE STORAGE & REPUMP FACILITY				100%		\$ 1,689,842	\$ -
82ND AVE BRIDGE RELOCATION & REUSE				100%		\$ 181,106	\$ -
NORTH CO R/O BRINE/CR 510 FM TO REUSE				100%		\$ 1,013,935	\$ -
WEST WABASSO GRAVITY SEWER LINES					100%	\$ 980,913	\$ -
JOHNSON RESIDENCE GRAVITY SEWER EXTENSIO					100%	\$ 9,542	\$ -
LOUISIANA AVE FORCE MAIN					100%	\$ 11,981	\$ -
32ND AVE SEWER SERVICE					100%	\$ 26,777	\$ -
NORTH COUNTY SEWER					100%	\$ 2,567,254	\$ -
NORTH COUNTY COMMERCIAL SEPTIC-SEWER					100%	\$ 65,091	\$ -
SEGMENT 3 LANDFILL EXPANSION				100%		\$ 649,289	\$ -
LOST TREE PRESERVE SEWER					100%	\$ 46,511	\$ -
WEST WABASSO PHASE 2 SEWER					100%	\$ 1,781,416	\$ -
W WWTF BLOWER BUILDING				100%		\$ 167,736	\$ -
DOLLAR GENERAL WM EXT. COUNTY CONTRIB.					100%	\$ 111,000	\$ -
ST. AUGUSTINE AVE. SEWER					100%	\$ 37,972	\$ -
FIRE STATION #14			100%			\$ 18,301	\$ 18,301
45TH ST INDUSTRIAL PARK WATER IMPROVEMEN			100%			\$ 107,337	\$ 107,337
N CO WWTP EXPANSION				100%		\$ 146,651	\$ 146,651
GRACES LANDING FM/LS					100%	\$ 41,285	\$ 41,285
SCHUMANN DR FORCE MAIN					100%	\$ 20,338	\$ 20,338
BARBER ST SW US-1					100%	\$ 17,701	\$ 17,701
INDEPENDENT IMPORTS OF VB					100%	\$ 6,578	\$ 6,578
WATERFORD LAKES PHASE I SEWER					100%	\$ 203,379	\$ 203,379
GRAND HARBOR PODS "S" & "T"					100%	\$ 223,396	\$ 223,396
SABAL TRACE - PHASE I SEWER					100%	\$ 31,890	\$ 31,890
CITRUS SPRINGS VILLAGES B & C					100%	\$ 171,915	\$ 171,915
GRAND HARBOR VILLAGE MARINA					100%	\$ 8,840	\$ 8,840
SUNSET COVE SEWER					100%	\$ 35,656	\$ 35,656
SUNSET TRACE SEWER					100%	\$ 32,060	\$ 32,060
EMERALD ESTATES FORCE MAIN					100%	\$ 54,863	\$ 54,863
WATERS EDGE - PHASE II SEWER					100%	\$ 84,903	\$ 84,903
POINTE WEST CEN VILLAGE PHASE III SEWER					100%	\$ 37,375	\$ 37,375

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution/ Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
ARBOR TRACE PHASE II SEWER SYSTEM					100%	\$ 117,576	\$ 117,576
8" SEWER W OF 80TH AVE AND S OF 144TH ST					100%	\$ 6,910	\$ 6,910
WINDSOR GOLF COTTAGE, BLOCK 49 - SEWER					100%	\$ 18,340	\$ 18,340
CRYSTAL FALLS OF VERO - SEWER SYSTEM					100%	\$ 207,685	\$ 207,685
KENWOOD VILLAGE - SEWER SYSTEM					100%	\$ 229,741	\$ 229,741
CITRUS SPRINGS VILLAGE B PHASE II SEWER					100%	\$ 30,948	\$ 30,948
IR SOCCER ASSOC FAIRGROUNDS SEWER					100%	\$ 97,623	\$ 97,623
PINE RIDGE CLUB SUBDIVISION SEWER					100%	\$ 177,863	\$ 177,863
SEBASTIAN LAKES PHASE III SEWER					100%	\$ 49,909	\$ 49,909
WATERFORD LAKES PHASE II SEWER					100%	\$ 112,139	\$ 112,139
GRACE PINES SUBDIVISION SEWER					100%	\$ 53,276	\$ 53,276
EMERALD ESTATES SUBDIVISION SEWER					100%	\$ 175,522	\$ 175,522
CITRUS SPRINGS (ALONG 5TH ST SW) SEWER					100%	\$ 113,955	\$ 113,955
THE FALLS OF GRAND HARBOR SEWER					100%	\$ 241,878	\$ 241,878
SEA OAKS PLANTATION HOUSE SEWER					100%	\$ 85,317	\$ 85,317
MAJESTIC OAKS DEVELOPMENT CORP.					100%	\$ 326,539	\$ 326,539
THE PRESERVES OF VERO - PHASE II SEWER					100%	\$ 113,281	\$ 113,281
LEGEND LAKES SUBDIVISION PHASE I SEWER					100%	\$ 178,792	\$ 178,792
CITRUS SPRINGS - VILLAGE "C-2" SEWER					100%	\$ 51,766	\$ 51,766
OSLO ROAD & 43RD AVE SHOPPING CTR SEWER					100%	\$ 123,962	\$ 123,962
PARK PLACE PHASE 2A & 2B SEWER					100%	\$ 97,658	\$ 97,658
PINNACLE GROVE APARTMENTS SEWER					100%	\$ 196,710	\$ 196,710
HIGH HAWK OF VERO PHASE I SEWER SYSTEM					100%	\$ 109,241	\$ 109,241
PALMS OF VERO SEWER SYSTEM					100%	\$ 79,478	\$ 79,478
CARRIAGE LAKES OF VERO SEWER					100%	\$ 194,950	\$ 194,950
WALKER WOODS CLUB APARTMENTS SEWER					100%	\$ 166,857	\$ 166,857
ANSLEY PARK SUBDIVISION SEWER					100%	\$ 255,947	\$ 255,947
FOUNTAINHEAD APARTMENTS SEWER SYSTEM					100%	\$ 134,578	\$ 134,578
EAST GATE VILLAS SEWER SYSTEM					100%	\$ 29,106	\$ 29,106
RIVERWIND SUBDIVISION PHASE I SEWER					100%	\$ 318,116	\$ 318,116
RIVERWINDS SUBDIVISION WASTEWATER UTIL					100%	\$ 115,575	\$ 115,575
LAUREL RESERVE - PHASE I SEWER SYSTEM					100%	\$ 201,958	\$ 201,958
CITY OF SEBASTIAN GOVT COMPLEX SEWER					100%	\$ 118,263	\$ 118,263
ST JOHN OF THE CROSS CATHOLIC CHURCH SWR					100%	\$ 7,491	\$ 7,491
DIAMOND LAKES PH 1 - SEWER					100%	\$ 211,267	\$ 211,267
OLD ORCHID PH IV - SEWER					100%	\$ 53,016	\$ 53,016
LINDSEY LANES PHASES 2C & 2D - WATER					100%	\$ 15,906	\$ 15,906
HABITAT HUMANITY GRACE GROVES I SEWER					100%	\$ 150,090	\$ 150,090
AMERICANA PLAZA SEWER					100%	\$ 44,347	\$ 44,347
SEBASTIAN RIVER LANDINGS PHASE I SEWER					100%	\$ 351,514	\$ 351,514
WATERFORD LAKES SUB PHASE III SEWER					100%	\$ 91,815	\$ 91,815
COLLIER CLUB PHASE IIB SEWER					100%	\$ 52,187	\$ 52,187
HIGH HAWK OF VERO - PHASE II SEWER					100%	\$ 7,649	\$ 7,649
SUN UP ASSISTED LIVING FACILITY - SEWER					100%	\$ 30,600	\$ 30,600
FIRST DEVELOPERS CORPORATION					100%	\$ 44,347	\$ 44,347
STADNIK INDUSTRIAL					100%	\$ 10,508	\$ 10,508
OLD SAVANNAH S/D - SEWER					100%	\$ 119,593	\$ 119,593
PINE GROVE - SEWER					100%	\$ 126,620	\$ 126,620
BRIDGEPOINTE DEVELOPMENT - SEWER					100%	\$ 279,393	\$ 279,393
OAKS OF VERO - SEWER					100%	\$ 139,408	\$ 139,408
DAVIS STREET COMMERCIAL CNTR-H2O/SEWER					100%	\$ 6,864	\$ 6,864
POINTE WEST CENTRAL VILLAGE-PHASE IV					100%	\$ 83,826	\$ 83,826
POINTE WEST N.VILLAGE TWN HOMES-PHASE I					100%	\$ 40,613	\$ 40,613
TROPICAL ISLES					100%	\$ 182,166	\$ 182,166
CITRUS SPRINGS VILLAGE A-2					100%	\$ 56,603	\$ 56,603
TOWNHOUSES @ TRILLIUM & ANTHEM LAKES					100%	\$ 180,163	\$ 180,163
HIDDEN LAKES - SEWER					100%	\$ 176,602	\$ 176,602
RIVERWIND PHASE II - SEWER					100%	\$ 127,915	\$ 127,915
THE LAKES AT SANDRIDGE-PHASE 1					100%	\$ 276,004	\$ 276,004
ABINGTON WOODS S/D - SEWER					100%	\$ 209,803	\$ 209,803
DIAMOND LAKES S/D WATER / SEWER					100%	\$ 68,259	\$ 68,259
POINTE WEST SOUTH VILLAGE - PHASE 1					100%	\$ 205,312	\$ 205,312
THE INLET OF SEBASTIAN					100%	\$ 150,911	\$ 150,911
GRAND OAK ESTATES - SEWER					100%	\$ 39,014	\$ 39,014
SOUTH LAKE S/D - WATER & SEWER					100%	\$ 344,359	\$ 344,359
PARK LANE ESTATES S/D - SEWER					100%	\$ 78,866	\$ 78,866
PINEAPPLE CAY S/D - WATER & SEWER					100%	\$ 146,311	\$ 146,311
TRILLIUM NORTH - SEWER					100%	\$ 135,783	\$ 135,783
GRACE GROVES - PHASE II					100%	\$ 83,198	\$ 83,198
JOHN'S ISLAND WEST REUSE MAIN				100%		\$ 81,164	\$ 81,164
REGENCY PARK					100%	\$ 242,257	\$ 242,257
ST MARKS CHURCH OF IRC					100%	\$ 22,270	\$ 22,270
CITRUS SPRINGS VILLAGE-D PHASE 1&2 AND					100%	\$ 412,231	\$ 412,231
THE LAKES AT SANDRIDGE - PHASE II					100%	\$ 80,164	\$ 80,164
PUBLIC WORK ROAD & BRIDGE COMPLEX-SEWER					100%	\$ 5,572	\$ 5,572
PELICAN ISLES ONSITE UTILITIES - SEWER					100%	\$ 189,812	\$ 189,812
PELICAN ISLES OFFSITE UTILITIES - SEWER					100%	\$ 22,935	\$ 22,935
POINT WEST SOUTH VILLAGE-PH II - SEWER					100%	\$ 111,041	\$ 111,041
POINTE WEST NORTH VILLAGE TWNHMS-PH II					100%	\$ 20,766	\$ 20,766
OAK HOLLOW ESTATES - SEWER					100%	\$ 131,400	\$ 131,400
HARBOR COMMERCIAL CENTER - SEWER					100%	\$ 9,523	\$ 9,523
WINGATE SUBDIVISION - SEWER					100%	\$ 37,452	\$ 37,452
LAUREL RESERVE, PHASE II - SEWER					100%	\$ 114,212	\$ 114,212
COLLIER CLUB, PHASE 3A - SEWER					100%	\$ 101,324	\$ 101,324
FOUNTAINS AT AMBER LAKES - SEWER					100%	\$ 254,736	\$ 254,736
FLORIN URSULEAN AUTO CENTER-SEWER					100%	\$ 6,697	\$ 6,697
SEDONA PALMS - SEWER					100%	\$ 77,394	\$ 77,394
WOODFIELD PHASE I					100%	\$ 560,669	\$ 560,669
DIAMOND COURT VILLAGE					100%	\$ 102,446	\$ 102,446
ASHBURY SUBDIVISION SEB					100%	\$ 470,782	\$ 470,782
PALADIN PLACE II					100%	\$ 338,492	\$ 338,492
VERO LAGO (N LAKES - PHASE I)					100%	\$ 279,129	\$ 279,129
OSLO VENTURE WALGREENS					100%	\$ 145,409	\$ 145,409
SEBASTIAN RIVER LANDING II					100%	\$ 761,628	\$ 761,628
FOUR LAKES AKA TWO LAKES - SEWER					100%	\$ 120,025	\$ 120,025

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
SEBASTIAN CROSSING - SEWER					100%	\$ 348,187	\$ 348,187
INDIAN RIVER INDUSTRIAL CENTER - SEWER					100%	\$ 186,836	\$ 186,836
BRADRORD PLACE - SEWER					100%	\$ 393,639	\$ 393,639
VERON TRACE - SEWER					100%	\$ 1,168,210	\$ 1,168,210
ISLES AT WATERWAY VILLAGE - SEWER					100%	\$ 1,290,798	\$ 1,290,798
SEBASTAIN NORTHPOINT OFFICE BLDG -SEWER					100%	\$ 12,190	\$ 12,190
FALCON TRACE - SEWER					100%	\$ 365,035	\$ 365,035
STONEBROOK FARMS - SEWER					100%	\$ 371,699	\$ 371,699
TAMARIND LAKES AKA TOWNHOMES WEST					100%	\$ 47,227	\$ 47,227
COOKSEY TRADING CENTER					100%	\$ 33,413	\$ 33,413
POINT WEST N. VILLAGE PH V - SEWER					100%	\$ 45,662	\$ 45,662
THE ENCLAVE SUBDIVISION - SEWER					100%	\$ 155,896	\$ 155,896
SUN SKY USA - SEWER					100%	\$ 5,895	\$ 5,895
TIMBERLAKE SUBDIVISION - SEWER					100%	\$ 259,908	\$ 259,908
POINTE WWEST E VILLAGE PH I-SEWER					100%	\$ 672,120	\$ 672,120
PRO-TRANSMASTERS II - SEWER					100%	\$ 11,846	\$ 11,846
FOXWOOD - SEWER					100%	\$ 165,995	\$ 165,995
VERO LAGO PHASE 5					100%	\$ 168,034	\$ 168,034
VERO LAGO PHASE 4					100%	\$ 188,139	\$ 188,139
VERO LAGO PHASE 3					100%	\$ 221,042	\$ 221,042
HARBOR CHASE @ VERO PHASE 1					100%	\$ 63,122	\$ 63,122
THE OAKS OF VERO PHASE 2					100%	\$ 161,559	\$ 161,559
VERO LAGO PHASE 2					100%	\$ 305,098	\$ 305,098
VERO SOUTH CIRCLE					100%	\$ 139,473	\$ 139,473
FIRE STATION #4					100%	\$ 6,539	\$ 6,539
IRC EMERGENCY OPERATIONS CENTER					100%	\$ 8,853	\$ 8,853
KUHNERT CONTRACTOR TRADES					100%	\$ 9,336	\$ 9,336
TRILLIUM WEST					100%	\$ 119,907	\$ 119,907
IRC JAIL EXPANSION					100%	\$ 336,471	\$ 336,471
PROVENCE BAY					100%	\$ 423,628	\$ 423,628
INDIAN RIVER CLUB					100%	\$ 58,779	\$ 58,779
TARMAC AMERICA					100%	\$ 143,263	\$ 143,263
CHESNUTT COMMERCIAL					100%	\$ 7,475	\$ 7,475
BELLA-VISTA ISLES					100%	\$ 292,148	\$ 292,148
WOODFIELD, LOTS 77-181					100%	\$ 256,720	\$ 256,720
WOODFIELD, LOTS 37-76					100%	\$ 48,132	\$ 48,132
WOODFIELD, LOTS 1A-36D					100%	\$ 165,626	\$ 165,626
BELLA ROSA					100%	\$ 122,101	\$ 122,101
HUNTINGTON PLACE					100%	\$ 630,075	\$ 630,075
GRACE WOODS SUBDIVISION					100%	\$ 230,474	\$ 230,474
ILES AT WATERWAY					100%	\$ 586,835	\$ 586,835
FIELDSTONE RANCH					100%	\$ 612,470	\$ 612,470
490 OLD DIXIE					100%	\$ 211,087	\$ 211,087
RINKER 53RD ST					100%	\$ 96,904	\$ 96,904
SEBASTIAN CROSSINGS					100%	\$ 58,956	\$ 58,956
ASHLEY LAKES NORTH					100%	\$ 532,296	\$ 532,296
OAK ISLAND OFF-SITE					100%	\$ 179,316	\$ 179,316
VENEZIA ESTATES					100%	\$ 368,962	\$ 368,962
CENTURY TOWN CENTER					100%	\$ 170,987	\$ 170,987
OAK ISLAND PHASE III					100%	\$ 28,646	\$ 28,646
BEANS UTILITY EXTENSION					100%	\$ 45,334	\$ 45,334
GRAND HARBOR RESERVE					100%	\$ 215,961	\$ 215,961
37TH ST ROADWAY IMPROVEMENTS					100%	\$ 34,683	\$ 34,683
2015 9TH ST SW (BARKETT GRAVITY SEWER)					100%	\$ 5,526	\$ 5,526
16TH MANOR & 76TH DRIVE (POINTE WEST)					100%	\$ 20,894	\$ 20,894
53RD ST BTWN 58TH AVE & LATERAL H CANAL					100%	\$ 317,248	\$ 317,248
5555 20TH ST/SAM'S CLUB EXPANSION &					100%	\$ 16,962	\$ 16,962
11165 ROSELAND ROAD/KASHI CHURCH FOUNDAT					100%	\$ 284,424	\$ 284,424
6655 US#1/NORTH COUNTY CHARTER SCHOOL					100%	\$ 5,942	\$ 5,942
NE CORNER OF 53RD ST & US#1-THE LANDINGS					100%	\$ 53,571	\$ 53,571
3555 9TH ST SW (ACE HARDWARE)					100%	\$ 13,563	\$ 13,563
8575 20TH ST (HYUNDAI CAR DEALERSHIP)					100%	\$ 28,901	\$ 28,901
7965 BAY STREET/SEB RIVER MEDICAL PLAZA					100%	\$ 17,700	\$ 17,700
6000 4TH ST/IMAGINE CHARTER SCHOOL					100%	\$ 33,145	\$ 33,145
10350 NORTH A1A (GOLDEN SANDS PARK)					100%	\$ 161,785	\$ 161,785
WALGREENS - OLD DIXIE HWY					100%	\$ 135,182	\$ 135,182
CR510 & A1A - WABASSO BEACH PARK RESTORA					100%	\$ 221,131	\$ 221,131
11660 S. INDIAN RIVER DRIVE					100%	\$ 6,854	\$ 6,854
ROCKRIDGE VACUUM SEWER PROJECT					100%	\$ 6,687,729	\$ 6,687,729
WABASSO BEACH PARK LIFT STATION					100%	\$ 45,996	\$ 45,996
STORM GROVE MIDDLE SCHOOL					100%	\$ 117,545	\$ 117,545
KASHI CHURCH FOUNDATION - PODS A & K					100%	\$ 218,373	\$ 218,373
CHRIST THE KING PRESBYTERIAN - SEWER					100%	\$ 47,931	\$ 47,931
POINTE WEST MEDICAL OFFICES - SEWER					100%	\$ 25,951	\$ 25,951
HARBOR WALK/SPRINGHILL SUITES					100%	\$ 217,810	\$ 217,810
FPL GIFFORD SUBSTATION SEWER IMPROVEMNTS					100%	\$ 9,568	\$ 9,568
LEXINGTON PLACE PHASE 3 & 4 SEWER IMP					100%	\$ 176,856	\$ 176,856
LEXINGTON PLACE PHASE 2 SEWER IMP					100%	\$ 118,894	\$ 118,894
BENT PINE PRESERVE PHASE I SEWER IMP					100%	\$ 89,156	\$ 89,156
IRCSD WABASSO SCHOOL SEWER IMPROVEMENTS					100%	\$ 17,025	\$ 17,025
SEGOVIA LAKES SEWER IMPROVEMENTS					100%	\$ 427,813	\$ 427,813
HOOD RESIDENCE PRIVATE LIFT STATION					100%	\$ 8,823	\$ 8,823
REALTORS ASSOCIATION OF IRC - SEWER					100%	\$ 54,490	\$ 54,490
WINDSOR - OCEAN BLUFF SEWER IMPROVEMENTS					100%	\$ 49,785	\$ 49,785
GRACEWOODS WEST S/D-HABITAT FOR HUMANITY					100%	\$ 29,730	\$ 29,730
NORTH SHORE CLUB SEWER IMPROVEMENTS					100%	\$ 168,696	\$ 168,696
IRCSD SUPPORT COMPLEX SEWER IMPROVEMENTS					100%	\$ 20,747	\$ 20,747
SRA TRANSIT ADMIN FACILITY SEWER IMPRVMT					100%	\$ 25,744	\$ 25,744
STORM GROVE-57TH & 66TH UTILITY CROSSING					100%	\$ 51,496	\$ 51,496
QUAIL CREEK PD SEWER IMPROVEMENTS					100%	\$ 185,594	\$ 185,594
FIELDSTONE RANCH S/D - PHASE 2 SEWER					100%	\$ 62,279	\$ 62,279
WINDSOR S/D - BLOCK 46 SEWER					100%	\$ 32,537	\$ 32,537
HARBOR POINT SHOPPING CENTER SEWER IMP					100%	\$ 96,999	\$ 96,999
CROSS CREEK LAKE ESTATES SEWER IMP					100%	\$ 629,589	\$ 629,589

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
INEOS NEW PLANET BIO-ENERGY PH II SEWER					100%	\$ 8,743	\$ 8,743
WATERSIDE SUBDIVISION SEWER					100%	\$ 258,948	\$ 258,948
THE VILLAS AT THREE OAKS SEWER					100%	\$ 459,409	\$ 459,409
COLLIER CLUB IIIB SEWER IMPROVEMENTS					100%	\$ 47,432	\$ 47,432
FIELDSTONE RANCH - PHASE 3 SEWER IMPRVMTN					100%	\$ 86,284	\$ 86,284
SOUTH COUNTY PARK SEWER & FORCE MAIN					100%	\$ 231,621	\$ 231,621
RESERVE @ PELICAN ISLAND S/D SEWER					100%	\$ 132,215	\$ 132,215
JOHNSON RESIDENCE GRAVITY SEWER EXTENSIO					100%	\$ 9,542	\$ 9,542
COVE @ WATERWAY VILLAGE SEWER IMPROVMNTS					100%	\$ 173,509	\$ 173,509
COLLIER CLUB IIIC SEWER IMPROVEMENTS					100%	\$ 26,552	\$ 26,552
DOLLAR GENERAL (27TH AVE RUTZ CTR)-SEWER					100%	\$ 5,479	\$ 5,479
LAKE SAPPHIRE SEWER IMPROVEMENTS					100%	\$ 13,143	\$ 13,143
COLLIER CLUB PHASE IIID SEWER IMPROVEMNT					100%	\$ 65,616	\$ 65,616
MILLSTONE LANDING PHASE VI SEWER IMP					100%	\$ 244,535	\$ 244,535
MILLSTONE LANDING PHASE V SEWER IMP					100%	\$ 104,702	\$ 104,702
FIRE STATION #13 SEWER IMPROVEMENTS					100%	\$ 42,135	\$ 42,135
MILLSTONE LANDING PHASE IV SEWER IMP					100%	\$ 419,219	\$ 419,219
O'REILLY AUTO PARTS SEWER IMPROVEMENTS					100%	\$ 15,083	\$ 15,083
SERENOA PHASE 3 SEWER IMPROVEMENTS					100%	\$ 90,819	\$ 90,819
BERKLEY SQUARE S/D SEWER IMPROVEMENTS					100%	\$ 113,690	\$ 113,690
LILY'S CAY SEWER IMPROVEMENTS					100%	\$ 80,894	\$ 80,894
LAKES @ WATERWAY VILL - 2A-1 SEWER IMP					100%	\$ 786,761	\$ 786,761
HARMONY RESERVE SEWER IMPROVEMENTS					100%	\$ 13,579	\$ 13,579
INTERGENERATIONAL FACILITY SEWER IMP					100%	\$ 69,623	\$ 69,623
THE RESERVE PHASE I & II SEWER IMP					100%	\$ 149,759	\$ 149,759
LAKES @ WATERWAY VILLAGE PH II SEWER					100%	\$ 253,385	\$ 253,385
RESERVE GRAND HARBOR PH 1 SEWER IMP					100%	\$ 222,029	\$ 222,029
SANDCREST S/D PH 1 SEWER IMP					100%	\$ 310,556	\$ 310,556
HARMONY RESERVE SEWER IMPROVEMENTS					100%	\$ 619,031	\$ 619,031
SERENOA PHASE 4 SEWER IMPROVEMENTS					100%	\$ 68,994	\$ 68,994
THE WILLOWS PHASE I SEWER IMPROVEMENTS					100%	\$ 375,047	\$ 375,047
LAKES @ WATERWAY VILLAGE POD 3R SEWER					100%	\$ 161,815	\$ 161,815
DOLLAR GENERAL OSLO SEWER IMPROVEMNTS					100%	\$ 9,609	\$ 9,609
JACKSON ST CORNER S/D SEWER IMPROVMNTS					100%	\$ 7,352	\$ 7,352
SR60 WAWA & MCDONALD'S SEWER IMPROVMNT					100%	\$ 22,332	\$ 22,332
LAKES @ WATERWAY VILLAGE SEWER IMP					100%	\$ 318,509	\$ 318,509
INDIAN RIVER CLUB PARCEL 9 SEWER IMP					100%	\$ 247,446	\$ 247,446
SANDCREST PHASE 2 SEWER IMPROVEMENT					100%	\$ 72,803	\$ 72,803
POINT WEST E VILLAGE PH 2 SEWER IMP					100%	\$ 218,025	\$ 218,025
LAGUNA VILLAGE PLAT 34					100%	\$ 59,907	\$ 59,907
HARMONY RESERVE PHASE 2					100%	\$ 150,106	\$ 150,106
FIRE STATION #14					100%	\$ 8,138	\$ 8,138
SHOPPES AT 11TH ST					100%	\$ 18,214	\$ 18,214
SERENOA PHASE 5					100%	\$ 111,076	\$ 111,076
LAKE SAPPHIRE					100%	\$ 58,124	\$ 58,124
ARCADIA PHASE 1					100%	\$ 354,510	\$ 354,510
COVE @ FALCON TRACE					100%	\$ 857,891	\$ 857,891
LOST TREE PHASE I					100%	\$ 515,054	\$ 515,054
ORCHID COVE					100%	\$ 384,708	\$ 384,708
DKC VERO BEACH SQUARE					100%	\$ 33,409	\$ 33,409
BENT PINE PRESERVE PHASE 1					100%	\$ 225,140	\$ 225,140
LAKES @ WATERWAY VILLAGE					100%	\$ 491,719	\$ 491,719
WATERWAY VILLAGE 43RD AVE PHASE 1					100%	\$ 37,226	\$ 37,226
POINT WEST E VILLAGE PHASE 2B SE					100%	\$ 280,696	\$ 280,696
RAUTH RESIDENCE PRIVATE L/S					100%	\$ 7,854	\$ 7,854
EAGLE TRACE L/S UPGRADE					100%	\$ 194,493	\$ 194,493
ORCHARD PARK PD					100%	\$ 480,591	\$ 480,591
THE WILLOWS PH 2					100%	\$ 126,496	\$ 126,496
ORCHID LANDING SUBDIVISION					100%	\$ 379,107	\$ 379,107
NORTH COUNTY SEWER - CONTRIBUTION 315					100%	\$ 641,814	\$ 641,814
VERO BEACH PAD READY					100%	\$ 15,487	\$ 15,487
WATERWAY VILLAGE POD U					100%	\$ 134,109	\$ 134,109
AERIAL WAREHOUSE					100%	\$ 11,338	\$ 11,338
PENNWOOD MOTOR LODGE					100%	\$ 5,427	\$ 5,427
TRACTOR SUPPLY					100%	\$ 5,681	\$ 5,681
ARCADIA S/D PHASE II					100%	\$ 90,503	\$ 90,503
ARABELLA RESERVE					100%	\$ 448,448	\$ 448,448
HARMONY RESERVE PD PHASE 3					100%	\$ 260,396	\$ 260,396
OSPREY ACRES					100%	\$ 35,649	\$ 35,649
SOMMER PLACE					100%	\$ 29,685	\$ 29,685
SUMMER LAKE NORTH					100%	\$ 94,336	\$ 94,336
LIGUORI OLD DIXIE					100%	\$ 8,221	\$ 8,221
PLEASANTVILLE ASSISTED LIVING					100%	\$ 218,921	\$ 218,921
DYER AUTO SERVICE					100%	\$ 8,747	\$ 8,747
MAGNOLIA COURT @ WATERWAY					100%	\$ 38,178	\$ 38,178
WATERWAY VILLAGE 43RD AVE PHASE II					100%	\$ 111,698	\$ 111,698
LOST TREE PRESERVE PHASE 2					100%	\$ 363,958	\$ 363,958
LOST TREE PRESERVE PHASE 3					100%	\$ 140,872	\$ 140,872
VERO BEACH MOB					100%	\$ 67,937	\$ 67,937
DILLON STORAGE					100%	\$ 25,032	\$ 25,032
LOST TREE PRESERVE PHASE 1					100%	\$ 52,711	\$ 52,711
COVE @ FALCON TRACE SEWER IMPROVEMENTS					100%	\$ 232,625	\$ 232,625
LUCAYA POINTE PH I SEWER IIMPROVEMENTS					100%	\$ 205,851	\$ 205,851
LUCAYA POINTE L/S #80 MODIFICATIONS					100%	\$ 28,257	\$ 28,257
DOLLAR GENERAL @ VERO BEACH UTIL IMPROVE					100%	\$ 23,466	\$ 23,466
BENT PINE PRESERVE PHASE 3 SEWER IMPROVM					100%	\$ 96,537	\$ 96,537
HARMONY RESERVE PHASE 4 SEWER IMPROVMNT					100%	\$ 217,850	\$ 217,850
LAKES @ BROOKHAVEN SEWER IMPROVEMENTS					100%	\$ 166,620	\$ 166,620
45TH ST INDUSTRIAL PARK SEWER IMPROVEMEN					100%	\$ 43,442	\$ 43,442
WATERWAY VILLAGE POD V SEWER IMPROVMNT					100%	\$ 909,035	\$ 909,035
DISNEY SEAGLASS L/S #188 MODIFICATIONS					100%	\$ 47,843	\$ 47,843
PRESTON ESTATES LENNAR SEWER IMPROVEMENT					100%	\$ 313,025	\$ 313,025
HIGH POINTE WEST SEWER IMPROVEMENTS					100%	\$ 392,983	\$ 392,983
HIGH POINT PHASE 1 PD SEWER IMPROVEMENTS					100%	\$ 313,682	\$ 313,682
LUCAYA POINTE PH 2 SEWER IMPROVEMENTS					100%	\$ 68,660	\$ 68,660

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
EL CAPITAN MHP SEWER IMPROVEMENTS					100%	\$ 9,000	\$ 9,000
SEBASTIAN AIRPORT WEST SEWER IMPROVEMENT					100%	\$ 480,721	\$ 480,721
GRANDE HAMMOCK PD SEWER IMPROVEMENTS					100%	\$ 360,008	\$ 360,008
IR MOTORHAUS 2.0 SEWER IMPROVEMENTS					100%	\$ 5,023	\$ 5,023
FORREST PARK W/S					100%	\$ 33,638	\$ 33,638
CRYSTAL WOODS - (ON-SITE)					100%	\$ 17,094	\$ 17,094
HARBOR ISLAND - PHASE V					100%	\$ 50,212	\$ 50,212
HARBOR ISLAND - PHASE II					100%	\$ 37,051	\$ 37,051
MCKEE BOTANICAL GARDENS					100%	\$ 87,883	\$ 87,883
RUBY TUESDAYS US#1 SEBASTIAN					100%	\$ 32,411	\$ 32,411
SHANNONS WALK PUD					100%	\$ 69,174	\$ 69,174
WALKER AVENUE APARTMENTS					100%	\$ 253,050	\$ 253,050
POLO GROUNDS @ POINTE WEST					100%	\$ 291,828	\$ 291,828
ST. ELIZABETH ISLAND @ GRAND					100%	\$ 79,246	\$ 79,246
ST. PHILLIPS ISLAND @					100%	\$ 44,169	\$ 44,169
COUNTRYSIDE WATER/SEWER SYSTEM					100%	\$ 128,978	\$ 128,978
8695 61ST DRIVE	100%					\$ 11,500	\$ -
8685 61ST DRIVE	100%					\$ 10,000	\$ -
1.99A - 49TH STREET CRWWTP EXPANSION				100%		\$ 92,437	\$ -
4.69A - 31ST STREET CRWWTP EXPANSION				100%		\$ 102,165	\$ -
1.99 AC - 49TH STREET CRWWTP EXPANSION				100%		\$ 92,428	\$ -
2.0A - 49TH STREET CRWWTP EXPANSION				100%		\$ 87,582	\$ -
2.02AC 49TH STREET - CRWWTP EXPANSION				100%		\$ 92,227	\$ -
2.020 AC - 49TH STREET CWWTP EXPANSION				100%		\$ 92,072	\$ -
2.0 AC - 49TH STREET CRWWTP EXPANSION				100%		\$ 91,191	\$ -
WATER METERS - FISCAL YEAR 2016/2017	100%					\$ 161,685	\$ -
FY 2018 WATER METERS	100%					\$ 77,747	\$ -
FY 19 WATER METERS	100%					\$ 120,147	\$ -
FY 2020 WATER METERS	100%					\$ 132,029	\$ -
FY 2021 WATER METERS	100%					\$ 241,405	\$ -
FY 2022 WATER METERS	100%					\$ 32,170	\$ -
COUNTYWIDE AMR METER PROJECT	100%					\$ 11,739,766	\$ -
FY 2023 WATER METERS	100%					\$ 160,132	\$ -
2016 FORD F-550 DUMP TRUCK	100%					\$ 19,236	\$ -
2017 T4 BOBCAT COMPACT EXCAVATOR	100%					\$ 19,343	\$ -
2017 FORD F-550 DUMP TRUCK	100%					\$ 27,122	\$ -
2020 TOYOTA RAV4	100%					\$ 11,710	\$ -
2020 PETERBILT VAC-CON COMBO CLEANER	100%					\$ 203,002	\$ -
2020 CHEVY 3500 SILVERADO FLATBED TRUCK	100%					\$ 40,600	\$ -
2021 FORD F150 4WD CREW CAB TRUCK	100%					\$ 23,468	\$ -
2021 LOAD TRAIL 14' DUMP TRAILER	100%					\$ 9,663	\$ -
2022 CATERPILLAR EXCAVATOR	100%					\$ 65,618	\$ -
2022 F-150 PICKUP TRUCK	100%					\$ 37,289	\$ -
2022 FORD F150 CREW CAB 4WD W TOPPER	100%					\$ 37,289	\$ -
2022 FORD F150 PICKUP	100%					\$ 37,289	\$ -
2016 KUBOTA EXCAVATOR	100%					\$ 16,288	\$ -
PORTABLE MESSAGE BOARD-AMERICAN SIGNAL	100%					\$ 2,877	\$ -
PORTABLE MESSAGE BOARD-AMERICAN SIGNAL	100%					\$ 2,877	\$ -
PORTABLE MESSAGE BOARD-AMERICAN SIGNAL	100%					\$ 2,877	\$ -
WACHS VALVE TURNER MAINT. TRAILER	100%					\$ 49,555	\$ -
KUBOTA V35-4RI MINI EXCAVATOR	100%					\$ 25,067	\$ -
KUBOTA U35R-4RI MINI EXCAVATOR	100%					\$ 25,065	\$ -
VERMEER RTX450C TRENCHER	100%					\$ 45,575	\$ -
2020 BIG TEX 14' EQUIPMENT TRAILER	100%					\$ 3,662	\$ -
2020 BIG TEX 14' EQUIPMENT TRAILER	100%					\$ 3,662	\$ -
2020 BIG TEX 14' EQUIPMENT TRAILER	100%					\$ 3,662	\$ -
OPS WAREHOUSE SHEVLING, RACKS, BINS	100%					\$ 5,575	\$ -
2020 CATERPILLAR 906M LOADER W/RAKE	100%					\$ 60,109	\$ -
FELLING 24FT DECK-OVER TRAILER	100%					\$ 10,785	\$ -
CATERPILLAR 2CC4000 5000 LB FORKLIFT	100%					\$ 31,129	\$ -
CATERPILLAR 308 EXCAVATOR W/ATTACHMENTS	100%					\$ 91,934	\$ -
2022 CATERPILLAR BROOM ATTACHMENT	100%					\$ 5,732	\$ -
DIAMOND WIRE GUILLOTINE SAW 416	100%					\$ 11,502	\$ -
CARD READER/KEY PAD ACCESS SYSTEM	100%					\$ 11,770	\$ -
52CM04 WALK-BEHIND CONCRETE SAW	100%					\$ 7,312	\$ -
MALA EASY LOCATOR WITH GPS	100%					\$ 18,545	\$ -
MALA EASY LOCATOR WITH GPS	100%					\$ 18,545	\$ -
MALA EASY LOCATOR WITH GPS	100%					\$ 18,545	\$ -
TRANE 5 TON A/C UNIT #4 COMP. ROOM	100%					\$ 9,300	\$ -
LAND USE RIGHTS	100%					\$ 467,605	\$ -
TYLER WAREHOUSE INVENTORY SYSTEM	100%					\$ 71,795	\$ -
UTILITY EASEMENT-FP&L GIFFORD SUBSTATION	100%					\$ 9,457	\$ 9,457
UTILITY EASEMENTS (4)-IR ESTATES PHASE 3	100%					\$ 35,616	\$ 35,616
UTILITY EASEMENT-LEXINGTON PLACE S/D	100%					\$ 1,079,949	\$ 1,079,949
UTILITY EASEMENT - RACEWAY STORE	100%					\$ 52,845	\$ 52,845
WINDSOR TOWN CENTER UTILITY EASEMENT	100%					\$ 37,678	\$ 37,678
IRCSO SUPPORT COMPLEX UTILITY EASEMENT	100%					\$ 7,294	\$ 7,294
COMMUNITY ASPHALT UTILITY EASEMENT	100%					\$ 7,269	\$ 7,269
MCDONALD'S @ HARBOR POINT UTIL EASEMENT	100%					\$ 9,019	\$ 9,019
UTILITY EASEMENT-OSLO FAMILY DOLLAR STOR	100%					\$ 20,112	\$ 20,112
45TH ST INDUSTRIAL PARK UTIL EASEMENT #1	100%					\$ 10,144	\$ 10,144
45TH ST INDUSTRIAL PARK UTIL EASEMENT #2	100%					\$ 8,158	\$ 8,158
DISNEY SEAGLASS DEV UTIL EASEMENT	100%					\$ 23,832	\$ 23,832
SEBASTIAN WATER PH1			100%			\$ 2,361,230	\$ -
SEBASTIAN WATER PHASE IIA			100%			\$ 812,481	\$ -
16TH ST WATER MAIN			100%			\$ 89,454	\$ -
N CO R/O BRINE LINE		100%				\$ 753,691	\$ -
SEBASTIAN WATER - CR512			100%			\$ 345,526	\$ -
N. BEACH R/O CONVERSION		100%				\$ 1,051,193	\$ -
R&R SCHUMANN WATER			100%			\$ 44,132	\$ -
98TH AVE WATER & SEWER PROJECT			100%			\$ 72,315	\$ -
HAMMOCK LAKES WATER			100%			\$ 78,625	\$ -
110TH PLACE WATER ASSESSMENT			100%			\$ 33,218	\$ -
WATER MAIN RELOCATION-37TH ST			100%			\$ 5,643	\$ -
SEBASTIAN WATER PHASE 2C			100%			\$ 1,027,837	\$ -

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
SEBASTIAN WATER PHASE 2C			100%			\$ 41,954	\$ -
58TH AVE WATER			100%			\$ 226,286	\$ -
N CO R/O PLANT TANK HEATER		100%				\$ 6,949	\$ -
GROUND STORAGE TANK R&R			100%			\$ 58,327	\$ -
INDIAN RIVER DR S OF CITY WM			100%			\$ 224,950	\$ -
FOUNTAIN TOWERS WATER MAIN			100%			\$ 21,346	\$ -
CR512 WATER MAIN EXTENSION			100%			\$ 7,249	\$ -
IR COURTS - 16" WATER MAIN			100%			\$ 569,195	\$ -
IR COURTS - 12" WATER MAIN			100%			\$ 118,395	\$ -
WM LOOP - JUNGLE TRAIL/CR510			100%			\$ 14,041	\$ -
WOODMERE TRADE CENTER WATER MN			100%			\$ 40,929	\$ -
IRCC 12" WATER MAIN			100%			\$ 67,617	\$ -
CHESSERS GAP WATER MAIN			100%			\$ 70,823	\$ -
87TH ST WM RELOCATE FOR PUB WK			100%			\$ 7,577	\$ -
CAMBRIDGE PARK WM REPAIR			100%			\$ 81,710	\$ -
BENT PINE WATER MAIN REPAIR			100%			\$ 126,921	\$ -
SEBASTIAN WATER ASSESSMENT			100%			\$ 1,329,444	\$ -
SEBASTIAN WATER ASSESSMENT			100%			\$ 51,109	\$ -
CENTURY 21 WATER MAIN			100%			\$ 29,628	\$ -
12" MP WM ALONG PERIWINKLE ST			100%			\$ 103,156	\$ -
SEBASTIAN WATER ASSESSMENT - PHASE 3B			100%			\$ 2,301,971	\$ -
SOUTH COUNTY CHEMICAL PUMPS		100%				\$ 20,595	\$ -
WATER MAIN ASSESS-US1 FROM WALMART TO MN			100%			\$ 650,710	\$ -
ANITA PARK WATER MAIN EXTENSION			100%			\$ 83,170	\$ -
NORTH COUNTY R/O PLANT CHEM ROOM IMP			100%			\$ 12,263	\$ -
CHASE MEADOWS WATER MAIN EXTENSION			100%			\$ 112,024	\$ -
CHASE MEADOWS WATER MAIN EXTENSION			100%			\$ 24,590	\$ -
47TH-49TH AVENUE WATER MAIN EXTENSION			100%			\$ 30,573	\$ -
TERRA LAKES WATER MAIN EXTENSION			100%			\$ 159,473	\$ -
WHIPOORWHILL ESTATES WATER MAIN			100%			\$ 58,722	\$ -
WESTSIDE SUBDIVISION WATER ASSESSMENT			100%			\$ 80,099	\$ -
FOREST LAKE SUBDIVISION WATER ASSESSMENT			100%			\$ 194,529	\$ -
SUBURBAN ACRES WATER LINE EXTENSION			100%			\$ 44,472	\$ -
FLORIDA RIDGE WATER MAIN			100%			\$ 516,753	\$ -
MISC WATER IMPROVEMENTS- 4TH QTR			100%			\$ 183,215	\$ -
9TH STREET & 9TH PLACE WATER MAIN R&R			100%			\$ 146,521	\$ -
COLONIAL HEIGHTS WATER MAIN CONNECTION			100%			\$ 22,326	\$ -
6620 CR510 2" WATER MAIN			100%			\$ 5,218	\$ -
OSLO & 43RD WATER IMPROVEMENTS			100%			\$ 140,513	\$ -
SEACREST MEDICAL BLDG - WATER MAIN			100%			\$ 5,663	\$ -
POINTE WEST 16" WATER			100%			\$ 186,933	\$ -
GRAVES BROTHERS WATER MAIN			100%			\$ 119,480	\$ -
GRAVES BROS WATER MAIN			100%			\$ 8,172	\$ -
KINGS HIGHWAY - PHASE II			100%			\$ 14,012	\$ -
POINT WEST 12" WATER MAIN			100%			\$ 113,977	\$ -
CITRUS SPRINGS 16" WATER MAIN			100%			\$ 342,433	\$ -
DR ROOF WATER MAIN			100%			\$ 152,430	\$ -
MAIN STREET PROFESSIONAL BLDG			100%			\$ 177,696	\$ -
45TH STREET WATER MAIN EXTENSION			100%			\$ 112,676	\$ -
INLET @ SEBASTIAN WATER MAIN EXTENSION			100%			\$ 438,173	\$ -
CASCADES OF VERO 12" WATER MAIN			100%			\$ 89,570	\$ -
WATER / SEWER EXTENSION: 98TH TO 100TH			100%			\$ 114,733	\$ -
44TH STREET COMMUNITY WATER CONNECTION			100%			\$ 19,213	\$ -
US #1 GARDEN GROVE / GROVE ISLE			100%			\$ 221,818	\$ -
AERODROME WATER MAIN			100%			\$ 10,071	\$ -
WESTWOOD SUBDIVISION WATER			100%			\$ 41,782	\$ -
28TH AVE WATER ASSESSMENT			100%			\$ 8,484	\$ -
SEBASTIAN PHASE 3D WATER			100%			\$ 2,043,754	\$ -
SEBASTIAN PHASE 3E WATER			100%			\$ 33,865	\$ -
SAN SEBASTIAN SPRINGS WATER MAIN			100%			\$ 12,888	\$ -
WILDWOOD SUBDIVISION WATER ASSESSMENT			100%			\$ 39,472	\$ -
VAN BERHEN WATER ASSESSMENT			100%			\$ 32,043	\$ -
KINGSLAKE SUBDIVISION WATER			100%			\$ 135,527	\$ -
WILSON MASONRY WATER MAIN EXTENSION			100%			\$ 30,926	\$ -
ORANGE HEIGHTS WATER MAIN EXTENSION			100%			\$ 96,008	\$ -
MAZZARELLA AUTO FORCE MAIN			100%			\$ 134,721	\$ -
BOBBI J WATER MAIN			100%			\$ 34,499	\$ -
HAEGER HIGHLANDS WATER ASSESSMENT			100%			\$ 44,152	\$ -
WESTSIDE VILLAS SUBDIVISION			100%			\$ 103,916	\$ -
GREENLEAF SUBDIVISION			100%			\$ 62,411	\$ -
CARLL HEIGHTS WATER			100%			\$ 29,721	\$ -
ORANGE HEIGHTS WATER ASSESSMENT			100%			\$ 129,234	\$ -
POINT-O-WOODS WATER ASSESSMENT			100%			\$ 70,926	\$ -
SQUIRE SUBDIVISION			100%			\$ 75,739	\$ -
110TH PLACE SEWER					100%	\$ 192,189	\$ -
BLOCK VILLA SUBDIVISION			100%			\$ 35,759	\$ -
SOUTH R/O CLEARWELL		100%				\$ 908,705	\$ -
ABINGTON WOODS FORCE MAIN			100%			\$ 75,833	\$ -
LAKEWOOD TERRACE			100%			\$ 332,338	\$ -
CRYSTAL SANDS SUBDIVISION			100%			\$ 117,355	\$ -
WINTER BEACH PARK WATER ASSESSMENT			100%			\$ 81,360	\$ -
66TH AVE WATER MAIN CR510 TO 77TH			100%			\$ 693,624	\$ -
HARDEE'S ADD. TO SEB. 8" WM CONSTRUCTION			100%			\$ 13,507	\$ -
BILLY'S AUTO			100%			\$ 30,428	\$ -
VERO STOW AWAY MINI STORAGE			100%			\$ 6,550	\$ -
GROVENER ESTATES			100%			\$ 22,047	\$ -
ANTILLES MISC. WATER IMPROVMENTS			100%			\$ 7,155	\$ -
SR 60 INDUSTRIAL PARK			100%			\$ 6,114	\$ -
32NS AVE (15TH ST SW TO 12TH ST SW)			100%			\$ 12,004	\$ -
BLOCK VILLA S/D			100%			\$ 8,209	\$ -
LAKEWOOD VILLAGE MHP WATER CONNECTION			100%			\$ 43,107	\$ -
NEW LIBERTY MAGNET WATER MAIN			100%			\$ 29,779	\$ -
FALCON TRACE WATER & SEWER FORCE MAIN			100%			\$ 74,218	\$ -
16" WATER MAIN-POINTE WEST DRIVE TO 74TH			100%			\$ 184,232	\$ -
SHAHLOUB WATER MAIN / US#1			100%			\$ 80,490	\$ -

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution/ Allocation	Treatment/ Disposal Allocation	Transmission/ Collection/ Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
27TH DRIVE NORTH OF 4TH STREET			100%			\$ 45,159	\$ -
53RD STREET WATER MAIN			100%			\$ 31,960	\$ -
BENT PINE RIB BASIN PROJECT			100%			\$ 1,066,278	\$ -
MEADOWLARK WOODS S/D WATER ASSESSMNT			100%			\$ 54,762	\$ -
HOBART WM ON 77TH (CITRUS SPRINGS)			100%			\$ 394,706	\$ -
37TH ST WATER & FORCE MAINS			100%			\$ 71,187	\$ -
26TH ST 6" FM-BELLA VISTA TO BELLA ROSA			100%			\$ 50,494	\$ -
PELICAN ISLAND FIRE HYDRANT & 6" WM			100%			\$ 20,031	\$ -
WINTER GROVE WATER ASSESSMENT			100%			\$ 67,463	\$ -
VERO LAKE ESTATES 12" WATER MAIN 79TH ST			100%			\$ 265,272	\$ -
VERO LAKE ESTATES WATER MAIN - PHASE II			100%			\$ 547,408	\$ -
VERO LAKE ESTATES WATER LINE			100%			\$ 1,309,560	\$ -
WEST WABASSO WATER MAIN			100%			\$ 11,552	\$ -
129TH PL S/D WATER ASSESSMENT			100%			\$ 41,968	\$ -
SAN SEBASTIAN SPRINGS WATER IMPROVEMENTS			100%			\$ 566,114	\$ -
WABASSO BRIDGE SUBAQUEOUS PIPE CROSSING			100%			\$ 1,223,002	\$ -
6" WATER MAIN - VERO CADILLAC US 1			100%			\$ 43,515	\$ -
RIVER CLUB AT GRAND HARBOR WATER LINES			100%			\$ 53,917	\$ -
COLLEGE LANE 16" WATER MAIN			100%			\$ 310,784	\$ -
12" WATER MAIN - S RELIEF CANAL & US 1			100%			\$ 51,596	\$ -
16" WATER MAIN - COLLEGE LANE TO KINGS			100%			\$ 215,506	\$ -
BRINE LINE TO SPOONBILL PIPE MARSH		100%				\$ 1,134,472	\$ -
16TH ST/SR 60 WM & FM RELOCATION			100%			\$ 408,634	\$ -
WATERWAY VILLAGE WATER LINES			100%			\$ 140,825	\$ -
26TH ST FROM 74TH TO 8ND AVE WATER IMP			100%			\$ 22,758	\$ -
SHADY ACRES WATER ASSESSMENT PROJECT			100%			\$ 15,185	\$ -
92ND COURT WATER MAIN			100%			\$ 18,641	\$ -
53RD ST WATER MAIN-LAT H TO IND RIV BLVD			100%			\$ 175,798	\$ -
OSLO WM LOOPS - 9TH MANOR & 13TH ST			100%			\$ 51,080	\$ -
OSLO CUSTOMER CONVENIENCE CTR WATER IMP			100%			\$ 81,225	\$ -
VERO LAKE ESTATES 107TH AVE WATER MAIN			100%			\$ 393,788	\$ -
19TH ST SW & 20TH AVE SW TIE IN			100%			\$ 42,099	\$ -
FALCON TRACE PHASE II WATER MAIN TIE IN			100%			\$ 28,967	\$ -
INDIAN RIVER DR WATER ASSESSMENT			100%			\$ 55,456	\$ -
INDIAN RIVER DR WATER ASSESSMENT			100%			\$ 69,356	\$ -
66TH AVE WATER MAIN-26TH ST TO 49TH ST			100%			\$ 665,512	\$ -
66TH AVE WATER MAIN & XTIES-4TH TO 16TH			100%			\$ 128,215	\$ -
45TH ST WATER MAIN-24TH TO 43RD AVE			100%			\$ 336,697	\$ -
S. TROPICANA WATER MAIN			100%			\$ 8,758	\$ -
ST DAVID'S LANE WATER SERVICE			100%			\$ 219,477	\$ -
PINSON WATER ASSESSMENT			100%			\$ 63,354	\$ -
HERON CAY WATER LINE REPLACEMENT			100%			\$ 62,689	\$ -
CR512 FIRE PROTECT FISCHER LAKE			100%			\$ 10,698	\$ -
FISCHER LAKE WATER ASSESSMENT			100%			\$ 520,671	\$ -
128TH COURT WATER MAIN			100%			\$ 61,691	\$ -
FOREST PARK 6 INCH WATER MAIN EXT			100%			\$ 92,539	\$ -
PELICAN POINT WATER LINE REPLACEMENT			100%			\$ 214,084	\$ -
COLLIER CREEK WATER ASSESSMENT			100%			\$ 1,279,309	\$ -
SEGMENT 3 LANDFILL EXPANSION			100%			\$ 135,647	\$ -
WATER MAIN - OLD DIXIE & HIGHLANDS DRIVE			100%			\$ 115,850	\$ -
LOST TREE PRESERVE WATER MAIN			100%			\$ 111,107	\$ -
41ST ST & IR BLVD 16" WATER MAIN			100%			\$ 129,963	\$ -
45TH ST WATER MAIN/24TH-43RD AVE			100%			\$ 290,070	\$ -
CITRUS HIDEAWAY WATER ASSESSMENT			100%			\$ 69,900	\$ -
SHADOWBROOK WATER ASSESSMENT			100%			\$ 118,480	\$ -
ROSELAND ROAD FORCE MAIN			100%			\$ 348,346	\$ -
51ST AVENUE WATER ASSESSMENT PROJECT			100%			\$ 231,692	\$ -
58TH AVE & 69TH ST WATER MAIN			100%			\$ 577,416	\$ -
HAWKS NEST WATER MAIN 472 CONT			100%			\$ 17,503	\$ -
12TH ST WM OLD DIXIE TO 20TH AVE			100%			\$ 112,017	\$ -
27TH AVE FORCE MAIN					100%	\$ 27,575	\$ -
CITRUS SPRINGS 6" FORCE MAIN					100%	\$ 101,854	\$ -
FLORAVON SHORES (110TH ST)			100%			\$ 5,429	\$ 5,429
SEBASTIAN WATER PH 1			100%			\$ 5,338	\$ 5,338
102ND TERRACE WATER			100%			\$ 104,539	\$ 104,539
N CO R/O BRINE LINE			100%			\$ 120,586	\$ 120,586
SEBASTIAN WATER - CR512			100%			\$ 596,616	\$ 596,616
RIVER PARK PLACE			100%			\$ 155,400	\$ 155,400
SANCTUARY WATER MAIN			100%			\$ 79,327	\$ 79,327
WELTON CONVENIENCE STORE			100%			\$ 30,815	\$ 30,815
CHERRYWOOD ESTATES			100%			\$ 51,569	\$ 51,569
GREYSTONE SUBDIVISION-PHASE 1			100%			\$ 25,835	\$ 25,835
CENTURY 21 BUILDING, SEBASTIAN			100%			\$ 8,366	\$ 8,366
UNITY CENTER OF VERO BEACH			100%			\$ 9,685	\$ 9,685
RED STICK GOLF COURSE			100%			\$ 24,903	\$ 24,903
TANDEM HEALTH CARE			100%			\$ 7,881	\$ 7,881
FOUNTAIN TOWERS WATER SYSTEM			100%			\$ 25,179	\$ 25,179
WATERFORD LAKES PHASE I WATER			100%			\$ 118,831	\$ 118,831
GRAND HARBOR PODS "S" & "T"			100%			\$ 215,390	\$ 215,390
SABAL TRACE - PHASE I WATER			100%			\$ 46,811	\$ 46,811
CITRUS SPRINGS VILLAGES B & C			100%			\$ 82,430	\$ 82,430
GRAND HARBOR MARINA VILLAGE			100%			\$ 9,532	\$ 9,532
SUNSET COVE WATER			100%			\$ 21,858	\$ 21,858
SUNSET TRACE WATER			100%			\$ 14,073	\$ 14,073
GREYSTONE SUBDIVISION PHASE I			100%			\$ 26,254	\$ 26,254
WATERS EDGE - PHASE II WATER			100%			\$ 118,692	\$ 118,692
POINTE WEST CEN VILLAGE PHASE III WATER			100%			\$ 44,747	\$ 44,747
ARBOR TRACE PHASE II WATER SYSTEM			100%			\$ 125,712	\$ 125,712
8" WM WEST OF 80TH AVE - SOUTH OF 144TH			100%			\$ 11,499	\$ 11,499
WINDSOR GOLF COTTAGE, BLOCK 49 - WATER			100%			\$ 23,160	\$ 23,160
CRYSTAL FALLS OF VERO - WATER SYSTEM			100%			\$ 88,851	\$ 88,851
KENWOOD VILLAGE WATER SYSTEM			100%			\$ 139,155	\$ 139,155
TERRA LAKES OFFSITE WATER MAIN			100%			\$ 5,583	\$ 5,583
CITRUS SPRINGS VILLAGE B PHASE II WATER			100%			\$ 27,941	\$ 27,941
IND RIVER SOCCER ASSOC FAIRGROUNDS WATER			100%			\$ 16,498	\$ 16,498

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
PINE RIDGE CLUB SUBDIVISION WATER			100%			\$ 64,613	\$ 64,613
SEBASTIAN LAKES PHASE III WATER			100%			\$ 41,402	\$ 41,402
WATERFORD LAKES PHASE II SEWER					100%	\$ 82,253	\$ 82,253
GRACE PINES SUBDIVISION WATER			100%			\$ 30,738	\$ 30,738
EMERALD ESTATES SUBDIVISION WATER			100%			\$ 83,357	\$ 83,357
CITRUS SPRINGS (ALONG 5TH ST SW) WATER			100%			\$ 316,583	\$ 316,583
THE FALLS OF GRAND HARBOR WATER			100%			\$ 101,448	\$ 101,448
EAGLE TRACE SUBDIVISION WATER			100%			\$ 85,234	\$ 85,234
SEA OAKS PLANTATION HOUSE WATER			100%			\$ 41,037	\$ 41,037
MAJESTIC OAKS SUBDIVISION WATER			100%			\$ 162,543	\$ 162,543
CHASE MEADOWS OFFSITE WATER MAIN			100%			\$ 23,654	\$ 23,654
THE PRESERVES OF VERO - PHASE II WATER			100%			\$ 89,693	\$ 89,693
LEGEND LAKES PHASE I WATER			100%			\$ 84,999	\$ 84,999
CITRUS SPRINGS - VILLAGE "C-2" WATER			100%			\$ 45,625	\$ 45,625
GIFFORD HEALTH CENTER WATER SYSTEM			100%			\$ 12,136	\$ 12,136
OSLO ROAD & 43RD AVE SHOPPING CTR WATER			100%			\$ 56,030	\$ 56,030
PARK PLACE PHASE 2A & 2B WATER			100%			\$ 99,847	\$ 99,847
PERFECTION TRUSSES WATER			100%			\$ 27,585	\$ 27,585
PINNACLE GROVE APARTMENTS WATER			100%			\$ 132,359	\$ 132,359
SYNGENTA CROP PROTECTION, INC. WATER			100%			\$ 6,585	\$ 6,585
HIGH HAWKS OF VERO PHASE I WATER SYSTEM			100%			\$ 111,095	\$ 111,095
PALMS OF VERO WATER SYSTEM			100%			\$ 14,303	\$ 14,303
CARRIAGE LAKES OF VERO WATER			100%			\$ 94,849	\$ 94,849
GATOR LUMBER FIRE HYDRANT	100%					\$ 19,033	\$ 19,033
WALKER WOODS CLUB APARTMENTS WATER			100%			\$ 97,095	\$ 97,095
ANSLEY PARK SUBDIVISION WATER			100%			\$ 154,001	\$ 154,001
FOUNTAINHEAD APARTMENTS WATER SYSTEM			100%			\$ 93,788	\$ 93,788
EAST GATE VILLAS WATER SYSTEM			100%			\$ 30,567	\$ 30,567
RIVERWIND SUBDIVISION PHASE I WATER			100%			\$ 145,712	\$ 145,712
FAIRGROUNDS PAV WATER MN & FIRE HYDRANT			100%			\$ 9,850	\$ 9,850
LAUREL RESERVE - PHASE I WATER SYSTEM			100%			\$ 101,626	\$ 101,626
SABAL TRACE SUBDIVISION PHASE II WATER			100%			\$ 12,181	\$ 12,181
CITY OF SEBASTIAN GOVERNMENT COMPLEX H2O			100%			\$ 71,089	\$ 71,089
ST JOHN OF THE CROSS CATHOLIC CHURCH H2O			100%			\$ 11,107	\$ 11,107
MOBLEY SOUTHERN PLUMBING WATER			100%			\$ 20,360	\$ 20,360
DIAMOND LAKES PH 1 - WATER			100%			\$ 80,403	\$ 80,403
HERON POINTE MEDICAL CENTER - WATER			100%			\$ 18,515	\$ 18,515
OLD ORCHID PH IV -WATER			100%			\$ 39,088	\$ 39,088
LINDSEY LANES PHASES 2C & 2D - WATER			100%			\$ 30,631	\$ 30,631
HABITAT HUMANITY GRACE GROVES I WATER			100%			\$ 52,681	\$ 52,681
AMERICANA PLAZA WATER			100%			\$ 73,159	\$ 73,159
SEBASTIAN RIVER LANDINGS PHASE I WATER			100%			\$ 224,346	\$ 224,346
WATERFORD LAKES SUB PHASE III WATER			100%			\$ 81,372	\$ 81,372
COLLIER CLUB PHASE IIB WATER			100%			\$ 53,787	\$ 53,787
HIGH HAWK OF VERO - PHASE II WATER			100%			\$ 8,823	\$ 8,823
SUN UP ASSISTED LIVING FACILITY-WATER			100%			\$ 5,964	\$ 5,964
FIRST DEVELOPERS CORPORATION			100%			\$ 73,159	\$ 73,159
STADNIK INDUSTRIAL			100%			\$ 31,906	\$ 31,906
OLD SAVANNAH S/D - WATER			100%			\$ 83,344	\$ 83,344
WINDSOR WEST ON SAVANNAH			100%			\$ 62,879	\$ 62,879
PINE GROVE -WATER			100%			\$ 38,440	\$ 38,440
BRIDGEPONTE DEVELOPMENT - WATER			100%			\$ 178,184	\$ 178,184
OAKS OF VERO - WATER			100%			\$ 107,704	\$ 107,704
POINTE WEST CENTRAL VILLAGE-PHASE IV			100%			\$ 79,386	\$ 79,386
POINTE WEST N.VILLAGE TWN HOMES-PHASE I			100%			\$ 49,391	\$ 49,391
TROPICAL ISLES			100%			\$ 62,346	\$ 62,346
VISUAL & PERFORMING ARTS CENTER			100%			\$ 21,903	\$ 21,903
CITRUS SPRINGS VILLAGE A-2			100%			\$ 56,372	\$ 56,372
TOWNHOUSES @ TRILLIUM & ANTHEM LAKES			100%			\$ 95,514	\$ 95,514
HIDDEN LAKES - WATER			100%			\$ 91,335	\$ 91,335
RIVERWIND - PHASE II - WATER			100%			\$ 83,987	\$ 83,987
THE LAKES AT SANDRIDGE-PHASE 1			100%			\$ 96,363	\$ 96,363
ABINGTON WOODS S/D - WATER			100%			\$ 63,660	\$ 63,660
DIAMOND LAKES S/D PHASE 2 & 3			100%			\$ 126,195	\$ 126,195
POINTE WEST SOUTH VILLAGE - PHASE I			100%			\$ 96,069	\$ 96,069
THE INLET OF SEBASTIAN			100%			\$ 102,015	\$ 102,015
GRAND OAK ESTATES			100%			\$ 42,535	\$ 42,535
STOW-A-WAY MINI STORAGE - WATER			100%			\$ 57,084	\$ 57,084
SOUTH LAKE S/D - WATER & SEWER			100%			\$ 153,654	\$ 153,654
PARK LANE ESTATES S/D - WATER			100%			\$ 94,358	\$ 94,358
PINEAPPLE CAY S/D - WATER AND SEWER			100%			\$ 70,453	\$ 70,453
TRILLIUM NORTH - WATER			100%			\$ 120,785	\$ 120,785
GRACE GROVES - PHASE II			100%			\$ 77,603	\$ 77,603
REGENCY PARK			100%			\$ 189,559	\$ 189,559
ST MARKS CHURCH OF IRC			100%			\$ 28,471	\$ 28,471
DR. BRAD SMITH MEDICAL BUILDING-WATER			100%			\$ 6,936	\$ 6,936
CITRUS SPRINGS VILLAGE-D PHASE I & II &			100%			\$ 154,786	\$ 154,786
THE LAKES AT SANDGRIDGE-PHASE II			100%			\$ 80,233	\$ 80,233
GRAVES BROTHERS WATERLINE PROJECT			100%			\$ 217,685	\$ 217,685
PUBLIC WORKS ROAD & BRIDGE COMPLEX-WATER			100%			\$ 22,477	\$ 22,477
PELICAN ISLES ONSITE UTILITIES - WATER			100%			\$ 69,644	\$ 69,644
PELICAN ISLES OFFSITE UTILITIES - WATER			100%			\$ 44,432	\$ 44,432
POINT WEST SOUTH VILLAGE - PH II WATER			100%			\$ 133,403	\$ 133,403
POINTE WEST NORTH VILLAGE TWNHMS - PH II			100%			\$ 25,910	\$ 25,910
OAK HALLOW ESTATES - WATER			100%			\$ 45,510	\$ 45,510
HARBOR COMMERCIAL CENTER - WATER			100%			\$ 37,413	\$ 37,413
WINGATE SUBDIVISION - WATER			100%			\$ 171,286	\$ 171,286
WHITE FENCES - WATER			100%			\$ 85,248	\$ 85,248
LAUREL RESERVE, PHASE II - WATER			100%			\$ 97,784	\$ 97,784
ARSENAL 4" WATERLINE			100%			\$ 41,577	\$ 41,577
COLLIER CLUB, PHASE 3A - WATER			100%			\$ 75,873	\$ 75,873
FOUNTAINS AT AMBER LAKES - WATER			100%			\$ 129,926	\$ 129,926
BEST WESTERN MOTEL - WATER			100%			\$ 19,821	\$ 19,821
SEDONA PALMS - WATER			100%			\$ 70,845	\$ 70,845
WOODFIELD PHASE I			100%			\$ 254,896	\$ 254,896

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
VERO STOW-A-WAY			100%			\$ 57,030	\$ 57,030
DIAMOND COURT VILLAGE			100%			\$ 111,359	\$ 111,359
ASHBURY SUBDIVISION SEB.			100%			\$ 302,275	\$ 302,275
PALADIN PLACE II			100%			\$ 119,760	\$ 119,760
SOMMERS CONTRACTORS TRADES			100%			\$ 6,642	\$ 6,642
VERO LAGO (N LAKES - PHASE I)			100%			\$ 265,952	\$ 265,952
OSLO VENTURE WALGREENS			100%			\$ 28,565	\$ 28,565
FOUR LAKES AKA TWO LAKES - WATER			100%			\$ 141,453	\$ 141,453
SEBASTIAN CROSSING - WATER			100%			\$ 164,749	\$ 164,749
INDIAN RIVER INDUSTRIAL CENTER-WATER			100%			\$ 37,877	\$ 37,877
BRADFORD PLACE - WATER			100%			\$ 251,137	\$ 251,137
VERONA TRACE - WATER			100%			\$ 1,160,061	\$ 1,160,061
ISLES AT WATERWAY VILLAGE - WATER			100%			\$ 585,507	\$ 585,507
SEBASTIAN NORTHPOINT OFFICE BLDG-WATER			100%			\$ 14,458	\$ 14,458
FALCON TRACE - WATER			100%			\$ 748,587	\$ 748,587
STONEBROOK FARMS - WATER			100%			\$ 210,100	\$ 210,100
TAMARIND LAKES AKA TOWNHOMES WEST			100%			\$ 40,589	\$ 40,589
O'NEIL COMMERCIAL DEVELOPMENT			100%			\$ 21,248	\$ 21,248
POINT WEST N VILLAGE, PH V - WATER			100%			\$ 51,832	\$ 51,832
THE ENCLAVE SUBDIVISION - WATER			100%			\$ 78,845	\$ 78,845
HARBOR TRADE CENTER - WATER			100%			\$ 40,690	\$ 40,690
SUN SKY USA - WATER			100%			\$ 17,700	\$ 17,700
TIMBERLAKE SUBDIVISION-WATER			100%			\$ 121,342	\$ 121,342
POINTE WEST E VILLAGE PHASE I - WATER			100%			\$ 379,773	\$ 379,773
PRO-TRANSMASTERS II - WATER			100%			\$ 8,896	\$ 8,896
VERO LAGO PHASE 5			100%			\$ 168,345	\$ 168,345
VERO LAGO PHASE 4			100%			\$ 166,429	\$ 166,429
VERO LAGO PHASE 3			100%			\$ 173,278	\$ 173,278
SEA OAKS VILLAS BY THE RIVER			100%			\$ 7,612	\$ 7,612
HARBOR CHASE @ VERO PHASE 1			100%			\$ 57,675	\$ 57,675
THE OAKS OF VERO PHASE 2			100%			\$ 117,296	\$ 117,296
VERO LAGO PHASE 2			100%			\$ 248,973	\$ 248,973
LINKS AT PW CLUBHOUSE			100%			\$ 5,432	\$ 5,432
FIRE STATION #4			100%			\$ 22,109	\$ 22,109
TRILLIUM WEST			100%			\$ 130,115	\$ 130,115
IRC JAIL EXPANSION			100%			\$ 60,675	\$ 60,675
PROVENCE BAY			100%			\$ 318,691	\$ 318,691
INDIAN RIVER CLUB			100%			\$ 105,585	\$ 105,585
GATOR LUMBER WEST			100%			\$ 16,134	\$ 16,134
BELLA-VISTA ISLES			100%			\$ 110,470	\$ 110,470
WOODFIELD, LOTS 77-181			100%			\$ 126,977	\$ 126,977
WOODFIELD, LOTS 37-76			100%			\$ 22,835	\$ 22,835
WOODFIELD, LOTS 1A-36D			100%			\$ 82,465	\$ 82,465
BELLA ROSA			100%			\$ 352,280	\$ 352,280
HUNTINGTON PLACE			100%			\$ 348,811	\$ 348,811
GRACE WOODS SUBDIVISION			100%			\$ 59,534	\$ 59,534
ILES AT WATERWAY			100%			\$ 728,839	\$ 728,839
PETERS / SCHLITT COMMERCIAL PROPERTY			100%			\$ 9,033	\$ 9,033
RINKER MATERIALS			100%			\$ 10,241	\$ 10,241
M.C. MILLER			100%			\$ 34,542	\$ 34,542
FIELDSTONE RANCH			100%			\$ 189,810	\$ 189,810
490 OLD DIXIE			100%			\$ 35,474	\$ 35,474
VERO CHRISTIAN CHURCH			100%			\$ 28,363	\$ 28,363
874 RESIDENTIAL			100%			\$ 92,594	\$ 92,594
THE OLIVE GARDEN			100%			\$ 8,867	\$ 8,867
HOBART INDUSTRIAL PARK			100%			\$ 268,687	\$ 268,687
FIELDSTONE RANCH			100%			\$ 518,166	\$ 518,166
SEBASTIAN CROSSINGS			100%			\$ 16,037	\$ 16,037
ASHLEY LAKES NORTH			100%			\$ 277,845	\$ 277,845
VENEZIA ESTATES			100%			\$ 12,606	\$ 12,606
CENTURY TOWN CENTER			100%			\$ 194,008	\$ 194,008
OAK ISLAND PHASE III			100%			\$ 27,396	\$ 27,396
BEANS UTILITY EXTENSION			100%			\$ 42,400	\$ 42,400
37TH ST ROADWAY IMPROVEMENTS			100%			\$ 122,182	\$ 122,182
77TH STREET - TUSKANY LAKES			100%			\$ 587,410	\$ 587,410
16TH MANOR & 76TH DRIVE (POINTE WEST)			100%			\$ 37,704	\$ 37,704
53RD ST BTWN 58TH AVE & LATERAL H CANAL			100%			\$ 959,776	\$ 959,776
IRSC - MUELLER CAMPUS			100%			\$ 43,836	\$ 43,836
3515 9TH ST SW - GOODWILL OSLO			100%			\$ 7,157	\$ 7,157
5555 20TH ST / SAM'S CLUB EXPANSION &			100%			\$ 42,989	\$ 42,989
11165 ROSELAND ROAD/KASHI CHURCH FOUNDAT			100%			\$ 106,901	\$ 106,901
6655 US#1/NORTH COUNTY CHARTER SCHOOL			100%			\$ 23,737	\$ 23,737
NE CORNER OF 53RD ST & US #1-THE LANDING			100%			\$ 48,684	\$ 48,684
3555 9TH ST SW (ACE HARDWARE)			100%			\$ 17,976	\$ 17,976
8575 20TH ST (HYUNDAI CAR DEALERSHIP)			100%			\$ 5,568	\$ 5,568
10350 NORTH A1A (GOLDEN SANDS PARK)			100%			\$ 27,744	\$ 27,744
WALGREENS - 5298 OLD DIXIE HWY			100%			\$ 65,293	\$ 65,293
SEBASTIAN SUNOCO - 9020 SEBASTIAN BLVD			100%			\$ 59,313	\$ 59,313
CVS PHARMACY - 2500 53RD STREET			100%			\$ 16,388	\$ 16,388
210 AIRPORT DRIVE EAST - LOPRESTI HANGER			100%			\$ 9,332	\$ 9,332
87TH AVE - COUNTRYSIDE NORTH			100%			\$ 59,313	\$ 59,313
TA TRUCK STOP WATER - UPC#2973			100%			\$ 13,392	\$ 13,392
WEST WABASSO WATER MAIN - CDBG PORTION			100%			\$ 695,117	\$ 695,117
STORM GROVE MIDDLE SCHOOL			100%			\$ 302,055	\$ 302,055
KASHI CHURCH FOUNDATION-PODS A & K			100%			\$ 24,326	\$ 24,326
FIRE STATION #9 WATER DIST SYSTEM			100%			\$ 12,648	\$ 12,648
CHRIST THE KING PRESBYTERIAN - WATER SYS			100%			\$ 27,653	\$ 27,653
POINTE WEST MEDICAL OFFICES - WATER			100%			\$ 61,975	\$ 61,975
SANDRIDGE COMMERCIAL PLAZA - WATER			100%			\$ 18,101	\$ 18,101
HARBOR WALK/SPRINGHILL SUITES			100%			\$ 27,557	\$ 27,557
TREASURE COAST COMMUNITY HEALTH CENTER			100%			\$ 12,402	\$ 12,402
MT. ZION BAPTIST CHURCH UTILITY IMPROVEM			100%			\$ 9,372	\$ 9,372
9225 US 1 LIFT STATION			100%			\$ 17,598	\$ 17,598
MAIN ST & INDIAN RIVER DR BOAT RAMP			100%			\$ 13,066	\$ 13,066

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution/ Allocation	Treatment/ Disposal Allocation	Transmission/ Collection/ Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
INDIAN RIVER ESTATES - PHASE 3 WATER IMP			100%			\$ 104,619	\$ 104,619
LEXINGTON PLACE PHASE 3 & 4 WATER IMP			100%			\$ 149,572	\$ 149,572
LEXINGTON PLACE PHASE 2 WATER IMP			100%			\$ 96,496	\$ 96,496
BENT PINE PRESERVE PHASE I WATER IMP			100%			\$ 78,776	\$ 78,776
MASSEY ICE BOX WATER IMPROVEMENTS			100%			\$ 19,883	\$ 19,883
IRCSO WABASSO SCHOOL WATER IMPROVEMENTS			100%			\$ 21,003	\$ 21,003
WATERWAY VILLAGE FORMOSA CIR WATER IMP			100%			\$ 37,071	\$ 37,071
SEGOVIA LAKES WATER IMPROVEMENTS			100%			\$ 216,318	\$ 216,318
SHERWIN WILLIAMS (SEBASTIAN) WATER IMP			100%			\$ 6,249	\$ 6,249
SRMC - PATIENT TOWER ADDITION WATER IMP			100%			\$ 7,883	\$ 7,883
DODGERTOWN ELEM FOOD SERVICES BLDG H20			100%			\$ 5,918	\$ 5,918
RACEWAY STORE WATER IMPROVEMENTS			100%			\$ 32,834	\$ 32,834
WINDSOR-OCEAN BLUFF WATER IMPROVEMENTS			100%			\$ 36,963	\$ 36,963
GRACEWOODS WEST S/D-HABITAT FOR HUMANITY			100%			\$ 27,219	\$ 27,219
THE FOUNTAINS - LOT 4 & 5			100%			\$ 12,156	\$ 12,156
HABITAT FOR HUMANITY OTC BUILDING-WATER			100%			\$ 14,898	\$ 14,898
NORTH SHORE CLUB WATER IMPROVEMENTS			100%			\$ 34,175	\$ 34,175
JOHN'S ISLAND WEST CLUBHOUSE WATER IMP			100%			\$ 107,658	\$ 107,658
WINDSOR TOWN CENTER WATER MAIN			100%			\$ 10,648	\$ 10,648
IRCSO SUPPORT COMPLEX WATER IMPROVEMENTS			100%			\$ 54,521	\$ 54,521
SRA TRANSIT ADMIN FACILITY WATER IMPRMT			100%			\$ 16,815	\$ 16,815
COMMUNITY ASPHALT WATER MAIN EXTENSION			100%			\$ 23,128	\$ 23,128
QUAIL CREEK PD WATER IMPROVEMENTS			100%			\$ 229,519	\$ 229,519
FIELDSTONE RANCH S/D-PHASE II WATER			100%			\$ 30,719	\$ 30,719
WINDSOR S/D - BLOCK 46 WATER			100%			\$ 33,378	\$ 33,378
HARBOR POINT SHOPPING CENTER WATER IMP			100%			\$ 112,455	\$ 112,455
CROSS CREEK LAKE ESTATES WATER IMP			100%			\$ 338,892	\$ 338,892
WATERSIDE SUBDIVISION WATER			100%			\$ 180,429	\$ 180,429
THE VILLAS AT THREE OAKS WATER			100%			\$ 249,135	\$ 249,135
COLLIER CLUB IIIB WATER IMPROVEMENTS			100%			\$ 40,151	\$ 40,151
FIELDSTONE RANCH - PHASE 3 WATER IMPRVMN			100%			\$ 62,026	\$ 62,026
RESERVE @ PELICAN ISLAND S/D WATER			100%			\$ 25,682	\$ 25,682
BEACH COVER RECREATION AREA WATER			100%			\$ 48,872	\$ 48,872
FARNSWORTH OSLO & 27TH WATER IMPROVEMNTS			100%			\$ 20,540	\$ 20,540
COVE @ WATERWAY VILLAGE WATER IMPROVMTS			100%			\$ 140,258	\$ 140,258
LIFE FOR YOUTH CAMP CHAPEL WATER IMPROVE			100%			\$ 24,142	\$ 24,142
COLLIER CLUB IIIC WATER IMPROVEMENTS			100%			\$ 34,423	\$ 34,423
DOLLAR GENERAL (27TH AVE RUTZ CTR) WATER			100%			\$ 5,838	\$ 5,838
MCDONALD'S AT HARBOR POINT WATER IMPROVE			100%			\$ 10,383	\$ 10,383
LAKE SAPPHIRE WATER IMPROVEMENTS			100%			\$ 67,223	\$ 67,223
TREASURE COAST ELEMENTARY CLASSROOM ADDN			100%			\$ 14,810	\$ 14,810
CUMBERLAND FARMS-45TH & US1 WATER IMP			100%			\$ 8,568	\$ 8,568
SPYGLASS S/D WATERMAIN EXTENSION			100%			\$ 45,234	\$ 45,234
COLLIER CLUB PHASE IIID WATER IMPROVEMNT			100%			\$ 72,005	\$ 72,005
INDIAN RIVER RECYCLERS LLC WATER IMPROVE			100%			\$ 19,664	\$ 19,664
MILLSTONE LANDING PHASE VI WATER IMP			100%			\$ 229,468	\$ 229,468
MILLSTONE LANDING PHASE V WATER IMP			100%			\$ 89,094	\$ 89,094
FIRE STATION #13 WATER IMPROVEMENTS			100%			\$ 12,410	\$ 12,410
MILLSTONE LANDING PHASE IV WATER IMP			100%			\$ 190,924	\$ 190,924
OSLO RD FAMILY DOLLAR WATER IMPROVEMENTS			100%			\$ 24,366	\$ 24,366
CITRUS ELEMENTARY SCHOOL WATER IMPROVMNT			100%			\$ 29,166	\$ 29,166
SCHOOL BRD ADMIN BLDG WATER IMPROVMNT			100%			\$ 53,876	\$ 53,876
SERENOA PHASE 3 WATER IMPROVEMENTS			100%			\$ 94,942	\$ 94,942
BERKLEY SQUARE S/D WATER IMPROVMTS			100%			\$ 104,273	\$ 104,273
ADVANCED AUTO PARTS OSLO WATER IMP			100%			\$ 13,305	\$ 13,305
LILY'S CAY WATER IMPROVEMENTS			100%			\$ 121,958	\$ 121,958
SEBASTIAN ASSIST LIVING FAC-WATERCREST			100%			\$ 15,156	\$ 15,156
SEBASTIAN ASSIST LIVING FAC-WATERCREST			100%			\$ 40,333	\$ 40,333
AUDREY'S FEED STORE WATER IMPROVEMENTS			100%			\$ 16,802	\$ 16,802
ACORN MINI STORAGE SEBASTIAN-WATER IMP			100%			\$ 14,855	\$ 14,855
SUN UP ADULT CARE CENTER-WATER IMPROVMNT			100%			\$ 44,061	\$ 44,061
RESTORATION HARDWARE EXP-VB OUTLETS			100%			\$ 14,380	\$ 14,380
LAKES @ WATERWAY VILL-2A-1 WATER IMP			100%			\$ 236,593	\$ 236,593
HABITAT FOR HUMANITY RESTORE WATER IMPRV			100%			\$ 10,563	\$ 10,563
INTERGENERATIONAL FACILITY WATER IMP			100%			\$ 45,522	\$ 45,522
THE RESERVE PHASE I & II WATER IMP			100%			\$ 266,553	\$ 266,553
LAKES @ WATERWAY VILLAGE PH II WATER			100%			\$ 198,098	\$ 198,098
RESERVE GRAND HARBOR PH 1 WATER IMP			100%			\$ 127,787	\$ 127,787
SANDCREST S/D PHASE I WATER IMP			100%			\$ 104,300	\$ 104,300
HARMONY RESERVE WATER IMPROVEMENTS			100%			\$ 297,027	\$ 297,027
SERENOA PHASE 4 WATER IMPROVEMENTS			100%			\$ 99,358	\$ 99,358
THE CAR STORE WATER IMPROVEMENTS			100%			\$ 43,126	\$ 43,126
THE WILLOWS PHASE I WATER IMPROVEMENTS			100%			\$ 152,759	\$ 152,759
LAKES @ WATERWAY VILLAGE POD 3R WATER			100%			\$ 153,778	\$ 153,778
IR MOSQUITO CONTROL WATER IMPROVEMENTS			100%			\$ 28,817	\$ 28,817
DOLLAR GENERAL OSLO WATER IMPROVEMNTS			100%			\$ 18,400	\$ 18,400
WAWA 1180 US 1 WATER IMPROVEMENTS			100%			\$ 33,320	\$ 33,320
80TH AVE WM EXTENSION IMPROVEMENTS			100%			\$ 20,549	\$ 20,549
AUTO ZONE STORE #4910 WATER IMPROVMTS			100%			\$ 37,079	\$ 37,079
JACKSON ST CORNER S/D WATER IMPROVMTS			100%			\$ 10,473	\$ 10,473
FMC SEBASTIAN DIALYSIS WATER IMPROVEMNT			100%			\$ 24,944	\$ 24,944
1605 & 1625 98TH AVE WATER IMPROVEMENTS			100%			\$ 31,644	\$ 31,644
SR60 WAWA & MCDONALDS WATER IMPROVMNT			100%			\$ 38,774	\$ 38,774
LOUDERMILK WATER MAIN EXT-6655 51ST AVE			100%			\$ 10,348	\$ 10,348
GRAND HARBOR OSPREY VILLAGE WATER			100%			\$ 36,272	\$ 36,272
WASTE MANAGEMENT CNG FAC WATER IMP			100%			\$ 30,301	\$ 30,301
LAKES @ WATERWAY VILLAGE WATER IMP			100%			\$ 241,393	\$ 241,393
INDIAN RIVER CLUB PARCEL 9 WATER IMP			100%			\$ 77,649	\$ 77,649
SANDCREST PHASE 2 WATER IMPROVEMENT			100%			\$ 76,690	\$ 76,690
POINT WEST E VILLAGE PH 2 WATER IMP			100%			\$ 223,343	\$ 223,343
LAGUNA VILLAGE PLAT 34			100%			\$ 49,502	\$ 49,502
HARMONY RESERVE PHASE 2			100%			\$ 146,933	\$ 146,933
SHOPPES AT 11TH ST			100%			\$ 25,124	\$ 25,124
WINDSOR BLOCK 48			100%			\$ 19,122	\$ 19,122
VERO BEACH SELF STORAGE			100%			\$ 6,785	\$ 6,785

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
SERENOA PHASE 5			100%			\$ 83,693	\$ 83,693
LAKE SAPPHIRE			100%			\$ 56,777	\$ 56,777
ARCADIA PHASE 1			100%			\$ 148,211	\$ 148,211
COVE @ FALCON TRACE			100%			\$ 445,982	\$ 445,982
LOST TREE PHASE I			100%			\$ 269,216	\$ 269,216
ORCHID COVE			100%			\$ 138,709	\$ 138,709
DKC VERO BEACH SQUARE			100%			\$ 112,940	\$ 112,940
JOHNS ISLAND CLUB			100%			\$ 31,978	\$ 31,978
BENT PINE PRESERVE PHASE 1			100%			\$ 152,973	\$ 152,973
LAKES @ WATERWAY VILLAGE			100%			\$ 378,471	\$ 378,471
WATERWAY VILLAGE 43RD AVE PHASE 1			100%			\$ 54,401	\$ 54,401
HARRINGTON INDUSTRIAL PARK			100%			\$ 18,982	\$ 18,982
GIFFORD YOUTH ACHIEVEMENT CENTER			100%			\$ 48,720	\$ 48,720
HAMPTON WOODS EAST			100%			\$ 32,840	\$ 32,840
POINT WEST E VILLAGE PHASE 2B SE			100%			\$ 266,126	\$ 266,126
VERO AUTOHAUS			100%			\$ 6,981	\$ 6,981
BCM STORAGE			100%			\$ 6,908	\$ 6,908
SEBASTIAN AIRPORT SHADE HANGARS			100%			\$ 14,607	\$ 14,607
ORCHARD PARK PD			100%			\$ 227,918	\$ 227,918
THE WILLOWS PH 2			100%			\$ 92,960	\$ 92,960
ORCHID LANDING SUBDIVISION			100%			\$ 95,059	\$ 95,059
VERO BEACH PAD READY			100%			\$ 40,203	\$ 40,203
WATERWAY VILLAGE POD U			100%			\$ 149,104	\$ 149,104
AERIAL WAREHOUSE			100%			\$ 14,716	\$ 14,716
PENNWOOD MOTOR LODGE			100%			\$ 28,624	\$ 28,624
TRACTOR SUPPLY			100%			\$ 26,012	\$ 26,012
ARCADIA S/D PHASE II			100%			\$ 120,387	\$ 120,387
ARABELLA RESERVE			100%			\$ 230,610	\$ 230,610
HARMONY RESERVE PD PHASE 3			100%			\$ 311,296	\$ 311,296
OSPREY ACRES			100%			\$ 17,334	\$ 17,334
PANERA SR 60			100%			\$ 12,801	\$ 12,801
PARADISE CENTRAL- 4315 20TH ST			100%			\$ 8,993	\$ 8,993
SOMMER PLACE			100%			\$ 40,115	\$ 40,115
SUMMER LAKE NORTH			100%			\$ 73,757	\$ 73,757
RESERVE @ VERO BEACH OUTPARCEL			100%			\$ 8,107	\$ 8,107
LIGUORI OLD DIXIE			100%			\$ 20,510	\$ 20,510
PLEASANTVILLE ASSISTED LIVING			100%			\$ 144,641	\$ 144,641
DYER AUTO SERVICE			100%			\$ 22,406	\$ 22,406
MAGNOLIA COURT @ WATERWAY			100%			\$ 33,848	\$ 33,848
WATERWAY VILLAGE 43RD AVE PHASE II			100%			\$ 182,891	\$ 182,891
65TH ST OFFSITE WATER MAIN			100%			\$ 408,482	\$ 408,482
LOST TREE PRESERVE PHASE 2			100%			\$ 317,926	\$ 317,926
LOST TREE PRESERVE PHASE 3			100%			\$ 172,163	\$ 172,163
WINDSOR CABANA FIRE LINE			100%			\$ 10,084	\$ 10,084
CERTUS ALF WATER IMPROVEMENTS			100%			\$ 29,567	\$ 29,567
VERO BEACH MOB			100%			\$ 11,604	\$ 11,604
INDIAN RIVER INDUSTRIAL LOT 1			100%			\$ 5,249	\$ 5,249
LOST TREE PRESERVE PHASE 1			100%			\$ 157,853	\$ 157,853
COVE @ FALCON TRACE WATER IMPROVEMENTS			100%			\$ 278,111	\$ 278,111
LUCAYA POINTE PH I WATER IMPROVEMENTS			100%			\$ 214,419	\$ 214,419
DOLLAR GENERAL @ VERO BEACH UTIL IMPROVE			100%			\$ 5,971	\$ 5,971
BENT PINE PRESERVE PHASE 3 WATER IMPROVM			100%			\$ 190,420	\$ 190,420
HARMONY RESERVE PHASE 4 WATER IMPROVMNT			100%			\$ 238,493	\$ 238,493
LAKES @ BROOKHAVEN WATER IMPROVEMENTS			100%			\$ 168,529	\$ 168,529
WATERWAY VILLAGE POD V WATER IMPROVMNT			100%			\$ 244,204	\$ 244,204
PRESTON ESTATES LENNAR WATER IMPROVEMENT			100%			\$ 83,603	\$ 83,603
FPL INDIAN RIVER SERVICE CENTER WATER			100%			\$ 71,654	\$ 71,654
INDIAN RIVER MOTORHAUS WATER IMPROVMNTS			100%			\$ 7,589	\$ 7,589
HIGH POINTE WEST WATER IMPROVEMENTS			100%			\$ 99,121	\$ 99,121
HIGH POINTE PHASE 1 WATER IMPROVEMENTS			100%			\$ 313,346	\$ 313,346
LUCAYA POINTE PH 2 WATER IMPROVEMENTS			100%			\$ 112,501	\$ 112,501
EL CAPITAN MHP WATER IMPROVEMENTS			100%			\$ 35,135	\$ 35,135
CITY OF SEBASTIAN PW WATER IMPROVEMENTS			100%			\$ 15,931	\$ 15,931
GRANDE HAMMOCK PD WATER IMPROVMENTS			100%			\$ 220,165	\$ 220,165
IR MOTORHAUS 2.0 WATER IMPROVEMENTS			100%			\$ 61,132	\$ 61,132
HAWKS NEST WATER MAIN CONTRIB			100%			\$ 70,697	\$ 70,697
WINDSOR WEST ON SAVANNAH					100%	\$ 50,685	\$ 50,685
CRYSTAL WOODS - (OFF-SITE)			100%			\$ 9,686	\$ 9,686
INDIAN RIVER ESTATES			100%			\$ 52,497	\$ 52,497
PUBLIX SHOPPING PLAZA			100%			\$ 180,334	\$ 180,334
OSPREY POINTE @ GRAND HARBOR			100%			\$ 23,975	\$ 23,975
HERON CREST ON-SITE UTILITIES			100%			\$ 253,996	\$ 253,996
OLD ORCHID GROVE - PHASE 2			100%			\$ 78,371	\$ 78,371
OAK CHASE - PHASE 2			100%			\$ 147,953	\$ 147,953
ATTIC - 60 STORAGE FACILITY			100%			\$ 21,762	\$ 21,762
RIVER LAKE ESTATES			100%			\$ 18,840	\$ 18,840
POINTE WEST - CENTRAL VILLAGE			100%			\$ 331,448	\$ 331,448
BLOCKBUSTER VIDEO SR-60			100%			\$ 8,813	\$ 8,813
LUCAS DEVELOPMENT CONTRACTOR			100%			\$ 16,292	\$ 16,292
CR-512 COMMERCIAL PARK			100%			\$ 48,543	\$ 48,543
CYPRESS GREEN W/S DISTRIBUTION			100%			\$ 55,469	\$ 55,469
0.609 ACRE ROW ON 31ST AVE-MCKELLAR PROP	100%					\$ 34,475	\$ -
17.18 ACRES ON 41ST STREET AND 43RD AVE	100%					\$ 254,023	\$ -
17.18 ACRES ON 41ST AND 43RD AVENUE	100%					\$ 10,649	\$ -
KUBOTA 520S 44 HP DIESEL WHEEL LOADER	100%					\$ 12,587	\$ -
OSPREY MARSH STORMWATER PARK		100%				\$ 5,415,979	\$ -
ALGAL HARVEST SCREEN & FLEX RAKE		100%				\$ 140,442	\$ -
PUMP STATION WITH XYLEM PUMPS		100%				\$ 183,662	\$ -
OSPREY MARSH STORMWATER PARK-ADDL COSTS		100%				\$ 23,307	\$ -
OSPREY MARSH CONTRIBUTION FROM FUND 315		100%				\$ 2,900,394	\$ 2,900,394
NATIONAL PUMP H14MC- VERTICAL TURBINE	100%					\$ 12,976	\$ -
NATIONAL H14MC VERTICAL TURBINE PUMP	100%					\$ 12,976	\$ -
SPOONBILL BRINE MARSH		100%				\$ 1,896,117	\$ -
CENTRAL WWTF ROOF REPLACEMNT				100%		\$ 598,871	\$ -
CENTRAL WWTF GEARBOX REPLACMNT				100%		\$ 164,403	\$ -

Fixed Assets Listing and Functional Allocations

Schedule 1

		Water		Sewer			
Asset Description	Admin Allocation	Treatment Allocation	Transmission/ Distribution Allocation	Treatment/ Disposal Allocation	Transmission/ Collection Allocation	Gross Asset Value	Contributed Assets Value
						RCNLD	
SOUTH WWTF GEARBOX REPLACEMENT				100%		\$ 53,662	\$ -
CENTRAL WWTF FILTER REHAB				100%		\$ 468,572	\$ -
WWWTF RAS/WAS REPLACEMENT				100%		\$ 228,027	\$ -
SWWTF RAS/WAS REPLACEMENT				100%		\$ 216,541	\$ -
GRAND HARBOR REUSE METER				100%		\$ 33,309	\$ -
REPAIR CENTRAL AERATION TANK				100%		\$ 118,757	\$ -
SWWTF ROTARY DRUM THICKENER				100%		\$ 204,449	\$ -
CWWTF REJECT TANK REPLACEMENT				100%		\$ 23,274	\$ -
SWWTF FILTER REPLACEMENTS				100%		\$ 300,012	\$ -
WWWTF POLYMER FEED SKIDS				100%		\$ 24,254	\$ -
WEST WWTF GRIT CLEANSE				100%		\$ 292,500	\$ -
WWTF MIXER R&R				100%		\$ 141,162	\$ -
WWTF PUMP R&R				100%		\$ 308,410	\$ -
WWTF ODOR CONTROL SYSTEM R&R				100%		\$ 228,150	\$ -
SOUTH WWTF GRIT PUMP/PIPE REPL				100%		\$ 178,176	\$ -
WWWTF OXIDATION DITCH & WALKWA				100%		\$ 69,455	\$ -
DATA FLOW TACK PACK TCU					100%	\$ 1,225,098	\$ -
LIFT STATION REHABS					100%	\$ 1,578,601	\$ -
WW COLL ARV REPLACE & REPAIR					100%	\$ 492,332	\$ -
WW COLL LINE REPLACE & REPAIR					100%	\$ 642,929	\$ -
SLIP LINING					100%	\$ 64,438	\$ -
MAIN ST FORCE MAIN RELOCATION					100%	\$ 19,260	\$ -
LIFT STATION PUMP R&R					100%	\$ 2,571,056	\$ -
CWIP							
IXORA PARK SEWER LINES					100%	\$ 192,973	\$ -
SOUTH R/O MEMBRANES & RETROFIT		100%				\$ 4,144,822	\$ 4,144,822
CWWTF RAS/WAS & RDT				100%		\$ 1,466,737	\$ -
GRAND HARBOR WATER MAIN REPLAC			100%			\$ 32,425	\$ -
58TH AVE RELOCATIONS-53RD-57TH			100%		100%	\$ 33,590	\$ -
UTIL RELOCATES OSLO & I-95			100%		100%	\$ 128,143	\$ -
8TH STREET UTILITY RELOCATIONS			100%		100%	\$ 1,426,457	\$ -
CR510 UTILITY MAIN RELOCATIONS			100%		100%	\$ 1,328,000	\$ -
CWWTF GENERATOR REPLACEMENT	100%					\$ 108,702	\$ -
N WTP DATA ACQUISITION SYS UPG	100%					\$ 511,577	\$ -
58TH AVE UTIL RELOC-49TH-57TH			100%		100%	\$ 766,861	\$ -
82ND AVE UTIL RELOCATION			100%		100%	\$ 51,405	\$ -
UTILITY OFFICE RENOVATIONS	100%					\$ 8,130	\$ -
SPOONBILL POWER FEED		100%				\$ 3,711	\$ -
OSLO RD IMPROVE-58TH TO 82ND			100%		100%	\$ 4,334,154	\$ -
69TH ST WM-58TH AVE LOST TREE			100%			\$ 806,880	\$ -
43RD AVE-S RELIEF CANAL 18 WM"			100%			\$ 40,455	\$ -
SOUTH WTP WELL S1		100%				\$ 99,665	\$ -
51ST COURT WATER MAIN			100%			\$ 21,254	\$ -
BIO SOLIDS ALUM STORAGE TANK				100%		\$ 30,075	\$ -
CWWTF ODOR CONTROL CONSTRUCT				100%		\$ 86,898	\$ -
66TH AVE UTILITY RELOCATIONS			100%		100%	\$ 21,500	\$ -
NWWTF 24 FM REPLACEMENT "					100%	\$ 44,705	\$ -
WWWTF EFFLUENT REJECT SYSTEM				100%		\$ 17,300	\$ -
CR510/61ST AVE UTIL CONSTRUCTN			100%		100%	\$ 120,180	\$ -
WEST WABASSO SEWER PHASE 3					100%	\$ 1,483,471	\$ 1,483,471
I-95 INTERCHANGE @ OSLO RD			100%		100%	\$ 1,899,179	\$ -
LIFT STATION #5 EXPANSION					100%	\$ 159,195	\$ -
SEBASTIAN PHASE II WATER & SEW			100%		100%	\$ 4,910,576	\$ 4,910,576
FLORAVON SHRS SEPTIC TO SEWER					100%	\$ 24,267	\$ 24,267
Total Fixed Assets						\$ 415,080,924	\$ 136,148,185

Summary by System and Function

Function	Calculated Accumulated		
	Original Cost	Depreciation ⁽²⁾	RCNLD
Water - Treatment	\$ 90,830,718	\$ 49,623,740	\$ 59,652,958
Water - Treatment/Distribution	137,105,240	64,376,633	124,248,438
Sewer - Treatment/Disposal	117,560,680	65,045,985	79,919,669
Sewer - Transmission/Collection	138,423,846	59,214,138	115,417,076
Subtotal	\$ 497,816,014	\$ 252,156,026	\$ 379,238,141
Administrative/General ⁽¹⁾	42,383,191	12,310,928	35,842,783
Total	\$ 540,199,204	\$ 264,466,955	\$ 415,080,924
Summary of Contributed Assets			
Water			RCNLD
Sewer			\$ 59,074,455
Administrative/General ⁽¹⁾			74,412,312
Total			\$ 136,148,185

1) Non-capacity related assets and therefore not shown in Schedules 3 and 4 for the calculation of the water and sewer impact fees.

2) Accumulated depreciation calculated based on adjusted service life values for transmission and treatment assets consistent with the System Guideline Average Service Lives in the Florida Administrative Code for utility systems. Therefore, accumulated depreciation utilized herein for the calculated of RCNLD does not tie to the County's Annual Comprehensive Financial Report.

System Capacities

Schedule 2

Water System

Treatment	
Water Treatment Plants	Capacity (MGD) ¹
Hobart WTP	9.828
Oslo WTP	6.400
	16.22800
Average/Peak Day:	Average

Transmission/Distribution	
	Capacity (MGD)
Transmission Lines	16.23
	16.23
Average/Peak Day:	Average

Sewer System

Treatment/Disposal	
Wastewater Treatment Plants	Capacity (MGD)
Central WWTF	4.000
South WWTF	2.000
West WWTF	6.000
Blue Cypress WWTF	0.017
	12.02
Average/Peak Day:	Average

Transmission/Collection	
	Capacity (MGD)
Transmission Lines	12.02
	12.02
Average/Peak Day:	Average

¹ Average day based on IRCDUS' current consumptive use permit.



FY 2024 Water Impact Fee - Buy-In Method

Schedule 3

Functional Component:	Treatment	Transmission / Collection	Total
Gross Plant in Service Value	\$ 59,652,958	\$ 124,248,438	\$ 183,901,395
Less:			
Contributed Assets	7,942,361	51,132,095	59,074,455
Net System Value	\$ 51,710,597	\$ 73,116,343	\$ 124,826,940
<i>Fee Calculation:</i>			
Capacity			
Million Gallons Per Day (MGD)	16.23	16.23	
Level of Service (gpd)	250	250	
Equivalent Residential Units	64,912	64,912	
Initial Capacity Cost per ERU	\$ 797	\$ 1,126	\$ 1,923
Escalation Factor to Effective Year ¹			4.30%
Calculated Fee per ERU	\$ 831	\$ 1,174	\$ 2,006
Current Fee per ERU			1,300
Dollar Change			\$ 706
Percent Change			54%

¹ Estimate based on the annual average change from ENR Cost Construction Index for the past five years.



FY 2024 Sewer Impact Fee - Buy-In Method

Schedule 4

Functional Component:	Treatment / Disposal	Transmission / Collection	Total
Gross Plant in Service Value	\$ 79,919,669	\$ 115,417,076	\$ 195,336,745
Less:			
Contributed Assets	2,966,010	71,446,302	74,412,312
Net System Value	\$ 76,953,659	\$ 43,970,774	\$ 120,924,434
<i>Fee Calculation:</i>			
Capacity			
Million Gallons Per Day (MGD)	12.02	12.02	
Level of Service (gpd)	250	250	
Equivalent Residential Units	48,068	48,068	
Initial Capacity Cost per ERU	\$ 1,601	\$ 915	\$ 2,516
Escalation Factor to Effective Year ¹			4.30%
Calculated Fee per ERU	\$ 1,670	\$ 954	\$ 2,624
Current Fee per ERU			2,796
Dollar Change			\$ (172)
Percent Change			-6%

¹ Estimate based on the annual average change from ENR Cost Construction Index for the past five years.

