

**TAYLOR CREEK RESERVOIR/ST. JOHNS RIVER WATER SUPPLY PROJECT**

**WHOLESALE WATER SUPPLY CONTRACT**

This Taylor Creek Reservoir (TCR)/St. Johns River (SJR) Water Supply Project Wholesale Water Supply Contract (Contract) is made and entered into this 1<sup>ST</sup> day of November, 2017, by and between the **City of Cocoa**, a Florida municipal corporation ("Cocoa"), **Orange County**, a charter county and political subdivision of the State of Florida ("OCU"), **Orlando Utilities Commission**, a statutory commission within the government of the City of Orlando, created by special act of the Florida Legislature ("OUC"), **East Central Florida Services, Inc.**, a Florida corporation ("ECFS") and **Tohopekaliga Water Authority**, a special district created by special act of the Florida Legislature ("TWA"), individually referred to as a "Party" and collectively referred to herein as the "Parties."

1. **DEFINITIONS.** As used in this Contract:

- 1.1 "Additional TCR/SJR Quantity" means an additional estimated 23.67 to 33.67 MGD annual average that would be available from TCR for public water use by blending water from the SJR with water contained in TCR to increase the yield and reliability of TCR upon completion of the TCR Levee Improvements.
- 1.2 "Annual Storage Fee Payment" means the fee Cocoa agrees to pay FRI to compensate FRI for granting the TCR/SJR Easement in Trust as defined in the General Implementation Agreement.
- 1.3 "Base Year" means the Fiscal Year immediately preceding the Fiscal Year in which a Regional Fixed Charge and Regional Usage Charge are calculated or recalculated pursuant to this Contract.

- 1.4 “Capacity Allotment(s)” means an individual Party’s share of the TCR/SJR Project capacity to treat and deliver the quantities of Finished Water or Raw Water specified for that individual Party’s allotment in Section 7 of the General Implementation Agreement, calculated after issuance of the Regional Permits for the TCR/SJR Project, and determined by the TCR/SJR Project PDR(s) (as defined in the General Implementation Agreement). A Party’s Phase 4 Capacity Allotment is a portion of that Party’s Capacity Allotment.
- 1.5 “Capital Investment” means the cash payment made by those Parties, who wish to directly pay their share of the Contributed Capital Costs, as specified in this Contract.
- 1.6 “Cash Funded Capital” means the portion of Fixed Capital Costs funded by cash as calculated pursuant to this Contract.
- 1.7 “Cocoa System Water” means Finished Water produced by Cocoa that temporarily exceeds the needs of Cocoa’s retail water customers and wholesale water customers, other than the Wholesale Purchasers, as specified in this Contract.
- 1.8 “Cocoa System Water Estimate” is the document submitted to Cocoa by a Wholesale Purchaser detailing the quantity of Cocoa System Water, at an annual average daily flow rate, the Wholesale Purchaser wishes to receive during the upcoming Fiscal Year, as specified in this Contract.
- 1.9 “Committee” means the specific board by that name created under the General Implementation Agreement.
- 1.10 “Committee Member” means person or alternate designated to serve on the Committee according to the General Implementation Agreement
- 1.11 “Consensus” means (a) when applied to a TCR/SJR Committee, the unanimous consent of all of the TCR/SJR Committee Members present at a TCR/SJR Committee meeting, except as otherwise specified in this Agreement, which shall be recorded in the minutes of the TCR/SJR Committee, and, (b) when applied to the Parties or the Wholesale Purchasers, the unanimous consent of all of the

Parties or all of the Wholesale Purchasers, which shall be recorded in a letter agreement executed by the director or executive officer of each Party or Wholesale Purchaser, if expressly required by this Contract or the General Implementation Agreement or requested by one or more Parties or Wholesale Purchasers.

- 1.12 “Contributed Capital Costs” means one-time expenses incurred for the acquisition of real property, tangible personal property and intangible property, the construction of tangible personal property, engineering, and other expenditures required for the construction or expansions of the TCR/SJR Project Facilities, or Environmental Permitting activities and associated engineering that are not directly incorporated into the charges and rates for the TCR/SJR Project.
- 1.13 “Contributed Debt Service Cost” means the principal, redemption premium, if any, and interest due on Obligations and any recurring costs and expenses relating to Obligations taken out on one-time expenses incurred for the purchase of real property, tangible personal property, and intangible property, the construction of tangible personal property, engineering, and other expenditures required for the construction or expansions of the TCR/SJR Project Facilities, or Environmental Permitting activities and associated engineering that are not directly incorporated to the charges and rates for the TCR/SJR Project, including, but not limited to paying agent, registrar and escrow agent fees, credit enhancement fees, associated legal fees or expenses, and other charges, but only to the extent that such cost and expenses are not otherwise reflected in the Renewal and Replacement Cost, Fixed Operation and Maintenance Cost and Variable Operation and Maintenance Cost.
- 1.14 “Delivery Point” means the authorized points of connection between a participating Finished Water Transmission Line Party’s water system and a TCR/SJR Finished Water Transmission Line Project; or between a participating Raw Water Transmission Line Party’s water system and a TCR/SJR Raw Water Transmission Line Project.

- 1.15 “Dyal POC” means the point(s) where the Dyal WTP connects to one or more Finished Water Transmission System(s) or Raw Water Transmission System(s), a point where Cocoa accepts Finished Water or Raw Water from the TCR/SJR Project, or a point where Cocoa delivers Raw Water to a Phase 4 Non-Dyal Treatment Project Administrator.
- 1.16 “Dyal WTP” means that public water treatment facility, associated infrastructure, and real property rights owned by Cocoa and located off State Road 520 in east Orange County, as may be acquired, upgraded and expanded pursuant to this Contract or by Cocoa separately.
- 1.17 “Effective Date” means the date all the TCR/SJR Project Agreements are fully executed by the Parties to each contract. Cocoa shall memorialize the Effective Date and shall provide notice of the Effective Date to all the other Parties.
- 1.18 “Enterprise Fund” means a separate fund wherein all revenues and expenditures are maintained and reported and are not comingled with revenues and expenses for any general fund or other user fee based funds.
- 1.19 “Environmental Permit(s)” means all permits, licenses or other third party approvals, inclusive of the Regional Permits, necessary for the acquisition, construction, management or operation of TCR/SJR Project.
- 1.20 “Finished Water” means treated water that meets all applicable treatment levels prescribed by the Florida Department of Environmental Protection in chapter 62-550, Florida Administrative Code, as well as all other applicable regulations, as amended from time to time.
- 1.21 “Finished Water Transmission System(s)” means the transmission line and associated appurtenances constructed for the sole purpose of transporting Finished Water from the Dyal POC(s) or the Phase 4 Treatment POC(s) to one or more Wholesale Purchaser’s Delivery Point.
- 1.22 “Fiscal Year” means a twelve (12) month period commencing on October 1 of each year and ending on the following September 30, or such other period as may be prescribed by law as the fiscal year for Cocoa.

- 1.23 “Fixed Capital Costs” means fixed expenses incurred for the purchase of real property, tangible personal property and intangible property, the construction of tangible personal property, engineering, permitting activities and associated engineering, and other expenditures required for the construction and major repairs, improvements or expansions that are included in the charges and rates for the TCR/SJR Project.
- 1.24 “Fixed Debt Service Cost” means the principal, redemption premium, if any, and interest due on bonds or other evidence of indebtedness, including but not limited to, notes, commercial paper, capital leases or any other obligations and any recurring costs and expenses relating to such obligations required for construction and major repairs, improvements or expansions that are included in the charges and rates for the TCR/SJR Project, including, but not limited to paying agent, registrar and escrow agent fees, credit enhancement fees, associated legal fees or expenses, and other charges, but only to the extent that such cost and expenses are not otherwise reflected in the Renewal and Replacement Cost, Fixed Operation and Maintenance Cost and Variable Operation and Maintenance Cost. Fixed Debt Service Cost shall also mean payments for that portion of any Obligation issued by Cocoa and/or the Phase 4 Non-Dyal Treatment Administrator for their Proportional Share of Contributed Capital Costs, as provided in a separate agreement between a Wholesale Purchaser and Cocoa and/or a separate agreement between a Wholesale Purchaser and the Phase 4 Non-Dyal Treatment Administrator
- 1.25 “Fixed Operation and Maintenance Costs” means all Operation and Maintenance Costs other than Variable Operation and Maintenance Costs.
- 1.26 “Force Majeure Event” means an event not the fault of, and beyond the reasonable control of, the Party claiming excuse which makes it impossible or extremely impracticable for such Party to perform obligations imposed on it by this Agreement, by virtue of its effect on the physical facilities and their operation or employees essential to such performance. Force Majeure Events

include (a) an “act of God” such as a hurricane, tornado, hail storm, drought, earthquake, flood, climatic event, earth movement, or similar catastrophic event; (b) an act of the public enemy, terrorism, sabotage, civil disturbance or similar event; (c) a strike, work stoppage, picketing or similar concerted labor action; (d) delays in construction caused by unanticipated negligence or breach of contract by a third party or inability to obtain Environmental Permits or essential materials after diligent and timely efforts; (e) an order or regulation issued by a federal, state, regional or local regulatory agency after the Effective Date or a judgment or order entered by a federal or state court after the Effective Date; or (f) any other action by any third party that makes it impossible or extremely impracticable for a Party to perform its obligations under this Agreement.

- 1.27 “FRI” means Farmland Reserve, Inc. or any successor or assign.
- 1.28 “General Implementation Agreement” means the Taylor Creek Reservoir/St. Johns River Water Supply Project General Implementation Agreement entered into by the Parties governing the overall development and operation of the TCR/SJR Project.
- 1.29 “Majority” means (a) when applied to the TCR/SJR Committees, the same as specified in the General Implementation Agreement; and, (b) when applied to the Parties and Wholesale Purchasers, more than fifty percent (50%) under either a Straight Vote or a Weighted Vote.
- 1.30 “Meters” shall mean collectively, those certain water meters and appurtenant recording and transmitting devices to be installed and owned by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), as appropriate and as required by this Contract, which are used to measure and bill the quantity of water being delivered.
- 1.31 “MGD” means a flow rate measured as million gallons per day.
- 1.32 “Obligation(s)” means any revenue bonds or other evidence of indebtedness, including but not limited to, notes, commercial paper, capital leases or any other

obligations of Cocoa heretofore or hereafter issued or incurred with regards to the TCR/SJR Project Facilities.

1.33 “Operation and Maintenance Costs” means any and all costs incurred by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) in operating, maintaining and administering the TCR/SJR Project Facilities, including but not limited to, related operation, maintenance, management, security and development of the TCR/SJR Project Facilities; labor and labor overhead; costs associated with tools, equipment, vehicles, supplies, materials, services and support for the operation, maintenance, management, security and development of the TCR/SJR Project Facilities; any costs of litigation or legal judgment against Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) relating to the TCR/SJR Project Facilities; cost of purchasing any water; development expenses relating to expansion of the TCR/SJR Project Facilities; all costs incurred in planning or applying for, obtaining, maintaining and defending Environmental Permits, which are not paid as a Renewal and Replacement Cost, Contributed Capital Costs, Fixed Capital Costs or from the proceeds of any Obligation; administrative, accounting, legal and engineering expenses; ordinary and current rentals of equipment or other property related to the TCR/SJR Project; payments in lieu of taxes, if applicable; administrative costs incurred by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator; and refunding of moneys lawfully due to others. Costs associated with the Annual Storage Fee Payment shall not be considered Operation and Maintenance Costs.

1.34 “Parties” means OCU, OUC, ECFS, TWA, and Cocoa.

1.35 “Phase 4 Capacity Allotment(s)” means an individual Party’s share of the TCR/SJR Project capacity to treat and deliver the quantities of Finished Water or Raw Water specified for that individual Party’s allotment in Section 7 of the General Implementation Agreement, calculated after issuance of the Regional Permits for the TCR/SJR Project, and determined by the TCR/SJR Project PDR(s) (as defined in

the General Implementation Agreement) and specifically associated with Phase 4 of the TCR/SJR Project.

- 1.36 “Phase 4 Dyal Treatment Committee” means the specific board by that name created under the General Implementation Agreement.
- 1.37 “Phase 4 Dyal Treatment Committee Member” means person or alternate designated to serve on the Phase 4 Dyal Treatment Committee according to the General Implementation Agreement.
- 1.38 “Phase 4 Dyal Treatment Project Administrator” shall have the same meaning as in the General Implementation Agreement.
- 1.39 “Phase 4 Dyal Treatment System” shall have the same meaning as in the General Implementation Agreement.
- 1.40 “Phase 4 Non-Dyal Treatment Committee” means a specific board by that name created under the General Implementation Agreement.
- 1.41 “Phase 4 Non-Dyal Treatment Committee Member” means person or alternate designated to serve on a Phase 4 Non-Dyal Treatment Committee according to the General Implementation Agreement.
- 1.42 “Phase 4 Non-Dyal Treatment Project Administrator” shall have the same meaning as in the General Implementation Agreement.
- 1.43 “Phase 4 Non-Dyal Treatment System” shall have the same meaning as in the General Implementation Agreement.
- 1.44 “Phase 4 Treatment POC” means a point(s) where the Phase 4 Non-Dyal Treatment System connects to one or more Finished Water Transmission System(s). If Cocoa is the only provider of Finished Water in Phase 4, then there are no Phase 4 Treatment POC(s).
- 1.45 “Pipeline Administrator” shall have the same meaning as the Project Administrator in the TCR/SJR Transmission Line Agreement.
- 1.46 “Proportional Share” means a Party’s Capacity Allotment(s) divided by the sum of all the applicable Parties’ Capacity Allotments.
- 1.47 “PSI” means pounds per square inch.

- 1.48 “Prudent Utility Practice” means any of the practices, methods and acts engaged in, or approved by, a significant portion of the public water supply utility industry in the United States during the relevant time period or any of the practices, methods and acts, which, in the exercise of reasonable judgment in light of the facts known, or that should have been known, at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with applicable legal, engineering, reliability, safety, and time requirements.
- 1.49 “Quorum” means, as applied to a TCR/SJR Committee, a Majority of the TCR/SJR Committee Members and consistent with applicable law.
- 1.50 “Rate of Return” means a cost calculated as six percent (6%) of Fixed Operations and Maintenance Costs and Variable Operations and Maintenance Costs for providing wholesale water service under this Contract that Cocoa may charge the Wholesale Purchasers and the Phase 4 Non-Dyal Treatment Project Administrator and that the Phase 4 Non-Dyal Treatment Project Administrator may charge the Wholesale Purchasers. This amount is the only surcharge, tax, payment in lieu of taxes, payment in lieu of franchise fees, transfers to Cocoa’s or the Phase 4 Non-Dyal Treatment Administrator’s general fund, that are not part of shared services, that are included in Operations and Maintenance Costs or any charge or payment not directly related to the cost of providing wholesale water service that Cocoa or the Phase 4 Non-Dyal Treatment Administrator may include in the calculation of the Regional Fixed Charges and Regional Usage Charges under this Contract. The Rate of Return shall not be changed except by Consensus of the applicable TCR/SJR Committee(s), as appropriate.
- 1.51 “Raw Water” means water withdrawn from TCR or the SJR by Cocoa that is not treated to Finished Water standards.
- 1.52 “Raw Water System(s)” are all infrastructure required for withdrawal, transmission and delivery of Raw Water from the SJR or TCR to the Dyal WTP or Dyal POC(s).

- 1.53 "Raw Water Transmission System" means a transmission pipeline(s) and associated appurtenances constructed for the sole purpose of transporting Raw Water from the Dyal POC(s) to the Wholesale Purchasers.
- 1.54 "Regional Fixed Charge" means the amount paid by the Parties for Fixed Capital Costs; Renewal and Replacement Costs; Annual Storage Fee Payment; and Fixed Operations and Maintenance Costs which will include a Rate of Return Cost; as specified in this Contract.
- 1.55 "Regional Permits" mean those Environmental Permits as more specifically described in the TCR/SJR Project Permitting Agreement.
- 1.56 "Regional Usage Charge" means the cost of Finished Water or Raw Water calculated as the product of the Regional Usage Rate and the Regional Water Usage as specified in this Contract.
- 1.57 "Regional Usage Rate" means the cost per thousand gallons of delivered Finished Water or Raw Water to offset the Variable Operations and Maintenance Costs, including a Rate of Return, as specified in this Contract.
- 1.58 "Regional Water Usage" means the quantity of TCR/SJR Project Water used by the Parties.
- 1.59 "Renewal and Replacement Costs" means all costs incurred by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator for the renewal, replacement, upgrade and improvement of TCR/SJR Project Facilities.
- 1.60 "Retail Water Usage" means the quantity of Finished Water used by Cocoa's customers, exclusive of the Wholesale Purchasers.
- 1.61 "SJR" means the St. Johns River.
- 1.62 "SJRWMD" means the St. Johns River Water Management District or its successor entity.
- 1.63 "Straight Vote" has the same meaning as in the General Implementation Agreement.
- 1.64 "TCR" or "Taylor Creek Reservoir" means the Taylor Creek Reservoir, an impoundment created by construction of Levee 73 (L-73) and a water control

structure (S-164) as part of the Upper St. Johns River Basin portion of the Central and Southern Florida Flood Control Project and, as of the Effective Date, impounds water on land in the upper portion of Taylor Creek and Cox Creek, tributaries of the St. Johns River, and located on lands in Orange and Osceola Counties, Florida.

- 1.65 “TCR Levee Improvements” means structural alterations to L-73 and associated infrastructure to allow the water level in the TCR to be raised above the regulation schedule in effect as of the Effective Date.
- 1.66 “TCR/SJR Committee” shall have the same meaning as in the General Implementation Agreement.
- 1.67 “TCR/SJR Project” means a regional alternative water supply project withdrawing surface water from TCR and, in the future, the SJR near State Road 520 to augment TCR for water supply and agricultural purposes as more specifically stated in the General Implementation Agreement.
- 1.68 “TCR/SJR Project Agreements” means the General Implementation Agreement and those agreements identified in Section 3.2 of the General Implementation Agreement.
- 1.69 “TCR/SJR Project Facilities” means a raw water intake on the SJR, raw water transmission mains from the SJR to TCR, a discharge facility to TCR, a new or modified intake from TCR to the Dyal WTP, upgrades and expansions of the Dyal WTP, the potential construction of a new WTP, transmission pipelines and storage.
- 1.70 “TCR/SJR Project Permitting Agreement” shall have the same meaning as in the General Implementation Agreement.
- 1.71 “TCR/SJR Project Water” means Finished Water and/or Raw Water produced and delivered from the TCR/SJR Project Facilities for use by the Parties.
- 1.72 “TCR/SJR Transmission Line Agreement” shall have the same meaning as in the General Implementation Agreement.

- 1.73 “Variable Operation and Maintenance Costs” means all Operation and Maintenance Costs that change in direct proportion to changes in volume of water produced.
- 1.74 “Weighted Vote” or “Weighted Vote Method” means, when applied to a TCR/SJR Committee, the same as in the General Implementation Agreement.
- 1.75 “Wholesale Purchasers” means OCU, TWA, OUC, and ECFS.
- 1.76 “Wholesale Water Estimate” is the document submitted by the Wholesale Purchasers to the Committee detailing the quantity of Raw Water and Finished Water at an annual average daily rate, it wishes to receive during the upcoming Fiscal Year, as specified in this Contract.
- 1.77 “Wholesale Water Service” means the delivery of Cocoa System Water or TCR/SJR Project Water by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator to the Dyal POC(s) or Phase 4 Treatment POC(s) for use by the Wholesale Purchasers.

## 2. ADMINISTRATION.

- 2.1 **Responsibilities of Cocoa.** In addition to its responsibilities under the General Implementation Agreement, Cocoa shall provide Wholesale Water Service to the Wholesale Purchasers according to the terms of this Contract and the General Implementation Agreement. Subject to the provisions of this Contract and the General Implementation Agreement, Cocoa shall have the sole authority and responsibility to operate and maintain the Dyal WTP, subject to Prudent Utility Practice, and is authorized to take all reasonable actions which in the discretion and judgment of Cocoa are deemed necessary to fulfill its obligations under this Contract and the General Implementation Agreement.
- 2.2 **Responsibilities of the Committee.** In addition to the Committee’s responsibilities under the General Implementation Agreement, the Committee’s role in governing the sale of TCR/SJR Project Water under this Contract shall be limited to:

- 2.2.1 Reviewing and approving modifications to the rate methodology for Phases 2, 3, and Phase 4 Raw Water System (Phase 4 Option 3) specified in this Contract.
- 2.2.2 Reviewing and approving that the proposed Regional Fixed Charge and Regional Usage Rate calculations for Phase 2, 3, and the Phase 4 Raw Water System (Phase 4 Option 3) are performed in accordance with this Contract.
- 2.2.3 Reviewing and approving that the proposed the Regional Usage Rate for Phase 2, and the Regional Fixed Charge and Regional Usage Rate for Phase 3, for the upcoming Fiscal Year are performed in accordance with this Contract.
- 2.2.4 Initiate the recalculation of the Phase 2 Regional Usage Rate, pursuant to this Contract.
- 2.2.5 Deciding to forego the recalculation of the Phase 2 Regional Usage Rate and Phase 3 Regional Fixed Charge and Regional Usage Rate, pursuant to this Contract.
- 2.2.6 Reviewing and approving any schedule of payment of Phase 3 or Phase 4 Raw Water System (Phase 4 Option 3) Capital Investments as specified in this Contract.
- 2.3 **Responsibilities of the Phase 4 Dyal Treatment Committee.** In addition to the Phase 4 Dyal Treatment Committee's responsibilities under the General Implementation Agreement, the Phase 4 Dyal Treatment Committee's role in governing the sale of Finished Water provided from the Phase 4 Dyal Treatment System under Phase 4 described in this Contract shall be limited to:
  - 2.3.1 Reviewing and approving modifications to the rate methodology for Phase 4 Finished Water as specified in this Contract.

- 2.3.2 Reviewing and approving that the proposed Regional Fixed Charge and Regional Usage Rate calculations for the Phase 4 Dyal Treatment System (Phase 4 Option 1) are performed in accordance with this Contract.
- 2.3.3 Reviewing and approving any schedule of payment of Phase 4 Dyal Treatment System (Phase 4 Option 1) Capital Investments as specified in this Contract.
- 2.4 **Responsibilities of a Phase 4 Non-Dyal Treatment Committee(s).** In addition to a Phase 4 Non-Dyal Treatment Committee's responsibilities under the General Implementation Agreement, a Phase 4 Non-Dyal Treatment Committee's role in governing the sale of Finished Water provided under Phase 4 from a Phase 4 Non-Dyal Treatment System described in this Contract shall be limited to:
  - 2.4.1 Reviewing and approving modifications to the rate methodology for Phase 4 Finished Water as specified in this Contract.
  - 2.4.2 Reviewing and approving that the proposed Regional Fixed Charge and Regional Usage Rate calculations for the Phase 4 Non-Dyal Treatment System (Phase 4 Option 2) are performed in accordance with this Contract.
  - 2.4.3 Reviewing and approving any schedule of payment of Phase 4 Non-Dyal Treatment System (Phase 4 Option 2) Capital Investments as specified in this Contract.
- 2.5 **TCR/SJR Committee Organization.** The membership, organization, and meetings of the TCR/SJR Committees shall be governed by Section 4 of the General Implementation Agreement.
- 2.6 **TCR/SJR Committee Decision Making.** The Parties desire and intend to encourage the TCR/SJR Committee Members to decide by Consensus as often as possible. If by a Straight Vote of a Majority of a TCR/SJR Committee, the TCR/SJR

Committee determines that Consensus cannot be reached, the TCR/SJR Committee will decide the issue by Weighted Vote.

3. DELIVERY OF WATER.

- 3.1 **Project Phasing.** The TCR/SJR Project will consist of the phases described in the General Implementation Agreement.
- 3.2 **Phase 2.** Upon implementation of Phase 2, as provided in the General Implementation Agreement, Cocoa shall deliver Cocoa System Water to the Wholesale Purchasers pursuant to the terms of this Contract.
- 3.3 **Phase 3.** Upon implementation of Phase 3 as provided in the General Implementation Agreement and for the volume requested by the Wholesale Purchasers, Cocoa shall deliver up to 12 MGD annual average of Finished Water to the Wholesale Purchasers, in addition to any Cocoa System Water provided.
- 3.4 **Phase 4.** Upon implementation of Phase 4, as provided in the General Implementation Agreement, Cocoa shall deliver no less than 24 MGD annual average of TCR/SJR Project Water (the 24 MGD includes Cocoa's present 8.83 MGD permitted allocation) in addition to any Cocoa System Water, to the Wholesale Purchasers pursuant to this Contract. For a Party's Proportionate Share of TCR/SJR Project Water in excess of 24 MGD annual average (the 24 MGD includes Cocoa's present 8.83 MGD permitted allocation), a Party may elect to receive Finished Water from either Cocoa or a Phase 4 Non-Dyal Treatment Project Administrator or may elect to receive Raw Water from Cocoa.

4. WHOLESALE WATER SERVICE.

- 4.1 **Delivery of Cocoa System Water.** During each Fiscal Year, following implementation of Phase 2, Cocoa shall provide Cocoa System Water to the Pipeline Administrator(s), as follows:

- 4.1.1 Notification of the Availability of Cocoa System Water. Cocoa may provide Cocoa System Water for Wholesale Water Service to the Wholesale Purchasers. The decision to provide Cocoa System Water and the amount of Cocoa System Water that may be provided is completely at the discretion of Cocoa, provided, that the initial quantity of Cocoa System Water that shall be available for use by the Wholesale Purchasers during the first three Fiscal Years after the implementation of Phase 2 shall be an annual average of 7 MGD. Cocoa may only modify this initial quantity of Cocoa System Water annually by changing the amount of Cocoa System Water available during the third upcoming Fiscal Year. Regardless of whatever change Cocoa makes to the quantity of Cocoa System Water available during the third upcoming Fiscal Year, Cocoa shall be obligated to provide the specified quantity of Cocoa System Water for the first and second upcoming Fiscal Years. This process commences each April 1, when Cocoa shall notify the Wholesale Purchasers of any changes to the quantity of Cocoa System Water that will be available for Wholesale Water Service during the third upcoming Fiscal Year. Should Cocoa fail to notify the Wholesale Purchasers of any changes to the quantity of Cocoa System Water that will be available for Wholesale Water Service for the third upcoming Fiscal Year by April 1 of each year, then Cocoa shall provide the quantity of Cocoa System Water that Cocoa had previously identified for the second upcoming Fiscal Year will be available for Wholesale Water Service during the third upcoming Fiscal Year. This process is intended to create a rolling Cocoa System Water allocation for the upcoming three Fiscal Years in order to allow the Wholesale Purchasers to reasonably plan for the use of Cocoa System Water.
- 4.1.2 Delivery of Cocoa System Water Estimate. If Cocoa System Water will be available for Wholesale Water Service during the upcoming Fiscal Year,

then each Wholesale Purchaser wishing to purchase Cocoa System Water from Cocoa shall deliver to Cocoa its Cocoa System Water Estimate for the upcoming Fiscal Year on or before May 1. The Cocoa System Water Estimate shall identify the quantity of Cocoa System Water, at an annual average daily rate, the Wholesale Purchaser wishes Cocoa to deliver to the Dyal POC(s) during the upcoming Fiscal Year. A Cocoa System Water Estimate shall not require Cocoa to provide Cocoa System Water above the quantity Cocoa declared would be available for that Fiscal Year. If the total amount of Cocoa System Water requested by all the Wholesale Purchasers submitting Cocoa System Water Estimates is equal to or less than the amount of Cocoa System Water available for sale during the upcoming Fiscal Year, then each Wholesale Purchaser shall be permitted to purchase Cocoa System Water from Cocoa in the amount requested in its Cocoa System Water Estimate. If the total amount of Cocoa System Water requested by all the Wholesale Purchasers submitting Cocoa System Water Estimate exceeds the amount of Cocoa System Water that Cocoa has announced would be available for sale during the upcoming Fiscal Year, then any Wholesale Purchaser submitting a Cocoa System Water Estimate shall only receive up to its Proportionate Share of the amount of Cocoa System Water that Cocoa has announced would be available for sale during the upcoming Fiscal Year. Any Wholesale Purchaser that fails to submit a Cocoa System Water Estimate by May 1 may not be allowed to purchase Cocoa System Water from Cocoa during the upcoming Fiscal Year unless otherwise agreed by Cocoa.

- 4.2 **Delivery of TCR/SJR Project Water.** During each Fiscal Year, Cocoa shall provide TCR/SJR Project Water to the Pipeline Administrator(s) and/or the Phase 4 Non-Dyal Treatment Project Administrator (if applicable) as part of Phases 3 and 4, and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall provide

TCR/SJR Project Water to the Pipeline Administrator(s) as part of Phase 4 (if applicable), for Wholesale Water Service, as follows:

4.2.1 Delivery of Wholesale Water Estimates. Each Wholesale Purchaser shall deliver to Cocoa, the Phase 4 Non-Dyal Treatment Project Administrator(s), and the Committee its Wholesale Water Estimate for the upcoming Fiscal Year on or before May 1. The Wholesale Water Estimate shall identify the quantity of Finished Water and Raw Water, at annual average daily rates, the Wholesale Purchaser wishes Cocoa to deliver to the Dyal POC(s) and the Phase 4 Non-Dyal Treatment Project Administrator(s) to deliver to the Phase 4 Treatment POC(s) during the upcoming Fiscal Year. A Wholesale Water Estimate shall not require Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) to provide TCR/SJR Project Water in excess of the Wholesale Purchaser's Capacity Allotment, unless the Wholesale Purchaser has received all or a portion of another Wholesale Purchaser's Capacity Allotment for the upcoming Fiscal Year in accordance with the General Implementation Agreement. A Wholesale Water Estimate shall not require Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) to provide TCR/SJR Project Water in excess of the total amount of TCR/SJR Project Water that Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) is obligated to sell to the Wholesale Purchasers or the Phase 4 Non-Dyal Treatment Project Administrator(s), as appropriate, during that phase of the TCR/SJR Project. If the total amount of TCR/SJR Project Water requested by all the Wholesale Purchasers submitting Wholesale Water Estimates is equal to or less than the total amount of TCR/SJR Project Water that Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) is obligated to sell the Wholesale Purchasers during that phase of the TCR/SJR Project pursuant to the General Implementation Agreement, then each Wholesale Purchaser shall be permitted to

purchase its requested amount of TCR/SJR Project Water so long as the requested amount of TCR/SJR Project Water does not exceed its Capacity Allotment, as specified above. If the total amount of TCR/SJR Project Water requested by all the Wholesale Purchasers submitting Wholesale Water Estimates exceeds the total amount of TCR/SJR Project Water that Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) is obligated to sell the Wholesale Purchasers during that phase of the TCR/SJR Project, then each Wholesale Purchaser submitting a Wholesale Water Estimate shall receive its Proportionate Share of the TCR/SJR Project Water that Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) is obligated to sell the Wholesale Purchasers during that phase of the TCR/SJR Project. If a Wholesale Purchaser fails to deliver a Wholesale Water Estimate to Cocoa, the Phase 4 Non-Dyal Treatment Project Administrator(s), and the Committee by May 1, it will be assumed that the Wholesale Purchaser will not need any TCR/SJR Project Water during the upcoming Fiscal Year and Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) will not be under any obligation to provide TCR/SJR Project Water to that Wholesale Purchaser during the upcoming Fiscal Year. Failure to submit a Wholesale Water Estimate to Cocoa, the Phase 4 Non-Dyal Treatment Project Administrator(s) and the Committee by May 1 shall not excuse the Wholesale Purchaser from paying its Regional Fixed Charges, unless that Wholesale Purchaser had conveyed all of its Capacity Allotment to another Wholesale Purchaser for the upcoming Fiscal Year under this Section or the Wholesale Purchaser had all of its Capacity Allotment transferred to another Wholesale Customer under Section 4.2.2.

- 4.2.2 Involuntary Transfer of Unused Capacity Allotments and Modifications of Wholesale Water Estimates. In the event that one or more Wholesale Purchaser fails to submit a Wholesale Water Estimate or submits a

Wholesale Water Estimate that identifies unused Capacity Allotment to Cocoa, the Phase 4 Non-Dyal Treatment Project Administrator(s), and the Committee or does not voluntarily transfer all of its Capacity Allotment to another Wholesale Purchaser before May 1, then its unused Capacity Allotment shall be available for involuntary transfer to the other Wholesale Purchasers only for use during the upcoming Fiscal Year. In that event, the total unused Capacity Allotment may be claimed by another Wholesale Purchaser in order to increase the quantity of water requested in its Wholesale Water Estimate for the upcoming Fiscal Year. In the event two or more Wholesale Purchasers wish to utilize a Wholesale Purchaser's unused Capacity Allotment, the unused Capacity Allotment shall be divided among those Wholesale Purchasers according to their Proportionate Share. The involuntary use of another Wholesale Purchaser's Capacity Allotment shall be reflected by submission of a modified Wholesale Water Estimate to Cocoa, the Phase 4 Non-Dyal Treatment Project Administrator(s), and the Committee no later than June 1.

- 4.3 **Operation of the TCR/SJR Project Facilities.** Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall at all times operate and maintain the TCR/SJR Project Facilities in accordance with Prudent Utility Practices. Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall provide sufficient personnel, with appropriate experience to undertake all regulatory requirements, including, but not limited to those imposed by the United States Environmental Protection Agency, the United States Army Corps of Engineers, the Florida Department of Environmental Protection, the Florida Department of Health and the SJRWMD with regards to the TCR/SJR Project Facilities. If new regulatory requirements necessitate capital improvements, Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s), as applicable, shall take all necessary actions in conjunction with the appropriate TCR/SJR Committee to

accomplish the same. Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s), as applicable, shall be responsible for all regulatory violations, including compliance costs or penalties assessed for same, which arise out of or are solely created through (1) material errors or omissions by its personnel or agents in the day-to-day operations of the TCR/SJR Project Facilities; or, (2) the failure of Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), as applicable, to timely proceed administratively to undertake or complete a requirement imposed by any regulatory agency in any consent order or Environmental Permit. Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall maintain adequate catastrophic insurance on the TCR/SJR Project Facilities on such terms and amounts as established by Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator.

**4.4. Finished Water Delivery Standards.**

- 4.4.1 The water quality, water pressure, and reliability standards stated in this Section shall apply for Finished Water supplied to the Pipeline Administrator(s) on behalf of the Wholesale Purchasers under this Contract for all phases of the TCR/SJR Project, unless otherwise specified herein.
- 4.4.2 The quality of the Finished Water to be delivered to the Wholesale Purchasers shall meet all applicable treatment levels prescribed by the Florida Department of Environmental Protection ("FDEP") in Chapter 62-550, Florida Administrative Code, as may be amended or transferred from time to time, as well as all other applicable regulations governing potable water.
- 4.4.3 When Cocoa provides Finished Water to the Pipeline Administrator(s), Cocoa shall deliver and the Pipeline Administrator(s) shall accept chloraminated water, unless the Parties otherwise agree by Consensus.

- 4.4.4 Cocoa shall deliver the Cocoa System Water at a minimum pressure requested by the Pipeline Administrator at the designated Dyal POC(s). Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s), as applicable, shall deliver the Finished Water at the minimum pressure determined as part of the applicable TCR/SJR Project PDRs for Phases 3 and 4 (s) as defined in the General Implementation Agreement at the Dyal POC(s) and Phase 4 Treatment POC(s), as applicable.
- 4.4.5 Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall routinely monitor water quality and water pressure for the Finished Water delivered to the Pipeline Administrator(s).
- 4.4.6 The Pipeline Administrator(s) and Wholesale Purchasers may independently monitor and test water quality and water pressure for the Finished Water provided by Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) under this Contract.
- 4.4.7 The Parties shall make available to each other any monitoring or testing results obtained by them regarding water quality or water pressure as it pertains to the Finished Water provided by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) under this Contract.
- 4.4.8 If any Party learns through its monitoring or testing that the Finished Water provided by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) does not meet the water quality or water pressure standard(s) provided herein, the Party, in addition to the noticing requirements specified in this Contract, shall provide verbal notice to Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), as appropriate, immediately, and also provide verbal or e-mail (or other electronic communication) notice to all other Parties. Upon receipt of notice, Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), as appropriate, shall immediately take all necessary

actions required to restore the water quality or water pressure standards required herein. The Pipeline Administrator may stop acceptance of Finished Water from Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), as appropriate, until such time as said water is compliant with all standards provided for herein.

4.4.9 Cocoa shall ensure that Cocoa System Water and Phase 3 Finished Water be made available to the Wholesale Purchasers at all times.

4.4.10 Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall ensure that Phase 4 Finished Water be made available to the Parties in accordance with the operational protocol established as part of the TCR/SJR Project PDR(s) as defined in the General Implementation Agreement and the conditional limitations of the Regional Permits.

**4.5. Raw Water Delivery Standards.**

4.5.1 The water quality, water pressure, and reliability standards stated in this Section shall apply for any Raw Water supplied to the Phase 4 Non-Dyal Treatment Project Administrator or the Pipeline Administrator(s) on behalf of the Wholesale Purchasers, as appropriate, under this Contract for Phase 4 of the TCR/SJR Project unless otherwise specified herein.

4.5.2 Cocoa shall deliver any Raw Water at the minimum pressure and water quality determined as part of the applicable TCR/SJR Project PDRs for Phase 4 as defined in the General Implementation Agreement at the Dyal POC(s).

4.5.3 Cocoa shall routinely monitor water quality and water pressure for the Raw Water delivered to the Phase 4 Non-Dyal Treatment Project Administrator(s) or the Pipeline Administrator(s).

- 4.5.4 The Phase 4 Non-Dyal Treatment Project Administrator(s), Pipeline Administrator(s) and Wholesale Purchasers may independently monitor and test water quality and water pressure for the Raw Water provided by Cocoa under this Contract.
- 4.5.5 The Parties shall make available to each other any monitoring or testing results obtained by them regarding water quality or water pressure as it pertains to the Raw Water provided by Cocoa under this Contract.
- 4.5.6 If any Party learns through its monitoring or testing that the Raw Water provided by Cocoa does not meet the water quality or water pressure standard(s) provided herein, the Party, in addition to noticing requirements specified in this Contract, shall provide verbal notice to Cocoa, immediately, and also provide verbal or e-mail notice to all other Parties. Upon receipt of notice, Cocoa shall immediately take all necessary actions required to restore the water quality or water pressure standards required herein. The Phase 4 Non-Dyal Treatment Project Administrator(s) and Pipeline Administrator may stop acceptance of Raw Water from Cocoa until such time as said water is compliant with all standards provided for herein.
- 4.5.7 Cocoa shall ensure that any Raw Water be made available to the Parties in accordance with the operational protocol established as part of the TCR/SJR Project PDR(s) as defined in the General Implementation Agreement and the conditional limitations of the Regional Permits.

## 5. WATER CHARGES

- 5.1 **General.** Because the capital expenditure requirements and the operation and maintenance requirements associated with implementation of Phases 2, 3, and 4 of the TCR/SJR Project will differ in certain respects, the charges to be paid by

the Parties for water will differ based on the phase of the TCR/SJR Project from which the Finished Water or Raw Water is delivered as described further below.

5.2 **Administration.** As specified in the General Implementation Agreement, the project shall be administered as follows:

5.2.1 Phase 2. Cocoa shall be the Project Administrator of Phase 2.

5.2.2 Phase 3. Cocoa shall be the Project Administrator of Phase 3.

5.2.3 Phase 4. Three options for administration of Phase 4 are described in Section 5.7.

5.2.4 The Pipeline Administrator(s) will be selected as specified in the TCR/SJR Transmission Line Agreement.

5.3 **Transmission.** The Wholesale Purchasers shall implement a water transmission system to convey Finished Water from the Dyal POC(s), may implement a water transmission system to convey Finished Water from the Phase 4 Treatment POC(s) and may implement a water transmission system to convey Raw Water from the Dyal POC(s) to the Delivery Points in accordance with the TCR/SJR Transmission Line Agreement. Payments for the water transmission system and water usage shall be made in accordance with the TCR/SJR Transmission Line Agreement.

5.4 **Cost Allocation.** Cocoa shall allocate costs for the TCR/SJR Project as follows for all Phases:

5.4.1 Cost Categories. Cocoa shall identify all Base Year Fixed Capital Costs and Operations and Maintenance Costs.

5.4.2 Service Categories. Cocoa shall allocate the Base Year cost for each category of cost for Fixed Capital Costs and Operations and Maintenance Costs into service categories set forth in paragraphs 5.4.2.1 and 5.4.2.2. For certain cost categories, Cocoa shall distribute costs between the water and sewer/reuse service categories based on a weighted allocation.

- 5.4.2.1 Water. The water service category includes all costs associated with Cocoa's potable water system.
- 5.4.2.2 Sewer/Reuse. The sewer/reuse service category includes all costs associated with Cocoa's sewer and reclaimed water systems.
- 5.4.3 Customer Class Categories. Cocoa shall allocate the Base Year cost for each category of cost and cost offset for Fixed Capital Costs and Operations and Maintenance Costs that is allocated to the water service category as described in Section 5.4.2 into customer class categories set forth in paragraphs 5.4.3.1, 5.4.3.2, and 5.4.3.3. For certain cost categories, Cocoa shall distribute costs and cost offsets between the "Retail Only" and "Regional and Retail" customer class categories based on a weighted allocation.
  - 5.4.3.1 Retail Only. The "Retail Only" customer class category includes all costs and cost offsets that only benefit Cocoa's retail customers, such as Cocoa's potable water distribution system.
  - 5.4.3.2 Regional/Retail. The "Regional/Retail" customer class category includes all costs and cost offsets that benefit both Cocoa's retail and regional wholesale customers, such as the groundwater wells and surface water intakes as applicable to the appropriate Phase of the TCR/SJR Project.
  - 5.4.3.3 Regional. The "Regional" customer class category includes all costs and cost offsets that only benefit the regional wholesale customers.
- 5.4.4 Surface Water Supply Categories for Regional/Retail Customers. In Phase 4 only, if Cocoa is to provide Raw Water to any Wholesale Purchaser or the Phase 4 Non-Dyal Treatment Project Administrator, Cocoa shall allocate the Base Year cost for each category of cost for Fixed Capital Costs and Operations and Maintenance Costs allocated to the water

service category as described in Section 5.4.2 into surface water supply categories set forth in paragraphs 5.4.4.1 and 5.4.4.2. For certain cost categories, Cocoa shall distribute costs between the surface water supply and remainder of regional/retail budget categories based on a weighted allocation.

5.4.4.1 Surface Water Supply. All costs associated with raw surface water systems including surface water intakes, raw water pumping, and raw water transmission as applicable to the appropriate Phase of the TCR/SJR Project. For Phase 4 Option 3, the surface water supply category shall specifically be the surface water supply systems associated only with the Phase 4 Raw Water Systems.

5.4.4.2 Remainder of Regional/Retail. All costs in the Regional/Retail customer class category not associated with surface water supply.

5.4.5 Fixed Capital Cost Categories. Cocoa shall allocate Base Year Fixed Capital Costs into the following categories:

5.4.5.1 Cash Funded Capital. Cash funded capital will be calculated by the application of the capital funding allocation factor to Fixed Capital Costs as described in Section 5.4.6.4.

5.4.5.2 Debt Funded Capital. Capital project expenses funded from the issuance of debt as determined by the application of the capital funding allocation factor to Fixed Capital Costs as described in Section 5.4.6.4 and the imputed annual debt service for the debt funded portion to be included in the net revenue requirement using the same terms for debt funding as in the 5-year capital improvement program (CIP).

5.4.6 Allocation Factors. Cocoa shall assign cost allocation factors to service categories, customer class categories, surface water supply categories, and capital funding categories for regional/retail customers as follows:

5.4.6.1 Direct Allocation. All of the costs associated with the cost category are directly assigned to a service category or customer category.

5.4.6.2 Criteria Allocation. Costs associated with the cost category are assigned to a service category or customer category based on a specific criterion such as miles of pipe, budget year equivalent residential units (ERUs), full time equivalent (FTE) employees, CIP costs, reserved capacity, or staff estimate, as appropriate.

5.4.6.3 Weighted Allocation. Costs associated with the cost category are assigned to a service category or customer category based on a weighted percentage of all allocated costs that were allocated based upon direct assignment or application of an allocation criterion.

5.4.6.4 Capital Funding Allocation. Costs associated with the capital funding category are assigned to cash funded capital or debt funded capital based on the average distribution between cash funded capital and debt funded capital projected in the 5-year CIP. The annual debt service for the debt funded portion of capital funding to be included in the net revenue requirement is to be calculated using the same terms for debt funding as in the 5-year CIP.

5.5 **Cocoa System Water Charges**. The Wholesale Purchasers shall pay Cocoa for Cocoa System Water during Phase 2, as follows:

5.5.1 Regional Usage Rate. The initial Phase 2 Regional Usage Rate will be \$2.44 per thousand gallons as set forth in **Exhibit 1**. The Phase 2 Regional Usage Rate will be in effect until the initial delivery of Finished Water

from Phase 3, at which time the charges and rates will be updated as described in Section 5.6.

5.5.2 Rate Adjustments. For each Fiscal Year following the execution of this Contract, the Regional Usage Rate for Phase 2 shall be adjusted (increased or decreased) as described below. In the event Cocoa does not adopt a change to its retail water rates, the Regional Usage Rate shall remain unchanged from the previous Fiscal Year.

5.5.2.1 If Cocoa adopts a uniform water rate adjustment that applies to all of its water service and consumption charges that include the fixed monthly charges and water usage rates; that uniform rate adjustment (expressed as a percentage compared to the previous rate) shall be applied to determine the Regional Usage Rate for the upcoming Fiscal Year. When determining whether Cocoa has adopted a uniform water rate adjustment, other water system charges such as specific service charges, impact fees, fire protection, and connection charges shall not be considered.

5.5.2.2 If Cocoa applies varying rate adjustments to its water service and consumption charges that include the fixed monthly charges and water usage rates, then Cocoa shall determine the overall percent change in water rate revenue that shall be generated from the adjusted water rates from customers in Cocoa's city limits ("In-City"), and that overall percentage change in such water rate revenue shall be applied to determine the Regional Usage Rate for the upcoming Fiscal Year. Cocoa's proposed change in rate shall be accompanied by a report demonstrating the manner in which the change in rate was computed for the upcoming Fiscal Year.

5.5.3 Rate Recalculation. The Regional Usage Rate for Phase 2 may be recalculated and updated, in lieu of the annual rate adjustment, by Consensus of the Committee before the initiation of delivery of water from Phase 2 and shall be recalculated every five (5) years after the initiation of the delivery of water from Phase 2, unless by Consensus the Committee decides otherwise. The Regional Usage Rate for Phase 2 shall be recalculated by dividing the Wholesale Purchasers' portion of the total costs in the Regional/Retail customer cost category and Rate of Return by the Cocoa System Water usage in thousand gallons for the Current Year to determine a rate per thousand gallons, as presented in **Exhibit 1** and as described below:

- 5.5.3.1 Costs and other supplemental information in **Exhibit 1** shall be updated based on Base Year actual costs with Variable Operations and Maintenance Costs adjusted as appropriate based upon combined expected Regional Water Usage and Retail Water Usage for the Current Year, compared to the Base Year Cocoa System Water usage and Base Year Retail Water Usage.
- 5.5.3.2 The Current Year will be the Fiscal Year for which the Regional Usage Rate is being recalculated.
- 5.5.3.3 Retail Water Usage will be based on actual usage during the Base Year.
- 5.5.3.4 Cocoa System Water shall be the quantity of water made available by Cocoa as determined in Section 4.
- 5.5.3.5 Total Base Year costs in the Regional/Retail customer cost category shall be calculated as the sum of the Regional/Retail components of the following costs: Cash Funded Capital, Fixed Operations and Maintenance Costs, Variable Operations and Maintenance Costs, cost offsetting revenues, Annual Storage

Fee Payment, and Fixed Debt Service Costs, as demonstrated in **Exhibit 1**. Depreciation is not included in the calculation of costs. The capital funding allocation (pursuant to Section 5.4.6.4) used in the calculation of Cash Funded Capital shall not exceed 40 percent.

- 5.5.3.6 Total Base Year costs in the Regional/Retail customer cost category shall be multiplied by the ratio of Cocoa System Water usage to the total combined Cocoa System Water usage and Retail Water Usage to determine the Base Year costs associated with the Regional cost category.
- 5.5.3.7 The cost associated with the Rate of Return shall be added to the Regional cost category for Phase 2. The Rate of Return shall not be applied to the Annual Storage Fee Payment.
- 5.5.3.8 The Base Year Regional Usage Rate will be calculated by dividing Base Year Regional customer costs by the Cocoa System Water usage to determine a cost per thousand gallons. The Regional Usage Rate for the Base Year shall be adjusted to the Current Year using the Current Year rate adjustment as described in Section 5.5.2.
- 5.5.3.9 Cocoa's proposed change in rate shall be accompanied by a report demonstrating the manner in which the change in rate was computed for the upcoming Fiscal Year.
- 5.5.4 Regional Usage Charge. During Phase 2, the Wholesale Purchaser(s) shall pay Cocoa a Regional Usage Charge based on the quantity of water delivered to the Dyal POC(s).
- 5.5.5 Regional Usage Charge Calculation. The Regional Usage Rate for Phase 2 shall be multiplied by each Wholesale Purchaser's share of the actual monthly flow measured at a Dyal POC to determine the Regional Usage Charge to be paid to Cocoa by each Wholesale Purchaser on a monthly

basis. Each Wholesale Purchaser's share of the actual monthly flow measured at a Dyal POC shall be based on the actual monthly flows measured at the Delivery Point(s) associated with each Dyal POC as specified in Section 6 of this Contract. If Cocoa does not deliver any water to the Dyal POC(s) in a given month, there shall be no Regional Usage Charge for that month.

5.5.6 Contributed Capital Costs. The Wholesale Purchasers shall not directly pay for any Contributed Capital Costs associated with Cocoa's water supply and treatment system upstream of the Dyal POC(s).

5.6 **Phase 3 Water Charges**. The Parties shall pay Cocoa for TCR/SJR Project Water during Phase 3, as specified below.

5.6.1 Capital Investment. The Parties shall pay to Cocoa on a schedule approved by the Committee a charge equal to their Proportional Share of any Capital Investments for Phase 3 as defined in the General Implementation Agreement.

5.6.2 Phase 3 Charges and Rates. In the Fiscal Year prior to the initial delivery of Finished Water from Phase 3, Cocoa shall calculate the initial Regional Fixed Charge and Regional Usage Charge to be paid for water made available as a result of the implementation of Phase 3.

5.6.3 Phase 2 Rates Termination. Upon the initial delivery of Finished Water during Phase 3, the Phase 2 Regional Usage Rate charged by Cocoa for Cocoa System Water shall terminate, and any Cocoa System Water Cocoa provided during Phase 3 shall be charged at the Phase 3 Charges and Rates.

5.6.4 Regional Fixed Charge. The Parties shall pay Cocoa a Regional Fixed Charge for that Party's Capacity Allotment of Phase 3.

5.6.5 Regional Fixed Charge Calculation. The Regional Fixed Charge for Phase 3 shall be calculated by dividing the sum of Base Year annual Cash Funded Capital, Fixed Operations and Maintenance Costs including the associated

Rate of Return, Annual Storage Fee Payment, Fixed Debt Service costs, and cost offsetting revenues associated with the Regional customer cost category by the Phase 3 TCR/SJR Project annual average daily capacity at the Dyal WTP adjusted to the Current Year to determine a fixed charge per unit of treatment plant capacity in MGD, as demonstrated in **Exhibit 2** and as described below.

- 5.6.5.1 Costs and other supplemental information in **Exhibit 2** shall be updated based on actual costs for the Base Year.
- 5.6.5.2 The Current Year will be the Fiscal Year for which the Regional Fixed Charge is being calculated.
- 5.6.5.3 Retail Water Usage will be based on actual annual average daily usage during the Base Year.
- 5.6.5.4 Total Base Year fixed costs in the Regional/Retail customer cost category for Phase 3 shall be calculated as the sum of Cash Funded Capital, Fixed Operations and Maintenance Costs, cost offsetting revenues, Annual Storage Fee Payment, and Fixed Debt Service Costs, as demonstrated in **Exhibit 2**. Depreciation is not included in the calculation of total costs. The capital funding allocation (pursuant to Section 5.4.6.4) used in the calculation of Cash Funded Capital shall not exceed 40 percent.
- 5.6.5.5 The total Base Year fixed costs associated with the Regional/Retail customer cost category shall be multiplied by the ratio of the Phase 3 TCR/SJR Project annual average capacity at the Dyal WTP to the total annual average capacity that can be produced by the Dyal WTP to determine the costs associated with the Regional customer cost category.
- 5.6.5.6 The Base Year cost associated with the Rate of Return shall be added to the Regional cost category for Phase 3. The Rate of Return shall not be applied to the Annual Storage Fee Payment.

5.6.5.7 The Base Year fixed cost associated with the Regional customer cost category shall be divided by the Phase 3 TCR/SJR Project annual average daily capacity at the Dyal WTP in MGD to calculate an annual Regional Fixed Charge for the Base Year per MGD of capacity. The annual Regional Fixed Charge for the Base Year per MGD of capacity shall be divided by 12 to calculate a monthly Regional Fixed Charge for the Base Year per MGD of capacity. The monthly fixed charge per MGD of capacity shall be adjusted to the Current Year using the Current Year rate adjustment adopted by Cocoa as described in Section 5.6.9. The monthly Regional Fixed Charge for the Current Year per MGD of capacity shall be multiplied by each Party's Proportional Share of the TCR/SJR Phase 3 capacity in MGD to calculate the Regional Fixed Charge to be paid to Cocoa on a monthly basis. If a Party does not take water from the TCR/SJR Project, or a Party's service is terminated due to non-payment, that Party shall still be responsible for paying the Regional Fixed Charge, unless all of the Party's allocation was conveyed or assigned to another Party pursuant to the General Implementation Agreement.

5.6.6 Regional Usage Rate. The Regional Usage Rate for Phase 3 shall be calculated by dividing annual variable costs associated with the Regional customer cost category by the Regional Water Usage in thousand gallons to determine a rate per thousand gallons, as demonstrated in **Exhibit 2** and as described below.

5.6.6.1 Costs and other supplemental information in **Exhibit 2** shall be updated based on actual costs in the Base Year.

5.6.6.2 The Current Year will be the Fiscal Year for which the Regional Usage Rate is being calculated.

- 5.6.6.3 Retail Water Usage will be based on actual annual average daily usage during the Base Year.
- 5.6.6.4 Regional Water Usage shall be based on the Wholesale Purchaser's actual annual average daily usage during the Base Year. For the initial year the Phase 3 charges and rates are calculated, the Regional Water Usage shall be based on the Party's Wholesale Water Estimate.
- 5.6.6.5 Total Base Year variable costs in the Regional/Retail customer cost category for Phase 3 shall be calculated as the Variable Operations and Maintenance Costs for the Base Year, adjusted as appropriate based upon combined expected Regional Water Usage and Retail Water Usage for the Current Year, compared to the Regional Water Usage and Retail Water Usage for the Base Year, as demonstrated in **Exhibit 2**.
- 5.6.6.6 The total Base Year variable costs associated with the Regional/Retail customer cost category shall be multiplied by the ratio of the Regional Water Usage to the sum of Retail Water Usage and Regional Water Usage to determine the Base Year costs associated with the Regional customer cost category.
- 5.6.6.7 The Base Year cost associated with the Rate of Return shall be added to the Regional cost category for Phase 3.
- 5.6.6.8 The Regional Usage Rate for the Base Year will be calculated by dividing the Base Year variable costs associated with the regional customer cost category by the Regional Water Usage to determine a rate per thousand gallons for the Base Year. The Regional Usage Rate for the Base Year shall be adjusted to the Current Year using the Current Year rate adjustment adopted by Cocoa as described in Section 5.6.9.

- 5.6.7 Regional Usage Charge. During Phase 3, the Parties shall pay Cocoa a Regional Usage Charge based on the quantity of water delivered to the Dyal POC(s).
- 5.6.8 Regional Usage Charge Calculation. The Regional Usage Rate for Phase 3 shall be multiplied by each Wholesale Purchaser's share of the actual monthly flow measured at a Dyal POC to determine the Regional Usage Charge to be paid to Cocoa by each Wholesale Purchaser on a monthly basis. Each Wholesale Purchaser's share of the actual monthly flow measured at a Dyal POC shall be based on the actual monthly flows measured at the Delivery Point(s) associated with each Dyal POC as specified in Section 6 of this Contract. If Cocoa does not deliver any water to the Dyal POC(s) in a given month, there shall be no Regional Usage Charge for that month.
- 5.6.9 Rate Adjustments. For each Fiscal Year following the initial delivery of Finished Water during Phase 3, the Regional Fixed Charge and Regional Usage Rate shall be adjusted (increased or decreased) as described below. In the event Cocoa does not adopt a change to its retail water rates, the Regional Usage Rate shall remain unchanged from the previous Fiscal Year.
- 5.6.9.1 If Cocoa adopts a uniform water rate adjustment that applies to all of its water service and consumption charges that include the fixed monthly charges and water usage rates; that uniform rate adjustment (expressed as a percentage compared to the previous rate) shall be applied to determine the Regional Usage Rate for the upcoming Fiscal Year. When determining whether Cocoa has adopted a uniform water rate adjustment, other water system charges such as specific service charges, impact fees, fire protection, and connection charges shall not be considered.

- 5.6.9.2 If Cocoa applies varying rate adjustments to its water service and consumption charges that include the fixed monthly charges and water usage rates, then Cocoa shall determine the overall percent change in water rate revenue that shall be generated from the adjusted water rates from customers in Cocoa's city limits ("In-City"), and that overall percentage change in such water rate revenue shall be applied to determine the Regional Fixed Charge and Regional Usage Rate for the upcoming Fiscal Year. Cocoa's proposed change in rate shall be accompanied by a detailed report demonstrating the manner in which the change in rate was computed for the upcoming Fiscal Year.
- 5.6.9.3 If one or more Parties select Cocoa to provide Finished Water as the Phase 4 Dyal Treatment Project Administrator for their Phase 4 Capacity Allotment, the Phase 3 annual rate adjustment process shall continue until the initial delivery of Finished Water from Phase 4 by Cocoa to that Party(s).
- 5.6.9.4 If one or more Parties select a Wholesale Purchaser to be the Phase 4 Non-Dyal Treatment Project Administrator for their Phase 4 Capacity Allotment, Cocoa shall continue to provide up to 24 MGD of Finished Water from Phase 3 (including Cocoa's existing 8.83 MGD annual average permitted allocation) and any Cocoa System Water still available from Phase 2 at the Phase 3 Finished Water charges and rates to that Wholesale Purchaser(s), and the Phase 3 annual rate adjustment process shall continue to be applied to Finished Water provided to that Wholesale Purchaser by Cocoa throughout Phase 4.
- 5.6.9.5 If one or more Parties select to receive Raw Water from Cocoa under Phase 4, Cocoa shall continue to provide up to 24 MGD of

Finished Water from Phase 3 (including Cocoa's existing 8.83 MGD annual average permitted allocation) and any Cocoa System Water still available from Phase 2 at the Phase 3 Finished Water charges and rates to that Wholesale Purchaser(s), and the Phase 3 annual rate adjustment process shall continue to be applied to Finished Water provided by Cocoa to that Wholesale Purchaser throughout Phase 4.

5.6.10 Rate Recalculation. The Regional Fixed Charge and Regional Usage Rate for Phase 3 shall be recalculated every five (5) years after the initiation of the delivery of water from Phase 3, unless by Consensus the Committee decides otherwise, using a process that is in accordance with **Exhibit 2** and as described in Section 5.6. Any proposed change in rate by Cocoa shall be accompanied by a detailed report demonstrating the manner in which the change in Regional Fixed Charge and Regional Usage Rate was computed for the upcoming Fiscal Year.

5.7 **Phase 4 Administration Options**. The options for the administration of Phase 4 are presented below. As specified in the General Implementation Agreement, each Party shall individually elect the option(s) for implementation of its portion of Phase 4. The Parties recognize that the possibility exists of all Parties selecting the same option or some or all of the Parties selecting different options. For all Phase 4 implementation options, Cocoa shall continue to produce and deliver up to 24 MGD of Finished Water from Phase 3 (including Cocoa's existing 8.83 MGD annual average permitted allocation) and any Cocoa System Water still available from Phase 2. For all Phase 4 implementation options, Cocoa shall also implement the Raw Water System.

5.7.1 Cocoa as the Phase 4 Dyal Treatment Project Administrator (Option 1). Under this option, Cocoa will implement the Phase 4 Dyal Treatment System required to produce and deliver Finished Water to the Pipeline Administrator(s) at the Dyal POC(s) under Phase 4 as directed by the

Phase 4 Dyal Treatment Committee, as described in the General Implementation Agreement. Under this option, if all Parties select to have Cocoa provide Finished Water under Phase 4, Cocoa shall implement all infrastructure required to deliver Finished Water to the Pipeline Administrator(s). The Pipeline Administrator(s) shall be responsible for delivering Finished Water from the Dyal POC(s) to the Delivery Points in accordance with the terms of the TCR/SJR Transmission Line Agreement.

5.7.2 A Wholesale Purchaser(s) as Phase 4 Non-Dyal Treatment Project Administrator(s) (Option 2). Under Option 2, a Wholesale Purchaser(s) will implement all or a portion of the Phase 4 Non-Dyal Treatment System(s) required to produce and deliver Finished Water to the Pipeline Administrator(s). Under this option, the Phase 4 Non-Dyal Treatment Project Administrator(s) will deliver water from the Dyal POC(s) to the Phase 4 Non-Dyal Treatment System(s). In addition under this option, Cocoa will provide Raw Water to the Phase 4 Non-Dyal Treatment Project Administrator(s) at the Dyal POC(s). The Pipeline Administrator(s) shall be responsible for delivering Finished Water from the Phase 4 Treatment POC(s) to the Delivery Points in accordance with the terms of the TCR/SJR Transmission Line Agreement.

5.7.3 Raw Water (Option 3). For a Party(s) that elects to receive Raw Water in Phase 4, Raw Water shall be obtained from Cocoa at the Dyal POC(s). The Pipeline Administrator(s) shall be responsible for delivering Raw Water from the Dyal POC(s) to the Delivery Points in accordance with the terms of the TCR/SJR Transmission Line Agreement.

5.8 **Phase 4 Charges and Rates when Cocoa Provides Finished Water Under Phase 4 (Option 1).** Parties that elect to have Cocoa provide Finished Water under Phase 4 as the Phase 4 Dyal Treatment Project Administrator shall pay Cocoa a Regional Fixed Charge and a Regional Usage Rate during Phase 4.

- 5.8.1 Capital Investment. Any Party that selected Cocoa to provide Finished Water under Phase 4 may opt to pay to Cocoa as the Phase 4 Dyal Treatment Project Administrator on a schedule approved by the Phase 4 Dyal Treatment Committee a charge equal to their Capital Investments related to the construction of any component of the Phase 4 Dyal Treatment System and Raw Water System associated with Phase 4 for that Party's Phase 4 Capacity Allotment. If a Party opts to pay Contributed Capital Costs, the Capital Investments shall not be applied in the calculation of the Phase 4 Charges and Rates for that Party. No fees, charges, requirements or conditions related to Obligations, bonding and/or other financing options for Phase 4 infrastructure shall be applied to the Parties that pay Contributed Capital Costs for Phase 4.
- 5.8.2 Phase 3 Charges and Rates Termination. Upon the initial delivery of TCR/SJR Project Water to a Party that selects Cocoa to provide Finished Water from Phase 4, the Phase 3 Regional Fixed Charge and Regional Use Rate charged to that Party by Cocoa for Cocoa System Water and TCR/SJR Project Finished Water during Phase 3 shall terminate, and Cocoa System Water and TCR/SJR Project Water shall be charged to that Party at the Phase 4 Rates.
- 5.8.3 Regional Fixed Charge. The Parties that select Cocoa to provide Finished Water under Phase 4 shall pay Cocoa a Regional Fixed Charge for that Party's Phase 4 Capacity Allotment.
- 5.8.4 Regional Fixed Charge Calculation. The Regional Fixed Charge for Phase 4 for Parties that selected Cocoa to provide Finished Water under Phase 4 shall be calculated by dividing the sum of annual Cash Funded Capital; Fixed Operations and Maintenance Costs including the associated Rate of Return; Annual Storage Fee Payment; Fixed Debt Service Cost; and cost offsetting revenues associated with the Regional customer cost category for the Base Year by the Phase 4 TCR/SJR Project annual average daily

capacity at the Dyal WTP and any expanded or new treatment at the Dyal WTP implemented in association with Phase 4 to determine an annual Regional Fixed Charge for the Base Year per unit treatment plant capacity in MGD. The annual Regional Fixed Charge for the Base Year per unit treatment plant capacity in MGD shall be divided by 12 to calculate a monthly Regional Fixed Charge for the Base Year per MGD of capacity. The monthly Regional Fixed Charge for the Base Year per MGD of capacity shall be adjusted to the Current Year using the Current Year rate adjustment adopted by Cocoa as described in Section 5.6.9. The monthly Regional Fixed Charge for the Current Year per MGD of capacity shall be multiplied by the Capacity Allotment of each Party that selected Cocoa to provide Finished Water under Phase 4 in MGD to calculate the Regional Fixed Charge to be paid by each Party on a monthly basis. The calculation of the Regional Fixed Charge for Phase 4 shall be performed consistent with calculation of the Regional Fixed Charge for Phase 3 as demonstrated in **Exhibit 2** and described in Section 5.6. The capital funding allocation (pursuant to Section 5.4.6.4) used in the calculation of Cash Funded Capital shall not exceed 40 percent. If a Party does not take water from the TCR/SJR Project, or is shut down due to non-payment, the Party shall still be responsible for paying the Regional Fixed Charge, unless all of that Party's allocation was transferred to another Party pursuant to the General Implementation Agreement.

- 5.8.5 Obligations. In addition to the Fixed Capital Costs and Fixed Operation and Maintenance Costs, if a Party requests and Cocoa agrees to have Cocoa issue an Obligation to finance its portion of the Contributed Capital Cost associated with the development, design, and construction of the infrastructure required to be constructed for that Party's Phase 4 Capacity Allotment, the requesting Party and Cocoa shall enter a separate agreement governing the terms of financing through that Obligation.

- 5.8.6 Regional Usage Rate. The Regional Usage Rate for Phase 4 for Parties that selected Cocoa to provide Finished Water under Phase 4 shall be calculated by dividing the annual Base Year Variable Operations and Maintenance Costs including the associated Rate of Return associated with the Regional cost category by the Base Year Regional Water Usage in thousand gallons to determine a Base Year Regional Usage Rate per thousand gallons for Finished Water produced and delivered by Cocoa under Phase 4. The Base Year Regional Usage Rate shall be adjusted to the Current Year using the Current Year rate adjustment adopted by Cocoa as described in Section 5.6.9. This calculation shall be performed consistent with the calculation of the Regional Usage Rate for Phase 3 as demonstrated in **Exhibit 2** and described in Section 5.6.6.
- 5.8.7 Regional Usage Charge. During Phase 4, the Parties shall pay Cocoa a Regional Usage Charge based on the quantity of water delivered to the Dyal POC(s).
- 5.8.8 Regional Usage Charge Calculation. The Regional Usage Rate for Phase 4 shall be multiplied by each Wholesale Purchaser's share of the actual monthly flow measured at a Dyal POC to determine the Regional Usage Charge to be paid to Cocoa by each Wholesale Purchaser on a monthly basis. Each Wholesale Purchaser's share of the actual monthly flow at a Dyal POC shall be based on the actual monthly flows measured at the Delivery Point(s) associated with each Dyal POC as specified in Section 6 of this Contract. If Cocoa does not deliver any water to the Dyal POC(s) in a given month, there shall be no Regional Usage Charge for that month.
- 5.8.9 Rate of Return. A Rate of Return shall be applied consistent with the methodology described in Section 5.6. The Rate of Return shall not be applied to the Annual Storage Fee Payment.
- 5.8.10 Rate Recalculation. For each Fiscal Year following the initial delivery of Finished Water during Phase 4, the Regional Fixed Charge and Regional

Usage Charge shall be recalculated and adjusted (increased or decreased) consistent with the calculations of the Regional Fixed Charge and Regional Usage Charge described in this section. The Phase 4 Dyal Treatment Committee and any Wholesale Purchaser shall have the right to conduct its own audit at its sole expense by a certified public accounting firm of the recalculation. A copy of the audit will be provided at the request of any Party. Wholesale Purchasers that have not chosen to have Cocoa provide Finished Water under Phase 4 as the Phase 4 Dyal Treatment Project Administrator will continue to receive Phase 3 Finished water from Cocoa and the Phase 3 rates will be recalculated as provided for in Section 5.6.10 - Rate Recalculation and adjusted annually as provided for in Section 5.6.9 - Rate Adjustments.

5.8.12 Notice. On or before May 15 prior to the Fiscal Year after initiation of Phase 4 and every May 15 thereafter, Cocoa shall notify the Parties of the preliminary water charges and rates to be billed by Cocoa for the upcoming Fiscal Year. Cocoa's preliminary charges and rates shall be accompanied by a report detailing the calculation of the charges and rates computed for the upcoming Fiscal Year. On or before July 30 prior to the Fiscal Year after initiation of Phase 4 and every July 30 thereafter, Cocoa shall notify the Parties of the final water charges and rates to be billed by Cocoa for the upcoming Fiscal Year.

5.9 **Phase 4 Charges and Rates when a Wholesale Purchaser Other than Cocoa is a Phase 4 Non-Dyal Treatment Project Administrator (Option 2)**. When a Wholesale Purchaser(s) is the Phase 4 Non-Dyal Treatment Project Administrator for all or a portion of the Finished Water produced and delivered from Phase 4, the Wholesale Purchasers that selected another Wholesale Purchaser(s) as the Phase 4 Non-Dyal Treatment Project Administrator shall pay charges and rates for water during Phase 4 as provided below.

- 5.9.1 Phase 2 and Phase 3 Finished Water. For any Wholesale Purchaser that selected a Wholesale Purchaser(s) to provide Finished Water under Phase 4, Cocoa shall continue to deliver that Wholesale Purchaser's share of Cocoa System Water as Finished Water to the Pipeline Administrator(s) at the Dyal POC(s). Cocoa shall also continue to deliver that Wholesale Purchaser's Capacity Allotment of TCR/SJR Project Water available from Phase 3 as Finished Water, up to a total Phase 3 capacity of 24 MGD annual average (including Cocoa's existing 8.83 MGD annual average permitted allocation) to the Pipeline Administrator(s) at the Dyal POC(s). If the daily quantity of water available from the TCR/SJR Project is less than 24 MGD (including Cocoa's existing 8.83 MGD annual average permitted allocation), Cocoa shall provide all water available from the Project as Finished Water to the Pipeline Administrator(s) and Cocoa. If the daily quantity of water available from the TCR/SJR Project is greater than 24 MGD (including Cocoa's existing 8.83 MGD annual average permitted allocation), Cocoa shall provide 24 MGD (including Cocoa's existing 8.83 MGD annual average permitted allocation) of Finished Water from the TCR/SJR Project to the Pipeline Administrator(s) and Cocoa.
- 5.9.2 Phase 2 and Phase 3 Finished Water Charges and Rates. Cocoa System Water provided to the Pipeline Administrator(s) during Phase 4 shall be billed to the Wholesale Purchaser(s) by Cocoa at the Phase 3 Charges and Rates provided for in Section 5.6. TCR/SJR Project Water available as a result of Phase 3 and provided to the Pipeline Administrator(s) and Cocoa during Phase 4 shall be billed to the Parties by Cocoa at the Phase 3 Charges and Rates provided for in Section 5.6.
- 5.9.3 Phase 4 Raw Water Charges and Rates. Cocoa shall charge the Phase 4 Non-Dyal Treatment Project Administrator Phase 4 Raw Water charges and rates for Raw Water delivered to the Dyal POC(s) during Phase 4.

These charges and rates shall be developed by Cocoa as specified for Cocoa delivering Raw Water directly to a Wholesale Purchaser in Section 5.11.

5.9.4 Phase 4 Finished Water Charges and Rates. The Wholesale Purchaser(s) that select a Wholesale Purchaser(s) to provide Finished Water under Phase 4 shall pay the Phase 4 Non-Dyal Treatment Project Administrator a Regional Fixed Charge for Finished Water made available by the Phase 4 Non-Dyal Treatment Project Administrator under Phase 4. The Wholesale Purchasers(s) shall pay the Phase 4 Non-Dyal Treatment Project Administrator a Regional Usage Charge for Finished Water provided under Phase 4 by the Phase 4 Non-Dyal Treatment Project Administrator to the Phase 4 Treatment POC(s). Phase 4 Finished Water charges and rates shall be developed by the Phase 4 Non-Dyal Treatment Project Administrator sufficient to pay the Fixed Capital Costs, Renewal and Replacement Costs, Fixed Operation and Maintenance Costs and Variable Operation and Maintenance Costs including the associated Rate of Return based upon cost-of-service principals as described herein.

5.9.4.1 Phase 4 Non-Dyal Treatment Project Administrator(s). The Phase 4 Non-Dyal Treatment Project Administrator shall be one of the Wholesale Purchasers as determined under the General Implementation Agreement. The Phase 4 Non-Dyal Treatment Project Administrator shall charge the Wholesale Purchaser(s) for Finished Water delivered to the Phase 4 Non-Dyal Treatment POC(s). These charges shall include the Raw Water Usage Charges billed to the Phase 4 Non-Dyal Treatment Project Administrator by Cocoa for the delivery of Raw Water provided under Phase 4 to the Dyal POC(s), and the charges and rates required for the Phase 4 Non-Dyal Treatment System.

- 5.9.4.2 Capital Investment. Any Party that selected another Wholesale Purchaser(s) to provide Finished Water under Phase 4 may opt to pay the Phase 4 Non-Dyal Treatment Project Administrator on a schedule approved by the Phase 4 Non-Dyal Treatment Committee for their Contributed Capital Costs related to the construction of any component of the Phase 4 Non-Dyal Treatment System for that Wholesale Purchaser's Phase 4 Capacity Allotment. If a Wholesale Purchaser opts to pay Capital Investments, the Capital Investments shall not be applied in the calculation of the Phase 4 Finished Water Charges and Rates for that Wholesale Purchaser. No fees, charges, requirements or conditions related to bonding and/or other financing options for the Phase 4 Non-Dyal Treatment System shall be applied to the Wholesale Purchasers that pay Contributed Capital Costs for Phase 4.
- 5.9.4.3 Finished Water Regional Fixed Charge. The Parties that select a Wholesale Purchaser(s) to provide Finished Water under Phase 4 shall pay the Phase 4 Non-Dyal Treatment Project Administrator a Regional Fixed Charge consisting of all Fixed Capital Costs, Renewal and Replacement Costs, Fixed Operations and Maintenance Costs including the associated Rate of Return, and Raw Water Regional Fixed Charges associated with the Phase 4 Non-Dyal Treatment System for that Wholesale Purchaser's Phase 4 Capacity Allotment. Depreciation is not included in the calculation of costs.
- 5.9.4.4 Finished Water Regional Fixed Charge Calculation. The Regional Fixed Charge for Finished Water provided by the Phase 4 Non-Dyal Treatment Project Administrator during

Phase 4 shall be calculated by dividing the sum of TCR/SJR Project annual Fixed Capital Costs, Renewal and Replacement Cost, Fixed Operations and Maintenance Costs including the associated Rate of Return, and Raw Water Regional Fixed Charges billed to the Phase 4 Non-Dyal Treatment Project Administrator by Cocoa, by the total capacity of the Phase 4 Non-Dyal Treatment System to determine a fixed annual charge per unit of treatment plant capacity in MGD. The capital funding allocation (pursuant to Section 5.4.6.4) used in the calculation of Cash Funded Capital shall not exceed 40 percent. This calculation should be done in a similar manner and consistent with the methodology used to develop the Regional Fixed Charge billed by Cocoa when a Wholesale Purchaser selects Cocoa to provide Finished Water under Phase 4, as demonstrated in **Exhibit 2** and described in Section 5.8. The fixed charge per MGD of capacity shall be multiplied by the Phase 4 Capacity Allotment of each Wholesale Purchaser in MGD to calculate a fixed annual charge for each Wholesale Purchaser. The fixed annual charge shall be divided by 12 to calculate the Regional Fixed Charge to be paid to the Phase 4 Non-Dyal Treatment Project Administrator by each Wholesale Purchaser on a monthly basis for the Phase 4 Non-Dyal Treatment System. If a Wholesale Purchaser does not take water from Phase 4 of the TCR/SJR Project, or is shut down due to non-payment, the Wholesale Purchaser shall still be responsible for paying the Regional Fixed Charge, unless all of the Wholesale Purchaser's allocation was transferred to another Wholesale Purchaser pursuant to the General Implementation Agreement.

- 5.9.4.5 Obligations. In addition to the Fixed Capital Costs, Renewal and Replacement Costs, and Fixed Operation and Maintenance Costs, if a Wholesale Purchaser requests and the Phase 4 Non-Dyal Treatment Project Administrator agrees to have the Phase 4 Non-Dyal Treatment Project Administrator issue an Obligation to finance its portion of the Contributed Capital Cost associated with the development, design, and construction of the infrastructure to be constructed by the Phase 4 Non-Dyal Treatment Project Administrator for that Party's Phase 4 Capacity Allotment. The requesting Party and Phase 4 Non-Dyal Treatment Project Administrator shall enter into a separate agreement governing the terms of financing through that Obligation.
- 5.9.4.6 Finished Water Regional Usage Rate. The Regional Usage Rate for Phase 4 for Parties that selected a Wholesale Purchaser(s) to provide Finished Water under Phase 4 shall be calculated by dividing the TCR/SJR Project Variable Operations and Maintenance Costs including the associated Rate of Return of the Phase 4 Non-Dyal Treatment System and Raw Water Regional Water Usage Charges billed to the Phase 4 Non-Dyal Treatment Project Administrator by Cocoa, by the Regional Water Usage expressed as a rate per thousand gallons. Regional Water Usage shall be based on the Wholesale Purchaser's actual annual average daily usage during the Base Year. For the initial year the Phase 4 charges and rates are calculated, the Regional Water Usage shall be based on the Party's Wholesale Water Estimate. This calculation should be done in a similar manner and consistent with the methodology used to develop the Regional Usage Rate billed

by Cocoa when a Wholesale Purchaser selects Cocoa to provide Finished Water under Phase 4, as demonstrated in **Exhibit 2** and described in Section 5.8.

- 5.9.4.7. Regional Usage Charge. During Phase 4, Wholesale Purchasers shall pay the Phase 4 Non-Dyal Treatment Project Administrator a Regional Usage Charge based on the quantity of water delivered to the Phase 4 Treatment POC(s).
- 5.9.4.8. Regional Usage Charge Calculation. The Regional Usage Rate for the Phase 4 Non-Dyal Treatment System shall be multiplied by each Wholesale Purchaser's share of the actual monthly flow measured at a Phase 4 Treatment POC to determine the Regional Usage Charge to be paid to the Phase 4 Non-Dyal Treatment Project Administrator by each Wholesale Purchaser on a monthly basis. Each Wholesale Purchaser's share of the actual monthly flow at a Phase 4 Treatment POC shall be based on the actual monthly flows measured at the Delivery Point(s) as specified in Section 6. If the Phase 4 Non-Dyal Treatment Project Administrator does not deliver any water to the Phase 4 Treatment POC(s) in a given month, there shall be no Regional Usage Charge for that month.
- 5.9.4.9 Rate of Return. A Rate of Return shall be applied consistent with the methodology described in Section 5.6. The Rate of Return shall not be applied to the cost of Raw Water provided by Cocoa to the Phase 4 Non-Dyal Treatment Project Administrator.
- 5.9.4.10 Rate Recalculation. For each Fiscal Year following the initial delivery of Finished Water during Phase 4, the Regional Fixed Charge and Regional Usage Charge shall be recalculated and

adjusted (increased or decreased) consistent with the calculations of the Regional Fixed Charge and Regional Usage Charge described in this section. The Phase 4 Non-Dyal Treatment Committee and any participating Wholesale Purchaser shall have the right to conduct its own audit at its sole expense by a certified public accounting firm of the recalculation. A copy of the audit will be provided at the request of any participating Wholesale Purchaser.

5.9.4.11 Enterprise Fund. The Phase 4 Non-Dyal Treatment Project Administrator shall establish an Enterprise Fund for the Phase 4 Non-Dyal Treatment System. The cost of any shared resources proposed by the Phase 4 Non-Dyal Treatment Project Administrator for the administration, operation, and maintenance of Phase 4 Non-Dyal Treatment System shall be determined through an indirect cost allocation study. Enterprise Fund records shall be available for inspection and audit at the request of any Wholesale Purchaser.

5.9.4.12 Accounting, Audits and Adjustments for Actual Expenses and Finished Water Use. If the Wholesale Purchasers select to receive Finished Water at their designated Delivery Points, the Phase 4 Non-Dyal Treatment Project Administrator shall maintain accounts and records of actual total Finished Water flow through the Phase 4 Treatment POC(s) and the Delivery Points. The Phase 4 Non-Dyal Treatment Project Administrator shall also maintain accounts and records of all revenue derived from applicable sources to meet all of the actual Regional Fixed Charges and Regional Usage Charges incurred with respect to the Phase 4 Non-Dyal Treatment System. Beginning on the April 1 immediately following the Fiscal Year in which Phase 4 was

implemented, on or before each April 1 the Phase 4 Non-Dyal Treatment Project Administrator shall complete an audit of the aforesaid records and accounts to be conducted by a certified public accounting firm. The audit shall determine the correct Regional Fixed Charge and Regional Usage Charge for each Wholesale Purchaser based on actual cost during the preceding Fiscal Year. In the event the audit determines an underpayment was made by a Wholesale Purchaser, then said underpayment shall be added by the Phase 4 Non-Dyal Treatment Project Administrator to that Wholesale Purchaser's Regional Fixed Charges and Regional Usage Charges, as appropriate, for the remaining months of the current Fiscal Year as equal monthly payments. If the audit determines that an overpayment was made to a Wholesale Purchaser, then said overpayment shall be deducted by the Phase 4 Non-Dyal Treatment Project Administrator from that Wholesale Purchaser's Regional Fixed Charges and Regional Usage Charges, as appropriate, for the remaining months of the current Fiscal Year as equal monthly credits. Each Wholesale Purchaser shall have the right at its sole expense to conduct its own annual audit by a certified public accounting firm of the accounts and records of all revenue derived from the applicable sources following the Fiscal Year in which Phase 4 was implemented.

- 5.9.4.13 Notice. On or before May 15 prior to the Fiscal Year after selection of a Phase 4 Non-Dyal Treatment Project Administrator and every May 15 thereafter, the Phase 4 Non-Dyal Treatment Project Administrator shall provide the Wholesale Purchasers the charges and rates to be billed by the Phase 4 Non-Dyal Treatment Project Administrator for the

upcoming Fiscal Year. The Phase 4 Non-Dyal Treatment Project Administrator preliminary charges and rates shall be accompanied by a report detailing the calculation of the charges and rates computed for the upcoming Fiscal Year. On or before July 30 prior to the Fiscal Year after initiation of Phase 4 and every July 30 thereafter, the Phase 4 Non-Dyal Treatment Project Administrator shall notify the Wholesale Purchasers of the final water charges and rates to be billed by the Phase 4 Non-Dyal Treatment Project Administrator for the upcoming Fiscal Year.

- 5.10 **Phase 4 Raw Water Charges and Rates (Option 3).** When a Wholesale Purchaser(s) elects to receive Raw Water from Cocoa under Phase 4, that Wholesale Purchaser(s) shall pay Cocoa the charges and rates during Phase 4 as provided below. When a Wholesale Purchaser(s) selects to receive Finished Water from a Wholesale Purchaser under Phase 4 Option 2, Cocoa will charge the Phase 4 Non-Dyal Treatment Project Administrator the Raw Water Regional Fixed Charges and the Raw Water Regional Usage Charges provided below and the Phase 4 Non-Dyal Treatment Project Administrator will charge the Wholesale Purchaser(s) as provided in Section 5.9.

- 5.10.1 Phase 3 Finished Water. For any Wholesale Purchaser that selected to receive Raw Water under Phase 4, Cocoa shall continue to deliver that Wholesale Purchaser's share of Cocoa System Water as Finished Water to the Pipeline Administrator(s) at the Dyal POC(s). Cocoa shall also continue to deliver that Wholesale Purchaser's Capacity Allotment of TCR/SJR Project Water available from Phase 3 as Finished Water, up to a total Phase 3 capacity of 24 MGD annual average (including Cocoa's existing 8.83 MGD annual average permitted allocation) to the Pipeline Administrator(s) and Cocoa at the Dyal POC(s). If the daily quantity of water available from the TCR/SJR Project is less than 24 MGD (including

Cocoa's existing 8.83 MGD annual average permitted allocation), Cocoa shall provide all water available from the Project as Finished Water to the Pipeline Administrator(s) and Cocoa. If the daily quantity of water available from the TCR/SJR Project is greater than 24 MGD (including Cocoa's existing 8.83 MGD annual average permitted allocation), Cocoa shall provide 24 MGD (including Cocoa's existing 8.83 MGD annual average permitted allocation) of Finished Water from the TCR/SJR Project as to the Pipeline Administrator(s) and Cocoa.

5.10.2 Phase 3 Finished Water Charges and Rates. Cocoa System Water provided to the Pipeline Administrator(s) during Phase 4 shall be billed to the Wholesale Purchaser(s) by Cocoa at the Phase 3 Charges and Rates provided for in Section 5.6. TCR/SJR Project Water available as a result of Phase 3 and provided to the Pipeline Administrator(s) and Cocoa during Phase 4 shall be billed to the Parties by Cocoa at the Phase 3 Charges and Rates provided for in Section 5.6.

5.10.3 Phase 4 Raw Water Charges and Rates. The Wholesale Purchaser(s) that selects Raw Water under Phase 4 shall pay Cocoa a Regional Fixed Charge for Raw Water made available by Cocoa under Phase 4 to the Dyal POC(s). The Wholesale Purchaser(s) shall also pay Cocoa a Regional Usage Charge for Raw Water provided under Phase 4 by Cocoa to the Dyal POC(s). Phase 4 Raw Water charges and rates shall be developed by Cocoa sufficient to pay the Cash Funded Capital; Fixed Operation and Maintenance Costs including the associated Rate of Return; Variable Operation and Maintenance Costs including the associated Rate of Return; Fixed Debt Service Costs; Annual Storage Fee Payment; and cost offsetting revenues for the Raw Water System associated with Phase 4 as required for the upcoming Fiscal Year based upon cost-of-service principles as described herein.

- 5.10.3.1 Capital Investment. Any Wholesale Purchaser that selected Raw Water under Phase 4 may opt to pay Cocoa on a schedule approved by the Wholesale Purchaser and Cocoa a charge equal to their Capital Investments related to the construction of any component of the Phase 4 Raw Water System for that Wholesale Purchaser's Phase 4 Capacity Allotment. If a Wholesale Purchaser opts to pay Contributed Capital Costs, the Capital Investments shall not be applied in the calculation of the Phase 4 Raw Water Charges and Rates for that Wholesale Purchaser. No fees, charges, requirements or conditions related to Obligations, bonding and/or other financing options for the Phase 4 Raw Water System shall be applied to the Wholesale Purchasers that pay Capital Investments for Phase 4.
- 5.10.3.2 Raw Water Regional Fixed Charge. During Phase 4, the Phase 4 Non-Dyal Treatment Project Administrator and Wholesale Purchaser(s) that select Raw Water under Phase 4, as appropriate, shall pay Cocoa a Regional Fixed Charge associated with the Phase 4 Raw Water System for a Wholesale Purchaser's Phase 4 Capacity Allotment.
- 5.10.3.3 Raw Water Regional Fixed Charge Calculation. The Regional Fixed Charge for Raw Water provided by Cocoa during Phase 4 shall be calculated by dividing the sum of annual Cash Funded Capital; Fixed Operations and Maintenance Costs including the associated Rate of Return; Annual Storage Fee; cost offsetting revenues; and Fixed Debt Service cost specifically associated with the surface water Raw Water System associated with Phase 4 for the Base Year by the total Base Year capacity of Raw Water System associated with Phase 4 to determine an

annual Regional Fixed Charge for Raw Water for the Base Year per unit of Phase 4 Raw Water System capacity in MGD. The capital funding allocation (pursuant to Section 5.4.6.4) used in the calculation of Cash Funded Capital shall not exceed 40 percent. The annual Regional Fixed Charge for Raw Water for the Base Year per unit Phase 4 Raw Water System capacity in MGD shall be divided by 12 to calculate a monthly Regional Fixed Charge for Raw Water for the Base Year per MGD of Phase 4 Raw Water System capacity. The monthly Regional Fixed Charge for Raw Water for the Base Year per MGD of capacity shall be adjusted to the Current Year using the Current Year rate adjustment adopted by Cocoa as described in Section 5.6.9. The Raw Water System associated with Phase 4 shall be only that portion of the surface water portion of the Raw Water System above 24 MGD. The monthly Regional Fixed Charge for Raw Water for the Current Year per MGD of Phase 4 Raw Water System Capacity shall be multiplied by the Phase 4 Capacity Allotment of each Wholesale Purchaser that selected Raw Water under Phase 4 in MGD to calculate the Regional Fixed Charge to be paid by each Wholesale Purchaser on a monthly basis. The apportionment of costs to the Phase 4 Raw Water System shall be performed in accordance with **Exhibit 3**. The calculation of the fixed charge per unit capacity shall be performed consistent with the calculation of a fixed charge per unit capacity demonstrated in **Exhibit 2** and described in Section 5.9. If a Wholesale Purchaser does not take Raw Water from Phase 4 of the TCR/SJR Project, or is shut down due to non-payment, the Wholesale Purchaser shall still be responsible for paying the Regional Fixed Charge,

unless all of the Wholesale Purchaser's allocation was transferred to another Wholesale Purchaser pursuant to the General Implementation Agreement. Any annual Cash Funded Capital; Fixed Operations and Maintenance Costs including the associated Rate of Return; Annual Storage Fee Payment; cost offsetting revenues; and Fixed Debt Service costs calculated under this section shall be excluded from the calculation of other rates and charges under this Contract.

5.10.3.4 Obligations. In addition to the Fixed Capital Costs, Renewal and Replacement Costs, and Fixed Operation and Maintenance Costs, if a Wholesale Purchaser requests and Cocoa agrees to have Cocoa issue an Obligation to finance its portion of the Contributed Capital Cost associated with the development, design, and construction of the infrastructure to be constructed for that Party's Phase 4 Capacity Allotment of the Phase 4 Raw Water System by Cocoa, then the requesting Party and Cocoa shall enter a separate agreement governing the terms of financing through that Obligation.

5.10.3.5 Raw Water Regional Usage Rate. The Regional Usage Rate for the Raw Water System associated with Phase 4 shall be calculated by dividing the Base Year Variable Operations and Maintenance costs, including the associated Rate of Return, associated with the Phase 4 Raw Water System by the Phase 4 Base Year Raw Water Regional Water Usage in thousand gallons to determine a Regional Usage Rate for Raw Water for the Base Year per thousand gallons for Raw Water produced and delivered by Cocoa under Phase 4. This Regional Usage Rate for Raw Water for the Base Year is then adjusted to the Current Year using the Current Year rate adjustment adopted

by Cocoa as described in Section 5.6.9. The apportionment of costs to the Phase 4 Raw Water System shall be performed in accordance with **Exhibit 3**. Phase 4 Raw Water Regional Water Usage shall be based on the Wholesale Purchaser's actual annual average daily Phase 4 Raw Water usage during the Base Year. For the initial year the Phase 4 charges and rates are calculated, the Phase 4 Raw Water Regional Water Usage shall be based on the Party's Wholesale Water Estimate. This calculation shall be performed consistent with the calculation of Regional Usage Rate demonstrated in **Exhibit 2** and described in Section 5.9, but only for the portion of the Raw Water System associated with Phase 4. Any Variable Operations and Maintenance Costs including associated Rate of Return calculated under this section shall be excluded from the calculation of other rates and charges under this Contract.

5.10.3.6 Regional Usage Charge for Raw Water. During Phase 4, the Phase 4 Non-Dyal Treatment Project Administrator and Wholesale Purchaser(s), as appropriate, shall pay Cocoa a Regional Usage Charge for Raw Water based on the quantity of Raw Water delivered by Cocoa to the Dyal POC(s).

5.10.3.7 Regional Usage Charge Calculation. For Raw Water delivered to the Phase 4 Non-Dyal Treatment Project Administrator(s), the Regional Usage Rate for the Phase 4 Raw Water System shall be multiplied by the actual monthly Raw Water flow delivered by Cocoa to the Dyal POC(s) to determine the Regional Usage Charge to be paid to Cocoa by the Phase 4 Non-Dyal Treatment Project Administrator(s). For Raw Water delivered to a Wholesale Purchaser, the Regional Usage Rate for the Phase 4 Raw Water System shall be multiplied by the

actual monthly Raw Water flow measured at a Dyal POC to determine the Regional Usage Charge to be paid to Cocoa by each Wholesale Purchaser on a monthly basis. Each Wholesale Purchaser's share of the actual monthly Raw Water flow at a Dyal POC shall be based on the actual monthly Raw Water flows measured at the Delivery Point(s) associated with each Dyal POC as specified in Section 6 of this Contract. If Cocoa does not deliver any Raw Water to the Dyal POC(s) in a given month, there shall be no Regional Usage Charge for Raw Water for that month.

- 5.10.3.8 Rate of Return. A Rate of Return shall be applied consistent with the methodology described in Section 5.6. The Rate of Return shall not be applied to the Annual Storage Fee Payment.
- 5.10.3.9 Rate Recalculation. For each Fiscal Year following the initial delivery of Raw Water during Phase 4, the Regional Fixed Charge and Regional Usage Rate for Phase 4 Raw Water shall be recalculated and adjusted (increased or decreased) consistent with the calculations of the Regional Fixed Charge and Regional Usage Rate as demonstrated in **Exhibit 2** and described in this section. The Phase 4 Non-Dyal Treatment Project Administrator and any Wholesale Purchaser shall have the right to conduct its own audit at its sole expense by a certified public accounting firm of the recalculation. A copy of the audit will be provided at the request of any Party.
- 5.10.3.10 Notice. On or before May 15 prior to the Fiscal Year after initiation of Phase 4 and every May 15 thereafter, Cocoa shall notify the Parties of the preliminary Raw Water charges and rates to be billed by Cocoa for the upcoming Fiscal Year.

Cocoa's preliminary charges and rates shall be accompanied by a report detailing the calculation of the charges and rates computed for the upcoming Fiscal Year. On or before July 30 prior to the Fiscal Year after initiation of Phase 4 and every July 30 thereafter, Cocoa shall notify the Parties of the final water charges and rates to be billed by Cocoa for the upcoming Fiscal Year.

6. **BILLING AND PAYMENT.**

- 6.1 **Billing Regional Fixed Charges.** Cocoa shall directly bill the Parties or the Phase 4 Non-Dyal Treatment Project Administrator for the prior month's Regional Fixed Charges for either Raw Water or Finished Water from Phases 3 and 4, as appropriate, by the 10<sup>th</sup> day of each calendar month. The Phase 4 Non-Dyal Treatment Project Administrator shall directly bill the Wholesale Purchaser(s) for the prior month's Regional Fixed Charges for Finished Water associated with the Phase 4 Non-Dyal Treatment System, as appropriate, by the 15th day of each calendar month.
- 6.2 **Finished Water Billing Usage Charges.** Cocoa shall directly bill the Wholesale Purchasers for the prior month's Regional Usage Charges for Cocoa System Water or Finished Water delivered by Cocoa to the Dyal POC(s) under Phases 3 and 4, as appropriate, by the 10th day of each month. The Pipeline Administrator(s) shall provide Cocoa the Regional Water Usage recorded at each Delivery Point by the 5<sup>th</sup> day of each month. Each Wholesale Purchaser's share of the actual monthly Finished Water flow measured at a Dyal POC shall be calculated as the total monthly flow at a Dyal POC multiplied by the ratio of the monthly flow at a Wholesale Purchaser's Delivery Point(s) to the sum of the monthly flows at all Delivery Points associated with a TCR/SJR Finished Water Transmission Line. The Phase 4 Non-Dyal Treatment Project Administrator shall directly bill the Wholesale Purchasers for the prior month's Regional Usage

Charges for Phase 4, if appropriate, by the 15th day of each month. The Pipeline Administrator(s) shall provide the Phase 4 Non-Dyal Treatment Project Administrator the Regional Water Usage recorded at each Delivery Point by the 5<sup>th</sup> day of each month. Each Wholesale Purchaser's share of the actual monthly Finished Water flow measured at each Wholesale Purchaser's respective Phase 4 Treatment POC shall be calculated as the total monthly flow at a Phase 4 Treatment POC multiplied by the ratio of the monthly flow delivered at the Wholesale Purchaser's Delivery Point(s) to the sum of the monthly flows at all Delivery Points associated with a TCR/SJR Finished Water Transmission Line. In the event that there is only one Wholesale Purchaser associated with a Phase 4 Treatment POC, then that Wholesale Purchaser's share of the total monthly flow at that Phase 4 Treatment POC shall be 100 percent.

- 6.3 **Raw Water Billing Usage Charges.** Cocoa shall directly bill the Phase 4 Non-Dyal Treatment Project Administrator(s) and/or the Wholesale Purchasers for the prior month's Regional Usage Charges for Raw Water delivered by Cocoa to the Dyal POC(s) under Phase 4 by the 10th day of each month. For Wholesale Purchasers that are receiving Raw Water under Phase 4, the Pipeline Administrator(s) shall provide Cocoa the Raw Water Regional Water Usage recorded at each Delivery Point by the 5<sup>th</sup> day of each month. Each Wholesale Purchaser's share of the actual monthly Raw Water flow at a Dyal POC shall be calculated as the total monthly Raw Water flow at a Dyal POC multiplied by the ratio of the monthly Raw Water flow at a Wholesale Purchaser's Delivery Point(s) to the sum of the monthly Raw Water flows at all Delivery Points associated with a TCR/SJR Raw Water Transmission Line. In the event that there is only one Wholesale Purchaser associated with a Dyal POC, then that Wholesale Purchaser's share of the total monthly flow at that Dyal POC shall be 100 percent.

- 6.4 **Irrevocable Commitment to Pay.** The Parties shall pay their respective Regional Fixed Charges and Regional Usage Charges for Finished Water or Raw Water in the manner provided herein. Said payments shall be made without demand and without set-off, counterclaim, abatement, suspension or deduction. Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator, as appropriate, are undertaking the acquisition, construction, operation, replacement and expansion of the TCR/SJR Project Facilities on the representation, warranties and covenants of each Party to pay its Regional Fixed Charges and Regional Usage Charges for Finished Water or Raw Water in a timely manner.
- 6.5 **Pipeline Administrator.** The Wholesale Purchasers shall notify Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator, as appropriate, of the Pipeline Administrator(s) responsible for the transmittal of metered flow data for each TCR/SJR Finished Water Transmission System and TCR/SJR Raw Water Transmission System.
- 6.6 **Billing for Other Pipeline Related Costs and Charges.** All costs associated with a TCR/SJR Finished Water Transmission Line or a TCR/SJR Raw Water Transmission Line shall be paid for as indicated in the TCR/SJR Transmission Line Agreement.
- 6.7 **Payment.** The Parties and the Phase 4 Non-Dyal Treatment Project Administrator, as appropriate, shall make payments to Cocoa for Cocoa System Water, Finished Water from Phase 3 and Finished Water or Raw Water from Phase 4, as appropriate, within forty-five (45) days from the bill date. A “past due” notice shall be mailed to the Wholesale Purchasers and the Phase 4 Non-Dyal Treatment Project Administrator(s) no later than with the bill for the next monthly billing cycle after payment is past due if full payment has not been made on the bill. The Wholesale Purchasers shall make payments to the Phase 4 Non-Dyal Treatment Project Administrator for Finished Water from Phase 4 within forty-five (45) days from the bill date. A “past due” notice shall be mailed to the Wholesale Purchaser no later than with the bill for the next monthly

billing cycle after payment is past due if full payment has not been made on the bill. If the water charges, or any portion thereof, remains unpaid following its due date, then the non-paying Party or Phase 4 Non-Dyal Treatment Project Administrator shall be charged interest on the amount owed from its due date until paid at the rate of 8 percent per annum.

- 6.8 **Source of Payment.** The source of funds for payment of the TCR/SJR Project shall be an Enterprise Fund established by each Party or such other funds funded entirely by user fees. Each Party shall maintain an operation and maintenance account throughout the term of this Contract. At all times during the terms of this Contract, a Party shall pay their respective TCR/SJR Project charges from its operation and maintenance account.
- 6.9 **Responsibility for Payment of Monthly Regional Fixed Charges.** If a Party does not take water from the TCR/SJR Project, or is shut down due to non-payment, the Party shall still be responsible for paying the current monthly Regional Fixed Charges for Finished Water or Raw Water established pursuant to Section 5, as applicable. However, if a Party assigns or conveys all or a portion of the Party's allocation to another Party pursuant to the General Implementation Agreement, then that Party's current monthly Regional Fixed Charges shall be proportionally reduced by the amount assigned or conveyed and the Party receiving the assignment or conveyance shall be responsible for paying the portion of the current monthly Regional Fixed Charges associated with the assignment or conveyance.
- 6.10 **Prohibition Against Indebtedness and Ad Valorem Taxes.** The obligation of a Wholesale Purchaser to pay the Regional Fixed Charges and Regional Usage Charges for Finished Water or Raw Water, as the case may be, or the obligation of a Phase 4 Non-Dyal Treatment Project Administrator to pay the Regional Usage Charges for Raw Water do not constitute general indebtedness of a Wholesale Purchasers or a Phase 4 Non-Dyal Treatment Project Administrator

within the meaning of any constitutional, statutory or charter provision limiting the amount and nature of indebtedness that may be incurred by a Wholesale Purchaser or a Phase 4 Non-Dyal Treatment Project Administrator. Neither Cocoa, a Phase 4 Non-Dyal Treatment Project Administrator nor the holder of any Obligations issued by the Project Administrator or a Phase 4 Non-Dyal Treatment Project Administrator to finance any component of the public water supply portion of the TCR/SJR Project nor any regional, state or federal agency providing cooperative funding to fund any component of the public water supply portion of the TCR/SJR Project shall have the right to require a Wholesale Purchaser or a Phase 4 Non-Dyal Treatment Project Administrator to exercise their ad valorem taxing power, if any, to pay their obligations and liabilities under this Agreement or to compel payment from any source, other than as indicated in Section 6.8.

7. PLEDGE OF CONTRACT REVENUES.

Cocoa is authorized to pledge all payments of the water charges due, owing or received from the Wholesale Purchasers and the Phase 4 Non-Dyal Treatment Project Administrator, including any interest derived from monies received under this Contract for the purpose of securing Obligations issued by Cocoa. The Phase 4 Non-Dyal Treatment Project Administrator is authorized to pledge all payments of the water charges due, owing or received from the Wholesale Purchasers, including any interest derived from monies received under this Contract for the purpose of securing Obligations issued by the Phase 4 Non-Dyal Treatment Project Administrator.

8. EXCLUSIVE USE AND CAPACITY OWNERSHIP OF TCR/SJR PROJECT.

8.1 **Phase 3.** When a Wholesale Purchaser pays its Proportional Share of the Contributed Capital Costs for Phase 3 of the TCR/SJR Project through either the Capital Investments or through the Contributed Debt Service Cost, that Wholesale Purchaser shall have exclusive use, in perpetuity, of the Proportional Share of the Phase 3 TCR/SJR Project Facilities for which it makes such payments.

- 8.2 **Phase 4.** When a Wholesale Purchaser pays its Proportional Share of the Contributed Capital Costs for Phase 4 of the TCR/SJR Project through either the Capital Investments or through the Contributed Debt Service Cost that Wholesale Purchaser shall own, in perpetuity, its Phase 4 Capacity Allotment for which it made such payments.
- 8.3 **Substitution of Parties, Assignment of this Contract, and Conveyance to Other Parties.** The substitution of Parties, assignment of this Contract, and conveyance to other Parties of either exclusive use or capacity ownership of TCR/SJR Project facilities shall be pursuant to the General Implementation Agreement.

9. METERING.

- 9.1 **Meter Type.** Meters shall be installed, maintained and owned by Cocoa at each Dyal POC. The type of Meter installed at each Dyal POC shall be selected at Cocoa's discretion, subject to compliance with industry standards for similar Meters. Meters shall be installed, maintained, and owned by the Phase 4 Non-Dyal Treatment Project Administrator at each Phase 4 Treatment POC. The type of Meter installed at each Phase 4 Treatment POC shall be selected at the Phase 4 Non-Dyal Treatment Project Administrator's discretion, subject to compliance with industry standards for similar Meters.
- 9.2 **Meter Ownership.** Upon installation, calibration and acceptance, the metering equipment to be used to measure the volume of TCR/SJR Project Water delivered to the Dyal POC(s) shall remain the property of Cocoa and Cocoa shall be responsible for the operation, maintenance, calibration and replacement, when necessary, of the Meters. Upon installation, calibration and acceptance, the metering equipment to be used to measure the volume of TCR/SJR Project Water delivered to the Phase 4 Treatment POC(s) shall remain the property of the Phase 4 Non-Dyal Treatment Project Administrator and the Phase 4 Non-Dyal Treatment Project Administrator shall be responsible for the operation maintenance, calibration, and replacement, when necessary, of the Meters.

- 9.3 **Meter Reading.** Cocoa shall read the Meters at the Dyal POC(s) for billing purposes. The Phase 4 Treatment Non-Dyal Project Administrator shall read the Meters at the Phase 4 Treatment POC(s). The metering equipment shall be of standard make and type for utility purposes, be installed at a readily accessible location and shall record flow with an error factor not to exceed 2%, plus or minus, of full scale reading for billing purposes.
- 9.4 **Dyal POC(s) Meter Inspection.** Cocoa shall inspect and calibrate the Meter(s) at the Dyal POC's at least annually for accuracy and a report shall be prepared at the conclusion of each inspection/calibration detailing the condition and accuracy of each Meter by Cocoa and delivered to the Wholesale Purchasers. Each inspection/calibration of the Meters shall be performed by a certified, competent person. Cocoa shall provide fourteen (14) days' notice to the Wholesale Purchasers of the date and time of the inspection, and the Wholesale Purchasers shall have the right to attend the inspections. At any time upon request of a Wholesale Purchasers, Cocoa shall make arrangements for a test of a Meter installed at a Dyal POC by an independent testing entity agreeable to the requesting Wholesale Purchaser. All costs and expenses shall be borne by the Wholesale Purchaser requesting the test, unless the Meter is found to be inaccurate beyond the accuracy specified in AWWA Manual of Practice M6, as amended from time to time, in which case, the cost and expense of the test shall be borne by Cocoa and such cost may not be passed along to the Wholesale Purchaser(s). Meter inspection or calibration by any Wholesale Purchaser shall not relieve Cocoa from conducting its annual inspection/calibration of the meter(s).
- 9.5 **Phase 4 Treatment POC(s) Meter Inspection.** The Phase 4 Non-Dyal Treatment Project Administrator shall inspect and calibrate the Meter(s) at the Phase 4 Treatment POC's at least annually for accuracy and a report shall be prepared at the conclusion of each inspection/calibration detailing the condition and

accuracy of each Meter by the Phase 4 Treatment POC(s) and delivered to the Wholesale Purchasers. The Phase 4 Non-Dyal Treatment Project Administrator shall provide fourteen (14) days' notice to the Wholesale Purchasers of the date and time of the inspection, and the Wholesale Purchasers shall have the right to attend the inspections. At any time upon request of a Wholesale Purchaser, the Phase 4 Non-Dyal Treatment Project Administrator(s) shall make arrangements for a test of a Meter installed at a Phase 4 Treatment POC by an independent testing entity agreeable to the requesting Wholesale Purchaser. All costs and expenses shall be borne by the Wholesale Purchaser requesting the test, unless the Meter is found to be inaccurate beyond the accuracy specified in AWWA Manual of Practice M6, as amended from time to time, in which case, the cost and expense of the test shall be borne by the Phase 4 Non-Dyal Treatment Project Administrator(s) and such cost may not be passed along to the Wholesale Purchaser(s). Meter inspection or calibration by any Wholesale Purchaser shall not relieve the Phase 4 Non-Dyal Treatment Project Administrator from conducting its annual inspection/calibration of the meter(s).

- 9.6 **Dyal POC(s) Meter Error and Billing Adjustment.** Meters at the Dyal POC(s) found to be in error, utilizing the 2%, plus or minus of true accuracy, standard shall be recalibrated at Cocoa's sole cost. If the meters are found to be inaccurate, the bill(s) of the Wholesale Purchaser(s) or the bill(s) of the Phase 4 Non-Dyal Treatment Project Administrator, as appropriate, shall be adjusted to account for the inaccuracy in the measurement of the volume supplied by Cocoa for the time period over which the bill is adjusted. In calculating such billing adjustment time period, it shall be assumed that the meter inaccuracy existed for one-half of the entire time interval between meter accuracy checks by either party; provided, however, that any such time interval shall not exceed twelve (12) months, the twelve (12) months to be the last twelve (12) months prior to the date of receipt of written notice of the inaccuracy.

9.7 **Phase 4 Treatment POC(s) Meter Error and Billing Adjustment.** Meters at the Phase 4 Treatment POC(s) found to be in error, utilizing the 2%, plus or minus of true accuracy, standard shall be recalibrated at Phase 4 Non-Dyal Treatment Project Administrator's sole cost. If the meters are found to be inaccurate, the Wholesale Purchaser(s) bill(s) shall be adjusted to account for the inaccuracy in the measurement of the volume supplied by the Phase 4 Non-Dyal Treatment Project Administrator for the time period over which the bill is adjusted. In calculating such billing adjustment time period, it shall be assumed that the meter inaccuracy existed for one-half of the entire time interval between meter accuracy checks by either party; provided, however, that any such time interval shall not exceed twelve (12) months, the twelve (12) months to be the last twelve (12) months prior to the date of receipt of written notice of the inaccuracy.

9.8 **Delivery Point(s) Meters.** Metering of the individual Wholesale Purchaser's Delivery Points shall be the responsibility of the Pipeline Administrator(s) as described in the TCR/SJR Transmission Line Agreement.

10. **WATER SERVICE INTERRUPTIONS.**

Annually, Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s), as appropriate, shall provide the Wholesale Purchasers a projected schedule of operation and maintenance activities that may affect the availability, pressure, volume, or quality of the Cocoa System Water or TCR/SJR Project Water to be delivered to the Phase 4 Non-Dyal Treatment Project Administrator(s) or Pipeline Administrators. Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall provide notice to the Phase 4 Non-Dyal Treatment Project Administrator(s), Pipeline Administrator(s), and Wholesale Purchasers, as appropriate, not less than thirty (30) days prior any scheduled maintenance activities that may affect the availability, pressure, volume or quality of the Cocoa System Water or TCR/SJR Project Water to be delivered to the Phase 4 Non-Dyal Treatment Project Administrator or the Pipeline Administrator(s). In the event of the

occurrence of unforeseen circumstances that result in a total or partial interruption of service, Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall immediately provide verbal notice to the Phase 4 Non-Dyal Treatment Project Administrator(s), Pipeline Administrator(s), and Wholesale Purchasers, as appropriate, to be followed by written notice. Any such interruption in service shall be remedied as quickly as technically feasible.

11. NOTICES.

Except as otherwise provided herein, all notices provided for in this Contract must be in writing and be sufficient and deemed to be given when sent by certified mail or registered mail, return receipt requested, and the notice sent by certified mail or registered mail is received by the Party upon which notice is given, and a copy is simultaneously sent to the Party's TCR/SJR Committee Member by email. A copy shall also be sent to all other Parties by U.S. Mail and by email to their TCR/SJR Committee Members. All notices shall be delivered or sent to the Parties at their respective address shown below or to such other address(es) as a Party may designate by prior written notice given in accordance with this provision to the other Parties. If any notice is sent by mail, it shall be deemed to be given on the third day following mailing, which is not a Saturday, Sunday or a day on which the United States Mail is not delivered:

As to COCOA:           City Manager  
                                  City of Cocoa  
                                  65 Stone Street  
                                  Cocoa, Florida 32922

With copy to:           Utilities Director  
                                  City of Cocoa  
                                  351 Shearer Boulevard  
                                  Cocoa, Florida 32922

                                  City Attorney  
                                  City of Cocoa  
                                  65 Stone Street  
                                  Cocoa, Florida 32922

As to ORANGE COUNTY:	County Administrator Orange County Government P.O. Box 1393 Orlando, Florida 32802
With copy to:	Utilities Director Orange County Utilities 9150 Curry Ford Road Orlando, Florida 32825
	County Attorney Orange County Attorney's Office P.O. Box 1393 Orlando, Florida 32802
As to OUC:	General Manager & CEO Orlando Utilities Commission Reliable Plaza 100 West Anderson Street Orlando, Florida 32802
With copy to:	General Counsel Orlando Utilities Commission Reliable Plaza 100 West Anderson Street Orlando, Florida 32802
As to TWA:	Executive Director Tohopekaliga Water Authority 951 MLK Boulevard Kissimmee, Florida 34741
With copy to:	General Counsel Tohopekaliga Water Authority 951 MLK Boulevard Kissimmee, Florida 34741
As to ECFS:	Vice-President 4550 Deer Park Road St. Cloud, Florida 34773
With copy to:	Hopping, Green & Sams P.O. Box 6526 Tallahassee, Florida 32314

As to FRI:           President  
Farmland Reserve, Inc.  
13754 Deseret Lane  
St. Cloud, Florida 34773

With copy to:       Hopping, Green & Sams  
P.O. Box 6526  
Tallahassee, Florida 32314

12. TIME EXTENSIONS. The Parties may by Consensus extend or change any of the deadlines specified in this Contract.

13. DEFAULT AND REMEDY.

13.1   **Default.** Failure on the part of any Party to observe, comply with, perform or maintain in any material way any term, covenant, condition, duty, obligation, representation or warranty contained or arising under this Contract, such action shall constitute a default under this Contract.

13.2   **Notice of Default and Opportunity to Cure.** Upon occurrence of a default by any Party, one or more of the other Parties shall deliver written notice to the Party in default in the manner provided in Section 11, identifying the specific nature of the Default therein. The Party in default shall have thirty (30) days within which to cure such Default. However, if the default is of such a nature that it cannot be cured within thirty (30) days, the Party in default shall have such additional time as may be necessary to cure the default, so long as within said period, the Party in default commences the cure and diligently prosecutes such cure until completion.

13.3   **Remedy for Default.** Recognizing the Parties' paramount need for a safe and dependable water supply, the Parties agree that the exclusive remedy for a default under this Contract shall be for the non-defaulting Parties to individually or jointly seek specific performance arising from such default.

**13.4 Mediation.** Prior to seeking any remedy for a Default as provided in Section 13.3, a Party shall seek to mediate the dispute with the Party in Default. A Party submitting a dispute to mediation shall do so by delivering to the other Parties a notice requesting mediation of the dispute and providing a list of three mediators acceptable to the requesting Party. Within ten (10) days after receipt of the notice from the requesting Party, the other Parties shall, in writing, provide notice of either the selection of one of the mediators proposed by the requesting Party or offering a list of three additional mediators for consideration. Within ten (10) days of the requesting Party's receipt of the notice, the Parties shall meet for the purpose of selecting one of the mediators proposed by any of the Parties. To the extent practicable, the mediator shall have special competence and experience with respect to the subject matter under consideration. Within twenty (20) days after a mediator is named by the Parties, a time and date for the mediation shall be scheduled and documented in writing. The mediation shall be conducted expeditiously and the location of the mediation shall be at a location mutually selected by the Parties, or at a location of the mediator's choosing if the Parties can't agree on a location. The Parties shall share equally in the fees and expenses of the mediator. Each Party shall pay their respective attorney's fees, expert fees and other related expenses. Any settlement achieved through mediation shall be made in writing with a copy delivered to all the Parties.

**13.5 Water Charge Dispute.** A Wholesale Purchaser or Phase 4 Non-Dyal Treatment Project Administrator(s) that disputes a water charge shall be obligated to continue paying the disputed charge until the disagreement is resolved. For Phases 2 and 3, and Phase 4 when Cocoa is providing Finished Water or Raw Water, if the dispute is resolved in favor of the Wholesale Purchaser or the Phase 4 Non-Dyal Treatment Project Administrator(s), then Cocoa shall be required to repay the disputed water charge either as a credit against the Wholesale Purchaser's Regional Fixed Charge and Regional Usage Charge for Finished Water

or Raw Water or the Phase 4 Non-Dyal Treatment Project Administrator's Regional Fixed Charge and Regional Usage Charge for Raw Water, as appropriate, during the next Fiscal Year or a one-time payment by Cocoa to the Wholesale Purchaser or Phase 4 Non-Dyal Treatment Project Administrator(s) within thirty (30) days of resolution of the dispute, as selected by the Wholesale Purchaser or Phase 4 Non-Dyal Treatment Project Administrator(s). For Phase 4 when a Phase 4 Non-Dyal Treatment Project Administrator(s) is providing Finished Water, if the dispute is resolved in favor of the Wholesale Purchaser, the Phase 4 Non-Dyal Treatment Project Administrator(s) shall be required to repay the disputed water charge either as a credit against the Wholesale Purchaser's Regional Fixed Charge and Regional Usage Charge during the next Fiscal Year or a one-time payment by the Phase 4 Non-Dyal Treatment Project Administrator to the Wholesale Purchaser (s) within thirty (30) days of resolution of the dispute, as selected by the Wholesale Purchaser (s).

- 13.6 Termination of Wholesale Water Service in the Event of Non-Payment of the Water Charges.** A Wholesale Purchaser that fails to pay its Regional Fixed Charges for Finished Water or Raw Water or any portion thereof or a Phase 4 Non-Dyal Treatment Project Administrator that fails to pay its Regional Fixed Charges for Raw Water or any portion thereof within ninety (90) days of its due date shall be in default of the Contract and upon thirty (30) days written notice, Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), as the case may be, may reduce or discontinue Wholesale Water Service to the Pipeline Administrator(s) receiving Finished Water or Raw Water through a specific Dyal POC(s) or Phase 4 Treatment POC(s). Discontinuance of Wholesale Water Service to a Wholesale Purchaser because of its failure to pay its Regional Fixed Charge for Finished Water or Raw Water or any portion thereof shall not excuse the Wholesale Purchaser from paying the Regional Fixed Charge for Finished Water or Raw Water or any portion thereof, when it becomes due nor prohibit Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) from continuing to

charge interest on the amount unpaid. A Wholesale Purchaser(s) that fails to pay its Regional Usage Charges for Finished Water or Raw Water or any portion thereof or a Phase 4 Non-Dyal Treatment Project Administrator that fails to pay its Regional Usage Charges for Raw Water or any portion thereof within ninety (90) days of its due date shall be in default of the Contract and upon thirty (30) days written notice, Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) may reduce or discontinue Wholesale Water Service to the Pipeline Administrator(s) or Phase 4 Non-Dyal Treatment Project Administrator(s) receiving Finished Water or Raw Water through a specific Dyal POC or Phase 4 Treatment POC, as appropriate. Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) shall also provide a notice of intent to cease service to the Phase 4 Non-Dyal Treatment Project Administrator and to each Wholesale Purchaser. Discontinuance of Wholesale Water Service to a Wholesale Purchaser(s) because of its failure to pay its Regional Usage Charges for Finished Water or Raw Water or any portion thereof or to a Phase 4 Non-Dyal Treatment Project Administrator(s) because of its failure to pay its Regional Usage Charge for Raw Water or any portion thereof shall not excuse the Wholesale Purchaser(s) from paying its Regional Usage Charges Finished Water or Raw Water or any portion thereof, or a Phase 4 Non-Dyal Treatment Project Administrator(s) from paying the Regional Usage Charge for Raw Water or any portion thereof, when it becomes due nor prohibit Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) from continuing to charge interest on the amount unpaid. Cocoa's or the Phase 4 Non-Dyal Treatment Project Administrator's decision to discontinue Wholesale Water Service to a Wholesale Purchaser or the Phase 4 Non-Dyal Treatment Project Administrator under this section shall not be considered a default under this Section 13.

- 13.7 **Coordination of Termination.** Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator may request that the Pipeline Administrator cease delivery to a Wholesale Purchaser for non-payment of direct billing to that Wholesale

Purchaser, upon submittal of an affidavit to the Pipeline Administrator affirming that the Wholesale Purchaser is in default due to non-payment and is eligible for termination of service pursuant to this contract. The Pipeline Administrator shall provide a notice of intent to cease service to the Wholesale Purchaser if payment is not made to Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator within five (5) business days of receipt of the notice. The Pipeline Administrator shall perform all actions necessary for the proper implementation of this Subsection and the Pipeline Administrator, Cocoa, and the Phase 4 Non-Dyal Treatment Project Administrator, as appropriate, shall be exempt and held harmless from any liability related thereto. A Pipeline Administrator's action to discontinue Wholesale Water Service at the direction of Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator under this section shall not be considered a default under this Section 13.

- 13.8 **Restoration of Wholesale Water Services.** Upon payment of all outstanding water charges, including any interest, Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), as appropriate, shall immediately direct the Pipeline Administrator(s) to resume Wholesale Water Service to the Wholesale Purchaser. Cocoa's or the Phase 4 Non-Dyal Treatment Project Administrator's failure to direct the Pipeline Administrator to resume Wholesale Water Service, or the Pipeline Administrator's failure to resume Wholesale Water Service at the direction of Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator, upon payment of all outstanding water charges, including any interest, constitutes a default under Section 13.
- 13.9 **Force Majeure Event.** In the event that performance of this Contract by any Party is prevented or interrupted by a Force Majeure Event, said Party shall not be liable for such nonperformance, but only for the duration or to the extent of said Force Majeure Event and only if said Party is not directly or indirectly responsible therefor. Any Party claiming to be relieved of any duty pursuant to

this Section shall give prompt written notice thereof to the other Parties. The Parties agree, however, to remedy with all reasonable dispatch the cause or causes preventing a Party from carrying out this Contract. Water service interruptions due to Force Majeure Events are governed by Section 10.

- 13.10 **Receivership.** Should Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s): (1) fail to provide Wholesale Water Service to a Wholesale Purchaser for more than six (6) consecutive months, except because of that Wholesale Purchaser's failure to pay its water charges, or because of a water service interruption under Section 10; or, (2) become insolvent, or voluntary or involuntary bankruptcy proceedings are instituted against Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s), any Wholesale Purchaser shall thereupon become entitled to seek the temporary appointment of a receiver to manage the Cocoa water system during Phase 2, the Cocoa water system and the TCR/SJR Project during Phases 3 and 4, or the Phase 4 Non-Dyal Treatment Project Administrator(s) portion of the TCR/SJR Project during Phase 4. In the event a receiver is appointed, said receiver shall, subject to the orders of the appointing court, have the right to manage the Cocoa water system and the TCR/SJR Project, as the case may be, to the limited extent deemed reasonably necessary by the appointing court to provide Wholesale Water Service to the Wholesale Purchasers. The Wholesale Purchasers by Consensus or Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s) individually shall have the right to request the appointing court to discharge the receiver and terminate the receivership.

14. WITHDRAWAL OF A WHOLESAL PURCHASER FROM THIS CONTRACT.

- 14.1 **Withdrawal Prior to Commitment.** Any Wholesale Purchaser may, prior to "Commitment," as that term is defined in the General Implementation Agreement withdraw from this Contract upon thirty (30) days written notice to all other Parties. Withdrawal shall take effect immediately and the withdrawing

Wholesale Purchaser shall forfeit and surrender its Capacity Allotment. In such event, this Contract and the General Implementation Agreement shall be modified to reflect a proportional re-assignment of the withdrawing Wholesale Purchaser's Capacity Allotment among the remaining Wholesale Purchasers. A Party withdrawing under this Section 14 shall also contemporaneously withdraw from the General Implementation Agreement. Failure to withdraw from the General Implementation Agreement shall render the withdrawal from this Contract under this Section 14 void. The provisions of this section shall survive the termination of this Contract.

- 14.2 **Withdrawal After Commitment.** Any Wholesale Purchaser may, after "Commitment," as that term is defined in the General Implementation Agreement, withdraw from this Contract upon thirty (30) days written notice to all the other parties. Withdrawal shall take effect immediately and the withdrawing Wholesale Purchaser shall forfeit and surrender its Capacity Allotment and shall no longer be entitled to receive Wholesale Water Service from Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator(s). However, the withdrawing Wholesale Purchaser shall remain responsible for paying its Regional Fixed Charge component of the water charges until that Wholesale Purchaser's entire Capacity Allotment is reallocated pursuant to Section 10.2 of the General Implementation Agreement. In addition, the withdrawing Wholesale Purchaser shall remain responsible for paying its share of Contributed Capital Costs according to the schedule approved by a TCR/SJR Committee for a contract between Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator and a third party which has been executed by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator prior to that Wholesale Purchaser's withdrawal until that Wholesale Purchaser's entire Capacity Allotment is reallocated pursuant to Section 10.2 of the General Implementation Agreement. A Party withdrawing under this Section 14 shall also contemporaneously withdraw from the General Implementation Agreement.

Failure to withdraw from the General Implementation Agreement shall render the withdrawal from this Contract under this Section 14 void. The provisions of this section shall survive the termination of this Contract.

- 14.3 **Liability for Obligations after Withdrawal.** Withdrawal by a Wholesale Purchaser shall not absolve that Wholesale Purchaser of its legal obligations under any separate agreement entered into by said Wholesale Purchaser and Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator pursuant to Section 5.8.5, Section 5.9.4.5, and Section 5.10.3.4. Additionally, the remaining participating Wholesale Purchasers shall not be responsible for payment of any of such withdrawing Wholesale Purchaser's share of the Contributed Capital Cost necessary for their respective Capacity Allotment or Phase 4 Capacity Allotment, unless the remaining Wholesale Purchasers agree to take over the Obligation of such withdrawing Wholesale Purchaser under that separate agreement. The provisions of this section shall survive the termination of this Contract.

15. GOVERNING LAW AND VENUE.

The Parties acknowledge that this contract was entered into and delivered within the State of Florida. This Contract shall be governed by and construed in accordance with laws of the State of Florida, without giving effect to any choice of laws or rules thereof which may direct the application of laws of another jurisdiction. The venue for any judicial proceedings shall be in a State court of competent jurisdiction located in Orange County or Osceola County, Florida. The Parties hereby waive their right to a jury trial.

16. SEVERABILITY.

If any provision of this Contract is found by a court of competent jurisdiction to be invalid, it shall be considered deleted herefrom and shall not invalidate the remaining provisions.

**17. OWNERSHIP OF MATERIALS.**

Ownership and copyright to all materials and all accompanying data (in all formats) used, developed or produced pursuant to work done under this Contract is vested in the Parties. Any source document or materials developed, secured or used in the performance of this Contract shall be considered the property of the Party from which such documents or materials originated.

**18. CONSTRUCTION.**

- 18.1 The Parties acknowledge that each Party and its legal counsel participated in the negotiation of this Contract. This Contract shall be construed without regard to any presumption or other rule requiring construction against the Party causing the Contract to be drafted.
- 18.2 Words importing the singular number include the plural in each case and vice versa, and words importing persons include firms and corporations. The terms "herein," "hereunder," "hereby," "hereto," "hereof," and any similar terms, refer to this Contract; the term "heretofore" means before the date of this Contract is executed; and the term "hereafter" means after the date this Contract is executed. The terms "include," "includes," and "including" shall be deemed to be followed by the words "without limitation."
- 18.3 Unless otherwise stated, any reference in this Contract to any entity shall include its permitted successors and assigns.
- 18.4 Any headings preceding the texts of the sections and subsections of this Contract and marginal notes appended to copies hereof are solely for convenience of reference and neither constitute a part of this Contract nor affect its meaning, construction or effect.
- 18.5 All Exhibits attached to this Contract are hereby incorporated in and made a part of this Contract. Capitalized terms used in the Exhibits hereto, but not otherwise defined therein, shall have the respective meanings assigned to such terms in this Contract.

- 18.6 In the event of a conflict between a provision of this Contract and a provision of any Exhibit to this Contract, the provisions of this Contract and the Exhibit shall be read as one Contract and each provision is to be construed in harmony with the other provision to give each provision a reasonable meaning and avoid any interpretation that renders one or more provisions useless or redundant. Under the circumstances when a provision of the Contract cannot be reconciled with a provision of the Exhibit, the provision in the Contract shall prevail.
- 18.7 In the event of a conflict between this Contract and the General Implementation Agreement, the language of the General Implementation Agreement controls. In the event of a conflict between this Contract and one or more of the TCR/SJR Project Agreements and related TCR/SJR Project instruments, other than the General Implementation Agreement, this Contract shall prevail.
- 18.8 External documents, instruments, or other writings, including but not limited to, the City of Cocoa Utility Regionalization Rate Study Report by Stantec Consulting Services, Inc., or any drafts thereof, mediator's notes, notes of any of the Parties, or other materials produced during the TCR/SJR mediation sessions attended by the Parties shall not be used to interpret this Contract or be used to resolve any conflict between this Contract and any other TCR/SJR Project Agreement or instrument.

19. DISCLAIMER OF THIRD PARTY BENEFICIARIES.

This Contract is solely for the benefit of the Parties and no right or cause of action shall accrue to or for the benefit of any person that is not a Party. Nothing in this Contract, express or implied, is intended or shall be construed to confer upon or give any person or entity, other than the Parties, any right, remedy or claim under or by reason of this Contract or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall only be binding upon the Parties.

20. NON-WAIVER.

No failure by a Party to exercise any right, power, or privilege under this Contract is a waiver of that or any other right, power, privilege under this Contract.

21. ENTIRE AGREEMENT.

The agreements and obligations of the Parties set forth in this Contract and the TCR/SJR Project Agreements shall be the several, and not joint, agreements and obligations of the Parties. This Contract, including exhibits, and the other TCR/SJR Project Agreements, constitute the entire agreement among the Parties pertaining to the subject matter hereof, and there are no warranties, representations or other agreements in connection with subject matter hereof, except as specifically set forth herein. Any other agreement between some or all of the Parties not specifically referenced herein is not intended to be changed or affected by this Contract. Additionally nothing in this Contract is intended to change any existing agreement between the SJRWMD and any Party to this Contract regarding TCR.

22. PUBLIC RECORDS.

Should any Party assert any exemption to, or inapplicability of, the requirements of chapter 119 and related statutes, the burden and cost of establishing such an assertion, by way of injunctive or other relief as provided by law, shall be upon that Party. The Parties shall allow public access to all project documents and materials that are subject to the provisions of chapter 119, Florida Statutes. Should any Party assert an exemption to the requirements of chapter 119, Florida Statutes or claim that a document does not constitute a public record, the burden of establishing such an exemption or excluding a document as a public record, by way of injunctive or other relief as provided by law, shall be upon the Party asserting the exemption or the claim that a document does not constitute a public record. Additionally, nothing in this Contract shall be construed, nor is intended to, expand the scope of chapter 119, Florida Statutes, or make into a public record a document that is not a public record under current law.

23. FURTHER ASSURANCES.

The Parties each shall use all reasonable efforts to provide such information, execute such further instruments and documents and take actions as may be reasonably requested by another Party and not inconsistent with the provisions of this Contract and not involving the assumption of obligations or liabilities different from, in excess of, or in addition to those expressly provided for in this Contract to carry out the intent of this Contract.

24. SOVEREIGN IMMUNITY AND INDEMNIFICATION.

24.1 **Sovereign Immunity.** Cocoa, OCU, OUC and TWA intend to avail themselves of the benefits of section 768.28, Florida Statutes, and any other statute and common law governing sovereign immunity to the fullest extent possible and nothing herein shall be construed as a waiver of sovereign immunity by these Parties. Additionally, OCU, ECFS, OUC and TWA are not jointly or severally liable for any tort attributable to Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) and that only Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) shall be liable for any torts attributable to it or for torts of its officers, agents, attorneys or employees under this Contract, and then only the extent of the waiver of sovereign immunity or limitations specified in section 768.28, Florida Statutes. Finally, Cocoa and Phase 4 Non-Dyal Treatment Project Administrator(s) expressly agree to indemnify and hold OCU, ECFS, OUC and TWA harmless from any injury that Cocoa and Phase 4 Non-Dyal Treatment Project Administrator(s) or their respective officers, agents, attorneys, employees or invitees sustain while carrying out Cocoa's and the Phase 4 Non-Dyal Treatment Project Administrator(s) obligations under this Contract.

24.2 **Indemnification.** All contracts and subcontracts for any work, goods and/or services related to the TCR/SJR Project must include hold harmless and indemnification provisions to protect all of the Parties in a form acceptable to the Parties. The consultant(s) and sub-consultant(s) must provide evidence of

acceptable levels and qualities of insurance and of said hold harmless and indemnity prior to commencement of work and access to any of the property of the Parties.

25. GOOD FAITH.

The Parties hereto agree to exercise good faith and fair dealings in respect to all matters relating to this Contract and shall work together in good faith to implement the terms of this Contract.

26. ISSUANCE OF OBLIGATIONS.

The Parties shall cooperate with each other in the issuance of any Obligations necessary to allow Cocoa and the Phase 4 Non-Dyal Treatment Project Administrator(s) to provide Wholesale Water Service, including, but not limited to Obligations needed to fund the Contributed Capital Cost incurred by Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator, if any, in constructing the TCR/SJR Project Facilities. In such event, the Parties shall comply with the reasonable requests of any Party and shall, upon request, do as follows: (1) make available general and financial information about itself; (2) consent to publication and distribution of its financial information; (3) certify that its general and financial information is accurate, does not contain any untrue statements of a material fact and does not omit to state a material fact necessary to make the statements in the information, in light of circumstances under which they are made, not misleading; (4) make available certified copies of official proceedings; (5) provide reasonable certifications to be used in a transcript of closing documents; and, (6) provide and pay for reasonable requested opinions of counsel as to the validity of its actions taken in respect to and the binding effect of this Contract and the TCR/SJR Project Agreements, title to the TCR/SJR Project Facilities, as applicable, and pending litigation which could materially affect its performance hereunder. In addition, each Party agrees to take no action which shall adversely affect the exclusion from gross income of interest on the Obligations for purposes of federal income taxation.

27. TERM AND TERMINATION.

The term of this Contract commences upon its Effective Date and shall remain in effect in perpetuity unless upon Consensus in writing by all of the Parties or the General Implementation Agreement is terminated.

28. AMENDMENT. This Contract may be amended only if all the Parties agree. Amendments must be written and be signed by all Parties.

29. ATTORNEY'S FEES. Each Party shall bear its own attorney's fees, costs, and expenses in any litigation, suit, dispute, controversy, arbitration, mediation, or proceeding, including appellate proceedings involving another Party, arising out of, based on, or related to, this Contract. This is not intended to prevent Cocoa or the Phase 4 Non-Dyal Treatment Project Administrator from collecting its attorney's fees, costs, and expenses as Operation and Maintenance Costs for the TCR/SJR Project.

30. AUTHORITY.

The Contract is entered into by the Parties under the following authorities:

- 31.1 **Cocoa.** Cocoa, a Florida municipal corporation, enters into this Contract under the authority of its home rule powers, as well as Sections 166.021, 180.02, Florida Statutes and chapter 57-1232, Laws of Florida.
- 31.2 **OCU.** OCU, a charter county, enters into this Contract under the authority of its home rule powers, as well as sections 125.01(1)(k)1, 125.01(1)(p), 125.01(3)(a), and 153.03(6), Florida Statutes, which authorize counties to enter into agreements with other public agencies and private corporations to accomplish goals for providing water to their customers.
- 31.3 **OUC.** OUC, a statutory commission within the government of the City of Orlando, created by special act of the Florida Legislature, enters this Contract under the authority of sections 6 and 9 of chapter 9861, Laws of Florida (1923), as amended.

31.4 **TWA.** TWA, an independent special district created by special act of the Florida Legislature, enters into this Contract under the authority of section 10(1), chapter 2003-368, Laws of Florida.

31.5 **ECFS.** ECFS is entering into this Contract under the authority of its corporate charter.

**32. MISCELLANEOUS PROVISIONS.**

32.1 No Party shall be deemed to be an agent of another Party nor shall represent that it has the authority to bind another Party.


32.2 In computing any period of time under this Agreement, any reference to days shall mean calendar days, unless business days are specifically referenced. In computing any period of time under this Agreement, exclude the day of the event that triggers the computation of the period of time. If the last day of a period of time is a Saturday, Sunday, or legal holiday, the period of time shall run until the end of the next calendar day which is not a Saturday, Sunday, or legal holiday.

32.3 Nothing in this Agreement shall be deemed a waiver of any government Party's police powers.

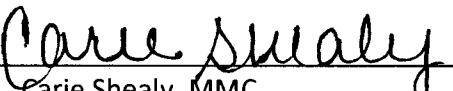
**(SIGNATURES ON THE FOLLOWING PAGES)**

IN WITNESS WHEREOF, the undersigned have caused this Contract to be duly executed and entered into by the City of Cocoa, Florida.

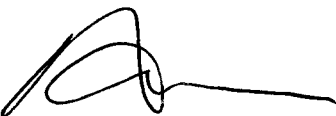
CITY OF COCOA, a Florida municipal corporation

By:   
Henry O. Parrish III  
Mayor

ATTEST:

By:   
Carrie Shealy, MMC  
City Clerk

APPROVED AS TO FORM:

By:   
Anthony A. Garganese  
City Attorney

Execution Version

IN WITNESS WHEREOF, the undersigned have caused this Contract to be duly executed and entered into by Orange County, Florida.

ORANGE COUNTY, FLORIDA

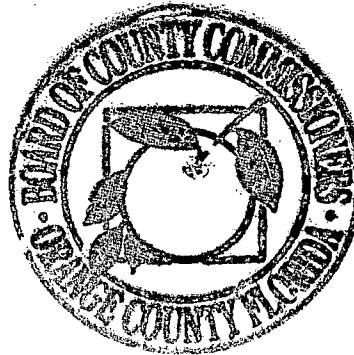
By: Board of County Commissioners

By: *Teresa Jacobs*  
Teresa Jacobs  
County Mayor

Date: 8.25.17

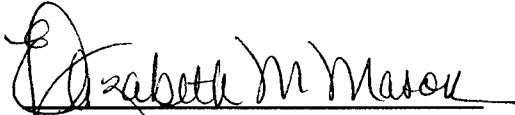
ATTEST: Phil Diamond, CPA, County Comptroller  
as Clerk of the Board of County Commissioners

By: *Craig A. Stopyla*  
for Deputy Clerk



IN WITNESS WHEREOF, the undersigned have caused this Contract to be duly executed and entered into by the Orlando Utilities Commission.

ATTEST:



Printed Name: ELIZABETH M. MASON

Orlando Utilities Commission

By: 

Kenneth P. Kronek,  
General Manager & CEO

Approved as to form and legality,  
OUC Legal Department

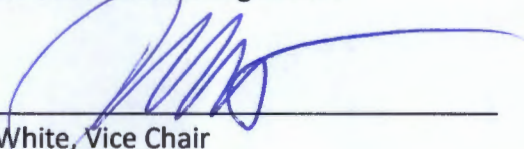
By: 

Date: 8/3/17

IN WITNESS WHEREOF, the undersigned have caused this Contract to be duly executed and entered into by the Tohopekaliga Water Authority.

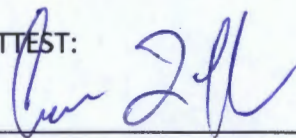


**TOHOPEKALIGA WATER AUTHORITY,**  
an independent special district established and  
created pursuant to Chapter 189, Florida Statutes,  
by special act of the Florida Legislature

By:   
Tom E. White, Vice Chair  
Board of Supervisors

Date: August 30, 2017

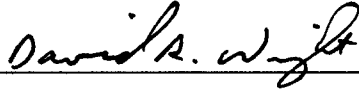
ATTEST:

  
Clarence L. Thacker, Secretary  
Board of Supervisors

1 IN WITNESS WHEREOF, the undersigned have caused this Contract to be duly executed and  
2 entered into by East Central Florida Services.

3  
4  
5 ATTEST:

EAST CENTRAL FLORIDA SERVICES, INC.

6  
7  
8   
9 \_\_\_\_\_

10  
11 Printed Name: DAVID R. WRIGHT

By:   
\_\_\_\_\_

K. Erik Jacobsen  
President

12  
13  
14  
15  
16  
17 Approved as to Form:

18   
19 \_\_\_\_\_

20  
21 Eric T. Olsen, Counsel  
22  
23  
24

## **EXHIBIT 1**

## Schedule 1 of 10

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E			F	G	H	I
		SERVICE ALLOCATION										
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals			
1	1515 FIELD SERVICES											
2	Salaries & Benefits											
3	12-00 Regular Salaries & Wages	\$ 776,263	\$ -	\$ 776,263	Base Year Accounts	90%	10%	\$ 695,147	\$ 81,116			
4	12-12 Accrual Payouts	\$ 26,029	\$ -	\$ 26,029	Base Year Accounts	90%	10%	\$ 23,309	\$ 2,720			
5	13-00 Other Salaries & Wages	\$ 62,628	\$ -	\$ 62,628	Base Year Accounts	90%	10%	\$ 56,084	\$ 6,544			
6	14-00 Overtime	\$ 1,180	\$ -	\$ 1,180	Base Year Accounts	90%	10%	\$ 1,057	\$ 123			
7	20-00 Clothing/Shoe Allowances	\$ 110	\$ -	\$ 110	Base Year Accounts	90%	10%	\$ 99	\$ 11			
8	21-00 FICA Taxes	\$ 61,770	\$ -	\$ 61,770	Base Year Accounts	90%	10%	\$ 55,315	\$ 6,455			
9	22-00 Retirement Contributions	\$ 168,771	\$ -	\$ 168,771	Base Year Accounts	90%	10%	\$ 151,135	\$ 17,636			
10	23-00 Life/Health Insurance	\$ 253,811	\$ -	\$ 253,811	Base Year Accounts	90%	10%	\$ 227,289	\$ 26,522			
11	24-00 Worker's Compensation	\$ 44,133	\$ -	\$ 44,133	Base Year Accounts	90%	10%	\$ 39,521	\$ 4,612			
12	26-00 OPEB Health Expense	\$ 25,320	\$ -	\$ 25,320	Base Year Accounts	90%	10%	\$ 22,674	\$ 2,646			
13	27-00 Cafeteria Plan	\$ 8,400	\$ -	\$ 8,400	Base Year Accounts	90%	10%	\$ 7,522	\$ 878			
14	Total Salaries & Benefits	\$ 1,428,415	\$ -	\$ 1,428,415				\$ 1,279,151	\$ 149,264			
15	Operating Expenditures											
16	41-00 Communication	\$ 6,172	\$ -	\$ 6,172	Base Year Accounts	90%	10%	\$ 5,527	\$ 645			
17	42-00 Postage & Freight	\$ 119	\$ -	\$ 119	Base Year Accounts	90%	10%	\$ 107	\$ 12			
18	45-00 Insurance	\$ 8,955	\$ -	\$ 8,955	Base Year Accounts	90%	10%	\$ 8,019	\$ 936			
19	46-00 Repairs & Maintenance	\$ 24,866	\$ -	\$ 24,866	Base Year Accounts	90%	10%	\$ 22,268	\$ 2,598			
20	46-03 Repair/Maint - Vehicles	\$ 15,675	\$ -	\$ 15,675	Base Year Accounts	90%	10%	\$ 14,037	\$ 1,638			
21	49-00 Other Charges & Oblig.	\$ 120	\$ -	\$ 120	Base Year Accounts	90%	10%	\$ 108	\$ 13			
22	52-00 Operating Supplies	\$ 25,411	\$ -	\$ 25,411	Base Year Accounts	90%	10%	\$ 22,755	\$ 2,655			
23	52-30 Fuel, Oil & Lubricants	\$ 42,595	\$ -	\$ 42,595	Base Year Accounts	90%	10%	\$ 38,144	\$ 4,451			
24	54-00 Membership/Publications	\$ 200	\$ -	\$ 200	Base Year Accounts	90%	10%	\$ 179	\$ 21			
25	Total Operating Expenditures	\$ 124,114	\$ -	\$ 124,114				\$ 111,145	\$ 12,969			
26	TOTAL - 1515 FIELD SERVICES	\$ 1,552,529	\$ -	\$ 1,552,529				\$ 1,390,296	\$ 162,233			
27	4010 WATER ADMINISTRATION											
28	Salaries & Benefits											
29	12-00 Regular Salaries & Wages	\$ 472,275	\$ -	\$ 472,275	Weighted Total O&M Expense	83%	17%	\$ 393,763	\$ 78,511			
30	12-12 Accrual Payouts	\$ 3,002	\$ -	\$ 3,002	Weighted Total O&M Expense	83%	17%	\$ 2,503	\$ 499			
31	13-00 Other Salaries & Wages	\$ 8,488	\$ -	\$ 8,488	Weighted Total O&M Expense	83%	17%	\$ 7,077	\$ 1,411			
32	14-00 Overtime	\$ 15,723	\$ -	\$ 15,723	Weighted Total O&M Expense	83%	17%	\$ 13,109	\$ 2,614			
33	21-00 FICA Taxes	\$ 37,384	\$ -	\$ 37,384	Weighted Total O&M Expense	83%	17%	\$ 31,169	\$ 6,215			
34	22-00 Retirement Contributions	\$ 486,443	\$ -	\$ 486,443	Weighted Total O&M Expense	83%	17%	\$ 405,577	\$ 80,867			
35	23-00 Life/Health Insurance	\$ 94,238	\$ -	\$ 94,238	Weighted Total O&M Expense	83%	17%	\$ 78,571	\$ 15,666			
36	23-02 Life/Health Retirees	\$ 127,107	\$ -	\$ 127,107	Weighted Total O&M Expense	83%	17%	\$ 105,977	\$ 21,130			
37	24-00 Worker's Compensation	\$ 12,083	\$ -	\$ 12,083	Weighted Total O&M Expense	83%	17%	\$ 10,075	\$ 2,009			
38	25-00 Unemployment Compensation	\$ 1,869	\$ -	\$ 1,869	Weighted Total O&M Expense	83%	17%	\$ 1,558	\$ 311			
39	26-00 OPEB Health Expense	\$ 25,637	\$ -	\$ 25,637	Weighted Total O&M Expense	83%	17%	\$ 21,375	\$ 4,262			
40	27-00 Cafeteria Plan	\$ 15,350	\$ -	\$ 15,350	Weighted Total O&M Expense	83%	17%	\$ 12,798	\$ 2,552			
41	Total Salaries & Benefits	\$ 1,299,598	\$ -	\$ 1,299,598				\$ 1,083,552	\$ 216,046			

### Service Allocation - Base Year Net Revenue Requirement

2

## Schedule 1 of 10

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
83	4020 DYAL PLANT									
84	Salaries & Benefits									
85	12-00 Regular Salaries & Wages	\$ 1,423,257	\$ -	\$ 1,423,257	Water Only	100%	0%	\$ 1,423,257	\$ -	
86	12-12 Accrual Payouts	\$ 13,055	\$ -	\$ 13,055	Water Only	100%	0%	\$ 13,055	\$ -	
87	13-00 Other Salaries & Wages	\$ 53,415	\$ -	\$ 53,415	Water Only	100%	0%	\$ 53,415	\$ -	
88	14-00 Overtime	\$ 138,104	\$ -	\$ 138,104	Water Only	100%	0%	\$ 138,104	\$ -	
89	20-00 Clothing/Shoe Allowances	\$ 805	\$ -	\$ 805	Water Only	100%	0%	\$ 805	\$ -	
90	21-00 FICA Taxes	\$ 119,813	\$ -	\$ 119,813	Water Only	100%	0%	\$ 119,813	\$ -	
91	22-00 Retirement Contributions	\$ 117,771	\$ -	\$ 117,771	Water Only	100%	0%	\$ 117,771	\$ -	
92	23-00 Life/Health Insurance	\$ 450,955	\$ -	\$ 450,955	Water Only	100%	0%	\$ 450,955	\$ -	
93	24-00 Worker's Compensation	\$ 92,981	\$ -	\$ 92,981	Water Only	100%	0%	\$ 92,981	\$ -	
94	26-00 OPEB Health Expense	\$ 60,820	\$ -	\$ 60,820	Water Only	100%	0%	\$ 60,820	\$ -	
95	27-00 Cafeteria Plan	\$ 12,350	\$ -	\$ 12,350	Water Only	100%	0%	\$ 12,350	\$ -	
96	Total Salaries & Benefits	\$ 2,483,327	\$ -	\$ 2,483,327				\$ 2,483,327	\$ -	
97	Operating Expenditures									
98	31-00 Professional Services	\$ 8,286	\$ -	\$ 8,286	Water Only	100%	0%	\$ 8,286	\$ -	
99	34-00 Contract Services	\$ 231,447	\$ -	\$ 231,447	Water Only	100%	0%	\$ 231,447	\$ -	
100	40-00 Travel & Per Diem	\$ 4,587	\$ -	\$ 4,587	Water Only	100%	0%	\$ 4,587	\$ -	
101	41-00 Communication	\$ 62,013	\$ -	\$ 62,013	Water Only	100%	0%	\$ 62,013	\$ -	
102	42-00 Postage & Freight	\$ 26,210	\$ -	\$ 26,210	Water Only	100%	0%	\$ 26,210	\$ -	
103	43-00 Electric/Water/Sewer Service	\$ 1,295,205	\$ 426,776 (4)	\$ 1,721,982	Water Only	100%	0%	\$ 1,721,982	\$ -	
104	44-00 Rentals & Leases	\$ 118,048	\$ -	\$ 118,048	Water Only	100%	0%	\$ 118,048	\$ -	
105	45-00 Insurance	\$ 9,183	\$ -	\$ 9,183	Water Only	100%	0%	\$ 9,183	\$ -	
106	46-00 Repairs & Maintenance	\$ 2,436,303	\$ -	\$ 2,436,303	Water Only	100%	0%	\$ 2,436,303	\$ -	
107	46-02 Repair/Maint Building	\$ 317,392	\$ -	\$ 317,392	Water Only	100%	0%	\$ 317,392	\$ -	
108	46-03 Repair/Maint - Vehicles	\$ 26,551	\$ -	\$ 26,551	Water Only	100%	0%	\$ 26,551	\$ -	
109	47-00 Printing & Binding	\$ 61	\$ -	\$ 61	Water Only	100%	0%	\$ 61	\$ -	
110	49-00 Other Charges & Oblig.	\$ 7,469	\$ -	\$ 7,469	Water Only	100%	0%	\$ 7,469	\$ -	
111	52-00 Operating Supplies	\$ 2,665,111	\$ 878,167 (4)	\$ 3,543,278	Water Only	100%	0%	\$ 3,543,278	\$ -	
112	52-07 Janitorial Supplies	\$ 4,095	\$ -	\$ 4,095	Water Only	100%	0%	\$ 4,095	\$ -	
113	52-30 Fuel, Oil & Lubricants	\$ 67,376	\$ -	\$ 67,376	Water Only	100%	0%	\$ 67,376	\$ -	
114	53-00 Road Materials/Supplies	\$ 9,572	\$ -	\$ 9,572	Water Only	100%	0%	\$ 9,572	\$ -	
115	54-00 Membership/Publications	\$ -	\$ -	\$ -	Water Only	100%	0%	\$ -	\$ -	
116	55-00 Training	\$ 25,233	\$ -	\$ 25,233	Water Only	100%	0%	\$ 25,233	\$ -	
117	Total Operating Expenditures	\$ 7,314,143	\$ 1,304,943	\$ 8,619,087				\$ 8,619,087	\$ -	
118	TOTAL - 4020 DYAL PLANT	\$ 9,797,470	\$ 1,304,943	\$ 11,102,413				\$ 11,102,413	\$ -	

## Schedule 1 of 10

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	SERVICE ALLOCATION			H	I
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
119	4025 WATER FIELD OPERATIONS									
120	Salaries & Benefits									
121	12-00 Regular Salaries & Wages	\$ 1,728,430	\$ -	\$ 1,728,430	Water Field Operations PS	99%	1%	\$ 1,711,936	\$ 16,494	
122	12-12 Accrual Payouts	\$ 23,752	\$ -	\$ 23,752	Water Field Operations PS	99%	1%	\$ 23,525	\$ 227	
123	13-00 Other Salaries & Wages	\$ 68,438	\$ -	\$ 68,438	Water Only	100%	0%	\$ 68,438	\$ -	
124	14-00 Overtime	\$ 159,167	\$ -	\$ 159,167	Water Only	100%	0%	\$ 159,167	\$ -	
125	20-00 Clothing/Shoe Allowances	\$ 770	\$ -	\$ 770	Water Only	100%	0%	\$ 770	\$ -	
126	21-00 FICA Taxes	\$ 145,678	\$ -	\$ 145,678	Water Field Operations PS	99%	1%	\$ 144,287	\$ 1,390	
127	22-00 Retirement Contributions	\$ 216,364	\$ -	\$ 216,364	Water Field Operations PS	99%	1%	\$ 214,299	\$ 2,065	
128	23-00 Life/Health Insurance	\$ 487,634	\$ -	\$ 487,634	Water Field Operations PS	99%	1%	\$ 482,981	\$ 4,653	
129	24-00 Worker's Compensation	\$ 109,489	\$ -	\$ 109,489	Water Field Operations PS	99%	1%	\$ 108,444	\$ 1,045	
130	26-00 OPEB Health Expense	\$ 83,069	\$ -	\$ 83,069	Water Field Operations PS	99%	1%	\$ 82,276	\$ 793	
131	27-00 Cafeteria Plan	\$ 23,650	\$ -	\$ 23,650	Water Only	100%	0%	\$ 23,650	\$ -	
132	Total Salaries & Benefits	\$ 3,046,442	\$ -	\$ 3,046,442				\$ 3,019,774	\$ 26,667	
133	Operating Expenditures									
134	31-00 Professional Services	\$ 2,789	\$ -	\$ 2,789	Water Only	100%	0%	\$ 2,789	\$ -	
135	34-00 Contract Services	\$ 38,493	\$ -	\$ 38,493	Water Only	100%	0%	\$ 38,493	\$ -	
136	40-00 Travel & Per Diem	\$ 2,375	\$ -	\$ 2,375	Water Only	100%	0%	\$ 2,375	\$ -	
137	41-00 Communication	\$ 19,306	\$ -	\$ 19,306	Water Only	100%	0%	\$ 19,306	\$ -	
138	42-00 Postage & Freight	\$ 2,538	\$ -	\$ 2,538	Water Only	100%	0%	\$ 2,538	\$ -	
139	43-00 Electric/Water/Sewer Service	\$ 73,786	\$ -	\$ 73,786	Water Only	100%	0%	\$ 73,786	\$ -	
140	44-00 Rentals & Leases	\$ 3,201	\$ -	\$ 3,201	Water Only	100%	0%	\$ 3,201	\$ -	
141	45-00 Insurance	\$ 17,552	\$ -	\$ 17,552	Water Only	100%	0%	\$ 17,552	\$ -	
142	46-00 Repairs & Maintenance	\$ 2,361,373	\$ -	\$ 2,361,373	Water Only	100%	0%	\$ 2,361,373	\$ -	
143	46-02 Repair/Maint Building	\$ 82,465	\$ -	\$ 82,465	Water Only	100%	0%	\$ 82,465	\$ -	
144	46-03 Repair/Maint - Vehicles	\$ 72,758	\$ -	\$ 72,758	Water Only	100%	0%	\$ 72,758	\$ -	
145	47-00 Printing & Binding	\$ 25	\$ -	\$ 25	Water Only	100%	0%	\$ 25	\$ -	
146	49-00 Other Charges & Oblig.	\$ 2,112	\$ -	\$ 2,112	Water Only	100%	0%	\$ 2,112	\$ -	
147	52-00 Operating Supplies	\$ 118,489	\$ -	\$ 118,489	Water Only	100%	0%	\$ 118,489	\$ -	
148	52-07 Janitorial Supplies	\$ 3,050	\$ -	\$ 3,050	Water Only	100%	0%	\$ 3,050	\$ -	
149	52-30 Fuel, Oil & Lubricants	\$ 75,344	\$ -	\$ 75,344	Water Only	100%	0%	\$ 75,344	\$ -	
150	53-00 Road Materials/Supplies	\$ 5,602	\$ -	\$ 5,602	Water Only	100%	0%	\$ 5,602	\$ -	
151	54-00 Membership/Publications	\$ 255	\$ -	\$ 255	Water Only	100%	0%	\$ 255	\$ -	
152	55-00 Training	\$ 3,649	\$ -	\$ 3,649	Water Only	100%	0%	\$ 3,649	\$ -	
153	Total Operating Expenditures	\$ 2,885,159	\$ -	\$ 2,885,159				\$ 2,885,159	\$ -	
154	TOTAL - 4025 WATER FIELD OPERATIONS	\$ 5,931,601	\$ -	\$ 5,931,601				\$ 5,904,934	\$ 26,667	

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## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E			F	G	H	I
		SERVICE ALLOCATION										
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals			
155	<b>4055 ENGINEERING</b>											
156	Salaries & Benefits											
157	12-00 Regular Salaries & Wages	\$ 387,654	\$ -	\$ 387,654	Weighted 5-Year CIP	88%	12%	\$ 341,965	\$ 45,690			
158	12-12 Accrual Payouts	\$ 11,129	\$ -	\$ 11,129	Weighted 5-Year CIP	88%	12%	\$ 9,818	\$ 1,312			
159	13-00 Other Salaries & Wages	\$ 64,350	\$ -	\$ 64,350	Weighted 5-Year CIP	88%	12%	\$ 58,765	\$ 7,584			
160	14-00 Overtime	\$ 132	\$ -	\$ 132	Weighted 5-Year CIP	88%	12%	\$ 117	\$ 16			
161	21-00 FICA Taxes	\$ 35,243	\$ -	\$ 35,243	Weighted 5-Year CIP	88%	12%	\$ 31,089	\$ 4,154			
162	22-00 Retirement Contributions	\$ 33,996	\$ -	\$ 33,996	Weighted 5-Year CIP	88%	12%	\$ 29,989	\$ 4,007			
163	23-00 Life/Health Insurance	\$ 155,464	\$ -	\$ 155,464	Weighted 5-Year CIP	88%	12%	\$ 137,141	\$ 18,323			
164	24-00 Worker's Compensation	\$ 4,657	\$ -	\$ 4,657	Weighted 5-Year CIP	88%	12%	\$ 4,108	\$ 549			
165	26-00 OPEB Health Expense	\$ 20,127	\$ -	\$ 20,127	Weighted 5-Year CIP	88%	12%	\$ 17,755	\$ 2,372			
166	27-00 Cafeteria Plan	\$ 21,950	\$ -	\$ 21,950	Weighted 5-Year CIP	88%	12%	\$ 19,363	\$ 2,587			
167	Total Salaries & Benefits	\$ 734,703	\$ -	\$ 734,703				\$ 648,109	\$ 86,594			
168	Operating Expenditures											
169	31-03 Engineering Services	\$ -	\$ -	\$ -	Weighted 5-Year CIP	88%	12%	\$ -	\$ -			
170	34-00 Contract Services	\$ 73,944	\$ -	\$ 73,944	Weighted 5-Year CIP	88%	12%	\$ 65,229	\$ 8,715			
171	40-00 Travel & Per Diem	\$ 7	\$ -	\$ 7	Weighted 5-Year CIP	88%	12%	\$ 7	\$ 1			
172	41-00 Communication	\$ 2,880	\$ -	\$ 2,880	Weighted 5-Year CIP	88%	12%	\$ 2,541	\$ 339			
173	42-00 Postage & Freight	\$ 304	\$ -	\$ 304	Weighted 5-Year CIP	88%	12%	\$ 268	\$ 36			
174	45-00 Insurance	\$ 2,299	\$ -	\$ 2,299	Weighted 5-Year CIP	88%	12%	\$ 2,028	\$ 271			
175	46-00 Repairs & Maintenance	\$ 5,242	\$ -	\$ 5,242	Weighted 5-Year CIP	88%	12%	\$ 4,624	\$ 618			
176	46-03 Repair/Maint - Vehicles	\$ 3,743	\$ -	\$ 3,743	Weighted 5-Year CIP	88%	12%	\$ 3,302	\$ 441			
177	47-00 Printing & Binding	\$ 58	\$ -	\$ 58	Weighted 5-Year CIP	88%	12%	\$ 51	\$ 7			
178	49-00 Other Charges & Oblig.	\$ 716	\$ -	\$ 716	Weighted 5-Year CIP	88%	12%	\$ 632	\$ 84			
179	52-00 Operating Supplies	\$ 9,750	\$ -	\$ 9,750	Weighted 5-Year CIP	88%	12%	\$ 8,601	\$ 1,149			
180	52-30 Fuel, Oil & Lubricants	\$ 4,912	\$ -	\$ 4,912	Weighted 5-Year CIP	88%	12%	\$ 4,333	\$ 579			
181	54-00 Membership/Publications	\$ 358	\$ -	\$ 358	Weighted 5-Year CIP	88%	12%	\$ 316	\$ 42			
182	55-00 Training	\$ 590	\$ -	\$ 590	Weighted 5-Year CIP	88%	12%	\$ 520	\$ 70			
183	Total Operating Expenditures	\$ 104,805	\$ -	\$ 104,805				\$ 92,452	\$ 12,353			
184	<b>TOTAL - 4055 ENGINEERING</b>	<b>\$ 839,508</b>	<b>\$ -</b>	<b>\$ 839,508</b>				<b>\$ 740,561</b>	<b>\$ 98,946</b>			
185	<b>4120 WATER RECLAMATION</b>											
186	Salaries & Benefits											
187	12-00 Regular Salaries & Wages	\$ 724,739	\$ -	\$ 724,739	Sewer / Reuse Only	0%	100%	\$ -	\$ 724,739			
188	12-12 Accrual Payouts	\$ 31,369	\$ -	\$ 31,369	Sewer / Reuse Only	0%	100%	\$ -	\$ 31,369			
189	13-00 Other Salaries & Wages	\$ 54,163	\$ -	\$ 54,163	Sewer / Reuse Only	0%	100%	\$ -	\$ 54,163			
190	14-00 Overtime	\$ 66,391	\$ -	\$ 66,391	Sewer / Reuse Only	0%	100%	\$ -	\$ 66,391			
191	20-00 Clothing/Shoe Allowances	\$ 440	\$ -	\$ 440	Sewer / Reuse Only	0%	100%	\$ -	\$ 440			
192	21-00 FICA Taxes	\$ 63,345	\$ -	\$ 63,345	Sewer / Reuse Only	0%	100%	\$ -	\$ 63,345			
193	22-00 Retirement Contributions	\$ 211,522	\$ -	\$ 211,522	Sewer / Reuse Only	0%	100%	\$ -	\$ 211,522			
194	23-00 Life/Health Insurance	\$ 188,581	\$ -	\$ 188,581	Sewer / Reuse Only	0%	100%	\$ -	\$ 188,581			
195	24-00 Worker's Compensation	\$ 39,301	\$ -	\$ 39,301	Sewer / Reuse Only	0%	100%	\$ -	\$ 39,301			
196	26-00 OPEB Health Expense	\$ 21,189	\$ -	\$ 21,189	Sewer / Reuse Only	0%	100%	\$ -	\$ 21,189			
197	27-00 Cafeteria Plan	\$ 13,250	\$ -	\$ 13,250	Sewer / Reuse Only	0%	100%	\$ -	\$ 13,250			
198	Total Salaries & Benefits	\$ 1,414,291	\$ -	\$ 1,414,291				\$ -	\$ 1,414,291			

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## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
199	Operating Expenditures									
200	31-00 Professional Services	\$ 6,117	\$ -	\$ 6,117	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,117	
201	34-00 Contract Services	\$ 62,598	\$ -	\$ 62,598	Sewer / Reuse Only	0%	100%	\$ -	\$ 62,598	
202	40-00 Travel & Per Diem	\$ 1,055	\$ -	\$ 1,055	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,055	
203	41-00 Communication	\$ 7,744	\$ -	\$ 7,744	Sewer / Reuse Only	0%	100%	\$ -	\$ 7,744	
204	42-00 Postage & Freight	\$ 3,616	\$ -	\$ 3,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 3,616	
205	43-00 Electric/Water/Sewer Service	\$ 161,752	\$ -	\$ 161,752	Sewer / Reuse Only	0%	100%	\$ -	\$ 161,752	
206	44-00 Rentals & Leases	\$ 2,342	\$ -	\$ 2,342	Sewer / Reuse Only	0%	100%	\$ -	\$ 2,342	
207	45-00 Insurance	\$ 1,813	\$ -	\$ 1,813	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,813	
208	46-00 Repairs & Maintenance	\$ 232,372	\$ -	\$ 232,372	Sewer / Reuse Only	0%	100%	\$ -	\$ 232,372	
209	46-02 Repair/Maint Building	\$ 28,439	\$ -	\$ 28,439	Sewer / Reuse Only	0%	100%	\$ -	\$ 28,439	
210	46-03 Repair/Maint - Vehicles	\$ 4,768	\$ -	\$ 4,768	Sewer / Reuse Only	0%	100%	\$ -	\$ 4,768	
211	49-00 Other Charges & Oblig.	\$ 6,338	\$ -	\$ 6,338	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,338	
212	52-00 Operating Supplies	\$ 151,167	\$ -	\$ 151,167	Sewer / Reuse Only	0%	100%	\$ -	\$ 151,167	
213	52-07 Janitorial Supplies	\$ 1,841	\$ -	\$ 1,841	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,841	
214	52-30 Fuel, Oil & Lubricants	\$ 4,360	\$ -	\$ 4,360	Sewer / Reuse Only	0%	100%	\$ -	\$ 4,360	
215	54-00 Membership/Publications	\$ 460	\$ -	\$ 460	Sewer / Reuse Only	0%	100%	\$ -	\$ 460	
216	55-00 Training	\$ 2,171	\$ -	\$ 2,171	Sewer / Reuse Only	0%	100%	\$ -	\$ 2,171	
217	Total Operating Expenditures	\$ 678,954	\$ -	\$ 678,954				\$ -	\$ 678,954	
218	TOTAL - 4120 WATER RECLAMATION	\$ 2,093,245	\$ -	\$ 2,093,245				\$ -	\$ 2,093,245	
219	4125 SEWER FIELD OPERATIONS									
220	Salaries & Benefits									
221	12-00 Regular Salaries & Wages	\$ 506,625	\$ -	\$ 506,625	Sewer / Reuse Only	0%	100%	\$ -	\$ 506,625	
222	14-00 Overtime	\$ 37,115	\$ -	\$ 37,115	Sewer / Reuse Only	0%	100%	\$ -	\$ 37,115	
223	20-00 Clothing/Shoe Allowances	\$ 385	\$ -	\$ 385	Sewer / Reuse Only	0%	100%	\$ -	\$ 385	
224	21-00 FICA Taxes	\$ 38,195	\$ -	\$ 38,195	Sewer / Reuse Only	0%	100%	\$ -	\$ 38,195	
225	22-00 Retirement Contributions	\$ 183,350	\$ -	\$ 183,350	Sewer / Reuse Only	0%	100%	\$ -	\$ 183,350	
226	23-00 Life/Health Insurance	\$ 166,316	\$ -	\$ 166,316	Sewer / Reuse Only	0%	100%	\$ -	\$ 166,316	
227	24-00 Worker's Compensation	\$ 27,274	\$ -	\$ 27,274	Sewer / Reuse Only	0%	100%	\$ -	\$ 27,274	
228	26-00 OPEB Health Expense	\$ 8,788	\$ -	\$ 8,788	Sewer / Reuse Only	0%	100%	\$ -	\$ 8,788	
229	27-00 Cafeteria Plan	\$ 7,200	\$ -	\$ 7,200	Sewer / Reuse Only	0%	100%	\$ -	\$ 7,200	
230	Total Salaries & Benefits	\$ 975,248	\$ -	\$ 975,248				\$ -	\$ 975,248	

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## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
231	Operating Expenditures									
232	34-00 Contract Services	\$ 11,081	\$ -	\$ 11,081	Sewer / Reuse Only	0%	100%	\$ -	\$ 11,081	
233	40-00 Travel & Per Diem	\$ 7	\$ -	\$ 7	Sewer / Reuse Only	0%	100%	\$ -	\$ 7	
234	41-00 Communication	\$ 3,705	\$ -	\$ 3,705	Sewer / Reuse Only	0%	100%	\$ -	\$ 3,705	
235	42-00 Postage & Freight	\$ 1,616	\$ -	\$ 1,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,616	
236	43-00 Electric/Water/Sewer Service	\$ 71,067	\$ -	\$ 71,067	Sewer / Reuse Only	0%	100%	\$ -	\$ 71,067	
237	44-00 Rentals & Leases	\$ 511	\$ -	\$ 511	Sewer / Reuse Only	0%	100%	\$ -	\$ 511	
238	45-00 Insurance	\$ 6,626	\$ -	\$ 6,626	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,626	
239	46-00 Repairs & Maintenance	\$ 377,564	\$ -	\$ 377,564	Sewer / Reuse Only	0%	100%	\$ -	\$ 377,564	
240	46-03 Repair/Maint - Vehicles	\$ 24,672	\$ -	\$ 24,672	Sewer / Reuse Only	0%	100%	\$ -	\$ 24,672	
241	47-00 Printing & Binding	\$ 171	\$ -	\$ 171	Sewer / Reuse Only	0%	100%	\$ -	\$ 171	
242	49-00 Other Charges & Oblg.	\$ 601	\$ -	\$ 601	Sewer / Reuse Only	0%	100%	\$ -	\$ 601	
243	52-00 Operating Supplies	\$ 34,159	\$ -	\$ 34,159	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,159	
244	52-30 Fuel, Oil & Lubricants	\$ 23,866	\$ -	\$ 23,866	Sewer / Reuse Only	0%	100%	\$ -	\$ 23,866	
245	53-00 Road Materials/Supplies	\$ 909	\$ -	\$ 909	Sewer / Reuse Only	0%	100%	\$ -	\$ 909	
246	54-00 Membership/Publications	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -	
247	55-00 Training	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -	
248	Total Operating Expenditures	\$ 556,556	\$ -	\$ 556,556				\$ -	\$ 556,556	
249	TOTAL - 4125 SEWER FIELD OPERATIONS	\$ 1,531,804	\$ -	\$ 1,531,804				\$ -	\$ 1,531,804	
250	DEBT SERVICE									
251	Existing Senior Lien Debt Service									
252	Series 1999 Bond - Principal	\$ 1,170,000	\$ -	\$ 1,170,000	Series 1999 Bonds	96%	4%	\$ 1,128,355	\$ 41,645	
253	Series 1999 Bond - Interest	\$ 194,250	\$ -	\$ 194,250	Series 1999 Bonds	96%	4%	\$ 187,336	\$ 6,914	
254	Series 2003 - Principal	\$ 1,250,000	\$ -	\$ 1,250,000	Series 2003 Bonds	97%	3%	\$ 1,206,537	\$ 43,463	
255	Series 2003 - Interest	\$ 640,275	\$ -	\$ 640,275	Series 2003 Bonds	97%	3%	\$ 618,012	\$ 22,263	
256	Series 2009A Bonds - Principal	\$ -	\$ -	\$ -	Series 2009A Bonds	94%	6%	\$ -	\$ -	
257	Series 2009A Bonds - Interest	\$ 440,969	\$ -	\$ 440,969	Series 2009A Bonds	94%	6%	\$ 412,449	\$ 28,520	
258	Series 2009B Bonds - Principal	\$ -	\$ -	\$ -	Series 2009B Bonds	96%	4%	\$ -	\$ -	
259	Series 2009B Bonds - Interest	\$ 590,750	\$ -	\$ 590,750	Series 2009B Bonds	96%	4%	\$ 569,723	\$ 21,027	
260	Series 2010 BAB - Principal	\$ -	\$ -	\$ -	Series 2010 BAB	100%	0%	\$ -	\$ -	
261	Series 2010 BAB - Interest	\$ 1,866,313	\$ -	\$ 1,866,313	Series 2010 BAB	100%	0%	\$ 1,866,313	\$ -	
262	Series 2010 BAB - Subsidy	\$ (595,374)	\$ -	\$ (595,374)	Series 2010 BAB	100%	0%	\$ (595,374)	\$ -	
263	Total Existing Senior Lien Debt Service	\$ 5,557,183	\$ -	\$ 5,557,183				\$ 5,393,351	\$ 163,831	

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## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
264	Existing Subordinate Debt Service									
265	SRL 517010 - Principal	\$ 295,504	\$ -	\$ 295,504	SRL 517010	100%	0%	\$ 295,504	\$ -	
266	SRL 517010 - Interest	\$ 65,279	\$ -	\$ 65,279	SRL 517010	100%	0%	\$ 65,279	\$ -	
267	SRL 517020 - Principal	\$ 230,751	\$ -	\$ 230,751	SRL 517020	100%	0%	\$ 230,751	\$ -	
268	SRL 517020 - Interest	\$ 62,334	\$ -	\$ 62,334	SRL 517020	100%	0%	\$ 62,334	\$ -	
269	SRL 517030 - Principal	\$ 521,267	\$ -	\$ 521,267	SRL 517030	100%	0%	\$ 521,267	\$ -	
270	SRL 517030 - Interest	\$ 149,922	\$ -	\$ 149,922	SRL 517030	100%	0%	\$ 149,922	\$ -	
271	SRL 202P - Principal	\$ 161,870	\$ -	\$ 161,870	SRL 202P	0%	100%	\$ -	\$ 161,870	
272	SRL 202P - Interest	\$ 33,465	\$ -	\$ 33,465	SRL 202P	0%	100%	\$ -	\$ 33,465	
273	SRL 517040 - Principal	\$ 99,534	\$ -	\$ 99,534	SRL 517040	100%	0%	\$ 99,534	\$ -	
274	SRL 517040 - Interest	\$ 51,878	\$ -	\$ 51,878	SRL 517040	100%	0%	\$ 51,878	\$ -	
275	SRL - 517050 - Principal	\$ 284,707	\$ -	\$ 284,707	SRL 517050	100%	0%	\$ 284,707	\$ -	
276	SRL - 517050 - Interest	\$ 144,585	\$ -	\$ 144,585	SRL 517050	100%	0%	\$ 144,585	\$ -	
277	SRL WW812030 - Principal	\$ 257,294	\$ -	\$ 257,294	SRL WW812030	0%	100%	\$ -	\$ 257,294	
278	SRL WW812030 - Interest	\$ 143,030	\$ -	\$ 143,030	SRL WW812030	0%	100%	\$ -	\$ 143,030	
279	SRL DW517060 - Principal	\$ 5,269	\$ -	\$ 5,269	SRL DW517060	100%	0%	\$ 5,269	\$ -	
280	SRL DW517060 - Interest	\$ 2,799	\$ -	\$ 2,799	SRL DW517060	100%	0%	\$ 2,799	\$ -	
281	Total Existing Subordinate Debt Service	\$ 2,509,489	\$ -	\$ 2,509,489				\$ 1,913,829	\$ 595,660	
282	New Debt Service									
283	Imputed Annual Debt Service for CIP (From Schedule 10 of 10)	\$ 576,068	\$ -	\$ 576,068	Base Year CIP	88%	12%	\$ 508,172	\$ 67,897	
284	Total New Debt Service	\$ 576,068	\$ -	\$ 576,068				\$ 508,172	\$ 67,897	
285	TOTAL - DEBT SERVICE	\$ 8,642,740	\$ -	\$ 8,642,740				\$ 7,815,352	\$ 827,388	
286	OTHER BELOW THE LINE EXPENSES									
287	Letters of Credit									
288	Suntrust Letter of Credit Draw #1 - Principal	\$ 145,000	\$ -	\$ 145,000	Weighted Total O&M Expense	83%	17%	\$ 120,895	\$ 24,105	
289	Suntrust Letter of Credit Draw #1 - Interest	\$ 8,850	\$ -	\$ 8,850	Weighted Total O&M Expense	83%	17%	\$ 7,379	\$ 1,471	
290	Suntrust Letter of Credit Draw #3 - Principal	\$ 64,000	\$ -	\$ 64,000	Weighted Total O&M Expense	83%	17%	\$ 53,361	\$ 10,639	
291	Suntrust Letter of Credit Draw #3 - Interest	\$ 3,900	\$ -	\$ 3,900	Weighted Total O&M Expense	83%	17%	\$ 3,252	\$ 648	
292	Suntrust Letter of Credit Draw #4 - Principal	\$ 65,000	\$ -	\$ 65,000	Weighted Total O&M Expense	83%	17%	\$ 54,194	\$ 10,806	
293	Suntrust Letter of Credit Draw #4 - Interest	\$ 3,650	\$ -	\$ 3,650	Weighted Total O&M Expense	83%	17%	\$ 3,044	\$ 607	
294	Suntrust Letter of Credit Draw #5 - Principal	\$ 40,000	\$ -	\$ 40,000	Weighted Total O&M Expense	83%	17%	\$ 33,350	\$ 6,650	
295	Suntrust Letter of Credit Draw #5 - Interest	\$ 3,452	\$ -	\$ 3,452	Weighted Total O&M Expense	83%	17%	\$ 2,878	\$ 574	
296	Total Letters of Credit	\$ 333,852	\$ -	\$ 333,852				\$ 278,353	\$ 55,500	
297	TOTAL - OTHER BELOW THE LINE EXPENSES	\$ 333,852	\$ -	\$ 333,852				\$ 278,353	\$ 55,500	
298	OTHER USES									
299	Cash Funded Capital									
300	Imputed Cash Funded CIP (From Schedule 10 of 10)	\$ 4,697,576	\$ -	\$ 4,697,576	Base Year CIP	88%	12%	\$ 4,143,909	\$ 553,667	
301	Total Cash Funded Capital	\$ 4,697,576	\$ -	\$ 4,697,576				\$ 4,143,909	\$ 553,667	
302	Less: Capital Offsets									
303	Contributed Capital Funds Used for CIP in Current FY	\$ -	\$ -	\$ -	Base Year CIP	88%	12%	\$ -	\$ -	
304	Water Impact Fees Used for Payment of Debt	\$ (1,435,760)	\$ -	\$ (1,435,760)	Water Only	100%	0%	\$ (1,435,760)	\$ -	
305	Sewer Impact Fees Used for Payment of Debt	\$ (50,425)	\$ -	\$ (50,425)	Sewer / Reuse Only	0%	100%	\$ -	\$ (50,425)	
306	Water Projects Paid with Impact Fees	\$ -	\$ -	\$ -	Water Only	100%	0%	\$ -	\$ -	

## Schedule 1 of 10

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E			F	G	H	I
		SERVICE ALLOCATION										
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals			
307	Sewer Projects Paid with Impact Fees	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -			
308	Total Capital Offsets	\$ (1,486,185)	\$ -	\$ (1,486,185)				\$ (1,435,760)	\$ (50,425)			
309	Use of Fund Balance											
310	Reserve Fund Balance Used for Cash Flow Deficit	\$ -	\$ -	\$ -	Weighted Total O&M Expense	83%	17%	\$ -	\$ -			
311	Total Use of Fund Balance	\$ -	\$ -	\$ -				\$ -	\$ -			
312	TOTAL - OTHER USES	\$ 3,211,391	\$ -	\$ 3,211,391				\$ 2,708,149	\$ 503,242			
313	OFFSETTING REVENUES											
314	Other Operating Revenue											
315	Water Connection Fee	\$ (442,243)	\$ -	\$ (442,243)	Water Only	100%	0%	\$ (442,243)	\$ -			
316	Water Hydrant Fees	\$ (2,776,051)	\$ -	\$ (2,776,051)	Water Only	100%	0%	\$ (2,776,051)	\$ -			
317	Hydrant Resid Flow Test	\$ (5,000)	\$ -	\$ (5,000)	Water Only	100%	0%	\$ (5,000)	\$ -			
318	Backflow Device Test	\$ (181,076)	\$ -	\$ (181,076)	Water Only	100%	0%	\$ (181,076)	\$ -			
319	Jumper Meters	\$ (2,000)	\$ -	\$ (2,000)	Water Only	100%	0%	\$ (2,000)	\$ -			
320	Plan Review / Const Inspect	\$ (30,500)	\$ -	\$ (30,500)	Water Only	100%	0%	\$ (30,500)	\$ -			
321	Backflow PRV/RLCT Temp	\$ (970)	\$ -	\$ (970)	Water Only	100%	0%	\$ (970)	\$ -			
322	Sewer Grease Trap Permits	\$ (6,442)	\$ -	\$ (6,442)	Sewer / Reuse Only	0%	100%	\$ -	\$ (6,442)			
323	Sewer Connection Fee	\$ (3,101)	\$ -	\$ (3,101)	Sewer / Reuse Only	0%	100%	\$ -	\$ (3,101)			
324	Reuse Water Installation	\$ (6,299)	\$ -	\$ (6,299)	Sewer / Reuse Only	0%	100%	\$ -	\$ (6,299)			
325	362 - Rents and Royalties	\$ (1,300)	\$ -	\$ (1,300)	Weighted Total O&M Expense	83%	17%	\$ (1,084)	\$ (216)			
326	364 - Sale of Fixed Assets	\$ (146,505)	\$ -	\$ (146,505)	Weighted Total O&M Expense	83%	17%	\$ (122,150)	\$ (24,355)			
327	365 - Sale of Surplus Scrap	\$ (7,028)	\$ -	\$ (7,028)	Weighted Total O&M Expense	83%	17%	\$ (5,860)	\$ (1,168)			
328	369 - Other Misc. Revenues	\$ (67,794)	\$ -	\$ (67,794)	Weighted Total O&M Expense	83%	17%	\$ (56,524)	\$ (11,270)			
329	Net Inc/Dec - FMV Investment	\$ 66,087	\$ -	\$ 66,087	Weighted Total O&M Expense	83%	17%	\$ 55,101	\$ 10,986			
330	Total Other Operating Revenue	\$ (3,610,223)	\$ -	\$ (3,610,223)				\$ (3,568,358)	\$ (41,865)			
331	Interest Income											
332	Interest Income	\$ (248,543)	\$ -	\$ (248,543)	Weighted Total O&M Expense	83%	17%	\$ (207,225)	\$ (41,318)			
333	Total Interest Income	\$ (248,543)	\$ -	\$ (248,543)				\$ (207,225)	\$ (41,318)			
334	TOTAL - OFFSETTING REVENUES	\$ (3,858,766)	\$ -	\$ (3,858,766)				\$ (3,775,583)	\$ (83,183)			
335	Total	\$ 55,736,920	\$ (9,149,852)	\$ 46,587,068				\$ 38,842,400	\$ 7,744,667			
69.7%												

## Footnotes:

- (1) Water Admin - Removed cost of storage fee as this is part of rate calculation on Schedule 3.
- (2) Depreciation Expense is not included in analysis as it is not a cash expense.
- (3) TO Restricted Asset 425 - This interfund transfer is to the debt service fund from which debt service is paid. Annual debt service is brought in and allocated by issuance under the Debt Service section above, so this transfer is removed to avoid double counting.
- (4) Dyal Plant - Some line items include variable costs associated with increased production. Actual Base Year costs per mgd are extrapolated for Regional Customer demand from Schedule 3.
- (5) Contributed Capital Funds Used for CIP in Current FY will be allocated according to the nature of the project.
- (6) Represents rate revenues freed up by the use of impact fees to pay for debt service.

Note: Minor capital outlay items are not in this O&M allocation, as they are included within the CIP.

Note: Offsetting Revenues to the Regional rate calculations exclude retail rate revenue, revenues earned not billed, capital asset contributions, and BABS Grant (included in debt service).

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

	A	B	C	D	E	F	G
			CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
1	1515 FIELD SERVICES						
2	Salaries & Benefits						
3	12-00 Regular Salaries & Wages	\$ 695,147	Retail Only	0%	100%	\$ -	\$ 695,147
4	12-12 Accrual Payouts	\$ 23,309	Retail Only	0%	100%	\$ -	\$ 23,309
5	13-00 Other Salaries & Wages	\$ 56,084	Retail Only	0%	100%	\$ -	\$ 56,084
6	14-00 Overtime	\$ 1,057	Retail Only	0%	100%	\$ -	\$ 1,057
7	20-00 Clothing/Shoe Allowances	\$ 99	Retail Only	0%	100%	\$ -	\$ 99
8	21-00 FICA Taxes	\$ 55,315	Retail Only	0%	100%	\$ -	\$ 55,315
9	22-00 Retirement Contributions	\$ 151,135	Retail Only	0%	100%	\$ -	\$ 151,135
10	23-00 Life/Health Insurance	\$ 227,289	Retail Only	0%	100%	\$ -	\$ 227,289
11	24-00 Worker's Compensation	\$ 39,521	Retail Only	0%	100%	\$ -	\$ 39,521
12	26-00 OPEB Health Expense	\$ 22,674	Retail Only	0%	100%	\$ -	\$ 22,674
13	27-00 Cafeteria Plan	\$ 7,522	Retail Only	0%	100%	\$ -	\$ 7,522
14	Total Salaries & Benefits	\$ 1,279,151				\$ -	\$ 1,279,151
15	Operating Expenditures						
16	41-00 Communication	\$ 5,527	Retail Only	0%	100%	\$ -	\$ 5,527
17	42-00 Postage & Freight	\$ 107	Retail Only	0%	100%	\$ -	\$ 107
18	45-00 Insurance	\$ 8,019	Retail Only	0%	100%	\$ -	\$ 8,019
19	46-00 Repairs & Maintenance	\$ 22,268	Retail Only	0%	100%	\$ -	\$ 22,268
20	46-03 Repair/Maint - Vehicles	\$ 14,037	Retail Only	0%	100%	\$ -	\$ 14,037
21	49-00 Other Charges & Oblig.	\$ 108	Retail Only	0%	100%	\$ -	\$ 108
22	52-00 Operating Supplies	\$ 22,755	Retail Only	0%	100%	\$ -	\$ 22,755
23	52-30 Fuel, Oil & Lubricants	\$ 38,144	Retail Only	0%	100%	\$ -	\$ 38,144
24	54-00 Membership/Publications	\$ 179	Retail Only	0%	100%	\$ -	\$ 179
25	Total Operating Expenditures	\$ 111,145				\$ -	\$ 111,145
26	TOTAL - 1515 FIELD SERVICES	\$ 1,390,296				\$ -	\$ 1,390,296
27	4010 WATER ADMINISTRATION						
28	Salaries & Benefits						
29	12-00 Regular Salaries & Wages	\$ 393,763	Weighted Total Water O&M	57%	43%	\$ 224,157	\$ 169,606
30	12-12 Accrual Payouts	\$ 2,503	Weighted Total Water O&M	57%	43%	\$ 1,425	\$ 1,078
31	13-00 Other Salaries & Wages	\$ 7,077	Weighted Total Water O&M	57%	43%	\$ 4,029	\$ 3,048
32	14-00 Overtime	\$ 13,109	Weighted Total Water O&M	57%	43%	\$ 7,463	\$ 5,647
33	21-00 FICA Taxes	\$ 31,169	Weighted Total Water O&M	57%	43%	\$ 17,744	\$ 13,426
34	22-00 Retirement Contributions	\$ 405,577	Weighted Total Water O&M	57%	43%	\$ 230,882	\$ 174,694
35	23-00 Life/Health Insurance	\$ 78,571	Weighted Total Water O&M	57%	43%	\$ 44,728	\$ 33,843
36	23-02 Life/Health Retirees	\$ 105,977	Weighted Total Water O&M	57%	43%	\$ 60,329	\$ 45,647
37	24-00 Worker's Compensation	\$ 10,075	Weighted Total Water O&M	57%	43%	\$ 5,735	\$ 4,339
38	25-00 Unemployment Compensation	\$ 1,558	Weighted Total Water O&M	57%	43%	\$ 887	\$ 671
39	26-00 OPEB Health Expense	\$ 21,375	Weighted Total Water O&M	57%	43%	\$ 12,168	\$ 9,207
40	27-00 Cafeteria Plan	\$ 12,798	Weighted Total Water O&M	57%	43%	\$ 7,286	\$ 5,513
41	Total Salaries & Benefits	\$ 1,083,552				\$ 616,832	\$ 466,720

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

	A	B	C	D		E	F	G
				CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
42	Operating Expenses							
43	Operating Exp (Less Contin. Bad Debt. Indir Cost Alloc)							
44	31-00 Professional Services	\$ 191,219	Weighted Total Water O&M	57%	43%	\$ 108,855	\$ 82,364	
45	31-01 Legal Expenses	\$ 70,829	Weighted Total Water O&M	57%	43%	\$ 40,321	\$ 30,508	
46	31-33 Employee Health Center	\$ 101,672	Weighted Total Water O&M	57%	43%	\$ 57,878	\$ 43,793	
47	32-00 Accounting & Auditing	\$ 36,269	Weighted Total Water O&M	57%	43%	\$ 20,647	\$ 15,622	
48	34-00 Contract Services	\$ 125,000	Weighted Total Water O&M	57%	43%	\$ 71,158	\$ 53,841	
49	40-00 Travel & Per Diem	\$ 739	Weighted Total Water O&M	57%	43%	\$ 421	\$ 318	
50	41-00 Communication	\$ 1,558	Weighted Total Water O&M	57%	43%	\$ 887	\$ 671	
51	42-00 Postage & Freight	\$ 3,871	Weighted Total Water O&M	57%	43%	\$ 2,204	\$ 1,668	
52	43-00 Electric/Water/Sewer Service	\$ 1,030	Weighted Total Water O&M	57%	43%	\$ 586	\$ 444	
53	44-00 Rentals & Leases	\$ 1,494	Weighted Total Water O&M	57%	43%	\$ 850	\$ 643	
54	45-00 Insurance	\$ 264,825	Weighted Total Water O&M	57%	43%	\$ 150,757	\$ 114,069	
55	46-00 Repairs & Maintenance	\$ 2,993	Weighted Total Water O&M	57%	43%	\$ 1,704	\$ 1,289	
56	46-02 Repair/Maint Building	\$ 1,265	Weighted Total Water O&M	57%	43%	\$ 720	\$ 545	
57	46-03 Repair/Maint - Vehicles	\$ 1,141	Weighted Total Water O&M	57%	43%	\$ 649	\$ 491	
58	47-00 Printing & Binding	\$ 4,273	Weighted Total Water O&M	57%	43%	\$ 2,432	\$ 1,840	
59	48-00 Promotional Activities	\$ 11,385	Weighted Total Water O&M	57%	43%	\$ 6,481	\$ 4,904	
60	49-00 Other Charges & Oblig.	\$ 9,451	Weighted Total Water O&M	57%	43%	\$ 5,380	\$ 4,071	
61	49-08 Cash Over & Under	\$ 58,164	Weighted Total Water O&M	57%	43%	\$ 33,111	\$ 25,053	
62	49-09 Document Recording Chgs	\$ 1,253	Weighted Total Water O&M	57%	43%	\$ 713	\$ 540	
63	49-15 Obsolete Inventory	\$ 710	Weighted Total Water O&M	57%	43%	\$ 404	\$ 306	
64	52-00 Operating Supplies	\$ 52,495	Weighted Total Water O&M	57%	43%	\$ 29,884	\$ 22,611	
65	52-30 Fuel, Oil & Lubricants	\$ 2,033	Weighted Total Water O&M	57%	43%	\$ 1,157	\$ 876	
66	52-33 Employee Health Center	\$ 43,803	Weighted Total Water O&M	57%	43%	\$ 24,936	\$ 18,867	
67	54-00 Membership/Publications	\$ 23,728	Weighted Total Water O&M	57%	43%	\$ 13,508	\$ 10,220	
68	55-00 Training	\$ 1,230	Weighted Total Water O&M	57%	43%	\$ 700	\$ 530	
69	59-00 Depreciation Expense	\$ -	Weighted Total Water O&M	57%	43%	\$ -	\$ -	
70	General Fund Indirect Cost Allocation							
71	34-10 Allocations - General Fund	\$ 4,474,776	Weighted Total Water O&M	57%	43%	\$ 2,547,351	\$ 1,927,426	
72	Contingency & Bad Debt							
73	39-00 Contingency	\$ -	Weighted Total Water O&M	57%	43%	\$ -	\$ -	
74	49-07 Bad Debt Expense	\$ 82,550	Retail Only	0%	100%	\$ -	\$ 82,550	
75	Total Operating Expenses	\$ 5,569,755				\$ 3,123,695	\$ 2,446,060	
76	Interfund Transfers Out							
77	91-01 Transfer to General Fund 001	\$ 4,529,431	Retail Only	0%	100%	\$ -	\$ 4,529,431	
78	91-25 TO Restricted Asset 425	\$ -	Retail Only	0%	100%	\$ -	\$ -	
79	91-53 Health Insurance Fund 530	\$ 337,894	Retail Only	0%	100%	\$ -	\$ 337,894	
80	95-01 6% ILO Franchise Fee	\$ 1,157,293	Retail Only	0%	100%	\$ -	\$ 1,157,293	
81	Total Interfund Transfers Out	\$ 6,024,618				\$ -	\$ 6,024,618	
82	TOTAL - 4010 WATER ADMINISTRATION	\$ 12,677,925				\$ 3,740,527	\$ 8,937,398	

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

	A	B	C	D		E	F	G
				CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
83	4020 DYAL PLANT							
84	Salaries & Benefits							
85	12-00 Regular Salaries & Wages	\$ 1,423,257	Regional / Retail	100%	0%	\$ 1,423,257	\$ -	
86	12-12 Accrual Payouts	\$ 13,055	Regional / Retail	100%	0%	\$ 13,055	\$ -	
87	13-00 Other Salaries & Wages	\$ 53,415	Regional / Retail	100%	0%	\$ 53,415	\$ -	
88	14-00 Overtime	\$ 138,104	Regional / Retail	100%	0%	\$ 138,104	\$ -	
89	20-00 Clothing/Shoe Allowances	\$ 805	Regional / Retail	100%	0%	\$ 805	\$ -	
90	21-00 FICA Taxes	\$ 119,813	Regional / Retail	100%	0%	\$ 119,813	\$ -	
91	22-00 Retirement Contributions	\$ 117,771	Regional / Retail	100%	0%	\$ 117,771	\$ -	
92	23-00 Life/Health Insurance	\$ 450,955	Regional / Retail	100%	0%	\$ 450,955	\$ -	
93	24-00 Worker's Compensation	\$ 92,981	Regional / Retail	100%	0%	\$ 92,981	\$ -	
94	26-00 OPEB Health Expense	\$ 60,820	Regional / Retail	100%	0%	\$ 60,820	\$ -	
95	27-00 Cafeteria Plan	\$ 12,350	Regional / Retail	100%	0%	\$ 12,350	\$ -	
96	Total Salaries & Benefits	\$ 2,483,327				\$ 2,483,327	\$ -	
97	Operating Expenditures							
98	31-00 Professional Services	\$ 8,286	Regional / Retail	100%	0%	\$ 8,286	\$ -	
99	34-00 Contract Services	\$ 231,447	Regional / Retail	100%	0%	\$ 231,447	\$ -	
100	40-00 Travel & Per Diem	\$ 4,587	Regional / Retail	100%	0%	\$ 4,587	\$ -	
101	41-00 Communication	\$ 62,013	Regional / Retail	100%	0%	\$ 62,013	\$ -	
102	42-00 Postage & Freight	\$ 26,210	Regional / Retail	100%	0%	\$ 26,210	\$ -	
103	43-00 Electric/Water/Sewer Service	\$ 1,721,982	Regional / Retail	100%	0%	\$ 1,721,982	\$ -	
104	44-00 Rentals & Leases	\$ 118,048	Regional / Retail	100%	0%	\$ 118,048	\$ -	
105	45-00 Insurance	\$ 9,183	Regional / Retail	100%	0%	\$ 9,183	\$ -	
106	46-00 Repairs & Maintenance	\$ 2,436,303	Regional / Retail	100%	0%	\$ 2,436,303	\$ -	
107	46-02 Repair/Maint Building	\$ 317,392	Regional / Retail	100%	0%	\$ 317,392	\$ -	
108	46-03 Repair/Maint - Vehicles	\$ 26,551	Regional / Retail	100%	0%	\$ 26,551	\$ -	
109	47-00 Printing & Binding	\$ 61	Regional / Retail	100%	0%	\$ 61	\$ -	
110	49-00 Other Charges & Oblig.	\$ 7,469	Regional / Retail	100%	0%	\$ 7,469	\$ -	
111	52-00 Operating Supplies	\$ 3,543,278	Regional / Retail	100%	0%	\$ 3,543,278	\$ -	
112	52-07 Janitorial Supplies	\$ 4,095	Regional / Retail	100%	0%	\$ 4,095	\$ -	
113	52-30 Fuel, Oil & Lubricants	\$ 67,376	Regional / Retail	100%	0%	\$ 67,376	\$ -	
114	53-00 Road Materials/Supplies	\$ 9,572	Regional / Retail	100%	0%	\$ 9,572	\$ -	
115	54-00 Membership/Publications	\$ -	Regional / Retail	100%	0%	\$ -	\$ -	
116	55-00 Training	\$ 25,233	Regional / Retail	100%	0%	\$ 25,233	\$ -	
117	Total Operating Expenditures	\$ 8,619,087				\$ 8,619,087	\$ -	
118	TOTAL - 4020 DYAL PLANT	\$ 11,102,413				\$ 11,102,413	\$ -	

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
			CUSTOMER ALLOCATION					
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
119	4025 WATER FIELD OPERATIONS							
120	Salaries & Benefits							
121	12-00 Regular Salaries & Wages	\$ 1,711,936	Miles of Pipe	3%	97%	\$ 55,546	\$ 1,656,390	
122	12-12 Accrual Payouts	\$ 23,525	Miles of Pipe	3%	97%	\$ 763	\$ 22,762	
123	13-00 Other Salaries & Wages	\$ 68,438	Miles of Pipe	3%	97%	\$ 2,221	\$ 66,217	
124	14-00 Overtime	\$ 159,167	Miles of Pipe	3%	97%	\$ 5,164	\$ 154,003	
125	20-00 Clothing/Shoe Allowances	\$ 770	Miles of Pipe	3%	97%	\$ 25	\$ 745	
126	21-00 FICA Taxes	\$ 144,287	Miles of Pipe	3%	97%	\$ 4,682	\$ 139,606	
127	22-00 Retirement Contributions	\$ 214,299	Miles of Pipe	3%	97%	\$ 6,953	\$ 207,346	
128	23-00 Life/Health Insurance	\$ 482,981	Miles of Pipe	3%	97%	\$ 15,671	\$ 467,310	
129	24-00 Worker's Compensation	\$ 108,444	Miles of Pipe	3%	97%	\$ 3,519	\$ 104,925	
130	26-00 OPEB Health Expense	\$ 82,276	Miles of Pipe	3%	97%	\$ 2,670	\$ 79,607	
131	27-00 Cafeteria Plan	\$ 23,650	Miles of Pipe	3%	97%	\$ 767	\$ 22,883	
132	Total Salaries & Benefits	\$ 3,019,774				\$ 97,981	\$ 2,921,793	
133	Operating Expenditures							
134	31-00 Professional Services	\$ 2,789	Miles of Pipe	3%	97%	\$ 90	\$ 2,698	
135	34-00 Contract Services	\$ 38,493	Miles of Pipe	3%	97%	\$ 1,249	\$ 37,244	
136	40-00 Travel & Per Diem	\$ 2,375	Miles of Pipe	3%	97%	\$ 77	\$ 2,298	
137	41-00 Communication	\$ 19,306	Miles of Pipe	3%	97%	\$ 626	\$ 18,680	
138	42-00 Postage & Freight	\$ 2,538	Miles of Pipe	3%	97%	\$ 82	\$ 2,456	
139	43-00 Electric/Water/Sewer Service	\$ 73,786	Miles of Pipe	3%	97%	\$ 2,394	\$ 71,391	
140	44-00 Rentals & Leases	\$ 3,201	Miles of Pipe	3%	97%	\$ 104	\$ 3,097	
141	45-00 Insurance	\$ 17,552	Miles of Pipe	3%	97%	\$ 569	\$ 16,982	
142	46-00 Repairs & Maintenance	\$ 2,361,373	Miles of Pipe	3%	97%	\$ 76,618	\$ 2,284,754	
143	46-02 Repair/Maint Building	\$ 82,465	Miles of Pipe	3%	97%	\$ 2,676	\$ 79,789	
144	46-03 Repair/Maint - Vehicles	\$ 72,758	Miles of Pipe	3%	97%	\$ 2,361	\$ 70,397	
145	47-00 Printing & Binding	\$ 25	Miles of Pipe	3%	97%	\$ 1	\$ 24	
146	49-00 Other Charges & Oblig.	\$ 2,112	Miles of Pipe	3%	97%	\$ 69	\$ 2,043	
147	52-00 Operating Supplies	\$ 118,489	Miles of Pipe	3%	97%	\$ 3,845	\$ 114,644	
148	52-07 Janitorial Supplies	\$ 3,050	Miles of Pipe	3%	97%	\$ 99	\$ 2,951	
149	52-30 Fuel, Oil & Lubricants	\$ 75,344	Miles of Pipe	3%	97%	\$ 2,445	\$ 72,899	
150	53-00 Road Materials/Supplies	\$ 5,602	Miles of Pipe	3%	97%	\$ 182	\$ 5,420	
151	54-00 Membership/Publications	\$ 255	Miles of Pipe	3%	97%	\$ 8	\$ 247	
152	55-00 Training	\$ 3,649	Miles of Pipe	3%	97%	\$ 118	\$ 3,531	
153	Total Operating Expenditures	\$ 2,885,150				\$ 93,613	\$ 2,791,546	
154	TOTAL - 4025 WATER FIELD OPERATIONS	\$ 5,904,934				\$ 191,594	\$ 5,713,339	

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B		C		D		E		F		G	
						CUSTOMER ALLOCATION							
		Base Year Water Actuals		Allocation Factor (from Schedule 6 of 10)		Regional/ Retail		Retail Only		Base Year Regional/ Retail Actuals		Base Year Retail Only Actuals	
155	4055 ENGINEERING												
156	Salaries & Benefits												
157	12-00	Regular Salaries & Wages	\$	341,965	Weighted Total Water CIP	66%	34%	\$	224,265	\$	117,699		
158	12-12	Accrual Payouts	\$	9,818	Weighted Total Water CIP	66%	34%	\$	6,439	\$	3,379		
159	13-00	Other Salaries & Wages	\$	56,765	Weighted Total Water CIP	66%	34%	\$	37,228	\$	19,538		
160	14-00	Overtime	\$	117	Weighted Total Water CIP	66%	34%	\$	77	\$	40		
161	21-00	FICA Taxes	\$	31,089	Weighted Total Water CIP	66%	34%	\$	20,389	\$	10,700		
162	22-00	Retirement Contributions	\$	29,989	Weighted Total Water CIP	66%	34%	\$	19,667	\$	10,322		
163	23-00	Life/Health Insurance	\$	137,141	Weighted Total Water CIP	66%	34%	\$	89,939	\$	47,202		
164	24-00	Worker's Compensation	\$	4,108	Weighted Total Water CIP	66%	34%	\$	2,694	\$	1,414		
165	26-00	OPEB Health Expense	\$	17,755	Weighted Total Water CIP	66%	34%	\$	11,644	\$	6,111		
166	27-00	Cafeteria Plan	\$	19,363	Weighted Total Water CIP	66%	34%	\$	12,698	\$	6,664		
167	Total Salaries & Benefits		\$	648,109				\$	425,039	\$	223,070		
168	Operating Expenditures												
169	31-03	Engineering Services	\$	-	Weighted Total Water CIP	66%	34%	\$	-	\$	-		
170	34-00	Contract Services	\$	65,229	Weighted Total Water CIP	66%	34%	\$	42,778	\$	22,451		
171	40-00	Travel & Per Diem	\$	7	Weighted Total Water CIP	66%	34%	\$	4	\$	2		
172	41-00	Communication	\$	2,541	Weighted Total Water CIP	66%	34%	\$	1,666	\$	874		
173	42-00	Postage & Freight	\$	268	Weighted Total Water CIP	66%	34%	\$	176	\$	92		
174	45-00	Insurance	\$	2,028	Weighted Total Water CIP	66%	34%	\$	1,330	\$	698		
175	46-00	Repairs & Maintenance	\$	4,624	Weighted Total Water CIP	66%	34%	\$	3,033	\$	1,592		
176	46-03	Repair/Maint - Vehicles	\$	3,302	Weighted Total Water CIP	66%	34%	\$	2,165	\$	1,136		
177	47-00	Printing & Binding	\$	51	Weighted Total Water CIP	66%	34%	\$	33	\$	18		
178	49-00	Other Charges & Oblig.	\$	632	Weighted Total Water CIP	66%	34%	\$	414	\$	218		
179	52-00	Operating Supplies	\$	8,601	Weighted Total Water CIP	66%	34%	\$	5,641	\$	2,960		
180	52-30	Fuel, Oil & Lubricants	\$	4,333	Weighted Total Water CIP	66%	34%	\$	2,842	\$	1,491		
181	54-00	Membership/Publications	\$	316	Weighted Total Water CIP	66%	34%	\$	207	\$	109		
182	55-00	Training	\$	520	Weighted Total Water CIP	66%	34%	\$	341	\$	179		
183	Total Operating Expenditures		\$	92,452				\$	60,631	\$	31,821		
184	TOTAL - 4055 ENGINEERING		\$	740,561				\$	485,671	\$	254,891		
185	4120 WATER RECLAMATION												
186	Salaries & Benefits												
187	12-00	Regular Salaries & Wages	\$	-	N/A	0%	0%	\$	-	\$	-		
188	12-12	Accrual Payouts	\$	-	N/A	0%	0%	\$	-	\$	-		
189	13-00	Other Salaries & Wages	\$	-	N/A	0%	0%	\$	-	\$	-		
190	14-00	Overtime	\$	-	N/A	0%	0%	\$	-	\$	-		
191	20-00	Clothing/Shoe Allowances	\$	-	N/A	0%	0%	\$	-	\$	-		
192	21-00	FICA Taxes	\$	-	N/A	0%	0%	\$	-	\$	-		
193	22-00	Retirement Contributions	\$	-	N/A	0%	0%	\$	-	\$	-		
194	23-00	Life/Health Insurance	\$	-	N/A	0%	0%	\$	-	\$	-		
195	24-00	Worker's Compensation	\$	-	N/A	0%	0%	\$	-	\$	-		
196	26-00	OPEB Health Expense	\$	-	N/A	0%	0%	\$	-	\$	-		
197	27-00	Cafeteria Plan	\$	-	N/A	0%	0%	\$	-	\$	-		

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	CUSTOMER ALLOCATION			F	G
			Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
198	Total Salaries & Benefits	\$	-				\$ -	\$ -	
199	Operating Expenditures								
200	31-00 Professional Services	\$	-	N/A	0%	0%	\$ -	\$ -	
201	34-00 Contract Services	\$	-	N/A	0%	0%	\$ -	\$ -	
202	40-00 Travel & Per Diem	\$	-	N/A	0%	0%	\$ -	\$ -	
203	41-00 Communication	\$	-	N/A	0%	0%	\$ -	\$ -	
204	42-00 Postage & Freight	\$	-	N/A	0%	0%	\$ -	\$ -	
205	43-00 Electric/Water/Sewer Service	\$	-	N/A	0%	0%	\$ -	\$ -	
206	44-00 Rentals & Leases	\$	-	N/A	0%	0%	\$ -	\$ -	
207	45-00 Insurance	\$	-	N/A	0%	0%	\$ -	\$ -	
208	46-00 Repairs & Maintenance	\$	-	N/A	0%	0%	\$ -	\$ -	
209	46-02 Repair/Maint Building	\$	-	N/A	0%	0%	\$ -	\$ -	
210	46-03 Repair/Maint - Vehicles	\$	-	N/A	0%	0%	\$ -	\$ -	
211	49-00 Other Charges & Oblig.	\$	-	N/A	0%	0%	\$ -	\$ -	
212	52-00 Operating Supplies	\$	-	N/A	0%	0%	\$ -	\$ -	
213	52-07 Janitorial Supplies	\$	-	N/A	0%	0%	\$ -	\$ -	
214	52-30 Fuel, Oil & Lubricants	\$	-	N/A	0%	0%	\$ -	\$ -	
215	54-00 Membership/Publications	\$	-	N/A	0%	0%	\$ -	\$ -	
216	55-00 Training	\$	-	N/A	0%	0%	\$ -	\$ -	
217	Total Operating Expenditures	\$	-				\$ -	\$ -	
218	TOTAL - 4120 WATER RECLAMATION	\$	-				\$ -	\$ -	
219	4125 SEWER FIELD OPERATIONS								
220	Salaries & Benefits								
221	12-00 Regular Salaries & Wages	\$	-	N/A	0%	0%	\$ -	\$ -	
222	14-00 Overtime	\$	-	N/A	0%	0%	\$ -	\$ -	
223	20-00 Clothing/Shoe Allowances	\$	-	N/A	0%	0%	\$ -	\$ -	
224	21-00 FICA Taxes	\$	-	N/A	0%	0%	\$ -	\$ -	
225	22-00 Retirement Contributions	\$	-	N/A	0%	0%	\$ -	\$ -	
226	23-00 Life/Health Insurance	\$	-	N/A	0%	0%	\$ -	\$ -	
227	24-00 Worker's Compensation	\$	-	N/A	0%	0%	\$ -	\$ -	
228	26-00 OPEB Health Expense	\$	-	N/A	0%	0%	\$ -	\$ -	
229	27-00 Cafeteria Plan	\$	-	N/A	0%	0%	\$ -	\$ -	
230	Total Salaries & Benefits	\$	-				\$ -	\$ -	
231	Operating Expenditures								
232	34-00 Contract Services	\$	-	N/A	0%	0%	\$ -	\$ -	
233	40-00 Travel & Per Diem	\$	-	N/A	0%	0%	\$ -	\$ -	
234	41-00 Communication	\$	-	N/A	0%	0%	\$ -	\$ -	
235	42-00 Postage & Freight	\$	-	N/A	0%	0%	\$ -	\$ -	
236	43-00 Electric/Water/Sewer Service	\$	-	N/A	0%	0%	\$ -	\$ -	
237	44-00 Rentals & Leases	\$	-	N/A	0%	0%	\$ -	\$ -	
238	45-00 Insurance	\$	-	N/A	0%	0%	\$ -	\$ -	
239	46-00 Repairs & Maintenance	\$	-	N/A	0%	0%	\$ -	\$ -	
240	46-03 Repair/Maint - Vehicles	\$	-	N/A	0%	0%	\$ -	\$ -	

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	D		E	F	G
		CUSTOMER ALLOCATION							
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals		
241	47-00 Printing & Binding	\$ -	N/A	0%	0%	\$ -	\$ -		
242	49-00 Other Charges & Oblig.	\$ -	N/A	0%	0%	\$ -	\$ -		
243	52-00 Operating Supplies	\$ -	N/A	0%	0%	\$ -	\$ -		
244	52-30 Fuel, Oil & Lubricants	\$ -	N/A	0%	0%	\$ -	\$ -		
245	53-00 Road Materials/Supplies	\$ -	N/A	0%	0%	\$ -	\$ -		
246	54-00 Membership/Publications	\$ -	N/A	0%	0%	\$ -	\$ -		
247	55-00 Training	\$ -	N/A	0%	0%	\$ -	\$ -		
248	Total Operating Expenditures	\$ -				\$ -	\$ -		
249	TOTAL - 4125 SEWER FIELD OPERATIONS	\$ -				\$ -	\$ -		
250	DEBT SERVICE								
251	Existing Senior Lien Debt Service								
252	Series 1999 Bond - Principal	\$ 1,128,355	Series 1999 Bonds	95%	5%	\$ 1,070,010	\$ 58,345		
253	Series 1999 Bond - Interest	\$ 187,336	Series 1999 Bonds	95%	5%	\$ 177,649	\$ 9,687		
254	Series 2003 - Principal	\$ 1,206,537	Series 2003 Bonds	95%	5%	\$ 1,145,591	\$ 60,946		
255	Series 2003 - Interest	\$ 618,012	Series 2003 Bonds	95%	5%	\$ 586,795	\$ 31,218		
256	Series 2009A Bonds - Principal	\$ -	Series 2009A Bonds	51%	49%	\$ -	\$ -		
257	Series 2009A Bonds - Interest	\$ 412,449	Series 2009A Bonds	51%	49%	\$ 210,421	\$ 202,028		
258	Series 2009B Bonds - Principal	\$ -	Series 2009B Bonds	95%	5%	\$ -	\$ -		
259	Series 2009B Bonds - Interest	\$ 569,723	Series 2009B Bonds	95%	5%	\$ 540,264	\$ 29,459		
260	Series 2010 BAB - Principal	\$ -	Series 2010 BAB	47%	53%	\$ -	\$ -		
261	Series 2010 BAB - Interest	\$ 1,866,313	Series 2010 BAB	47%	53%	\$ 880,993	\$ 985,320		
262	Series 2010 BAB - Subsidy	\$ (595,374)	Series 2010 BAB	47%	53%	\$ (281,046)	\$ (314,328)		
263	Total Existing Senior Lien Debt Service	\$ 5,393,351				\$ 4,330,677	\$ 1,062,675		
264	Existing Subordinate Debt Service								
265	SRL 517010 - Principal	\$ 295,504	SRL 517010	0%	100%	\$ -	\$ 295,504		
266	SRL 517010 - Interest	\$ 65,279	SRL 517010	0%	100%	\$ -	\$ 65,279		
267	SRL 517020 - Principal	\$ 230,751	SRL 517020	0%	100%	\$ -	\$ 230,751		
268	SRL 517020 - Interest	\$ 62,334	SRL 517020	0%	100%	\$ -	\$ 62,334		
269	SRL 517030 - Principal	\$ 521,267	SRL 517030	0%	100%	\$ -	\$ 521,267		
270	SRL 517030 - Interest	\$ 149,922	SRL 517030	0%	100%	\$ -	\$ 149,922		
271	SRL 202P - Principal	\$ -	SRL 202P	0%	100%	\$ -	\$ -		
272	SRL 202P - Interest	\$ -	SRL 202P	0%	100%	\$ -	\$ -		
273	SRL 517040 - Principal	\$ 99,534	SRL 517040	0%	100%	\$ -	\$ 99,534		
274	SRL 517040 - Interest	\$ 51,878	SRL 517040	0%	100%	\$ -	\$ 51,878		
275	SRL - 517050 - Principal	\$ 284,707	SRL 517050	0%	100%	\$ -	\$ 284,707		
276	SRL - 517050 - Interest	\$ 144,585	SRL 517050	0%	100%	\$ -	\$ 144,585		
277	SRL WW812030 - Principal	\$ -	SRL WW812030	0%	100%	\$ -	\$ -		
278	SRL WW812030 - Interest	\$ -	SRL WW812030	0%	100%	\$ -	\$ -		
279	SRL DW517060 - Principal	\$ 5,269	SRL DW517060	0%	100%	\$ -	\$ 5,269		
280	SRL DW517060 - Interest	\$ 2,799	SRL DW517060	0%	100%	\$ -	\$ 2,799		
281	Total Existing Subordinate Debt Service	\$ 1,913,829				\$ -	\$ 1,913,829		

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G
		CUSTOMER ALLOCATION						
			Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
282	New Debt Service							
283	Imputed Annual Debt Service for CIP (From Schedule 10 of 10)	\$	508,172	Base Year Water CIP	66%	34%	\$ 333,266	\$ 174,906
284	Total New Debt Service	\$	508,172				\$ 333,266	\$ 174,906
285	TOTAL - DEBT SERVICE	\$	7,815,352				\$ 4,663,943	\$ 3,151,409
286	OTHER BELOW THE LINE EXPENSES							
287	Letters of Credit							
288	Suntrust Letter of Credit Draw #1 - Principal	\$	120,895	Retail Only	0%	100%	\$ -	\$ 120,895
289	Suntrust Letter of Credit Draw #1 - Interest	\$	7,379	Retail Only	0%	100%	\$ -	\$ 7,379
290	Suntrust Letter of Credit Draw #3 - Principal	\$	53,361	Retail Only	0%	100%	\$ -	\$ 53,361
291	Suntrust Letter of Credit Draw #3 - Interest	\$	3,252	Retail Only	0%	100%	\$ -	\$ 3,252
292	Suntrust Letter of Credit Draw #4 - Principal	\$	54,194	Retail Only	0%	100%	\$ -	\$ 54,194
293	Suntrust Letter of Credit Draw #4 - Interest	\$	3,044	Retail Only	0%	100%	\$ -	\$ 3,044
294	Suntrust Letter of Credit Draw #5 - Principal	\$	33,350	Retail Only	0%	100%	\$ -	\$ 33,350
295	Suntrust Letter of Credit Draw #5 - Interest	\$	2,878	Retail Only	0%	100%	\$ -	\$ 2,878
296	Total Letters of Credit	\$	278,353				\$ -	\$ 278,353
297	TOTAL - OTHER BELOW THE LINE EXPENSES	\$	278,353				\$ -	\$ 278,353
298	OTHER USES							
299	Cash Funded Capital							
300	Imputed Cash Funded CIP (From Schedule 10 of 10)	\$	4,143,909	Base Year Water CIP	66%	34%	\$ 2,717,634	\$ 1,426,275
301	Total Cash Funded Capital	\$	4,143,909				\$ 2,717,634	\$ 1,426,275
302	Less: Capital Offsets							
303	Contributed Capital Funds Used for CIP in Current FY	\$	-	Regional / Retail	(1)	100%	\$ -	\$ -
304	Water Impact Fees Used for Payment of Debt	\$	(1,435,760)	Water Impact Fees	40%	60%	\$ (580,385)	\$ (855,375)
305	Sewer Impact Fees Used for Payment of Debt	\$	-	N/A	0%	0%	\$ -	\$ -
306	Water Projects Paid with Impact Fees	\$	-	Water Impact Fees	40%	60%	\$ -	\$ -
307	Sewer Projects Paid with Impact Fees	\$	-	N/A	0%	0%	\$ -	\$ -
308	Total Capital Offsets	\$	(1,435,760)				\$ (580,385)	\$ (855,375)
309	Use of Fund Balance							
310	Reserve Fund Balance Used for Cash Flow Deficit	\$	-	Weighted Total Water O&M	57%	43%	\$ -	\$ -
311	Total Use of Fund Balance	\$	-				\$ -	\$ -
312	TOTAL - OTHER USES	\$	2,708,149				\$ 2,137,248	\$ 570,901
313	OFFSETTING REVENUES							
314	Other Operating Revenue							
315	Water Connection Fee	\$	(442,243)	Retail Only	0%	100%	\$ -	\$ (442,243)
316	Water Hydrant Fees	\$	(2,776,051)	Retail Only	0%	100%	\$ -	\$ (2,776,051)
317	Hydrant Resid Flow Test	\$	(5,000)	Retail Only	0%	100%	\$ -	\$ (5,000)
318	Backflow Device Test	\$	(181,076)	Retail Only	0%	100%	\$ -	\$ (181,076)
319	Jumper Meters	\$	(2,000)	Retail Only	0%	100%	\$ -	\$ (2,000)
320	Plan Review / Const Inspect	\$	(30,500)	Weighted Total Water O&M	57%	43%	\$ (17,363)	\$ (13,137)
321	Backflow PRV/RLCT Temp	\$	(970)	Retail Only	0%	100%	\$ -	\$ (970)
322	Sewer Grease Trap Permits	\$	-	N/A	0%	0%	\$ -	\$ -

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B		C		D		E		F		G	
				CUSTOMER ALLOCATION									
		Base Year Water Actuals		Allocation Factor (from Schedule 6 of 10)		Regional/ Retail		Retail Only		Base Year Regional/ Retail Actuals		Base Year Retail Only Actuals	
323	Sewer Connection Fee	\$	-	N/A		0%		0%		\$	-	\$ -	
324	Reuse Water Installation	\$	-	N/A		0%		0%		\$	-	\$ -	
325	362 - Rents and Royalties	\$	(1,084)	Weighted Total Water O&M		57%		43%		\$	(617)	\$ (467)	
326	364 - Sale of Fixed Assets	\$	(122,150)	Weighted Total Water O&M		57%		43%		\$	(69,536)	\$ (52,614)	
327	365 - Sale of Surplus Scrap	\$	(5,860)	Weighted Total Water O&M		57%		43%		\$	(3,336)	\$ (2,524)	
328	369 - Other Misc. Revenues	\$	(56,524)	Weighted Total Water O&M		57%		43%		\$	(32,177)	\$ (24,347)	
328	Net Inc/Dec - FMV Investment	\$	55,101	Weighted Total Water O&M		57%		43%		\$	31,367	\$ 23,734	
329	Total Other Operating Revenue	\$	(3,568,358)							\$	(91,662)	\$ (3,476,695)	
330	Interest Income												
331	Interest Income	\$	(207,225)	Weighted Total Water O&M		57%		43%		\$	(117,967)	\$ (89,258)	
332	Total Interest Income	\$	(207,225)							\$	(117,967)	\$ (89,258)	
333	TOTAL - OFFSETTING REVENUES	\$	(3,775,583)							\$	(209,629)	\$ (3,565,954)	
334	Total	\$	38,842,400							\$	22,111,767	\$ 16,730,633	
											56.9%		

(1) Contributed Capital Funds Used for CIP in Current FY will be allocated according to the nature of the project.

## Schedule 3 of 10

## Phase 2 Regional Rate Calculation

	A	B	C	D	E	F
1	Water Sold (mgd)			Regional/ Retail Cost Pool	Regional Cost Pool	Retail Cost Pool
5	Total Average Demand in mgd			28.244	7.000	21.244
6	Allocation Factor				24.78%	75.22%
7	Net Revenue Requirement					
8	O&M Costs			\$ 15,520,205	\$ 3,845,907	\$ 11,674,298
9	Cash Funded Capital			2,717,634		
10	Total Cash Expenditures			\$ 18,237,839		
11	Less: Offsets					
12	Other Operating Revenue			\$ (91,662)		
13	Capital Offsets			(580,385)		
14	Interest Income			(117,967)		
15	Net Revenue Requirement Before ROR, Debt Service, & Storage Fee			\$ 17,447,825	\$ 4,323,571	\$ 13,124,254
16	Plus: ROR to Cocoa (Paid by Regional Customers)	ROR %	6.0%	931,212	230,754	700,458
17	Net Revenue Requirement Before Debt Service, & Storage Fee with ROR			\$ 17,678,579	\$ 4,554,325	\$ 13,124,254
18	Annual Debt Service & Coverage Requirement	DS Covg Req	Addl Covg Req			
19	Existing Senior Lien Debt Service	1.10	\$ 433,068	\$ 4,330,677		
20	Existing Subordinate Debt Service	1.20	\$ -	-		
21	New Debt Service	1.10	\$ 33,327	333,266		
22	Letters of Credit	0	\$ -	-		
23	Debt Service Coverage Requirement Less Cash Funded Capital (Min \$0)		\$ 466,395	-		
24	Total Annual Debt Service & Coverage Requirement		\$ 4,663,943	1,155,725	3,508,218	
25	Net Revenue Requirement Before Storage Fee		\$ 22,342,522	\$ 5,710,050	\$ 16,632,472	
26	Storage Fee		853,000	211,373	641,627	
27	Base Year Net Revenue Requirement Including Storage Fee		\$ 23,195,522	\$ 5,921,423	\$ 17,274,099	
28	Regional Usage Rate Calculation:				\$ 5,921,423	
29	Regional Net Revenue Requirement Including Storage Fee Restated					
30	Total Annual Regional Customer Demand	in mg	2,555	in kgal	2,555,000	
31	Base Year Regional Usage Rate per kgal				\$ 2.32	
32	Apply Current Year Cocoa Rate Adjustment				5.00%	
33	Current Year Regional Usage Rate per kgal				\$ 2.44	
34	Note: Slight variances may occur due to rounding.					

# Schedule 4 of 10

# Service Allocation Factors

A		B		C	D		E
Service Allocation Factors		Water	Sewer/ Reuse		Water	Sewer/ Reuse	
1	Water Only	100.0%	0.0%		100.0%	0.0%	
2	Sewer / Reuse Only	0.0%	100.0%		0.0%	100.0%	
3	Base Year Accounts	89.6%	10.4%		80,110	9,348	
4	Water Admin Insurance	83.1%	16.9%		\$264,825	\$53,816	
5	Water Field Operations PS	99.0%	1.0%		\$1,711,936	\$16,494	
6	Series 1999 Bonds	96.4%	3.6%		96.4%	3.6%	
7	Series 2003 Bonds	96.5%	3.5%		96.5%	3.5%	
8	Series 2009A Bonds	93.5%	6.5%		93.5%	6.5%	
9	Series 2009B Bonds	96.4%	3.6%		96.4%	3.6%	
10	Series 2010 BAB	100.0%	0.0%		100.0%	0.0%	
11	SRL 517010	100.0%	0.0%		100.0%	0.0%	
12	SRL 517020	100.0%	0.0%		100.0%	0.0%	
13	SRL 517030	100.0%	0.0%		100.0%	0.0%	
14	SRL 202P	0.0%	100.0%		0.0%	100.0%	
15	SRL 517040	100.0%	0.0%		100.0%	0.0%	
16	SRL 517050	100.0%	0.0%		100.0%	0.0%	
17	SRL WW812030	0.0%	100.0%		0.0%	100.0%	
18	SRL DW517060	100.0%	0.0%		100.0%	0.0%	
19	Base Year CIP	88.2%	11.8%		\$13,212,775	\$1,765,356	
20	Weighted 5-Year CIP	88.2%	11.8%		\$85,802,728	\$11,464,085	
21	Weighted Total O&M Expense	83.4%	16.6%		\$38,842,400	\$7,744,667	
22	N/A	0.0%	0.0%		0	0	

## Schedule 5 of 10

## Allocation Factors - Staff Estimates

	A	B	C	D	E	F	G	H
1	Water Admin Insurance cost (45-00) to Water vs Sewer							
2	Water	\$264,825	83.1%					
3	Sewer	\$53,816	16.9%					
4	<b>Total Water Cost</b>	<b>\$318,641</b>	<b>100.0%</b>					
5	Water Field Operations (4025) PS cost to Water vs Sewer							
6	Water Field Operations Manager Salary	\$99,220		Allocation Factor	Water	Sewer	Water \$	Sewer \$
7	All Other Water Field Operations salaries	\$1,629,210		Weighted Total O&M Expense	83%	17%	\$82,726	\$16,494
8	<b>Total Water Cost</b>	<b>\$1,728,430</b>		Water Only	100%	0%	<b>\$1,629,210</b>	<b>\$0</b>
							99.0%	1.0%
9	Miles of Pipe for Water/Sewer/Reclaimed							
10	Potable Water	1,341	87.0%					
11	Wastewater	125	8.1%					
12	Reclaimed	75	4.9%					
13	<b>Total Miles of Pipe</b>	<b>1,541</b>	<b>100.0%</b>					
14	Miles of Pipe for Raw Water/Transmission & Distribution							
15	Raw Water	50	3.2%					
16	Transmission/Distribution (All Other Pipe)	1,491	96.8%					
17	<b>Total Miles of Pipe</b>	<b>1,541</b>	<b>100.0%</b>					

# Schedule 6 of 10

# Customer Class Allocation Factors

A		B		C	D		E
Customer Allocation Factors		Regional/ Retail		Retail Only	Regional/ Retail		Retail Only
1	Regional / Retail	100.0%	0.0%		100%	0%	
2	Retail Only	0.0%	100.0%		0%	100%	
3	Miles of Pipe	3.2%	96.8%		50	1,491	
4	Series 1999 Bonds	94.8%	5.2%		94.8%	5.2%	
5	Series 2003 Bonds	94.9%	5.1%		94.9%	5.1%	
6	Series 2009A Bonds	51.0%	49.0%		51.0%	49.0%	
7	Series 2009B Bonds	94.8%	5.2%		94.8%	5.2%	
8	Series 2010 BAB	47.2%	52.8%		47.2%	52.8%	
9	SRL 517010	0.0%	100.0%		0.0%	100.0%	
10	SRL 517020	0.0%	100.0%		0.0%	100.0%	
11	SRL 517030	0.0%	100.0%		0.0%	100.0%	
12	SRL 202P	0.0%	100.0%		0.0%	100.0%	
13	SRL 517040	0.0%	100.0%		0.0%	100.0%	
14	SRL 517050	0.0%	100.0%		0.0%	100.0%	
15	SRL WW812030	0.0%	100.0%		0.0%	100.0%	
16	SRL DW517060	0.0%	100.0%		0.0%	100.0%	
17	Water Impact Fees	40.4%	59.6%		\$156,552,131	\$230,727,226	
18	Base Year Water CIP	65.6%	34.4%		\$8,665,123	\$4,547,652	
19	Weighted Total Water CIP	65.6%	34.4%		\$56,270,632	\$29,532,096	
20	Weighted Total Water O&M	56.9%	43.1%		\$22,111,767	\$16,730,633	
21	N/A	0.0%	0.0%		0	0	

(1) Water System Impact Fee allocation based upon allocation of the impact fees to Treatment and Supply (Regional/Retail Cost Pool) and Transmission and Pumping and Storage (Retail Only Cost Pool).

## Schedule 7 of 10

## Service Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		Total 5-Year	Allocation Factor	Water	Sewer/Reuse	5-Year Water CIP	5-Year Sewer/Reuse CIP
1	1515 Field Services						
2	Meter reading Hand Held Utility Usage Reading Capture Devices	\$ 108,830	Water Only	100%	0%	\$ 108,830	\$ -
3	4020 Dyal Plant						
4	FY2021 SCADA Design Programming (Water Capital Project)	\$ 50,648	Water Only	100%	0%	\$ 50,648	\$ -
5	New gas generator, transfer switch and pad	\$ 20,257	Water Only	100%	0%	\$ 20,257	\$ -
6	Replace Champion Grader Model 710A	\$ 131,670	Water Only	100%	0%	\$ 131,670	\$ -
7	Replace Slope Mower	\$ 89,709	Water Only	100%	0%	\$ 89,709	\$ -
8	Replacement of vehicle #03 (2008 Ford F250)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
9	Replacement of vehicle #121 (2007 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
10	Replacement of vehicle #130 (2010 Ford F250 UTILITY)	\$ 39,956	Water Only	100%	0%	\$ 39,956	\$ -
11	Replacement of vehicle #23 (2009 Ford F250 UTILITY)	\$ 39,956	Water Only	100%	0%	\$ 39,956	\$ -
12	Replacement of vehicle #47 (1996 Ford LNT8000)	\$ 280,475	Water Only	100%	0%	\$ 280,475	\$ -
13	Replacement of vehicle #78 (2004 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
14	Replacement of vehicle #94 (2005 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
15	4025 Water Field Operations						
16	Fortenberry / Plumosa Intersection Impro	\$ 49,443	Water Only	100%	0%	\$ 49,443	\$ -
17	New cement mixer and dispenser (2017 Cemen Tech Volumetri	\$ 31,977	Water Only	100%	0%	\$ 31,977	\$ -
18	New vehicle (2017 Ford F250)	\$ 15,868	Water Only	100%	0%	\$ 15,868	\$ -
19	New vehicle (2017 Ford F450)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
20	New Vehicle (2017 Ford Transit VAN) 1 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
21	New Vehicle (2017 Ford Transit VAN) 2 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
22	New Vehicle (2017 Ford Transit VAN) 3 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
23	New Vehicle (2017 Ford Transit VAN) 4 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
24	New Vehicle (2017 McLaughlin VX50-500 Hydro Excavator)	\$ 43,408	Water Only	100%	0%	\$ 43,408	\$ -
25	Replacement of vehicle #06 (2008 Ford F550 SD)	\$ 33,810	Water Only	100%	0%	\$ 33,810	\$ -
26	Replacement of vehicle #07 (2008 Ford F550 SD)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
27	Replacement of vehicle #08 (2008 Ford F550 SD)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
28	Replacement of vehicle #104 (2008 Ford F550 SD)	\$ 17,255	Water Only	100%	0%	\$ 17,255	\$ -
29	Replacement of vehicle #106 (2008 Ford F450 Dump)	\$ 84,030	Water Only	100%	0%	\$ 84,030	\$ -
30	Replacement of vehicle #108 (2003 Chevy 3500HD)	\$ 49,767	Water Only	100%	0%	\$ 49,767	\$ -
31	Replacement of vehicle #13 (2006 Ford F250 UTILITY)	\$ 17,255	Water Only	100%	0%	\$ 17,255	\$ -
32	Replacement of vehicle #15 (2009 Ford F250 UTILITY)	\$ 42,744	Water Only	100%	0%	\$ 42,744	\$ -
33	Replacement of vehicle #171 (2001 Ford F450 Dump)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
34	Replacement of vehicle #174 (2009 Ford F250 Utility)	\$ 42,744	Water Only	100%	0%	\$ 42,744	\$ -
35	Replacement of vehicle #25 (2008 Ford F550 SD)	\$ 82,396	Water Only	100%	0%	\$ 82,396	\$ -
36	Replacement of vehicle #29 (2002 Ford F450 Dump)	\$ 79,543	Water Only	100%	0%	\$ 79,543	\$ -
37	Replacement of vehicle #32 (2002 Ford F450 Dump)	\$ 80,665	Water Only	100%	0%	\$ 80,665	\$ -
38	Replacement of vehicle #52 (2011 Ford F250 UTILITY)	\$ 42,156	Water Only	100%	0%	\$ 42,156	\$ -
39	Replacement of vehicle #55 (2009 Ford F250 UTILITY)	\$ 43,137	Water Only	100%	0%	\$ 43,137	\$ -
40	Replacement of vehicle #80 (2006 Ford F350)	\$ 18,762	Water Only	100%	0%	\$ 18,762	\$ -
41	Replacement of vehicle #92 (2008 Ford F350 Utility)	\$ 87,853	Water Only	100%	0%	\$ 87,853	\$ -

## Schedule 7 of 10

## Service Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		Total 5-Year	Allocation Factor	Water	Sewer/ Reuse	5-Year Water CIP	5-Year Sewer/ Reuse CIP
42	4055 Engineering						
43	14" AC Raw Water Pipeline Upgrade and Well 17 Area Isoaltion	\$ 2,682,712	Water Only	100%	0%	\$ 2,682,712	\$ -
44	Capital Plan Update	\$ 451,440	Weighted 5-Year CIP	88%	12%	\$ 398,232	\$ 53,208
45	DS-31 Chase Hammock Rd Looping - Construction	\$ 1,014,144	Water Only	100%	0%	\$ 1,014,144	\$ -
46	DS-39 Merritt Island In-line Booster Pump Station	\$ 1,565,651	Water Only	100%	0%	\$ 1,565,651	\$ -
47	DS-49 East Peachtree Pipeline	\$ 178,780	Water Only	100%	0%	\$ 178,780	\$ -
48	DS-51 Florida Ave WM Replacement / Complete Streets	\$ 820,940	Water Only	100%	0%	\$ 820,940	\$ -
49	DS-53 Indian River Water Main Replacement	\$ 24,115	Water Only	100%	0%	\$ 24,115	\$ -
50	DS-56 Banana River Tank Improvements	\$ 4,999,916	Water Only	100%	0%	\$ 4,999,916	\$ -
51	DS-60 Banana River and Viera Pump Station Improvements - D	\$ 73,959	Water Only	100%	0%	\$ 73,959	\$ -
52	DS-63 Marlin Manor Pipeline Improvements	\$ 2,288,675	Water Only	100%	0%	\$ 2,288,675	\$ -
53	Dyal Chemical Conversion & Reliability Improvement Project	\$ 9,237,327	Water Only	100%	0%	\$ 9,237,327	\$ -
54	Fiber Optic Cable from Dyal WTP to Wewa WTP	\$ 1,313,790	Water Only	100%	0%	\$ 1,313,790	\$ -
55	Fiber Optic Cable from Police Department to Dyal WTP	\$ 332,792	Water Only	100%	0%	\$ 332,792	\$ -
56	Force Main Repairs	\$ 224,541	Water Only	100%	0%	\$ 224,541	\$ -
57	FY2017 SCADA Design Programming (Clearwell)	\$ 28,938	Water Only	100%	0%	\$ 28,938	\$ -
58	FY2018 SCADA Design Programming (CCRIP, Sulfurator, Port C	\$ 141,048	Water Only	100%	0%	\$ 141,048	\$ -
59	FY2019 SCADA Design Programming (HSP Diesel Gen, HSP VF	\$ 68,546	Water Only	100%	0%	\$ 68,546	\$ -
60	FY2020 SCADA Design Programming (Water Capital Project)	\$ 134,628	Water Only	100%	0%	\$ 134,628	\$ -
61	Gravity Sewer Replacement Project	\$ 303,854	Sewer / Reuse Only	0%	100%	\$ -	\$ 303,854
62	LCP 1 Relocation	\$ 224,380	Sewer / Reuse Only	0%	100%	\$ -	\$ 224,380
63	Lift Station 1 Replacement	\$ 799,698	Sewer / Reuse Only	0%	100%	\$ -	\$ 799,698
64	Lift Station 17 Replacement	\$ 337,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,616
65	Lift Station 19 Replacement	\$ 822,782	Sewer / Reuse Only	0%	100%	\$ -	\$ 822,782
66	Lift Station Control Panel Replacement Project 1	\$ 228,485	Sewer / Reuse Only	0%	100%	\$ -	\$ 228,485
67	Lift Station Control Panel Replacement Project 2	\$ 448,760	Sewer / Reuse Only	0%	100%	\$ -	\$ 448,760
68	Lift Station Control Panel Replacement Project 3	\$ 337,653	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,653
69	Lift Station Wetwell Rehabilitation	\$ 235,080	Sewer / Reuse Only	0%	100%	\$ -	\$ 235,080
70	Michigan Ave. Force Main (New Pipe)	\$ 753,472	Water Only	100%	0%	\$ 753,472	\$ -
71	Package System PLC Upgrade - Belt Filter Press	\$ 33,762	Water Only	100%	0%	\$ 33,762	\$ -
72	Package System PLC Upgrade - Cal Flow	\$ 33,762	Water Only	100%	0%	\$ 33,762	\$ -
73	Package System PLC Upgrade - Ozone System	\$ 662,607	Water Only	100%	0%	\$ 662,607	\$ -
74	Replacement of MCC 7 & 8	\$ 560,950	Sewer / Reuse Only	0%	100%	\$ -	\$ 560,950
75	Utilities Program Management	\$ 7,149,251	Weighted 5-Year CIP	88%	12%	\$ 6,306,624	\$ 842,627
76	WS-03 Pigging and Flushing Improvements for Raw Water Pipeli	\$ 444,872	Water Only	100%	0%	\$ 444,872	\$ -
77	WS-05 54 inch Redundant Pipe to Dyal	\$ 929,351	Water Only	100%	0%	\$ 929,351	\$ -
78	WS-09 42 inch New Pipeline West of W7A to Dallas Wewa	\$ 8,540,776	Water Only	100%	0%	\$ 8,540,776	\$ -
79	WS1001 Industrial Park Pump Station Improvements	\$ 234,283	Water Only	100%	0%	\$ 234,283	\$ -
80	WS1117 System Software Upgrade at Dyal	\$ 2,101,066	Water Only	100%	0%	\$ 2,101,066	\$ -
81	WS1201 Pipe Infrastructure Assessment and Replacement	\$ 15,716,147	Water Only	100%	0%	\$ 15,716,147	\$ -
82	WS1210 Water Capital Plan - 5-year Updates	\$ 385,846	Weighted 5-Year CIP	88%	12%	\$ 340,370	\$ 45,477
83	WS1309 SR-520 Water Main Replacement	\$ 839,917	Water Only	100%	0%	\$ 839,917	\$ -
84	WS-19 Raw Water Well Rehabilitation	\$ 1,191,542	Water Only	100%	0%	\$ 1,191,542	\$ -
85	WT-02 Separation of Groundwater and Surface Water Clear Wel	\$ 3,913,117	Water Only	100%	0%	\$ 3,913,117	\$ -
86	WT-17 High Service Pump Station VFD	\$ 389,989	Water Only	100%	0%	\$ 389,989	\$ -
87	WT-51 Sulfurator	\$ 3,091,217	Water Only	100%	0%	\$ 3,091,217	\$ -
88	WT-52 Surge Tank Assessment and / or Replacement at Dyal	\$ 1,570,808	Water Only	100%	0%	\$ 1,570,808	\$ -
89	WT-54 Tier 4 Generator Improvements	\$ 3,621,325	Water Only	100%	0%	\$ 3,621,325	\$ -

## Schedule 7 of 10

## Service Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		Total 5-Year	Allocation Factor	Water	Sewer/ Reuse	5-Year Water CIP	5-Year Sewer/ Reuse CIP
90	WT-56 Dyal Surface Water Filters Canopy and Enclosure	\$ 509,873	Water Only	100%	0%	\$ 509,873	\$ -
91	WT-57 Dyal HSP #4 Tier 4 Diesel Engine Replacement	\$ 991,357	Water Only	100%	0%	\$ 991,357	\$ -
92	WT-62 Dyal TTHM Prevention and/or Reduction	\$ 131,645	Water Only	100%	0%	\$ 131,645	\$ -
93	WT-63 Replacement of Dyal Finished Water Steel GST	\$ 718,016	Water Only	100%	0%	\$ 718,016	\$ -
94	WT-CO Ozone Improvements (Generator Replacement, Chiller F	\$ 5,247,947	Water Only	100%	0%	\$ 5,247,947	\$ -
95	4120 Water Reclamation						
96	Bracco Pond Aeration	\$ 224,918	Sewer / Reuse Only	0%	100%	\$ -	\$ 224,918
97	Bracco Pond Interconnect	\$ 43,408	Sewer / Reuse Only	0%	100%	\$ -	\$ 43,408
98	CMMS Update and Electronic O&M Manual	\$ 48,231	Sewer / Reuse Only	0%	100%	\$ -	\$ 48,231
99	Jerry Sellers WRF Generator Stack Replacement	\$ 36,173	Sewer / Reuse Only	0%	100%	\$ -	\$ 36,173
100	Mud Lake Wetlands	\$ 1,090,069	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,090,069
101	Replacement of vehicle #42 (2006 Ford E250 VAN)	\$ 34,544	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,544
102	Valve Identification Project	\$ 28,938	Sewer / Reuse Only	0%	100%	\$ -	\$ 28,938
103	Water Reclamation Fleet E250 Van	\$ 34,544	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,544
104	4125 Sewer Field Operations						
105	CIPP Rehabilitation Phase 2	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
106	CIPP Rehabilitation Phase 3	\$ 470,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 470,161
107	CIPP Rehabilitation Phase 4	\$ 456,970	Sewer / Reuse Only	0%	100%	\$ -	\$ 456,970
108	CIPP Rehabilitation Phase 5	\$ 448,760	Sewer / Reuse Only	0%	100%	\$ -	\$ 448,760
109	CIPP Rehabilitation Phase 6	\$ 337,653	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,653
110	Electrical Wire and Conduit Replacement	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
111	Jerry Sellers WRF Flow Improvements	\$ 482,308	Sewer / Reuse Only	0%	100%	\$ -	\$ 482,308
112	Lift Station 4 Replacement	\$ 38,585	Sewer / Reuse Only	0%	100%	\$ -	\$ 38,585
113	Lift Station Mechanical Improvements	\$ 610,431	Sewer / Reuse Only	0%	100%	\$ -	\$ 610,431
114	Replacement of MCC 1-6	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
115	Replacement of vehicle #53 (2009 Ford F250 UTILITY)	\$ 32,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 32,161
116	Replacement of vehicle #54 (2005 Ford E250 VAN)	\$ 17,078	Sewer / Reuse Only	0%	100%	\$ -	\$ 17,078
117	Replacement of vehicle #85 (2001 Ford F450 DUMP)	\$ 64,070	Sewer / Reuse Only	0%	100%	\$ -	\$ 64,070
118	RTU Replacement	\$ 714,925	Sewer / Reuse Only	0%	100%	\$ -	\$ 714,925
119	Sewer Cleaning	\$ 96,462	Sewer / Reuse Only	0%	100%	\$ -	\$ 96,462
120	WFO Sewer E250 Van	\$ 17,078	Sewer / Reuse Only	0%	100%	\$ -	\$ 17,078
121	WFO Sewer F250 Utility Ford	\$ 32,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 32,161
122	WFO Sewer F450 Dump Ford	\$ 64,070	Sewer / Reuse Only	0%	100%	\$ -	\$ 64,070
123	WFO Sewer GU813 Mack	\$ 221,051	Sewer / Reuse Only	0%	100%	\$ -	\$ 221,051
124	UNSPECIFIED FUTURE PROJECTS	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -
<b>Total</b>		<b>\$ 97,266,813</b>				<b>\$ 85,802,728</b>	<b>\$ 11,464,085</b>

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## Customer Class Allocation - Capital Improvement Program (CIP)

		A	B	C	D	E	F	G
		Project Description	5-Year Water CIP	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail CIP	5-Year Retail Only CIP
1	1515	Field Services						
2		Meter reading Hand Held Utility Usage Reading Capture Devices	\$ 108,830	Retail Only	0%	100%	\$ -	\$ 108,830.49
3	4020	Dyal Plant						
4		FY2021 SCADA Design Programming (Water Capital Project)	\$ 50,648	Regional / Retail	100%	0%	\$ 50,648	\$ -
5		New gas generator, transfer switch and pad	\$ 20,257	Regional / Retail	100%	0%	\$ 20,257	\$ -
6		Replace Champion Grader Model 710A	\$ 131,670	Regional / Retail	100%	0%	\$ 131,670	\$ -
7		Replace Slope Mower	\$ 89,709	Regional / Retail	100%	0%	\$ 89,709	\$ -
8		Replacement of vehicle #03 (2008 Ford F250)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
9		Replacement of vehicle #121 (2007 Ford F250 UTILITY)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
10		Replacement of vehicle #130 (2010 Ford F250 UTILITY)	\$ 39,956	Regional / Retail	100%	0%	\$ 39,956	\$ -
11		Replacement of vehicle #23 (2009 Ford F250 UTILITY)	\$ 39,956	Regional / Retail	100%	0%	\$ 39,956	\$ -
12		Replacement of vehicle #47 (1996 Ford LNT8000)	\$ 280,475	Regional / Retail	100%	0%	\$ 280,475	\$ -
13		Replacement of vehicle #78 (2004 Ford F250 UTILITY)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
14		Replacement of vehicle #94 (2005 Ford F250 UTILITY)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
15	4025	Water Field Operations						
16		Fortenberry / Plumosa Intersection Impro	\$ 49,443	Retail Only	0%	100%	\$ -	\$ 49,443
17		New cement mixer and dispenser (2017 Cemen Tech Volumetric Mix)	\$ 31,977	Retail Only	0%	100%	\$ -	\$ 31,977
18		New vehicle (2017 Ford F250)	\$ 15,868	Retail Only	0%	100%	\$ -	\$ 15,868
19		New vehicle (2017 Ford F450)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
20		New Vehicle (2017 Ford Transit VAN) 1 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
21		New Vehicle (2017 Ford Transit VAN) 2 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
22		New Vehicle (2017 Ford Transit VAN) 3 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
23		New Vehicle (2017 Ford Transit VAN) 4 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
24		New Vehicle (2017 McLaughlin VX50-500 Hydro Excavator)	\$ 43,408	Retail Only	0%	100%	\$ -	\$ 43,408
25		Replacement of vehicle #06 (2008 Ford F550 SD)	\$ 33,810	Retail Only	0%	100%	\$ -	\$ 33,810
26		Replacement of vehicle #07 (2008 Ford F550 SD)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
27		Replacement of vehicle #08 (2008 Ford F550 SD)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
28		Replacement of vehicle #104 (2008 Ford F550 SD)	\$ 17,255	Retail Only	0%	100%	\$ -	\$ 17,255
29		Replacement of vehicle #106 (2008 Ford F450 Dump)	\$ 84,030	Retail Only	0%	100%	\$ -	\$ 84,030
30		Replacement of vehicle #108 (2003 Chevy 3500HD)	\$ 49,767	Retail Only	0%	100%	\$ -	\$ 49,767
31		Replacement of vehicle #13 (2006 Ford F250 UTILITY)	\$ 17,255	Retail Only	0%	100%	\$ -	\$ 17,255
32		Replacement of vehicle #15 (2009 Ford F250 UTILITY)	\$ 42,744	Retail Only	0%	100%	\$ -	\$ 42,744
33		Replacement of vehicle #171 (2001 Ford F450 Dump)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
34		Replacement of vehicle #174 (2009 Ford F250 Utility)	\$ 42,744	Retail Only	0%	100%	\$ -	\$ 42,744
35		Replacement of vehicle #25 (2008 Ford F550 SD)	\$ 82,396	Retail Only	0%	100%	\$ -	\$ 82,396
36		Replacement of vehicle #29 (2002 Ford F450 Dump)	\$ 79,543	Retail Only	0%	100%	\$ -	\$ 79,543
37		Replacement of vehicle #32 (2002 Ford F450 Dump)	\$ 80,665	Retail Only	0%	100%	\$ -	\$ 80,665
38		Replacement of vehicle #52 (2011 Ford F250 UTILITY)	\$ 42,156	Retail Only	0%	100%	\$ -	\$ 42,156
39		Replacement of vehicle #55 (2009 Ford F250 UTILITY)	\$ 43,137	Retail Only	0%	100%	\$ -	\$ 43,137
40		Replacement of vehicle #80 (2006 Ford F350)	\$ 18,762	Retail Only	0%	100%	\$ -	\$ 18,762
41		Replacement of vehicle #92 (2008 Ford F350 Utility)	\$ 87,853	Retail Only	0%	100%	\$ -	\$ 87,853

## Schedule 8 of 10

## Customer Class Allocation - Capital Improvement Program (CIP)

		A	B	C	D	E	F	G
		Project Description	5-Year Water CIP	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail CIP	5-Year Retail Only CIP
42		4055 Engineering						
43		14" AC Raw Water Pipeline Upgrade and Well 17 Area Isoaltion Valve:	\$ 2,682,712	Regional / Retail	100%	0%	\$ 2,682,712	\$ -
44		Capital Plan Update	\$ 398,232	Retail Only	0%	100%	\$ -	\$ 398,232
45		DS-31 Chase Hammock Rd Looping - Construction	\$ 1,014,144	Retail Only	0%	100%	\$ -	\$ 1,014,144
46		DS-39 Merritt Island In-line Booster Pump Station	\$ 1,565,651	Retail Only	0%	100%	\$ -	\$ 1,565,651
47		DS-49 East Peachtree Pipeline	\$ 178,780	Retail Only	0%	100%	\$ -	\$ 178,780
48		DS-51 Florida Ave WM Replacement / Complete Streets	\$ 820,940	Retail Only	0%	100%	\$ -	\$ 820,940
49		DS-53 Indian River Water Main Replacement	\$ 24,115	Retail Only	0%	100%	\$ -	\$ 24,115
50		DS-56 Banana River Tank Improvements	\$ 4,999,916	Retail Only	0%	100%	\$ -	\$ 4,999,916
51		DS-60 Banana River and Viera Pump Station Improvements - Design	\$ 73,959	Retail Only	0%	100%	\$ -	\$ 73,959
52		DS-63 Marlin Manor Pipeline Improvements	\$ 2,288,675	Retail Only	0%	100%	\$ -	\$ 2,288,675
53		Dyal Chemical Conversion & Reliability Improvement Project	\$ 9,237,327	Regional / Retail	100%	0%	\$ 9,237,327	\$ -
54		Fiber Optic Cable from Dyal WTP to Wewa WTP	\$ 1,313,790	Regional / Retail	100%	0%	\$ 1,313,790	\$ -
55		Fiber Optic Cable from Police Department to Dyal WTP	\$ 332,792	Regional / Retail	100%	0%	\$ 332,792	\$ -
56		Force Main Repairs	\$ 224,541	Retail Only	0%	100%	\$ -	\$ 224,541
57		FY2017 SCADA Design Programming (Clearwell)	\$ 28,938	Regional / Retail	100%	0%	\$ 28,938	\$ -
58		FY2018 SCADA Design Programming (CCRIP, Sulfurator, Port GST, N	\$ 141,048	Regional / Retail	100%	0%	\$ 141,048	\$ -
59		FY2019 SCADA Design Programming (HSP Diesel Gen, HSP VFD)	\$ 68,546	Regional / Retail	100%	0%	\$ 68,546	\$ -
60		FY2020 SCADA Design Programming (Water Capital Project)	\$ 134,628	Regional / Retail	100%	0%	\$ 134,628	\$ -
61		Gravity Sewer Replacement Project	\$ -	N/A	0%	0%	\$ -	\$ -
62		LCP 1 Relocation	\$ -	N/A	0%	0%	\$ -	\$ -
63		Lift Station 1 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
64		Lift Station 17 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
65		Lift Station 19 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
66		Lift Station Control Panel Replacement Project 1	\$ -	N/A	0%	0%	\$ -	\$ -
67		Lift Station Control Panel Replacement Project 2	\$ -	N/A	0%	0%	\$ -	\$ -
68		Lift Station Control Panel Replacement Project 3	\$ -	N/A	0%	0%	\$ -	\$ -
69		Lift Station Wetwell Rehabilitation	\$ -	N/A	0%	0%	\$ -	\$ -
70		Michigan Ave. Force Main (New Pipe)	\$ 753,472	Regional / Retail	100%	0%	\$ 753,472	\$ -
71		Package System PLC Upgrade - Belt Filter Press	\$ 33,762	Regional / Retail	100%	0%	\$ 33,762	\$ -
72		Package System PLC Upgrade - Cal Flow	\$ 33,762	Regional / Retail	100%	0%	\$ 33,762	\$ -
73		Package System PLC Upgrade - Ozone System	\$ 662,607	Regional / Retail	100%	0%	\$ 662,607	\$ -
74		Replacement of MCC 7 & 8	\$ -	N/A	0%	0%	\$ -	\$ -
75		Utilities Program Management	\$ 6,306,624	Regional / Retail	100%	0%	\$ 6,306,624	\$ -
76		WS-03 Pigging and Flushing Improvements for Raw Water Pipelines	\$ 444,872	Regional / Retail	100%	0%	\$ 444,872	\$ -
77		WS-05 54 inch Redundant Pipe to Dyal	\$ 929,351	Regional / Retail	100%	0%	\$ 929,351	\$ -
78		WS-09 42 inch New Pipeline West of W7A to Dallas Wewa	\$ 8,540,776	Regional / Retail	100%	0%	\$ 8,540,776	\$ -
79		WS1001 Industrial Park Pump Station Improvements	\$ 234,283	Retail Only	0%	100%	\$ -	\$ 234,283
80		WS1117 System Software Upgrade at Dyal	\$ 2,101,066	Regional / Retail	100%	0%	\$ 2,101,066	\$ -
81		WS1201 Pipe Infrastructure Assessment and Replacement	\$ 15,716,147	Retail Only	0%	100%	\$ -	\$ 15,716,147
82		WS1210 Water Capital Plan - 5-year Updates	\$ 340,370	Regional / Retail	100%	0%	\$ 340,370	\$ -
83		WS1309 SR-520 Water Main Replacement	\$ 839,917	Retail Only	0%	100%	\$ -	\$ 839,917
84		WS-19 Raw Water Well Rehabilitation	\$ 1,191,542	Regional / Retail	100%	0%	\$ 1,191,542	\$ -
85		WT-02 Separation of Groundwater and Surface Water Clear Well	\$ 3,913,117	Regional / Retail	100%	0%	\$ 3,913,117	\$ -
86		WT-17 High Service Pump Station VFD	\$ 389,989	Regional / Retail	100%	0%	\$ 389,989	\$ -
87		WT-51 Sulfurator	\$ 3,091,217	Regional / Retail	100%	0%	\$ 3,091,217	\$ -

## Schedule 8 of 10

## Customer Class Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		5-Year Water CIP	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail CIP	5-Year Retail Only CIP
88	WT-52 Surge Tank Assessment and / or Replacement at Dyal	\$ 1,570,808	Regional / Retail	100%	0%	\$ 1,570,808	\$ -
89	WT-54 Tier 4 Generator Improvements	\$ 3,621,325	Regional / Retail	100%	0%	\$ 3,621,325	\$ -
90	WT-56 Dyal Surface Water Filters Canopy and Enclosure	\$ 509,873	Regional / Retail	100%	0%	\$ 509,873	\$ -
91	WT-57 Dyal HSP #4 Tier 4 Diesel Engine Replacement	\$ 991,357	Regional / Retail	100%	0%	\$ 991,357	\$ -
92	WT-62 Dyal TTHM Prevention and/or Reduction	\$ 131,645	Regional / Retail	100%	0%	\$ 131,645	\$ -
93	WT-63 Replacement of Dyal Finished Water Steel GST	\$ 718,016	Regional / Retail	100%	0%	\$ 718,016	\$ -
94	WT-CO Ozone Improvements (Generator Replacement, Chiller Replac	\$ 5,247,947	Regional / Retail	100%	0%	\$ 5,247,947	\$ -
95	4120 Water Reclamation						
96	Bracco Pond Aeration	\$ -	N/A	0%	0%	\$ -	\$ -
97	Bracco Pond Interconnect	\$ -	N/A	0%	0%	\$ -	\$ -
98	CMMS Update and Electronic O&M Manual	\$ -	N/A	0%	0%	\$ -	\$ -
99	Jerry Sellers WRF Generator Stack Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
100	Mud Lake Wetlands	\$ -	N/A	0%	0%	\$ -	\$ -
101	Replacement of vehicle #42 (2006 Ford E250 VAN)	\$ -	N/A	0%	0%	\$ -	\$ -
102	Valve Identification Project	\$ -	N/A	0%	0%	\$ -	\$ -
103	Water Reclamation Fleet E250 Van	\$ -	N/A	0%	0%	\$ -	\$ -
104	4125 Sewer Field Operations						
105	CIPP Rehabilitation Phase 2	\$ -	N/A	0%	0%	\$ -	\$ -
106	CIPP Rehabilitation Phase 3	\$ -	N/A	0%	0%	\$ -	\$ -
107	CIPP Rehabilitation Phase 4	\$ -	N/A	0%	0%	\$ -	\$ -
108	CIPP Rehabilitation Phase 5	\$ -	N/A	0%	0%	\$ -	\$ -
109	CIPP Rehabilitation Phase 6	\$ -	N/A	0%	0%	\$ -	\$ -
110	Electrical Wire and Conduit Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
111	Jerry Sellers WRF Flow Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
112	Lift Station 4 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
113	Lift Station Mechanical Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
114	Replacement of MCC 1-6	\$ -	N/A	0%	0%	\$ -	\$ -
115	Replacement of vehicle #53 (2009 Ford F250 UTILITY)	\$ -	N/A	0%	0%	\$ -	\$ -
116	Replacement of vehicle #54 (2005 Ford E250 VAN)	\$ -	N/A	0%	0%	\$ -	\$ -
117	Replacement of vehicle #85 (2001 Ford F450 DUMP)	\$ -	N/A	0%	0%	\$ -	\$ -
118	RTU Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
119	Sewer Cleaning	\$ -	N/A	0%	0%	\$ -	\$ -
120	WFO Sewer E250 Van	\$ -	N/A	0%	0%	\$ -	\$ -
121	WFO Sewer F250 Utility Ford	\$ -	N/A	0%	0%	\$ -	\$ -
122	WFO Sewer F450 Dump Ford	\$ -	N/A	0%	0%	\$ -	\$ -
123	WFO Sewer GU813 Mack	\$ -	N/A	0%	0%	\$ -	\$ -
124	UNSPECIFIED FUTURE PROJECTS	\$ -	N/A	0%	0%	\$ -	\$ -
<b>Total</b>		<b>\$ 85,802,728</b>				<b>\$ 56,270,632</b>	<b>\$ 29,532,096</b>

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## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H
			Service Allocation			Customer Allocation		
		Base Year Actuals	Water	Sewer/ Reuse	Water	Regional/ Retail	Retail Only	Regional/ Retail
1	<b>Existing Senior-Lien Debt Service</b>							
2	Series 1999 Bond - Principal	\$ 1,170,000	96.4%	3.6%	\$ 1,128,355	94.8%	5.2%	\$ 1,070,010
3	Series 1999 Bond - Interest	\$ 194,250	96.4%	3.6%	\$ 187,336	94.8%	5.2%	\$ 177,649
4	Series 2003 - Principal	\$ 1,250,000	96.5%	3.5%	\$ 1,206,537	94.9%	5.1%	\$ 1,145,591
5	Series 2003 - Interest	\$ 640,275	96.5%	3.5%	\$ 618,012	94.9%	5.1%	\$ 586,795
6	Series 2009A Bonds - Principal	\$ -	93.5%	6.5%	\$ -	51.0%	49.0%	\$ -
7	Series 2009A Bonds - Interest	\$ 440,969	93.5%	6.5%	\$ 412,449	51.0%	49.0%	\$ 210,421
8	Series 2009B Bonds - Principal	\$ -	96.4%	3.6%	\$ -	94.8%	5.2%	\$ -
9	Series 2009B Bonds - Interest	\$ 590,750	96.4%	3.6%	\$ 569,723	94.8%	5.2%	\$ 540,264
10	Series 2010 BAB - Principal	\$ -	100.0%	0.0%	\$ -	47.2%	52.8%	\$ -
11	Series 2010 BAB - Interest	\$ 1,866,313	100.0%	0.0%	\$ 1,866,313	47.2%	52.8%	\$ 880,993
12	Series 2010 BAB - Subsidy	\$ (595,374)	100.0%	0.0%	\$ (595,374)	47.2%	52.8%	\$ (281,046)
13	<b>Subtotal:</b>	<b>\$ 5,557,183</b>			<b>\$ 5,393,351</b>	<b>97.05%</b>		<b>\$ 4,330,677</b>
14	<b>Existing SRL Debt Service</b>							
15	SRL 517010 - Principal	\$ 295,504	100.0%	0.0%	\$ 295,504	0.0%	100.0%	\$ -
16	SRL 517010 - Interest	\$ 65,279	100.0%	0.0%	\$ 65,279	0.0%	100.0%	\$ -
17	SRL 517020 - Principal	\$ 230,751	100.0%	0.0%	\$ 230,751	0.0%	100.0%	\$ -
18	SRL 517020 - Interest	\$ 62,334	100.0%	0.0%	\$ 62,334	0.0%	100.0%	\$ -
19	SRL 517030 - Principal	\$ 521,267	100.0%	0.0%	\$ 521,267	0.0%	100.0%	\$ -
20	SRL 517030 - Interest	\$ 149,922	100.0%	0.0%	\$ 149,922	0.0%	100.0%	\$ -
21	SRL 202P - Principal	\$ 161,870	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
22	SRL 202P - Interest	\$ 33,465	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
23	SRL 517040 - Principal	\$ 99,534	100.0%	0.0%	\$ 99,534	0.0%	100.0%	\$ -
24	SRL 517040 - Interest	\$ 51,878	100.0%	0.0%	\$ 51,878	0.0%	100.0%	\$ -
25	SRL - 517050 - Principal	\$ 284,707	100.0%	0.0%	\$ 284,707	0.0%	100.0%	\$ -
26	SRL - 517050 - Interest	\$ 144,585	100.0%	0.0%	\$ 144,585	0.0%	100.0%	\$ -
27	SRL WW812030 - Principal	\$ 257,294	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
28	SRL WW812030 - Interest	\$ 143,030	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
29	SRL DW517060 - Principal	\$ 5,269	100.0%	0.0%	\$ 5,269	0.0%	100.0%	\$ -
30	SRL DW517060 - Interest	\$ 2,799	100.0%	0.0%	\$ 2,799	0.0%	100.0%	\$ -
31	<b>Subtotal:</b>	<b>\$ 2,509,489</b>			<b>\$ 1,913,829</b>			<b>\$ -</b>
32	<b>Total:</b>	<b>\$ 8,066,672</b>			<b>\$ 7,307,180</b>			<b>\$ 4,330,677</b>

## Schedule 9 of 10

## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H
33	Bond Funded Capital Investment (Prior To Series 2009)		Total Proceeds	Regional/ Retail	Retail Only	Regional/ Retail		
34	Series 1993B:							
35	Dyal WTP Improvements	WA	\$ 5,800,000	100%	0%	\$ 5,800,000		
36	Wewahootee WTP Improvements	WA	\$ 4,800,000	100%	0%	\$ 4,800,000		
37	Taylor Creek Reservoir	WA	\$ 1,100,000	100%	0%	\$ 1,100,000		
38	Water Main Relocation	WA	\$ 800,000	0%	100%	\$ -		
39	Reuse System - Storage	RW	\$ 1,000,000	0%	100%	\$ -		
40	Reuse System - Expansion	RW	\$ 467,000	0%	100%	\$ -		
41	Sewer System - Expansion	WW	\$ 300,000	0%	100%	\$ -		
42	Additional Water Wells	WA	\$ 2,000,000	100%	0%	\$ 2,000,000		
43	Series 1997:							
44	DYAL WTP Expansion And Intake Structure	WA	\$ 30,670,750	100%	0%	\$ 30,670,750		
45	ASR Well Expansion	WA	\$ 1,305,000	100%	0%	\$ 1,305,000		
46	Reactor Clarifier Rehabilitation	WA	\$ 1,401,000	100%	0%	\$ 1,401,000		
47	Series 2003 Refunding:							
48	DYAL WTP - Underdrain Improvements	WA	\$ 1,175,035	100%	0%	\$ 1,175,035		
49	Total Bond Funded Capital Investment (Prior To Series 2009)		\$ 50,818,785			\$ 48,251,785		
50	Historical Capital Investment Allocation (Prior To Series 2009)		2003 & 2009C	Regional/ Retail	Retail Only			
51	Water	WA	96.5%	\$ 48,251,785	\$ 2,567,000			
52	Reclaimed Water	RW	2.9%					
53	Sewer	WW	0.6%					
54	Total Bond Funded Capital Investment Alloc (Prior To Series 2009)		100.0%	94.95%	5.05%			
55	Historical Capital Investment Allocation (Prior To Series 2009)		1999 & 2009B	Regional/ Retail	Retail Only			
56	Water	WA	96.4%	\$ 47,076,750	\$ 2,567,000			
57	Reclaimed Water	RW	3.0%					
58	Sewer	WW	0.6%					
59	Total Bond Funded Capital Investment Alloc (Prior To Series 2009)		100.0%	94.83%	5.17%			

## Schedule 9 of 10

## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H
60	Historical Capital Investment (Series 2009A):		2009A	Regional/ Retail	Retail Only	Regional/ Retail		
61	Series 2009A:							
62	New UT Building (Water Facility Operations)	WA	\$ 6,779,295	57%	43%	\$ 3,859,241		
63	Clearlake Terrace Water Main	WA	\$ 165,645	0%	100%	\$ -		
64	Refurbish Sewer Lines	WW	\$ 404,179	0%	100%	\$ -		
65	South Tropical Trail WM	WA	\$ 156,856	0%	100%	\$ -		
66	Repurpose 600 School Street	WA	\$ 2,700	0%	100%	\$ -		
67	Lab (Water Portion)	WA	\$ 668,620	57%	43%	\$ 380,624		
68	Lab (Sewer Portion)	WW	\$ 133,314	0%	100%	\$ -		
69	<b>Total Bond Funded Capital Investment (Series 2009A)</b>		<b>\$ 8,310,610</b>			<b>\$ 4,239,866</b>		
70	Historical Capital Investment Allocation (Series 2009A)		2009A	Regional/ Retail	Retail Only			
71	Water	WA	93.5%	\$ 4,239,866	\$ 4,070,744			
72	Reclaimed Water	RW	0.0%					
73	Sewer	WW	6.5%					
74	<b>Total Bond Funded Capital Investment Alloc (Series 2009A)</b>		<b>100.0%</b>	<b>51.02%</b>	<b>48.98%</b>			
75	Historical Capital Investment (Series 2010):		2010	Regional/ Retail	Retail Only	Regional/ Retail		
76	Series 2010:							
77	4055 Filter Screens at Dyal	WA	\$ 1,966,786	100%	0%	\$ 1,966,786		
78	4055 Liquid Oxygen System DYAL	WA	\$ 1,200,000	100%	0%	\$ 1,200,000		
79	4055 Raw Water Meters and Monitoring	WA	\$ 1,500,000	100%	0%	\$ 1,500,000		
80	4055 Raw Water Pipe in Wellfield Wewahootee Rc	WA	\$ 4,595,000	100%	0%	\$ 4,595,000		
81	4055 Space Coast Gardens	WA	\$ 800,000	0%	100%	\$ -		
82	4055 System Software Upgrade DYAL	WA	\$ 1,500,000	100%	0%	\$ 1,500,000		
83	4055 US 1 Widening - Pine to Cidco	WA	\$ 10,200,000	0%	100%	\$ -		
84	4055 Valves on S.R. 520 36" watermain	WA	\$ 1,450,000	0%	100%	\$ -		
85	4055 Wewahootee Pumps	WA	\$ 370,000	100%	0%	\$ 370,000		
86	<b>Total Bond Funded Capital Investment (Series 2010)</b>		<b>\$ 23,581,786</b>			<b>\$ 11,131,786</b>		
87	Historical Capital Investment Allocation (Series 2010)		2010	Regional/ Retail	Retail Only			
88	Water	WA	100.0%	\$ 11,131,786	\$ 12,450,000			
89	Reclaimed Water	RW	0.0%					
90	Sewer	WW	0.0%					
91	<b>Total Bond Funded Capital Investment Alloc (Series 2010)</b>		<b>100.0%</b>	<b>47.21%</b>	<b>52.79%</b>			

## Schedule 10 of 10

## Imputed Apportionment of Base Year Capital Spending to Cash and Debt Funding

	A	B	C	D	E	F	G	H	I
			5-Year CIP Budget						
			Current Year	Current Year +1	Current Year +2	Current Year +3	Current Year +4		
1	<b>Base Year and 5-Year CIP from FAMS by Service</b>	<b>Base Year <sup>(1)</sup></b>	<b>Current Year</b>	<b>+1</b>	<b>+2</b>	<b>+3</b>	<b>+4</b>		
2	Water	\$13,212,775	\$18,005,788	\$16,024,705	\$15,839,721	\$18,840,068	\$17,092,446		
3	Sewer/Reuse	\$1,765,356	\$2,490,520	\$2,004,448	\$2,510,625	\$2,446,649	\$2,011,844		
4	<b>Total Base Year and 5-Year CIP from FAMS by Service</b>	<b>\$14,978,131</b>	<b>\$20,496,308</b>	<b>\$18,029,153</b>	<b>\$18,350,345</b>	<b>\$21,286,718</b>	<b>\$19,104,289</b>		
5	<b>Base Year and 5-Year CIP from FAMS by Funding Source</b>							<b>5-Year Total</b>	
6	Cash Funded From Reserves	\$6,494,175	\$62,945	\$0	\$0	\$0	\$0	\$62,945	0.1%
7	Cash Funded From Excess Revenues	\$8,483,956	\$3,871,115	\$5,324,254	\$5,695,883	\$7,490,656	\$8,123,781	\$30,505,691	31.4%
8	Debt Funded	\$0	\$16,562,248	\$12,704,898	\$12,654,462	\$13,796,061	\$10,980,508	\$66,698,177	68.6%
9	<b>Total Base Year and 5-Year CIP from FAMS by Service</b>	<b>\$14,978,131</b>	<b>\$20,496,308</b>	<b>\$18,029,153</b>	<b>\$18,350,345</b>	<b>\$21,286,718</b>	<b>\$19,104,289</b>	<b>\$97,266,813</b>	
10	<b>Base Year Capital Spending Allocation</b>								
11	Base Year Actual CIP from Svc CIP Tab	\$14,978,131							
12	Average % Excess Revenue Funded Capital (5-Year)	31.4%	<sup>(2)</sup>						
13	<b>Imputed Base Year Cash Funded CIP</b>	<b>\$4,697,576</b>							
14	Average % Debt Funded Capital (5-Year)	68.6%							
15	Assumed Base Year Debt Funded CIP	\$10,270,862							
16	Term	30							
17	Rate (A-Rated Bond Yields)	3.75%							
18	<b>Imputed Base Year Annual Debt Service on Debt Funded CIP</b>	<b>\$576,068</b>							
19	(1) Base Year spending allocated to Water and Sewer/Reuse by Weighted 5-Year Total CIP, as shown on Schedule 4.								
20	(2) Calculated value to be used up to a maximum of 40%.								

**EXHIBIT 2**

### **Service Allocation - Base Year Net Revenue Requirement**

1

## Schedule 1 of 10

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
42	Operating Expenses									
43	Operating Exp (Less Contin, Bad Debt, Indir Cost Alloc)									
44	31-00 Professional Services	\$ 229,345	\$ -	\$ 229,345	Weighted Total O&M Expense	83%	17%	\$ 191,219	\$ 38,127	
45	31-01 Legal Expenses	\$ 84,952	\$ -	\$ 84,952	Weighted Total O&M Expense	83%	17%	\$ 70,829	\$ 14,122	
46	31-33 Employee Health Center	\$ 121,944	\$ -	\$ 121,944	Weighted Total O&M Expense	83%	17%	\$ 101,672	\$ 20,272	
47	32-00 Accounting & Auditing	\$ 43,500	\$ -	\$ 43,500	Weighted Total O&M Expense	83%	17%	\$ 36,269	\$ 7,231	
48	34-00 Contract Services	\$ 618,067	\$ (468,144) <sup>(1)</sup>	\$ 149,923	Weighted Total O&M Expense	83%	17%	\$ 125,000	\$ 24,923	
49	40-00 Travel & Per Diem	\$ 887	\$ -	\$ 887	Weighted Total O&M Expense	83%	17%	\$ 739	\$ 147	
50	41-00 Communication	\$ 1,869	\$ -	\$ 1,869	Weighted Total O&M Expense	83%	17%	\$ 1,558	\$ 311	
51	42-00 Postage & Freight	\$ 4,643	\$ -	\$ 4,643	Weighted Total O&M Expense	83%	17%	\$ 3,871	\$ 772	
52	43-00 Electric/Water/Sewer Service	\$ 1,235	\$ -	\$ 1,235	Weighted Total O&M Expense	83%	17%	\$ 1,030	\$ 205	
53	44-00 Rentals & Leases	\$ 1,792	\$ -	\$ 1,792	Weighted Total O&M Expense	83%	17%	\$ 1,494	\$ 298	
54	45-00 Insurance	\$ 318,641	\$ -	\$ 318,641	Water Admin Insurance	83%	17%	\$ 264,825	\$ 53,816	
55	46-00 Repairs & Maintenance	\$ 3,590	\$ -	\$ 3,590	Weighted Total O&M Expense	83%	17%	\$ 2,993	\$ 597	
56	46-02 Repair/Maint Building	\$ 1,517	\$ -	\$ 1,517	Weighted Total O&M Expense	83%	17%	\$ 1,265	\$ 252	
57	46-03 Repair/Maint - Vehicles	\$ 1,368	\$ -	\$ 1,368	Weighted Total O&M Expense	83%	17%	\$ 1,141	\$ 227	
58	47-00 Printing & Binding	\$ 5,125	\$ -	\$ 5,125	Weighted Total O&M Expense	83%	17%	\$ 4,273	\$ 852	
59	48-00 Promotional Activities	\$ 13,655	\$ -	\$ 13,655	Weighted Total O&M Expense	83%	17%	\$ 11,385	\$ 2,270	
60	49-00 Other Charges & Oblig.	\$ 11,335	\$ -	\$ 11,335	Weighted Total O&M Expense	83%	17%	\$ 9,451	\$ 1,884	
61	49-08 Cash Over & Under	\$ 69,761	\$ -	\$ 69,761	Weighted Total O&M Expense	83%	17%	\$ 58,164	\$ 11,597	
62	49-09 Document Recording Chgs	\$ 1,502	\$ -	\$ 1,502	Weighted Total O&M Expense	83%	17%	\$ 1,253	\$ 250	
63	49-15 Obsolete Inventory	\$ 851	\$ -	\$ 851	Weighted Total O&M Expense	83%	17%	\$ 710	\$ 142	
64	52-00 Operating Supplies	\$ 62,961	\$ -	\$ 62,961	Weighted Total O&M Expense	83%	17%	\$ 52,495	\$ 10,467	
65	52-30 Fuel, Oil & Lubricants	\$ 2,438	\$ -	\$ 2,438	Weighted Total O&M Expense	83%	17%	\$ 2,033	\$ 405	
66	52-33 Employee Health Center	\$ 52,537	\$ -	\$ 52,537	Weighted Total O&M Expense	83%	17%	\$ 43,803	\$ 8,734	
67	54-00 Membership/Publications	\$ 28,459	\$ -	\$ 28,459	Weighted Total O&M Expense	83%	17%	\$ 23,728	\$ 4,731	
68	55-00 Training	\$ 1,475	\$ -	\$ 1,475	Weighted Total O&M Expense	83%	17%	\$ 1,230	\$ 245	
69	59-00 Depreciation Expense	\$ 9,986,651	\$ (9,986,651) <sup>(2)</sup>	\$ -	Weighted Total O&M Expense	83%	17%	\$ -	\$ -	
70	General Fund Indirect Cost Allocation									
71	34-10 Allocations - General Fund	\$ 5,366,988	\$ -	\$ 5,366,988	Weighted Total O&M Expense	83%	17%	\$ 4,474,776	\$ 892,212	
72	Contingency & Bad Debt									
73	39-00 Contingency	\$ -	\$ -	\$ -	Weighted Total O&M Expense	83%	17%	\$ -	\$ -	
74	49-07 Bad Debt Expense	\$ 99,009	\$ -	\$ 99,009	Weighted Total O&M Expense	83%	17%	\$ 82,550	\$ 16,459	
75	Total Operating Expenses	\$ 17,136,100	\$ (10,454,795)	\$ 6,681,304				\$ 5,569,755	\$ 1,111,550	
76	Interfund Transfers Out									
77	91-01 Transfer to General Fund 001	\$ 5,432,540	\$ -	\$ 5,432,540	Weighted Total O&M Expense	83%	17%	\$ 4,529,431	\$ 903,109	
78	91-25 TO Restricted Asset 425	\$ -	\$ - <sup>(3)</sup>	\$ -	N/A	0%	0%	\$ -	\$ -	
79	91-53 Health Insurance Fund 530	\$ 405,266	\$ -	\$ 405,266	Weighted Total O&M Expense	83%	17%	\$ 337,894	\$ 67,372	
80	95-01 6% ILO Franchise Fee	\$ 1,388,042	\$ -	\$ 1,388,042	Weighted Total O&M Expense	83%	17%	\$ 1,157,293	\$ 230,749	
81	Total Interfund Transfers Out	\$ 7,225,848	\$ -	\$ 7,225,848				\$ 6,024,618	\$ 1,201,230	
82	TOTAL - 4010 WATER ADMINISTRATION	\$ 25,661,546	\$ (10,454,795)	\$ 15,206,751				\$ 12,677,925	\$ 2,528,826	

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## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	SERVICE ALLOCATION			H	I
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
83	4020 DYAL PLANT									
84	Salaries & Benefits									
85	12-00 Regular Salaries & Wages	\$ 1,423,257	\$ -	\$ 1,423,257	Water Only	100%	0%	\$ 1,423,257	\$ -	
86	12-12 Accrual Payouts	\$ 13,055	\$ -	\$ 13,055	Water Only	100%	0%	\$ 13,055	\$ -	
87	13-00 Other Salaries & Wages	\$ 53,415	\$ -	\$ 53,415	Water Only	100%	0%	\$ 53,415	\$ -	
88	14-00 Overtime	\$ 138,104	\$ -	\$ 138,104	Water Only	100%	0%	\$ 138,104	\$ -	
89	20-00 Clothing/Shoe Allowances	\$ 805	\$ -	\$ 805	Water Only	100%	0%	\$ 805	\$ -	
90	21-00 FICA Taxes	\$ 119,813	\$ -	\$ 119,813	Water Only	100%	0%	\$ 119,813	\$ -	
91	22-00 Retirement Contributions	\$ 117,771	\$ -	\$ 117,771	Water Only	100%	0%	\$ 117,771	\$ -	
92	23-00 Life/Health Insurance	\$ 450,955	\$ -	\$ 450,955	Water Only	100%	0%	\$ 450,955	\$ -	
93	24-00 Worker's Compensation	\$ 92,981	\$ -	\$ 92,981	Water Only	100%	0%	\$ 92,981	\$ -	
94	26-00 OPEB Health Expense	\$ 60,820	\$ -	\$ 60,820	Water Only	100%	0%	\$ 60,820	\$ -	
95	27-00 Cafeteria Plan	\$ 12,350	\$ -	\$ 12,350	Water Only	100%	0%	\$ 12,350	\$ -	
96	Total Salaries & Benefits	\$ 2,483,327	\$ -	\$ 2,483,327				\$ 2,483,327	\$ -	
97	Operating Expenditures									
98	31-00 Professional Services	\$ 8,286	\$ -	\$ 8,286	Water Only	100%	0%	\$ 8,286	\$ -	
99	34-00 Contract Services	\$ 231,447	\$ -	\$ 231,447	Water Only	100%	0%	\$ 231,447	\$ -	
100	40-00 Travel & Per Diem	\$ 4,587	\$ -	\$ 4,587	Water Only	100%	0%	\$ 4,587	\$ -	
101	41-00 Communication	\$ 62,013	\$ -	\$ 62,013	Water Only	100%	0%	\$ 62,013	\$ -	
102	42-00 Postage & Freight	\$ 26,210	\$ -	\$ 26,210	Water Only	100%	0%	\$ 26,210	\$ -	
103	43-00 Electric/Water/Sewer Service	\$ 1,295,205	\$ 426,776 (4)	\$ 1,721,982	Water Only	100%	0%	\$ 1,721,982	\$ -	
104	44-00 Rentals & Leases	\$ 118,048	\$ -	\$ 118,048	Water Only	100%	0%	\$ 118,048	\$ -	
105	45-00 Insurance	\$ 9,183	\$ -	\$ 9,183	Water Only	100%	0%	\$ 9,183	\$ -	
106	46-00 Repairs & Maintenance	\$ 2,436,303	\$ -	\$ 2,436,303	Water Only	100%	0%	\$ 2,436,303	\$ -	
107	46-02 Repair/Maint Building	\$ 317,392	\$ -	\$ 317,392	Water Only	100%	0%	\$ 317,392	\$ -	
108	46-03 Repair/Maint - Vehicles	\$ 26,551	\$ -	\$ 26,551	Water Only	100%	0%	\$ 26,551	\$ -	
109	47-00 Printing & Binding	\$ 61	\$ -	\$ 61	Water Only	100%	0%	\$ 61	\$ -	
110	49-00 Other Charges & Oblig.	\$ 7,469	\$ -	\$ 7,469	Water Only	100%	0%	\$ 7,469	\$ -	
111	52-00 Operating Supplies	\$ 2,665,111	\$ 878,167 (4)	\$ 3,543,278	Water Only	100%	0%	\$ 3,543,278	\$ -	
112	52-07 Janitorial Supplies	\$ 4,095	\$ -	\$ 4,095	Water Only	100%	0%	\$ 4,095	\$ -	
113	52-30 Fuel, Oil & Lubricants	\$ 67,376	\$ -	\$ 67,376	Water Only	100%	0%	\$ 67,376	\$ -	
114	53-00 Road Materials/Supplies	\$ 9,572	\$ -	\$ 9,572	Water Only	100%	0%	\$ 9,572	\$ -	
115	54-00 Membership/Publications	\$ -	\$ -	\$ -	Water Only	100%	0%	\$ -	\$ -	
116	55-00 Training	\$ 25,233	\$ -	\$ 25,233	Water Only	100%	0%	\$ 25,233	\$ -	
117	Total Operating Expenditures	\$ 7,314,143	\$ 1,304,943	\$ 8,619,087				\$ 8,619,087	\$ -	
118	TOTAL - 4020 DYAL PLANT	\$ 9,797,470	\$ 1,304,943	\$ 11,102,413				\$ 11,102,413	\$ -	

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## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E		F	G	H	I
		SERVICE ALLOCATION									
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals		
119	4025 WATER FIELD OPERATIONS										
120	Salaries & Benefits										
121	12-00 Regular Salaries & Wages	\$ 1,728,430	\$ -	\$ 1,728,430	Water Field Operations PS	99%	1%	\$ 1,711,936	\$ 16,494		
122	12-12 Accrual Payouts	\$ 23,752	\$ -	\$ 23,752	Water Field Operations PS	99%	1%	\$ 23,525	\$ 227		
123	13-00 Other Salaries & Wages	\$ 68,438	\$ -	\$ 68,438	Water Only	100%	0%	\$ 68,438	\$ -		
124	14-00 Overtime	\$ 159,167	\$ -	\$ 159,167	Water Only	100%	0%	\$ 159,167	\$ -		
125	20-00 Clothing/Shoe Allowances	\$ 770	\$ -	\$ 770	Water Only	100%	0%	\$ 770	\$ -		
126	21-00 FICA Taxes	\$ 145,678	\$ -	\$ 145,678	Water Field Operations PS	99%	1%	\$ 144,287	\$ 1,390		
127	22-00 Retirement Contributions	\$ 216,364	\$ -	\$ 216,364	Water Field Operations PS	99%	1%	\$ 214,299	\$ 2,065		
128	23-00 Life/Health Insurance	\$ 487,634	\$ -	\$ 487,634	Water Field Operations PS	99%	1%	\$ 482,981	\$ 4,653		
129	24-00 Worker's Compensation	\$ 109,489	\$ -	\$ 109,489	Water Field Operations PS	99%	1%	\$ 108,444	\$ 1,045		
130	26-00 OPEB Health Expense	\$ 83,069	\$ -	\$ 83,069	Water Field Operations PS	99%	1%	\$ 82,276	\$ 793		
131	27-00 Cafeteria Plan	\$ 23,650	\$ -	\$ 23,650	Water Only	100%	0%	\$ 23,650	\$ -		
132	Total Salaries & Benefits	\$ 3,046,442	\$ -	\$ 3,046,442				\$ 3,019,774	\$ 26,667		
133	Operating Expenditures										
134	31-00 Professional Services	\$ 2,789	\$ -	\$ 2,789	Water Only	100%	0%	\$ 2,789	\$ -		
135	34-00 Contract Services	\$ 38,493	\$ -	\$ 38,493	Water Only	100%	0%	\$ 38,493	\$ -		
136	40-00 Travel & Per Diem	\$ 2,375	\$ -	\$ 2,375	Water Only	100%	0%	\$ 2,375	\$ -		
137	41-00 Communication	\$ 19,306	\$ -	\$ 19,306	Water Only	100%	0%	\$ 19,306	\$ -		
138	42-00 Postage & Freight	\$ 2,538	\$ -	\$ 2,538	Water Only	100%	0%	\$ 2,538	\$ -		
139	43-00 Electric/Water/Sewer Service	\$ 73,786	\$ -	\$ 73,786	Water Only	100%	0%	\$ 73,786	\$ -		
140	44-00 Rentals & Leases	\$ 3,201	\$ -	\$ 3,201	Water Only	100%	0%	\$ 3,201	\$ -		
141	45-00 Insurance	\$ 17,552	\$ -	\$ 17,552	Water Only	100%	0%	\$ 17,552	\$ -		
142	46-00 Repairs & Maintenance	\$ 2,361,373	\$ -	\$ 2,361,373	Water Only	100%	0%	\$ 2,361,373	\$ -		
143	46-02 Repair/Maint Building	\$ 82,465	\$ -	\$ 82,465	Water Only	100%	0%	\$ 82,465	\$ -		
144	46-03 Repair/Maint - Vehicles	\$ 72,758	\$ -	\$ 72,758	Water Only	100%	0%	\$ 72,758	\$ -		
145	47-00 Printing & Binding	\$ 25	\$ -	\$ 25	Water Only	100%	0%	\$ 25	\$ -		
146	49-00 Other Charges & Oblig.	\$ 2,112	\$ -	\$ 2,112	Water Only	100%	0%	\$ 2,112	\$ -		
147	52-00 Operating Supplies	\$ 118,489	\$ -	\$ 118,489	Water Only	100%	0%	\$ 118,489	\$ -		
148	52-07 Janitorial Supplies	\$ 3,050	\$ -	\$ 3,050	Water Only	100%	0%	\$ 3,050	\$ -		
149	52-30 Fuel, Oil & Lubricants	\$ 75,344	\$ -	\$ 75,344	Water Only	100%	0%	\$ 75,344	\$ -		
150	53-00 Road Materials/Supplies	\$ 5,602	\$ -	\$ 5,602	Water Only	100%	0%	\$ 5,602	\$ -		
151	54-00 Membership/Publications	\$ 255	\$ -	\$ 255	Water Only	100%	0%	\$ 255	\$ -		
152	55-00 Training	\$ 3,649	\$ -	\$ 3,649	Water Only	100%	0%	\$ 3,649	\$ -		
153	Total Operating Expenditures	\$ 2,885,159	\$ -	\$ 2,885,159				\$ 2,885,159	\$ -		
154	TOTAL - 4025 WATER FIELD OPERATIONS	\$ 5,931,601	\$ -	\$ 5,931,601				\$ 5,904,934	\$ 26,667		

	A	B	C	D	E	F	G	H	I
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	A	B	C	D	E	F	G	H	I
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					SERVICE ALLOCATION				
	Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
155	<b>4055 ENGINEERING</b>								
156	Salaries & Benefits								
157	12-00 Regular Salaries & Wages	\$ 387,654	\$ -	\$ 387,654	Weighted 5-Year CIP	88% 12%	\$ 341,965	\$ 45,690	
158	12-12 Accrual Payouts	\$ 11,129	\$ -	\$ 11,129	Weighted 5-Year CIP	88% 12%	\$ 9,818	\$ 1,312	
159	13-00 Other Salaries & Wages	\$ 64,350	\$ -	\$ 64,350	Weighted 5-Year CIP	88% 12%	\$ 56,765	\$ 7,584	
160	14-00 Overtime	\$ 132	\$ -	\$ 132	Weighted 5-Year CIP	88% 12%	\$ 117	\$ 16	
161	21-00 FICA Taxes	\$ 35,243	\$ -	\$ 35,243	Weighted 5-Year CIP	88% 12%	\$ 31,089	\$ 4,154	
162	22-00 Retirement Contributions	\$ 33,996	\$ -	\$ 33,996	Weighted 5-Year CIP	88% 12%	\$ 29,989	\$ 4,007	
163	23-00 Life/Health Insurance	\$ 155,464	\$ -	\$ 155,464	Weighted 5-Year CIP	88% 12%	\$ 137,141	\$ 18,323	
164	24-00 Worker's Compensation	\$ 4,657	\$ -	\$ 4,657	Weighted 5-Year CIP	88% 12%	\$ 4,108	\$ 549	
165	26-00 OPEB Health Expense	\$ 20,127	\$ -	\$ 20,127	Weighted 5-Year CIP	88% 12%	\$ 17,755	\$ 2,372	
166	27-00 Cafeteria Plan	\$ 21,950	\$ -	\$ 21,950	Weighted 5-Year CIP	88% 12%	\$ 19,363	\$ 2,587	
167	Total Salaries & Benefits	\$ 734,703	\$ -	\$ 734,703			\$ 648,109	\$ 86,594	
168	Operating Expenditures								
169	31-03 Engineering Services	\$ -	\$ -	\$ -	Weighted 5-Year CIP	88% 12%	\$ -	\$ -	
170	34-00 Contract Services	\$ 73,944	\$ -	\$ 73,944	Weighted 5-Year CIP	88% 12%	\$ 65,229	\$ 8,715	
171	40-00 Travel & Per Diem	\$ 7	\$ -	\$ 7	Weighted 5-Year CIP	88% 12%	\$ 7	\$ 1	
172	41-00 Communication	\$ 2,880	\$ -	\$ 2,880	Weighted 5-Year CIP	88% 12%	\$ 2,541	\$ 339	
173	42-00 Postage & Freight	\$ 304	\$ -	\$ 304	Weighted 5-Year CIP	88% 12%	\$ 268	\$ 36	
174	45-00 Insurance	\$ 2,299	\$ -	\$ 2,299	Weighted 5-Year CIP	88% 12%	\$ 2,028	\$ 271	
175	46-00 Repairs & Maintenance	\$ 5,242	\$ -	\$ 5,242	Weighted 5-Year CIP	88% 12%	\$ 4,624	\$ 618	
176	46-03 Repair/Maint - Vehicles	\$ 3,743	\$ -	\$ 3,743	Weighted 5-Year CIP	88% 12%	\$ 3,302	\$ 441	
177	47-00 Printing & Binding	\$ 58	\$ -	\$ 58	Weighted 5-Year CIP	88% 12%	\$ 51	\$ 7	
178	49-00 Other Charges & Oblig.	\$ 716	\$ -	\$ 716	Weighted 5-Year CIP	88% 12%	\$ 632	\$ 84	
179	52-00 Operating Supplies	\$ 9,750	\$ -	\$ 9,750	Weighted 5-Year CIP	88% 12%	\$ 8,601	\$ 1,149	
180	52-30 Fuel, Oil & Lubricants	\$ 4,912	\$ -	\$ 4,912	Weighted 5-Year CIP	88% 12%	\$ 4,333	\$ 579	
181	54-00 Membership/Publications	\$ 358	\$ -	\$ 358	Weighted 5-Year CIP	88% 12%	\$ 316	\$ 42	
182	55-00 Training	\$ 590	\$ -	\$ 590	Weighted 5-Year CIP	88% 12%	\$ 520	\$ 70	
183	Total Operating Expenditures	\$ 104,805	\$ -	\$ 104,805			\$ 92,452	\$ 12,353	
184	TOTAL - 4055 ENGINEERING	\$ 839,508	\$ -	\$ 839,508			\$ 740,561	\$ 98,946	
185	<b>4120 WATER RECLAMATION</b>								
186	Salaries & Benefits								
187	12-00 Regular Salaries & Wages	\$ 724,739	\$ -	\$ 724,739	Sewer / Reuse Only	0% 100%	\$ -	\$ 724,739	
188	12-12 Accrual Payouts	\$ 31,369	\$ -	\$ 31,369	Sewer / Reuse Only	0% 100%	\$ -	\$ 31,369	
189	13-00 Other Salaries & Wages	\$ 54,163	\$ -	\$ 54,163	Sewer / Reuse Only	0% 100%	\$ -	\$ 54,163	
190	14-00 Overtime	\$ 66,391	\$ -	\$ 66,391	Sewer / Reuse Only	0% 100%	\$ -	\$ 66,391	
191	20-00 Clothing/Shoe Allowances	\$ 440	\$ -	\$ 440	Sewer / Reuse Only	0% 100%	\$ -	\$ 440	
192	21-00 FICA Taxes	\$ 63,345	\$ -	\$ 63,345	Sewer / Reuse Only	0% 100%	\$ -	\$ 63,345	
193	22-00 Retirement Contributions	\$ 211,522	\$ -	\$ 211,522	Sewer / Reuse Only	0% 100%	\$ -	\$ 211,522	
194	23-00 Life/Health Insurance	\$ 188,581	\$ -	\$ 188,581	Sewer / Reuse Only	0% 100%	\$ -	\$ 188,581	
195	24-00 Worker's Compensation	\$ 39,301	\$ -	\$ 39,301	Sewer / Reuse Only	0% 100%	\$ -	\$ 39,301	
196	26-00 OPEB Health Expense	\$ 21,189	\$ -	\$ 21,189	Sewer / Reuse Only	0% 100%	\$ -	\$ 21,189	
197	27-00 Cafeteria Plan	\$ 13,250	\$ -	\$ 13,250	Sewer / Reuse Only	0% 100%	\$ -	\$ 13,250	
198	Total Salaries & Benefits	\$ 1,414,291	\$ -	\$ 1,414,291			\$ -	\$ 1,414,291	

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## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
199	Operating Expenditures									
200	31-00 Professional Services	\$ 6,117	\$ -	\$ 6,117	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,117	
201	34-00 Contract Services	\$ 62,598	\$ -	\$ 62,598	Sewer / Reuse Only	0%	100%	\$ -	\$ 62,598	
202	40-00 Travel & Per Diem	\$ 1,055	\$ -	\$ 1,055	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,055	
203	41-00 Communication	\$ 7,744	\$ -	\$ 7,744	Sewer / Reuse Only	0%	100%	\$ -	\$ 7,744	
204	42-00 Postage & Freight	\$ 3,616	\$ -	\$ 3,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 3,616	
205	43-00 Electric/Water/Sewer Service	\$ 161,752	\$ -	\$ 161,752	Sewer / Reuse Only	0%	100%	\$ -	\$ 161,752	
206	44-00 Rentals & Leases	\$ 2,342	\$ -	\$ 2,342	Sewer / Reuse Only	0%	100%	\$ -	\$ 2,342	
207	45-00 Insurance	\$ 1,813	\$ -	\$ 1,813	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,813	
208	46-00 Repairs & Maintenance	\$ 232,372	\$ -	\$ 232,372	Sewer / Reuse Only	0%	100%	\$ -	\$ 232,372	
209	46-02 Repair/Maint Building	\$ 28,439	\$ -	\$ 28,439	Sewer / Reuse Only	0%	100%	\$ -	\$ 28,439	
210	46-03 Repair/Maint - Vehicles	\$ 4,768	\$ -	\$ 4,768	Sewer / Reuse Only	0%	100%	\$ -	\$ 4,768	
211	49-00 Other Charges & Oblg.	\$ 6,338	\$ -	\$ 6,338	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,338	
212	52-00 Operating Supplies	\$ 151,167	\$ -	\$ 151,167	Sewer / Reuse Only	0%	100%	\$ -	\$ 151,167	
213	52-07 Janitorial Supplies	\$ 1,841	\$ -	\$ 1,841	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,841	
214	52-30 Fuel, Oil & Lubricants	\$ 4,360	\$ -	\$ 4,360	Sewer / Reuse Only	0%	100%	\$ -	\$ 4,360	
215	54-00 Membership/Publications	\$ 460	\$ -	\$ 460	Sewer / Reuse Only	0%	100%	\$ -	\$ 460	
216	55-00 Training	\$ 2,171	\$ -	\$ 2,171	Sewer / Reuse Only	0%	100%	\$ -	\$ 2,171	
217	Total Operating Expenditures	\$ 678,954	\$ -	\$ 678,954				\$ -	\$ 678,954	
218	TOTAL - 4120 WATER RECLAMATION	\$ 2,093,245	\$ -	\$ 2,093,245				\$ -	\$ 2,093,245	
219	4125 SEWER FIELD OPERATIONS									
220	Salaries & Benefits									
221	12-00 Regular Salaries & Wages	\$ 506,625	\$ -	\$ 506,625	Sewer / Reuse Only	0%	100%	\$ -	\$ 506,625	
222	14-00 Overtime	\$ 37,115	\$ -	\$ 37,115	Sewer / Reuse Only	0%	100%	\$ -	\$ 37,115	
223	20-00 Clothing/Shoe Allowances	\$ 385	\$ -	\$ 385	Sewer / Reuse Only	0%	100%	\$ -	\$ 385	
224	21-00 FICA Taxes	\$ 38,195	\$ -	\$ 38,195	Sewer / Reuse Only	0%	100%	\$ -	\$ 38,195	
225	22-00 Retirement Contributions	\$ 183,350	\$ -	\$ 183,350	Sewer / Reuse Only	0%	100%	\$ -	\$ 183,350	
226	23-00 Life/Health Insurance	\$ 166,316	\$ -	\$ 166,316	Sewer / Reuse Only	0%	100%	\$ -	\$ 166,316	
227	24-00 Worker's Compensation	\$ 27,274	\$ -	\$ 27,274	Sewer / Reuse Only	0%	100%	\$ -	\$ 27,274	
228	26-00 OPEB Health Expense	\$ 8,788	\$ -	\$ 8,788	Sewer / Reuse Only	0%	100%	\$ -	\$ 8,788	
229	27-00 Cafeteria Plan	\$ 7,200	\$ -	\$ 7,200	Sewer / Reuse Only	0%	100%	\$ -	\$ 7,200	
230	Total Salaries & Benefits	\$ 975,248	\$ -	\$ 975,248				\$ -	\$ 975,248	

## Schedule 1 of 10

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
231	Operating Expenditures									
232	34-00 Contract Services	\$ 11,081	\$ -	\$ 11,081	Sewer / Reuse Only	0%	100%	\$ -	\$ 11,081	
233	40-00 Travel & Per Diem	\$ 7	\$ -	\$ 7	Sewer / Reuse Only	0%	100%	\$ -	\$ 7	
234	41-00 Communication	\$ 3,705	\$ -	\$ 3,705	Sewer / Reuse Only	0%	100%	\$ -	\$ 3,705	
235	42-00 Postage & Freight	\$ 1,616	\$ -	\$ 1,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,616	
236	43-00 Electric/Water/Sewer Service	\$ 71,067	\$ -	\$ 71,067	Sewer / Reuse Only	0%	100%	\$ -	\$ 71,067	
237	44-00 Rentals & Leases	\$ 511	\$ -	\$ 511	Sewer / Reuse Only	0%	100%	\$ -	\$ 511	
238	45-00 Insurance	\$ 6,626	\$ -	\$ 6,626	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,626	
239	46-00 Repairs & Maintenance	\$ 377,564	\$ -	\$ 377,564	Sewer / Reuse Only	0%	100%	\$ -	\$ 377,564	
240	46-03 Repair/Maint - Vehicles	\$ 24,672	\$ -	\$ 24,672	Sewer / Reuse Only	0%	100%	\$ -	\$ 24,672	
241	47-00 Printing & Binding	\$ 171	\$ -	\$ 171	Sewer / Reuse Only	0%	100%	\$ -	\$ 171	
242	49-00 Other Charges & Oblig.	\$ 601	\$ -	\$ 601	Sewer / Reuse Only	0%	100%	\$ -	\$ 601	
243	52-00 Operating Supplies	\$ 34,159	\$ -	\$ 34,159	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,159	
244	52-30 Fuel, Oil & Lubricants	\$ 23,866	\$ -	\$ 23,866	Sewer / Reuse Only	0%	100%	\$ -	\$ 23,866	
245	53-00 Road Materials/Supplies	\$ 909	\$ -	\$ 909	Sewer / Reuse Only	0%	100%	\$ -	\$ 909	
246	54-00 Membership/Publications	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -	
247	55-00 Training	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -	
248	Total Operating Expenditures	\$ 556,556	\$ -	\$ 556,556				\$ -	\$ 556,556	
249	TOTAL - 4125 SEWER FIELD OPERATIONS	\$ 1,531,804	\$ -	\$ 1,531,804				\$ -	\$ 1,531,804	
250	DEBT SERVICE									
251	Existing Senior Lien Debt Service									
252	Series 1999 Bond - Principal	\$ 1,170,000	\$ -	\$ 1,170,000	Series 1999 Bonds	96%	4%	\$ 1,128,355	\$ 41,645	
253	Series 1999 Bond - Interest	\$ 194,250	\$ -	\$ 194,250	Series 1999 Bonds	96%	4%	\$ 187,336	\$ 6,914	
254	Series 2003 - Principal	\$ 1,250,000	\$ -	\$ 1,250,000	Series 2003 Bonds	97%	3%	\$ 1,206,537	\$ 43,463	
255	Series 2003 - Interest	\$ 640,275	\$ -	\$ 640,275	Series 2003 Bonds	97%	3%	\$ 618,012	\$ 22,263	
256	Series 2009A Bonds - Principal	\$ -	\$ -	\$ -	Series 2009A Bonds	94%	6%	\$ -	\$ -	
257	Series 2009A Bonds - Interest	\$ 440,969	\$ -	\$ 440,969	Series 2009A Bonds	94%	6%	\$ 412,449	\$ 28,520	
258	Series 2009B Bonds - Principal	\$ -	\$ -	\$ -	Series 2009B Bonds	96%	4%	\$ -	\$ -	
259	Series 2009B Bonds - Interest	\$ 590,750	\$ -	\$ 590,750	Series 2009B Bonds	96%	4%	\$ 569,723	\$ 21,027	
260	Series 2010 BAB - Principal	\$ -	\$ -	\$ -	Series 2010 BAB	100%	0%	\$ -	\$ -	
261	Series 2010 BAB - Interest	\$ 1,866,313	\$ -	\$ 1,866,313	Series 2010 BAB	100%	0%	\$ 1,866,313	\$ -	
262	Series 2010 BAB - Subsidy	\$ (595,374)	\$ -	\$ (595,374)	Series 2010 BAB	100%	0%	\$ (595,374)	\$ -	
263	Total Existing Senior Lien Debt Service	\$ 5,557,183	\$ -	\$ 5,557,183				\$ 5,393,351	\$ 163,831	

### Service Allocation - Base Year Net Revenue Requirement

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## Schedule 1 of 10

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E			F	G	H	I
		SERVICE ALLOCATION										
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 10)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals			
307	Sewer Projects Paid with Impact Fees	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -			
308	Total Capital Offsets	\$ (1,486,185)	\$ -	\$ (1,486,185)				\$ (1,435,760)	\$ (50,425)			
309	Use of Fund Balance											
310	Reserve Fund Balance Used for Cash Flow Deficit	\$ -	\$ -	\$ -	Weighted Total O&M Expense	83%	17%	\$ -	\$ -			
311	Total Use of Fund Balance	\$ -	\$ -	\$ -				\$ -	\$ -			
312	TOTAL - OTHER USES	\$ 3,211,391	\$ -	\$ 3,211,391				\$ 2,708,149	\$ 503,242			
313	OFFSETTING REVENUES											
314	Other Operating Revenue											
315	Water Connection Fee	\$ (442,243)	\$ -	\$ (442,243)	Water Only	100%	0%	\$ (442,243)	\$ -			
316	Water Hydrant Fees	\$ (2,776,051)	\$ -	\$ (2,776,051)	Water Only	100%	0%	\$ (2,776,051)	\$ -			
317	Hydrant Resid Flow Test	\$ (5,000)	\$ -	\$ (5,000)	Water Only	100%	0%	\$ (5,000)	\$ -			
318	Backflow Device Test	\$ (181,076)	\$ -	\$ (181,076)	Water Only	100%	0%	\$ (181,076)	\$ -			
319	Jumper Meters	\$ (2,000)	\$ -	\$ (2,000)	Water Only	100%	0%	\$ (2,000)	\$ -			
320	Plan Review / Const Inspect	\$ (30,500)	\$ -	\$ (30,500)	Water Only	100%	0%	\$ (30,500)	\$ -			
321	Backflow PRV/RLCT Temp	\$ (970)	\$ -	\$ (970)	Water Only	100%	0%	\$ (970)	\$ -			
322	Sewer Grease Trap Permits	\$ (6,442)	\$ -	\$ (6,442)	Sewer / Reuse Only	0%	100%	\$ -	\$ (6,442)			
323	Sewer Connection Fee	\$ (3,101)	\$ -	\$ (3,101)	Sewer / Reuse Only	0%	100%	\$ -	\$ (3,101)			
324	Reuse Water Installation	\$ (6,299)	\$ -	\$ (6,299)	Sewer / Reuse Only	0%	100%	\$ -	\$ (6,299)			
325	362 - Rents and Royalties	\$ (1,300)	\$ -	\$ (1,300)	Weighted Total O&M Expense	83%	17%	\$ (1,084)	\$ (216)			
326	364 - Sale of Fixed Assets	\$ (146,505)	\$ -	\$ (146,505)	Weighted Total O&M Expense	83%	17%	\$ (122,150)	\$ (24,355)			
327	365 - Sale of Surplus Scrap	\$ (7,028)	\$ -	\$ (7,028)	Weighted Total O&M Expense	83%	17%	\$ (5,860)	\$ (1,168)			
328	369 - Other Misc. Revenues	\$ (67,794)	\$ -	\$ (67,794)	Weighted Total O&M Expense	83%	17%	\$ (56,524)	\$ (11,270)			
329	Net Inc/Dec - FMV Investment	\$ 66,087	\$ -	\$ 66,087	Weighted Total O&M Expense	83%	17%	\$ 55,101	\$ 10,986			
330	Total Other Operating Revenue	\$ (3,610,223)	\$ -	\$ (3,610,223)				\$ (3,568,358)	\$ (41,865)			
331	Interest Income											
332	Interest Income	\$ (248,543)	\$ -	\$ (248,543)	Weighted Total O&M Expense	83%	17%	\$ (207,225)	\$ (41,318)			
333	Total Interest Income	\$ (248,543)	\$ -	\$ (248,543)				\$ (207,225)	\$ (41,318)			
334	TOTAL - OFFSETTING REVENUES	\$ (3,858,766)	\$ -	\$ (3,858,766)				\$ (3,775,583)	\$ (83,183)			
335	Total	\$ 55,736,920	\$ (9,149,852)	\$ 46,587,068				\$ 38,842,400	\$ 7,744,667			
											69.7%	

## Footnotes:

- (1) Water Admin - Removed cost of storage fee as this is part of rate calculation on Schedule 3.  
 (2) Depreciation Expense is not included in analysis as it is not a cash expense.  
 (3) TO Restricted Asset 425 - This interfund transfer is to the debt service fund from which debt service is paid. Annual debt service is brought in and allocated by issuance under the Debt Service section above, so this transfer is removed to avoid double counting.  
 (4) Dyal Plant - Some line items include variable costs associated with increased production. Actual Base Year costs per mgd are extrapolated for Regional Customer demand from Schedule 3.  
 (5) Contributed Capital Funds Used for CIP in Current FY will be allocated according to the nature of the project.  
 (6) Represents rate revenues freed up by the use of impact fees to pay for debt service.  
 Note: Minor capital outlay items are not in this O&M allocation, as they are included within the CIP.  
 Note: Offsetting Revenues to the Regional rate calculations exclude retail rate revenue, revenues earned not billed, capital asset contributions, and BABS Grant (included in debt service).

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

	A	B	C	D	E	F	G
			CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
1	1515 FIELD SERVICES						
2	Salaries & Benefits						
3	12-00 Regular Salaries & Wages	\$ 695,147	Retail Only	0%	100%	\$ -	\$ 695,147
4	12-12 Accrual Payouts	\$ 23,309	Retail Only	0%	100%	\$ -	\$ 23,309
5	13-00 Other Salaries & Wages	\$ 56,084	Retail Only	0%	100%	\$ -	\$ 56,084
6	14-00 Overtime	\$ 1,057	Retail Only	0%	100%	\$ -	\$ 1,057
7	20-00 Clothing/Shoe Allowances	\$ 99	Retail Only	0%	100%	\$ -	\$ 99
8	21-00 FICA Taxes	\$ 55,315	Retail Only	0%	100%	\$ -	\$ 55,315
9	22-00 Retirement Contributions	\$ 151,135	Retail Only	0%	100%	\$ -	\$ 151,135
10	23-00 Life/Health Insurance	\$ 227,289	Retail Only	0%	100%	\$ -	\$ 227,289
11	24-00 Worker's Compensation	\$ 39,521	Retail Only	0%	100%	\$ -	\$ 39,521
12	26-00 OPEB Health Expense	\$ 22,674	Retail Only	0%	100%	\$ -	\$ 22,674
13	27-00 Cafeteria Plan	\$ 7,522	Retail Only	0%	100%	\$ -	\$ 7,522
14	Total Salaries & Benefits	\$ 1,279,151				\$ -	\$ 1,279,151
15	Operating Expenditures						
16	41-00 Communication	\$ 5,527	Retail Only	0%	100%	\$ -	\$ 5,527
17	42-00 Postage & Freight	\$ 107	Retail Only	0%	100%	\$ -	\$ 107
18	45-00 Insurance	\$ 8,019	Retail Only	0%	100%	\$ -	\$ 8,019
19	46-00 Repairs & Maintenance	\$ 22,268	Retail Only	0%	100%	\$ -	\$ 22,268
20	46-03 Repair/Maint - Vehicles	\$ 14,037	Retail Only	0%	100%	\$ -	\$ 14,037
21	49-00 Other Charges & Oblig.	\$ 108	Retail Only	0%	100%	\$ -	\$ 108
22	52-00 Operating Supplies	\$ 22,755	Retail Only	0%	100%	\$ -	\$ 22,755
23	52-30 Fuel, Oil & Lubricants	\$ 38,144	Retail Only	0%	100%	\$ -	\$ 38,144
24	54-00 Membership/Publications	\$ 179	Retail Only	0%	100%	\$ -	\$ 179
25	Total Operating Expenditures	\$ 111,145				\$ -	\$ 111,145
26	TOTAL - 1515 FIELD SERVICES	\$ 1,390,296				\$ -	\$ 1,390,296
27	4010 WATER ADMINISTRATION						
28	Salaries & Benefits						
29	12-00 Regular Salaries & Wages	\$ 393,763	Weighted Total Water O&M	57%	43%	\$ 224,157	\$ 169,606
30	12-12 Accrual Payouts	\$ 2,503	Weighted Total Water O&M	57%	43%	\$ 1,425	\$ 1,078
31	13-00 Other Salaries & Wages	\$ 7,077	Weighted Total Water O&M	57%	43%	\$ 4,029	\$ 3,048
32	14-00 Overtime	\$ 13,109	Weighted Total Water O&M	57%	43%	\$ 7,463	\$ 5,647
33	21-00 FICA Taxes	\$ 31,169	Weighted Total Water O&M	57%	43%	\$ 17,744	\$ 13,426
34	22-00 Retirement Contributions	\$ 405,577	Weighted Total Water O&M	57%	43%	\$ 230,882	\$ 174,694
35	23-00 Life/Health Insurance	\$ 78,571	Weighted Total Water O&M	57%	43%	\$ 44,728	\$ 33,843
36	23-02 Life/Health Retirees	\$ 105,977	Weighted Total Water O&M	57%	43%	\$ 60,329	\$ 45,647
37	24-00 Worker's Compensation	\$ 10,075	Weighted Total Water O&M	57%	43%	\$ 5,735	\$ 4,339
38	25-00 Unemployment Compensation	\$ 1,558	Weighted Total Water O&M	57%	43%	\$ 887	\$ 671
39	26-00 OPEB Health Expense	\$ 21,375	Weighted Total Water O&M	57%	43%	\$ 12,168	\$ 9,207
40	27-00 Cafeteria Plan	\$ 12,798	Weighted Total Water O&M	57%	43%	\$ 7,286	\$ 5,513
41	Total Salaries & Benefits	\$ 1,083,552				\$ 616,832	\$ 466,720

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G
		CUSTOMER ALLOCATION						
			Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
42	Operating Expenses							
43	Operating Exp (Less Contin, Bad Debt, Indir Cost Alloc)							
44	31-00 Professional Services	\$	191,219	Weighted Total Water O&M	57%	43%	\$ 108,855	\$ 82,364
45	31-01 Legal Expenses	\$	70,829	Weighted Total Water O&M	57%	43%	\$ 40,321	\$ 30,508
46	31-33 Employee Health Center	\$	101,672	Weighted Total Water O&M	57%	43%	\$ 57,878	\$ 43,793
47	32-00 Accounting & Auditing	\$	36,269	Weighted Total Water O&M	57%	43%	\$ 20,647	\$ 15,622
48	34-00 Contract Services	\$	125,000	Weighted Total Water O&M	57%	43%	\$ 71,158	\$ 53,841
49	40-00 Travel & Per Diem	\$	739	Weighted Total Water O&M	57%	43%	\$ 421	\$ 318
50	41-00 Communication	\$	1,558	Weighted Total Water O&M	57%	43%	\$ 887	\$ 671
51	42-00 Postage & Freight	\$	3,871	Weighted Total Water O&M	57%	43%	\$ 2,204	\$ 1,668
52	43-00 Electric/Water/Sewer Service	\$	1,030	Weighted Total Water O&M	57%	43%	\$ 586	\$ 444
53	44-00 Rentals & Leases	\$	1,494	Weighted Total Water O&M	57%	43%	\$ 850	\$ 643
54	45-00 Insurance	\$	264,825	Weighted Total Water O&M	57%	43%	\$ 150,757	\$ 114,069
55	46-00 Repairs & Maintenance	\$	2,993	Weighted Total Water O&M	57%	43%	\$ 1,704	\$ 1,289
56	46-02 Repair/Maint Building	\$	1,265	Weighted Total Water O&M	57%	43%	\$ 720	\$ 545
57	46-03 Repair/Maint - Vehicles	\$	1,141	Weighted Total Water O&M	57%	43%	\$ 649	\$ 491
58	47-00 Printing & Binding	\$	4,273	Weighted Total Water O&M	57%	43%	\$ 2,432	\$ 1,840
59	48-00 Promotional Activities	\$	11,385	Weighted Total Water O&M	57%	43%	\$ 6,481	\$ 4,904
60	49-00 Other Charges & Oblig.	\$	9,451	Weighted Total Water O&M	57%	43%	\$ 5,380	\$ 4,071
61	49-08 Cash Over & Under	\$	58,164	Weighted Total Water O&M	57%	43%	\$ 33,111	\$ 25,053
62	49-09 Document Recording Chgs	\$	1,253	Weighted Total Water O&M	57%	43%	\$ 713	\$ 540
63	49-15 Obsolete Inventory	\$	710	Weighted Total Water O&M	57%	43%	\$ 404	\$ 306
64	52-00 Operating Supplies	\$	52,495	Weighted Total Water O&M	57%	43%	\$ 29,884	\$ 22,611
65	52-30 Fuel, Oil & Lubricants	\$	2,033	Weighted Total Water O&M	57%	43%	\$ 1,157	\$ 876
66	52-33 Employee Health Center	\$	43,803	Weighted Total Water O&M	57%	43%	\$ 24,936	\$ 18,867
67	54-00 Membership/Publications	\$	23,728	Weighted Total Water O&M	57%	43%	\$ 13,508	\$ 10,220
68	55-00 Training	\$	1,230	Weighted Total Water O&M	57%	43%	\$ 700	\$ 530
69	59-00 Depreciation Expense	\$	-	Weighted Total Water O&M	57%	43%	\$ -	\$ -
70	General Fund Indirect Cost Allocation							
71	34-10 Allocations - General Fund	\$	4,474,776	Weighted Total Water O&M	57%	43%	\$ 2,547,351	\$ 1,927,426
72	Contingency & Bad Debt							
73	39-00 Contingency	\$	-	Weighted Total Water O&M	57%	43%	\$ -	\$ -
74	49-07 Bad Debt Expense	\$	82,550	Retail Only	0%	100%	\$ -	\$ 82,550
75	Total Operating Expenses	\$	5,569,755				\$ 3,123,695	\$ 2,446,060
76	Interfund Transfers Out							
77	91-01 Transfer to General Fund 001	\$	4,529,431	Retail Only	0%	100%	\$ -	\$ 4,529,431
78	91-25 TO Restricted Asset 425	\$	-	Retail Only	0%	100%	\$ -	\$ -
79	91-53 Health Insurance Fund 530	\$	337,894	Retail Only	0%	100%	\$ -	\$ 337,894
80	95-01 6% ILO Franchise Fee	\$	1,157,293	Retail Only	0%	100%	\$ -	\$ 1,157,293
81	Total Interfund Transfers Out	\$	6,024,618				\$ -	\$ 6,024,618
82	TOTAL - 4010 WATER ADMINISTRATION	\$	12,677,925				\$ 3,740,527	\$ 8,937,398

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B		C		D		E		F		G	
						CUSTOMER ALLOCATION							
		Base Year Water Actuals		Allocation Factor (from Schedule 6 of 10)		Regional/ Retail		Retail Only		Base Year Regional/ Retail Actuals		Base Year Retail Only Actuals	
83	4020 DYAL PLANT												
84	Salaries & Benefits												
85	12-00	Regular Salaries & Wages	\$	1,423,257	Regional / Retail	100%	0%	\$	1,423,257	\$	-		
86	12-12	Accrual Payouts	\$	13,055	Regional / Retail	100%	0%	\$	13,055	\$	-		
87	13-00	Other Salaries & Wages	\$	53,415	Regional / Retail	100%	0%	\$	53,415	\$	-		
88	14-00	Overtime	\$	138,104	Regional / Retail	100%	0%	\$	138,104	\$	-		
89	20-00	Clothing/Shoe Allowances	\$	805	Regional / Retail	100%	0%	\$	805	\$	-		
90	21-00	FICA Taxes	\$	119,813	Regional / Retail	100%	0%	\$	119,813	\$	-		
91	22-00	Retirement Contributions	\$	117,771	Regional / Retail	100%	0%	\$	117,771	\$	-		
92	23-00	Life/Health Insurance	\$	450,955	Regional / Retail	100%	0%	\$	450,955	\$	-		
93	24-00	Worker's Compensation	\$	92,981	Regional / Retail	100%	0%	\$	92,981	\$	-		
94	26-00	OPEB Health Expense	\$	60,820	Regional / Retail	100%	0%	\$	60,820	\$	-		
95	27-00	Cafeteria Plan	\$	12,350	Regional / Retail	100%	0%	\$	12,350	\$	-		
96	Total Salaries & Benefits		\$	2,483,327					\$	2,483,327	\$	-	
97	Operating Expenditures												
98	31-00	Professional Services	\$	8,286	Regional / Retail	100%	0%	\$	8,286	\$	-		
99	34-00	Contract Services	\$	231,447	Regional / Retail	100%	0%	\$	231,447	\$	-		
100	40-00	Travel & Per Diem	\$	4,587	Regional / Retail	100%	0%	\$	4,587	\$	-		
101	41-00	Communication	\$	62,013	Regional / Retail	100%	0%	\$	62,013	\$	-		
102	42-00	Postage & Freight	\$	26,210	Regional / Retail	100%	0%	\$	26,210	\$	-		
103	43-00	Electric/Water/Sewer Service	\$	1,721,982	Regional / Retail	100%	0%	\$	1,721,982	\$	-		
104	44-00	Rentals & Leases	\$	118,048	Regional / Retail	100%	0%	\$	118,048	\$	-		
105	45-00	Insurance	\$	9,183	Regional / Retail	100%	0%	\$	9,183	\$	-		
106	46-00	Repairs & Maintenance	\$	2,436,303	Regional / Retail	100%	0%	\$	2,436,303	\$	-		
107	46-02	Repair/Maint Building	\$	317,392	Regional / Retail	100%	0%	\$	317,392	\$	-		
108	46-03	Repair/Maint - Vehicles	\$	26,551	Regional / Retail	100%	0%	\$	26,551	\$	-		
109	47-00	Printing & Binding	\$	61	Regional / Retail	100%	0%	\$	61	\$	-		
110	49-00	Other Charges & Oblig.	\$	7,469	Regional / Retail	100%	0%	\$	7,469	\$	-		
111	52-00	Operating Supplies	\$	3,543,278	Regional / Retail	100%	0%	\$	3,543,278	\$	-		
112	52-07	Janitorial Supplies	\$	4,095	Regional / Retail	100%	0%	\$	4,095	\$	-		
113	52-30	Fuel, Oil & Lubricants	\$	67,376	Regional / Retail	100%	0%	\$	67,376	\$	-		
114	53-00	Road Materials/Supplies	\$	9,572	Regional / Retail	100%	0%	\$	9,572	\$	-		
115	54-00	Membership/Publications	\$	-	Regional / Retail	100%	0%	\$	-	\$	-		
116	55-00	Training	\$	25,233	Regional / Retail	100%	0%	\$	25,233	\$	-		
117	Total Operating Expenditures		\$	8,619,087					\$	8,619,087	\$	-	
118	TOTAL - 4020 DYAL PLANT		\$	11,102,413					\$	11,102,413	\$	-	

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
119	<b>4025 WATER FIELD OPERATIONS</b>							
120	Salaries & Benefits							
121	12-00 Regular Salaries & Wages	\$ 1,711,936	Miles of Pipe	3%	97%	\$ 55,546	\$ 1,656,390	
122	12-12 Accrual Payouts	\$ 23,525	Miles of Pipe	3%	97%	\$ 763	\$ 22,762	
123	13-00 Other Salaries & Wages	\$ 68,438	Miles of Pipe	3%	97%	\$ 2,221	\$ 66,217	
124	14-00 Overtime	\$ 159,167	Miles of Pipe	3%	97%	\$ 5,164	\$ 154,003	
125	20-00 Clothing/Shoe Allowances	\$ 770	Miles of Pipe	3%	97%	\$ 25	\$ 745	
126	21-00 FICA Taxes	\$ 144,287	Miles of Pipe	3%	97%	\$ 4,682	\$ 139,606	
127	22-00 Retirement Contributions	\$ 214,299	Miles of Pipe	3%	97%	\$ 6,953	\$ 207,346	
128	23-00 Life/Health Insurance	\$ 482,981	Miles of Pipe	3%	97%	\$ 15,671	\$ 467,310	
129	24-00 Worker's Compensation	\$ 108,444	Miles of Pipe	3%	97%	\$ 3,519	\$ 104,925	
130	26-00 OPEB Health Expense	\$ 82,276	Miles of Pipe	3%	97%	\$ 2,670	\$ 79,607	
131	27-00 Cafeteria Plan	\$ 23,650	Miles of Pipe	3%	97%	\$ 767	\$ 22,883	
132	Total Salaries & Benefits	\$ 3,019,774				\$ 97,981	\$ 2,921,793	
133	Operating Expenditures							
134	31-00 Professional Services	\$ 2,789	Miles of Pipe	3%	97%	\$ 90	\$ 2,698	
135	34-00 Contract Services	\$ 38,493	Miles of Pipe	3%	97%	\$ 1,249	\$ 37,244	
136	40-00 Travel & Per Diem	\$ 2,375	Miles of Pipe	3%	97%	\$ 77	\$ 2,298	
137	41-00 Communication	\$ 19,306	Miles of Pipe	3%	97%	\$ 626	\$ 18,680	
138	42-00 Postage & Freight	\$ 2,538	Miles of Pipe	3%	97%	\$ 82	\$ 2,456	
139	43-00 Electric/Water/Sewer Service	\$ 73,786	Miles of Pipe	3%	97%	\$ 2,394	\$ 71,391	
140	44-00 Rentals & Leases	\$ 3,201	Miles of Pipe	3%	97%	\$ 104	\$ 3,097	
141	45-00 Insurance	\$ 17,552	Miles of Pipe	3%	97%	\$ 569	\$ 16,982	
142	46-00 Repairs & Maintenance	\$ 2,361,373	Miles of Pipe	3%	97%	\$ 76,618	\$ 2,284,754	
143	46-02 Repair/Maint Building	\$ 82,465	Miles of Pipe	3%	97%	\$ 2,676	\$ 79,789	
144	46-03 Repair/Maint - Vehicles	\$ 72,758	Miles of Pipe	3%	97%	\$ 2,361	\$ 70,397	
145	47-00 Printing & Binding	\$ 25	Miles of Pipe	3%	97%	\$ 1	\$ 24	
146	49-00 Other Charges & Oblig.	\$ 2,112	Miles of Pipe	3%	97%	\$ 69	\$ 2,043	
147	52-00 Operating Supplies	\$ 118,489	Miles of Pipe	3%	97%	\$ 3,845	\$ 114,644	
148	52-07 Janitorial Supplies	\$ 3,050	Miles of Pipe	3%	97%	\$ 99	\$ 2,951	
149	52-30 Fuel, Oil & Lubricants	\$ 75,344	Miles of Pipe	3%	97%	\$ 2,445	\$ 72,899	
150	53-00 Road Materials/Supplies	\$ 5,602	Miles of Pipe	3%	97%	\$ 182	\$ 5,420	
151	54-00 Membership/Publications	\$ 255	Miles of Pipe	3%	97%	\$ 8	\$ 247	
152	55-00 Training	\$ 3,649	Miles of Pipe	3%	97%	\$ 118	\$ 3,531	
153	Total Operating Expenditures	\$ 2,885,159				\$ 93,613	\$ 2,791,546	
154	<b>TOTAL - 4025 WATER FIELD OPERATIONS</b>	<b>\$ 5,904,934</b>				<b>\$ 191,594</b>	<b>\$ 5,713,339</b>	

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G
				CUSTOMER ALLOCATION				
			Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
155	<b>4055 ENGINEERING</b>							
156	Salaries & Benefits							
157	12-00 Regular Salaries & Wages	\$	341,965	Weighted Total Water CIP	66%	34%	\$ 224,265	\$ 117,699
158	12-12 Accrual Payouts	\$	9,818	Weighted Total Water CIP	66%	34%	\$ 6,439	\$ 3,379
159	13-00 Other Salaries & Wages	\$	56,765	Weighted Total Water CIP	66%	34%	\$ 37,228	\$ 19,538
160	14-00 Overtime	\$	117	Weighted Total Water CIP	66%	34%	\$ 77	\$ 40
161	21-00 FICA Taxes	\$	31,089	Weighted Total Water CIP	66%	34%	\$ 20,389	\$ 10,700
162	22-00 Retirement Contributions	\$	29,989	Weighted Total Water CIP	66%	34%	\$ 19,667	\$ 10,322
163	23-00 Life/Health Insurance	\$	137,141	Weighted Total Water CIP	66%	34%	\$ 89,939	\$ 47,202
164	24-00 Worker's Compensation	\$	4,108	Weighted Total Water CIP	66%	34%	\$ 2,694	\$ 1,414
165	26-00 OPEB Health Expense	\$	17,755	Weighted Total Water CIP	66%	34%	\$ 11,644	\$ 6,111
166	27-00 Cafeteria Plan	\$	19,363	Weighted Total Water CIP	66%	34%	\$ 12,698	\$ 6,664
167	Total Salaries & Benefits	\$	648,109				\$ 425,039	\$ 223,070
168	Operating Expenditures							
169	31-03 Engineering Services	\$	-	Weighted Total Water CIP	66%	34%	\$ -	\$ -
170	34-00 Contract Services	\$	65,229	Weighted Total Water CIP	66%	34%	\$ 42,778	\$ 22,451
171	40-00 Travel & Per Diem	\$	7	Weighted Total Water CIP	66%	34%	\$ 4	\$ 2
172	41-00 Communication	\$	2,541	Weighted Total Water CIP	66%	34%	\$ 1,666	\$ 874
173	42-00 Postage & Freight	\$	268	Weighted Total Water CIP	66%	34%	\$ 176	\$ 92
174	45-00 Insurance	\$	2,028	Weighted Total Water CIP	66%	34%	\$ 1,330	\$ 698
175	46-00 Repairs & Maintenance	\$	4,624	Weighted Total Water CIP	66%	34%	\$ 3,033	\$ 1,592
176	46-03 Repair/Maint - Vehicles	\$	3,302	Weighted Total Water CIP	66%	34%	\$ 2,165	\$ 1,136
177	47-00 Printing & Binding	\$	51	Weighted Total Water CIP	66%	34%	\$ 33	\$ 18
178	49-00 Other Charges & Oblig.	\$	632	Weighted Total Water CIP	66%	34%	\$ 414	\$ 218
179	52-00 Operating Supplies	\$	8,601	Weighted Total Water CIP	66%	34%	\$ 5,641	\$ 2,960
180	52-30 Fuel, Oil & Lubricants	\$	4,333	Weighted Total Water CIP	66%	34%	\$ 2,842	\$ 1,491
181	54-00 Membership/Publications	\$	316	Weighted Total Water CIP	66%	34%	\$ 207	\$ 109
182	55-00 Training	\$	520	Weighted Total Water CIP	66%	34%	\$ 341	\$ 179
183	Total Operating Expenditures	\$	92,452				\$ 60,631	\$ 31,821
184	<b>TOTAL - 4055 ENGINEERING</b>	\$	<b>740,561</b>				<b>\$ 485,671</b>	<b>\$ 254,891</b>
185	<b>4120 WATER RECLAMATION</b>							
186	Salaries & Benefits							
187	12-00 Regular Salaries & Wages	\$	-	N/A	0%	0%	\$ -	\$ -
188	12-12 Accrual Payouts	\$	-	N/A	0%	0%	\$ -	\$ -
189	13-00 Other Salaries & Wages	\$	-	N/A	0%	0%	\$ -	\$ -
190	14-00 Overtime	\$	-	N/A	0%	0%	\$ -	\$ -
191	20-00 Clothing/Shoe Allowances	\$	-	N/A	0%	0%	\$ -	\$ -
192	21-00 FICA Taxes	\$	-	N/A	0%	0%	\$ -	\$ -
193	22-00 Retirement Contributions	\$	-	N/A	0%	0%	\$ -	\$ -
194	23-00 Life/Health Insurance	\$	-	N/A	0%	0%	\$ -	\$ -
195	24-00 Worker's Compensation	\$	-	N/A	0%	0%	\$ -	\$ -
196	26-00 OPEB Health Expense	\$	-	N/A	0%	0%	\$ -	\$ -
197	27-00 Cafeteria Plan	\$	-	N/A	0%	0%	\$ -	\$ -
198	Total Salaries & Benefits	\$	-				\$ -	\$ -
199	Operating Expenditures							

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## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
200	31-00 Professional Services	\$ -	N/A	0%	0%	\$ -	\$ -	
201	34-00 Contract Services	\$ -	N/A	0%	0%	\$ -	\$ -	
202	40-00 Travel & Per Diem	\$ -	N/A	0%	0%	\$ -	\$ -	
203	41-00 Communication	\$ -	N/A	0%	0%	\$ -	\$ -	
204	42-00 Postage & Freight	\$ -	N/A	0%	0%	\$ -	\$ -	
205	43-00 Electric/Water/Sewer Service	\$ -	N/A	0%	0%	\$ -	\$ -	
206	44-00 Rentals & Leases	\$ -	N/A	0%	0%	\$ -	\$ -	
207	45-00 Insurance	\$ -	N/A	0%	0%	\$ -	\$ -	
208	46-00 Repairs & Maintenance	\$ -	N/A	0%	0%	\$ -	\$ -	
209	46-02 Repair/Maint Building	\$ -	N/A	0%	0%	\$ -	\$ -	
210	46-03 Repair/Maint - Vehicles	\$ -	N/A	0%	0%	\$ -	\$ -	
211	49-00 Other Charges & Oblig.	\$ -	N/A	0%	0%	\$ -	\$ -	
212	52-00 Operating Supplies	\$ -	N/A	0%	0%	\$ -	\$ -	
213	52-07 Janitorial Supplies	\$ -	N/A	0%	0%	\$ -	\$ -	
214	52-30 Fuel, Oil & Lubricants	\$ -	N/A	0%	0%	\$ -	\$ -	
215	54-00 Membership/Publications	\$ -	N/A	0%	0%	\$ -	\$ -	
216	55-00 Training	\$ -	N/A	0%	0%	\$ -	\$ -	
217	Total Operating Expenditures	\$ -				\$ -	\$ -	
218	<b>TOTAL - 4120 WATER RECLAMATION</b>	\$ -				\$ -	\$ -	
219	<b>4125 SEWER FIELD OPERATIONS</b>							
220	Salaries & Benefits							
221	12-00 Regular Salaries & Wages	\$ -	N/A	0%	0%	\$ -	\$ -	
222	14-00 Overtime	\$ -	N/A	0%	0%	\$ -	\$ -	
223	20-00 Clothing/Shoe Allowances	\$ -	N/A	0%	0%	\$ -	\$ -	
224	21-00 FICA Taxes	\$ -	N/A	0%	0%	\$ -	\$ -	
225	22-00 Retirement Contributions	\$ -	N/A	0%	0%	\$ -	\$ -	
226	23-00 Life/Health Insurance	\$ -	N/A	0%	0%	\$ -	\$ -	
227	24-00 Worker's Compensation	\$ -	N/A	0%	0%	\$ -	\$ -	
228	26-00 OPEB Health Expense	\$ -	N/A	0%	0%	\$ -	\$ -	
229	27-00 Cafeteria Plan	\$ -	N/A	0%	0%	\$ -	\$ -	
230	Total Salaries & Benefits	\$ -				\$ -	\$ -	
231	Operating Expenditures							
232	34-00 Contract Services	\$ -	N/A	0%	0%	\$ -	\$ -	
233	40-00 Travel & Per Diem	\$ -	N/A	0%	0%	\$ -	\$ -	
234	41-00 Communication	\$ -	N/A	0%	0%	\$ -	\$ -	
235	42-00 Postage & Freight	\$ -	N/A	0%	0%	\$ -	\$ -	
236	43-00 Electric/Water/Sewer Service	\$ -	N/A	0%	0%	\$ -	\$ -	
237	44-00 Rentals & Leases	\$ -	N/A	0%	0%	\$ -	\$ -	
238	45-00 Insurance	\$ -	N/A	0%	0%	\$ -	\$ -	
239	46-00 Repairs & Maintenance	\$ -	N/A	0%	0%	\$ -	\$ -	
240	46-03 Repair/Maint - Vehicles	\$ -	N/A	0%	0%	\$ -	\$ -	
241	47-00 Printing & Binding	\$ -	N/A	0%	0%	\$ -	\$ -	
242	49-00 Other Charges & Oblig.	\$ -	N/A	0%	0%	\$ -	\$ -	
243	52-00 Operating Supplies	\$ -	N/A	0%	0%	\$ -	\$ -	
244	52-30 Fuel, Oil & Lubricants	\$ -	N/A	0%	0%	\$ -	\$ -	

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B		C	D		E	F		G		
CUSTOMER ALLOCATION												
		Base Year Water Actuals		Allocation Factor (from Schedule 6 of 10)		Regional/ Retail		Retail Only	Base Year Regional/ Retail Actuals		Base Year Retail Only Actuals	
245	53-00 Road Materials/Supplies	\$	-	N/A		0%		0%	\$	-	\$	-
246	54-00 Membership/Publications	\$	-	N/A		0%		0%	\$	-	\$	-
247	55-00 Training	\$	-	N/A		0%		0%	\$	-	\$	-
248	Total Operating Expenditures	\$	-						\$	-	\$	-
249	TOTAL - 4125 SEWER FIELD OPERATIONS	\$	-						\$	-	\$	-
250	DEBT SERVICE											
251	Existing Senior Lien Debt Service											
252	Series 1999 Bond - Principal	\$	1,128,355	Series 1999 Bonds		95%		5%	\$	1,070,010	\$	58,345
253	Series 1999 Bond - Interest	\$	187,336	Series 1999 Bonds		95%		5%	\$	177,649	\$	9,687
254	Series 2003 - Principal	\$	1,206,537	Series 2003 Bonds		95%		5%	\$	1,145,591	\$	60,946
255	Series 2003 - Interest	\$	618,012	Series 2003 Bonds		95%		5%	\$	586,795	\$	31,218
256	Series 2009A Bonds - Principal	\$	-	Series 2009A Bonds		51%		49%	\$	-	\$	-
257	Series 2009A Bonds - Interest	\$	412,449	Series 2009A Bonds		51%		49%	\$	210,421	\$	202,028
258	Series 2009B Bonds - Principal	\$	-	Series 2009B Bonds		95%		5%	\$	-	\$	-
259	Series 2009B Bonds - Interest	\$	569,723	Series 2009B Bonds		95%		5%	\$	540,264	\$	29,459
260	Series 2010 BAB - Principal	\$	-	Series 2010 BAB		47%		53%	\$	-	\$	-
261	Series 2010 BAB - Interest	\$	1,866,313	Series 2010 BAB		47%		53%	\$	880,993	\$	985,320
262	Series 2010 BAB - Subsidy	\$	(595,374)	Series 2010 BAB		47%		53%	\$	(281,046)	\$	(314,328)
263	Total Existing Senior Lien Debt Service	\$	5,393,351						\$	4,330,677	\$	1,062,675
264	Existing Subordinate Debt Service											
265	SRL 517010 - Principal	\$	295,504	SRL 517010		0%		100%	\$	-	\$	295,504
266	SRL 517010 - Interest	\$	65,279	SRL 517010		0%		100%	\$	-	\$	65,279
267	SRL 517020 - Principal	\$	230,751	SRL 517020		0%		100%	\$	-	\$	230,751
268	SRL 517020 - Interest	\$	62,334	SRL 517020		0%		100%	\$	-	\$	62,334
269	SRL 517030 - Principal	\$	521,267	SRL 517030		0%		100%	\$	-	\$	521,267
270	SRL 517030 - Interest	\$	149,922	SRL 517030		0%		100%	\$	-	\$	149,922
271	SRL 202P - Principal	\$	-	SRL 202P		0%		100%	\$	-	\$	-
272	SRL 202P - Interest	\$	-	SRL 202P		0%		100%	\$	-	\$	-
273	SRL 517040 - Principal	\$	99,534	SRL 517040		0%		100%	\$	-	\$	99,534
274	SRL 517040 - Interest	\$	51,878	SRL 517040		0%		100%	\$	-	\$	51,878
275	SRL - 517050 - Principal	\$	284,707	SRL 517050		0%		100%	\$	-	\$	284,707
276	SRL - 517050 - Interest	\$	144,585	SRL 517050		0%		100%	\$	-	\$	144,585
277	SRL WW812030 - Principal	\$	-	SRL WW812030		0%		100%	\$	-	\$	-
278	SRL WW812030 - Interest	\$	-	SRL WW812030		0%		100%	\$	-	\$	-
279	SRL DW517060 - Principal	\$	5,269	SRL DW517060		0%		100%	\$	-	\$	5,269
280	SRL DW517060 - Interest	\$	2,799	SRL DW517060		0%		100%	\$	-	\$	2,799
281	Total Existing Subordinate Debt Service	\$	1,913,829						\$	-	\$	1,913,829

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

	A	B	C	D	E	F	G
			CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
282	New Debt Service						
283	Imputed Annual Debt Service for CIP (From Schedule 10 of 10)	\$ 508,172	Base Year Water CIP	66%	34%	\$ 333,266	\$ 174,906
284	Total New Debt Service	\$ 508,172				\$ 333,266	\$ 174,906
285	TOTAL - DEBT SERVICE	\$ 7,815,352				\$ 4,663,943	\$ 3,151,409
286	OTHER BELOW THE LINE EXPENSES						
287	Letters of Credit						
288	Suntrust Letter of Credit Draw #1 - Principal	\$ 120,895	Retail Only	0%	100%	\$ -	\$ 120,895
289	Suntrust Letter of Credit Draw #1 - Interest	\$ 7,379	Retail Only	0%	100%	\$ -	\$ 7,379
290	Suntrust Letter of Credit Draw #3 - Principal	\$ 53,361	Retail Only	0%	100%	\$ -	\$ 53,361
291	Suntrust Letter of Credit Draw #3 - Interest	\$ 3,252	Retail Only	0%	100%	\$ -	\$ 3,252
292	Suntrust Letter of Credit Draw #4 - Principal	\$ 54,194	Retail Only	0%	100%	\$ -	\$ 54,194
293	Suntrust Letter of Credit Draw #4 - Interest	\$ 3,044	Retail Only	0%	100%	\$ -	\$ 3,044
294	Suntrust Letter of Credit Draw #5 - Principal	\$ 33,350	Retail Only	0%	100%	\$ -	\$ 33,350
295	Suntrust Letter of Credit Draw #5 - Interest	\$ 2,878	Retail Only	0%	100%	\$ -	\$ 2,878
296	Total Letters of Credit	\$ 278,353				\$ -	\$ 278,353
297	TOTAL - OTHER BELOW THE LINE EXPENSES	\$ 278,353				\$ -	\$ 278,353
298	OTHER USES						
299	Cash Funded Capital						
300	Imputed Cash Funded CIP (From Schedule 10 of 10)	\$ 4,143,909	Base Year Water CIP	66%	34%	\$ 2,717,634	\$ 1,426,275
301	Total Cash Funded Capital	\$ 4,143,909				\$ 2,717,634	\$ 1,426,275
302	Less: Capital Offsets						
303	Contributed Capital Funds Used for CIP in Current FY	\$ -	Regional / Retail	(1)	100%	0%	\$ -
304	Water Impact Fees Used for Payment of Debt	\$ (1,435,760)	Water Impact Fees	40%	60%	\$ (580,385)	\$ (855,375)
305	Sewer Impact Fees Used for Payment of Debt	\$ -	N/A	0%	0%	\$ -	\$ -
306	Water Projects Paid with Impact Fees	\$ -	Water Impact Fees	40%	60%	\$ -	\$ -
307	Sewer Projects Paid with Impact Fees	\$ -	N/A	0%	0%	\$ -	\$ -
308	Total Capital Offsets	\$ (1,435,760)				\$ (580,385)	\$ (855,375)
309	Use of Fund Balance						
310	Reserve Fund Balance Used for Cash Flow Deficit	\$ -	Weighted Total Water O&M	57%	43%	\$ -	\$ -
311	Total Use of Fund Balance	\$ -				\$ -	\$ -
312	TOTAL - OTHER USES	\$ 2,708,149				\$ 2,137,248	\$ 570,901
313	OFFSETTING REVENUES						
314	Other Operating Revenue						
315	Water Connection Fee	\$ (442,243)	Retail Only	0%	100%	\$ -	\$ (442,243)
316	Water Hydrant Fees	\$ (2,776,051)	Retail Only	0%	100%	\$ -	\$ (2,776,051)
317	Hydrant Resid Flow Test	\$ (5,000)	Retail Only	0%	100%	\$ -	\$ (5,000)
318	Backflow Device Test	\$ (181,076)	Retail Only	0%	100%	\$ -	\$ (181,076)
319	Jumper Meters	\$ (2,000)	Retail Only	0%	100%	\$ -	\$ (2,000)
320	Plan Review / Const Inspect	\$ (30,500)	Weighted Total Water O&M	57%	43%	\$ (17,363)	\$ (13,137)
321	Backflow PRV/RLCT Temp	\$ (970)	Retail Only	0%	100%	\$ -	\$ (970)
322	Sewer Grease Trap Permits	\$ -	N/A	0%	0%	\$ -	\$ -
323	Sewer Connection Fee	\$ -	N/A	0%	0%	\$ -	\$ -

## Schedule 2 of 10

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D	E	F	G
		CUSTOMER ALLOCATION					
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 10)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
324	Reuse Water Installation	\$ -	N/A	0%	0%	\$ -	\$ -
325	362 - Rents and Royalties	\$ (1,084)	Weighted Total Water O&M	57%	43%	\$ (617)	\$ (467)
326	364 - Sale of Fixed Assets	\$ (122,150)	Weighted Total Water O&M	57%	43%	\$ (69,536)	\$ (52,614)
327	365 - Sale of Surplus Scrap	\$ (5,860)	Weighted Total Water O&M	57%	43%	\$ (3,336)	\$ (2,524)
328	369 - Other Misc. Revenues	\$ (56,524)	Weighted Total Water O&M	57%	43%	\$ (32,177)	\$ (24,347)
328	Net Inc/Dec - FMV Investment	\$ 55,101	Weighted Total Water O&M	57%	43%	\$ 31,367	\$ 23,734
329	Total Other Operating Revenue	\$ (3,568,358)				\$ (91,662)	\$ (3,476,695)
330	Interest Income						
331	Interest Income	\$ (207,225)	Weighted Total Water O&M	57%	43%	\$ (117,967)	\$ (89,258)
332	Total Interest Income	\$ (207,225)				\$ (117,967)	\$ (89,258)
333	<b>TOTAL - OFFSETTING REVENUES</b>	<b>\$ (3,775,583)</b>				<b>\$ (209,629)</b>	<b>\$ (3,565,954)</b>
334	<b>Total</b>	<b>\$ 38,842,400</b>				<b>\$ 22,111,767</b>	<b>\$ 16,730,633</b>
						<b>56.9%</b>	

(1) Contributed Capital Funds Used for CIP in Current FY will be allocated according to the nature of the project.

## Schedule 3 of 10

## Phase 3 Regional Rate Calculation

		A	B	C	D	E	F
					Regional/ Retail Cost Pool	Regional Cost Pool	Retail Cost Pool
1	Water Sold (mgd)						
2	Total Demand				28.244	7.000	21.244
3	Allocation Factor		Variable			24.78%	75.22%
4	Total Capacity				39.64	7.00	32.64
5	Allocation Factor		Fixed			17.66%	82.34%
6	Net Revenue Requirement						
7	O&M Costs - Fixed	Fixed			\$ 10,254,945	\$ 1,811,023	\$ 8,443,922
8	O&M Costs - Variable	Variable			\$ 5,265,260	\$ 1,304,731	\$ 3,960,529
9	Cash Funded Capital	Fixed			\$ 2,717,634	\$ 479,934	\$ 2,237,700
10	Total Cash Expenditures				\$ 18,237,839	\$ 3,595,688	\$ 14,642,151
11	Less: Offsets						
12	Other Operating Revenue	Fixed			\$ (91,662)	\$ (16,188)	\$ (75,475)
13	Capital Offsets	Fixed			\$ (580,385)	\$ (102,496)	\$ (477,889)
14	Interest Income	Fixed			\$ (117,967)	\$ (20,833)	\$ (97,134)
15	Net Revenue Requirement Before ROR, Debt Service, & Storage Fee				\$ 17,447,825	\$ 3,456,171	\$ 13,991,653
16	Plus: ROR to Cocoa (Paid by Regional Customers)	ROR %	6.0%		\$ 186,945	\$ 186,945	
17	Net Revenue Requirement Before Debt Service, & Storage Fee with ROR				\$ 17,634,769	\$ 3,643,116	\$ 13,991,653
18	Annual Debt Service & Coverage Requirement	DS Covg Req	Addl Covg Req				
19	Existing Senior Lien Debt Service	1.10	\$ 433,068	\$ 4,330,677			
20	Existing Subordinate Debt Service	1.20	-	-			
21	New Debt Service	1.10	33,327	333,266			
22	Letters of Credit	0	-	-			
23	Debt Service Coverage Requirement Less Cash Funded Capital (Min \$0)		\$ 466,395	-			
24	Total Annual Debt Service & Coverage Requirement	Fixed		\$ 4,663,943	\$ 823,652	\$ 3,840,291	
25	Net Revenue Requirement Before Storage Fee			\$ 22,298,712	\$ 4,466,768	\$ 17,831,944	
26	Storage Fee	Fixed		\$ 853,000	\$ 150,640	\$ 702,360	
27	Base Year Net Revenue Requirement Including Storage Fee			\$ 23,151,712	\$ 4,617,408	\$ 18,534,304	
28	<b>Regional Fixed Charge and Regional Usage Rate Calculation:</b>						
29	Allocation to Fixed and Variable Revenue Requirements				Regional Cost Pool	Fixed	Variable
31	O&M Costs - Fixed	Fixed		\$ 1,811,023	\$ 1,811,023	\$ -	
32	O&M Costs - Variable	Variable		\$ 1,304,731	\$ -	\$ 1,304,731	
33	Cash Funded Capital	Fixed		\$ 479,934	\$ 479,934	\$ -	
34	Less: Offsets						
35	Other Operating Revenue	Fixed		\$ (16,188)	\$ (16,188)	\$ -	
36	Capital Offsets	Fixed		\$ (102,496)	\$ (102,496)	\$ -	
37	Interest Income	Fixed		\$ (20,833)	\$ (20,833)	\$ -	
38	Plus: ROR to Cocoa (Paid by Regional Customers)	Weighted O&M		\$ 186,945	\$ 108,661	\$ 78,284	
39	Debt Service	Fixed		\$ 823,652	\$ 823,652	\$ -	
40	Storage Fee	Fixed		\$ 150,640	\$ 150,640	\$ -	
41	Total			\$ 4,617,408	3,234,393	1,383,015	
42	<b>Monthly Regional Fixed Charge Calculation</b>						
43	Regional Net Revenue Requirement Including Storage Fee Restated and Apportioned to Fixed and Variable Components			\$ 4,617,408	\$ 3,234,393	\$ 1,383,015	
44	Capacity (mgd)				7.00	NA	
45	Annual Regional Fixed Charge per mgd of Phase 3 Capacity				\$ 462,056	NA	
46	Base Year Regional Fixed Charge per mgd of Phase 3 Capacity				\$ 38,505		
47	Apply Current Year Cocoa Rate Adjustment				5.00%		
48	Current Year Regional Fixed Charge per mgd of Phase 3 Capacity				\$ 40,430		
49	<b>Regional Usage Rate Calculation</b>						
50	Total Annual Regional Customer Demand		in mg	2,555	in kgals	2,555,000	
51	Base Year Regional Usage Rate per kgal				\$ 0.54		
52	Apply Current Year Cocoa Rate Adjustment				5.00%		
53	Current Year Regional Usage Rate per kgal				\$ 0.57		

Note: This Phase 3 Rate Calculation is presented only to demonstrate how the Phase 3 rates would be calculated for Phase 3, when that time comes, but using Phase 2 costs and capacities. In Phase 3, the calculation of the Net Revenue Requirement for the Regional/Retail Cost pool will be done similar to Phase 2, as can be seen above the double line above, with certain exceptions: O&M costs are broken down as fixed and variable, and while the variable costs are allocated based on Total Demand as in Phase 2, the fixed costs are allocated on Total Capacity. The Phase 3 allocation to fixed and variable rate components and the fixed charge and usage rate calculations are presented above, but these calculations use the Phase 2 regional demand and capacity for demonstration purposes. When Phase 3 rates are calculated, Phase 3 demand and capacities should be used.

Note: Slight variances may occur due to rounding.

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# Service Allocation Factors

A		B	C	D	E
Service Allocation Factors		Water	Sewer/ Reuse	Water	Sewer/ Reuse
1	Water Only	100.0%	0.0%	100.0%	0.0%
2	Sewer / Reuse Only	0.0%	100.0%	0.0%	100.0%
3	Base Year Accounts	89.6%	10.4%	80,110	9,348
4	Water Admin Insurance	83.1%	16.9%	\$264,825	\$53,816
5	Water Field Operations PS	99.0%	1.0%	\$1,711,936	\$16,494
6	Series 1999 Bonds	96.4%	3.6%	96.4%	3.6%
7	Series 2003 Bonds	96.5%	3.5%	96.5%	3.5%
8	Series 2009A Bonds	93.5%	6.5%	93.5%	6.5%
9	Series 2009B Bonds	96.4%	3.6%	96.4%	3.6%
10	Series 2010 BAB	100.0%	0.0%	100.0%	0.0%
11	SRL 517010	100.0%	0.0%	100.0%	0.0%
12	SRL 517020	100.0%	0.0%	100.0%	0.0%
13	SRL 517030	100.0%	0.0%	100.0%	0.0%
14	SRL 202P	0.0%	100.0%	0.0%	100.0%
15	SRL 517040	100.0%	0.0%	100.0%	0.0%
16	SRL 517050	100.0%	0.0%	100.0%	0.0%
17	SRL WW812030	0.0%	100.0%	0.0%	100.0%
18	SRL DW517060	100.0%	0.0%	100.0%	0.0%
19	Base Year CIP	88.2%	11.8%	\$13,212,775	\$1,765,356
20	Weighted 5-Year CIP	88.2%	11.8%	\$85,802,728	\$11,464,085
21	Weighted Total O&M Expense	83.4%	16.6%	\$38,842,400	\$7,744,667
22	N/A	0.0%	0.0%	0	0

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Allocation Factors - Staff Estimates

	A	B	C	D	E	F	G	H
1	Water Admin Insurance cost (45-00) to Water vs Sewer							
2	Water	\$264,825	83.1%					
3	Sewer	\$53,816	16.9%					
4	<b>Total Water Cost</b>	<b>\$318,641</b>	<b>100.0%</b>					
5	Water Field Operations (4025) PS cost to Water vs Sewer							
6	Water Field Operations Manager Salary	\$99,220		Allocation Factor	Water	Sewer	Water S	Sewer \$
7	All Other Water Field Operations salaries	\$1,629,210		Weighted Total O&M Expense	83%	17%	\$82,726	\$16,494
8	<b>Total Water Cost</b>	<b>\$1,728,430</b>		Water Only	100%	0%	\$1,629,210	\$0
							<b>\$1,711,936</b>	<b>\$16,494</b>
							99.0%	1.0%
9	Miles of Pipe for Water/Sewer/Reclaimed							
10	Potable Water	1,341	87.0%					
11	Wastewater	125	8.1%					
12	Reclaimed	75	4.9%					
13	<b>Total Miles of Pipe</b>	<b>1,541</b>	<b>100.0%</b>					
14	Miles of Pipe for Raw Water/Transmission & Distribution							
15	Raw Water	50	3.2%					
16	Transmission/Distribution (All Other Pipe)	1,491	96.8%					
17	<b>Total Miles of Pipe</b>	<b>1,541</b>	<b>100.0%</b>					

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# Customer Class Allocation Factors

A		B		C	D		E
Customer Allocation Factors		Regional/ Retail	Retail Only		Regional/ Retail	Retail Only	
1	Regional / Retail	100.0%	0.0%		100%	0%	
2	Retail Only	0.0%	100.0%		0%	100%	
3	Miles of Pipe	3.2%	96.8%		50	1,491	
4	Series 1999 Bonds	94.8%	5.2%		94.8%	5.2%	
5	Series 2003 Bonds	94.9%	5.1%		94.9%	5.1%	
6	Series 2009A Bonds	51.0%	49.0%		51.0%	49.0%	
7	Series 2009B Bonds	94.8%	5.2%		94.8%	5.2%	
8	Series 2010 BAB	47.2%	52.8%		47.2%	52.8%	
9	SRL 517010	0.0%	100.0%		0.0%	100.0%	
10	SRL 517020	0.0%	100.0%		0.0%	100.0%	
11	SRL 517030	0.0%	100.0%		0.0%	100.0%	
12	SRL 202P	0.0%	100.0%		0.0%	100.0%	
13	SRL 517040	0.0%	100.0%		0.0%	100.0%	
14	SRL 517050	0.0%	100.0%		0.0%	100.0%	
15	SRL WW812030	0.0%	100.0%		0.0%	100.0%	
16	SRL DW517060	0.0%	100.0%		0.0%	100.0%	
17	Water Impact Fees	40.4%	59.6%		\$156,552,131	\$230,727,226	
18	Base Year Water CIP	65.6%	34.4%		\$8,665,123	\$4,547,652	
19	Weighted Total Water CIP	65.6%	34.4%		\$56,270,632	\$29,532,096	
20	Weighted Total Water O&M	56.9%	43.1%		\$22,111,767	\$16,730,633	
21	N/A	0.0%	0.0%		0	0	

(1) Water System Impact Fee allocation based upon allocation of the impact fees to Treatment and Supply (Regional/Retail Cost Pool) and Transmission and Pumping and Storage (Retail Only Cost Pool).

Project Description	CIP	Allocation Factor	Sewer/Reuse		5-Year Water CIP	5-Year Sewer/Reuse CIP
			Water	Reuse		
<b>1515 Field Services</b>						
Meter reading Hand Held Utility Usage Reading Capture Devices	\$ 108,830	Water Only	100%	0%	\$ 108,830	\$ -
<b>4020 Dyal Plant</b>						
FY2021 SCADA Design Programming (Water Capital Project)	\$ 50,648	Water Only	100%	0%	\$ 50,648	\$ -
New gas generator, transfer switch and pad	\$ 20,257	Water Only	100%	0%	\$ 20,257	\$ -
Replace Champion Grader Model 710A	\$ 131,670	Water Only	100%	0%	\$ 131,670	\$ -
Replace Slope Mower	\$ 89,709	Water Only	100%	0%	\$ 89,709	\$ -
Replacement of vehicle #03 (2008 Ford F250)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
Replacement of vehicle #121 (2007 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
Replacement of vehicle #130 (2010 Ford F250 UTILITY)	\$ 39,956	Water Only	100%	0%	\$ 39,956	\$ -
Replacement of vehicle #23 (2009 Ford F250 UTILITY)	\$ 39,956	Water Only	100%	0%	\$ 39,956	\$ -
Replacement of vehicle #47 (1996 Ford LNT8000)	\$ 280,475	Water Only	100%	0%	\$ 280,475	\$ -
Replacement of vehicle #78 (2004 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
Replacement of vehicle #94 (2005 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -
<b>4025 Water Field Operations</b>						
Fortenberry / Plumosa Intersection Impro	\$ 49,443	Water Only	100%	0%	\$ 49,443	\$ -
New cement mixer and dispenser (2017 Cemen Tech Volumetric Mixer SCD4.5-50)	\$ 31,977	Water Only	100%	0%	\$ 31,977	\$ -
New vehicle (2017 Ford F250)	\$ 15,868	Water Only	100%	0%	\$ 15,868	\$ -
New vehicle (2017 Ford F450)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
New Vehicle (2017 Ford Transit VAN) 1 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
New Vehicle (2017 Ford Transit VAN) 2 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
New Vehicle (2017 Ford Transit VAN) 3 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
New Vehicle (2017 Ford Transit VAN) 4 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -
New Vehicle (2017 McLaughlin VX50-500 Hydro Excavator)	\$ 43,408	Water Only	100%	0%	\$ 43,408	\$ -
Replacement of vehicle #06 (2008 Ford F550 SD)	\$ 33,810	Water Only	100%	0%	\$ 33,810	\$ -
Replacement of vehicle #07 (2008 Ford F550 SD)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
Replacement of vehicle #08 (2008 Ford F550 SD)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
Replacement of vehicle #104 (2008 Ford F550 SD)	\$ 17,255	Water Only	100%	0%	\$ 17,255	\$ -
Replacement of vehicle #106 (2008 Ford F450 Dump)	\$ 84,030	Water Only	100%	0%	\$ 84,030	\$ -
Replacement of vehicle #108 (2003 Chevy 3500HD)	\$ 49,767	Water Only	100%	0%	\$ 49,767	\$ -
Replacement of vehicle #13 (2006 Ford F250 UTILITY)	\$ 17,255	Water Only	100%	0%	\$ 17,255	\$ -
Replacement of vehicle #15 (2009 Ford F250 UTILITY)	\$ 42,744	Water Only	100%	0%	\$ 42,744	\$ -
Replacement of vehicle #171 (2001 Ford F450 Dump)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -
Replacement of vehicle #174 (2009 Ford F250 Utility)	\$ 42,744	Water Only	100%	0%	\$ 42,744	\$ -
Replacement of vehicle #25 (2008 Ford F550 SD)	\$ 82,396	Water Only	100%	0%	\$ 82,396	\$ -
Replacement of vehicle #29 (2002 Ford F450 Dump)	\$ 79,543	Water Only	100%	0%	\$ 79,543	\$ -
Replacement of vehicle #32 (2002 Ford F450 Dump)	\$ 80,665	Water Only	100%	0%	\$ 80,665	\$ -
Replacement of vehicle #52 (2011 Ford F250 UTILITY)	\$ 42,156	Water Only	100%	0%	\$ 42,156	\$ -
Replacement of vehicle #55 (2009 Ford F250 UTILITY)	\$ 43,137	Water Only	100%	0%	\$ 43,137	\$ -
Replacement of vehicle #80 (2006 Ford F350)	\$ 18,762	Water Only	100%	0%	\$ 18,762	\$ -
Replacement of vehicle #92 (2008 Ford F350 Utility)	\$ 87,853	Water Only	100%	0%	\$ 87,853	\$ -
<b>4055 Engineering</b>						
14" AC Raw Water Pipeline Upgrade and Well 17 Area Isolation Valves - Phase I	\$ 2,682,712	Water Only	100%	0%	\$ 2,682,712	\$ -
Capital Plan Update	\$ 451,440	Weighted 5-Year CIP	88%	12%	\$ 398,232	\$ 53,208
DS-31 Chase Hammock Rd Looping - Construction	\$ 1,014,144	Water Only	100%	0%	\$ 1,014,144	\$ -

	Project Description	A	B	C	D	E	F	G
			CIP	Allocation Factor	Water	Sewer/ Reuse	5-Year Water CIP	5-Year Sewer/ Reuse CIP
46	DS-39 Merritt Island In-line Booster Pump Station	\$	1,565,651	Water Only	100%	0%	\$ 1,565,651	\$ -
47	DS-49 East Peachtree Pipeline	\$	178,780	Water Only	100%	0%	\$ 178,780	\$ -
48	DS-51 Florida Ave WM Replacement / Complete Streets	\$	820,940	Water Only	100%	0%	\$ 820,940	\$ -
49	DS-53 Indian River Water Main Replacement	\$	24,115	Water Only	100%	0%	\$ 24,115	\$ -
50	DS-56 Banana River Tank Improvements	\$	4,999,916	Water Only	100%	0%	\$ 4,999,916	\$ -
51	DS-60 Banana River and Viera Pump Station Improvements - Design	\$	73,959	Water Only	100%	0%	\$ 73,959	\$ -
52	DS-63 Marlin Manor Pipeline Improvements	\$	2,288,675	Water Only	100%	0%	\$ 2,288,675	\$ -
53	Dyal Chemical Conversion & Reliability Improvement Project	\$	9,237,327	Water Only	100%	0%	\$ 9,237,327	\$ -
54	Fiber Optic Cable from Dyal WTP to Wewa WTP	\$	1,313,790	Water Only	100%	0%	\$ 1,313,790	\$ -
55	Fiber Optic Cable from Police Department to Dyal WTP	\$	332,792	Water Only	100%	0%	\$ 332,792	\$ -
56	Force Main Repairs	\$	224,541	Water Only	100%	0%	\$ 224,541	\$ -
57	FY2017 SCADA Design Programming (Clearwell)	\$	28,938	Water Only	100%	0%	\$ 28,938	\$ -
58	FY2018 SCADA Design Programming (CCRIP, Sulfurator, Port GST, Merritt Island Booster)	\$	141,048	Water Only	100%	0%	\$ 141,048	\$ -
59	FY2019 SCADA Design Programming (HSP Diesel Gen, HSP VFD)	\$	68,546	Water Only	100%	0%	\$ 68,546	\$ -
60	FY2020 SCADA Design Programming (Water Capital Project)	\$	134,628	Water Only	100%	0%	\$ 134,628	\$ -
61	Gravity Sewer Replacement Project	\$	303,854	Sewer / Reuse Only	0%	100%	\$ -	\$ 303,854
62	LCP 1 Relocation	\$	224,380	Sewer / Reuse Only	0%	100%	\$ -	\$ 224,380
63	Lift Station 1 Replacement	\$	799,698	Sewer / Reuse Only	0%	100%	\$ -	\$ 799,698
64	Lift Station 17 Replacement	\$	337,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,616
65	Lift Station 19 Replacement	\$	822,782	Sewer / Reuse Only	0%	100%	\$ -	\$ 822,782
66	Lift Station Control Panel Replacement Project 1	\$	228,485	Sewer / Reuse Only	0%	100%	\$ -	\$ 228,485
67	Lift Station Control Panel Replacement Project 2	\$	448,760	Sewer / Reuse Only	0%	100%	\$ -	\$ 448,760
68	Lift Station Control Panel Replacement Project 3	\$	337,653	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,653
69	Lift Station Wetwell Rehabilitation	\$	235,080	Sewer / Reuse Only	0%	100%	\$ -	\$ 235,080
70	Michigan Ave. Force Main (New Pipe)	\$	753,472	Water Only	100%	0%	\$ 753,472	\$ -
71	Package System PLC Upgrade - Belt Filter Press	\$	33,762	Water Only	100%	0%	\$ 33,762	\$ -
72	Package System PLC Upgrade - Cal Flow	\$	33,762	Water Only	100%	0%	\$ 33,762	\$ -
73	Package System PLC Upgrade - Ozone System	\$	662,607	Water Only	100%	0%	\$ 662,607	\$ -
74	Replacement of MCC 7 & 8	\$	560,950	Sewer / Reuse Only	0%	100%	\$ -	\$ 560,950
75	Utilities Program Management	\$	7,149,251	Weighted 5-Year CIP	88%	12%	\$ 6,306,624	\$ 842,627
76	WS-03 Piggling and Flushing Improvements for Raw Water Pipelines	\$	444,872	Water Only	100%	0%	\$ 444,872	\$ -
77	WS-05 54 inch Redundant Pipe to Dyal	\$	929,351	Water Only	100%	0%	\$ 929,351	\$ -
78	WS-09 42 inch New Pipeline West of W7A to Dallas Wewa	\$	8,540,776	Water Only	100%	0%	\$ 8,540,776	\$ -
79	WS1001 Industrial Park Pump Station Improvements	\$	234,283	Water Only	100%	0%	\$ 234,283	\$ -
80	WS1117 System Software Upgrade at Dyal	\$	2,101,066	Water Only	100%	0%	\$ 2,101,066	\$ -
81	WS1201 Pipe Infrastructure Assessment and Replacement	\$	15,716,147	Water Only	100%	0%	\$ 15,716,147	\$ -
82	WS1210 Water Capital Plan - 5-year Updates	\$	385,846	Weighted 5-Year CIP	88%	12%	\$ 340,370	\$ 45,477
83	WS1309 SR-520 Water Main Replacement	\$	839,917	Water Only	100%	0%	\$ 839,917	\$ -
84	WS-19 Raw Water Well Rehabilitation	\$	1,191,542	Water Only	100%	0%	\$ 1,191,542	\$ -
85	WT-02 Separation of Groundwater and Surface Water Clear Well	\$	3,913,117	Water Only	100%	0%	\$ 3,913,117	\$ -
86	WT-17 High Service Pump Station VFD	\$	389,989	Water Only	100%	0%	\$ 389,989	\$ -
87	WT-51 Sulfurator	\$	3,091,217	Water Only	100%	0%	\$ 3,091,217	\$ -
88	WT-52 Surge Tank Assessment and / or Replacement at Dyal	\$	1,570,808	Water Only	100%	0%	\$ 1,570,808	\$ -
89	WT-54 Tier 4 Generator Improvements	\$	3,621,325	Water Only	100%	0%	\$ 3,621,325	\$ -
90	WT-56 Dyal Surface Water Filters Canopy and Enclosure	\$	509,873	Water Only	100%	0%	\$ 509,873	\$ -
91	WT-57 Dyal HSP #4 Tier 4 Diesel Engine Replacement	\$	991,357	Water Only	100%	0%	\$ 991,357	\$ -
92	WT-62 Dyal TTHM Prevention and/or Reduction	\$	131,645	Water Only	100%	0%	\$ 131,645	\$ -
93	WT-63 Replacement of Dyal Finished Water Steel GST	\$	718,016	Water Only	100%	0%	\$ 718,016	\$ -
94	WT-CO Ozone Improvements (Generator Replacement, Chiller Replacement, Contactor Improven	\$	5,247,947	Water Only	100%	0%	\$ 5,247,947	\$ -
95	<b>4120 Water Reclamation</b>							
96	Bracco Pond Aeration	\$	224,918	Sewer / Reuse Only	0%	100%	\$ -	\$ 224,918

A		B	C	D	E	F	G
Project Description		CIP	Allocation Factor	Water	Sewer/ Reuse	5-Year Water CIP	5-Year Sewer/ Reuse CIP
97	Bracco Pond Interconnect	\$ 43,408	Sewer / Reuse Only	0%	100%	\$ -	\$ 43,408
98	CMMS Update and Electronic O&M Manual	\$ 48,231	Sewer / Reuse Only	0%	100%	\$ -	\$ 48,231
99	Jerry Sellers WRF Generator Stack Replacement	\$ 36,173	Sewer / Reuse Only	0%	100%	\$ -	\$ 36,173
100	Mud Lake Wetlands	\$ 1,090,069	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,090,069
101	Replacement of vehicle #42 (2006 Ford E250 VAN)	\$ 34,544	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,544
102	Valve Identification Project	\$ 28,938	Sewer / Reuse Only	0%	100%	\$ -	\$ 28,938
103	Water Reclamation Fleet E250 Van	\$ 34,544	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,544
104	<b>4125 Sewer Field Operations</b>						
105	CIPP Rehabilitation Phase 2	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
106	CIPP Rehabilitation Phase 3	\$ 470,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 470,161
107	CIPP Rehabilitation Phase 4	\$ 456,970	Sewer / Reuse Only	0%	100%	\$ -	\$ 456,970
108	CIPP Rehabilitation Phase 5	\$ 448,760	Sewer / Reuse Only	0%	100%	\$ -	\$ 448,760
109	CIPP Rehabilitation Phase 6	\$ 337,653	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,653
110	Electrical Wire and Conduit Replacement	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
111	Jerry Sellers WRF Flow Improvements	\$ 482,308	Sewer / Reuse Only	0%	100%	\$ -	\$ 482,308
112	Lift Station 4 Replacement	\$ 38,585	Sewer / Reuse Only	0%	100%	\$ -	\$ 38,585
113	Lift Station Mechanical Improvements	\$ 610,431	Sewer / Reuse Only	0%	100%	\$ -	\$ 610,431
114	Replacement of MCC 1-6	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
115	Replacement of vehicle #53 (2009 Ford F250 UTILITY)	\$ 32,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 32,161
116	Replacement of vehicle #54 (2005 Ford E250 VAN)	\$ 17,078	Sewer / Reuse Only	0%	100%	\$ -	\$ 17,078
117	Replacement of vehicle #85 (2001 Ford F450 DUMP)	\$ 64,070	Sewer / Reuse Only	0%	100%	\$ -	\$ 64,070
118	RTU Replacement	\$ 714,925	Sewer / Reuse Only	0%	100%	\$ -	\$ 714,925
119	Sewer Cleaning	\$ 96,462	Sewer / Reuse Only	0%	100%	\$ -	\$ 96,462
120	WFO Sewer E250 Van	\$ 17,078	Sewer / Reuse Only	0%	100%	\$ -	\$ 17,078
121	WFO Sewer F250 Utility Ford	\$ 32,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 32,161
122	WFO Sewer F450 Dump Ford	\$ 64,070	Sewer / Reuse Only	0%	100%	\$ -	\$ 64,070
123	WFO Sewer GU813 Mack	\$ 221,051	Sewer / Reuse Only	0%	100%	\$ -	\$ 221,051
124		\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -
125	UNSPECIFIED FUTURE PROJECTS	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -
<b>Total</b>		<b>\$ 97,266,813</b>				<b>\$ 85,802,728</b>	<b>\$ 11,464,085</b>

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## Customer Class Allocation - Capital Improvement Program (CIP)

		A	B	C	D	E	F	G
Project Description		5-Year Water CIP		Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail CIP	5-Year Retail Only CIP
1	1515 Field Services							
2	Meter reading Hand Held Utility Usage Reading Capture Devices	\$	108,830	Retail Only	0%	100%	\$ -	\$ 108,830.49
3	4020 Dyal Plant							
4	FY2021 SCADA Design Programming (Water Capital Project)	\$	50,648	Regional / Retail	100%	0%	\$ 50,648	\$ -
5	New gas generator, transfer switch and pad	\$	20,257	Regional / Retail	100%	0%	\$ 20,257	\$ -
6	Replace Champion Grader Model 710A	\$	131,670	Regional / Retail	100%	0%	\$ 131,670	\$ -
7	Replace Slope Mower	\$	89,709	Regional / Retail	100%	0%	\$ 89,709	\$ -
8	Replacement of vehicle #03 (2008 Ford F250)	\$	38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
9	Replacement of vehicle #121 (2007 Ford F250 UTILITY)	\$	38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
10	Replacement of vehicle #130 (2010 Ford F250 UTILITY)	\$	39,956	Regional / Retail	100%	0%	\$ 39,956	\$ -
11	Replacement of vehicle #23 (2009 Ford F250 UTILITY)	\$	39,956	Regional / Retail	100%	0%	\$ 39,956	\$ -
12	Replacement of vehicle #47 (1996 Ford LNT8000)	\$	280,475	Regional / Retail	100%	0%	\$ 280,475	\$ -
13	Replacement of vehicle #78 (2004 Ford F250 UTILITY)	\$	38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
14	Replacement of vehicle #94 (2005 Ford F250 UTILITY)	\$	38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
15	4025 Water Field Operations							
16	Fortenberry / Plumosa Intersection Impro	\$	49,443	Retail Only	0%	100%	\$ -	\$ 49,443
17	New cement mixer and dispenser (2017 Cemen Tech Volumetric Mix)	\$	31,977	Retail Only	0%	100%	\$ -	\$ 31,977
18	New vehicle (2017 Ford F250)	\$	15,868	Retail Only	0%	100%	\$ -	\$ 15,868
19	New vehicle (2017 Ford F450)	\$	33,231	Retail Only	0%	100%	\$ -	\$ 33,231
20	New Vehicle (2017 Ford Transit VAN) 1 of 4	\$	12,058	Retail Only	0%	100%	\$ -	\$ 12,058
21	New Vehicle (2017 Ford Transit VAN) 2 of 4	\$	12,058	Retail Only	0%	100%	\$ -	\$ 12,058
22	New Vehicle (2017 Ford Transit VAN) 3 of 4	\$	12,058	Retail Only	0%	100%	\$ -	\$ 12,058
23	New Vehicle (2017 Ford Transit VAN) 4 of 4	\$	12,058	Retail Only	0%	100%	\$ -	\$ 12,058
24	New Vehicle (2017 McLaughlin VX50-500 Hydro Excavator)	\$	43,408	Retail Only	0%	100%	\$ -	\$ 43,408
25	Replacement of vehicle #06 (2008 Ford F550 SD)	\$	33,810	Retail Only	0%	100%	\$ -	\$ 33,810
26	Replacement of vehicle #07 (2008 Ford F550 SD)	\$	33,231	Retail Only	0%	100%	\$ -	\$ 33,231
27	Replacement of vehicle #08 (2008 Ford F550 SD)	\$	33,231	Retail Only	0%	100%	\$ -	\$ 33,231
28	Replacement of vehicle #104 (2008 Ford F550 SD)	\$	17,255	Retail Only	0%	100%	\$ -	\$ 17,255
29	Replacement of vehicle #106 (2008 Ford F450 Dump)	\$	84,030	Retail Only	0%	100%	\$ -	\$ 84,030
30	Replacement of vehicle #108 (2003 Chevy 3500HD)	\$	49,767	Retail Only	0%	100%	\$ -	\$ 49,767
31	Replacement of vehicle #13 (2006 Ford F250 UTILITY)	\$	17,255	Retail Only	0%	100%	\$ -	\$ 17,255
32	Replacement of vehicle #15 (2009 Ford F250 UTILITY)	\$	42,744	Retail Only	0%	100%	\$ -	\$ 42,744
33	Replacement of vehicle #171 (2001 Ford F450 Dump)	\$	33,231	Retail Only	0%	100%	\$ -	\$ 33,231
34	Replacement of vehicle #174 (2009 Ford F250 Utility)	\$	42,744	Retail Only	0%	100%	\$ -	\$ 42,744
35	Replacement of vehicle #25 (2008 Ford F550 SD)	\$	82,396	Retail Only	0%	100%	\$ -	\$ 82,396
36	Replacement of vehicle #29 (2002 Ford F450 Dump)	\$	79,543	Retail Only	0%	100%	\$ -	\$ 79,543
37	Replacement of vehicle #32 (2002 Ford F450 Dump)	\$	80,665	Retail Only	0%	100%	\$ -	\$ 80,665
38	Replacement of vehicle #52 (2011 Ford F250 UTILITY)	\$	42,156	Retail Only	0%	100%	\$ -	\$ 42,156
39	Replacement of vehicle #55 (2009 Ford F250 UTILITY)	\$	43,137	Retail Only	0%	100%	\$ -	\$ 43,137
40	Replacement of vehicle #80 (2006 Ford F350)	\$	18,762	Retail Only	0%	100%	\$ -	\$ 18,762
41	Replacement of vehicle #92 (2008 Ford F350 Utility)	\$	87,853	Retail Only	0%	100%	\$ -	\$ 87,853

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## Customer Class Allocation - Capital Improvement Program (CIP)

		A	B	C	D	E	F	G
		Project Description	5-Year Water CIP	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail CIP	5-Year Retail Only CIP
42		4055 Engineering						
43		14" AC Raw Water Pipeline Upgrade and Well 17 Area Isoaltion Valve:	\$ 2,682,712	Regional / Retail	100%	0%	\$ 2,682,712	\$ -
44		Capital Plan Update	\$ 398,232	Retail Only	0%	100%	\$ -	\$ 398,232
45		DS-31 Chase Hammock Rd Looping - Construction	\$ 1,014,144	Retail Only	0%	100%	\$ -	\$ 1,014,144
46		DS-39 Merritt Island In-line Booster Pump Station	\$ 1,565,651	Retail Only	0%	100%	\$ -	\$ 1,565,651
47		DS-49 East Peachtree Pipeline	\$ 178,780	Retail Only	0%	100%	\$ -	\$ 178,780
48		DS-51 Florida Ave WM Replacement / Complete Streets	\$ 820,940	Retail Only	0%	100%	\$ -	\$ 820,940
49		DS-53 Indian River Water Main Replacement	\$ 24,115	Retail Only	0%	100%	\$ -	\$ 24,115
50		DS-56 Banana River Tank Improvements	\$ 4,999,916	Retail Only	0%	100%	\$ -	\$ 4,999,916
51		DS-60 Banana River and Viera Pump Station Improvements - Design	\$ 73,959	Retail Only	0%	100%	\$ -	\$ 73,959
52		DS-63 Marlin Manor Pipeline Improvements	\$ 2,288,675	Retail Only	0%	100%	\$ -	\$ 2,288,675
53		Dyal Chemical Conversion & Reliability Improvement Project	\$ 9,237,327	Regional / Retail	100%	0%	\$ 9,237,327	\$ -
54		Fiber Optic Cable from Dyal WTP to Wewa WTP	\$ 1,313,790	Regional / Retail	100%	0%	\$ 1,313,790	\$ -
55		Fiber Optic Cable from Police Department to Dyal WTP	\$ 332,792	Regional / Retail	100%	0%	\$ 332,792	\$ -
56		Force Main Repairs	\$ 224,541	Retail Only	0%	100%	\$ -	\$ 224,541
57		FY2017 SCADA Design Programming (Clearwell)	\$ 28,938	Regional / Retail	100%	0%	\$ 28,938	\$ -
58		FY2018 SCADA Design Programming (CCRIP, Sulfurator, Port GST, N	\$ 141,048	Regional / Retail	100%	0%	\$ 141,048	\$ -
59		FY2019 SCADA Design Programming (HSP Diesel Gen, HSP VFD)	\$ 68,546	Regional / Retail	100%	0%	\$ 68,546	\$ -
60		FY2020 SCADA Design Programming (Water Capital Project)	\$ 134,628	Regional / Retail	100%	0%	\$ 134,628	\$ -
61		Gravity Sewer Replacement Project	\$ -	N/A	0%	0%	\$ -	\$ -
62		LCP 1 Relocation	\$ -	N/A	0%	0%	\$ -	\$ -
63		Lift Station 1 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
64		Lift Station 17 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
65		Lift Station 19 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
66		Lift Station Control Panel Replacement Project 1	\$ -	N/A	0%	0%	\$ -	\$ -
67		Lift Station Control Panel Replacement Project 2	\$ -	N/A	0%	0%	\$ -	\$ -
68		Lift Station Control Panel Replacement Project 3	\$ -	N/A	0%	0%	\$ -	\$ -
69		Lift Station Wetwell Rehabilitation	\$ -	N/A	0%	0%	\$ -	\$ -
70		Michigan Ave. Force Main (New Pipe)	\$ 753,472	Regional / Retail	100%	0%	\$ 753,472	\$ -
71		Package System PLC Upgrade - Belt Filter Press	\$ 33,762	Regional / Retail	100%	0%	\$ 33,762	\$ -
72		Package System PLC Upgrade - Cal Flow	\$ 33,762	Regional / Retail	100%	0%	\$ 33,762	\$ -
73		Package System PLC Upgrade - Ozone System	\$ 662,607	Regional / Retail	100%	0%	\$ 662,607	\$ -
74		Replacement of MCC 7 & 8	\$ -	N/A	0%	0%	\$ -	\$ -
75		Utilities Program Management	\$ 6,306,624	Regional / Retail	100%	0%	\$ 6,306,624	\$ -
76		WS-03 Pigging and Flushing Improvements for Raw Water Pipelines	\$ 444,872	Regional / Retail	100%	0%	\$ 444,872	\$ -
77		WS-05 54 inch Redundant Pipe to Dyal	\$ 929,351	Regional / Retail	100%	0%	\$ 929,351	\$ -
78		WS-09 42 inch New Pipeline West of W7A to Dallas Wewa	\$ 8,540,776	Regional / Retail	100%	0%	\$ 8,540,776	\$ -
79		WS1001 Industrial Park Pump Station Improvements	\$ 234,283	Retail Only	0%	100%	\$ -	\$ 234,283
80		WS1117 System Software Upgrade at Dyal	\$ 2,101,066	Regional / Retail	100%	0%	\$ 2,101,066	\$ -
81		WS1201 Pipe Infrastructure Assessment and Replacement	\$ 15,716,147	Retail Only	0%	100%	\$ -	\$ 15,716,147
82		WS1210 Water Capital Plan - 5-year Updates	\$ 340,370	Regional / Retail	100%	0%	\$ 340,370	\$ -
83		WS1309 SR-520 Water Main Replacement	\$ 839,917	Retail Only	0%	100%	\$ -	\$ 839,917
84		WS-19 Raw Water Well Rehabilitation	\$ 1,191,542	Regional / Retail	100%	0%	\$ 1,191,542	\$ -
85		WT-02 Separation of Groundwater and Surface Water Clear Well	\$ 3,913,117	Regional / Retail	100%	0%	\$ 3,913,117	\$ -
86		WT-17 High Service Pump Station VFD	\$ 389,989	Regional / Retail	100%	0%	\$ 389,989	\$ -
87		WT-51 Sulfurator	\$ 3,091,217	Regional / Retail	100%	0%	\$ 3,091,217	\$ -

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## Customer Class Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		5-Year Water CIP	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail CIP	5-Year Retail Only CIP
88	WT-52 Surge Tank Assessment and / or Replacement at Dyal	\$ 1,570,808	Regional / Retail	100%	0%	\$ 1,570,808	\$ -
89	WT-54 Tier 4 Generator Improvements	\$ 3,621,325	Regional / Retail	100%	0%	\$ 3,621,325	\$ -
90	WT-56 Dyal Surface Water Filters Canopy and Enclosure	\$ 509,873	Regional / Retail	100%	0%	\$ 509,873	\$ -
91	WT-57 Dyal HSP #4 Tier 4 Diesel Engine Replacement	\$ 991,357	Regional / Retail	100%	0%	\$ 991,357	\$ -
92	WT-62 Dyal TTHM Prevention and/or Reduction	\$ 131,645	Regional / Retail	100%	0%	\$ 131,645	\$ -
93	WT-63 Replacement of Dyal Finished Water Steel GST	\$ 718,016	Regional / Retail	100%	0%	\$ 718,016	\$ -
94	WT-CO Ozone Improvements (Generator Replacement, Chiller Replac	\$ 5,247,947	Regional / Retail	100%	0%	\$ 5,247,947	\$ -
95	4120 Water Reclamation						
96	Bracco Pond Aeration	\$ -	N/A	0%	0%	\$ -	\$ -
97	Bracco Pond Interconnect	\$ -	N/A	0%	0%	\$ -	\$ -
98	CMMS Update and Electronic O&M Manual	\$ -	N/A	0%	0%	\$ -	\$ -
99	Jerry Sellers WRF Generator Stack Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
100	Mud Lake Wetlands	\$ -	N/A	0%	0%	\$ -	\$ -
101	Replacement of vehicle #42 (2006 Ford E250 VAN)	\$ -	N/A	0%	0%	\$ -	\$ -
102	Valve Identification Project	\$ -	N/A	0%	0%	\$ -	\$ -
103	Water Reclamation Fleet E250 Van	\$ -	N/A	0%	0%	\$ -	\$ -
104	4125 Sewer Field Operations						
105	CIPP Rehabilitation Phase 2	\$ -	N/A	0%	0%	\$ -	\$ -
106	CIPP Rehabilitation Phase 3	\$ -	N/A	0%	0%	\$ -	\$ -
107	CIPP Rehabilitation Phase 4	\$ -	N/A	0%	0%	\$ -	\$ -
108	CIPP Rehabilitation Phase 5	\$ -	N/A	0%	0%	\$ -	\$ -
109	CIPP Rehabilitation Phase 6	\$ -	N/A	0%	0%	\$ -	\$ -
110	Electrical Wire and Conduit Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
111	Jerry Sellers WRF Flow Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
112	Lift Station 4 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
113	Lift Station Mechanical Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
114	Replacement of MCC 1-6	\$ -	N/A	0%	0%	\$ -	\$ -
115	Replacement of vehicle #53 (2009 Ford F250 UTILITY)	\$ -	N/A	0%	0%	\$ -	\$ -
116	Replacement of vehicle #54 (2005 Ford E250 VAN)	\$ -	N/A	0%	0%	\$ -	\$ -
117	Replacement of vehicle #85 (2001 Ford F450 DUMP)	\$ -	N/A	0%	0%	\$ -	\$ -
118	RTU Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
119	Sewer Cleaning	\$ -	N/A	0%	0%	\$ -	\$ -
120	WFO Sewer E250 Van	\$ -	N/A	0%	0%	\$ -	\$ -
121	WFO Sewer F250 Utility Ford	\$ -	N/A	0%	0%	\$ -	\$ -
122	WFO Sewer F450 Dump Ford	\$ -	N/A	0%	0%	\$ -	\$ -
123	WFO Sewer GU813 Mack	\$ -	N/A	0%	0%	\$ -	\$ -
124		\$ -	N/A	0%	0%	\$ -	\$ -
125	UNSPECIFIED FUTURE PROJECTS	\$ -	N/A	0%	0%	\$ -	\$ -
<b>Total</b>		<b>\$ 85,802,728</b>				<b>\$ 56,270,632</b>	<b>\$ 29,532,096</b>

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## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H
			Service Allocation			Customer Allocation		
		Base Year Actuals	Water	Sewer/ Reuse	Water	Regional/ Retail	Retail Only	Regional/ Retail
1	Existing Senior-Lien Debt Service							
2	Series 1999 Bond - Principal	\$ 1,170,000	96.4%	3.6%	\$ 1,128,355	94.8%	5.2%	\$ 1,070,010
3	Series 1999 Bond - Interest	\$ 194,250	96.4%	3.6%	\$ 187,336	94.8%	5.2%	\$ 177,649
4	Series 2003 - Principal	\$ 1,250,000	96.5%	3.5%	\$ 1,206,537	94.9%	5.1%	\$ 1,145,591
5	Series 2003 - Interest	\$ 640,275	96.5%	3.5%	\$ 618,012	94.9%	5.1%	\$ 586,795
6	Series 2009A Bonds - Principal	\$ -	93.5%	6.5%	\$ -	51.0%	49.0%	\$ -
7	Series 2009A Bonds - Interest	\$ 440,969	93.5%	6.5%	\$ 412,449	51.0%	49.0%	\$ 210,421
8	Series 2009B Bonds - Principal	\$ -	96.4%	3.6%	\$ -	94.8%	5.2%	\$ -
9	Series 2009B Bonds - Interest	\$ 590,750	96.4%	3.6%	\$ 569,723	94.8%	5.2%	\$ 540,264
10	Series 2010 BAB - Principal	\$ -	100.0%	0.0%	\$ -	47.2%	52.8%	\$ -
11	Series 2010 BAB - Interest	\$ 1,866,313	100.0%	0.0%	\$ 1,866,313	47.2%	52.8%	\$ 880,993
12	Series 2010 BAB - Subsidy	\$ (595,374)	100.0%	0.0%	\$ (595,374)	47.2%	52.8%	\$ (281,046)
13	Subtotal:	\$ 5,557,183			\$ 5,393,351	97.05%		\$ 4,330,677
14	Existing SRL Debt Service							
15	SRL 517010 - Principal	\$ 295,504	100.0%	0.0%	\$ 295,504	0.0%	100.0%	\$ -
16	SRL 517010 - Interest	\$ 65,279	100.0%	0.0%	\$ 65,279	0.0%	100.0%	\$ -
17	SRL 517020 - Principal	\$ 230,751	100.0%	0.0%	\$ 230,751	0.0%	100.0%	\$ -
18	SRL 517020 - Interest	\$ 62,334	100.0%	0.0%	\$ 62,334	0.0%	100.0%	\$ -
19	SRL 517030 - Principal	\$ 521,267	100.0%	0.0%	\$ 521,267	0.0%	100.0%	\$ -
20	SRL 517030 - Interest	\$ 149,922	100.0%	0.0%	\$ 149,922	0.0%	100.0%	\$ -
21	SRL 202P - Principal	\$ 161,870	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
22	SRL 202P - Interest	\$ 33,465	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
23	SRL 517040 - Principal	\$ 99,534	100.0%	0.0%	\$ 99,534	0.0%	100.0%	\$ -
24	SRL 517040 - Interest	\$ 51,878	100.0%	0.0%	\$ 51,878	0.0%	100.0%	\$ -
25	SRL - 517050 - Principal	\$ 284,707	100.0%	0.0%	\$ 284,707	0.0%	100.0%	\$ -
26	SRL - 517050 - Interest	\$ 144,585	100.0%	0.0%	\$ 144,585	0.0%	100.0%	\$ -
27	SRL WW812030 - Principal	\$ 257,294	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
28	SRL WW812030 - Interest	\$ 143,030	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -
29	SRL DW517060 - Principal	\$ 5,269	100.0%	0.0%	\$ 5,269	0.0%	100.0%	\$ -
30	SRL DW517060 - Interest	\$ 2,799	100.0%	0.0%	\$ 2,799	0.0%	100.0%	\$ -
31	Subtotal:	\$ 2,509,489			\$ 1,913,829			\$ -
32	Total:	\$ 8,066,672			\$ 7,307,180			\$ 4,330,677

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## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H
	Bond Funded Capital Investment (Prior To Series 2009)		Total Proceeds	Regional/ Retail	Retail Only	Regional/ Retail		
33	Series 1993B:							
34	Dyal WTP Improvements	WA	\$ 5,800,000	100%	0%	\$ 5,800,000		
35	Wewahootee WTP Improvements	WA	\$ 4,800,000	100%	0%	\$ 4,800,000		
36	Taylor Creek Reservoir	WA	\$ 1,100,000	100%	0%	\$ 1,100,000		
37	Water Main Relocation	WA	\$ 800,000	0%	100%	\$ -		
38	Reuse System - Storage	RW	\$ 1,000,000	0%	100%	\$ -		
39	Reuse System - Expansion	RW	\$ 467,000	0%	100%	\$ -		
40	Sewer System - Expansion	WW	\$ 300,000	0%	100%	\$ -		
41	Additional Water Wells	WA	\$ 2,000,000	100%	0%	\$ 2,000,000		
42	Series 1997:							
43	DYAL WTP Expansion And Intake Structure	WA	\$ 30,670,750	100%	0%	\$ 30,670,750		
44	ASR Well Expansion	WA	\$ 1,305,000	100%	0%	\$ 1,305,000		
45	Reactor Clarifier Rehabilitation	WA	\$ 1,401,000	100%	0%	\$ 1,401,000		
46	Series 2003 Refunding:							
47	DYAL WTP - Underdrain Improvements	WA	\$ 1,175,035	100%	0%	\$ 1,175,035		
48	<b>Total Bond Funded Capital Investment (Prior To Series 2009)</b>		<b>\$ 50,818,785</b>			<b>\$ 48,251,785</b>		
49	Historical Capital Investment Allocation (Prior To Series 2009)		2003 & 2009C	Regional/ Retail	Retail Only			
50	Water	WA	96.5%	\$ 48,251,785	\$ 2,567,000			
51	Reclaimed Water	RW	2.9%					
52	Sewer	WW	0.6%					
53	<b>Total Bond Funded Capital Investment Alloc (Prior To Series 2009)</b>		<b>100.0%</b>	<b>94.95%</b>	<b>5.05%</b>			
54	Historical Capital Investment Allocation (Prior To Series 2009)		1999 & 2009B	Regional/ Retail	Retail Only			
55	Water	WA	96.4%	\$ 47,076,750	\$ 2,567,000			
56	Reclaimed Water	RW	3.0%					
57	Sewer	WW	0.6%					
58	<b>Total Bond Funded Capital Investment Alloc (Prior To Series 2009)</b>		<b>100.0%</b>	<b>94.83%</b>	<b>5.17%</b>			

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## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H
60	Historical Capital Investment (Series 2009A):		2009A	Regional/ Retail	Retail Only	Regional/ Retail		
61	Series 2009A:							
62	New UT Building (Water Facility Operations)	WA	\$ 6,779,295	57%	43%	\$ 3,859,241		
63	Clearlake Terrace Water Main	WA	\$ 165,645	0%	100%	\$ -		
64	Refurbish Sewer Lines	WW	\$ 404,179	0%	100%	\$ -		
65	South Tropical Trail WM	WA	\$ 156,856	0%	100%	\$ -		
66	Repurpose 600 School Street	WA	\$ 2,700	0%	100%	\$ -		
67	Lab (Water Portion)	WA	\$ 668,620	57%	43%	\$ 380,624		
68	Lab (Sewer Portion)	WW	\$ 133,314	0%	100%	\$ -		
69	<b>Total Bond Funded Capital Investment (Series 2009A)</b>		<b>\$ 8,310,610</b>			<b>\$ 4,239,866</b>		
70	Historical Capital Investment Allocation (Series 2009A)		2009A	Regional/ Retail	Retail Only			
71	Water	WA	93.5%	\$ 4,239,866	\$ 4,070,744			
72	Reclaimed Water	RW	0.0%					
73	Sewer	WW	6.5%					
74	<b>Total Bond Funded Capital Investment Alloc (Series 2009A)</b>		<b>100.0%</b>	<b>51.02%</b>	<b>48.98%</b>			
75	Historical Capital Investment (Series 2010):		2010	Regional/ Retail	Retail Only	Regional/ Retail		
76	Series 2010:							
77	4055 Filter Screens at Dyal	WA	\$ 1,966,786	100%	0%	\$ 1,966,786		
78	4055 Liquid Oxygen System DYAL	WA	\$ 1,200,000	100%	0%	\$ 1,200,000		
79	4055 Raw Water Meters and Monitoring	WA	\$ 1,500,000	100%	0%	\$ 1,500,000		
80	4055 Raw Water Pipe in Wellfield Wewahootee Rc	WA	\$ 4,595,000	100%	0%	\$ 4,595,000		
81	4055 Space Coast Gardens	WA	\$ 800,000	0%	100%	\$ -		
82	4055 System Software Upgrade DYAL	WA	\$ 1,500,000	100%	0%	\$ 1,500,000		
83	4055 US 1 Widening - Pine to Cidco	WA	\$ 10,200,000	0%	100%	\$ -		
84	4055 Valves on S.R. 520 36" watermain	WA	\$ 1,450,000	0%	100%	\$ -		
85	4055 Wewahootee Pumps	WA	\$ 370,000	100%	0%	\$ 370,000		
86	<b>Total Bond Funded Capital Investment (Series 2010)</b>		<b>\$ 23,581,786</b>			<b>\$ 11,131,786</b>		
87	Historical Capital Investment Allocation (Series 2010)		2010	Regional/ Retail	Retail Only			
88	Water	WA	100.0%	\$ 11,131,786	\$ 12,450,000			
89	Reclaimed Water	RW	0.0%					
90	Sewer	WW	0.0%					
91	<b>Total Bond Funded Capital Investment Alloc (Series 2010)</b>		<b>100.0%</b>	<b>47.21%</b>	<b>52.79%</b>			

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## Imputed Apportionment of Base Year Capital Spending to Cash and Debt Funding

	A	B	C	D	E	F	G	H	I
			5-Year CIP Budget						
			Current Year	Current Year +1	Current Year +2	Current Year +3	Current Year +4		
1	Base Year and 5-Year CIP from FAMS by Service	Base Year <sup>(1)</sup>							
2	Water	\$13,212,775	\$18,005,788	\$16,024,705	\$15,839,721	\$18,840,068	\$17,092,446		
3	Sewer/Reuse	\$1,765,356	\$2,490,520	\$2,004,448	\$2,510,625	\$2,446,649	\$2,011,844		
4	<b>Total Base Year and 5-Year CIP from FAMS by Service</b>	<b>\$14,978,131</b>	<b>\$20,496,308</b>	<b>\$18,029,153</b>	<b>\$18,350,345</b>	<b>\$21,286,718</b>	<b>\$19,104,289</b>		
6	Base Year and 5-Year CIP from FAMS by Funding Source							5-Year Total	
7	Cash Funded From Reserves	\$6,494,175	\$62,945	\$0	\$0	\$0	\$0	\$62,945	0.1%
8	Cash Funded From Excess Revenues	\$8,483,956	\$3,871,115	\$5,324,254	\$5,695,883	\$7,490,656	\$8,123,781	\$30,505,691	31.4%
9	Debt Funded	\$0	\$16,562,248	\$12,704,898	\$12,654,462	\$13,796,061	\$10,980,508	\$66,698,177	68.6%
10	<b>Total Base Year and 5-Year CIP from FAMS by Service</b>	<b>\$14,978,131</b>	<b>\$20,496,308</b>	<b>\$18,029,153</b>	<b>\$18,350,345</b>	<b>\$21,286,718</b>	<b>\$19,104,289</b>	<b>\$97,266,813</b>	
11	Base Year Capital Spending Allocation								
12	Base Year Actual CIP from Svc CIP Tab	\$14,978,131							
13	Average % Excess Revenue Funded Capital (5-Year)	31.4%	<sup>(2)</sup>						
14	<b>Imputed Base Year Cash Funded CIP</b>	<b>\$4,697,576</b>							
15	Average % Debt Funded Capital (5-Year)	68.6%							
16	Assumed Base Year Debt Funded CIP	\$10,270,862							
17	Term	30							
18	Rate (A-Rated Bond Yields)	3.75%							
19	<b>Imputed Base Year Annual Debt Service on Debt Funded CIP</b>	<b>\$576,068</b>							
20	(1) Base Year spending allocated to Water and Sewer/Reuse by Weighted 5-Year Total CIP, as shown on Schedule 4.								
21	(2) Calculated value to be used up to a maximum of 40%.								

**EXHIBIT 3**

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
1	1515 FIELD SERVICES									
2	Salaries & Benefits									
3	12-00 Regular Salaries & Wages	\$ 776,263	\$ -	\$ 776,263	Base Year Accounts	90%	10%	\$ 695,147	\$ 81,116	
4	12-12 Accrual Payouts	\$ 26,029	\$ -	\$ 26,029	Base Year Accounts	90%	10%	\$ 23,309	\$ 2,720	
5	13-00 Other Salaries & Wages	\$ 62,628	\$ -	\$ 62,628	Base Year Accounts	90%	10%	\$ 56,084	\$ 6,544	
6	14-00 Overtime	\$ 1,180	\$ -	\$ 1,180	Base Year Accounts	90%	10%	\$ 1,057	\$ 123	
7	20-00 Clothing/Shoe Allowances	\$ 110	\$ -	\$ 110	Base Year Accounts	90%	10%	\$ 99	\$ 11	
8	21-00 FICA Taxes	\$ 61,770	\$ -	\$ 61,770	Base Year Accounts	90%	10%	\$ 55,315	\$ 6,455	
9	22-00 Retirement Contributions	\$ 168,771	\$ -	\$ 168,771	Base Year Accounts	90%	10%	\$ 151,135	\$ 17,636	
10	23-00 Life/Health Insurance	\$ 253,811	\$ -	\$ 253,811	Base Year Accounts	90%	10%	\$ 227,289	\$ 26,522	
11	24-00 Worker's Compensation	\$ 44,133	\$ -	\$ 44,133	Base Year Accounts	90%	10%	\$ 39,521	\$ 4,612	
12	26-00 OPEB Health Expense	\$ 25,320	\$ -	\$ 25,320	Base Year Accounts	90%	10%	\$ 22,674	\$ 2,646	
13	27-00 Cafeteria Plan	\$ 8,400	\$ -	\$ 8,400	Base Year Accounts	90%	10%	\$ 7,522	\$ 878	
14	Total Salaries & Benefits	\$ 1,428,415	\$ -	\$ 1,428,415				\$ 1,279,151	\$ 149,264	
15	Operating Expenditures									
16	41-00 Communication	\$ 6,172	\$ -	\$ 6,172	Base Year Accounts	90%	10%	\$ 5,527	\$ 645	
17	42-00 Postage & Freight	\$ 119	\$ -	\$ 119	Base Year Accounts	90%	10%	\$ 107	\$ 12	
18	45-00 Insurance	\$ 8,955	\$ -	\$ 8,955	Base Year Accounts	90%	10%	\$ 8,019	\$ 936	
19	46-00 Repairs & Maintenance	\$ 24,866	\$ -	\$ 24,866	Base Year Accounts	90%	10%	\$ 22,268	\$ 2,598	
20	46-03 Repair/Maint - Vehicles	\$ 15,675	\$ -	\$ 15,675	Base Year Accounts	90%	10%	\$ 14,037	\$ 1,638	
21	49-00 Other Charges & Oblg.	\$ 120	\$ -	\$ 120	Base Year Accounts	90%	10%	\$ 108	\$ 13	
22	52-00 Operating Supplies	\$ 25,411	\$ -	\$ 25,411	Base Year Accounts	90%	10%	\$ 22,755	\$ 2,655	
23	52-30 Fuel, Oil & Lubricants	\$ 42,595	\$ -	\$ 42,595	Base Year Accounts	90%	10%	\$ 38,144	\$ 4,451	
24	54-00 Membership/Publications	\$ 200	\$ -	\$ 200	Base Year Accounts	90%	10%	\$ 179	\$ 21	
25	Total Operating Expenditures	\$ 124,114	\$ -	\$ 124,114				\$ 111,145	\$ 12,969	
26	TOTAL - 1515 FIELD SERVICES	\$ 1,552,529	\$ -	\$ 1,552,529				\$ 1,390,296	\$ 162,233	
27	4010 WATER ADMINISTRATION									
28	Salaries & Benefits									
29	12-00 Regular Salaries & Wages	\$ 472,275	\$ -	\$ 472,275	Weighted Total O&M Expense	83%	17%	\$ 393,763	\$ 78,511	
30	12-12 Accrual Payouts	\$ 3,002	\$ -	\$ 3,002	Weighted Total O&M Expense	83%	17%	\$ 2,503	\$ 499	
31	13-00 Other Salaries & Wages	\$ 8,488	\$ -	\$ 8,488	Weighted Total O&M Expense	83%	17%	\$ 7,077	\$ 1,411	
32	14-00 Overtime	\$ 15,723	\$ -	\$ 15,723	Weighted Total O&M Expense	83%	17%	\$ 13,109	\$ 2,614	
33	21-00 FICA Taxes	\$ 37,384	\$ -	\$ 37,384	Weighted Total O&M Expense	83%	17%	\$ 31,169	\$ 6,215	
34	22-00 Retirement Contributions	\$ 486,443	\$ -	\$ 486,443	Weighted Total O&M Expense	83%	17%	\$ 405,577	\$ 80,867	
35	23-00 Life/Health Insurance	\$ 94,238	\$ -	\$ 94,238	Weighted Total O&M Expense	83%	17%	\$ 78,571	\$ 15,666	
36	23-02 Life/Health Retirees	\$ 127,107	\$ -	\$ 127,107	Weighted Total O&M Expense	83%	17%	\$ 105,977	\$ 21,130	
37	24-00 Worker's Compensation	\$ 12,083	\$ -	\$ 12,083	Weighted Total O&M Expense	83%	17%	\$ 10,075	\$ 2,009	
38	25-00 Unemployment Compensation	\$ 1,869	\$ -	\$ 1,869	Weighted Total O&M Expense	83%	17%	\$ 1,558	\$ 311	
39	26-00 OPEB Health Expense	\$ 25,637	\$ -	\$ 25,637	Weighted Total O&M Expense	83%	17%	\$ 21,375	\$ 4,262	
40	27-00 Cafeteria Plan	\$ 15,350	\$ -	\$ 15,350	Weighted Total O&M Expense	83%	17%	\$ 12,798	\$ 2,552	
41	Total Salaries & Benefits	\$ 1,299,598	\$ -	\$ 1,299,598				\$ 1,083,552	\$ 216,046	

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
42	Operating Expenses									
43	Operating Exp (Less Contin. Bad Debt. Indir Cost Alloc)									
44	31-00 Professional Services	\$ 229,345	\$ -	\$ 229,345	Weighted Total O&M Expense	83%	17%	\$ 191,219	\$ 38,127	
45	31-01 Legal Expenses	\$ 84,952	\$ -	\$ 84,952	Weighted Total O&M Expense	83%	17%	\$ 70,829	\$ 14,122	
46	31-33 Employee Health Center	\$ 121,944	\$ -	\$ 121,944	Weighted Total O&M Expense	83%	17%	\$ 101,672	\$ 20,272	
47	32-00 Accounting & Auditing	\$ 43,500	\$ -	\$ 43,500	Weighted Total O&M Expense	83%	17%	\$ 36,269	\$ 7,231	
48	34-00 Contract Services	\$ 618,067	\$ (468,144) <sup>(1)</sup>	\$ 149,923	Weighted Total O&M Expense	83%	17%	\$ 125,000	\$ 24,923	
49	40-00 Travel & Per Diem	\$ 887	\$ -	\$ 887	Weighted Total O&M Expense	83%	17%	\$ 739	\$ 147	
50	41-00 Communication	\$ 1,869	\$ -	\$ 1,869	Weighted Total O&M Expense	83%	17%	\$ 1,558	\$ 311	
51	42-00 Postage & Freight	\$ 4,643	\$ -	\$ 4,643	Weighted Total O&M Expense	83%	17%	\$ 3,871	\$ 772	
52	43-00 Electric/Water/Sewer Service	\$ 1,235	\$ -	\$ 1,235	Weighted Total O&M Expense	83%	17%	\$ 1,030	\$ 205	
53	44-00 Rentals & Leases	\$ 1,792	\$ -	\$ 1,792	Weighted Total O&M Expense	83%	17%	\$ 1,494	\$ 298	
54	45-00 Insurance	\$ 318,641	\$ -	\$ 318,641	Water Admin Insurance	83%	17%	\$ 264,825	\$ 53,816	
55	46-00 Repairs & Maintenance	\$ 3,590	\$ -	\$ 3,590	Weighted Total O&M Expense	83%	17%	\$ 2,993	\$ 597	
56	46-02 Repair/Maint Building	\$ 1,517	\$ -	\$ 1,517	Weighted Total O&M Expense	83%	17%	\$ 1,265	\$ 252	
57	46-03 Repair/Maint - Vehicles	\$ 1,368	\$ -	\$ 1,368	Weighted Total O&M Expense	83%	17%	\$ 1,141	\$ 227	
58	47-00 Printing & Binding	\$ 5,125	\$ -	\$ 5,125	Weighted Total O&M Expense	83%	17%	\$ 4,273	\$ 852	
59	48-00 Promotional Activities	\$ 13,655	\$ -	\$ 13,655	Weighted Total O&M Expense	83%	17%	\$ 11,385	\$ 2,270	
60	49-00 Other Charges & Oblg.	\$ 11,335	\$ -	\$ 11,335	Weighted Total O&M Expense	83%	17%	\$ 9,451	\$ 1,884	
61	49-08 Cash Over & Under	\$ 69,761	\$ -	\$ 69,761	Weighted Total O&M Expense	83%	17%	\$ 58,164	\$ 11,597	
62	49-09 Document Recording Chgs	\$ 1,502	\$ -	\$ 1,502	Weighted Total O&M Expense	83%	17%	\$ 1,253	\$ 250	
63	49-15 Obsolete Inventory	\$ 851	\$ -	\$ 851	Weighted Total O&M Expense	83%	17%	\$ 710	\$ 142	
64	52-00 Operating Supplies	\$ 62,961	\$ -	\$ 62,961	Weighted Total O&M Expense	83%	17%	\$ 52,495	\$ 10,467	
65	52-30 Fuel, Oil & Lubricants	\$ 2,438	\$ -	\$ 2,438	Weighted Total O&M Expense	83%	17%	\$ 2,033	\$ 405	
66	52-33 Employee Health Center	\$ 52,537	\$ -	\$ 52,537	Weighted Total O&M Expense	83%	17%	\$ 43,803	\$ 8,734	
67	54-00 Membership/Publications	\$ 28,459	\$ -	\$ 28,459	Weighted Total O&M Expense	83%	17%	\$ 23,728	\$ 4,731	
68	55-00 Training	\$ 1,475	\$ -	\$ 1,475	Weighted Total O&M Expense	83%	17%	\$ 1,230	\$ 245	
69	59-00 Depreciation Expense	\$ 9,986,651	\$ (9,986,651) <sup>(2)</sup>	\$ -	Weighted Total O&M Expense	83%	17%	\$ -	\$ -	
70	General Fund Indirect Cost Allocation									
71	34-10 Allocations - General Fund	\$ 5,366,988	\$ -	\$ 5,366,988	Weighted Total O&M Expense	83%	17%	\$ 4,474,776	\$ 892,212	
72	Contingency & Bad Debt									
73	39-00 Contingency	\$ -	\$ -	\$ -	Weighted Total O&M Expense	83%	17%	\$ -	\$ -	
74	49-07 Bad Debt Expense	\$ 99,009	\$ -	\$ 99,009	Weighted Total O&M Expense	83%	17%	\$ 82,550	\$ 16,459	
75	Total Operating Expenses	\$ 17,136,100	\$ (10,454,795)	\$ 6,681,304				\$ 5,569,755	\$ 1,111,550	
76	Interfund Transfers Out									
77	91-01 Transfer to General Fund 001	\$ 5,432,540	\$ -	\$ 5,432,540	Weighted Total O&M Expense	83%	17%	\$ 4,529,431	\$ 903,109	
78	91-25 TO Restricted Asset 425	\$ -	\$ - <sup>(3)</sup>	\$ -	N/A	0%	0%	\$ -	\$ -	
79	91-53 Health Insurance Fund 530	\$ 405,266	\$ -	\$ 405,266	Weighted Total O&M Expense	83%	17%	\$ 337,894	\$ 67,372	
80	95-01 6% ILO Franchise Fee	\$ 1,388,042	\$ -	\$ 1,388,042	Weighted Total O&M Expense	83%	17%	\$ 1,157,293	\$ 230,749	
81	Total Interfund Transfers Out	\$ 7,225,848	\$ -	\$ 7,225,848				\$ 6,024,618	\$ 1,201,230	
82	<b>TOTAL - 4010 WATER ADMINISTRATION</b>	<b>\$ 25,661,546</b>	<b>\$ (10,454,795)</b>	<b>\$ 15,206,751</b>				<b>\$ 12,677,925</b>	<b>\$ 2,528,826</b>	

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
83	4020 DYAL PLANT									
84	Salaries & Benefits									
85	12-00 Regular Salaries & Wages	\$ 1,423,257	\$ -	\$ 1,423,257	Water Only	100%	0%	\$ 1,423,257	\$ -	
86	12-12 Accrual Payouts	\$ 13,055	\$ -	\$ 13,055	Water Only	100%	0%	\$ 13,055	\$ -	
87	13-00 Other Salaries & Wages	\$ 53,415	\$ -	\$ 53,415	Water Only	100%	0%	\$ 53,415	\$ -	
88	14-00 Overtime	\$ 138,104	\$ -	\$ 138,104	Water Only	100%	0%	\$ 138,104	\$ -	
89	20-00 Clothing/Shoe Allowances	\$ 805	\$ -	\$ 805	Water Only	100%	0%	\$ 805	\$ -	
90	21-00 FICA Taxes	\$ 119,813	\$ -	\$ 119,813	Water Only	100%	0%	\$ 119,813	\$ -	
91	22-00 Retirement Contributions	\$ 117,771	\$ -	\$ 117,771	Water Only	100%	0%	\$ 117,771	\$ -	
92	23-00 Life/Health Insurance	\$ 450,955	\$ -	\$ 450,955	Water Only	100%	0%	\$ 450,955	\$ -	
93	24-00 Worker's Compensation	\$ 92,981	\$ -	\$ 92,981	Water Only	100%	0%	\$ 92,981	\$ -	
94	26-00 OPEB Health Expense	\$ 60,820	\$ -	\$ 60,820	Water Only	100%	0%	\$ 60,820	\$ -	
95	27-00 Cafeteria Plan	\$ 12,350	\$ -	\$ 12,350	Water Only	100%	0%	\$ 12,350	\$ -	
96	Total Salaries & Benefits	\$ 2,483,327	\$ -	\$ 2,483,327				\$ 2,483,327	\$ -	
97	Operating Expenditures									
98	31-00 Professional Services	\$ 8,286	\$ -	\$ 8,286	Water Only	100%	0%	\$ 8,286	\$ -	
99	34-00 Contract Services	\$ 231,447	\$ -	\$ 231,447	Water Only	100%	0%	\$ 231,447	\$ -	
100	40-00 Travel & Per Diem	\$ 4,587	\$ -	\$ 4,587	Water Only	100%	0%	\$ 4,587	\$ -	
101	41-00 Communication	\$ 62,013	\$ -	\$ 62,013	Water Only	100%	0%	\$ 62,013	\$ -	
102	42-00 Postage & Freight	\$ 26,210	\$ -	\$ 26,210	Water Only	100%	0%	\$ 26,210	\$ -	
103	43-00 Electric/Water/Sewer Service	\$ 1,295,205	\$ 426,776 <sup>(4)</sup>	\$ 1,721,982	Water Only	100%	0%	\$ 1,721,982	\$ -	
104	44-00 Rentals & Leases	\$ 118,048	\$ -	\$ 118,048	Water Only	100%	0%	\$ 118,048	\$ -	
105	45-00 Insurance	\$ 9,183	\$ -	\$ 9,183	Water Only	100%	0%	\$ 9,183	\$ -	
106	46-00 Repairs & Maintenance	\$ 2,436,303	\$ -	\$ 2,436,303	Water Only	100%	0%	\$ 2,436,303	\$ -	
107	46-02 Repair/Maint Building	\$ 317,392	\$ -	\$ 317,392	Water Only	100%	0%	\$ 317,392	\$ -	
108	46-03 Repair/Maint - Vehicles	\$ 26,551	\$ -	\$ 26,551	Water Only	100%	0%	\$ 26,551	\$ -	
109	47-00 Printing & Binding	\$ 61	\$ -	\$ 61	Water Only	100%	0%	\$ 61	\$ -	
110	49-00 Other Charges & Oblig.	\$ 7,469	\$ -	\$ 7,469	Water Only	100%	0%	\$ 7,469	\$ -	
111	52-00 Operating Supplies	\$ 2,665,111	\$ 878,167 <sup>(4)</sup>	\$ 3,543,278	Water Only	100%	0%	\$ 3,543,278	\$ -	
112	52-07 Janitorial Supplies	\$ 4,095	\$ -	\$ 4,095	Water Only	100%	0%	\$ 4,095	\$ -	
113	52-30 Fuel, Oil & Lubricants	\$ 67,376	\$ -	\$ 67,376	Water Only	100%	0%	\$ 67,376	\$ -	
114	53-00 Road Materials/Supplies	\$ 9,572	\$ -	\$ 9,572	Water Only	100%	0%	\$ 9,572	\$ -	
115	54-00 Membership/Publications	\$ -	\$ -	\$ -	Water Only	100%	0%	\$ -	\$ -	
116	55-00 Training	\$ 25,233	\$ -	\$ 25,233	Water Only	100%	0%	\$ 25,233	\$ -	
117	Total Operating Expenditures	\$ 7,314,143	\$ 1,304,943	\$ 8,619,087				\$ 8,619,087	\$ -	
118	TOTAL - 4020 DYAL PLANT	\$ 9,797,470	\$ 1,304,943	\$ 11,102,413				\$ 11,102,413	\$ -	

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
119	4025 WATER FIELD OPERATIONS									
120	Salaries & Benefits									
121	12-00 Regular Salaries & Wages	\$ 1,728,430	\$ -	\$ 1,728,430	Water Field Operations PS	99%	1%	\$ 1,711,936	\$ 16,494	
122	12-12 Accrual Payouts	\$ 23,752	\$ -	\$ 23,752	Water Field Operations PS	99%	1%	\$ 23,525	\$ 227	
123	13-00 Other Salaries & Wages	\$ 68,438	\$ -	\$ 68,438	Water Only	100%	0%	\$ 68,438	\$ -	
124	14-00 Overtime	\$ 159,167	\$ -	\$ 159,167	Water Only	100%	0%	\$ 159,167	\$ -	
125	20-00 Clothing/Shoe Allowances	\$ 770	\$ -	\$ 770	Water Only	100%	0%	\$ 770	\$ -	
126	21-00 FICA Taxes	\$ 145,678	\$ -	\$ 145,678	Water Field Operations PS	99%	1%	\$ 144,287	\$ 1,390	
127	22-00 Retirement Contributions	\$ 216,364	\$ -	\$ 216,364	Water Field Operations PS	99%	1%	\$ 214,299	\$ 2,065	
128	23-00 Life/Health Insurance	\$ 487,634	\$ -	\$ 487,634	Water Field Operations PS	99%	1%	\$ 482,981	\$ 4,653	
129	24-00 Worker's Compensation	\$ 109,489	\$ -	\$ 109,489	Water Field Operations PS	99%	1%	\$ 108,444	\$ 1,045	
130	26-00 OPEB Health Expense	\$ 83,069	\$ -	\$ 83,069	Water Field Operations PS	99%	1%	\$ 82,276	\$ 793	
131	27-00 Cafeteria Plan	\$ 23,650	\$ -	\$ 23,650	Water Only	100%	0%	\$ 23,650	\$ -	
132	Total Salaries & Benefits	\$ 3,046,442	\$ -	\$ 3,046,442				\$ 3,019,774	\$ 26,667	
133	Operating Expenditures									
134	31-00 Professional Services	\$ 2,789	\$ -	\$ 2,789	Water Only	100%	0%	\$ 2,789	\$ -	
135	34-00 Contract Services	\$ 38,493	\$ -	\$ 38,493	Water Only	100%	0%	\$ 38,493	\$ -	
136	40-00 Travel & Per Diem	\$ 2,375	\$ -	\$ 2,375	Water Only	100%	0%	\$ 2,375	\$ -	
137	41-00 Communication	\$ 19,306	\$ -	\$ 19,306	Water Only	100%	0%	\$ 19,306	\$ -	
138	42-00 Postage & Freight	\$ 2,538	\$ -	\$ 2,538	Water Only	100%	0%	\$ 2,538	\$ -	
139	43-00 Electric/Water/Sewer Service	\$ 73,786	\$ -	\$ 73,786	Water Only	100%	0%	\$ 73,786	\$ -	
140	44-00 Rentals & Leases	\$ 3,201	\$ -	\$ 3,201	Water Only	100%	0%	\$ 3,201	\$ -	
141	45-00 Insurance	\$ 17,552	\$ -	\$ 17,552	Water Only	100%	0%	\$ 17,552	\$ -	
142	46-00 Repairs & Maintenance	\$ 2,361,373	\$ -	\$ 2,361,373	Water Only	100%	0%	\$ 2,361,373	\$ -	
143	46-02 Repair/Maint Building	\$ 82,465	\$ -	\$ 82,465	Water Only	100%	0%	\$ 82,465	\$ -	
144	46-03 Repair/Maint - Vehicles	\$ 72,758	\$ -	\$ 72,758	Water Only	100%	0%	\$ 72,758	\$ -	
145	47-00 Printing & Binding	\$ 25	\$ -	\$ 25	Water Only	100%	0%	\$ 25	\$ -	
146	49-00 Other Charges & Oblig.	\$ 2,112	\$ -	\$ 2,112	Water Only	100%	0%	\$ 2,112	\$ -	
147	52-00 Operating Supplies	\$ 118,489	\$ -	\$ 118,489	Water Only	100%	0%	\$ 118,489	\$ -	
148	52-07 Janitorial Supplies	\$ 3,050	\$ -	\$ 3,050	Water Only	100%	0%	\$ 3,050	\$ -	
149	52-30 Fuel, Oil & Lubricants	\$ 75,344	\$ -	\$ 75,344	Water Only	100%	0%	\$ 75,344	\$ -	
150	53-00 Road Materials/Supplies	\$ 5,602	\$ -	\$ 5,602	Water Only	100%	0%	\$ 5,602	\$ -	
151	54-00 Membership/Publications	\$ 255	\$ -	\$ 255	Water Only	100%	0%	\$ 255	\$ -	
152	55-00 Training	\$ 3,649	\$ -	\$ 3,649	Water Only	100%	0%	\$ 3,649	\$ -	
153	Total Operating Expenditures	\$ 2,885,159	\$ -	\$ 2,885,159				\$ 2,885,159	\$ -	
154	TOTAL - 4025 WATER FIELD OPERATIONS	\$ 5,931,601	\$ -	\$ 5,931,601				\$ 5,904,934	\$ 26,667	

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	SERVICE ALLOCATION				H	I
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals		
155	4055 ENGINEERING										
156	Salaries & Benefits										
157	12-00 Regular Salaries & Wages	\$ 387,654	\$ -	\$ 387,654	Weighted 5-Year CIP	88%	12%	\$ 341,965	\$ 45,690		
158	12-12 Accrual Payouts	\$ 11,129	\$ -	\$ 11,129	Weighted 5-Year CIP	88%	12%	\$ 9,818	\$ 1,312		
159	13-00 Other Salaries & Wages	\$ 64,350	\$ -	\$ 64,350	Weighted 5-Year CIP	88%	12%	\$ 56,765	\$ 7,584		
160	14-00 Overtime	\$ 132	\$ -	\$ 132	Weighted 5-Year CIP	88%	12%	\$ 117	\$ 16		
161	21-00 FICA Taxes	\$ 35,243	\$ -	\$ 35,243	Weighted 5-Year CIP	88%	12%	\$ 31,089	\$ 4,154		
162	22-00 Retirement Contributions	\$ 33,996	\$ -	\$ 33,996	Weighted 5-Year CIP	88%	12%	\$ 29,989	\$ 4,007		
163	23-00 Life/Health Insurance	\$ 155,464	\$ -	\$ 155,464	Weighted 5-Year CIP	88%	12%	\$ 137,141	\$ 18,323		
164	24-00 Worker's Compensation	\$ 4,657	\$ -	\$ 4,657	Weighted 5-Year CIP	88%	12%	\$ 4,108	\$ 549		
165	26-00 OPEB Health Expense	\$ 20,127	\$ -	\$ 20,127	Weighted 5-Year CIP	88%	12%	\$ 17,755	\$ 2,372		
166	27-00 Cafeteria Plan	\$ 21,950	\$ -	\$ 21,950	Weighted 5-Year CIP	88%	12%	\$ 19,363	\$ 2,587		
167	Total Salaries & Benefits	\$ 734,703	\$ -	\$ 734,703				\$ 648,109	\$ 86,594		
168	Operating Expenditures										
169	31-03 Engineering Services	\$ -	\$ -	\$ -	Weighted 5-Year CIP	88%	12%	\$ -	\$ -		
170	34-00 Contract Services	\$ 73,944	\$ -	\$ 73,944	Weighted 5-Year CIP	88%	12%	\$ 65,229	\$ 8,715		
171	40-00 Travel & Per Diem	\$ 7	\$ -	\$ 7	Weighted 5-Year CIP	88%	12%	\$ 7	\$ 1		
172	41-00 Communication	\$ 2,880	\$ -	\$ 2,880	Weighted 5-Year CIP	88%	12%	\$ 2,541	\$ 339		
173	42-00 Postage & Freight	\$ 304	\$ -	\$ 304	Weighted 5-Year CIP	88%	12%	\$ 268	\$ 36		
174	45-00 Insurance	\$ 2,299	\$ -	\$ 2,299	Weighted 5-Year CIP	88%	12%	\$ 2,028	\$ 271		
175	46-00 Repairs & Maintenance	\$ 5,242	\$ -	\$ 5,242	Weighted 5-Year CIP	88%	12%	\$ 4,624	\$ 618		
176	46-03 Repair/Maint - Vehicles	\$ 3,743	\$ -	\$ 3,743	Weighted 5-Year CIP	88%	12%	\$ 3,302	\$ 441		
177	47-00 Printing & Binding	\$ 58	\$ -	\$ 58	Weighted 5-Year CIP	88%	12%	\$ 51	\$ 7		
178	49-00 Other Charges & Oblig.	\$ 716	\$ -	\$ 716	Weighted 5-Year CIP	88%	12%	\$ 632	\$ 84		
179	52-00 Operating Supplies	\$ 9,750	\$ -	\$ 9,750	Weighted 5-Year CIP	88%	12%	\$ 8,601	\$ 1,149		
180	52-30 Fuel, Oil & Lubricants	\$ 4,912	\$ -	\$ 4,912	Weighted 5-Year CIP	88%	12%	\$ 4,333	\$ 579		
181	54-00 Membership/Publications	\$ 358	\$ -	\$ 358	Weighted 5-Year CIP	88%	12%	\$ 316	\$ 42		
182	55-00 Training	\$ 590	\$ -	\$ 590	Weighted 5-Year CIP	88%	12%	\$ 520	\$ 70		
183	Total Operating Expenditures	\$ 104,805	\$ -	\$ 104,805				\$ 92,452	\$ 12,353		
184	TOTAL - 4055 ENGINEERING	\$ 839,508	\$ -	\$ 839,508				\$ 740,561	\$ 98,946		
185	4120 WATER RECLAMATION										
186	Salaries & Benefits										
187	12-00 Regular Salaries & Wages	\$ 724,739	\$ -	\$ 724,739	Sewer / Reuse Only	0%	100%	\$ -	\$ 724,739		
188	12-12 Accrual Payouts	\$ 31,369	\$ -	\$ 31,369	Sewer / Reuse Only	0%	100%	\$ -	\$ 31,369		
189	13-00 Other Salaries & Wages	\$ 54,163	\$ -	\$ 54,163	Sewer / Reuse Only	0%	100%	\$ -	\$ 54,163		
190	14-00 Overtime	\$ 66,391	\$ -	\$ 66,391	Sewer / Reuse Only	0%	100%	\$ -	\$ 66,391		
191	20-00 Clothing/Shoe Allowances	\$ 440	\$ -	\$ 440	Sewer / Reuse Only	0%	100%	\$ -	\$ 440		
192	21-00 FICA Taxes	\$ 63,345	\$ -	\$ 63,345	Sewer / Reuse Only	0%	100%	\$ -	\$ 63,345		
193	22-00 Retirement Contributions	\$ 211,522	\$ -	\$ 211,522	Sewer / Reuse Only	0%	100%	\$ -	\$ 211,522		
194	23-00 Life/Health Insurance	\$ 188,581	\$ -	\$ 188,581	Sewer / Reuse Only	0%	100%	\$ -	\$ 188,581		
195	24-00 Worker's Compensation	\$ 39,301	\$ -	\$ 39,301	Sewer / Reuse Only	0%	100%	\$ -	\$ 39,301		
196	26-00 OPEB Health Expense	\$ 21,189	\$ -	\$ 21,189	Sewer / Reuse Only	0%	100%	\$ -	\$ 21,189		
197	27-00 Cafeteria Plan	\$ 13,250	\$ -	\$ 13,250	Sewer / Reuse Only	0%	100%	\$ -	\$ 13,250		
198	Total Salaries & Benefits	\$ 1,414,291	\$ -	\$ 1,414,291				\$ -	\$ 1,414,291		

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
199	Operating Expenditures									
200	31-00 Professional Services	\$ 6,117	\$ -	\$ 6,117	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,117	
201	34-00 Contract Services	\$ 62,598	\$ -	\$ 62,598	Sewer / Reuse Only	0%	100%	\$ -	\$ 62,598	
202	40-00 Travel & Per Diem	\$ 1,055	\$ -	\$ 1,055	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,055	
203	41-00 Communication	\$ 7,744	\$ -	\$ 7,744	Sewer / Reuse Only	0%	100%	\$ -	\$ 7,744	
204	42-00 Postage & Freight	\$ 3,616	\$ -	\$ 3,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 3,616	
205	43-00 Electric/Water/Sewer Service	\$ 161,752	\$ -	\$ 161,752	Sewer / Reuse Only	0%	100%	\$ -	\$ 161,752	
206	44-00 Rentals & Leases	\$ 2,342	\$ -	\$ 2,342	Sewer / Reuse Only	0%	100%	\$ -	\$ 2,342	
207	45-00 Insurance	\$ 1,813	\$ -	\$ 1,813	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,813	
208	46-00 Repairs & Maintenance	\$ 232,372	\$ -	\$ 232,372	Sewer / Reuse Only	0%	100%	\$ -	\$ 232,372	
209	46-02 Repair/Maint Building	\$ 28,439	\$ -	\$ 28,439	Sewer / Reuse Only	0%	100%	\$ -	\$ 28,439	
210	46-03 Repair/Maint - Vehicles	\$ 4,768	\$ -	\$ 4,768	Sewer / Reuse Only	0%	100%	\$ -	\$ 4,768	
211	49-00 Other Charges & Oblig.	\$ 6,338	\$ -	\$ 6,338	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,338	
212	52-00 Operating Supplies	\$ 151,167	\$ -	\$ 151,167	Sewer / Reuse Only	0%	100%	\$ -	\$ 151,167	
213	52-07 Janitorial Supplies	\$ 1,841	\$ -	\$ 1,841	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,841	
214	52-30 Fuel, Oil & Lubricants	\$ 4,360	\$ -	\$ 4,360	Sewer / Reuse Only	0%	100%	\$ -	\$ 4,360	
215	54-00 Membership/Publications	\$ 460	\$ -	\$ 460	Sewer / Reuse Only	0%	100%	\$ -	\$ 460	
216	55-00 Training	\$ 2,171	\$ -	\$ 2,171	Sewer / Reuse Only	0%	100%	\$ -	\$ 2,171	
217	Total Operating Expenditures	\$ 678,954	\$ -	\$ 678,954				\$ -	\$ 678,954	
218	TOTAL - 4120 WATER RECLAMATION	\$ 2,093,245	\$ -	\$ 2,093,245				\$ -	\$ 2,093,245	
219	4125 SEWER FIELD OPERATIONS									
220	Salaries & Benefits									
221	12-00 Regular Salaries & Wages	\$ 506,625	\$ -	\$ 506,625	Sewer / Reuse Only	0%	100%	\$ -	\$ 506,625	
222	14-00 Overtime	\$ 37,115	\$ -	\$ 37,115	Sewer / Reuse Only	0%	100%	\$ -	\$ 37,115	
223	20-00 Clothing/Shoe Allowances	\$ 385	\$ -	\$ 385	Sewer / Reuse Only	0%	100%	\$ -	\$ 385	
224	21-00 FICA Taxes	\$ 38,195	\$ -	\$ 38,195	Sewer / Reuse Only	0%	100%	\$ -	\$ 38,195	
225	22-00 Retirement Contributions	\$ 183,350	\$ -	\$ 183,350	Sewer / Reuse Only	0%	100%	\$ -	\$ 183,350	
226	23-00 Life/Health Insurance	\$ 166,316	\$ -	\$ 166,316	Sewer / Reuse Only	0%	100%	\$ -	\$ 166,316	
227	24-00 Worker's Compensation	\$ 27,274	\$ -	\$ 27,274	Sewer / Reuse Only	0%	100%	\$ -	\$ 27,274	
228	26-00 OPEB Health Expense	\$ 8,788	\$ -	\$ 8,788	Sewer / Reuse Only	0%	100%	\$ -	\$ 8,788	
229	27-00 Cafeteria Plan	\$ 7,200	\$ -	\$ 7,200	Sewer / Reuse Only	0%	100%	\$ -	\$ 7,200	
230	Total Salaries & Benefits	\$ 975,248	\$ -	\$ 975,248				\$ -	\$ 975,248	

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

A		B	C	D	E	F	G	H	I
		SERVICE ALLOCATION							
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals
231	Operating Expenditures								
232	34-00 Contract Services	\$ 11,081	\$ -	\$ 11,081	Sewer / Reuse Only	0%	100%	\$ -	\$ 11,081
233	40-00 Travel & Per Diem	\$ 7	\$ -	\$ 7	Sewer / Reuse Only	0%	100%	\$ -	\$ 7
234	41-00 Communication	\$ 3,705	\$ -	\$ 3,705	Sewer / Reuse Only	0%	100%	\$ -	\$ 3,705
235	42-00 Postage & Freight	\$ 1,616	\$ -	\$ 1,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,616
236	43-00 Electric/Water/Sewer Service	\$ 71,067	\$ -	\$ 71,067	Sewer / Reuse Only	0%	100%	\$ -	\$ 71,067
237	44-00 Rentals & Leases	\$ 511	\$ -	\$ 511	Sewer / Reuse Only	0%	100%	\$ -	\$ 511
238	45-00 Insurance	\$ 6,626	\$ -	\$ 6,626	Sewer / Reuse Only	0%	100%	\$ -	\$ 6,626
239	46-00 Repairs & Maintenance	\$ 377,564	\$ -	\$ 377,564	Sewer / Reuse Only	0%	100%	\$ -	\$ 377,564
240	46-03 Repair/Maint - Vehicles	\$ 24,672	\$ -	\$ 24,672	Sewer / Reuse Only	0%	100%	\$ -	\$ 24,672
241	47-00 Printing & Binding	\$ 171	\$ -	\$ 171	Sewer / Reuse Only	0%	100%	\$ -	\$ 171
242	49-00 Other Charges & Oblig.	\$ 601	\$ -	\$ 601	Sewer / Reuse Only	0%	100%	\$ -	\$ 601
243	52-00 Operating Supplies	\$ 34,159	\$ -	\$ 34,159	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,159
244	52-30 Fuel, Oil & Lubricants	\$ 23,866	\$ -	\$ 23,866	Sewer / Reuse Only	0%	100%	\$ -	\$ 23,866
245	53-00 Road Materials/Supplies	\$ 909	\$ -	\$ 909	Sewer / Reuse Only	0%	100%	\$ -	\$ 909
246	54-00 Membership/Publications	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -
247	55-00 Training	\$ -	\$ -	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -
248	Total Operating Expenditures	\$ 556,556	\$ -	\$ 556,556				\$ -	\$ 556,556
249	<b>TOTAL - 4125 SEWER FIELD OPERATIONS</b>	<b>\$ 1,531,804</b>	<b>\$ -</b>	<b>\$ 1,531,804</b>				<b>\$ -</b>	<b>\$ 1,531,804</b>
250	<b>DEBT SERVICE</b>								
251	Existing Senior Lien Debt Service								
252	Series 1999 Bond - Principal	\$ 1,170,000	\$ -	\$ 1,170,000	Series 1999 Bonds	96%	4%	\$ 1,128,355	\$ 41,645
253	Series 1999 Bond - Interest	\$ 194,250	\$ -	\$ 194,250	Series 1999 Bonds	96%	4%	\$ 187,336	\$ 6,914
254	Series 2003 - Principal	\$ 1,250,000	\$ -	\$ 1,250,000	Series 2003 Bonds	97%	3%	\$ 1,206,537	\$ 43,463
255	Series 2003 - Interest	\$ 640,275	\$ -	\$ 640,275	Series 2003 Bonds	97%	3%	\$ 618,012	\$ 22,263
256	Series 2009A Bonds - Principal	\$ -	\$ -	\$ -	Series 2009A Bonds	94%	6%	\$ -	\$ -
257	Series 2009A Bonds - Interest	\$ 440,969	\$ -	\$ 440,969	Series 2009A Bonds	94%	6%	\$ 412,449	\$ 28,520
258	Series 2009B Bonds - Principal	\$ -	\$ -	\$ -	Series 2009B Bonds	96%	4%	\$ -	\$ -
259	Series 2009B Bonds - Interest	\$ 590,750	\$ -	\$ 590,750	Series 2009B Bonds	96%	4%	\$ 569,723	\$ 21,027
260	Series 2010 BAB - Principal	\$ -	\$ -	\$ -	Series 2010 BAB	100%	0%	\$ -	\$ -
261	Series 2010 BAB - Interest	\$ 1,866,313	\$ -	\$ 1,866,313	Series 2010 BAB	100%	0%	\$ 1,866,313	\$ -
262	Series 2010 BAB - Subsidy	\$ (595,374)	\$ -	\$ (595,374)	Series 2010 BAB	100%	0%	\$ (595,374)	\$ -
263	Total Existing Senior Lien Debt Service	\$ 5,557,183	\$ -	\$ 5,557,183				\$ 5,393,351	\$ 163,831

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G	H	I
		SERVICE ALLOCATION								
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)	Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals	
264	Existing Subordinate Debt Service									
265	SRL 517010 - Principal	\$ 295,504	\$ -	\$ 295,504	SRL 517010	100%	0%	\$ 295,504	\$ -	
266	SRL 517010 - Interest	\$ 65,279	\$ -	\$ 65,279	SRL 517010	100%	0%	\$ 65,279	\$ -	
267	SRL 517020 - Principal	\$ 230,751	\$ -	\$ 230,751	SRL 517020	100%	0%	\$ 230,751	\$ -	
268	SRL 517020 - Interest	\$ 62,334	\$ -	\$ 62,334	SRL 517020	100%	0%	\$ 62,334	\$ -	
269	SRL 517030 - Principal	\$ 521,267	\$ -	\$ 521,267	SRL 517030	100%	0%	\$ 521,267	\$ -	
270	SRL 517030 - Interest	\$ 149,922	\$ -	\$ 149,922	SRL 517030	100%	0%	\$ 149,922	\$ -	
271	SRL 202P - Principal	\$ 161,870	\$ -	\$ 161,870	SRL 202P	0%	100%	\$ -	\$ 161,870	
272	SRL 202P - Interest	\$ 33,465	\$ -	\$ 33,465	SRL 202P	0%	100%	\$ -	\$ 33,465	
273	SRL 517040 - Principal	\$ 99,534	\$ -	\$ 99,534	SRL 517040	100%	0%	\$ 99,534	\$ -	
274	SRL 517040 - Interest	\$ 51,878	\$ -	\$ 51,878	SRL 517040	100%	0%	\$ 51,878	\$ -	
275	SRL - 517050 - Principal	\$ 284,707	\$ -	\$ 284,707	SRL 517050	100%	0%	\$ 284,707	\$ -	
276	SRL - 517050 - Interest	\$ 144,585	\$ -	\$ 144,585	SRL 517050	100%	0%	\$ 144,585	\$ -	
277	SRL WW812030 - Principal	\$ 257,294	\$ -	\$ 257,294	SRL WW812030	0%	100%	\$ -	\$ 257,294	
278	SRL WW812030 - Interest	\$ 143,030	\$ -	\$ 143,030	SRL WW812030	0%	100%	\$ -	\$ 143,030	
279	SRL DW517060 - Principal	\$ 5,269	\$ -	\$ 5,269	SRL DW517060	100%	0%	\$ 5,269	\$ -	
280	SRL DW517060 - Interest	\$ 2,799	\$ -	\$ 2,799	SRL DW517060	100%	0%	\$ 2,799	\$ -	
281	Total Existing Subordinate Debt Service	\$ 2,509,489	\$ -	\$ 2,509,489				\$ 1,913,829	\$ 595,660	
282	New Debt Service									
283	Imputed Annual Debt Service for CIP (From Schedule 13 of 13)	\$ 576,068	\$ -	\$ 576,068	Base Year CIP	88%	12%	\$ 508,172	\$ 67,897	
284	Total New Debt Service	\$ 576,068	\$ -	\$ 576,068				\$ 508,172	\$ 67,897	
285	TOTAL - DEBT SERVICE	\$ 8,642,740	\$ -	\$ 8,642,740				\$ 7,815,352	\$ 827,388	
286	OTHER BELOW THE LINE EXPENSES									
287	Letters of Credit									
288	Suntrust Letter of Credit Draw #1 - Principal	\$ 145,000	\$ -	\$ 145,000	Weighted Total O&M Expense	83%	17%	\$ 120,895	\$ 24,105	
289	Suntrust Letter of Credit Draw #1 - Interest	\$ 8,850	\$ -	\$ 8,850	Weighted Total O&M Expense	83%	17%	\$ 7,379	\$ 1,471	
290	Suntrust Letter of Credit Draw #3 - Principal	\$ 64,000	\$ -	\$ 64,000	Weighted Total O&M Expense	83%	17%	\$ 53,361	\$ 10,639	
291	Suntrust Letter of Credit Draw #3 - Interest	\$ 3,900	\$ -	\$ 3,900	Weighted Total O&M Expense	83%	17%	\$ 3,252	\$ 648	
292	Suntrust Letter of Credit Draw #4 - Principal	\$ 65,000	\$ -	\$ 65,000	Weighted Total O&M Expense	83%	17%	\$ 54,194	\$ 10,806	
293	Suntrust Letter of Credit Draw #4 - Interest	\$ 3,650	\$ -	\$ 3,650	Weighted Total O&M Expense	83%	17%	\$ 3,044	\$ 607	
294	Suntrust Letter of Credit Draw #5 - Principal	\$ 40,000	\$ -	\$ 40,000	Weighted Total O&M Expense	83%	17%	\$ 33,350	\$ 6,650	
295	Suntrust Letter of Credit Draw #5 - Interest	\$ 3,452	\$ -	\$ 3,452	Weighted Total O&M Expense	83%	17%	\$ 2,878	\$ 574	
296	Total Letters of Credit	\$ 333,852	\$ -	\$ 333,852				\$ 278,353	\$ 55,500	
297	TOTAL - OTHER BELOW THE LINE EXPENSES	\$ 333,852	\$ -	\$ 333,852				\$ 278,353	\$ 55,500	
298	OTHER USES									
299	Cash Funded Capital									
300	Imputed Cash Funded CIP (From Schedule 13 of 13)	\$ 4,697,576	\$ -	\$ 4,697,576	Base Year CIP	88%	12%	\$ 4,143,909	\$ 553,667	
301	Total Cash Funded Capital	\$ 4,697,576	\$ -	\$ 4,697,576				\$ 4,143,909	\$ 553,667	
302	Less: Capital Offsets									
303	Contributed Capital Funds Used for CIP in Current FY	\$ -	\$ -	\$ -	Base Year CIP (5)	88%	12%	\$ -	\$ -	
304	Water Impact Fees Used for Payment of Debt	\$ (1,435,760)	\$ - (6)	\$ (1,435,760)	Water Only	100%	0%	\$ (1,435,760)	\$ -	
305	Sewer Impact Fees Used for Payment of Debt	\$ (50,425)	\$ - (6)	\$ (50,425)	Sewer / Reuse Only	0%	100%	\$ -	\$ (50,425)	
306	Water Projects Paid with Impact Fees	\$ -	\$ -	\$ -	Water Only	100%	0%	\$ -	\$ -	

## Schedule 1 of 13

## Service Allocation - Base Year Net Revenue Requirement

A		B		C		D		E				F		G		H		I	
								SERVICE ALLOCATION											
		Base Year Actuals	Adjustment	Base Year Adjusted Actuals	Allocation Factor (from Schedule 4 of 13)		Water	Sewer/ Reuse	Base Year Water Actuals	Base Year Sewer/ Reuse Actuals									
307	Sewer Projects Paid with Impact Fees	\$ -	\$ -	\$ -	Sewer / Reuse Only		0%	100%	\$ -	\$ -									
308	Total Capital Offsets	\$ (1,486,185)	\$ -	\$ (1,486,185)					\$ (1,435,760)	\$ (50,425)									
309	Use of Fund Balance																		
310	Reserve Fund Balance Used for Cash Flow Deficit	\$ -	\$ -	\$ -	Weighted Total O&M Expense		83%	17%	\$ -	\$ -									
311	Total Use of Fund Balance	\$ -	\$ -	\$ -					\$ -	\$ -									
312	TOTAL - OTHER USES	\$ 3,211,391	\$ -	\$ 3,211,391					\$ 2,708,149	\$ 503,242									
313	OFFSETTING REVENUES																		
314	Other Operating Revenue																		
315	Water Connection Fee	\$ (442,243)	\$ -	\$ (442,243)	Water Only		100%	0%	\$ (442,243)	\$ -									
316	Water Hydrant Fees	\$ (2,776,051)	\$ -	\$ (2,776,051)	Water Only		100%	0%	\$ (2,776,051)	\$ -									
317	Hydrant Resid Flow Test	\$ (5,000)	\$ -	\$ (5,000)	Water Only		100%	0%	\$ (5,000)	\$ -									
318	Backflow Device Test	\$ (181,076)	\$ -	\$ (181,076)	Water Only		100%	0%	\$ (181,076)	\$ -									
319	Jumper Meters	\$ (2,000)	\$ -	\$ (2,000)	Water Only		100%	0%	\$ (2,000)	\$ -									
320	Plan Review / Const Inspect	\$ (30,500)	\$ -	\$ (30,500)	Water Only		100%	0%	\$ (30,500)	\$ -									
321	Backflow PRV/RLCT Temp	\$ (970)	\$ -	\$ (970)	Water Only		100%	0%	\$ (970)	\$ -									
322	Sewer Grease Trap Permits	\$ (6,442)	\$ -	\$ (6,442)	Sewer / Reuse Only		0%	100%	\$ -	\$ (6,442)									
323	Sewer Connection Fee	\$ (3,101)	\$ -	\$ (3,101)	Sewer / Reuse Only		0%	100%	\$ -	\$ (3,101)									
324	Reuse Water Installation	\$ (6,299)	\$ -	\$ (6,299)	Sewer / Reuse Only		0%	100%	\$ -	\$ (6,299)									
325	362 - Rents and Royalties	\$ (1,300)	\$ -	\$ (1,300)	Weighted Total O&M Expense		83%	17%	\$ (1,084)	\$ (216)									
326	364 - Sale of Fixed Assets	\$ (146,505)	\$ -	\$ (146,505)	Weighted Total O&M Expense		83%	17%	\$ (122,150)	\$ (24,355)									
327	365 - Sale of Surplus Scrap	\$ (7,028)	\$ -	\$ (7,028)	Weighted Total O&M Expense		83%	17%	\$ (5,860)	\$ (1,168)									
328	369 - Other Misc. Revenues	\$ (67,794)	\$ -	\$ (67,794)	Weighted Total O&M Expense		83%	17%	\$ (56,524)	\$ (11,270)									
329	Net Inc/Dec - FMV Investment	\$ 66,087	\$ -	\$ 66,087	Weighted Total O&M Expense		83%	17%	\$ 55,101	\$ 10,986									
330	Total Other Operating Revenue	\$ (3,610,223)	\$ -	\$ (3,610,223)					\$ (3,568,358)	\$ (41,865)									
331	Interest Income																		
332	Interest Income	\$ (248,543)	\$ -	\$ (248,543)	Weighted Total O&M Expense		83%	17%	\$ (207,225)	\$ (41,318)									
333	Total Interest Income	\$ (248,543)	\$ -	\$ (248,543)					\$ (207,225)	\$ (41,318)									
334	TOTAL - OFFSETTING REVENUES	\$ (3,858,766)	\$ -	\$ (3,858,766)					\$ (3,775,583)	\$ (83,183)									
335	Total	\$ 55,736,920	\$ (9,149,852)	\$ 46,587,068					\$ 38,842,400	\$ 7,744,667									
																		69.7%	

## Footnotes:

- (1) Water Admin - Removed cost of storage fee as this is part of rate calculation.
- (2) Depreciation Expense is not included in analysis as it is not a cash expense.
- (3) TO Restricted Asset 425 - This interfund transfer is to the debt service fund from which debt service is paid. Annual debt service is brought in and allocated by issuance under the Debt Service section above, so this transfer is removed to avoid double counting.
- (4) Dyal Plant - Some line items include variable costs associated with increased production. Numbers shown are placeholders based on Phase 2 total demand. Actual Base Year costs per mgd will be extrapolated for Regional Customer demand as determined at the time of Phase 4 rate calculation.
- (5) Contributed Capital Funds Used for CIP in Current FY will be allocated according to the nature of the project.
- (6) Represents rate revenues freed up by the use of impact fees to pay for debt service.
- Note: Minor capital outlay items are not in this O&M allocation, as they are included within the CIP.
- Note: Offsetting Revenues to the Regional rate calculations exclude retail rate revenue, revenues earned not billed, capital asset contributions, and BABS Grant (included in debt service).

## Schedule 2 of 13

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
			CUSTOMER ALLOCATION					
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
1	1515 FIELD SERVICES							
2	Salaries & Benefits							
3	12-00 Regular Salaries & Wages	\$ 695,147	Retail Only	0%	100%	\$ -	\$ 695,147	
4	12-12 Accrual Payouts	\$ 23,309	Retail Only	0%	100%	\$ -	\$ 23,309	
5	13-00 Other Salaries & Wages	\$ 56,084	Retail Only	0%	100%	\$ -	\$ 56,084	
6	14-00 Overtime	\$ 1,057	Retail Only	0%	100%	\$ -	\$ 1,057	
7	20-00 Clothing/Shoe Allowances	\$ 99	Retail Only	0%	100%	\$ -	\$ 99	
8	21-00 FICA Taxes	\$ 55,315	Retail Only	0%	100%	\$ -	\$ 55,315	
9	22-00 Retirement Contributions	\$ 151,135	Retail Only	0%	100%	\$ -	\$ 151,135	
10	23-00 Life/Health Insurance	\$ 227,289	Retail Only	0%	100%	\$ -	\$ 227,289	
11	24-00 Worker's Compensation	\$ 39,521	Retail Only	0%	100%	\$ -	\$ 39,521	
12	26-00 OPEB Health Expense	\$ 22,674	Retail Only	0%	100%	\$ -	\$ 22,674	
13	27-00 Cafeteria Plan	\$ 7,522	Retail Only	0%	100%	\$ -	\$ 7,522	
14	Total Salaries & Benefits	\$ 1,279,151				\$ -	\$ 1,279,151	
15	Operating Expenditures							
16	41-00 Communication	\$ 5,527	Retail Only	0%	100%	\$ -	\$ 5,527	
17	42-00 Postage & Freight	\$ 107	Retail Only	0%	100%	\$ -	\$ 107	
18	45-00 Insurance	\$ 8,019	Retail Only	0%	100%	\$ -	\$ 8,019	
19	46-00 Repairs & Maintenance	\$ 22,268	Retail Only	0%	100%	\$ -	\$ 22,268	
20	46-03 Repair/Maint - Vehicles	\$ 14,037	Retail Only	0%	100%	\$ -	\$ 14,037	
21	49-00 Other Charges & Oblig.	\$ 108	Retail Only	0%	100%	\$ -	\$ 108	
22	52-00 Operating Supplies	\$ 22,755	Retail Only	0%	100%	\$ -	\$ 22,755	
23	52-30 Fuel, Oil & Lubricants	\$ 38,144	Retail Only	0%	100%	\$ -	\$ 38,144	
24	54-00 Membership/Publications	\$ 179	Retail Only	0%	100%	\$ -	\$ 179	
25	Total Operating Expenditures	\$ 111,145				\$ -	\$ 111,145	
26	TOTAL - 1515 FIELD SERVICES	\$ 1,390,296				\$ -	\$ 1,390,296	
27	4010 WATER ADMINISTRATION							
28	Salaries & Benefits							
29	12-00 Regular Salaries & Wages	\$ 393,763	Weighted Total Water O&M	57%	43%	\$ 224,157	\$ 169,606	
30	12-12 Accrual Payouts	\$ 2,503	Weighted Total Water O&M	57%	43%	\$ 1,425	\$ 1,078	
31	13-00 Other Salaries & Wages	\$ 7,077	Weighted Total Water O&M	57%	43%	\$ 4,029	\$ 3,048	
32	14-00 Overtime	\$ 13,109	Weighted Total Water O&M	57%	43%	\$ 7,463	\$ 5,647	
33	21-00 FICA Taxes	\$ 31,169	Weighted Total Water O&M	57%	43%	\$ 17,744	\$ 13,426	
34	22-00 Retirement Contributions	\$ 405,577	Weighted Total Water O&M	57%	43%	\$ 230,882	\$ 174,694	
35	23-00 Life/Health Insurance	\$ 78,571	Weighted Total Water O&M	57%	43%	\$ 44,728	\$ 33,843	
36	23-02 Life/Health Retirees	\$ 105,977	Weighted Total Water O&M	57%	43%	\$ 60,329	\$ 45,647	
37	24-00 Worker's Compensation	\$ 10,075	Weighted Total Water O&M	57%	43%	\$ 5,735	\$ 4,339	
38	25-00 Unemployment Compensation	\$ 1,558	Weighted Total Water O&M	57%	43%	\$ 887	\$ 671	
39	26-00 OPEB Health Expense	\$ 21,375	Weighted Total Water O&M	57%	43%	\$ 12,168	\$ 9,207	
40	27-00 Cafeteria Plan	\$ 12,798	Weighted Total Water O&M	57%	43%	\$ 7,286	\$ 5,513	
41	Total Salaries & Benefits	\$ 1,083,552				\$ 616,832	\$ 466,720	

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## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G
		CUSTOMER ALLOCATION						
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
42	Operating Expenses							
43	Operating Exp (Less Contin. Bad Debt, Indir Cost Alloc)							
44	31-00 Professional Services	\$ 191,219	Weighted Total Water O&M	57%	43%	\$ 108,855	\$ 82,364	
45	31-01 Legal Expenses	\$ 70,829	Weighted Total Water O&M	57%	43%	\$ 40,321	\$ 30,508	
46	31-33 Employee Health Center	\$ 101,672	Weighted Total Water O&M	57%	43%	\$ 57,878	\$ 43,793	
47	32-00 Accounting & Auditing	\$ 36,269	Weighted Total Water O&M	57%	43%	\$ 20,647	\$ 15,622	
48	34-00 Contract Services	\$ 125,000	Weighted Total Water O&M	57%	43%	\$ 71,158	\$ 53,841	
49	40-00 Travel & Per Diem	\$ 739	Weighted Total Water O&M	57%	43%	\$ 421	\$ 318	
50	41-00 Communication	\$ 1,558	Weighted Total Water O&M	57%	43%	\$ 887	\$ 671	
51	42-00 Postage & Freight	\$ 3,871	Weighted Total Water O&M	57%	43%	\$ 2,204	\$ 1,668	
52	43-00 Electric/Water/Sewer Service	\$ 1,030	Weighted Total Water O&M	57%	43%	\$ 586	\$ 444	
53	44-00 Rentals & Leases	\$ 1,494	Weighted Total Water O&M	57%	43%	\$ 850	\$ 643	
54	45-00 Insurance	\$ 264,825	Weighted Total Water O&M	57%	43%	\$ 150,757	\$ 114,069	
55	46-00 Repairs & Maintenance	\$ 2,993	Weighted Total Water O&M	57%	43%	\$ 1,704	\$ 1,289	
56	46-02 Repair/Maint Building	\$ 1,265	Weighted Total Water O&M	57%	43%	\$ 720	\$ 545	
57	46-03 Repair/Maint - Vehicles	\$ 1,141	Weighted Total Water O&M	57%	43%	\$ 649	\$ 491	
58	47-00 Printing & Binding	\$ 4,273	Weighted Total Water O&M	57%	43%	\$ 2,432	\$ 1,840	
59	48-00 Promotional Activities	\$ 11,385	Weighted Total Water O&M	57%	43%	\$ 6,481	\$ 4,904	
60	49-00 Other Charges & Oblig.	\$ 9,451	Weighted Total Water O&M	57%	43%	\$ 5,380	\$ 4,071	
61	49-08 Cash Over & Under	\$ 58,164	Weighted Total Water O&M	57%	43%	\$ 33,111	\$ 25,053	
62	49-09 Document Recording Chgs	\$ 1,253	Weighted Total Water O&M	57%	43%	\$ 713	\$ 540	
63	49-15 Obsolete Inventory	\$ 710	Weighted Total Water O&M	57%	43%	\$ 404	\$ 306	
64	52-00 Operating Supplies	\$ 52,495	Weighted Total Water O&M	57%	43%	\$ 29,884	\$ 22,611	
65	52-30 Fuel, Oil & Lubricants	\$ 2,033	Weighted Total Water O&M	57%	43%	\$ 1,157	\$ 876	
66	52-33 Employee Health Center	\$ 43,803	Weighted Total Water O&M	57%	43%	\$ 24,936	\$ 18,867	
67	54-00 Membership/Publications	\$ 23,728	Weighted Total Water O&M	57%	43%	\$ 13,508	\$ 10,220	
68	55-00 Training	\$ 1,230	Weighted Total Water O&M	57%	43%	\$ 700	\$ 530	
69	59-00 Depreciation Expense	\$ -	Weighted Total Water O&M	57%	43%	\$ -	\$ -	
70	General Fund Indirect Cost Allocation							
71	34-10 Allocations - General Fund	\$ 4,474,776	Weighted Total Water O&M	57%	43%	\$ 2,547,351	\$ 1,927,426	
72	Contingency & Bad Debt							
73	39-00 Contingency	\$ -	Weighted Total Water O&M	57%	43%	\$ -	\$ -	
74	49-07 Bad Debt Expense	\$ 82,550	Retail Only	0%	100%	\$ -	\$ 82,550	
75	Total Operating Expenses	\$ 5,560,755				\$ 3,123,695	\$ 2,446,060	
76	Interfund Transfers Out							
77	91-01 Transfer to General Fund 001	\$ 4,529,431	Retail Only	0%	100%	\$ -	\$ 4,529,431	
78	91-25 TO Restricted Asset 425	\$ -	Retail Only	0%	100%	\$ -	\$ -	
79	91-53 Health Insurance Fund 530	\$ 337,894	Retail Only	0%	100%	\$ -	\$ 337,894	
80	95-01 6% ILO Franchise Fee	\$ 1,157,293	Retail Only	0%	100%	\$ -	\$ 1,157,293	
81	Total Interfund Transfers Out	\$ 6,024,618				\$ -	\$ 6,024,618	
82	TOTAL - 4010 WATER ADMINISTRATION	\$ 12,677,925				\$ 3,740,527	\$ 8,937,398	

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## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
83	4020 DYAL PLANT							
84	Salaries & Benefits							
85	12-00 Regular Salaries & Wages	\$ 1,423,257	Regional / Retail	100%	0%	\$ 1,423,257	\$ -	
86	12-12 Accrual Payouts	\$ 13,055	Regional / Retail	100%	0%	\$ 13,055	\$ -	
87	13-00 Other Salaries & Wages	\$ 53,415	Regional / Retail	100%	0%	\$ 53,415	\$ -	
88	14-00 Overtime	\$ 138,104	Regional / Retail	100%	0%	\$ 138,104	\$ -	
89	20-00 Clothing/Shoe Allowances	\$ 805	Regional / Retail	100%	0%	\$ 805	\$ -	
90	21-00 FICA Taxes	\$ 119,813	Regional / Retail	100%	0%	\$ 119,813	\$ -	
91	22-00 Retirement Contributions	\$ 117,771	Regional / Retail	100%	0%	\$ 117,771	\$ -	
92	23-00 Life/Health Insurance	\$ 450,955	Regional / Retail	100%	0%	\$ 450,955	\$ -	
93	24-00 Worker's Compensation	\$ 92,981	Regional / Retail	100%	0%	\$ 92,981	\$ -	
94	26-00 OPEB Health Expense	\$ 60,820	Regional / Retail	100%	0%	\$ 60,820	\$ -	
95	27-00 Cafeteria Plan	\$ 12,350	Regional / Retail	100%	0%	\$ 12,350	\$ -	
96	Total Salaries & Benefits	\$ 2,483,327				\$ 2,483,327	\$ -	
97	Operating Expenditures							
98	31-00 Professional Services	\$ 8,286	Regional / Retail	100%	0%	\$ 8,286	\$ -	
99	34-00 Contract Services	\$ 231,447	Regional / Retail	100%	0%	\$ 231,447	\$ -	
100	40-00 Travel & Per Diem	\$ 4,587	Regional / Retail	100%	0%	\$ 4,587	\$ -	
101	41-00 Communication	\$ 62,013	Regional / Retail	100%	0%	\$ 62,013	\$ -	
102	42-00 Postage & Freight	\$ 26,210	Regional / Retail	100%	0%	\$ 26,210	\$ -	
103	43-00 Electric/Water/Sewer Service	\$ 1,721,982	Regional / Retail	100%	0%	\$ 1,721,982	\$ -	
104	44-00 Rentals & Leases	\$ 118,048	Regional / Retail	100%	0%	\$ 118,048	\$ -	
105	45-00 Insurance	\$ 9,183	Regional / Retail	100%	0%	\$ 9,183	\$ -	
106	46-00 Repairs & Maintenance	\$ 2,436,303	Regional / Retail	100%	0%	\$ 2,436,303	\$ -	
107	46-02 Repair/Maint Building	\$ 317,392	Regional / Retail	100%	0%	\$ 317,392	\$ -	
108	46-03 Repair/Maint - Vehicles	\$ 26,551	Regional / Retail	100%	0%	\$ 26,551	\$ -	
109	47-00 Printing & Binding	\$ 61	Regional / Retail	100%	0%	\$ 61	\$ -	
110	49-00 Other Charges & Oblig.	\$ 7,469	Regional / Retail	100%	0%	\$ 7,469	\$ -	
111	52-00 Operating Supplies	\$ 3,543,278	Regional / Retail	100%	0%	\$ 3,543,278	\$ -	
112	52-07 Janitorial Supplies	\$ 4,095	Regional / Retail	100%	0%	\$ 4,095	\$ -	
113	52-30 Fuel, Oil & Lubricants	\$ 67,376	Regional / Retail	100%	0%	\$ 67,376	\$ -	
114	53-00 Road Materials/Supplies	\$ 9,572	Regional / Retail	100%	0%	\$ 9,572	\$ -	
115	54-00 Membership/Publications	\$ -	Regional / Retail	100%	0%	\$ -	\$ -	
116	55-00 Training	\$ 25,233	Regional / Retail	100%	0%	\$ 25,233	\$ -	
117	Total Operating Expenditures	\$ 8,619,087				\$ 8,619,087	\$ -	
118	TOTAL - 4020 DYAL PLANT	\$ 11,102,413				\$ 11,102,413	\$ -	

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## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				CUSTOMER ALLOCATION				
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals	
119	4025 WATER FIELD OPERATIONS							
120	Salaries & Benefits							
121	12-00 Regular Salaries & Wages	\$ 1,711,936	Miles of Pipe	3%	97%	\$ 55,546	\$ 1,656,390	
122	12-12 Accrual Payouts	\$ 23,525	Miles of Pipe	3%	97%	\$ 763	\$ 22,762	
123	13-00 Other Salaries & Wages	\$ 68,438	Miles of Pipe	3%	97%	\$ 2,221	\$ 66,217	
124	14-00 Overtime	\$ 159,167	Miles of Pipe	3%	97%	\$ 5,164	\$ 154,003	
125	20-00 Clothing/Shoe Allowances	\$ 770	Miles of Pipe	3%	97%	\$ 25	\$ 745	
126	21-00 FICA Taxes	\$ 144,287	Miles of Pipe	3%	97%	\$ 4,682	\$ 139,606	
127	22-00 Retirement Contributions	\$ 214,299	Miles of Pipe	3%	97%	\$ 6,953	\$ 207,346	
128	23-00 Life/Health Insurance	\$ 482,981	Miles of Pipe	3%	97%	\$ 15,671	\$ 467,310	
129	24-00 Worker's Compensation	\$ 108,444	Miles of Pipe	3%	97%	\$ 3,519	\$ 104,925	
130	26-00 OPEB Health Expense	\$ 82,276	Miles of Pipe	3%	97%	\$ 2,670	\$ 79,607	
131	27-00 Cafeteria Plan	\$ 23,650	Miles of Pipe	3%	97%	\$ 767	\$ 22,883	
132	Total Salaries & Benefits	\$ 3,019,774				\$ 97,981	\$ 2,921,793	
133	Operating Expenditures							
134	31-00 Professional Services	\$ 2,789	Miles of Pipe	3%	97%	\$ 90	\$ 2,698	
135	34-00 Contract Services	\$ 38,493	Miles of Pipe	3%	97%	\$ 1,249	\$ 37,244	
136	40-00 Travel & Per Diem	\$ 2,375	Miles of Pipe	3%	97%	\$ 77	\$ 2,298	
137	41-00 Communication	\$ 19,306	Miles of Pipe	3%	97%	\$ 626	\$ 18,680	
138	42-00 Postage & Freight	\$ 2,538	Miles of Pipe	3%	97%	\$ 82	\$ 2,456	
139	43-00 Electric/Water/Sewer Service	\$ 73,786	Miles of Pipe	3%	97%	\$ 2,394	\$ 71,391	
140	44-00 Rentals & Leases	\$ 3,201	Miles of Pipe	3%	97%	\$ 104	\$ 3,097	
141	45-00 Insurance	\$ 17,552	Miles of Pipe	3%	97%	\$ 569	\$ 16,982	
142	46-00 Repairs & Maintenance	\$ 2,361,373	Miles of Pipe	3%	97%	\$ 76,618	\$ 2,284,754	
143	46-02 Repair/Maint Building	\$ 82,465	Miles of Pipe	3%	97%	\$ 2,676	\$ 79,789	
144	46-03 Repair/Maint - Vehicles	\$ 72,758	Miles of Pipe	3%	97%	\$ 2,361	\$ 70,397	
145	47-00 Printing & Binding	\$ 25	Miles of Pipe	3%	97%	\$ 1	\$ 24	
146	49-00 Other Charges & Oblig.	\$ 2,112	Miles of Pipe	3%	97%	\$ 69	\$ 2,043	
147	52-00 Operating Supplies	\$ 118,489	Miles of Pipe	3%	97%	\$ 3,845	\$ 114,644	
148	52-07 Janitorial Supplies	\$ 3,050	Miles of Pipe	3%	97%	\$ 99	\$ 2,951	
149	52-30 Fuel, Oil & Lubricants	\$ 75,344	Miles of Pipe	3%	97%	\$ 2,445	\$ 72,899	
150	53-00 Road Materials/Supplies	\$ 5,602	Miles of Pipe	3%	97%	\$ 182	\$ 5,420	
151	54-00 Membership/Publications	\$ 255	Miles of Pipe	3%	97%	\$ 8	\$ 247	
152	55-00 Training	\$ 3,649	Miles of Pipe	3%	97%	\$ 118	\$ 3,531	
153	Total Operating Expenditures	\$ 2,885,150				\$ 93,613	\$ 2,791,546	
154	TOTAL - 4025 WATER FIELD OPERATIONS	\$ 5,904,934				\$ 191,594	\$ 5,713,339	

## Schedule 2 of 13

## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G
		CUSTOMER ALLOCATION						
			Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
155	<b>4055 ENGINEERING</b>							
156	Salaries & Benefits							
157	12-00 Regular Salaries & Wages	\$	341,965	Weighted Total Water CIP	66%	34%	\$ 224,265	\$ 117,699
158	12-12 Accrual Payouts	\$	9,818	Weighted Total Water CIP	66%	34%	\$ 6,439	\$ 3,379
159	13-00 Other Salaries & Wages	\$	56,765	Weighted Total Water CIP	66%	34%	\$ 37,228	\$ 19,538
160	14-00 Overtime	\$	117	Weighted Total Water CIP	66%	34%	\$ 77	\$ 40
161	21-00 FICA Taxes	\$	31,089	Weighted Total Water CIP	66%	34%	\$ 20,389	\$ 10,700
162	22-00 Retirement Contributions	\$	29,989	Weighted Total Water CIP	66%	34%	\$ 19,667	\$ 10,322
163	23-00 Life/Health Insurance	\$	137,141	Weighted Total Water CIP	66%	34%	\$ 89,939	\$ 47,202
164	24-00 Worker's Compensation	\$	4,108	Weighted Total Water CIP	66%	34%	\$ 2,694	\$ 1,414
165	26-00 OPEB Health Expense	\$	17,755	Weighted Total Water CIP	66%	34%	\$ 11,644	\$ 6,111
166	27-00 Cafeteria Plan	\$	19,363	Weighted Total Water CIP	66%	34%	\$ 12,698	\$ 6,664
167	Total Salaries & Benefits	\$	648,109				\$ 425,039	\$ 223,070
168	Operating Expenditures							
169	31-03 Engineering Services	\$	-	Weighted Total Water CIP	66%	34%	\$ -	\$ -
170	34-00 Contract Services	\$	65,229	Weighted Total Water CIP	66%	34%	\$ 42,778	\$ 22,451
171	40-00 Travel & Per Diem	\$	7	Weighted Total Water CIP	66%	34%	\$ 4	\$ 2
172	41-00 Communication	\$	2,541	Weighted Total Water CIP	66%	34%	\$ 1,666	\$ 874
173	42-00 Postage & Freight	\$	268	Weighted Total Water CIP	66%	34%	\$ 176	\$ 92
174	45-00 Insurance	\$	2,028	Weighted Total Water CIP	66%	34%	\$ 1,330	\$ 698
175	46-00 Repairs & Maintenance	\$	4,624	Weighted Total Water CIP	66%	34%	\$ 3,033	\$ 1,592
176	46-03 Repair/Maint - Vehicles	\$	3,302	Weighted Total Water CIP	66%	34%	\$ 2,165	\$ 1,136
177	47-00 Printing & Binding	\$	51	Weighted Total Water CIP	66%	34%	\$ 33	\$ 18
178	49-00 Other Charges & Oblig.	\$	632	Weighted Total Water CIP	66%	34%	\$ 414	\$ 218
179	52-00 Operating Supplies	\$	8,601	Weighted Total Water CIP	66%	34%	\$ 5,641	\$ 2,960
180	52-30 Fuel, Oil & Lubricants	\$	4,333	Weighted Total Water CIP	66%	34%	\$ 2,842	\$ 1,491
181	54-00 Membership/Publications	\$	316	Weighted Total Water CIP	66%	34%	\$ 207	\$ 109
182	55-00 Training	\$	520	Weighted Total Water CIP	66%	34%	\$ 341	\$ 179
183	Total Operating Expenditures	\$	92,452				\$ 60,631	\$ 31,821
184	<b>TOTAL - 4055 ENGINEERING</b>	\$	<b>740,561</b>				<b>\$ 485,671</b>	<b>\$ 254,891</b>
185	<b>4120 WATER RECLAMATION</b>							
186	Salaries & Benefits							
187	12-00 Regular Salaries & Wages	\$	-	N/A	0%	0%	\$ -	\$ -
188	12-12 Accrual Payouts	\$	-	N/A	0%	0%	\$ -	\$ -
189	13-00 Other Salaries & Wages	\$	-	N/A	0%	0%	\$ -	\$ -
190	14-00 Overtime	\$	-	N/A	0%	0%	\$ -	\$ -
191	20-00 Clothing/Shoe Allowances	\$	-	N/A	0%	0%	\$ -	\$ -
192	21-00 FICA Taxes	\$	-	N/A	0%	0%	\$ -	\$ -
193	22-00 Retirement Contributions	\$	-	N/A	0%	0%	\$ -	\$ -
194	23-00 Life/Health Insurance	\$	-	N/A	0%	0%	\$ -	\$ -
195	24-00 Worker's Compensation	\$	-	N/A	0%	0%	\$ -	\$ -
196	26-00 OPEB Health Expense	\$	-	N/A	0%	0%	\$ -	\$ -
197	27-00 Cafeteria Plan	\$	-	N/A	0%	0%	\$ -	\$ -

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## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F		G
				CUSTOMER ALLOCATION					
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals		
198	Total Salaries & Benefits	\$ -				\$ -	\$ -		
199	Operating Expenditures								
200	31-00 Professional Services	\$ -	N/A	0%	0%	\$ -	\$ -		
201	34-00 Contract Services	\$ -	N/A	0%	0%	\$ -	\$ -		
202	40-00 Travel & Per Diem	\$ -	N/A	0%	0%	\$ -	\$ -		
203	41-00 Communication	\$ -	N/A	0%	0%	\$ -	\$ -		
204	42-00 Postage & Freight	\$ -	N/A	0%	0%	\$ -	\$ -		
205	43-00 Electric/Water/Sewer Service	\$ -	N/A	0%	0%	\$ -	\$ -		
206	44-00 Rentals & Leases	\$ -	N/A	0%	0%	\$ -	\$ -		
207	45-00 Insurance	\$ -	N/A	0%	0%	\$ -	\$ -		
208	46-00 Repairs & Maintenance	\$ -	N/A	0%	0%	\$ -	\$ -		
209	46-02 Repair/Maint Building	\$ -	N/A	0%	0%	\$ -	\$ -		
210	46-03 Repair/Maint - Vehicles	\$ -	N/A	0%	0%	\$ -	\$ -		
211	49-00 Other Charges & Oblig.	\$ -	N/A	0%	0%	\$ -	\$ -		
212	52-00 Operating Supplies	\$ -	N/A	0%	0%	\$ -	\$ -		
213	52-07 Janitorial Supplies	\$ -	N/A	0%	0%	\$ -	\$ -		
214	52-30 Fuel, Oil & Lubricants	\$ -	N/A	0%	0%	\$ -	\$ -		
215	54-00 Membership/Publications	\$ -	N/A	0%	0%	\$ -	\$ -		
216	55-00 Training	\$ -	N/A	0%	0%	\$ -	\$ -		
217	Total Operating Expenditures	\$ -				\$ -	\$ -		
218	TOTAL - 4120 WATER RECLAMATION	\$ -				\$ -	\$ -		
219	4125 SEWER FIELD OPERATIONS								
220	Salaries & Benefits								
221	12-00 Regular Salaries & Wages	\$ -	N/A	0%	0%	\$ -	\$ -		
222	14-00 Overtime	\$ -	N/A	0%	0%	\$ -	\$ -		
223	20-00 Clothing/Shoe Allowances	\$ -	N/A	0%	0%	\$ -	\$ -		
224	21-00 FICA Taxes	\$ -	N/A	0%	0%	\$ -	\$ -		
225	22-00 Retirement Contributions	\$ -	N/A	0%	0%	\$ -	\$ -		
226	23-00 Life/Health Insurance	\$ -	N/A	0%	0%	\$ -	\$ -		
227	24-00 Worker's Compensation	\$ -	N/A	0%	0%	\$ -	\$ -		
228	26-00 OPEB Health Expense	\$ -	N/A	0%	0%	\$ -	\$ -		
229	27-00 Cafeteria Plan	\$ -	N/A	0%	0%	\$ -	\$ -		
230	Total Salaries & Benefits	\$ -				\$ -	\$ -		
231	Operating Expenditures								
232	34-00 Contract Services	\$ -	N/A	0%	0%	\$ -	\$ -		
233	40-00 Travel & Per Diem	\$ -	N/A	0%	0%	\$ -	\$ -		
234	41-00 Communication	\$ -	N/A	0%	0%	\$ -	\$ -		
235	42-00 Postage & Freight	\$ -	N/A	0%	0%	\$ -	\$ -		
236	43-00 Electric/Water/Sewer Service	\$ -	N/A	0%	0%	\$ -	\$ -		
237	44-00 Rentals & Leases	\$ -	N/A	0%	0%	\$ -	\$ -		
238	45-00 Insurance	\$ -	N/A	0%	0%	\$ -	\$ -		
239	46-00 Repairs & Maintenance	\$ -	N/A	0%	0%	\$ -	\$ -		
240	46-03 Repair/Maint - Vehicles	\$ -	N/A	0%	0%	\$ -	\$ -		

## Schedule 2 of 13

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B		C		D		E		F		G	
						CUSTOMER ALLOCATION							
		Base Year Water Actuals		Allocation Factor (from Schedule 6 of 13)		Regional/ Retail		Retail Only		Base Year Regional/ Retail Actuals		Base Year Retail Only Actuals	
241	47-00 Printing & Binding	\$	-	N/A		0%		0%		\$	-	\$ -	
242	49-00 Other Charges & Oblig.	\$	-	N/A		0%		0%		\$	-	\$ -	
243	52-00 Operating Supplies	\$	-	N/A		0%		0%		\$	-	\$ -	
244	52-30 Fuel, Oil & Lubricants	\$	-	N/A		0%		0%		\$	-	\$ -	
245	53-00 Road Materials/Supplies	\$	-	N/A		0%		0%		\$	-	\$ -	
246	54-00 Membership/Publications	\$	-	N/A		0%		0%		\$	-	\$ -	
247	55-00 Training	\$	-	N/A		0%		0%		\$	-	\$ -	
248	Total Operating Expenditures	\$	-							\$	-	\$ -	
249	TOTAL - 4125 SEWER FIELD OPERATIONS	\$	-							\$	-	\$ -	
250	DEBT SERVICE												
251	Existing Senior Lien Debt Service												
252	Series 1999 Bond - Principal	\$	1,128,355	Series 1999 Bonds		95%		5%		\$	1,070,010	\$ 58,345	
253	Series 1999 Bond - Interest	\$	187,336	Series 1999 Bonds		95%		5%		\$	177,649	\$ 9,687	
254	Series 2003 - Principal	\$	1,206,537	Series 2003 Bonds		95%		5%		\$	1,145,591	\$ 60,946	
255	Series 2003 - Interest	\$	618,012	Series 2003 Bonds		95%		5%		\$	586,795	\$ 31,218	
256	Series 2009A Bonds - Principal	\$	-	Series 2009A Bonds		51%		49%		\$	-	\$ -	
257	Series 2009A Bonds - Interest	\$	412,449	Series 2009A Bonds		51%		49%		\$	210,421	\$ 202,028	
258	Series 2009B Bonds - Principal	\$	-	Series 2009B Bonds		95%		5%		\$	-	\$ -	
259	Series 2009B Bonds - Interest	\$	569,723	Series 2009B Bonds		95%		5%		\$	540,264	\$ 29,459	
260	Series 2010 BAB - Principal	\$	-	Series 2010 BAB		47%		53%		\$	-	\$ -	
261	Series 2010 BAB - Interest	\$	1,866,313	Series 2010 BAB		47%		53%		\$	880,993	\$ 985,320	
262	Series 2010 BAB - Subsidy	\$	(595,374)	Series 2010 BAB		47%		53%		\$	(281,046)	\$ (314,328)	
263	Total Existing Senior Lien Debt Service	\$	5,393,351							\$	4,330,677	\$ 1,062,675	
264	Existing Subordinate Debt Service												
265	SRL 517010 - Principal	\$	295,504	SRL 517010		0%		100%		\$	-	\$ 295,504	
266	SRL 517010 - Interest	\$	65,279	SRL 517010		0%		100%		\$	-	\$ 65,279	
267	SRL 517020 - Principal	\$	230,751	SRL 517020		0%		100%		\$	-	\$ 230,751	
268	SRL 517020 - Interest	\$	62,334	SRL 517020		0%		100%		\$	-	\$ 62,334	
269	SRL 517030 - Principal	\$	521,267	SRL 517030		0%		100%		\$	-	\$ 521,267	
270	SRL 517030 - Interest	\$	149,922	SRL 517030		0%		100%		\$	-	\$ 149,922	
271	SRL 202P - Principal	\$	-	SRL 202P		0%		100%		\$	-	\$ -	
272	SRL 202P - Interest	\$	-	SRL 202P		0%		100%		\$	-	\$ -	
273	SRL 517040 - Principal	\$	99,534	SRL 517040		0%		100%		\$	-	\$ 99,534	
274	SRL 517040 - Interest	\$	51,878	SRL 517040		0%		100%		\$	-	\$ 51,878	
275	SRL - 517050 - Principal	\$	284,707	SRL 517050		0%		100%		\$	-	\$ 284,707	
276	SRL - 517050 - Interest	\$	144,585	SRL 517050		0%		100%		\$	-	\$ 144,585	
277	SRL WW812030 - Principal	\$	-	SRL WW812030		0%		100%		\$	-	\$ -	
278	SRL WW812030 - Interest	\$	-	SRL WW812030		0%		100%		\$	-	\$ -	
279	SRL DW517060 - Principal	\$	5,269	SRL DW517060		0%		100%		\$	-	\$ 5,269	
280	SRL DW517060 - Interest	\$	2,799	SRL DW517060		0%		100%		\$	-	\$ 2,799	
281	Total Existing Subordinate Debt Service	\$	1,913,829							\$	-	\$ 1,913,829	

## Schedule 2 of 13

## Customer Class Allocation - Base Year Net Revenue Requirement

		A	B	C	D	E	F	G
		CUSTOMER ALLOCATION						
			Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
282	New Debt Service							
283	Imputed Annual Debt Service for CIP (From Schedule 13 of 13)	\$	508,172	Base Year Water CIP	66%	34%	\$ 333,266	\$ 174,906
284	Total New Debt Service	\$	508,172				\$ 333,266	\$ 174,906
285	<b>TOTAL - DEBT SERVICE</b>	\$	<b>7,815,352</b>				<b>\$ 4,663,943</b>	<b>\$ 3,151,409</b>
286	<b>OTHER BELOW THE LINE EXPENSES</b>							
287	Letters of Credit							
288	Suntrust Letter of Credit Draw #1 - Principal	\$	120,895	Retail Only	0%	100%	\$ -	\$ 120,895
289	Suntrust Letter of Credit Draw #1 - Interest	\$	7,379	Retail Only	0%	100%	\$ -	\$ 7,379
290	Suntrust Letter of Credit Draw #3 - Principal	\$	53,361	Retail Only	0%	100%	\$ -	\$ 53,361
291	Suntrust Letter of Credit Draw #3 - Interest	\$	3,252	Retail Only	0%	100%	\$ -	\$ 3,252
292	Suntrust Letter of Credit Draw #4 - Principal	\$	54,194	Retail Only	0%	100%	\$ -	\$ 54,194
293	Suntrust Letter of Credit Draw #4 - Interest	\$	3,044	Retail Only	0%	100%	\$ -	\$ 3,044
294	Suntrust Letter of Credit Draw #5 - Principal	\$	33,350	Retail Only	0%	100%	\$ -	\$ 33,350
295	Suntrust Letter of Credit Draw #5 - Interest	\$	2,878	Retail Only	0%	100%	\$ -	\$ 2,878
296	Total Letters of Credit	\$	278,353				\$ -	\$ 278,353
297	<b>TOTAL - OTHER BELOW THE LINE EXPENSES</b>	\$	<b>278,353</b>				<b>\$ -</b>	<b>\$ 278,353</b>
298	<b>OTHER USES</b>							
299	Cash Funded Capital							
300	Imputed Cash Funded CIP (From Schedule 13 of 13)	\$	4,143,909	Base Year Water CIP	66%	34%	\$ 2,717,634	\$ 1,426,275
301	Total Cash Funded Capital	\$	4,143,909				\$ 2,717,634	\$ 1,426,275
302	Less: Capital Offsets							
303	Contributed Capital Funds Used for CIP in Current FY	\$	-	Regional / Retail <sup>(1)</sup>	100%	0%	\$ -	\$ -
304	Water Impact Fees Used for Payment of Debt	\$	(1,435,760)	Water Impact Fees	40%	60%	\$ (580,385)	\$ (855,375)
305	Sewer Impact Fees Used for Payment of Debt	\$	-	N/A	0%	0%	\$ -	\$ -
306	Water Projects Paid with Impact Fees	\$	-	Water Impact Fees	40%	60%	\$ -	\$ -
307	Sewer Projects Paid with Impact Fees	\$	-	N/A	0%	0%	\$ -	\$ -
308	Total Capital Offsets	\$	(1,435,760)				\$ (580,385)	\$ (855,375)
309	Use of Fund Balance							
310	Reserve Fund Balance Used for Cash Flow Deficit	\$	-	Weighted Total Water O&M	57%	43%	\$ -	\$ -
311	Total Use of Fund Balance	\$	-				\$ -	\$ -
312	<b>TOTAL - OTHER USES</b>	\$	<b>2,708,149</b>				<b>\$ 2,137,248</b>	<b>\$ 570,901</b>
313	<b>OFFSETTING REVENUES</b>							
314	Other Operating Revenue							
315	Water Connection Fee	\$	(442,243)	Retail Only	0%	100%	\$ -	\$ (442,243)
316	Water Hydrant Fees	\$	(2,776,051)	Retail Only	0%	100%	\$ -	\$ (2,776,051)
317	Hydrant Resid Flow Test	\$	(5,000)	Retail Only	0%	100%	\$ -	\$ (5,000)
318	Backflow Device Test	\$	(181,076)	Retail Only	0%	100%	\$ -	\$ (181,076)
319	Jumper Meters	\$	(2,000)	Retail Only	0%	100%	\$ -	\$ (2,000)
320	Plan Review / Const Inspect	\$	(30,500)	Weighted Total Water O&M	57%	43%	\$ (17,363)	\$ (13,137)
321	Backflow PRV/RLCT Temp	\$	(970)	Retail Only	0%	100%	\$ -	\$ (970)
322	Sewer Grease Trap Permits	\$	-	N/A	0%	0%	\$ -	\$ -

## Schedule 2 of 13

## Customer Class Allocation - Base Year Net Revenue Requirement

A		B	C	D	E	F	G
		CUSTOMER ALLOCATION					
		Base Year Water Actuals	Allocation Factor (from Schedule 6 of 13)	Regional/ Retail	Retail Only	Base Year Regional/ Retail Actuals	Base Year Retail Only Actuals
323	Sewer Connection Fee	\$ -	N/A	0%	0%	\$ -	\$ -
324	Reuse Water Installation	\$ -	N/A	0%	0%	\$ -	\$ -
325	362 - Rents and Royalties	\$ (1,084)	Weighted Total Water O&M	57%	43%	\$ (617)	\$ (467)
326	364 - Sale of Fixed Assets	\$ (122,150)	Weighted Total Water O&M	57%	43%	\$ (69,536)	\$ (52,614)
327	365 - Sale of Surplus Scrap	\$ (5,860)	Weighted Total Water O&M	57%	43%	\$ (3,336)	\$ (2,524)
328	369 - Other Misc. Revenues	\$ (56,524)	Weighted Total Water O&M	57%	43%	\$ (32,177)	\$ (24,347)
328	Net Inc/Dec - FMV Investment	\$ 55,101	Weighted Total Water O&M	57%	43%	\$ 31,367	\$ 23,734
329	Total Other Operating Revenue	\$ (3,568,358)				\$ (91,662)	\$ (3,476,695)
330	Interest Income						
331	Interest Income	\$ (207,225)	Weighted Total Water O&M	57%	43%	\$ (117,967)	\$ (89,258)
332	Total Interest Income	\$ (207,225)				\$ (117,967)	\$ (89,258)
333	<b>TOTAL - OFFSETTING REVENUES</b>	<b>\$ (3,775,583)</b>				<b>\$ (209,629)</b>	<b>\$ (3,565,954)</b>
334	<b>Total</b>	<b>\$ 38,842,400</b>				<b>\$ 22,111,767</b> 56.9%	<b>\$ 16,730,633</b>

(1) Contributed Capital Funds Used for CIP in Current FY will be allocated according to the nature of the project.

		A	B	C	D E		F	G
		SERVICE ALLOCATION %						
		Base Year Regional/ Retail Actuals	Allocation Factor		Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals
1	1515 FIELD SERVICES							
2	Salaries & Benefits							
3	12-00 Regular Salaries & Wages	\$ -		N/A	0%	0%	\$ -	\$ -
4	12-12 Accrual Payouts	\$ -		N/A	0%	0%	\$ -	\$ -
5	13-00 Other Salaries & Wages	\$ -		N/A	0%	0%	\$ -	\$ -
6	14-00 Overtime	\$ -		N/A	0%	0%	\$ -	\$ -
7	20-00 Clothing/Shoe Allowances	\$ -		N/A	0%	0%	\$ -	\$ -
8	21-00 FICA Taxes	\$ -		N/A	0%	0%	\$ -	\$ -
9	22-00 Retirement Contributions	\$ -		N/A	0%	0%	\$ -	\$ -
10	23-00 Life/Health Insurance	\$ -		N/A	0%	0%	\$ -	\$ -
11	24-00 Worker's Compensation	\$ -		N/A	0%	0%	\$ -	\$ -
12	26-00 OPEB Health Expense	\$ -		N/A	0%	0%	\$ -	\$ -
13	27-00 Cafeteria Plan	\$ -		N/A	0%	0%	\$ -	\$ -
14	Total Salaries & Benefits	\$ -					\$ -	\$ -
15	Operating Expenditures							
16	41-00 Communication	\$ -		N/A	0%	0%	\$ -	\$ -
17	42-00 Postage & Freight	\$ -		N/A	0%	0%	\$ -	\$ -
18	45-00 Insurance	\$ -		N/A	0%	0%	\$ -	\$ -
19	46-00 Repairs & Maintenance	\$ -		N/A	0%	0%	\$ -	\$ -
20	46-03 Repair/Maint - Vehicles	\$ -		N/A	0%	0%	\$ -	\$ -
21	49-00 Other Charges & Oblig.	\$ -		N/A	0%	0%	\$ -	\$ -
22	52-00 Operating Supplies	\$ -		N/A	0%	0%	\$ -	\$ -
23	52-30 Fuel, Oil & Lubricants	\$ -		N/A	0%	0%	\$ -	\$ -
24	54-00 Membership/Publications	\$ -		N/A	0%	0%	\$ -	\$ -
25	Total Operating Expenditures	\$ -					\$ -	\$ -
26	TOTAL - 1515 FIELD SERVICES	\$ -					\$ -	\$ -
27	4010 WATER ADMINISTRATION							
28	Salaries & Benefits							
29	12-00 Regular Salaries & Wages	\$ 224,157		Weighted Total Surface Water Supply O&M	1%	99%	\$ 1,379	\$ 222,778
30	12-12 Accrual Payouts	\$ 1,425		Weighted Total Surface Water Supply O&M	1%	99%	\$ 9	\$ 1,416
31	13-00 Other Salaries & Wages	\$ 4,029		Weighted Total Surface Water Supply O&M	1%	99%	\$ 25	\$ 4,004
32	14-00 Overtime	\$ 7,463		Weighted Total Surface Water Supply O&M	1%	99%	\$ 46	\$ 7,417
33	21-00 FICA Taxes	\$ 17,744		Weighted Total Surface Water Supply O&M	1%	99%	\$ 109	\$ 17,634
34	22-00 Retirement Contributions	\$ 230,882		Weighted Total Surface Water Supply O&M	1%	99%	\$ 1,421	\$ 229,461
35	23-00 Life/Health Insurance	\$ 44,728		Weighted Total Surface Water Supply O&M	1%	99%	\$ 275	\$ 44,453
36	23-02 Life/Health Retirees	\$ 60,329		Weighted Total Surface Water Supply O&M	1%	99%	\$ 371	\$ 59,958
37	24-00 Worker's Compensation	\$ 5,735		Weighted Total Surface Water Supply O&M	1%	99%	\$ 35	\$ 5,700
38	25-00 Unemployment Compensation	\$ 887		Weighted Total Surface Water Supply O&M	1%	99%	\$ 5	\$ 882
39	26-00 OPEB Health Expense	\$ 12,168		Weighted Total Surface Water Supply O&M	1%	99%	\$ 75	\$ 12,093
40	27-00 Cafeteria Plan	\$ 7,286		Weighted Total Surface Water Supply O&M	1%	99%	\$ 45	\$ 7,241
41	Total Salaries & Benefits	\$ 616,832					\$ 3,796	\$ 613,037

## Schedule 3 of 13

## Surface Water Supply Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				SERVICE ALLOCATION %				
		Base Year Regional/ Retail Actuals	Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	
42	Operating Expenses							
43	Operating Exp (Less Contin. Bad Debt, Indir Cost Alloc)							
44	31-00 Professional Services	\$ 108,855	Weighted Total Surface Water Supply O&M	1%	99%	\$ 670	\$ 108,185	
45	31-01 Legal Expenses	\$ 40,321	Weighted Total Surface Water Supply O&M	1%	99%	\$ 248	\$ 40,073	
46	31-33 Employee Health Center	\$ 57,878	Weighted Total Surface Water Supply O&M	1%	99%	\$ 356	\$ 57,522	
47	32-00 Accounting & Auditing	\$ 20,647	Weighted Total Surface Water Supply O&M	1%	99%	\$ 127	\$ 20,519	
48	34-00 Contract Services	\$ 71,158	Weighted Total Surface Water Supply O&M	1%	99%	\$ 438	\$ 70,721	
49	40-00 Travel & Per Diem	\$ 421	Weighted Total Surface Water Supply O&M	1%	99%	\$ 3	\$ 418	
50	41-00 Communication	\$ 887	Weighted Total Surface Water Supply O&M	1%	99%	\$ 5	\$ 882	
51	42-00 Postage & Freight	\$ 2,204	Weighted Total Surface Water Supply O&M	1%	99%	\$ 14	\$ 2,190	
52	43-00 Electric/Water/Sewer Service	\$ 586	Weighted Total Surface Water Supply O&M	1%	99%	\$ 4	\$ 583	
53	44-00 Rentals & Leases	\$ 850	Weighted Total Surface Water Supply O&M	1%	99%	\$ 5	\$ 845	
54	45-00 Insurance	\$ 150,757	Weighted Total Surface Water Supply O&M	1%	99%	\$ 928	\$ 149,829	
55	46-00 Repairs & Maintenance	\$ 1,704	Weighted Total Surface Water Supply O&M	1%	99%	\$ 10	\$ 1,694	
56	46-02 Repair/Maint Building	\$ 720	Weighted Total Surface Water Supply O&M	1%	99%	\$ 4	\$ 716	
57	46-03 Repair/Maint - Vehicles	\$ 649	Weighted Total Surface Water Supply O&M	1%	99%	\$ 4	\$ 646	
58	47-00 Printing & Binding	\$ 2,432	Weighted Total Surface Water Supply O&M	1%	99%	\$ 15	\$ 2,417	
59	48-00 Promotional Activities	\$ 6,481	Weighted Total Surface Water Supply O&M	1%	99%	\$ 40	\$ 6,441	
60	49-00 Other Charges & Oblig.	\$ 5,380	Weighted Total Surface Water Supply O&M	1%	99%	\$ 33	\$ 5,347	
61	49-08 Cash Over & Under	\$ 33,111	Weighted Total Surface Water Supply O&M	1%	99%	\$ 204	\$ 32,907	
62	49-09 Document Recording Chgs	\$ 713	Weighted Total Surface Water Supply O&M	1%	99%	\$ 4	\$ 709	
63	49-15 Obsolete Inventory	\$ 404	Weighted Total Surface Water Supply O&M	1%	99%	\$ 2	\$ 402	
64	52-00 Operating Supplies	\$ 29,884	Weighted Total Surface Water Supply O&M	1%	99%	\$ 184	\$ 29,700	
65	52-30 Fuel, Oil & Lubricants	\$ 1,157	Weighted Total Surface Water Supply O&M	1%	99%	\$ 7	\$ 1,150	
66	52-33 Employee Health Center	\$ 24,936	Weighted Total Surface Water Supply O&M	1%	99%	\$ 153	\$ 24,782	
67	54-00 Membership/Publications	\$ 13,508	Weighted Total Surface Water Supply O&M	1%	99%	\$ 83	\$ 13,424	
68	55-00 Training	\$ 700	Weighted Total Surface Water Supply O&M	1%	99%	\$ 4	\$ 696	
69	59-00 Depreciation Expense	\$ -	Weighted Total Surface Water Supply O&M	1%	99%	\$ -	\$ -	
70	General Fund Indirect Cost Allocation							
71	34-10 Allocations - General Fund	\$ 2,547,351	Weighted Total Surface Water Supply O&M	1%	99%	\$ 15,675	\$ 2,531,676	
72	Contingency & Bad Debt							
73	39-00 Contingency	\$ -	Weighted Total Surface Water Supply O&M	1%	99%	\$ -	\$ -	
74	49-07 Bad Debt Expense	\$ -	N/A	0%	0%	\$ -	\$ -	
75	Total Operating Expenses	\$ 3,123,695				\$ 19,221	\$ 3,104,473	
76	Interfund Transfers Out							
77	91-01 Transfer to General Fund 001	\$ -	N/A	0%	0%	\$ -	\$ -	
78	91-25 TO Restricted Asset 425	\$ -	N/A	0%	0%	\$ -	\$ -	
79	91-53 Health Insurance Fund 530	\$ -	N/A	0%	0%	\$ -	\$ -	
80	95-01 6% ILO Franchise Fee	\$ -	N/A	0%	0%	\$ -	\$ -	
81	Total Interfund Transfers Out	\$ -				\$ -	\$ -	
82	TOTAL - 4010 WATER ADMINISTRATION	\$ 3,740,527				\$ 23,017	\$ 3,717,510	

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## Surface Water Supply Allocation - Base Year Net Revenue Requirement

		A	B	C	D		E	F	G
		SERVICE ALLOCATION %							
		Base Year Regional/ Retail Actuals		Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	
83	4020 DYAL PLANT								
84	Salaries & Benefits								
85	12-00 Regular Salaries & Wages	\$	1,423,257	Weighted Total Surface Water Supply O&M	1%	99%	\$ 8,758	\$ 1,414,499	
86	12-12 Accrual Payouts	\$	13,055	Weighted Total Surface Water Supply O&M	1%	99%	\$ 80	\$ 12,975	
87	13-00 Other Salaries & Wages	\$	53,415	Weighted Total Surface Water Supply O&M	1%	99%	\$ 329	\$ 53,086	
88	14-00 Overtime	\$	138,104	Weighted Total Surface Water Supply O&M	1%	99%	\$ 850	\$ 137,254	
89	20-00 Clothing/Shoe Allowances	\$	805	Weighted Total Surface Water Supply O&M	1%	99%	\$ 5	\$ 800	
90	21-00 FICA Taxes	\$	119,813	Weighted Total Surface Water Supply O&M	1%	99%	\$ 737	\$ 119,076	
91	22-00 Retirement Contributions	\$	117,771	Weighted Total Surface Water Supply O&M	1%	99%	\$ 725	\$ 117,046	
92	23-00 Life/Health Insurance	\$	450,955	Weighted Total Surface Water Supply O&M	1%	99%	\$ 2,775	\$ 448,180	
93	24-00 Worker's Compensation	\$	92,981	Weighted Total Surface Water Supply O&M	1%	99%	\$ 572	\$ 92,409	
94	26-00 OPEB Health Expense	\$	60,820	Weighted Total Surface Water Supply O&M	1%	99%	\$ 374	\$ 60,446	
95	27-00 Cafeteria Plan	\$	12,350	Weighted Total Surface Water Supply O&M	1%	99%	\$ 76	\$ 12,274	
96	Total Salaries & Benefits	\$	2,483,327				\$ 15,281	\$ 2,468,046	
97	Operating Expenditures								
98	31-00 Professional Services	\$	8,286	Dyal Plant Allocation	48%	52%	\$ 3,985	\$ 4,301	
99	34-00 Contract Services	\$	231,447	Dyal Plant Allocation	7%	93%	\$ 16,619	\$ 214,827	
100	40-00 Travel & Per Diem	\$	4,587	Dyal Plant Allocation	1%	99%	\$ 23	\$ 4,564	
101	41-00 Communication	\$	62,013	Dyal Plant Allocation	0%	100%	\$ 58	\$ 61,955	
102	42-00 Postage & Freight	\$	26,210	Dyal Plant Allocation	0%	100%	\$ 83	\$ 26,127	
103	43-00 Electric/Water/Sewer Service	\$	1,721,982	Dyal Plant Allocation	0%	100%	\$ 3,794	\$ 1,718,188	
104	44-00 Rentals & Leases	\$	118,048	Dyal Plant Allocation	1%	99%	\$ 600	\$ 117,449	
105	45-00 Insurance	\$	9,183	Dyal Plant Allocation	1%	99%	\$ 47	\$ 9,137	
106	46-00 Repairs & Maintenance	\$	2,436,303	Dyal Plant Allocation	0%	100%	\$ 12,104	\$ 2,424,199	
107	46-02 Repair/Maint Building	\$	317,392	Dyal Plant Allocation	1%	99%	\$ 1,613	\$ 315,779	
108	46-03 Repair/Maint - Vehicles	\$	26,551	Dyal Plant Allocation	1%	99%	\$ 135	\$ 26,417	
109	47-00 Printing & Binding	\$	61	Dyal Plant Allocation	1%	99%	\$ 0	\$ 61	
110	49-00 Other Charges & Oblig.	\$	7,469	Dyal Plant Allocation	1%	99%	\$ 38	\$ 7,431	
111	52-00 Operating Supplies	\$	3,543,278	Dyal Plant Allocation	0%	100%	\$ 815	\$ 3,542,463	
112	52-07 Janitorial Supplies	\$	4,095	Dyal Plant Allocation	1%	99%	\$ 21	\$ 4,074	
113	52-30 Fuel, Oil & Lubricants	\$	67,376	Dyal Plant Allocation	2%	98%	\$ 1,070	\$ 66,305	
114	53-00 Road Materials/Supplies	\$	9,572	Dyal Plant Allocation	0%	100%	\$ -	\$ 9,572	
115	54-00 Membership/Publications	\$	-	Dyal Plant Allocation	1%	99%	\$ -	\$ -	
116	55-00 Training	\$	25,233	Dyal Plant Allocation	1%	99%	\$ 128	\$ 25,105	
117	Total Operating Expenditures	\$	8,619,087				\$ 41,133	\$ 8,577,954	
118	TOTAL - 4020 DYAL PLANT	\$	11,102,413				\$ 56,414	\$ 11,045,999	

## Schedule 3 of 13

## Surface Water Supply Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				SERVICE ALLOCATION %				
		Base Year Regional/ Retail Actuals	Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	
119	<b>4025 WATER FIELD OPERATIONS</b>							
120	Salaries & Benefits							
121	12-00 Regular Salaries & Wages	\$ 55,546	Miles of Pipe	6%	94%	\$ 3,444	\$ 52,102	
122	12-12 Accrual Payouts	\$ 763	Miles of Pipe	6%	94%	\$ 47	\$ 716	
123	13-00 Other Salaries & Wages	\$ 2,221	Miles of Pipe	6%	94%	\$ 138	\$ 2,083	
124	14-00 Overtime	\$ 5,164	Miles of Pipe	6%	94%	\$ 320	\$ 4,844	
125	20-00 Clothing/Shoe Allowances	\$ 25	Miles of Pipe	6%	94%	\$ 2	\$ 23	
126	21-00 FICA Taxes	\$ 4,682	Miles of Pipe	6%	94%	\$ 290	\$ 4,391	
127	22-00 Retirement Contributions	\$ 6,953	Miles of Pipe	6%	94%	\$ 431	\$ 6,522	
128	23-00 Life/Health Insurance	\$ 15,671	Miles of Pipe	6%	94%	\$ 972	\$ 14,699	
129	24-00 Worker's Compensation	\$ 3,519	Miles of Pipe	6%	94%	\$ 218	\$ 3,300	
130	26-00 OPEB Health Expense	\$ 2,670	Miles of Pipe	6%	94%	\$ 166	\$ 2,504	
131	27-00 Cafeteria Plan	\$ 767	Miles of Pipe	6%	94%	\$ 48	\$ 720	
132	Total Salaries & Benefits	\$ 97,981				\$ 6,075	\$ 91,906	
133	Operating Expenditures							
134	31-00 Professional Services	\$ 90	Miles of Pipe	6%	94%	\$ 6	\$ 85	
135	34-00 Contract Services	\$ 1,249	Miles of Pipe	6%	94%	\$ 77	\$ 1,172	
136	40-00 Travel & Per Diem	\$ 77	Miles of Pipe	6%	94%	\$ 5	\$ 72	
137	41-00 Communication	\$ 626	Miles of Pipe	6%	94%	\$ 39	\$ 588	
138	42-00 Postage & Freight	\$ 82	Miles of Pipe	6%	94%	\$ 5	\$ 77	
139	43-00 Electric/Water/Sewer Service	\$ 2,394	Miles of Pipe	6%	94%	\$ 148	\$ 2,246	
140	44-00 Rentals & Leases	\$ 104	Miles of Pipe	6%	94%	\$ 6	\$ 97	
141	45-00 Insurance	\$ 569	Miles of Pipe	6%	94%	\$ 35	\$ 534	
142	46-00 Repairs & Maintenance	\$ 76,618	Miles of Pipe	6%	94%	\$ 4,750	\$ 71,868	
143	46-02 Repair/Maint Building	\$ 2,676	Miles of Pipe	6%	94%	\$ 166	\$ 2,510	
144	46-03 Repair/Maint - Vehicles	\$ 2,361	Miles of Pipe	6%	94%	\$ 146	\$ 2,214	
145	47-00 Printing & Binding	\$ 1	Miles of Pipe	6%	94%	\$ 0	\$ 1	
146	49-00 Other Charges & Oblig.	\$ 69	Miles of Pipe	6%	94%	\$ 4	\$ 64	
147	52-00 Operating Supplies	\$ 3,845	Miles of Pipe	6%	94%	\$ 238	\$ 3,606	
148	52-07 Janitorial Supplies	\$ 99	Miles of Pipe	6%	94%	\$ 6	\$ 93	
149	52-30 Fuel, Oil & Lubricants	\$ 2,445	Miles of Pipe	6%	94%	\$ 152	\$ 2,293	
150	53-00 Road Materials/Supplies	\$ 182	Miles of Pipe	6%	94%	\$ 11	\$ 170	
151	54-00 Membership/Publications	\$ 8	Miles of Pipe	6%	94%	\$ 1	\$ 8	
152	55-00 Training	\$ 118	Miles of Pipe	6%	94%	\$ 7	\$ 111	
153	Total Operating Expenditures	\$ 93,613				\$ 5,804	\$ 87,809	
154	<b>TOTAL - 4025 WATER FIELD OPERATIONS</b>	<b>\$ 191,594</b>				<b>\$ 11,879</b>	<b>\$ 179,715</b>	

## Schedule 3 of 13

## Surface Water Supply Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				SERVICE ALLOCATION %				
		Base Year Regional/ Retail Actuals	Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	
155	<b>4055 ENGINEERING</b>							
156	Salaries & Benefits							
157	12-00 Regular Salaries & Wages	\$ 224,265	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 224,265	
158	12-12 Accrual Payouts	\$ 6,439	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 6,439	
159	13-00 Other Salaries & Wages	\$ 37,228	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 37,228	
160	14-00 Overtime	\$ 77	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 77	
161	21-00 FICA Taxes	\$ 20,389	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 20,389	
162	22-00 Retirement Contributions	\$ 19,667	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 19,667	
163	23-00 Life/Health Insurance	\$ 89,939	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 89,939	
164	24-00 Worker's Compensation	\$ 2,694	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 2,694	
165	26-00 OPEB Health Expense	\$ 11,644	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 11,644	
166	27-00 Cafeteria Plan	\$ 12,698	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 12,698	
167	Total Salaries & Benefits	\$ 425,039				\$ 0	\$ 425,039	
168	Operating Expenditures							
169	31-03 Engineering Services	\$ -	Weighted Total Surface Water Supply CIP	0%	100%	\$ -	\$ -	
170	34-00 Contract Services	\$ 42,778	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 42,778	
171	40-00 Travel & Per Diem	\$ 4	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 4	
172	41-00 Communication	\$ 1,666	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 1,666	
173	42-00 Postage & Freight	\$ 176	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 176	
174	45-00 Insurance	\$ 1,330	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 1,330	
175	46-00 Repairs & Maintenance	\$ 3,033	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 3,033	
176	46-03 Repair/Maint - Vehicles	\$ 2,165	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 2,165	
177	47-00 Printing & Binding	\$ 33	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 33	
178	49-00 Other Charges & Oblg.	\$ 414	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 414	
179	52-00 Operating Supplies	\$ 5,641	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 5,641	
180	52-30 Fuel, Oil & Lubricants	\$ 2,842	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 2,842	
181	54-00 Membership/Publications	\$ 207	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 207	
182	55-00 Training	\$ 341	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 341	
183	Total Operating Expenditures	\$ 60,631				\$ 0	\$ 60,631	
184	<b>TOTAL - 4055 ENGINEERING</b>	<b>\$ 485,671</b>				<b>\$ 0</b>	<b>\$ 485,671</b>	
185	<b>4120 WATER RECLAMATION</b>							
186	Salaries & Benefits							
187	12-00 Regular Salaries & Wages	\$ -	N/A	0%	0%	\$ -	\$ -	
188	12-12 Accrual Payouts	\$ -	N/A	0%	0%	\$ -	\$ -	
189	13-00 Other Salaries & Wages	\$ -	N/A	0%	0%	\$ -	\$ -	
190	14-00 Overtime	\$ -	N/A	0%	0%	\$ -	\$ -	
191	20-00 Clothing/Shoe Allowances	\$ -	N/A	0%	0%	\$ -	\$ -	

		A	B	C	D		E	F	G
					SERVICE ALLOCATION %				
		Base Year Regional/ Retail Actuals		Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	
192	21-00 FICA Taxes	\$ -		N/A	0%	0%	\$ -	\$ -	
193	22-00 Retirement Contributions	\$ -		N/A	0%	0%	\$ -	\$ -	
194	23-00 Life/Health Insurance	\$ -		N/A	0%	0%	\$ -	\$ -	
195	24-00 Worker's Compensation	\$ -		N/A	0%	0%	\$ -	\$ -	
196	26-00 OPEB Health Expense	\$ -		N/A	0%	0%	\$ -	\$ -	
197	27-00 Cafeteria Plan	\$ -		N/A	0%	0%	\$ -	\$ -	
198	Total Salaries & Benefits	\$ -					\$ -	\$ -	
199	Operating Expenditures								
200	31-00 Professional Services	\$ -		N/A	0%	0%	\$ -	\$ -	
201	34-00 Contract Services	\$ -		N/A	0%	0%	\$ -	\$ -	
202	40-00 Travel & Per Diem	\$ -		N/A	0%	0%	\$ -	\$ -	
203	41-00 Communication	\$ -		N/A	0%	0%	\$ -	\$ -	
204	42-00 Postage & Freight	\$ -		N/A	0%	0%	\$ -	\$ -	
205	43-00 Electric/Water/Sewer Service	\$ -		N/A	0%	0%	\$ -	\$ -	
206	44-00 Rentals & Leases	\$ -		N/A	0%	0%	\$ -	\$ -	
207	45-00 Insurance	\$ -		N/A	0%	0%	\$ -	\$ -	
208	46-00 Repairs & Maintenance	\$ -		N/A	0%	0%	\$ -	\$ -	
209	46-02 Repair/Maint Building	\$ -		N/A	0%	0%	\$ -	\$ -	
210	46-03 Repair/Maint - Vehicles	\$ -		N/A	0%	0%	\$ -	\$ -	
211	49-00 Other Charges & Oblig.	\$ -		N/A	0%	0%	\$ -	\$ -	
212	52-00 Operating Supplies	\$ -		N/A	0%	0%	\$ -	\$ -	
213	52-07 Janitorial Supplies	\$ -		N/A	0%	0%	\$ -	\$ -	
214	52-30 Fuel, Oil & Lubricants	\$ -		N/A	0%	0%	\$ -	\$ -	
215	54-00 Membership/Publications	\$ -		N/A	0%	0%	\$ -	\$ -	
216	55-00 Training	\$ -		N/A	0%	0%	\$ -	\$ -	
217	Total Operating Expenditures	\$ -					\$ -	\$ -	
218	<b>TOTAL - 4120 WATER RECLAMATION</b>	\$ -					\$ -	\$ -	
219	<b>4125 SEWER FIELD OPERATIONS</b>								
220	Salaries & Benefits								
221	12-00 Regular Salaries & Wages	\$ -		N/A	0%	0%	\$ -	\$ -	
222	14-00 Overtime	\$ -		N/A	0%	0%	\$ -	\$ -	
223	20-00 Clothing/Shoe Allowances	\$ -		N/A	0%	0%	\$ -	\$ -	
224	21-00 FICA Taxes	\$ -		N/A	0%	0%	\$ -	\$ -	
225	22-00 Retirement Contributions	\$ -		N/A	0%	0%	\$ -	\$ -	
226	23-00 Life/Health Insurance	\$ -		N/A	0%	0%	\$ -	\$ -	
227	24-00 Worker's Compensation	\$ -		N/A	0%	0%	\$ -	\$ -	
228	26-00 OPEB Health Expense	\$ -		N/A	0%	0%	\$ -	\$ -	
229	27-00 Cafeteria Plan	\$ -		N/A	0%	0%	\$ -	\$ -	
230	Total Salaries & Benefits	\$ -					\$ -	\$ -	
231	Operating Expenditures								
232	34-00 Contract Services	\$ -		N/A	0%	0%	\$ -	\$ -	
233	40-00 Travel & Per Diem	\$ -		N/A	0%	0%	\$ -	\$ -	
234	41-00 Communication	\$ -		N/A	0%	0%	\$ -	\$ -	
235	42-00 Postage & Freight	\$ -		N/A	0%	0%	\$ -	\$ -	
236	43-00 Electric/Water/Sewer Service	\$ -		N/A	0%	0%	\$ -	\$ -	

A		B	C	D		E	F	G
				SERVICE ALLOCATION %				
		Base Year Regional/ Retail Actuals	Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	
237	44-00 Rentals & Leases	\$ -	N/A	0%	0%	\$ -	\$ -	
238	45-00 Insurance	\$ -	N/A	0%	0%	\$ -	\$ -	
239	46-00 Repairs & Maintenance	\$ -	N/A	0%	0%	\$ -	\$ -	
240	46-03 Repair/Maint - Vehicles	\$ -	N/A	0%	0%	\$ -	\$ -	
241	47-00 Printing & Binding	\$ -	N/A	0%	0%	\$ -	\$ -	
242	49-00 Other Charges & Oblig.	\$ -	N/A	0%	0%	\$ -	\$ -	
243	52-00 Operating Supplies	\$ -	N/A	0%	0%	\$ -	\$ -	
244	52-30 Fuel, Oil & Lubricants	\$ -	N/A	0%	0%	\$ -	\$ -	
245	53-00 Road Materials/Supplies	\$ -	N/A	0%	0%	\$ -	\$ -	
246	54-00 Membership/Publications	\$ -	N/A	0%	0%	\$ -	\$ -	
247	55-00 Training	\$ -	N/A	0%	0%	\$ -	\$ -	
248	Total Operating Expenditures	\$ -				\$ -	\$ -	
249	<b>TOTAL - 4125 SEWER FIELD OPERATIONS</b>	\$ -				\$ -	\$ -	
250	<b>DEBT SERVICE</b>							
251	Existing Senior Lien Debt Service							
252	Series 1999 Bond - Principal	\$ 1,070,010	Series 1999 Bonds	2%	98%	\$ 25,002	\$ 1,045,008	
253	Series 1999 Bond - Interest	\$ 177,649	Series 1999 Bonds	2%	98%	\$ 4,151	\$ 173,498	
254	Series 2003 - Principal	\$ 1,145,591	Series 2003 Bonds	2%	98%	\$ 26,116	\$ 1,119,475	
255	Series 2003 - Interest	\$ 586,795	Series 2003 Bonds	2%	98%	\$ 13,377	\$ 573,418	
256	Series 2009A Bonds - Principal	\$ -	Series 2009A Bonds	0%	100%	\$ -	\$ -	
257	Series 2009A Bonds - Interest	\$ 210,421	Series 2009A Bonds	0%	100%	\$ -	\$ 210,421	
258	Series 2009B Bonds - Principal	\$ -	Series 2009B Bonds	2%	98%	\$ -	\$ -	
259	Series 2009B Bonds - Interest	\$ 540,264	Series 2009B Bonds	2%	98%	\$ 12,624	\$ 527,640	
260	Series 2010 BAB - Principal	\$ -	Series 2010 BAB	0%	100%	\$ -	\$ -	
261	Series 2010 BAB - Interest	\$ 880,993	Series 2010 BAB	0%	100%	\$ -	\$ 880,993	
262	Series 2010 BAB - Subsidy	\$ (281,046)	Series 2010 BAB	0%	100%	\$ -	\$ (281,046)	
263	Total Existing Senior Lien Debt Service	\$ 4,330,677				\$ 81,270	\$ 4,249,407	
264	Existing Subordinate Debt Service							
265	SRL 517010 - Principal	\$ -	SRL 517010	0%	100%	\$ -	\$ -	
266	SRL 517010 - Interest	\$ -	SRL 517010	0%	100%	\$ -	\$ -	
267	SRL 517020 - Principal	\$ -	SRL 517020	0%	100%	\$ -	\$ -	
268	SRL 517020 - Interest	\$ -	SRL 517020	0%	100%	\$ -	\$ -	
269	SRL 517030 - Principal	\$ -	SRL 517030	0%	100%	\$ -	\$ -	
270	SRL 517030 - Interest	\$ -	SRL 517030	0%	100%	\$ -	\$ -	
271	SRL 202P - Principal	\$ -	SRL 202P	0%	100%	\$ -	\$ -	
272	SRL 202P - Interest	\$ -	SRL 202P	0%	100%	\$ -	\$ -	
273	SRL 517040 - Principal	\$ -	SRL 517040	0%	100%	\$ -	\$ -	
274	SRL 517040 - Interest	\$ -	SRL 517040	0%	100%	\$ -	\$ -	
275	SRL - 517050 - Principal	\$ -	SRL 517050	0%	100%	\$ -	\$ -	
276	SRL - 517050 - Interest	\$ -	SRL 517050	0%	100%	\$ -	\$ -	
277	SRL WW812030 - Principal	\$ -	SRL WW812030	0%	100%	\$ -	\$ -	
278	SRL WW812030 - Interest	\$ -	SRL WW812030	0%	100%	\$ -	\$ -	
279	SRL DW517060 - Principal	\$ -	SRL DW517060	0%	100%	\$ -	\$ -	
280	SRL DW517060 - Interest	\$ -	SRL DW517060	0%	100%	\$ -	\$ -	
281	Total Existing Subordinate Debt Service	\$ -				\$ -	\$ -	

## Schedule 3 of 13

## Surface Water Supply Allocation - Base Year Net Revenue Requirement

		A	B	C	SERVICE ALLOCATION %		F	G
		Base Year Regional/ Retail Actuals		Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals
282	New Debt Service							
283	Imputed Annual Debt Service for CIP (From Schedule 13 of	\$ 333,266		Base Year Surface Water Supply CIP	0%	100%	\$ 0	\$ 333,266
284	Total New Debt Service	\$ 333,266					\$ 0	\$ 333,266
285	<b>TOTAL - DEBT SERVICE</b>	<b>\$ 4,663,943</b>					<b>\$ 81,270</b>	<b>\$ 4,582,673</b>
286	<b>OTHER BELOW THE LINE EXPENSES</b>							
287	Letters of Credit							
288	Suntrust Letter of Credit Draw #1 - Principal	\$ -		N/A	0%	0%	\$ -	\$ -
289	Suntrust Letter of Credit Draw #1 - Interest	\$ -		N/A	0%	0%	\$ -	\$ -
290	Suntrust Letter of Credit Draw #3 - Principal	\$ -		N/A	0%	0%	\$ -	\$ -
291	Suntrust Letter of Credit Draw #3 - Interest	\$ -		N/A	0%	0%	\$ -	\$ -
292	Suntrust Letter of Credit Draw #4 - Principal	\$ -		N/A	0%	0%	\$ -	\$ -
293	Suntrust Letter of Credit Draw #4 - Interest	\$ -		N/A	0%	0%	\$ -	\$ -
294	Suntrust Letter of Credit Draw #5 - Principal	\$ -		N/A	0%	0%	\$ -	\$ -
295	Suntrust Letter of Credit Draw #5 - Interest	\$ -		N/A	0%	0%	\$ -	\$ -
296	Total Letters of Credit	\$ -					\$ -	\$ -
297	<b>TOTAL - OTHER BELOW THE LINE EXPENSES</b>	<b>\$ -</b>					<b>\$ -</b>	<b>\$ -</b>
298	<b>OTHER USES</b>							
299	Cash Funded Capital							
300	Imputed Cash Funded CIP (From Schedule 13 of 13)	\$ 2,717,634		Base Year Surface Water Supply CIP	0%	100%	\$ 0	\$ 2,717,634
301	Total Cash Funded Capital	\$ 2,717,634					\$ 0	\$ 2,717,634
302	Less: Capital Offsets							
303	Contributed Capital Funds Used for CIP in Current FY	\$ -		N/A	0%	0%	\$ -	\$ -
304	Water Impact Fees Used for Payment of Debt	\$ (580,385)		Miles of Pipe	6%	94%	\$ (35,984)	\$ (544,402)
305	Sewer Impact Fees Used for Payment of Debt	\$ -		N/A	0%	0%	\$ -	\$ -
306	Water Projects Paid with Impact Fees	\$ -		N/A	0%	0%	\$ -	\$ -
307	Sewer Projects Paid with Impact Fees	\$ -		N/A	0%	0%	\$ -	\$ -
308	Total Capital Offsets	\$ (580,385)					\$ (35,984)	\$ (544,402)
309	Use of Fund Balance							
310	Reserve Fund Balance Used for Cash Flow Deficit	\$ -		Weighted Total Surface Water Supply O&M	1%	99%	\$ -	\$ -
311	Total Use of Fund Balance	\$ -					\$ -	\$ -
312	<b>TOTAL - OTHER USES</b>	<b>\$ 2,137,248</b>					<b>\$ (35,984)</b>	<b>\$ 2,173,232</b>
313	<b>OFFSETTING REVENUES</b>							
314	Other Operating Revenue							
315	Water Connection Fee	\$ -		N/A	0%	0%	\$ -	\$ -
316	Water Hydrant Fees	\$ -		N/A	0%	0%	\$ -	\$ -
317	Hydrant Resid Flow Test	\$ -		N/A	0%	0%	\$ -	\$ -
318	Backflow Device Test	\$ -		N/A	0%	0%	\$ -	\$ -
319	Jumper Meters	\$ -		N/A	0%	0%	\$ -	\$ -
320	Plan Review / Const Inspect	\$ (17,363)		Remainder of Regional/ Retail	0%	100%	\$ -	\$ (17,363)
321	Backflow PRV/RLCT Temp	\$ -		N/A	0%	0%	\$ -	\$ -
322	Sewer Grease Trap Permits	\$ -		N/A	0%	0%	\$ -	\$ -
323	Sewer Connection Fee	\$ -		N/A	0%	0%	\$ -	\$ -
324	Reuse Water Installation	\$ -		N/A	0%	0%	\$ -	\$ -
325	362 - Rents and Royalties	\$ (617)		Remainder of Regional/ Retail	0%	100%	\$ -	\$ (617)
326	364 - Sale of Fixed Assets	\$ (69,536)		Remainder of Regional/ Retail	0%	100%	\$ -	\$ (69,536)

## Schedule 3 of 13

## Surface Water Supply Allocation - Base Year Net Revenue Requirement

A		B	C	D		E	F	G
				SERVICE ALLOCATION %				
		Base Year Regional/ Retail Actuals	Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	
327	365 - Sale of Surplus Scrap	\$ (3,336)	Remainder of Regional/ Retail	0%	100%	\$ -	\$ (3,336)	
328	369 - Other Misc. Revenues	\$ (32,177)	Remainder of Regional/ Retail	0%	100%	\$ -	\$ (32,177)	
328	Net Inc/Dec - FMV Investment	\$ 31,367	Weighted Total Surface Water Supply O&M	1%	99%	\$ 193	\$ 31,174	
329	Total Other Operating Revenue	\$ (91,662)	Weighted Total Surface Water Supply O&M	1%	99%	\$ (564)	\$ (91,098)	
329	Total Other Operating Revenue	\$ (91,662)				\$ 193	\$ (91,855)	
330	Interest Income							
331	Interest Income	\$ (117,967)	Weighted Total Surface Water Supply O&M	1%	99%	\$ (726)	\$ (117,241)	
332	Total Interest Income	\$ (117,967)				\$ (726)	\$ (117,241)	
333	TOTAL - OFFSETTING REVENUES	\$ (209,629)				\$ (533)	\$ (209,096)	
334	Total	\$ 22,111,767				\$ 136,063	\$ 21,975,704	
							0.6%	

(1) Contributed Capital Funds Used for CIP in Current FY will be allocated according to the nature of the project.

# Schedule 4 of 13

# Service Allocation Factors

A		B	C	D	E
Service Allocation Factors		Water	Sewer/ Reuse	Water	Sewer/ Reuse
1	Water Only	100.0%	0.0%	100.0%	0.0%
2	Sewer / Reuse Only	0.0%	100.0%	0.0%	100.0%
3	Base Year Accounts	89.6%	10.4%	80,110	9,348
4	Water Admin Insurance	83.1%	16.9%	\$264,825	\$53,816
5	Water Field Operations PS	99.0%	1.0%	\$1,711,936	\$16,494
6	Series 1999 Bonds	96.4%	3.6%	96.4%	3.6%
7	Series 2003 Bonds	96.5%	3.5%	96.5%	3.5%
8	Series 2009A Bonds	93.5%	6.5%	93.5%	6.5%
9	Series 2009B Bonds	96.4%	3.6%	96.4%	3.6%
10	Series 2010 BAB	100.0%	0.0%	100.0%	0.0%
11	SRL 517010	100.0%	0.0%	100.0%	0.0%
12	SRL 517020	100.0%	0.0%	100.0%	0.0%
13	SRL 517030	100.0%	0.0%	100.0%	0.0%
14	SRL 202P	0.0%	100.0%	0.0%	100.0%
15	SRL 517040	100.0%	0.0%	100.0%	0.0%
16	SRL 517050	100.0%	0.0%	100.0%	0.0%
17	SRL WW812030	0.0%	100.0%	0.0%	100.0%
18	SRL DW517060	100.0%	0.0%	100.0%	0.0%
19	Base Year CIP	88.2%	11.8%	\$13,212,775	\$1,765,356
20	Weighted 5-Year CIP	88.2%	11.8%	\$85,802,728	\$11,464,085
21	Weighted Total O&M Expense	83.4%	16.6%	\$38,842,400	\$7,744,667
22	N/A	0.0%	0.0%	0	0

## Schedule 5 of 13

## Allocation Factors - Staff Estimates

	A	B	C	D	E	F	G	H
1	Water Admin Insurance cost (45-00) to Water vs Sewer							
2	Water	\$264,825	83.1%					
3	Sewer	\$53,816	16.9%					
4	<b>Total Water Cost</b>	<b>\$318,641</b>	<b>100.0%</b>					
5	Water Field Operations (4025) PS cost to Water vs Sewer							
6	Water Field Operations Manager Salary	\$99,220		Allocation Factor	Water	Sewer	Water \$	Sewer \$
7	All Other Water Field Operations salaries	\$1,629,210		Weighted Total O&M Expense	83%	17%	\$82,726	\$16,494
8	<b>Total Water Cost</b>	<b>\$1,728,430</b>		Water Only	100%	0%	<b>\$1,629,210</b>	<b>\$0</b>
							<b>\$1,711,936</b>	<b>\$16,494</b>
							99.0%	1.0%
9	Miles of Pipe for Water/Sewer/Reclaimed							
10	Potable Water	1,341	87.0%					
11	Wastewater	125	8.1%					
12	Reclaimed	75	4.9%					
13	<b>Total Miles of Pipe</b>	<b>1,541</b>	<b>100.0%</b>					
14	Miles of Pipe for Raw Water/Transmission & Distribution							
15	Raw Water	50	3.2%					
16	Transmission/Distribution (All Other Pipe)	1,491	96.8%					
17	<b>Total Miles of Pipe</b>	<b>1,541</b>	<b>100.0%</b>					
18	Miles of Pipe for Raw Surface Water/Raw Ground Water							
19	Raw Surface Water	3.1	6.2%					
20	Raw Ground Water	46.9	93.8%					
21	<b>Total Miles of Pipe</b>	<b>50</b>	<b>100.0%</b>					

# Schedule 6 of 13

# Customer Class Allocation Factors

A		B		C	D		E
Customer Allocation Factors		Regional/ Retail		Retail Only	Regional/ Retail		Retail Only
1	Regional / Retail	100.0%	0.0%		100.0%	0.0%	
2	Retail Only	0.0%	100.0%		0.0%	100.0%	
3	Miles of Pipe	3.2%	96.8%		50	1,491	
4	Series 1999 Bonds	94.8%	5.2%		94.8%	5.2%	
5	Series 2003 Bonds	94.9%	5.1%		94.9%	5.1%	
6	Series 2009A Bonds	51.0%	49.0%		51.0%	49.0%	
7	Series 2009B Bonds	94.8%	5.2%		94.8%	5.2%	
8	Series 2010 BAB	47.2%	52.8%		47.2%	52.8%	
9	SRL 517010	0.0%	100.0%		0.0%	100.0%	
10	SRL 517020	0.0%	100.0%		0.0%	100.0%	
11	SRL 517030	0.0%	100.0%		0.0%	100.0%	
12	SRL 202P	0.0%	100.0%		0.0%	100.0%	
13	SRL 517040	0.0%	100.0%		0.0%	100.0%	
14	SRL 517050	0.0%	100.0%		0.0%	100.0%	
15	SRL WW812030	0.0%	100.0%		0.0%	100.0%	
16	SRL DW517060	0.0%	100.0%		0.0%	100.0%	
17	Water Impact Fees	40.4%	59.6%		\$156,552,131	\$230,727,226	
18	Base Year Water CIP	65.6%	34.4%		\$8,665,123	\$4,547,652	
19	Weighted Total Water CIP	65.6%	34.4%		\$56,270,632	\$29,532,096	
20	Weighted Total Water O&M	56.9%	43.1%		\$22,111,767	\$16,730,633	
21	N/A	0.0%	0.0%		0	0	

(1) Water System Impact Fee allocation based upon allocation of the impact fees to Treatment and Supply (Regional/Retail Cost Pool) and Transmission and Pumping and Storage (Retail Only Cost Pool).

**Schedule 7 of 13**

**Surface Water Supply Allocation Factors**

A		B	C	D	E
Surface Water Supply Allocation Factors		Surface Water Supply	Remainder of Regional/ Retail	Surface Water Supply	Remainder of Regional/ Retail
1	Surface Water Supply Only	100.0%	0.0%	100%	0%
2	Remainder of Regional/ Retail	0.0%	100.0%	0%	100%
3	Miles of Pipe	6.2%	93.8%	3.1	46.9
4	Existing Debt Service	0.0%	0.0%	N/A	N/A
5	Series 1999 Bonds	2.3%	97.7%	2.3%	97.7%
6	Series 2003 Bonds	2.3%	97.7%	2.3%	97.7%
7	Series 2009A Bonds	0.0%	100.0%	0.0%	100.0%
8	Series 2009B Bonds	2.3%	97.7%	2.3%	97.7%
9	Series 2010 BAB	0.0%	100.0%	0.0%	100.0%
10	SRL 517010	0.0%	100.0%	0.0%	100.0%
11	SRL 517020	0.0%	100.0%	0.0%	100.0%
12	SRL 517030	0.0%	100.0%	0.0%	100.0%
13	SRL 202P	0.0%	100.0%	0.0%	100.0%
14	SRL 517040	0.0%	100.0%	0.0%	100.0%
15	SRL 517050	0.0%	100.0%	0.0%	100.0%
16	SRL WW812030	0.0%	100.0%	0.0%	100.0%
17	SRL DW517060	0.0%	100.0%	0.0%	100.0%
5	Base Year Surface Water Supply CIP	0.0%	100.0%	\$0	\$8,665,123
18	Weighted Total Surface Water Supply CIP	0.0%	100.0%	\$0	\$56,270,632
19	Weighted Total Surface Water Supply O&M	0.6%	99.4%	\$136,063	\$21,975,704
20	Weighted Total Dyal Plant O&M	0.7%	99.3%	\$54,312	\$7,716,529
21	Dyal Plant Allocation	0.0%	0.0%	\$0	\$0
22	N/A	0.0%	0.0%	0	0

		A	B	C	D	E	F	G	H
					Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/Retail Actuals
31-00 PROFESSIONAL SERVICES									
100	LT2 TESTING ORANGE COUNTY	\$	11,000	Surface Water Only	100%	0%	\$ 11,000	\$ -	
200	STRUCTURAL DESIGN AND SAFETY RECOMMENDATIONS	\$	12,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 61	\$ 11,939	
300	...BASIN DISCHARGE PIPE EVALUATION 6K & OTHER 6K	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
<b>TOTAL</b>		\$	<b>23,000</b>				<b>\$11,061</b>	<b>\$11,939</b>	
							Percent of Total	48.1%	51.9%
34-00 CONTRACT SERVICES									
100	DISH NETWORK	\$	900	Weighted Total Dyal Plant O&M	1%	99%	\$ 5	\$ 895	
200	"SIEPRO" LICENSING	\$	1,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 5	\$ 995	
300	WONDERWARE LICENSING	\$	28,570	Weighted Total Dyal Plant O&M	1%	99%	\$ 145	\$ 28,425	
400	CORPRO CATHODIC PROTECTION EL TANK, BACKWASH, GS	\$	2,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 10	\$ 1,990	
500	CRANE SERVICE	\$	6,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 30	\$ 5,970	
600	HAUL WET/DRY LIME SLUDGE FOR RESIDUAL MGMT	\$	115,000	No Surface Water	0%	100%	\$ -	\$ 115,000	
700	...\$ 45 X 7 TRUCKS = \$315 X 365 DAYS PER TRUCK	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
800	MOWING OF BOOSTER STATIONS (325/MO.)	\$	3,900	No Surface Water	0%	100%	\$ -	\$ 3,900	
900	TEMPORARY HELP (3@850/WEEK FOR 8 WEEKS)	\$	20,400	Weighted Total Dyal Plant O&M	1%	99%	\$ 104	\$ 20,296	
1000	PEST CONTROL CONTRACT	\$	200	Weighted Total Dyal Plant O&M	1%	99%	\$ 1	\$ 199	
1100	REMOVE SURFACE SLUDGE FROM PLANT,	\$	33,000	No Surface Water	0%	100%	\$ -	\$ 33,000	
1200	...\$550 X 60 TRUCKS/YR (45 YD TRUCK)	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
1300	SOLID WASTE MANAGEMENT LANDFILL/DUMP	\$	800	Weighted Total Dyal Plant O&M	1%	99%	\$ 4	\$ 796	
1400	WASTE REMOVAL, ROLL OFF FEES	\$	1,825	Weighted Total Dyal Plant O&M	1%	99%	\$ 9	\$ 1,816	
1500	STATE OF FLORIDA RISK MANAGEMENT PLAN FEES	\$	1,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 5	\$ 995	
1600	REQUIRED BIOLOGICAL WELL MONITORING	\$	13,000	No Surface Water	0%	100%	\$ -	\$ 13,000	
1700	MISC. WELLFIELD REPAIRS THROUGH CONSULTANT	\$	25,000	No Surface Water	0%	100%	\$ -	\$ 25,000	
1800	EXISTING SLUDGE REMOVAL PROGRAM	\$	100,000	Staff Input	25%	75%	\$ 25,000	\$ 75,000	
1900	...1,000.00/YEAR FOR 2 YEARS (FY16,FY17)	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
<b>TOTAL 34-00 CONTRACT SERVICES</b>		\$	<b>352,595</b>				<b>\$26,319</b>	<b>\$327,276</b>	
							Percent of Total	7.2%	92.8%
40-00 TRAVEL AND PER DIEM									
100	FSAWWA & FWRC CONFERENCE TRANSPORTATION AND TC	\$	100	Weighted Total Dyal Plant O&M	1%	99%	\$ 1	\$ 99	
200	...PARKING AND TOLLS	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
300	WATER MANAGEMENT CONFERENCES/SEMINAR/SHORT SC	\$	4,100	Weighted Total Dyal Plant O&M	1%	99%	\$ 21	\$ 4,079	
400	...4 MEALS @51*5=1020 4 ROOMS @150*5=3000	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
500	TOLL REPLENISHMENT	\$	300	Weighted Total Dyal Plant O&M	1%	99%	\$ 2	\$ 298	
600	TRAINING FOR NEW SCADA ANALYST	\$	4,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 20	\$ 3,980	
700	...(3 TRIPS)765/MEALS, 2250/ROOMS,900/AIRFARE	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
<b>TOTAL 40-00 TRAVEL AND PER DIEM</b>		\$	<b>8,500</b>				<b>\$43</b>	<b>\$8,457</b>	
							Percent of Total	0.5%	99.5%
41-00 COMMUNICATION									
100	SPRINT 5 SMART PHONES @ \$70 EA & 10 CELL @ \$10 EA.	\$	5,400	Weighted Total Dyal Plant O&M	1%	99%	\$ 27	\$ 5,373	
200	SPRINT WIRELESS AIRCARDS (SCADA & DREW) & (2) DATA	\$	2,100	Weighted Total Dyal Plant O&M	1%	99%	\$ 11	\$ 2,089	
300	...AIR CARDS 4*42 X 12 MO.	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
400	AT&T CLUB SERVICE BACKUP COMM. TO SUPPLEMENT	\$	6,540	No Surface Water	0%	100%	\$ -	\$ 6,540	
500	...METRO ATT FIBER SERVICE	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
600	...911 EMERG.LINES:DYAL 545/MO.	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
700	AT&T METRO E DEDICATED FIBER TO WEWAH, DYAL	\$	52,000	No Surface Water	0%	100%	\$ -	\$ 52,000	
800	...CITY HALL BR/VIERA BOOSTERS (4,311/MO.) 3 YR.	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
900	...CONTRACT FOR PRIMARY COMM. SERVICE FOR SCADA.	\$	-	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -	
1000	AVAYA PX SYSTEM 25 LINES X 179.04 PER LINE. ANNUAL	\$	4,500	Weighted Total Dyal Plant O&M	1%	99%	\$ 23	\$ 4,477	
1100	SUNCOM 50/MONTH (AVG.)	\$	720	Weighted Total Dyal Plant O&M	1%	99%	\$ 4	\$ 716	
1200	CONFERENCE PHONE SYSTEM	\$	500	Weighted Total Dyal Plant O&M	1%	99%	\$ 3	\$ 497	
<b>TOTAL 41-00 COMMUNICATION</b>		\$	<b>71,760</b>				<b>\$67</b>	<b>\$71,693</b>	
							Percent of Total	0.1%	99.9%

		A	B	C	D	E	F	G	H
					Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/Retail Actuals
50	42-00 FREIGHT & POSTAGE SERVICE								
51		100	CERTIFIED MAIL REPORTS TO FDEP/ENGINEERING REPORT:	\$ 1,100	Weighted Total Dyal Plant O&M	1%	99%	\$ 6	\$ 1,094
52		200	FREIGHT CHARGES FOR PARTS AND MATERIALS	\$ 8,500	Weighted Total Dyal Plant O&M	1%	99%	\$ 43	\$ 8,457
53		300	10 K FOR LGE EQUIP. PURCH.(VALVES,ACTUATORS,...)	\$ 10,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 51	\$ 9,949
54		400	12K FOR SULFUREATOR PACKING DELIVERY	\$ 12,000	No Surface Water	0%	100%	\$ -	\$ 12,000
55	TOTAL 42-00 FREIGHT & POSTAGE SERVICE			\$ 31,600				\$100	\$31,600
								Percent of Total	99.7%
56	43-00 ELECTRIC/WATER/SEWER								
57		100	DUKE ENERGY ELEC SVC FOR DYAL,TWELLS,TCR	\$ 780,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 3,963	\$ 776,037
58		200	DUKE ENERGY ASR 1-10 3000/MONTH FOR 2 MONTHS REC.	\$ 60,000	No Surface Water	0%	100%	\$ -	\$ 60,000
59		300	DUKE ENERGY ELEC SVC FOR T WELLS	\$ 30,000	No Surface Water	0%	100%	\$ -	\$ 30,000
60		400	DUKE ENERGY ELEC SERVICE FOR WELL FIELD/WEWA	\$ 830,000	No Surface Water	0%	100%	\$ -	\$ 830,000
61		500	FPL ELEC SVC INDUST PK,ELEV.TANK,VIERA	\$ 50,000	No Surface Water	0%	100%	\$ -	\$ 50,000
62		600	FPL-MIAMI ELECTRIC SVC BAN. RIVER	\$ 34,000	No Surface Water	0%	100%	\$ -	\$ 34,000
63		700	OUC WELL ELEC SVC WELL 10	\$ 9,000	No Surface Water	0%	100%	\$ -	\$ 9,000
64		800	VIERA TK & BOOSTER PUMP STATION WATER, SEWER SVC,	\$ 6,000	No Surface Water	0%	100%	\$ -	\$ 6,000
65	TOTAL 43-00 ELECTRIC/WATER/SEWER			\$ 1,799,000				\$3,963	\$1,796,037
								Percent of Total	99.8%
66	44-00 RENTAL AND LEASES								
67		100	EXCAVATOR FOR STORM WATER POND MAINTENANCE	\$ 4,600	Weighted Total Dyal Plant O&M	1%	99%	\$ 23	\$ 4,577
68		200	...REQUIRED FOR SJRWMD RETENTION PONDS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
69		300	LGE. EQUIP. RENTAL, LIFT, LOADER, GRADER,ETC.	\$ 10,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 51	\$ 9,949
70		400	OTHER CHARGES 1.5% ENV FEE ON ALL RENTALS	\$ 250	Weighted Total Dyal Plant O&M	1%	99%	\$ 1	\$ 249
71		500	SMALL EQUIP/TOOL AND SCAFFOLDING RENTAL	\$ 4,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 20	\$ 3,980
72		600	AMMONIA TANK RENTAL	\$ 600	Weighted Total Dyal Plant O&M	1%	99%	\$ 3	\$ 597
73		700	COPIER LEASE AGREEMENT (\$142/MO)	\$ 1,704	Weighted Total Dyal Plant O&M	1%	99%	\$ 9	\$ 1,695
74		800	WELDING TANKS RENTAL	\$ 600	Weighted Total Dyal Plant O&M	1%	99%	\$ 3	\$ 597
75	TOTAL 44-00 RENTAL AND LEASES			\$ 21,754				\$111	\$21,643
								Percent of Total	99.5%
76	45-00 INSURANCE								
77		100	NOTARY COMMISSION FOR ADMIN. ASST.	\$ 110	Weighted Total Dyal Plant O&M	1%	99%	\$ 1	\$ 109
78		200	VEHICLE INSURANCE	\$ 7,152	Weighted Total Dyal Plant O&M	1%	99%	\$ 36	\$ 7,116
79	TOTAL 45-00 INSURANCE			\$ 7,262				\$37	\$7,225
								Percent of Total	99.5%
80	46-00 REPAIRS & MAINTENANCE								
81		100	UNANTICIPATED REPAIRS TO PUMPS, MOTORS, EQUIPMENT	\$ 45,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 229	\$ 44,771
82		200	REPAIRS FOR 3 TREATMENT UNITS & EQUIPMENT	\$ 50,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 254	\$ 49,746
83		300	4 HIGH SERVICE PUMPS, 3 TRANS. PUMPS, OTHER PUMPS	\$ 40,000	No Surface Water	0%	100%	\$ -	\$ 40,000
84		400	ANNUAL PREV MAINT EMERGENCY GEN AT DYAL AND VIERA	\$ 12,000	No Surface Water	0%	100%	\$ -	\$ 12,000
85		500	ANNUAL PREV MAINT GENERATORS WEWA T.C, 12 WELLS	\$ 25,000	No Surface Water	0%	100%	\$ -	\$ 25,000
86		600	STAND-BY DIESEL GEN./DIESEL ENGINE FOR HS PUMP #1	\$ 10,000	No Surface Water	0%	100%	\$ -	\$ 10,000
87		700	GENERATOR REPAIRS FOR 20 GEN SETS	\$ 25,000	No Surface Water	0%	100%	\$ -	\$ 25,000
88		800	ELECTRICAL INSTRUMENTATION MAINTENANCE/REPAIR	\$ 30,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 152	\$ 29,848
89		900	ELEVATOR MAINT & MONTHLY INSPECTION	\$ 1,500	Weighted Total Dyal Plant O&M	1%	99%	\$ 8	\$ 1,492
90		1000	FILTER EQUIPMENT	\$ 20,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 102	\$ 19,898
91		1100	FIRE EXTINGUISHER MAINTENANCE REPLACE AT DYAL,WEWA	\$ 2,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 10	\$ 1,990
92		1200	...BOOSTERS AND VEHICLES.	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
93		1300	INSTRUMENTATION/TELEM/UPGRADE INSTALL FOR WEWA	\$ 5,000	No Surface Water	0%	100%	\$ -	\$ 5,000
94		1400	MAINT. OF SURFACE WATER EQUIPMENT	\$ 25,000	Staff Input	25%	75%	\$ 6,250	\$ 18,750
95		1500	RADIO REPAIRS AND SPARE PARTS	\$ 5,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 25	\$ 4,975
96		1600	WELLFIELD EQUIPMENT	\$ 40,000	No Surface Water	0%	100%	\$ -	\$ 40,000
97		1700	BOOSTER STATION EQUIPMENT	\$ 25,000	No Surface Water	0%	100%	\$ -	\$ 25,000
98		1800	REPAIR GROUNDS MAINT. EQUIP.	\$ 25,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 127	\$ 24,873
99		1900	DYAL FINISHED WATER TANK CLEANING @ 5000/TANK (10)	\$ 50,000	No Surface Water	0%	100%	\$ -	\$ 50,000
100		2000	...E.T.,DYAL(2),CLEARWELL,FLUME,WW TANK,SURGE	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -

A		B	C	D	E	F	G	H
				Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/Retail Actuals
101	2100	...IP,BR(2),VIERA PER 62-555.350 DUE IN 2016	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
102	2200	REBUILD HIGH SERVICE PUMP PROGRAM (HSP 3)	\$ 75,000	No Surface Water	0%	100%	\$ -	\$ 75,000
103	2300	SLUDGE PUMPS, SLUDGE DRYING EQUIPMENT	\$ 15,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 76	\$ 14,924
104	2400	SPARE PARTS EXISTING RTUS AT 48 WELL SITES	\$ 1,000	No Surface Water	0%	100%	\$ -	\$ 1,000
105	2500	CAL-FLO MAINT. (BURNETT LIME)	\$ 2,000	No Surface Water	0%	100%	\$ -	\$ 2,000
106	2600	TELEMETRY/SCADA REPAIR, MAINTENANCE, AND UPGRADE	\$ 10,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 51	\$ 9,949
107	2700	WATER BLASTING FOR 2 TREATMENT UNITS(\$25000 EACH)	\$ 50,000	No Surface Water	0%	100%	\$ -	\$ 50,000
108	2800	WEWA EQUIP. REPAIR, HIGH/LOW PUMP MOTOR, VALVE,	\$ 10,000	No Surface Water	0%	100%	\$ -	\$ 10,000
109	2900	...BLOWER, DOME PAN	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
110	3000	REPAIR CHEMICAL FEED EQUIPMENT	\$ 50,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 254	\$ 49,746
111	3100	BLOWER REPLACEMENT PROGRAM AT WEWAH.	\$ 80,000	No Surface Water	0%	100%	\$ -	\$ 80,000
112	3200	...(3 INFY14,3 IN FY15,4 IN 18)	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
113	3300	REPLACE MEDIA FOR WEST SULFUREATOR	\$ 80,000	No Surface Water	0%	100%	\$ -	\$ 80,000
114	3400	UPS MAINTENANCE CONTRACT	\$ 2,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 10	\$ 1,990
115	3500	PAINT STRUCTURES AT DYAL	\$ 15,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 76	\$ 14,924
116	3600	NEW VALVES/ACTUATORS(9) FOR WEWAH WEST GST	\$ 92,000	No Surface Water	0%	100%	\$ -	\$ 92,000
117	3700	...6 ACTUATORS AND 2 36" VALVES 1 REXA ACTUATOR	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
118	3800	TRANSFER PUMP PROGRAM REBUILD TP #1	\$ 60,000	No Surface Water	0%	100%	\$ -	\$ 60,000
119	3900	REPLACE 1 HYPO STORAGE TANK AT WEWAH.PROG.	\$ 32,000	No Surface Water	0%	100%	\$ -	\$ 32,000
120	4000	WELL REPLACEMENT PROGRAM	\$ 75,000	No Surface Water	0%	100%	\$ -	\$ 75,000
121	4100	...3 NEW WELLS (SHAFT,COLUMN,PUMP,ETC.) AT 25K PER	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
122	4200	AMMONIA FEEDER MAINTENANCE CONTRACT(FY15*1.03)	\$ 6,365	Weighted Total Dyal Plant O&M	1%	99%	\$ 32	\$ 6,333
123	4300	CI2 MAINTENANCE CONTRACT(FY15*1.03)	\$ 10,715	Weighted Total Dyal Plant O&M	1%	99%	\$ 54	\$ 10,661
124	4400	HVAC CONTRACT MONTHLY MAINT ON 36 UNITS	\$ 46,508	Weighted Total Dyal Plant O&M	1%	99%	\$ 236	\$ 46,272
125	4500	MAINTENANCE AND REPAIR OF SECURITY SYS.	\$ 1,500	Weighted Total Dyal Plant O&M	1%	99%	\$ 8	\$ 1,492
126	4600	OZONE MAINTENANCE AGREEMENT	\$ 20,000	No Surface Water	0%	100%	\$ -	\$ 20,000
127	4700	SCADA MAINTENANCE AGREEMENT-PERIODIC VISITS TO	\$ 75,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 381	\$ 74,619
128	4800	...MAINTAIN/REPAIR EXISTING SCADA AND HARDWARE	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
129	4900	ASR WELL MAINTENANCE	\$ 10,000	No Surface Water	0%	100%	\$ -	\$ 10,000
130	5000	LADDER REPLACEMENT (STAIRS) AT VIERA	\$ 80,000	No Surface Water	0%	100%	\$ -	\$ 80,000
131	5100	GW FILTER MEDIA REPLACEMENT PROGRAM 2/YR	\$ 261,000	No Surface Water	0%	100%	\$ -	\$ 261,000
132	5200	...AT 130K EACH (FY16,17,18)	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
133	5300	WELLFIELD LGE MOTOR REPLACEMENT PROGRAM	\$ 50,000	No Surface Water	0%	100%	\$ -	\$ 50,000
134	5400	...2 PER YEAR AT 25K EACH (FY16-FY21)	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
135	5500	BACKUP WIRELESS TELEMETRY MAINTENANCE CONTRACT	\$ 18,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 91	\$ 17,909
136	5600	ELECTRICAL PREV. MAINTENANCE SERVICE PROGRAM	\$ 50,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 254	\$ 49,746
137	5700	INSTRUMENTATION CALIBRATION SERVICE PROGRAM	\$ 50,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 254	\$ 49,746
138	5800	REBUILD FLOC/SED PROGRAM TRAIN 1 (FY16 AND FY17)	\$ 25,000	No Surface Water	0%	100%	\$ -	\$ 25,000
139	5900	REPLACE INGROUND PLUG VALVES SURFACE WATER	\$ 30,000	No Surface Water	0%	100%	\$ -	\$ 30,000
140	<b>TOTAL 46-00 REPAIRS &amp; MAINTENANCE</b>		<b>\$ 1,798,588</b>				<b>\$8,936</b>	<b>\$1,789,652</b>
						Percent of Total	0.5%	99.5%
141	<b>46-02 REPAIR/MAINT BUILDING</b>							
142	100	REPAIR AND MAINT OF BLDG AT DYAL	\$ 10,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 51	\$ 9,949
143	200	REPAIR AND MAINT OF BLDG AT WEWAH/BOOSTERS	\$ 5,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 25	\$ 4,975
144	300	REPLACE 277 VOLT LIGHTING AT DYAL PLANT	\$ 200,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 1,016	\$ 198,984
145	400	...ADMIN BUILD IN FY15 / CHEM. AND SW BLDGS FY16	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
146	500	ENCLOSE STORAGE BUILD. AT DYAL	\$ 50,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 254	\$ 49,746
147	600	SLUDGE BUILD. ROOF REPLACEMENT	\$ 30,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 152	\$ 29,848
148	700	REPLACE GLASS DOORS WITH GARAGE DOOR FILTER GALL.	\$ 20,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 102	\$ 19,898
149	<b>TOTAL 46-02 REPAIR/MAINT BUILDING</b>		<b>\$ 315,000</b>				<b>\$1,601</b>	<b>\$313,399</b>
						Percent of Total	0.5%	99.5%
150	<b>46-03 REPAIR/MAINT-VEHICLES</b>							
151	100	HVY EQUIP MAINT- ONE LOADER, ONE BACKHOE,	\$ 8,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 41	\$ 7,959
152	200	...FORKTRUCK, GRADER,ETC...	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
153	300	HYDRAULIC INSPECTIONS CERTIFICATIONS (FLEET)	\$ 750	Weighted Total Dyal Plant O&M	1%	99%	\$ 4	\$ 746

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## Dyal Plant Base Year Detailed O&amp;M Budget

A		B	C	D	E	F	G	H
				Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/Retail Actuals
154	400	14 VEHICLES (FLEET)	\$ 24,250	Weighted Total Dyal Plant O&M	1%	99%	\$ 123	\$ 24,127
155		TOTAL 46-03 REPAIR/MAINT-VEHICLES	\$ 33,000				\$168	\$32,832
						Percent of Total	0.5%	99.5%
159		47-00 PRINTING & BINDING						
157	100	LETTERHEAD, BUSINESS CARDS, ETC	\$ 200	Weighted Total Dyal Plant O&M	1%	99%	\$ 1	\$ 199
158		TOTAL 47-00 PRINTING & BINDING	\$ 200				\$1	\$199
						Percent of Total	0.5%	99.5%
159		49-00 OTHER CHARGES & OBLIG.						
160	100	DEP ANNUAL FUEL STORAGE TANK FEES	\$ 825	Weighted Total Dyal Plant O&M	1%	99%	\$ 4	\$ 821
161	200	DEP ANNUAL LICENSE FEE	\$ 6,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 30	\$ 5,970
162	300	LEGAL ADS	\$ 1,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 5	\$ 995
163		TOTAL 49-00 OTHER CHARGES & OBLIG.	\$ 7,825				\$40	\$7,785
						Percent of Total	0.5%	99.5%
164		52-00 OPERATING SUPPLIES						
165	100	(GW@22) LIME 6100 TONS @ \$172.11/TON	\$ 999,000	No Surface Water	0%	100%	\$ -	\$ 999,000
166	200	...(180)*(22)*(8.34)*(365)/(2000)= 6100 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
167	300	SODA ASH 1850 TONS @ \$370.69/TON	\$ 686,000	No Surface Water	0%	100%	\$ -	\$ 686,000
168	400	...(55)*(22)*(8.34)*(365)/(2000)= 1850 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
169	500	STARCH 34 TONS @ \$4400/TON	\$ 163,000	No Surface Water	0%	100%	\$ -	\$ 163,000
170	600	...(1)*(22)*(8.34)*(365)/(2000)= 34 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
171	700	CHLORINE 268 TONS @ \$298.50/TON	\$ 80,000	No Surface Water	0%	100%	\$ -	\$ 80,000
172	800	...(8)*(22)*(8.34)*(365)/(2000)= 268 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
173	900	ANHYDROUS AMMONIA 40 TONS @ \$1440/TON	\$ 58,000	No Surface Water	0%	100%	\$ -	\$ 58,000
174	1000	...(1.2)*(22)*(8.34)*(365)/(2000)= 40 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
175	1100	CARBON DIOXIDE 837 TONS @ \$180/TON	\$ 151,000	No Surface Water	0%	100%	\$ -	\$ 151,000
176	1200	...(25)*(22)*(8.34)*(365)/(2000)= 837 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
177	1300	(SW@3) FERRIC SULFATE 1758 TONS @ \$174/TON	\$ 306,000	No Surface Water	0%	100%	\$ -	\$ 306,000
178	1400	...(231)*(5)*(8.34)*(365)/(2000)= 1758 TONS	\$ -	No Surface Water	0%	100%	\$ -	\$ -
179	1500	CAL FLO LIQUID LIME 608 TONS @ \$135/TON	\$ 83,000	No Surface Water	0%	100%	\$ -	\$ 83,000
180	1600	...(80)*(5)*(8.34)*(365)/(2000)=608 TONS	\$ -	No Surface Water	0%	100%	\$ -	\$ -
181	1700	LIQUID OXYGEN (LOX)380 TONS @ 103.60/TON	\$ 40,000	No Surface Water	0%	100%	\$ -	\$ 40,000
182	1800	...(50)*(8.34)*(5)*(365)/(2000)=380TONS	\$ -	No Surface Water	0%	100%	\$ -	\$ -
183	1900	SUPER FLOC 1986N 8 TONS @ \$3460/TON	\$ 28,000	No Surface Water	0%	100%	\$ -	\$ 28,000
184	2000	...(1)*(5)*(8.34)*(365)/(2000)=8 TONS	\$ -	No Surface Water	0%	100%	\$ -	\$ -
185	2100	CHLORINE 61 TONS @ \$298.50/TON	\$ 19,000	No Surface Water	0%	100%	\$ -	\$ 19,000
186	2200	...(8)*(5)*(8.34)*(365)/(2000)=61 TONS	\$ -	No Surface Water	0%	100%	\$ -	\$ -
187	2300	ANHYDROUS AMMONIA 15 TONS @ \$1440/TON	\$ 22,000	No Surface Water	0%	100%	\$ -	\$ 22,000
188	2400	...(2)*(5)*(8.34)*(365)/(2000)= 15 TONS	\$ -	No Surface Water	0%	100%	\$ -	\$ -
189	2500	CARBON DIOXIDE 61 TONS @ \$180/TON	\$ 11,000	No Surface Water	0%	100%	\$ -	\$ 11,000
190	2600	...(8)*(5)*(8.34)*(365)/(2000)= 61 TONS	\$ -	No Surface Water	0%	100%	\$ -	\$ -
191	2700	SLUDGE POLYMER 15 TONS @ \$4400/TON	\$ 66,000	No Surface Water	0%	100%	\$ -	\$ 66,000
192	2800	...(2)*(5)*(8.34)*(365)/(2000)=15 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
193	2900	(SW+GW) FLUORIDE 144 TONS @ \$490/TON	\$ 70,560	No Surface Water	0%	100%	\$ -	\$ 70,560
194	3000	...(0.7)*(27)*(8.34)*(365)/(2000)/(0.20) =144 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
195	3100	SOD HYPO FOR WEWAH 154 TONS AT 1050/TON	\$ 154,000	No Surface Water	0%	100%	\$ -	\$ 154,000
196	3200	...(4)*(24)*(8.34)*(365)/(2000)=146 TONS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
197	3300	SOD HYPO FOR 3 BOOSTERS 11 TONS @ 1050/TON	\$ 12,000	No Surface Water	0%	100%	\$ -	\$ 12,000
198	3400	DISINFECTION CHEMICALS (HTH ETC...)	\$ 8,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 41	\$ 7,959
199	3500	CHLORINE LEAK DETECTOR AND BUFFER (2)	\$ 2,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 10	\$ 1,990
200	3600	GROUND MAINTENANCE PESTICIDES	\$ 2,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 10	\$ 1,990
201	3700	HANDHELD RADIOS/BATTERIES	\$ 4,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 20	\$ 3,980
202	3800	OFFICE SUPPLIES- REQUIRED CERTIFIED MAILING OF	\$ 8,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 41	\$ 7,959
203	3900	...MULTIPLE MONTHLY QUARTERLY AND	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
204	4000	...ANNUAL REPORTS TO FDEP,SJRWMD,ETC ...	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
205	4100	QUARTERLY CHLORINE WHIP REPLACEMENT	\$ 3,500	No Surface Water	0%	100%	\$ -	\$ 3,500

A		B	C	D	E	F	G	H
			Allocation Factor		Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals
206	4200	REG UNIFORMS (38) /\$3.05 WK/2 COTTON /\$4.60/WK	\$ 7,800	Weighted Total Dyal Plant O&M	1%	99%	\$ 40	\$ 7,760
207	4300	... 1 SUPERVISOR \$3.65/WK,MATS 20/WEEK	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
208	4400	SAFETY EQUIPMENT (PPE)	\$ 12,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 61	\$ 11,939
209	4500	SALT FOR WATER SOFTENER SODA ASH FEED GW	\$ 3,000	No Surface Water	0%	100%	\$ -	\$ 3,000
210	4800	SMALL HAND TOOLS FOR MAINT/OPS CALIB TOOLS FOR	\$ 10,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 51	\$ 9,949
211	4700	...ELECTRICIANS/INSTRUMENT TECHS	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
212	4800	POWER TOOLS FOR MAINT/OPS	\$ 4,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 20	\$ 3,980
213	4900	PAINTING SUPPLIES	\$ 2,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 10	\$ 1,990
214	5000	WELDING SUPPLIES	\$ 6,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 30	\$ 5,970
215	5100	MISC OPERATING SUPPLIES/WAREHOUSE SUPPLIES	\$ 25,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 127	\$ 24,873
216	5200	CALIBRATION CHEMICALS/ REAGENTS	\$ 40,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 203	\$ 39,797
217	5300	SHOE ALLOWANCE 3 SUPERVISOR @ 110	\$ 330	Weighted Total Dyal Plant O&M	1%	99%	\$ 2	\$ 328
218	5400	COPY OVERAGES	\$ 1,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 5	\$ 995
219	5500	SCADA SUPPLIES	\$ 8,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 41	\$ 7,959
220	TOTAL 52-00 OPERATING SUPPLIES		\$ 3,095,190				\$ 712	\$ 3,094,478
						Percent of Total	0.0%	100.0%
221	52-07 JANITORIAL SUPPLIES							
222	100	JANITORIAL SUPPLIES FOR DYAL	\$ 5,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 25	\$ 4,975
223	TOTAL 52-07 JANITORIAL SUPPLIES		\$ 5,000				\$ 25	\$ 4,975
						Percent of Total	0.5%	99.5%
224	52-30 FUEL OIL & LUBRICANTS							
225	100	750 GALS FOR BANANA RIVER PUMP STATION \$3.35/GAL	\$ 2,513	No Surface Water	0%	100%	\$ -	\$ 2,513
226	200	750 GALS FOR INDUSTRIAL PK PUMP STATION \$3.35/GAL	\$ 2,513	No Surface Water	0%	100%	\$ -	\$ 2,513
227	300	750 GALLONS FOR VIERA PUMP STATION \$3.35/GAL	\$ 2,513	No Surface Water	0%	100%	\$ -	\$ 2,513
228	400	15000 GALS FOR DYAL EMERG GEN & DIESEL ENGINE FOR	\$ 50,250	No Surface Water	0%	100%	\$ -	\$ 50,250
229	500	...HIGH SERVICE PUMP 1 @ \$3.35/GAL	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
230	600	3000 GALS SKID TANK FOR MOWING, GRADER. LOADER	\$ 8,850	Weighted Total Dyal Plant O&M	1%	99%	\$ 45	\$ 8,805
231	700	...\$2.95 /GAL	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
232	800	500 GALLONS FOR TAYLOR CREEK \$3.35/GAL	\$ 1,675	Surface Water Only	100%	0%	\$ 1,675	\$ -
233	900	5000 GALS DIESEL FOR GEN/WELLS & WEWA GEN	\$ 16,750	No Surface Water	0%	100%	\$ -	\$ 16,750
234	1000	...POWER OUTAGE\$3.35/GAL	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
235	1100	10609 GALS. OF GAS @ \$2.50 PER GALLON(FLEET)	\$ 26,523	Weighted Total Dyal Plant O&M	1%	99%	\$ 135	\$ 26,388
236	1200	OIL FOR VEHICLES(FLEET)	\$ 600	Weighted Total Dyal Plant O&M	1%	99%	\$ 3	\$ 597
237	1300	GREASE AND LUBRICANTS	\$ 3,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 15	\$ 2,985
238	1400	SPECIALTY OIL-FOOD GRADE OILS FOR TREATMENT UNITS	\$ 4,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 20	\$ 3,980
239	TOTAL 52-30 FUEL OIL & LUBRICANTS		\$ 119,187				\$ 1,893	\$ 117,294
						Percent of Total	1.6%	98.4%
240	53-00 ROAD MATERIALS/SUPPLIES							
241	100	ROAD MATERIALS/SUPPLIES TO MAINTAIN 21 MILES OF RD	\$ 35,000	No Surface Water	0%	100%	\$ -	\$ 35,000
242	200	...IN WELLFIELD	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
243	TOTAL 53-00 ROAD MATERIALS/SUPPLIES		\$ 35,000				\$ 0	\$ 35,000
						Percent of Total	0.0%	100.0%

A		B	C	D	E	F	G	H
				Allocation Factor	Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals	Base Year Surface Water Supply	Remainder of Base Year Regional/ Retail Actuals
244	54-00 MEMBERSHIP/PUBLICATIONS							
245	100	AWWA PUBLICATIONS	\$ 300	Weighted Total Dyal Plant O&M	1%	99%	\$ 2	\$ 298
246	200	FWPCOA 16 OPS AT \$30	\$ 480	Weighted Total Dyal Plant O&M	1%	99%	\$ 2	\$ 478
247	TOTAL 54-00 MEMBERSHIP/PUBLICATIONS		\$ 780				\$4	\$776
						Percent of Total	0.5%	99.5%
248	55-00 TRAINING							
249	100	FWRC, FSAWWA AND OTHER CONFERENCE AND SEMINAR	\$ 6,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 30	\$ 5,970
250	200	...REGISTRATION/FEEs, CORRESPONDENCE COURSES	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
251	300	RISK MGMT. PLAN TRAINING,PPE & CHEM,CONF SPACE,	\$ 25,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 127	\$ 24,873
252	400	...HAZ COMM, RESPIRATOR, SCBA REQUIRED PER EPA	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
253	500	REIMBURSEMENT FOR LICENSE TRAINING COURSES	\$ 4,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 20	\$ 3,980
254	600	...REQUIRED TRAINING FOR 4 OPS AND MAINT. STAFF	\$ -	Weighted Total Dyal Plant O&M	1%	99%	\$ -	\$ -
255	700	SCADA (WONDERWARE, PORTAL, VM WARE)\$1200/EACH	\$ 3,600	Weighted Total Dyal Plant O&M	1%	99%	\$ 18	\$ 3,582
256	800	PUMP MOTOR REPAIR TRAINING	\$ 2,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 10	\$ 1,990
257	900	DIST. LICENSE TRAINING	\$ 5,000	Weighted Total Dyal Plant O&M	1%	99%	\$ 25	\$ 4,975
258	TOTAL 55-00 TRAINING		\$ 45,600				\$232	\$45,368
						Percent of Total	0.5%	99.5%
259	TOTAL		\$ 7,770,841				\$64,312	\$7,716,529
						Percent of Total	0.7%	99.3%
260				Surface Water Only			100.0%	0.0%
261				No Surface Water			0.0%	100.0%
262				Staff Input			25.0%	75.0%
263				Weighted Total Dyal Plant O&M			0.5%	99.5%

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## Service Allocation - Capital Improvement Program (CIP)

		A	B	C	D	E	F	G
Project Description		Total 5-Year	Allocation Factor	Water	Sewer/ Reuse	5-Year Water CIP	5-Year Sewer/ Reuse CIP	
1	1515 Field Services							
2	Meter reading Hand Held Utility Usage Reading Capture Devices	\$ 108,830	Water Only	100%	0%	\$ 108,830	\$ -	
3	4020 Dyal Plant							
4	FY2021 SCADA Design Programming (Water Capital Project)	\$ 50,648	Water Only	100%	0%	\$ 50,648	\$ -	
5	New gas generator, transfer switch and pad	\$ 20,257	Water Only	100%	0%	\$ 20,257	\$ -	
6	Replace Champion Grader Model 710A	\$ 131,670	Water Only	100%	0%	\$ 131,670	\$ -	
7	Replace Slope Mower	\$ 89,709	Water Only	100%	0%	\$ 89,709	\$ -	
8	Replacement of vehicle #03 (2008 Ford F250)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -	
9	Replacement of vehicle #121 (2007 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -	
10	Replacement of vehicle #130 (2010 Ford F250 UTILITY)	\$ 39,956	Water Only	100%	0%	\$ 39,956	\$ -	
11	Replacement of vehicle #23 (2009 Ford F250 UTILITY)	\$ 39,956	Water Only	100%	0%	\$ 39,956	\$ -	
12	Replacement of vehicle #47 (1996 Ford LNT8000)	\$ 280,475	Water Only	100%	0%	\$ 280,475	\$ -	
13	Replacement of vehicle #78 (2004 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -	
14	Replacement of vehicle #94 (2005 Ford F250 UTILITY)	\$ 38,671	Water Only	100%	0%	\$ 38,671	\$ -	
15	4025 Water Field Operations							
16	Fortenberry / Plumosa Intersection Impro	\$ 49,443	Water Only	100%	0%	\$ 49,443	\$ -	
17	New cement mixer and dispenser (2017 Cemen Tech Volumetri	\$ 31,977	Water Only	100%	0%	\$ 31,977	\$ -	
18	New vehicle (2017 Ford F250)	\$ 15,868	Water Only	100%	0%	\$ 15,868	\$ -	
19	New vehicle (2017 Ford F450)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -	
20	New Vehicle (2017 Ford Transit VAN) 1 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -	
21	New Vehicle (2017 Ford Transit VAN) 2 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -	
22	New Vehicle (2017 Ford Transit VAN) 3 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -	
23	New Vehicle (2017 Ford Transit VAN) 4 of 4	\$ 12,058	Water Only	100%	0%	\$ 12,058	\$ -	
24	New Vehicle (2017 McLaughlin VX50-500 Hydro Excavator)	\$ 43,408	Water Only	100%	0%	\$ 43,408	\$ -	
25	Replacement of vehicle #06 (2008 Ford F550 SD)	\$ 33,810	Water Only	100%	0%	\$ 33,810	\$ -	
26	Replacement of vehicle #07 (2008 Ford F550 SD)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -	
27	Replacement of vehicle #08 (2008 Ford F550 SD)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -	
28	Replacement of vehicle #104 (2008 Ford F550 SD)	\$ 17,255	Water Only	100%	0%	\$ 17,255	\$ -	
29	Replacement of vehicle #106 (2008 Ford F450 Dump)	\$ 84,030	Water Only	100%	0%	\$ 84,030	\$ -	
30	Replacement of vehicle #108 (2003 Chevy 3500HD)	\$ 49,767	Water Only	100%	0%	\$ 49,767	\$ -	
31	Replacement of vehicle #13 (2006 Ford F250 UTILITY)	\$ 17,255	Water Only	100%	0%	\$ 17,255	\$ -	
32	Replacement of vehicle #15 (2009 Ford F250 UTILITY)	\$ 42,744	Water Only	100%	0%	\$ 42,744	\$ -	
33	Replacement of vehicle #171 (2001 Ford F450 Dump)	\$ 33,231	Water Only	100%	0%	\$ 33,231	\$ -	
34	Replacement of vehicle #174 (2009 Ford F250 Utility)	\$ 42,744	Water Only	100%	0%	\$ 42,744	\$ -	
35	Replacement of vehicle #25 (2008 Ford F550 SD)	\$ 82,396	Water Only	100%	0%	\$ 82,396	\$ -	
36	Replacement of vehicle #29 (2002 Ford F450 Dump)	\$ 79,543	Water Only	100%	0%	\$ 79,543	\$ -	
37	Replacement of vehicle #32 (2002 Ford F450 Dump)	\$ 80,665	Water Only	100%	0%	\$ 80,665	\$ -	
38	Replacement of vehicle #52 (2011 Ford F250 UTILITY)	\$ 42,156	Water Only	100%	0%	\$ 42,156	\$ -	
39	Replacement of vehicle #55 (2009 Ford F250 UTILITY)	\$ 43,137	Water Only	100%	0%	\$ 43,137	\$ -	
40	Replacement of vehicle #80 (2006 Ford F350)	\$ 18,762	Water Only	100%	0%	\$ 18,762	\$ -	
41	Replacement of vehicle #92 (2008 Ford F350 Utility)	\$ 87,853	Water Only	100%	0%	\$ 87,853	\$ -	

	A	B	C	D	E	F	G
	Project Description	Total 5-Year	Allocation Factor	Water	Sewer/ Reuse	5-Year Water CIP	5-Year Sewer/ Reuse CIP
42	<b>4055 Engineering</b>						
43	14" AC Raw Water Pipeline Upgrade and Well 17 Area Isoaltion	\$ 2,682,712	Water Only	100%	0%	\$ 2,682,712	\$ -
44	Capital Plan Update	\$ 451,440	Weighted 5-Year CIP	88%	12%	\$ 398,232	\$ 53,208
45	DS-31 Chase Hammock Rd Looping - Construction	\$ 1,014,144	Water Only	100%	0%	\$ 1,014,144	\$ -
46	DS-39 Merritt Island In-line Booster Pump Station	\$ 1,565,651	Water Only	100%	0%	\$ 1,565,651	\$ -
47	DS-49 East Peachtree Pipeline	\$ 178,780	Water Only	100%	0%	\$ 178,780	\$ -
48	DS-51 Florida Ave WM Replacement / Complete Streets	\$ 820,940	Water Only	100%	0%	\$ 820,940	\$ -
49	DS-53 Indian River Water Main Replacement	\$ 24,115	Water Only	100%	0%	\$ 24,115	\$ -
50	DS-56 Banana River Tank Improvements	\$ 4,999,916	Water Only	100%	0%	\$ 4,999,916	\$ -
51	DS-60 Banana River and Viera Pump Station Improvements - D	\$ 73,959	Water Only	100%	0%	\$ 73,959	\$ -
52	DS-63 Marlin Manor Pipeline Improvements	\$ 2,288,675	Water Only	100%	0%	\$ 2,288,675	\$ -
53	Dyal Chemical Conversion & Reliability Improvement Project	\$ 9,237,327	Water Only	100%	0%	\$ 9,237,327	\$ -
54	Fiber Optic Cable from Dyal WTP to Wewa WTP	\$ 1,313,790	Water Only	100%	0%	\$ 1,313,790	\$ -
55	Fiber Optic Cable from Police Department to Dyal WTP	\$ 332,792	Water Only	100%	0%	\$ 332,792	\$ -
56	Force Main Repairs	\$ 224,541	Water Only	100%	0%	\$ 224,541	\$ -
57	FY2017 SCADA Design Programming (Clearwell)	\$ 28,938	Water Only	100%	0%	\$ 28,938	\$ -
58	FY2018 SCADA Design Programming (CCRIP, Sulfurator, Port C	\$ 141,048	Water Only	100%	0%	\$ 141,048	\$ -
59	FY2019 SCADA Design Programming (HSP Diesel Gen, HSP Vi	\$ 68,546	Water Only	100%	0%	\$ 68,546	\$ -
60	FY2020 SCADA Design Programming (Water Capital Project)	\$ 134,628	Water Only	100%	0%	\$ 134,628	\$ -
61	Gravity Sewer Replacement Project	\$ 303,854	Sewer / Reuse Only	0%	100%	\$ -	\$ 303,854
62	LCP 1 Relocation	\$ 224,380	Sewer / Reuse Only	0%	100%	\$ -	\$ 224,380
63	Lift Station 1 Replacement	\$ 799,698	Sewer / Reuse Only	0%	100%	\$ -	\$ 799,698
64	Lift Station 17 Replacement	\$ 337,616	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,616
65	Lift Station 19 Replacement	\$ 822,782	Sewer / Reuse Only	0%	100%	\$ -	\$ 822,782
66	Lift Station Control Panel Replacement Project 1	\$ 228,485	Sewer / Reuse Only	0%	100%	\$ -	\$ 228,485
67	Lift Station Control Panel Replacement Project 2	\$ 448,760	Sewer / Reuse Only	0%	100%	\$ -	\$ 448,760
68	Lift Station Control Panel Replacement Project 3	\$ 337,653	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,653
69	Lift Station Wetwell Rehabilitation	\$ 235,080	Sewer / Reuse Only	0%	100%	\$ -	\$ 235,080
70	Michigan Ave. Force Main (New Pipe)	\$ 753,472	Water Only	100%	0%	\$ 753,472	\$ -
71	Package System PLC Upgrade - Belt Filter Press	\$ 33,762	Water Only	100%	0%	\$ 33,762	\$ -
72	Package System PLC Upgrade - Cal Flow	\$ 33,762	Water Only	100%	0%	\$ 33,762	\$ -
73	Package System PLC Upgrade - Ozone System	\$ 662,607	Water Only	100%	0%	\$ 662,607	\$ -
74	Replacement of MCC 7 & 8	\$ 560,950	Sewer / Reuse Only	0%	100%	\$ -	\$ 560,950
75	Utilities Program Management	\$ 7,149,251	Weighted 5-Year CIP	88%	12%	\$ 6,306,624	\$ 842,627
76	WS-03 Pigging and Flushing Improvements for Raw Water Pipeli	\$ 444,872	Water Only	100%	0%	\$ 444,872	\$ -
77	WS-05 54 inch Redundant Pipe to Dyal	\$ 929,351	Water Only	100%	0%	\$ 929,351	\$ -
78	WS-09 42 inch New Pipeline West of W7A to Dallas Wewa	\$ 8,540,776	Water Only	100%	0%	\$ 8,540,776	\$ -
79	WS1001 Industrial Park Pump Station Improvements	\$ 234,283	Water Only	100%	0%	\$ 234,283	\$ -
80	WS1117 System Software Upgrade at Dyal	\$ 2,101,066	Water Only	100%	0%	\$ 2,101,066	\$ -
81	WS1201 Pipe Infrastructure Assessment and Replacement	\$ 15,716,147	Water Only	100%	0%	\$ 15,716,147	\$ -
82	WS1210 Water Capital Plan - 5-year Updates	\$ 385,846	Weighted 5-Year CIP	88%	12%	\$ 340,370	\$ 45,477
83	WS1309 SR-520 Water Main Replacement	\$ 839,917	Water Only	100%	0%	\$ 839,917	\$ -
84	WS-19 Raw Water Well Rehabilitation	\$ 1,191,542	Water Only	100%	0%	\$ 1,191,542	\$ -
85	WT-02 Separation of Groundwater and Surface Water Clear Wel	\$ 3,913,117	Water Only	100%	0%	\$ 3,913,117	\$ -
86	WT-17 High Service Pump Station VFD	\$ 389,989	Water Only	100%	0%	\$ 389,989	\$ -
87	WT-51 Sulfurator	\$ 3,091,217	Water Only	100%	0%	\$ 3,091,217	\$ -
88	WT-52 Surge Tank Assessment and / or Replacement at Dyal	\$ 1,570,808	Water Only	100%	0%	\$ 1,570,808	\$ -
89	WT-54 Tier 4 Generator Improvements	\$ 3,621,325	Water Only	100%	0%	\$ 3,621,325	\$ -

## Schedule 9 of 13

## Service Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		Total 5-Year	Allocation Factor	Water	Sewer/ Reuse	5-Year Water CIP	5-Year Sewer/ Reuse CIP
90	WT-56 Dyal Surface Water Filters Canopy and Enclosure	\$ 509,873	Water Only	100%	0%	\$ 509,873	\$ -
91	WT-57 Dyal HSP #4 Tier 4 Diesel Engine Replacement	\$ 991,357	Water Only	100%	0%	\$ 991,357	\$ -
92	WT-62 Dyal TTHM Prevention and/or Reduction	\$ 131,645	Water Only	100%	0%	\$ 131,645	\$ -
93	WT-63 Replacement of Dyal Finished Water Steel GST	\$ 718,016	Water Only	100%	0%	\$ 718,016	\$ -
94	WT-CO Ozone Improvements (Generator Replacement, Chiller F	\$ 5,247,947	Water Only	100%	0%	\$ 5,247,947	\$ -
95	<b>4120 Water Reclamation</b>						
96	Bracco Pond Aeration	\$ 224,918	Sewer / Reuse Only	0%	100%	\$ -	\$ 224,918
97	Bracco Pond Interconnect	\$ 43,408	Sewer / Reuse Only	0%	100%	\$ -	\$ 43,408
98	CMMS Update and Electronic O&M Manual	\$ 48,231	Sewer / Reuse Only	0%	100%	\$ -	\$ 48,231
99	Jerry Sellers WRF Generator Stack Replacement	\$ 36,173	Sewer / Reuse Only	0%	100%	\$ -	\$ 36,173
100	Mud Lake Wetlands	\$ 1,090,069	Sewer / Reuse Only	0%	100%	\$ -	\$ 1,090,069
101	Replacement of vehicle #42 (2006 Ford E250 VAN)	\$ 34,544	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,544
102	Valve Identification Project	\$ 28,938	Sewer / Reuse Only	0%	100%	\$ -	\$ 28,938
103	Water Reclamation Fleet E250 Van	\$ 34,544	Sewer / Reuse Only	0%	100%	\$ -	\$ 34,544
104	<b>4125 Sewer Field Operations</b>						
105	CIPP Rehabilitation Phase 2	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
106	CIPP Rehabilitation Phase 3	\$ 470,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 470,161
107	CIPP Rehabilitation Phase 4	\$ 456,970	Sewer / Reuse Only	0%	100%	\$ -	\$ 456,970
108	CIPP Rehabilitation Phase 5	\$ 448,760	Sewer / Reuse Only	0%	100%	\$ -	\$ 448,760
109	CIPP Rehabilitation Phase 6	\$ 337,653	Sewer / Reuse Only	0%	100%	\$ -	\$ 337,653
110	Electrical Wire and Conduit Replacement	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
111	Jerry Sellers WRF Flow Improvements	\$ 482,308	Sewer / Reuse Only	0%	100%	\$ -	\$ 482,308
112	Lift Station 4 Replacement	\$ 38,585	Sewer / Reuse Only	0%	100%	\$ -	\$ 38,585
113	Lift Station Mechanical Improvements	\$ 610,431	Sewer / Reuse Only	0%	100%	\$ -	\$ 610,431
114	Replacement of MCC 1-6	\$ 192,923	Sewer / Reuse Only	0%	100%	\$ -	\$ 192,923
115	Replacement of vehicle #53 (2009 Ford F250 UTILITY)	\$ 32,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 32,161
116	Replacement of vehicle #54 (2005 Ford E250 VAN)	\$ 17,078	Sewer / Reuse Only	0%	100%	\$ -	\$ 17,078
117	Replacement of vehicle #85 (2001 Ford F450 DUMP)	\$ 64,070	Sewer / Reuse Only	0%	100%	\$ -	\$ 64,070
118	RTU Replacement	\$ 714,925	Sewer / Reuse Only	0%	100%	\$ -	\$ 714,925
119	Sewer Cleaning	\$ 96,462	Sewer / Reuse Only	0%	100%	\$ -	\$ 96,462
120	WFO Sewer E250 Van	\$ 17,078	Sewer / Reuse Only	0%	100%	\$ -	\$ 17,078
121	WFO Sewer F250 Utility Ford	\$ 32,161	Sewer / Reuse Only	0%	100%	\$ -	\$ 32,161
122	WFO Sewer F450 Dump Ford	\$ 64,070	Sewer / Reuse Only	0%	100%	\$ -	\$ 64,070
123	WFO Sewer GU813 Mack	\$ 221,051	Sewer / Reuse Only	0%	100%	\$ -	\$ 221,051
124		\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -
125	UNSPECIFIED FUTURE PROJECTS	\$ -	Sewer / Reuse Only	0%	100%	\$ -	\$ -
<b>Total</b>		<b>\$ 97,266,813</b>				<b>\$ 85,802,728</b>	<b>\$ 11,464,085</b>

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## Customer Class Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		5-Year Water	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail	5-Year Retail Only CIP
1	<b>1515 Field Services</b>						
2	Meter reading Hand Held Utility Usage Reading Capture Devices \$	108,830	Retail Only	0%	100%	\$ -	\$ 108,830
3	<b>4020 Dyal Plant</b>						
4	FY2021 SCADA Design Programming (Water Capital Project)	\$ 50,648	Regional / Retail	100%	0%	\$ 50,648	\$ -
5	New gas generator, transfer switch and pad	\$ 20,257	Regional / Retail	100%	0%	\$ 20,257	\$ -
6	Replace Champion Grader Model 710A	\$ 131,670	Regional / Retail	100%	0%	\$ 131,670	\$ -
7	Replace Slope Mower	\$ 89,709	Regional / Retail	100%	0%	\$ 89,709	\$ -
8	Replacement of vehicle #03 (2008 Ford F250)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
9	Replacement of vehicle #121 (2007 Ford F250 UTILITY)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
10	Replacement of vehicle #130 (2010 Ford F250 UTILITY)	\$ 39,956	Regional / Retail	100%	0%	\$ 39,956	\$ -
11	Replacement of vehicle #23 (2009 Ford F250 UTILITY)	\$ 39,956	Regional / Retail	100%	0%	\$ 39,956	\$ -
12	Replacement of vehicle #47 (1996 Ford LNT8000)	\$ 280,475	Regional / Retail	100%	0%	\$ 280,475	\$ -
13	Replacement of vehicle #78 (2004 Ford F250 UTILITY)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
14	Replacement of vehicle #94 (2005 Ford F250 UTILITY)	\$ 38,671	Regional / Retail	100%	0%	\$ 38,671	\$ -
15	<b>4025 Water Field Operations</b>						
16	Fortenberry / Plumosa Intersection Impro	\$ 49,443	Retail Only	0%	100%	\$ -	\$ 49,443
17	New cement mixer and dispenser (2017 Cemen Tech Volumetric)	\$ 31,977	Retail Only	0%	100%	\$ -	\$ 31,977
18	New vehicle (2017 Ford F250)	\$ 15,868	Retail Only	0%	100%	\$ -	\$ 15,868
19	New vehicle (2017 Ford F450)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
20	New Vehicle (2017 Ford Transit VAN) 1 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
21	New Vehicle (2017 Ford Transit VAN) 2 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
22	New Vehicle (2017 Ford Transit VAN) 3 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
23	New Vehicle (2017 Ford Transit VAN) 4 of 4	\$ 12,058	Retail Only	0%	100%	\$ -	\$ 12,058
24	New Vehicle (2017 McLaughlin VX50-500 Hydro Excavator)	\$ 43,408	Retail Only	0%	100%	\$ -	\$ 43,408
25	Replacement of vehicle #06 (2008 Ford F550 SD)	\$ 33,810	Retail Only	0%	100%	\$ -	\$ 33,810
26	Replacement of vehicle #07 (2008 Ford F550 SD)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
27	Replacement of vehicle #08 (2008 Ford F550 SD)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
28	Replacement of vehicle #104 (2008 Ford F550 SD)	\$ 17,255	Retail Only	0%	100%	\$ -	\$ 17,255
29	Replacement of vehicle #106 (2008 Ford F450 Dump)	\$ 84,030	Retail Only	0%	100%	\$ -	\$ 84,030
30	Replacement of vehicle #108 (2003 Chevy 3500HD)	\$ 49,767	Retail Only	0%	100%	\$ -	\$ 49,767
31	Replacement of vehicle #13 (2006 Ford F250 UTILITY)	\$ 17,255	Retail Only	0%	100%	\$ -	\$ 17,255
32	Replacement of vehicle #15 (2009 Ford F250 UTILITY)	\$ 42,744	Retail Only	0%	100%	\$ -	\$ 42,744
33	Replacement of vehicle #171 (2001 Ford F450 Dump)	\$ 33,231	Retail Only	0%	100%	\$ -	\$ 33,231
34	Replacement of vehicle #174 (2009 Ford F250 UTILITY)	\$ 42,744	Retail Only	0%	100%	\$ -	\$ 42,744
35	Replacement of vehicle #25 (2008 Ford F550 SD)	\$ 82,396	Retail Only	0%	100%	\$ -	\$ 82,396
36	Replacement of vehicle #29 (2002 Ford F450 Dump)	\$ 79,543	Retail Only	0%	100%	\$ -	\$ 79,543
37	Replacement of vehicle #32 (2002 Ford F450 Dump)	\$ 80,665	Retail Only	0%	100%	\$ -	\$ 80,665
38	Replacement of vehicle #52 (2011 Ford F250 UTILITY)	\$ 42,156	Retail Only	0%	100%	\$ -	\$ 42,156
39	Replacement of vehicle #55 (2009 Ford F250 UTILITY)	\$ 43,137	Retail Only	0%	100%	\$ -	\$ 43,137
40	Replacement of vehicle #80 (2006 Ford F350)	\$ 18,762	Retail Only	0%	100%	\$ -	\$ 18,762
41	Replacement of vehicle #92 (2008 Ford F350 Utility)	\$ 87,853	Retail Only	0%	100%	\$ -	\$ 87,853

## Schedule 10 of 13

## Customer Class Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		5-Year Water	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail	5-Year Retail Only CIP
42	<b>4055 Engineering</b>						
43	14" AC Raw Water Pipeline Upgrade and Well 17 Area Isoaltion	\$ 2,682,712	Regional / Retail	100%	0%	\$ 2,682,712	\$ -
44	Capital Plan Update	\$ 398,232	Retail Only	0%	100%	\$ -	\$ 398,232
45	DS-31 Chase Hammock Rd Looping - Construction	\$ 1,014,144	Retail Only	0%	100%	\$ -	\$ 1,014,144
46	DS-39 Merritt Island In-line Booster Pump Station	\$ 1,565,651	Retail Only	0%	100%	\$ -	\$ 1,565,651
47	DS-49 East Peachtree Pipeline	\$ 178,780	Retail Only	0%	100%	\$ -	\$ 178,780
48	DS-51 Florida Ave WM Replacement / Complete Streets	\$ 820,940	Retail Only	0%	100%	\$ -	\$ 820,940
49	DS-53 Indian River Water Main Replacement	\$ 24,115	Retail Only	0%	100%	\$ -	\$ 24,115
50	DS-56 Banana River Tank Improvements	\$ 4,999,916	Retail Only	0%	100%	\$ -	\$ 4,999,916
51	DS-60 Banana River and Viera Pump Station Improvements - D	\$ 73,959	Retail Only	0%	100%	\$ -	\$ 73,959
52	DS-63 Marlin Manor Pipeline Improvements	\$ 2,288,675	Retail Only	0%	100%	\$ -	\$ 2,288,675
53	Dyal Chemical Conversion & Reliability Improvement Project	\$ 9,237,327	Regional / Retail	100%	0%	\$ 9,237,327	\$ -
54	Fiber Optic Cable from Dyal WTP to Wewa WTP	\$ 1,313,790	Regional / Retail	100%	0%	\$ 1,313,790	\$ -
55	Fiber Optic Cable from Police Department to Dyal WTP	\$ 332,792	Regional / Retail	100%	0%	\$ 332,792	\$ -
56	Force Main Repairs	\$ 224,541	Retail Only	0%	100%	\$ -	\$ 224,541
57	FY2017 SCADA Design Programming (Clearwell)	\$ 28,938	Regional / Retail	100%	0%	\$ 28,938	\$ -
58	FY2018 SCADA Design Programming (CCRIP, Sulfurator, Port C	\$ 141,048	Regional / Retail	100%	0%	\$ 141,048	\$ -
59	FY2019 SCADA Design Programming (HSP Diesel Gen, HSP VI	\$ 68,546	Regional / Retail	100%	0%	\$ 68,546	\$ -
60	FY2020 SCADA Design Programming (Water Capital Project)	\$ 134,628	Regional / Retail	100%	0%	\$ 134,628	\$ -
61	Gravity Sewer Replacement Project	\$ -	N/A	0%	0%	\$ -	\$ -
62	LCP 1 Relocation	\$ -	N/A	0%	0%	\$ -	\$ -
63	Lift Station 1 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
64	Lift Station 17 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
65	Lift Station 19 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
66	Lift Station Control Panel Replacement Project 1	\$ -	N/A	0%	0%	\$ -	\$ -
67	Lift Station Control Panel Replacement Project 2	\$ -	N/A	0%	0%	\$ -	\$ -
68	Lift Station Control Panel Replacement Project 3	\$ -	N/A	0%	0%	\$ -	\$ -
69	Lift Station Wetwell Rehabilitation	\$ -	N/A	0%	0%	\$ -	\$ -
70	Michigan Ave. Force Main (New Pipe)	\$ 753,472	Regional / Retail	100%	0%	\$ 753,472	\$ -
71	Package System PLC Upgrade - Belt Filter Press	\$ 33,762	Regional / Retail	100%	0%	\$ 33,762	\$ -
72	Package System PLC Upgrade - Cal Flow	\$ 33,762	Regional / Retail	100%	0%	\$ 33,762	\$ -
73	Package System PLC Upgrade - Ozone System	\$ 662,607	Regional / Retail	100%	0%	\$ 662,607	\$ -
74	Replacement of MCC 7 & 8	\$ -	N/A	0%	0%	\$ -	\$ -
75	Utilities Program Management	\$ 6,306,624	Regional / Retail	100%	0%	\$ 6,306,624	\$ -
76	WS-03 Piggling and Flushing Improvements for Raw Water Pipeli	\$ 444,872	Regional / Retail	100%	0%	\$ 444,872	\$ -
77	WS-05 54 inch Redundant Pipe to Dyal	\$ 929,351	Regional / Retail	100%	0%	\$ 929,351	\$ -
78	WS-09 42 inch New Pipeline West of W7A to Dallas Wewa	\$ 8,540,776	Regional / Retail	100%	0%	\$ 8,540,776	\$ -
79	WS1001 Industrial Park Pump Station Improvements	\$ 234,283	Retail Only	0%	100%	\$ -	\$ 234,283
80	WS1117 System Software Upgrade at Dyal	\$ 2,101,066	Regional / Retail	100%	0%	\$ 2,101,066	\$ -
81	WS1201 Pipe Infrastructure Assessment and Replacement	\$ 15,716,147	Retail Only	0%	100%	\$ -	\$ 15,716,147
82	WS1210 Water Capital Plan - 5-year Updates	\$ 340,370	Regional / Retail	100%	0%	\$ 340,370	\$ -
83	WS1309 SR-520 Water Main Replacement	\$ 839,917	Retail Only	0%	100%	\$ -	\$ 839,917
84	WS-19 Raw Water Well Rehabilitation	\$ 1,191,542	Regional / Retail	100%	0%	\$ 1,191,542	\$ -
85	WT-02 Separation of Groundwater and Surface Water Clear Wel	\$ 3,913,117	Regional / Retail	100%	0%	\$ 3,913,117	\$ -
86	WT-17 High Service Pump Station VFD	\$ 389,989	Regional / Retail	100%	0%	\$ 389,989	\$ -
87	WT-51 Sulfurator	\$ 3,091,217	Regional / Retail	100%	0%	\$ 3,091,217	\$ -
88	WT-52 Surge Tank Assessment and / or Replacement at Dyal	\$ 1,570,808	Regional / Retail	100%	0%	\$ 1,570,808	\$ -

## Schedule 10 of 13

## Customer Class Allocation - Capital Improvement Program (CIP)

A		B	C	D	E	F	G
Project Description		5-Year Water	Allocation Factor	Regional/ Retail	Retail Only	5-Year Regional/ Retail	5-Year Retail Only CIP
89	WT-54 Tier 4 Generator Improvements	\$ 3,621,325	Regional / Retail	100%	0%	\$ 3,621,325	\$ -
90	WT-56 Dyal Surface Water Filters Canopy and Enclosure	\$ 509,873	Regional / Retail	100%	0%	\$ 509,873	\$ -
91	WT-57 Dyal HSP #4 Tier 4 Diesel Engine Replacement	\$ 991,357	Regional / Retail	100%	0%	\$ 991,357	\$ -
92	WT-62 Dyal TTHM Prevention and/or Reduction	\$ 131,645	Regional / Retail	100%	0%	\$ 131,645	\$ -
93	WT-63 Replacement of Dyal Finished Water Steel GST	\$ 718,016	Regional / Retail	100%	0%	\$ 718,016	\$ -
94	WT-CO Ozone Improvements (Generator Replacement, Chiller F	\$ 5,247,947	Regional / Retail	100%	0%	\$ 5,247,947	\$ -
95	<b>4120 Water Reclamation</b>						
96	Bracco Pond Aeration	\$ -	N/A	0%	0%	\$ -	\$ -
97	Bracco Pond Interconnect	\$ -	N/A	0%	0%	\$ -	\$ -
98	CMMS Update and Electronic O&M Manual	\$ -	N/A	0%	0%	\$ -	\$ -
99	Jerry Sellers WRF Generator Stack Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
100	Mud Lake Wetlands	\$ -	N/A	0%	0%	\$ -	\$ -
101	Replacement of vehicle #42 (2006 Ford E250 VAN)	\$ -	N/A	0%	0%	\$ -	\$ -
102	Valve Identification Project	\$ -	N/A	0%	0%	\$ -	\$ -
103	Water Reclamation Fleet E250 Van	\$ -	N/A	0%	0%	\$ -	\$ -
104	<b>4125 Sewer Field Operations</b>						
105	CIPP Rehabilitation Phase 2	\$ -	N/A	0%	0%	\$ -	\$ -
106	CIPP Rehabilitation Phase 3	\$ -	N/A	0%	0%	\$ -	\$ -
107	CIPP Rehabilitation Phase 4	\$ -	N/A	0%	0%	\$ -	\$ -
108	CIPP Rehabilitation Phase 5	\$ -	N/A	0%	0%	\$ -	\$ -
109	CIPP Rehabilitation Phase 6	\$ -	N/A	0%	0%	\$ -	\$ -
110	Electrical Wire and Conduit Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
111	Jerry Sellers WRF Flow Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
112	Lift Station 4 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
113	Lift Station Mechanical Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
114	Replacement of MCC 1-6	\$ -	N/A	0%	0%	\$ -	\$ -
115	Replacement of vehicle #53 (2009 Ford F250 UTILITY)	\$ -	N/A	0%	0%	\$ -	\$ -
116	Replacement of vehicle #54 (2005 Ford E250 VAN)	\$ -	N/A	0%	0%	\$ -	\$ -
117	Replacement of vehicle #85 (2001 Ford F450 DUMP)	\$ -	N/A	0%	0%	\$ -	\$ -
118	RTU Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
119	Sewer Cleaning	\$ -	N/A	0%	0%	\$ -	\$ -
120	WFO Sewer E250 Van	\$ -	N/A	0%	0%	\$ -	\$ -
121	WFO Sewer F250 Utility Ford	\$ -	N/A	0%	0%	\$ -	\$ -
122	WFO Sewer F450 Dump Ford	\$ -	N/A	0%	0%	\$ -	\$ -
123	WFO Sewer GU813 Mack	\$ -	N/A	0%	0%	\$ -	\$ -
124		\$ -	N/A	0%	0%	\$ -	\$ -
125	UNSPECIFIED FUTURE PROJECTS	\$ -	N/A	0%	0%	\$ -	\$ -
<b>Total</b>		<b>\$ 85,802,728</b>				<b>\$ 56,270,632</b>	<b>\$ 29,532,096</b>

Project Description	5-Year Surface Water Supply CIP	Allocation Factor	Remainder of Regional/ Retail		5-Year Surface Water Supply CIP	5-Year Remainder of Regional/ Retail CIP
			Surface Water Supply	Regional/ Retail		
<b>1515 Field Services</b>						
Meter reading Hand Held Utility Usage Reading Capture Devices \$	-	N/A	0%	0%	\$ -	\$ -
<b>4020 Dyal Plant</b>						
FY2021 SCADA Design Programming (Water Capital Project)	\$ 50,648	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 50,648
New gas generator, transfer switch and pad	\$ 20,257	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 20,257
Replace Champion Grader Model 710A	\$ 131,670	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 131,670
Replace Slope Mower	\$ 89,709	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 89,709
Replacement of vehicle #03 (2008 Ford F250)	\$ 38,671	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 38,671
Replacement of vehicle #121 (2007 Ford F250 UTILITY)	\$ 38,671	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 38,671
Replacement of vehicle #130 (2010 Ford F250 UTILITY)	\$ 39,956	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 39,956
Replacement of vehicle #23 (2009 Ford F250 UTILITY)	\$ 39,956	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 39,956
Replacement of vehicle #47 (1996 Ford LNT8000)	\$ 280,475	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 280,475
Replacement of vehicle #78 (2004 Ford F250 UTILITY)	\$ 38,671	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 38,671
Replacement of vehicle #94 (2005 Ford F250 UTILITY)	\$ 38,671	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 38,671
<b>4025 Water Field Operations</b>						
Fortenberry / Plumosa Intersection Impro	\$ -	N/A	0%	0%	\$ -	\$ -
New cement mixer and dispenser (2017 Cemen Tech Volumetri	\$ -	N/A	0%	0%	\$ -	\$ -
New vehicle (2017 Ford F250)	\$ -	N/A	0%	0%	\$ -	\$ -
New vehicle (2017 Ford F450)	\$ -	N/A	0%	0%	\$ -	\$ -
New Vehicle (2017 Ford Transit VAN) 1 of 4	\$ -	N/A	0%	0%	\$ -	\$ -
New Vehicle (2017 Ford Transit VAN) 2 of 4	\$ -	N/A	0%	0%	\$ -	\$ -
New Vehicle (2017 Ford Transit VAN) 3 of 4	\$ -	N/A	0%	0%	\$ -	\$ -
New Vehicle (2017 Ford Transit VAN) 4 of 4	\$ -	N/A	0%	0%	\$ -	\$ -
New Vehicle (2017 McLaughlin VX50-500 Hydro Excavator)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #06 (2008 Ford F550 SD)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #07 (2008 Ford F550 SD)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #08 (2008 Ford F550 SD)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #104 (2008 Ford F550 SD)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #106 (2008 Ford F450 Dump)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #108 (2003 Chevy 3500HD)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #13 (2006 Ford F250 UTILITY)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #15 (2009 Ford F250 UTILITY)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #171 (2001 Ford F450 Dump)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #174 (2009 Ford F250 Utility)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #25 (2008 Ford F550 SD)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #29 (2002 Ford F450 Dump)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #32 (2002 Ford F450 Dump)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #52 (2011 Ford F250 UTILITY)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #55 (2009 Ford F250 UTILITY)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #80 (2006 Ford F350)	\$ -	N/A	0%	0%	\$ -	\$ -
Replacement of vehicle #92 (2008 Ford F350 Utility)	\$ -	N/A	0%	0%	\$ -	\$ -

Project Description	5-Year Surface Water Supply CIP	Allocation Factor	Surface Water Supply	Remainder of Regional/ Retail	5-Year Surface Water Supply CIP	5-Year Remainder of Regional/ Retail CIP
<b>4055 Engineering</b>						
14" AC Raw Water Pipeline Upgrade and Well 17 Area Isolation	\$ 2,682,712	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 2,682,712
Capital Plan Update	\$ -	N/A	0%	0%	\$ -	\$ -
DS-31 Chase Hammock Rd Looping - Construction	\$ -	N/A	0%	0%	\$ -	\$ -
DS-39 Merritt Island In-line Booster Pump Station	\$ -	N/A	0%	0%	\$ -	\$ -
DS-49 East Peachtree Pipeline	\$ -	N/A	0%	0%	\$ -	\$ -
DS-51 Florida Ave WM Replacement / Complete Streets	\$ -	N/A	0%	0%	\$ -	\$ -
DS-53 Indian River Water Main Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
DS-56 Banana River Tank Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
DS-60 Banana River and Viera Pump Station Improvements - D	\$ -	N/A	0%	0%	\$ -	\$ -
DS-63 Marlin Manor Pipeline Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
Dyal Chemical Conversion & Reliability Improvement Project	\$ 9,237,327	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 9,237,327
Fiber Optic Cable from Dyal WTP to Wewa WTP	\$ 1,313,790	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 1,313,790
Fiber Optic Cable from Police Department to Dyal WTP	\$ 332,792	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 332,792
Force Main Repairs	\$ -	N/A	0%	0%	\$ -	\$ -
FY2017 SCADA Design Programming (Clearwell)	\$ 28,938	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 28,938
FY2018 SCADA Design Programming (CCRIP, Sulfurator, Port C)	\$ 141,048	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 141,048
FY2019 SCADA Design Programming (HSP Diesel Gen, HSP VF)	\$ 68,546	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 68,546
FY2020 SCADA Design Programming (Water Capital Project)	\$ 134,628	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 134,628
Gravity Sewer Replacement Project	\$ -	N/A	0%	0%	\$ -	\$ -
LCP 1 Relocation	\$ -	N/A	0%	0%	\$ -	\$ -
Lift Station 1 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
Lift Station 17 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
Lift Station 19 Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
Lift Station Control Panel Replacement Project 1	\$ -	N/A	0%	0%	\$ -	\$ -
Lift Station Control Panel Replacement Project 2	\$ -	N/A	0%	0%	\$ -	\$ -
Lift Station Control Panel Replacement Project 3	\$ -	N/A	0%	0%	\$ -	\$ -
Lift Station Wetwell Rehabilitation	\$ -	N/A	0%	0%	\$ -	\$ -
Michigan Ave. Force Main (New Pipe)	\$ 753,472	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 753,472
Package System PLC Upgrade - Belt Filter Press	\$ 33,762	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 33,762
Package System PLC Upgrade - Cal Flow	\$ 33,762	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 33,762
Package System PLC Upgrade - Ozone System	\$ 662,607	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 662,607
Replacement of MCC 7 & 8	\$ -	N/A	0%	0%	\$ -	\$ -
Utilities Program Management	\$ 6,306,624	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 6,306,624
WS-03 Pigging and Flushing Improvements for Raw Water Pipeline	\$ 444,872	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 444,872
WS-05 54 inch Redundant Pipe to Dyal	\$ 929,351	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 929,351
WS-09 42 inch New Pipeline West of W7A to Dallas Wewa	\$ 8,540,776	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 8,540,776
WS1001 Industrial Park Pump Station Improvements	\$ -	N/A	0%	0%	\$ -	\$ -
WS1117 System Software Upgrade at Dyal	\$ 2,101,066	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 2,101,066
WS1201 Pipe Infrastructure Assessment and Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
WS1210 Water Capital Plan - 5-year Updates	\$ 340,370	Weighted Total Surface Water Supply CIP	0%	100%	\$ 0	\$ 340,370
WS1309 SR-520 Water Main Replacement	\$ -	N/A	0%	0%	\$ -	\$ -
WS-19 Raw Water Well Rehabilitation	\$ 1,191,542	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 1,191,542
WT-02 Separation of Groundwater and Surface Water Clear Well	\$ 3,913,117	Remainder of Regional/ Retail	0%	100%	\$ -	\$ 3,913,117

A	B	C	D		E	F	G
			Surface Water Supply	Remainder of Regional/ Retail		5-Year Surface Water Supply CIP	5-Year Remainder of Regional/ Retail CIP
Project Description	5-Year Surface Water Supply CIP	Allocation Factor					
86 WT-17 High Service Pump Station VFD	\$ 389,989	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 389,989
87 WT-51 Sulfurator	\$ 3,091,217	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 3,091,217
88 WT-52 Surge Tank Assessment and / or Replacement at Dyal	\$ 1,570,808	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 1,570,808
89 WT-54 Tier 4 Generator Improvements	\$ 3,621,325	Weighted Total Surface Water Supply CIP	0%	100%		\$ 0	\$ 3,621,325
90 WT-56 Dyal Surface Water Filters Canopy and Enclosure	\$ 509,873	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 509,873
91 WT-57 Dyal HSP #4 Tier 4 Diesel Engine Replacement	\$ 991,357	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 991,357
92 WT-62 Dyal TTHM Prevention and/or Reduction	\$ 131,645	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 131,645
93 WT-63 Replacement of Dyal Finished Water Steel GST	\$ 718,016	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 718,016
94 WT-CO Ozone Improvements (Generator Replacement, Chiller F	\$ 5,247,947	Remainder of Regional/ Retail	0%	100%		\$ -	\$ 5,247,947
95 <b>4120 Water Reclamation</b>							
96 Bracco Pond Aeration	\$ -	N/A	0%	0%		\$ -	\$ -
97 Bracco Pond Interconnect	\$ -	N/A	0%	0%		\$ -	\$ -
98 CMMS Update and Electronic O&M Manual	\$ -	N/A	0%	0%		\$ -	\$ -
99 Jerry Sellers WRF Generator Stack Replacement	\$ -	N/A	0%	0%		\$ -	\$ -
100 Mud Lake Wetlands	\$ -	N/A	0%	0%		\$ -	\$ -
101 Replacement of vehicle #42 (2006 Ford E250 VAN)	\$ -	N/A	0%	0%		\$ -	\$ -
102 Valve Identification Project	\$ -	N/A	0%	0%		\$ -	\$ -
103 Water Reclamation Fleet E250 Van	\$ -	N/A	0%	0%		\$ -	\$ -
104 <b>4125 Sewer Field Operations</b>							
105 CIPP Rehabilitation Phase 2	\$ -	N/A	0%	0%		\$ -	\$ -
106 CIPP Rehabilitation Phase 3	\$ -	N/A	0%	0%		\$ -	\$ -
107 CIPP Rehabilitation Phase 4	\$ -	N/A	0%	0%		\$ -	\$ -
108 CIPP Rehabilitation Phase 5	\$ -	N/A	0%	0%		\$ -	\$ -
109 CIPP Rehabilitation Phase 6	\$ -	N/A	0%	0%		\$ -	\$ -
110 Electrical Wire and Conduit Replacement	\$ -	N/A	0%	0%		\$ -	\$ -
111 Jerry Sellers WRF Flow Improvements	\$ -	N/A	0%	0%		\$ -	\$ -
112 Lift Station 4 Replacement	\$ -	N/A	0%	0%		\$ -	\$ -
113 Lift Station Mechanical Improvements	\$ -	N/A	0%	0%		\$ -	\$ -
114 Replacement of MCC 1-6	\$ -	N/A	0%	0%		\$ -	\$ -
115 Replacement of vehicle #53 (2009 Ford F250 UTILITY)	\$ -	N/A	0%	0%		\$ -	\$ -
116 Replacement of vehicle #54 (2005 Ford E250 VAN)	\$ -	N/A	0%	0%		\$ -	\$ -
117 Replacement of vehicle #85 (2001 Ford F450 DUMP)	\$ -	N/A	0%	0%		\$ -	\$ -
118 RTU Replacement	\$ -	N/A	0%	0%		\$ -	\$ -
119 Sewer Cleaning	\$ -	N/A	0%	0%		\$ -	\$ -
120 WFO Sewer E250 Van	\$ -	N/A	0%	0%		\$ -	\$ -
121 WFO Sewer F250 Utility Ford	\$ -	N/A	0%	0%		\$ -	\$ -
122 WFO Sewer F450 Dump Ford	\$ -	N/A	0%	0%		\$ -	\$ -
123 WFO Sewer GU813 Mack	\$ -	N/A	0%	0%		\$ -	\$ -
124	\$ -	N/A	0%	0%		\$ -	\$ -
125 UNSPECIFIED FUTURE PROJECTS	\$ -	N/A	0%	0%		\$ -	\$ -
<b>Total</b>	<b>\$ 56,270,632</b>					<b>\$ 0</b>	<b>\$ 56,270,632</b>

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## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H	I	J	K	
			Service Allocation			Customer Allocation			Surface Water Supply Allocation			
		Base Year Actuals	Water	Sewer/ Reuse	Water	Regional/ Retail	Retail Only	Regional/ Retail	Surface Water Supply	Remainder of Regional/ Retail	Surface Water Supply	
1	Existing Senior-Lien Debt Service											
2	Series 1999 Bond - Principal	\$ 1,170,000	96.4%	3.6%	\$ 1,128,355	94.8%	5.2%	\$ 1,070,010	2.3%	97.7%	\$ 26,365	
3	Series 1999 Bond - Interest	\$ 194,250	96.4%	3.6%	\$ 187,336	94.8%	5.2%	\$ 177,649	2.3%	97.7%	\$ 4,377	
4	Series 2003 - Principal	\$ 1,250,000	96.5%	3.5%	\$ 1,206,537	94.9%	5.1%	\$ 1,145,591	2.3%	97.7%	\$ 27,506	
5	Series 2003 - Interest	\$ 640,275	96.5%	3.5%	\$ 618,012	94.9%	5.1%	\$ 586,795	2.3%	97.7%	\$ 14,089	
6	Series 2009A Bonds - Principal	\$ -	93.5%	6.5%	\$ -	51.0%	49.0%	\$ -	0.0%	100.0%	\$ -	
7	Series 2009A Bonds - Interest	\$ 440,969	93.5%	6.5%	\$ 412,449	51.0%	49.0%	\$ 210,421	0.0%	100.0%	\$ -	
8	Series 2009B Bonds - Principal	\$ -	96.4%	3.6%	\$ -	94.8%	5.2%	\$ -	2.3%	97.7%	\$ -	
9	Series 2009B Bonds - Interest	\$ 590,750	96.4%	3.6%	\$ 569,723	94.8%	5.2%	\$ 540,264	2.3%	97.7%	\$ 13,312	
10	Series 2010 BAB - Principal	\$ -	100.0%	0.0%	\$ -	47.2%	52.8%	\$ -	0.0%	100.0%	\$ -	
11	Series 2010 BAB - Interest	\$ 1,866,313	100.0%	0.0%	\$ 1,866,313	47.2%	52.8%	\$ 880,993	0.0%	100.0%	\$ -	
12	Series 2010 BAB - Subsidy	\$ (595,374)	100.0%	0.0%	\$ (595,374)	47.2%	52.8%	\$ (281,046)	0.0%	100.0%	\$ -	
13	Subtotal:	\$ 5,557,183			\$ 5,393,351	97.05%		\$ 4,330,677			\$ 85,649	
14	Existing SRL Debt Service											
15	SRL 517010 - Principal	\$ 295,504	100.0%	0.0%	\$ 295,504	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
16	SRL 517010 - Interest	\$ 65,279	100.0%	0.0%	\$ 65,279	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
17	SRL 517020 - Principal	\$ 230,751	100.0%	0.0%	\$ 230,751	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
18	SRL 517020 - Interest	\$ 62,334	100.0%	0.0%	\$ 62,334	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
19	SRL 517030 - Principal	\$ 521,267	100.0%	0.0%	\$ 521,267	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
20	SRL 517030 - Interest	\$ 149,922	100.0%	0.0%	\$ 149,922	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
21	SRL 202P - Principal	\$ 161,870	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
22	SRL 202P - Interest	\$ 33,465	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
23	SRL 517040 - Principal	\$ 99,534	100.0%	0.0%	\$ 99,534	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
24	SRL 517040 - Interest	\$ 51,878	100.0%	0.0%	\$ 51,878	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
25	SRL - 517050 - Principal	\$ 284,707	100.0%	0.0%	\$ 284,707	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
26	SRL - 517050 - Interest	\$ 144,585	100.0%	0.0%	\$ 144,585	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
27	SRL WW812030 - Principal	\$ 257,294	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
28	SRL WW812030 - Interest	\$ 143,030	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
29	SRL DW517060 - Principal	\$ 5,269	100.0%	0.0%	\$ 5,269	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
30	SRL DW517060 - Interest	\$ 2,799	100.0%	0.0%	\$ 2,799	0.0%	100.0%	\$ -	0.0%	100.0%	\$ -	
31	Subtotal:	\$ 2,509,489			\$ 1,913,829			\$ -			\$ -	
32	Total:	\$ 8,066,672			\$ 7,307,180			\$ 4,330,677			\$ 85,649	

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## Cocoa Existing Debt Service Allocations

	A	B	C	D	E	F	G	H	I	J	K
33	Bond Funded Capital Investment (Prior To Series 2009)		Total Proceeds	Regional/ Retail	Retail Only	Regional/ Retail	Surface Water Supply	Remainder of Regional/ Retail	Surface Water Supply		
34	Series 1993B:										
35	Dyal WTP Improvements	WA	\$ 5,800,000	100%	0%	\$ 5,800,000	0%	100%	\$ -		
36	Wewahootee WTP Improvements	WA	\$ 4,800,000	100%	0%	\$ 4,800,000	0%	100%	\$ -		
37	Taylor Creek Reservoir	WA	\$ 1,100,000	100%	0%	\$ 1,100,000	100%	0%	\$ 1,100,000		
38	Water Main Relocation	WA	\$ 800,000	0%	100%	\$ -	0%	100%	\$ -		
39	Reuse System - Storage	RW	\$ 1,000,000	0%	100%	\$ -	0%	100%	\$ -		
40	Reuse System - Expansion	RW	\$ 467,000	0%	100%	\$ -	0%	100%	\$ -		
41	Sewer System - Expansion	WW	\$ 300,000	0%	100%	\$ -	0%	100%	\$ -		
42	Additional Water Wells	WA	\$ 2,000,000	100%	0%	\$ 2,000,000	0%	100%	\$ -		
43	Series 1997:										
44	DYAL WTP Expansion And Intake Structure	WA	\$ 30,670,750	100%	0%	\$ 30,670,750	0%	100%	\$ -		
45	ASR Well Expansion	WA	\$ 1,305,000	100%	0%	\$ 1,305,000	0%	100%	\$ -		
46	Reactor Clarifier Rehabilitation	WA	\$ 1,401,000	100%	0%	\$ 1,401,000	0%	100%	\$ -		
47	Series 2003 Refunding:										
48	DYAL WTP - Underdrain Improvements	WA	\$ 1,175,035	100%	0%	\$ 1,175,035	0%	100%	\$ -		
49	Total Bond Funded Capital Investment (Prior To Series 2009)		\$ 50,818,785			\$ 48,251,785			\$ 1,100,000		
50	Historical Capital Investment Allocation (Prior To Series 2009)		2003 & 2009C	Regional/ Retail	Retail Only	Surface Water Supply	Remainder of Regional/ Retail				
51	Water	WA	96.5%	\$ 48,251,785	\$ 2,567,000	\$ 1,100,000	\$ 47,151,785				
52	Reclaimed Water	RW	2.9%								
53	Sewer	WW	0.6%								
54	Total Bond Funded Capital Investment Alloc (Prior To Series 2009)		100.0%	94.95%	5.05%	2.28%	97.72%				
55	Historical Capital Investment Allocation (Prior To Series 2009)		1999 & 2009B	Regional/ Retail	Retail Only	Surface Water Supply	Remainder of Regional/ Retail				
56	Water	WA	96.4%	\$ 47,076,750	\$ 2,567,000	\$ 1,100,000	\$ 45,976,750				
57	Reclaimed Water	RW	3.0%								
58	Sewer	WW	0.6%								
59	Total Bond Funded Capital Investment Alloc (Prior To Series 2009)		100.0%	94.83%	5.17%	2.34%	97.66%				

	A	B	C	D	E	F	G	H	I	J	K
60	Historical Capital Investment (Series 2009A):		2009A	Regional/ Retail	Retail Only	Regional/ Retail	Surface Water Supply	Remainder of Regional/ Retail	Surface Water Supply		
61	Series 2009A:										
62	New UT Building (Water Facility Operations)	WA	\$ 6,779,295	57%	43%	\$ 3,859,241	0%	100%	\$ -		
63	Clearlake Terrace Water Main	WA	\$ 165,645	0%	100%	\$ -	0%	100%	\$ -		
64	Refurbish Sewer Lines	WW	\$ 404,179	0%	100%	\$ -	0%	100%	\$ -		
65	South Tropical Trail WM	WA	\$ 156,856	0%	100%	\$ -	0%	100%	\$ -		
66	Repurpose 600 School Street	WA	\$ 2,700	0%	100%	\$ -	0%	100%	\$ -		
67	Lab (Water Portion)	WA	\$ 668,620	57%	43%	\$ 380,624	0%	100%	\$ -		
68	Lab (Sewer Portion)	WW	\$ 133,314	0%	100%	\$ -	0%	100%	\$ -		
69	Total Bond Funded Capital Investment (Series 2009A)		\$ 8,310,610			\$ 4,239,866			\$ -		
70	Historical Capital Investment Allocation (Series 2009A)		2009A	Regional/ Retail	Retail Only	Surface Water Supply	Remainder of Regional/ Retail				
71	Water	WA	93.5%	\$ 4,239,866	\$ 4,070,744	\$ -	\$ 4,239,866				
72	Reclaimed Water	RW	0.0%								
73	Sewer	WW	6.5%								
74	Total Bond Funded Capital Investment Alloc (Series 2009A)		100.0%	51.02%	48.98%	0.00%	100.00%				
75	Historical Capital Investment (Series 2010):		2010	Regional/ Retail	Retail Only	Regional/ Retail	Surface Water Supply	Remainder of Regional/ Retail	Surface Water Supply		
76	Series 2010:										
77	4055 Filter Screens at Dyal	WA	\$ 1,966,786	100%	0%	\$ 1,966,786	0%	100%	\$ -		
78	4055 Liquid Oxygen System DYAL	WA	\$ 1,200,000	100%	0%	\$ 1,200,000	0%	100%	\$ -		
79	4055 Raw Water Meters and Monitoring	WA	\$ 1,500,000	100%	0%	\$ 1,500,000	0%	100%	\$ -		
80	4055 Raw Water Pipe in Wellfield Wewahootee Rd	WA	\$ 4,595,000	100%	0%	\$ 4,595,000	0%	100%	\$ -		
81	4055 Space Coast Gardens	WA	\$ 800,000	0%	100%	\$ -	0%	100%	\$ -		
82	4055 System Software Upgrade DYAL	WA	\$ 1,500,000	100%	0%	\$ 1,500,000	0%	100%	\$ -		
83	4055 US 1 Widening - Pine to Cidco	WA	\$ 10,200,000	0%	100%	\$ -	0%	100%	\$ -		
84	4055 Valves on S.R. 520 36" watermain	WA	\$ 1,450,000	0%	100%	\$ -	0%	100%	\$ -		
85	4055 Wewahootee Pumps	WA	\$ 370,000	100%	0%	\$ 370,000	0%	100%	\$ -		
86	Total Bond Funded Capital Investment (Series 2010)		\$ 23,581,786			\$ 11,131,786			\$ -		
87	Historical Capital Investment Allocation (Series 2010)		2010	Regional/ Retail	Retail Only	Surface Water Supply	Remainder of Regional/ Retail				
88	Water	WA	100.0%	\$ 11,131,786	\$ 12,450,000	\$ -	\$ 11,131,786				
89	Reclaimed Water	RW	0.0%								
90	Sewer	WW	0.0%								
91	Total Bond Funded Capital Investment Alloc (Series 2010)		100.0%	47.21%	52.79%	0.00%	100.00%				

## Schedule 13 of 13

## Imputed Apportionment of Base Year Capital Spending to Cash and Debt Funding

	A	B	C	D	E	F	G	H	I
			5-Year CIP Budget						
		Base Year <sup>(1)</sup>	Current Year	Current Year +1	Current Year +2	Current Year +3	Current Year +4		
1	Base Year and 5-Year CIP from FAMS by Service								
2	Water	\$13,212,775	\$18,005,788	\$16,024,705	\$15,839,721	\$18,840,068	\$17,092,446		
3	Sewer/Reuse	\$1,765,356	\$2,490,520	\$2,004,448	\$2,510,625	\$2,446,649	\$2,011,844		
4	<b>Total Base Year and 5-Year CIP from FAMS by Service</b>	<b>\$14,978,131</b>	<b>\$20,496,308</b>	<b>\$18,029,153</b>	<b>\$18,350,345</b>	<b>\$21,286,718</b>	<b>\$19,104,289</b>		
6	Base Year and 5-Year CIP from FAMS by Funding Source							5-Year Total	
7	Cash Funded From Reserves	\$6,494,175	\$62,945	\$0	\$0	\$0	\$0	\$62,945	0.1%
8	Cash Funded From Excess Revenues	\$8,483,956	\$3,871,115	\$5,324,254	\$5,695,883	\$7,490,656	\$8,123,781	\$30,505,691	31.4%
9	Debt Funded	\$0	\$16,562,248	\$12,704,898	\$12,654,462	\$13,796,061	\$10,980,508	\$66,698,177	68.6%
10	<b>Total Base Year and 5-Year CIP from FAMS by Service</b>	<b>\$14,978,131</b>	<b>\$20,496,308</b>	<b>\$18,029,153</b>	<b>\$18,350,345</b>	<b>\$21,286,718</b>	<b>\$19,104,289</b>	<b>\$97,266,813</b>	
11	Base Year Capital Spending Allocation								
12	Base Year Actual CIP from Svc CIP Tab	\$14,978,131							
13	Average % Excess Revenue Funded Capital (5-Year)	31.4%							<sup>(2)</sup>
14	<b>Imputed Base Year Cash Funded CIP</b>	<b>\$4,697,576</b>							
15	Average % Debt Funded Capital (5-Year)	68.6%							
16	Assumed Base Year Debt Funded CIP	\$10,270,862							
17	Term	30							
18	Rate (A-Rated Bond Yields)	3.75%							
19	<b>Imputed Base Year Annual Debt Service on Debt Funded CIP</b>	<b>\$576,068</b>							
20	(1) Base Year spending allocated to Water and Sewer/Reuse by Weighted 5-Year Total CIP, as shown on Schedule 4.								
21	(2) Calculated value to be used up to a maximum of 40%.								