



Board of County Commissioners
Agenda
Land Use and Impact Fees Workshop
December 19, 2019
10:00 a.m. – 3:00 p.m.

I. Call to Order Lesley “Les” Miller, Jr., Chair, BOCC

II. Overview Michael S. Merrill, County Administrator

III. Framework for Land Use Discussion Lucia E. Garsys, Deputy County Administrator
Melissa Zornitta, Executive Director, Planning Commission

IV. Sustainable Financial Policy Kevin Brickey, Director, Management & Budget

Lunch Break

V. Water and Wastewater Fees Rob Ori, Raftelis Financial Consultants, Inc.

VI. School Impact Fees Clancy Mullen, Duncan Associates

VII. Mobility Fees Nilgun Kamp, Tindale Oliver Associates

VIII. Board Discussion Board of County Commissioners

IX. Next Steps Lucia E. Garsys, Deputy County Administrator

X. Closing Remarks / Adjourn Lesley “Les” Miller, Jr., Chair, BOCC

Attachments

- III.** Proposed Framework for Policy Approach
- IV.** Sustainable Financial Policy
- V.** Water and Wastewater Impact Fees
- VI.** School Impact Fees
- VII.** Mobility Fees
- VIII.** Impact Fee Comparison

Supplemental Attachments

- A.** Water and Wastewater Impact Fee and AGRF Study
- B.** School Impact Fee Study
- C.** Mobility Fee Update Study

PROPOSED FRAMEWORK FOR POLICY APPROACH
December 19, 2019

	DEFINITIONS	ENSURING QUALITY OF LIFE & PLACEMAKING IN THE BUILT ENVIRONMENT		
		ENVIRONMENTAL SUSTAINABILITY	ECONOMIC SUSTAINABILITY	SOCIAL SUSTAINABILITY
FINANCIAL POLICIES	Our ability to financially sustain service levels and other obligations in the long run without threatening our bond ratings or economic prosperity.	Protect and manage natural spaces for the enjoyment of future generations. Examples include - o Financial resiliency and post disaster recovery strategy - o Transfer of development rights programs - o Septic to sewer conversion program	Ensure that service demands created by new growth in Hillsborough County can be funded through the revenue generated by that growth without degrading service to current residents and businesses. Examples include - o Update impact fees - o Explore the use of TDR banking to help fund improvements to affordable housing in areas where we want growth to occur - o Financial resiliency and post disaster recovery strategy - o Align operating and services costs funding with revenues that have broad bases across existing and new residents, businesses and visitors.	Create financial policies that are equitable across the county, economic sectors and populations. Examples include - o Update impact fees - o Financially incentivize aspirations of community plans - o Preserve historic resources
LAND USE POLICIES	Sustainable land use is the management of land to meet present needs without compromising the ability of future generations to maintain their safety and quality of life.	Ensure land for future population growth while protecting natural assets and limiting exposure to natural disasters. Examples include - o Prepare for sea level rise impacts - o Reduce septic tanks in the Urban Area - o Consider large lot development using tools like TDR - o Consider urban form and infill	Ensure that citizens and businesses in Hillsborough County have affordable, reliable, and convenient access to the jobs and services. Examples include - o Increase inventory of competitive sites - o Preserve employment land and promote jobs/housing balance - o Link transit and affordable housing	Provide the urban, suburban, and rural built environments that support the needs and desires of all residents of Hillsborough County. Examples include - o Encourage the development of town centers and transit hubs - o Preserve rural character, transitions, and design - o Update RP-2 and WVR policies and standards
INFRASTRUCTURE POLICIES	Sustainable infrastructure refers to the design, building, and operation of public assets in ways that do not diminish or endanger the social, economic and ecological systems required to maintain equity, diversity, and a functioning community.	Ensure that infrastructure investments improve safety, public and environmental health. Examples include - o Infill our water and wastewater system gaps - o Allow wildlife crossing of major infrastructure investments - o Make infrastructure investments resilient to climate change and natural disasters	Provide infrastructure that supports a growing, diverse economy that sustainably optimizes median income, job creation, business development, and taxable value. Examples include - o Ensure that infrastructure is available to support land use patterns - o Make transit improvements appropriate to the land use and corridor context they traverse - o Coordinate land use and transportation planning among all modes, agencies, and jurisdictions	Ensure that adequate infrastructure is equitable provided across the county, economic sectors and populations. Examples include - o Apply Vision Zero to balance the transportation system on all corridors and modes - o Link transit and affordable housing - o Make sure that TOD supports pedestrians

WHAT WE ARE HEARING
December 19, 2019

	ENVIRONMENTAL SUSTAINABILITY	ECONOMIC SUSTAINABILITY	SOCIAL SUSTAINABILITY
FINANCIAL POLICIES	- Cost Avoidance - Address sea level rise - Make plans for large rural tracts today - Limit investment in vulnerable coastal areas - Maximize investment in existing infrastructure - Infill our water and wastewater system gaps - Septic and sewer conversion - Make plans for larger rural tracts today	- Coordinate with the long range plans of adjacent jurisdictions - Apply vision zero to balance the transportation system on all corridors - Consider federal funding requirements when making land use and capital planning decisions - Infill our water and wastewater system gaps - Explore the use of TDR banking to help fund improvements to affordable housing in areas where we want growth to occur - Maximize investment in existing infrastructure - Make plans for large rural tracts today - Ensure that infrastructure is available to support land use patterns - Update impact fees - Financial resiliency and post disaster recovery strategy	- Address redevelopment needs of all community areas - Preserve historic resources - Financially incentivize aspirations of community plans - Apply vision zero to balance the transportation system on all corridors - Explore the use of TDR banking to help fund improvements to affordable housing in areas where we want growth to occur - Make plans for large rural tracts today - Update impact fees - Financial resiliency and post disaster recovery strategy
LAND USE POLICIES	- Preserve wildlife corridors - Address sea level rise - Infill our water and wastewater system gaps - Memorialize community assets in community plans - Encourage large lot development using tools like TDR - Make plans for large rural tracts today - Preserve wetlands and open space	- Utilize smart growth principles - Transit Oriented Development - Preserve the agricultural economy - Preserve employment land - Memorialize community assets in community plans - Make transit improvements appropriate to the land use and corridor context they traverse - Apply vision zero to balance the transportation system on all corridors and modes - Link transit and affordable housing - Explore the use of TDR banking to help fund improvements to affordable housing in areas where we want growth to occur - Make plans for large rural tracts today - Ensure that infrastructure is available to support land use patterns - Balance jobs and housing in land use decisions - Ensure that new centers have access to adequate and affordable housing supply - Keep commutes comfortable and convenient - Design standards for key corridors - Ensure that multimodal centers include all modes that intersect them - Financial resiliency and post disaster recovery strategy - Ensure that economic development is appropriate to the regional context - Identify economic development areas - Increase Inventory of competitive sites - Diversify the economic base	- Protect vulnerable populations - Preserve rural character - Preserve historic resources - Memorialize community assets in community plans - Encourage the development of town centers and transit hubs - Make transit improvements appropriate to the land use and corridor context they traverse - Apply vision zero to balance the transportation system on all corridors and modes - Link transit and affordable housing - Explore the use of TDR banking to help fund improvements to affordable housing in areas where we want growth to occur - Encourage large lot development through TDR - Make plans for large rural tracts today - Balance jobs and housing in land use decisions - Ensure that new centers have access to adequate and affordable housing supply - Keep commutes comfortable and convenient - Design standards for key corridors - Ensure TOD supports pedestrians - Ensure that multimodal centers include all modes that intersect them - Diversify the economic base - Connect economic plans with the comp plan and land use incentives - Use impact fees to encourage a growth pattern

WHAT WE ARE HEARING
December 19, 2019

INFRASTRUCTURE POLICIES	• Develop stormwater management solutions • Address sea level rise • Make infrastructure investments resilient to climate change and natural disasters • Infill our water and wastewater system gaps • Reduce reliance on septic tanks in the urban area • Make plans for large rural tracts today • Allow wildlife crossing of major infrastructure investments • Financial resiliency and post disaster recovery strategy	• Ensure that infrastructure is available to support land use patterns • Coordinate land use and transportation planning among all modes, agencies, and jurisdictions • Make transit improvements appropriate to the land use and corridor context they traverse • Make plans for large rural tracts today • Apply vision zero to balance the transportation system on all corridors and modes • Link transit and affordable housing • Keep commutes comfortable and convenient • Explore utilizing railroad right of way to provide transit lines • Ensure TOD supports pedestrians • Ensure that multimodal centers include all modes that intersect them • Make infrastructure investments resilient to climate change and natural disasters • Identify where the next 10 years of population growth will be	• Protect vulnerable populations • Ensure that new centers have access to adequate and affordable housing supply • Keep commutes comfortable and convenient • Make transit improvements appropriate to the land use and corridor context they traverse • Apply vision zero to balance the transportation system on all corridors and modes • Link transit and affordable housing • Make plans for large rural tracts today • Design standards for key corridors • Ensure TOD supports pedestrians • Ensure that multimodal centers include all modes that intersect them • Use county facilities in placemaking for nodes • Modernize the Corridor Preservation Plan

Proposed Topics and Timeline For Land Use Discussions December 19, 2019

Workshop

December 19, 2019

10:00 a.m. to 12:00 p.m. and

1:00 – 3:00 p.m.

Water / Wastewater, Mobility and School
Impact Fees, Sustainable Fiscal Policy and
Framework for Future Discussion

Workshop

January 9, 2020

1:30 – 3:30 p.m.

Sustainable Land Use policy discussion and
guidance

Workshop

January 16, 2020

1:30 – 3:30 p.m.

Sustainable Infrastructure policy discussion
and guidance

Workshop

February 6, 2020

1:30 – 3:30 p.m.

Summary of policy guidance and outreach
program

Workshop

February 20, 2020

1:30 – 3:30 p.m.

Tischler Bise & Urban Economist
presentation and update

Outreach and Follow-up discussion

Land Use Workshop Sustainable Fiscal Policy

December 19, 2019

Management and Budget Department

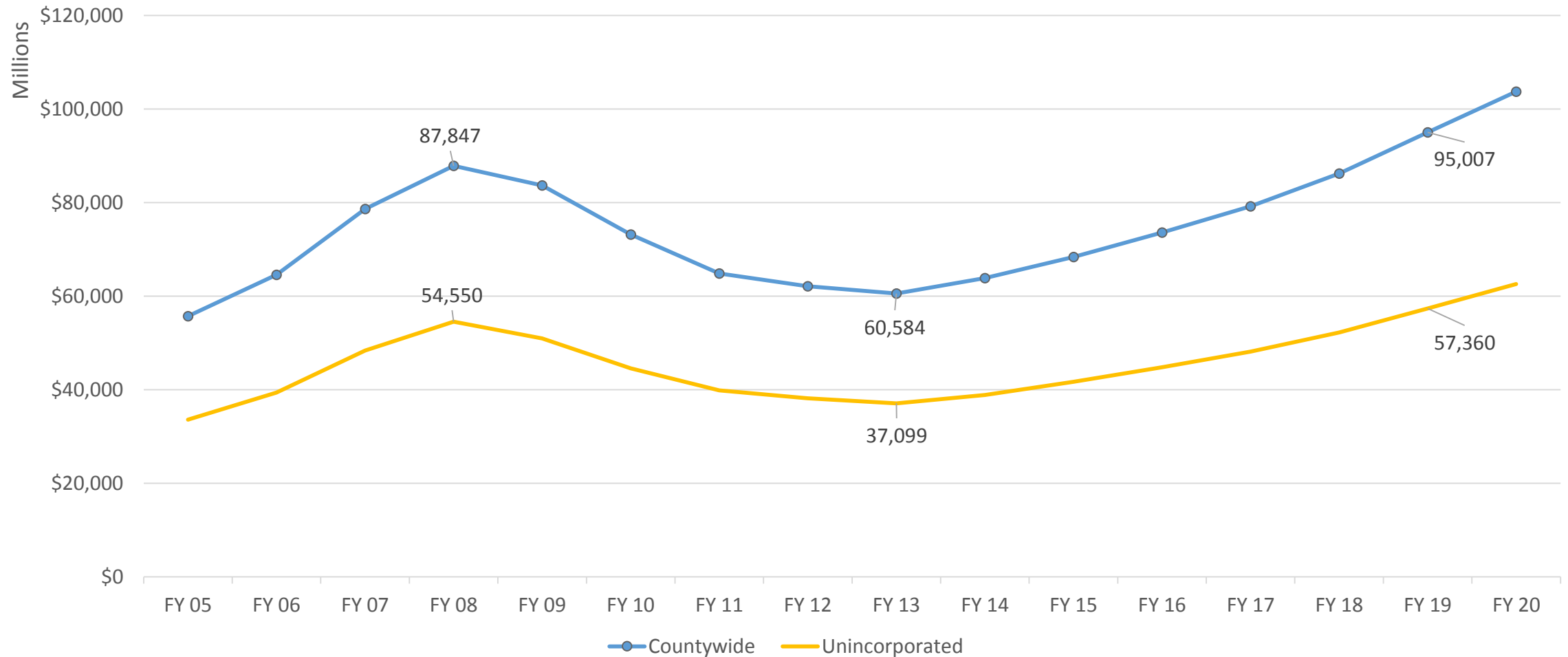
The budget and growth

- The Unincorporated Area General Fund remains under stress
 - Our discussion in recent years' budget workshops
 - Challenges
 - Lack of a dedicated transportation revenue
 - Awaiting Transportation Surtax decision
 - Current infrastructure and service deficiencies
 - Impact Fee increases would aid funding of construction of new infrastructure
 - Impact Fee increases would not help fund the operating costs related to new infrastructure; therefore, the Unincorporated Area General Fund retains the stress of those operating costs
 - Growth since FY 07 has accounted for most of our increase in Property Tax and Sales Tax revenues since the recession.
 - Enabled low tax rates
 - Paid for the bulk of operating and some capital cost increases since the recession
 - Our need for revenue increases, such as impact fees, should be balanced with need for appropriate growth

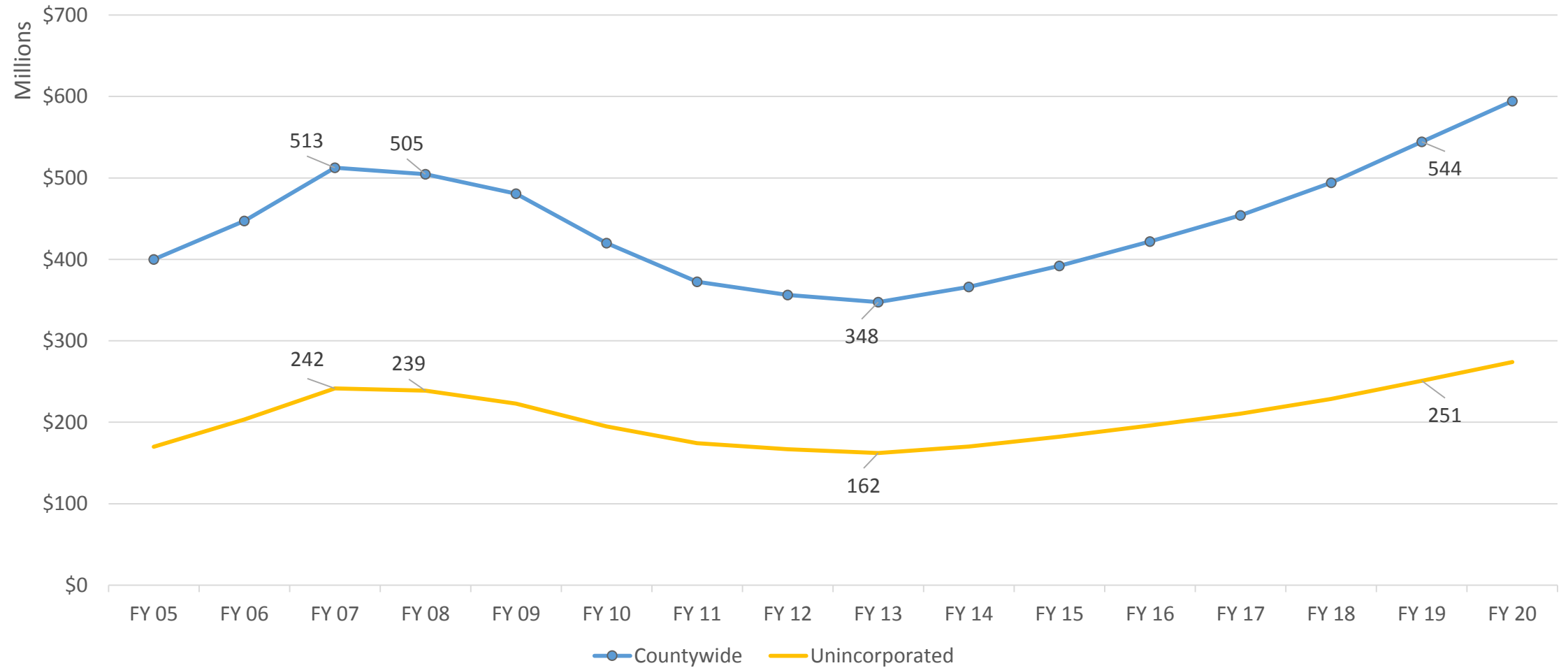
Property Values and Millage Rates

- The Countywide and Unincorporated Area tax bases suffered substantial declines in value during FY 08 to FY 13
- Peak taxable values occurred in FY 08 and were not surpassed until 11 years later in FY 19.
- Peak property tax revenue occurred in FY 07
 - Tax reform reduced our millage rate in FY 08
 - Valuations declined in FY 08 – FY 13
 - Property tax revenue did not fully recover until FY 19
- FY 08 –FY 20 new construction has accounted for most of the increase in property tax revenue since FY 08
 - Without new construction during that period FY 20 millage rates would need to be higher to garner the same amount of revenue
 - Countywide millage would need to be about 1.7 mills higher
 - Unincorporated millage would need to be about 1.5 mills higher

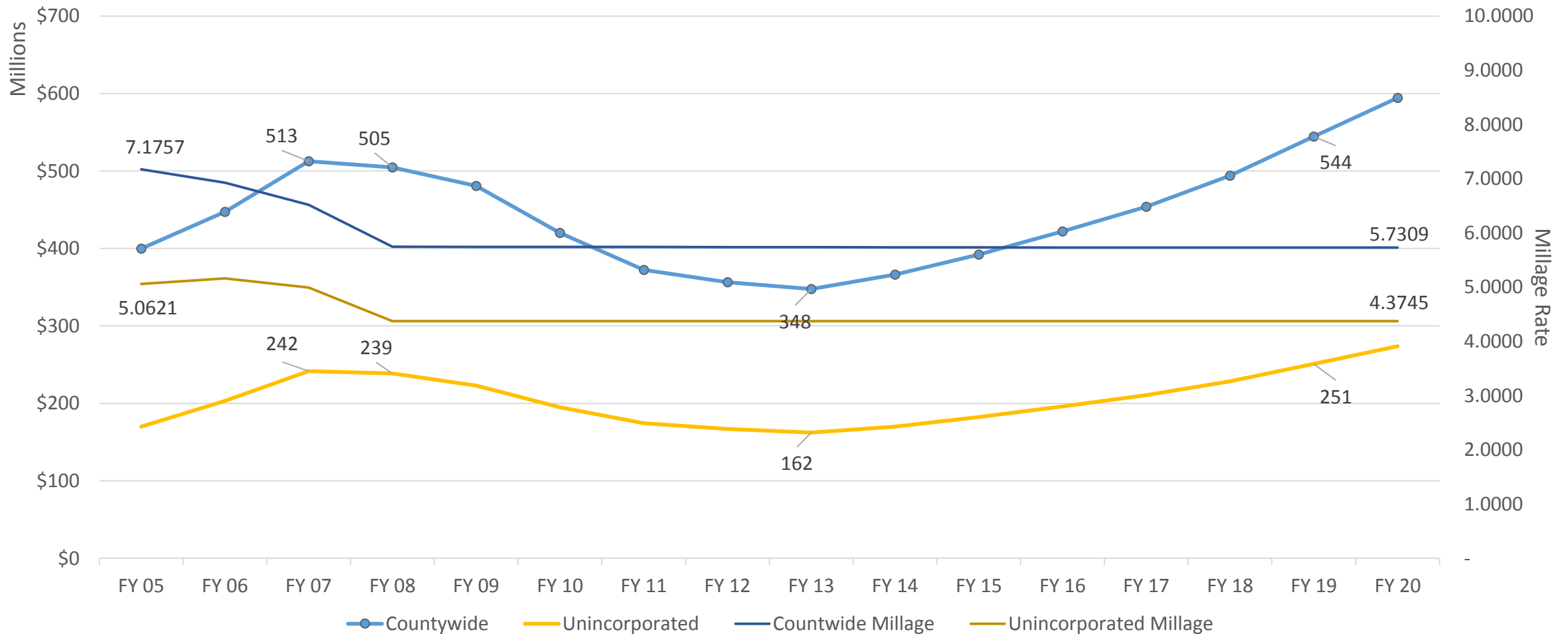
Taxable Values



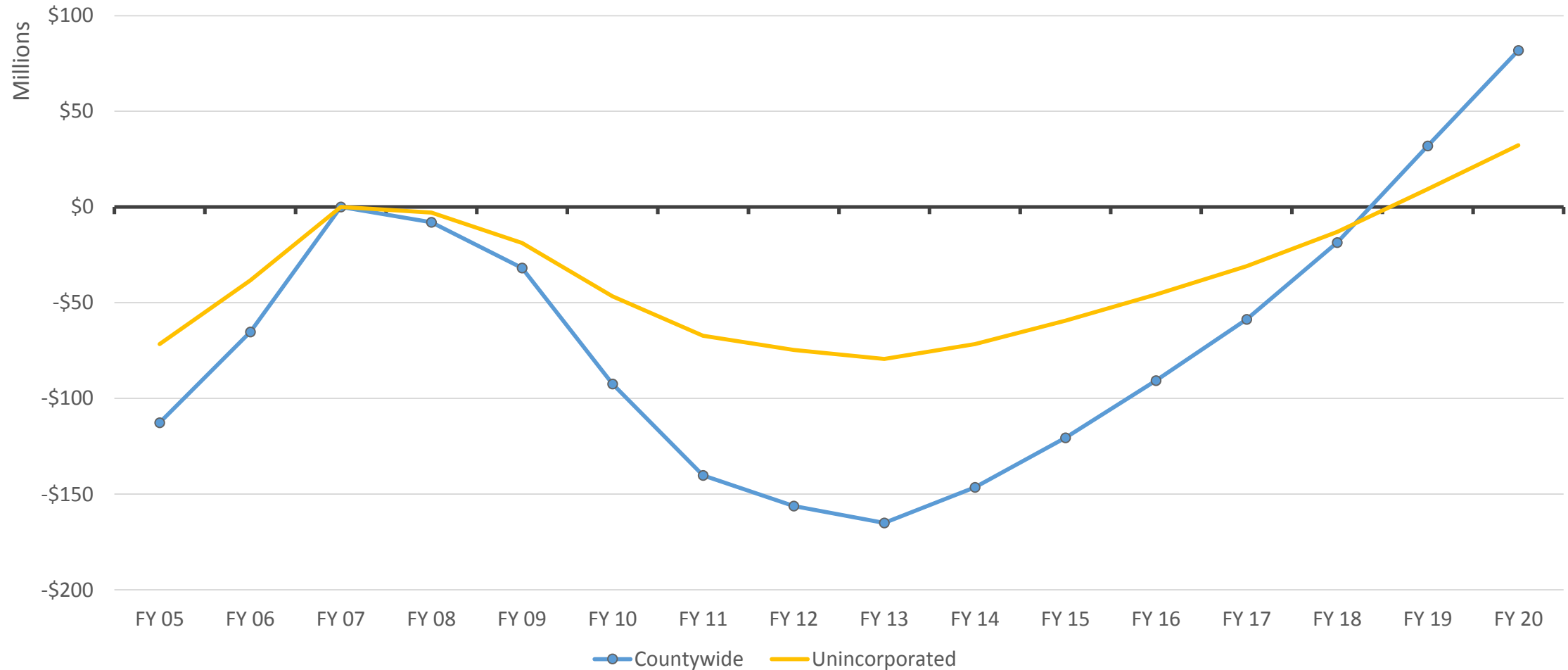
Ad Valorem Levies



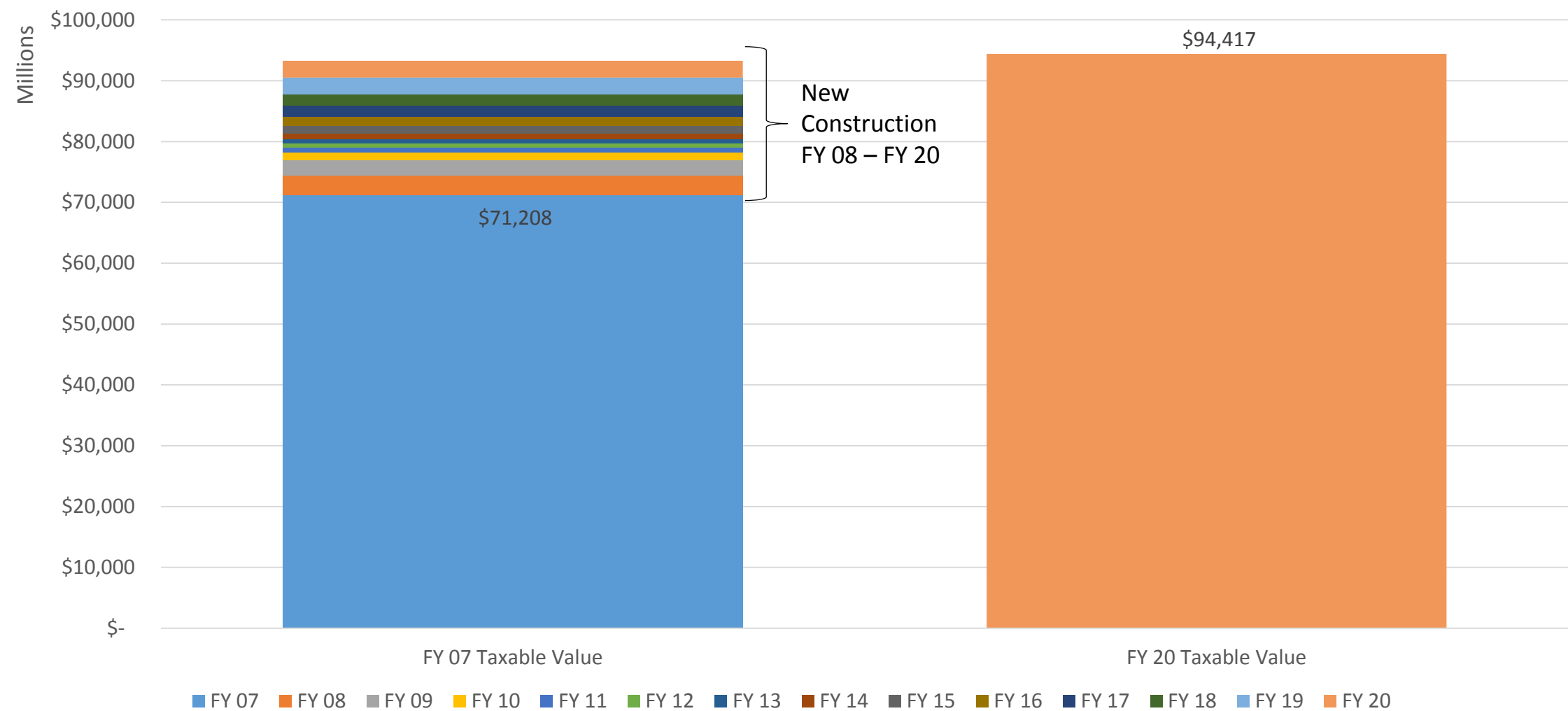
Ad Valorem Levies



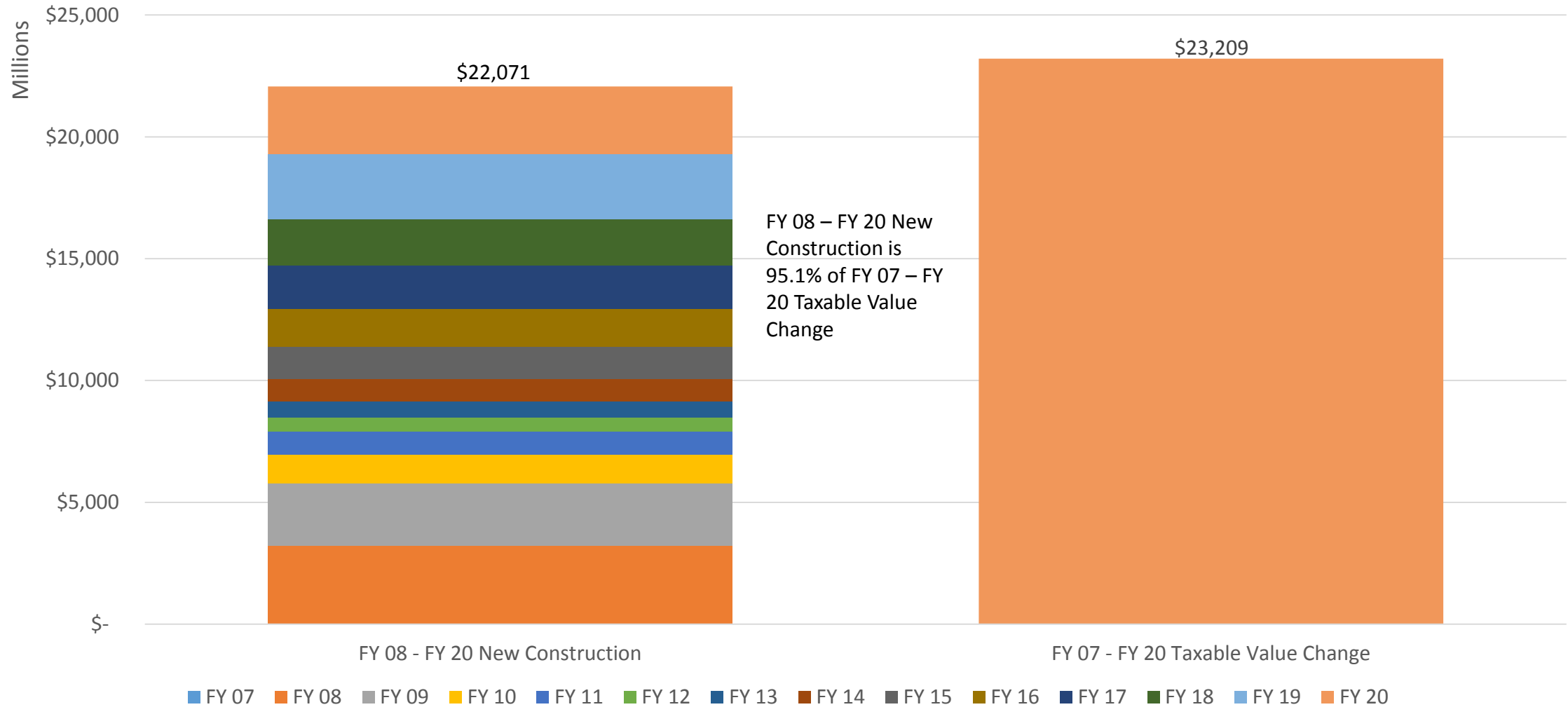
Cumulative change in Levies compared to FY 07



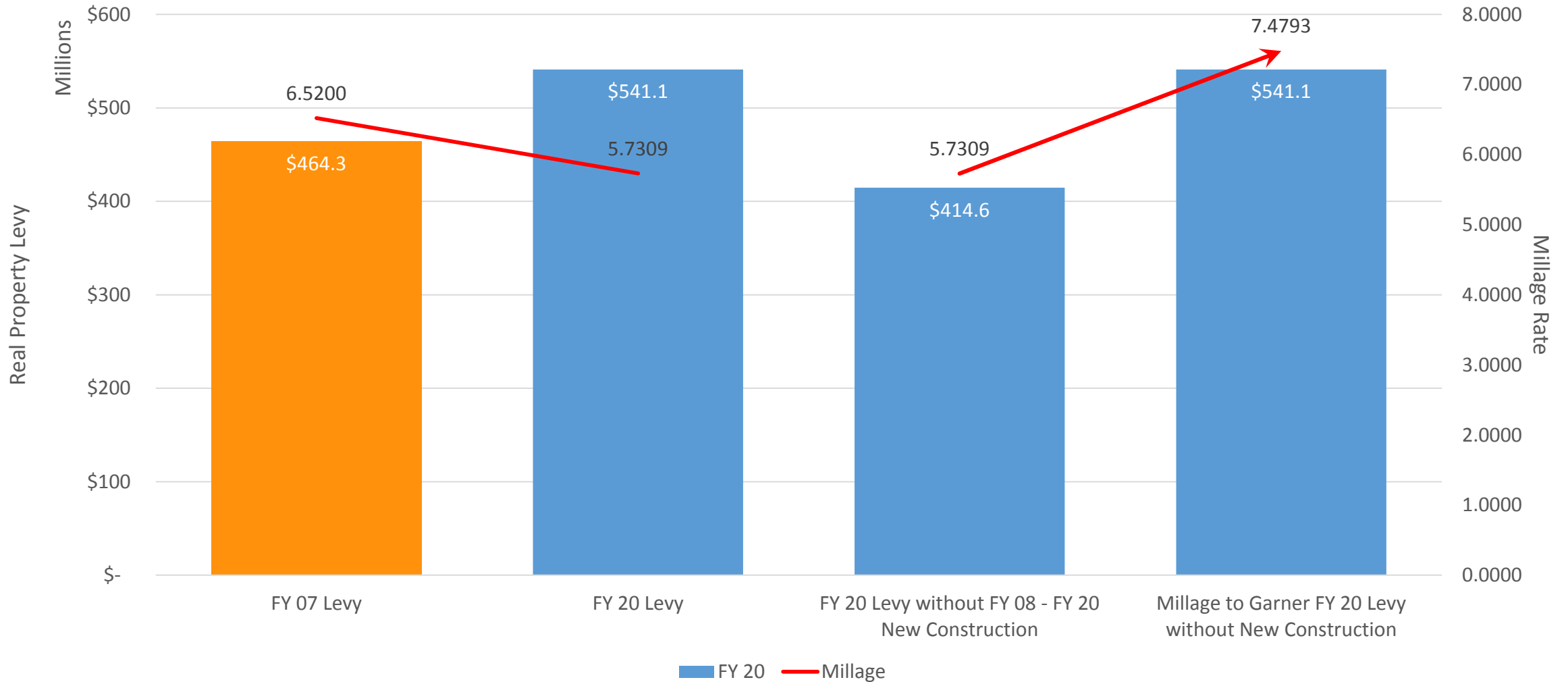
Growth of Countywide Taxable Values



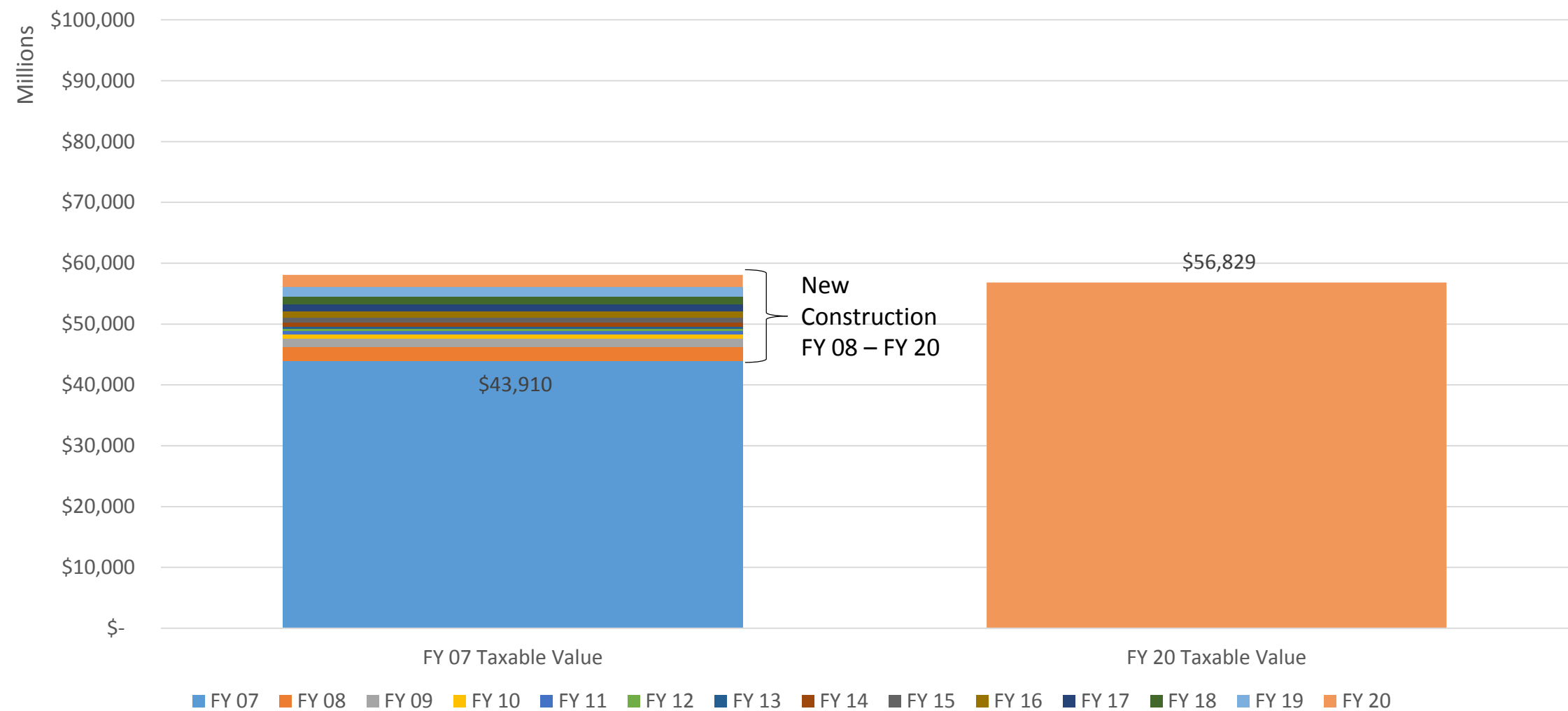
Growth of Countywide Taxable Values



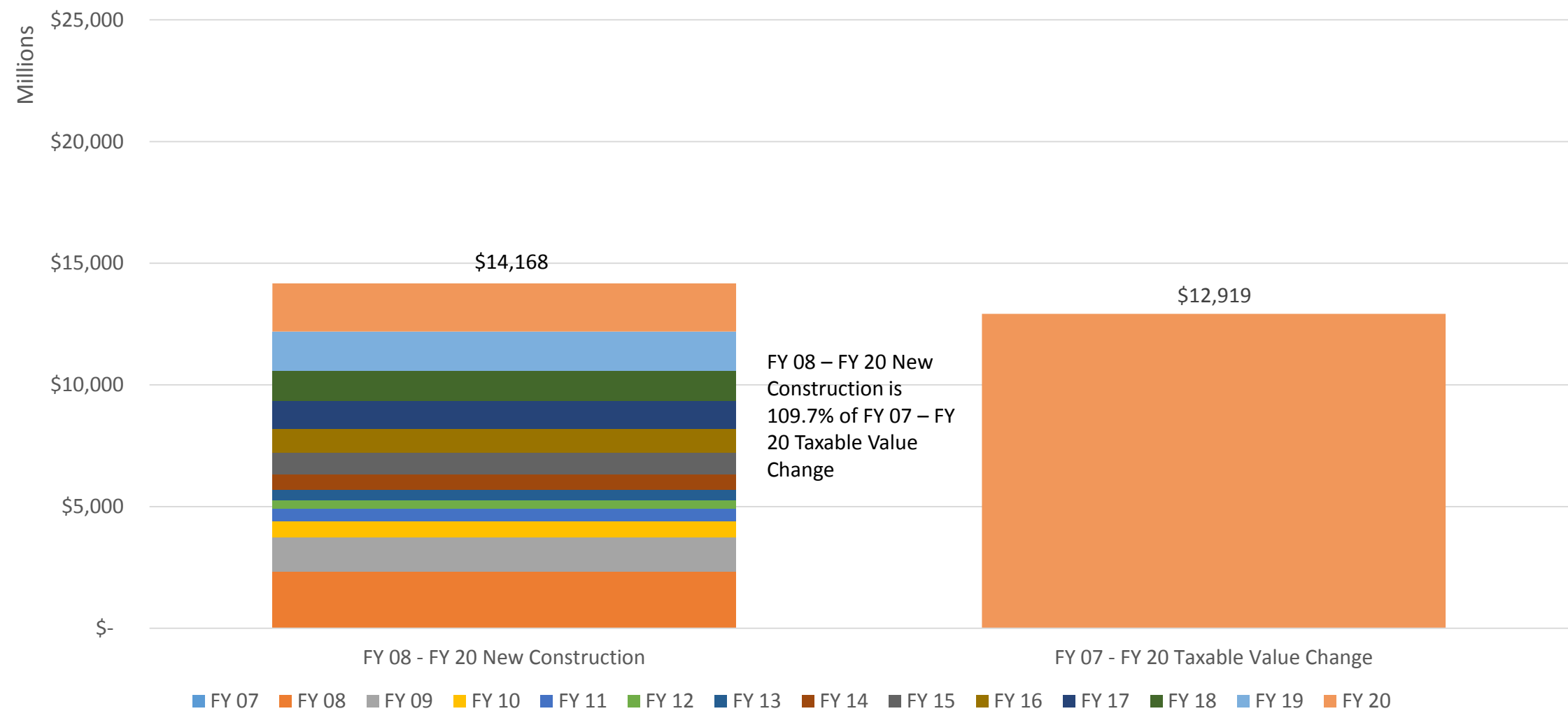
Countywide Property Tax Levy on Real Property



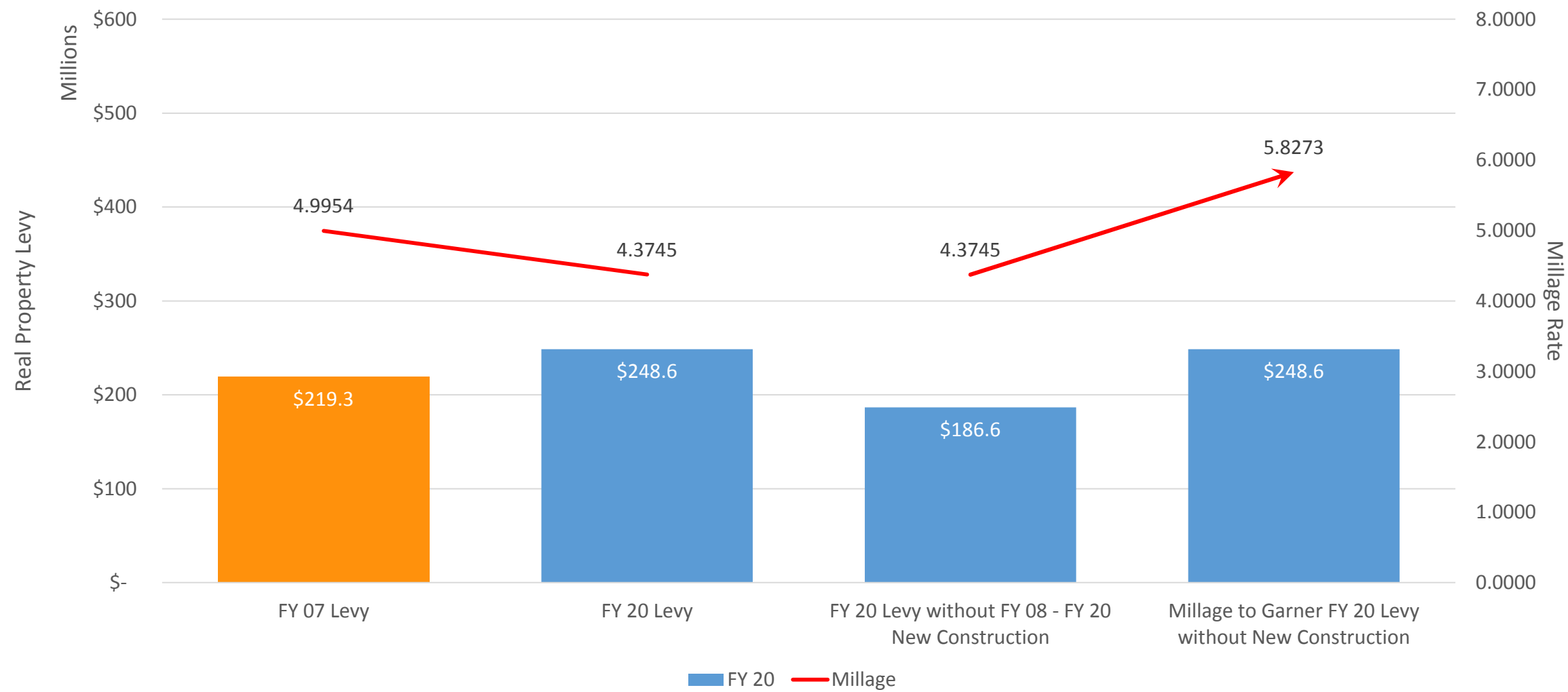
Growth of Unincorporated Taxable Values



Growth of Unincorporated Taxable Values



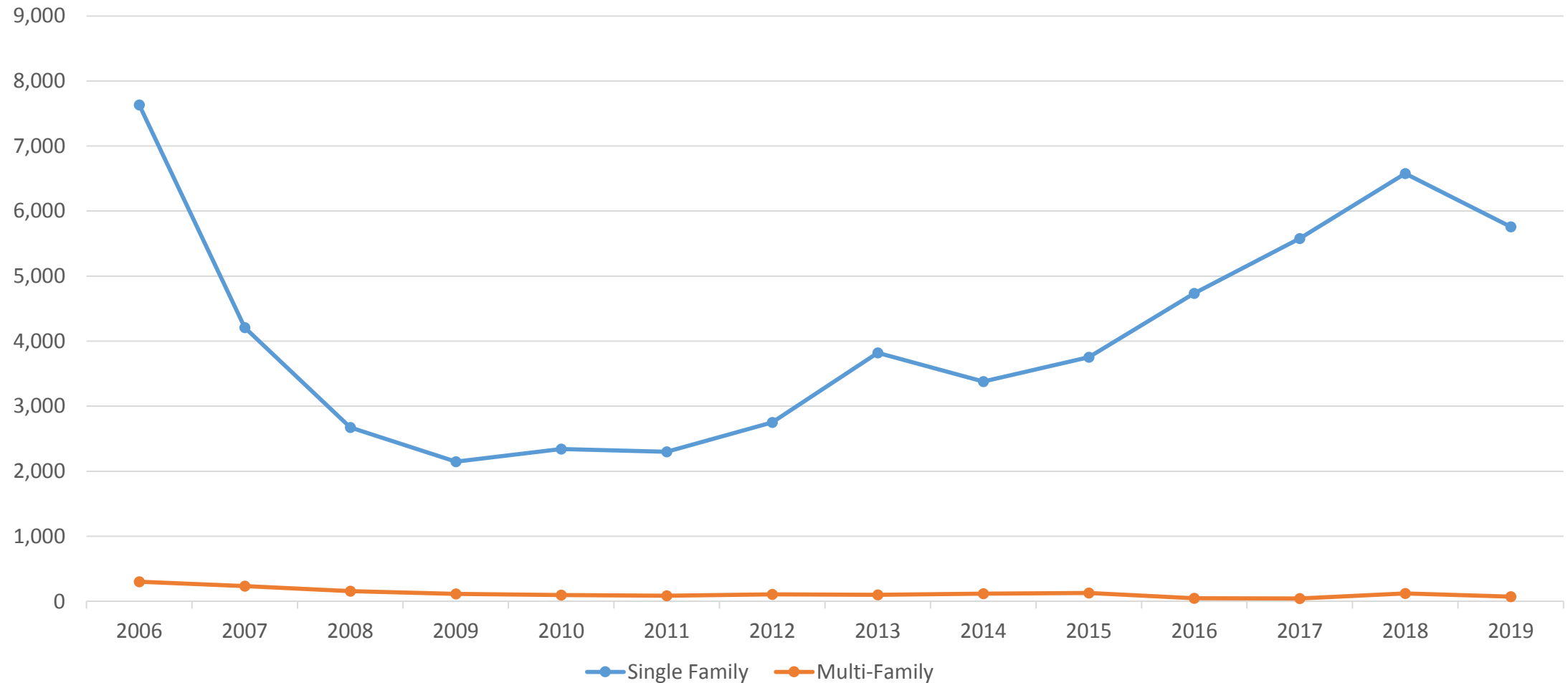
Unincorporated Property Tax Levy on Real Property



New and existing home data point to the significance of growth during FY 08 – FY 20

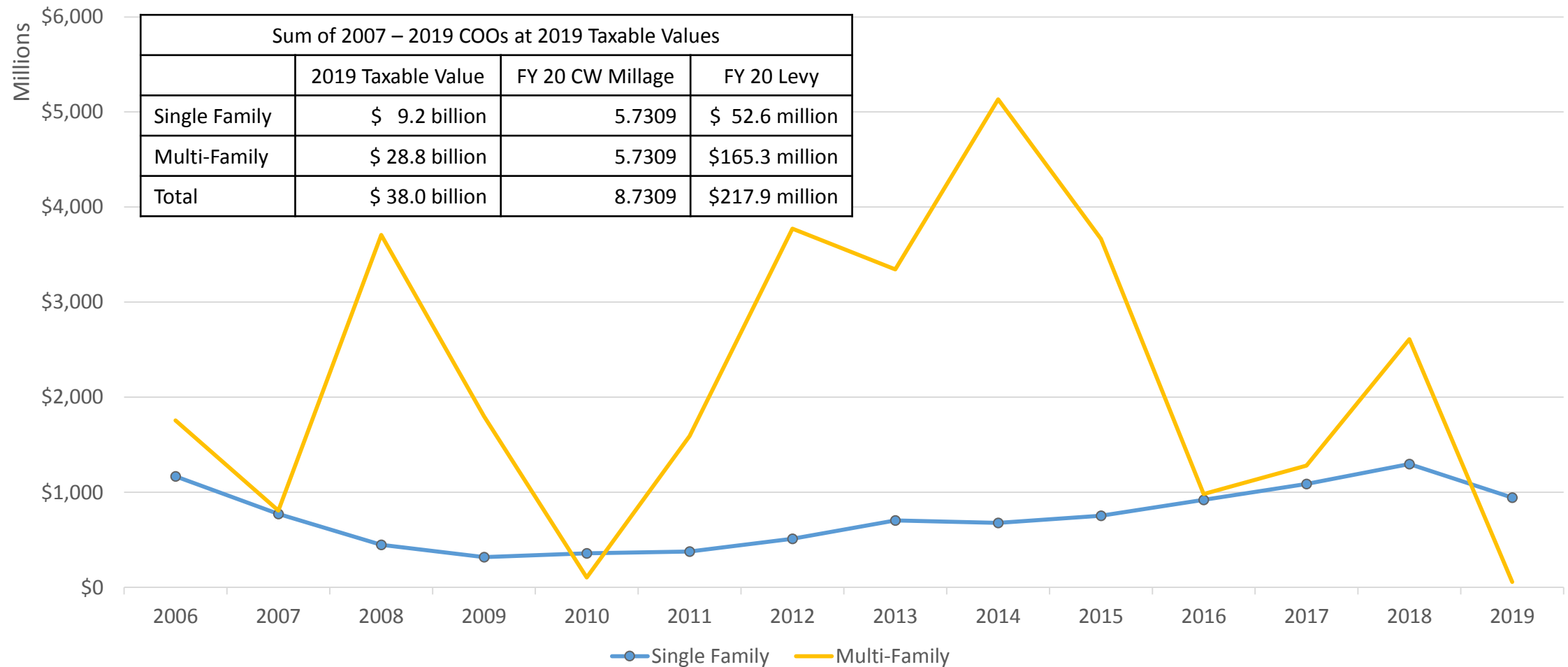
- Residential Certificates of Occupancy decreased during the recession but did remain positive
 - FY 20 taxable values of these properties are at least equivalent to the increase in the tax base since the recession
- Many homesteads which existed in FY 07, and suffered significant declines in value during the recession, have not recovered those losses - even in FY 20
 - Homesteads which have not changed owners since FY 07
 - As values declined, Save Our Homes caps reset to low values
 - Those values have been constrained to grow no more than the CPI or 3% annually in accordance with Save Our Homes

Number of Residential Certificates of Occupancy



Data sources are Permits Plus for COOs and parcel data for values. The following residential types were used: Single Family, Multi-Family 3-4 Units and Multi-Family 5 or More Units. No mobile homes were included.

2019 Taxable Values of Residential Certificates of Occupancy



Data sources are Permits Plus for COOs and parcel data for values. The following residential types were used: Single Family, Multi-Family 3-4 Units and Multi-Family 5 or More Units. No mobile homes were included.

Taxable Value Changes for Actual Homestead Residences

	Year Built/ Constructed	Taxable Value		Percent Change
		2007	2019	
Residence One	1999	\$ 208,197	\$ 250,182	20%
Residence Two	2006	\$ 192,401	\$ 123,787	-36%
Residence Three	2004	\$ 219,414	\$ 166,706	-24%
Residence Four	2003	\$ 148,422	\$ 60,655	-59%

* These are actual Tax Roll parcels. Residence One has changed owners twice since 2007. Residences 2, 3 and 4 have not changed owners since 2007

Property Tax Changes for Actual Homestead Residences

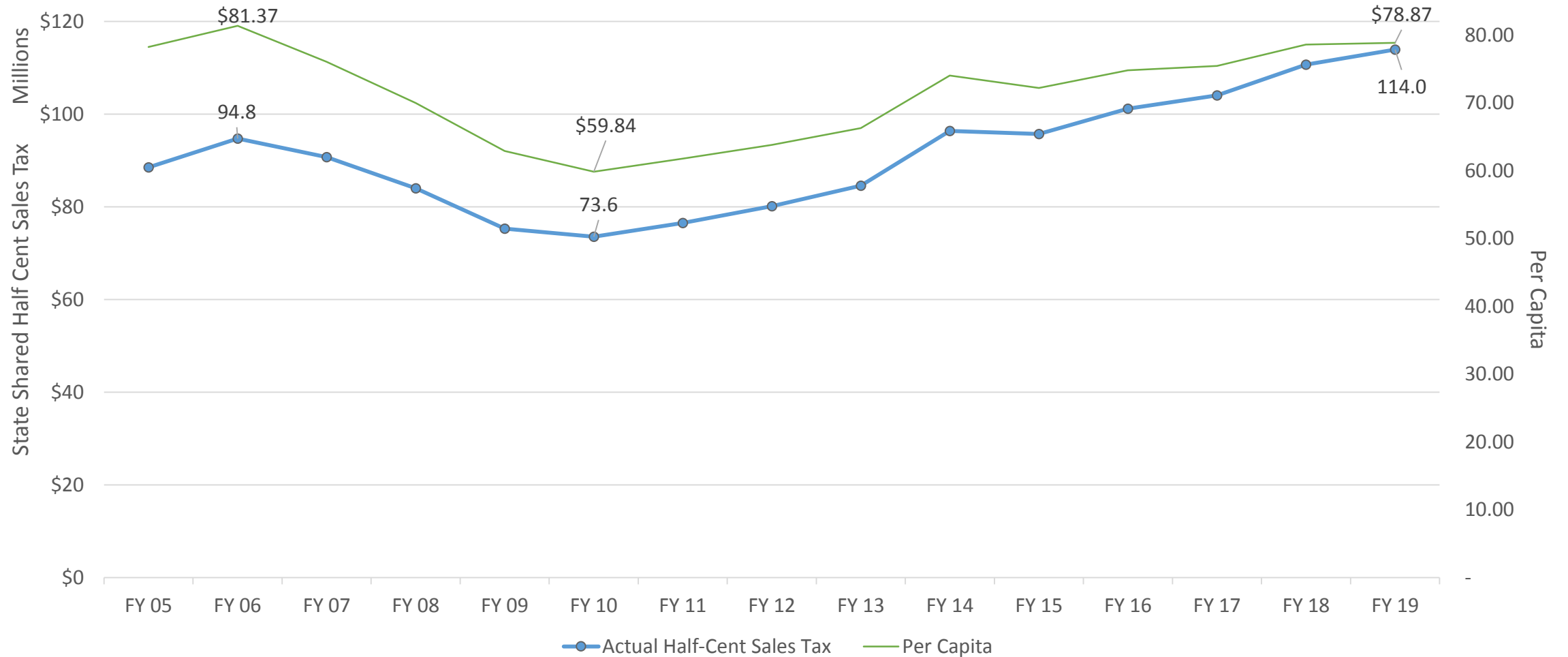
	Year Built/ Constructed	Levy at FY 20 CW Millage 5.7309		Percent Change
		2007	2019	
Residence One	1999	\$ 1,193	\$ 1,434	20%
Residence Two	2006	\$ 1,103	\$ 709	-36%
Residence Three	2004	\$ 1,257	\$ 955	-24%
Residence Four	2003	\$ 851	\$ 348	-59%

* These are actual Tax Roll parcels. Residence One has changed owners twice since 2007. Residences 2, 3 and 4 have not changed owners since 2007

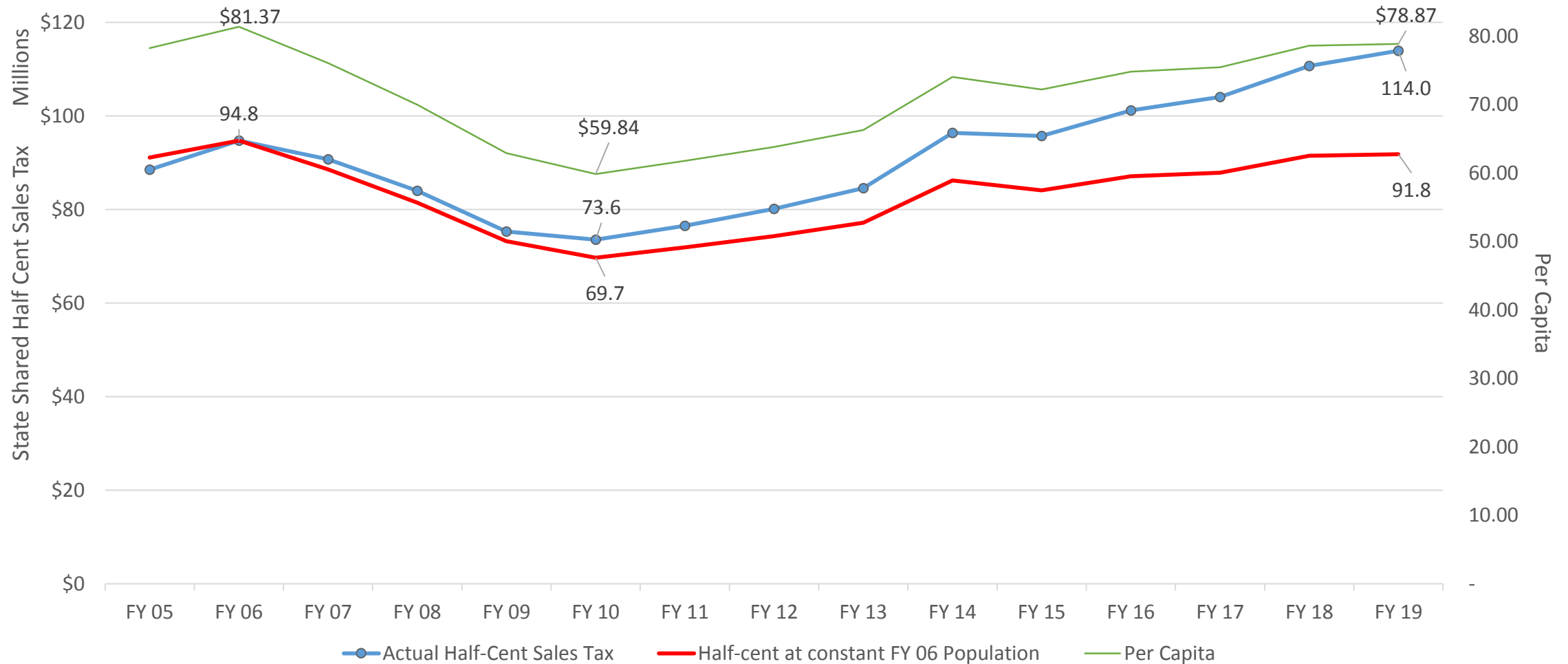
State-Shared Half-Cent Sales Tax Program

- Funded by the State's 6% sales tax and shared with Counties and Cities
- Sales tax revenue suffered declines during the recession similar to property tax
 - Sales tax recovered in FY 14, five years prior to property taxes
 - Nevertheless, per capita state-shared sales tax revenue in FY 19 is below the peak year of FY 06
- At FY 19's per capita revenue and with no population increase since FY 06, FY 19 revenue would be about \$22 million less
 - Equivalent to about 0.2 mills Countywide

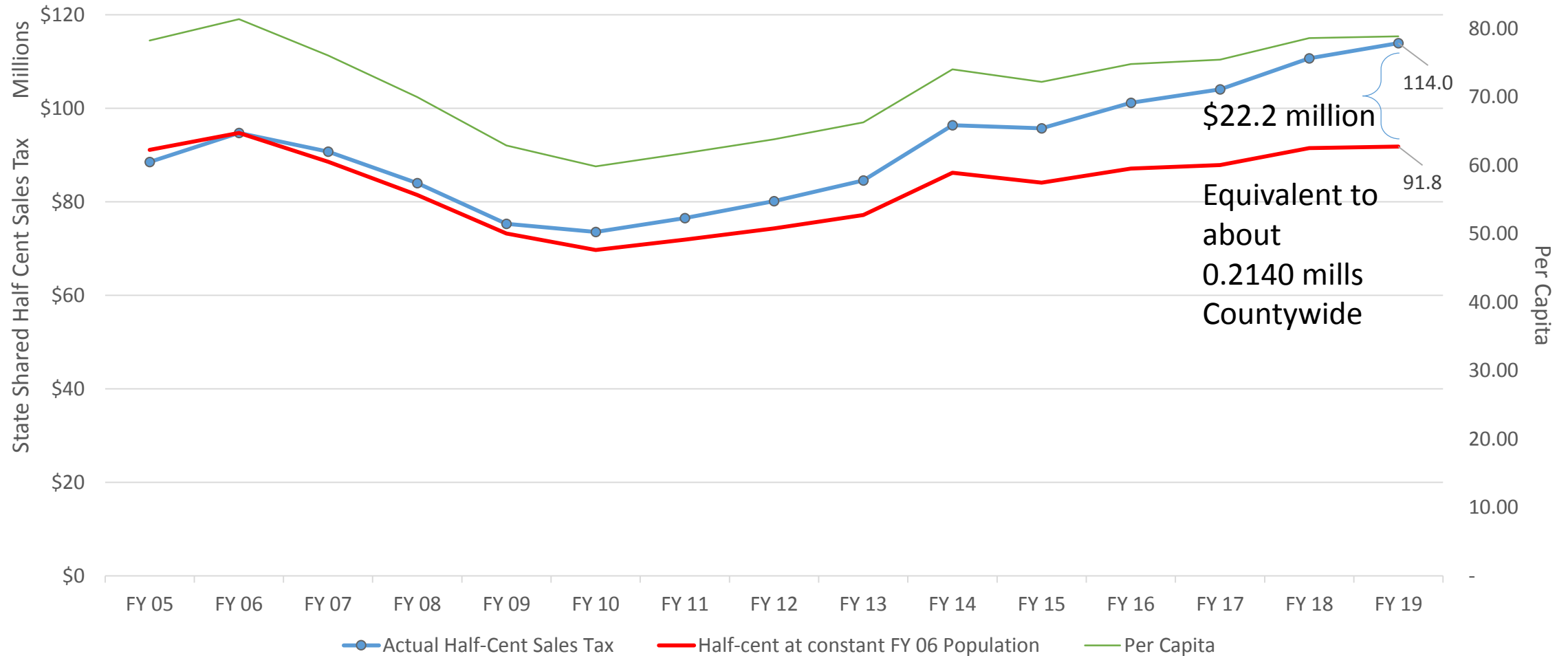
State Shared Half Cent Sales Tax



State Shared Half Cent Sales Tax



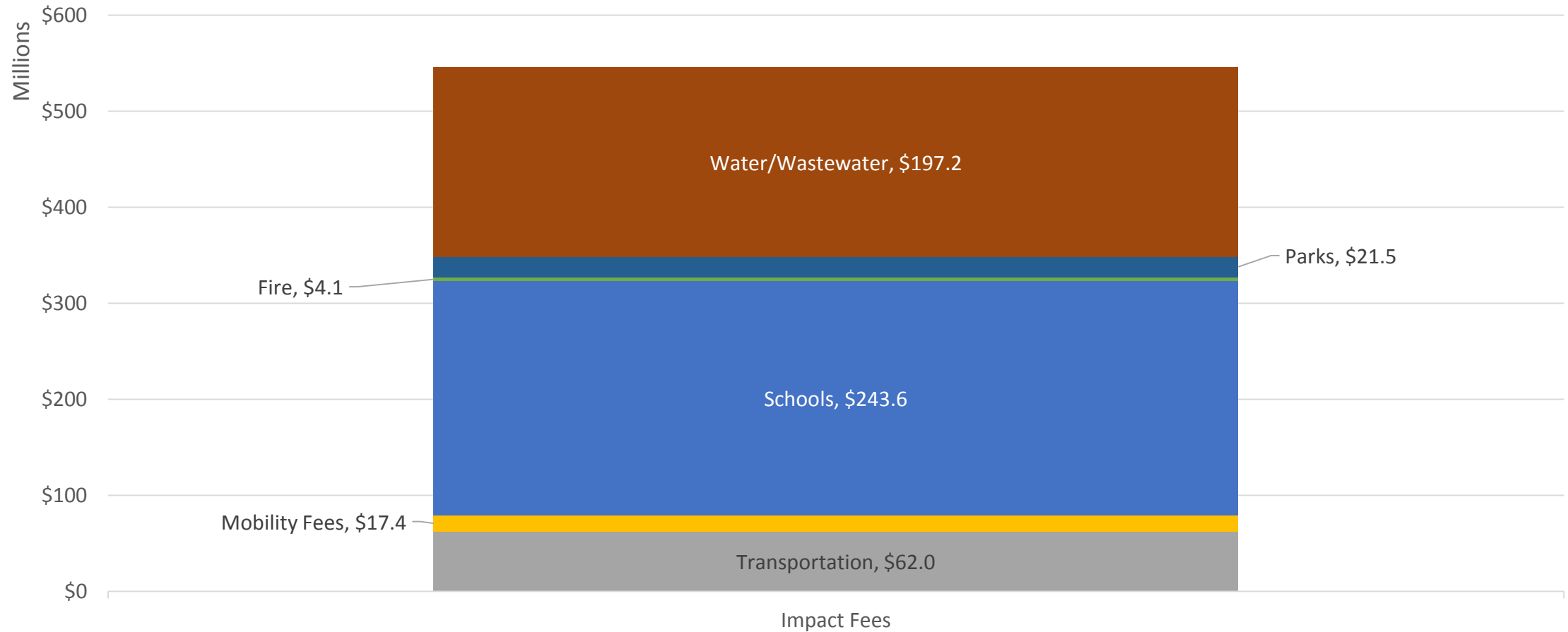
State Shared Half Cent Sales Tax



Impact Fees Since FY 06

- Significant source of infrastructure funding paid by new growth
- Does not alleviate operating cost impacts associated with new infrastructure
 - Operating costs largely borne by general funds

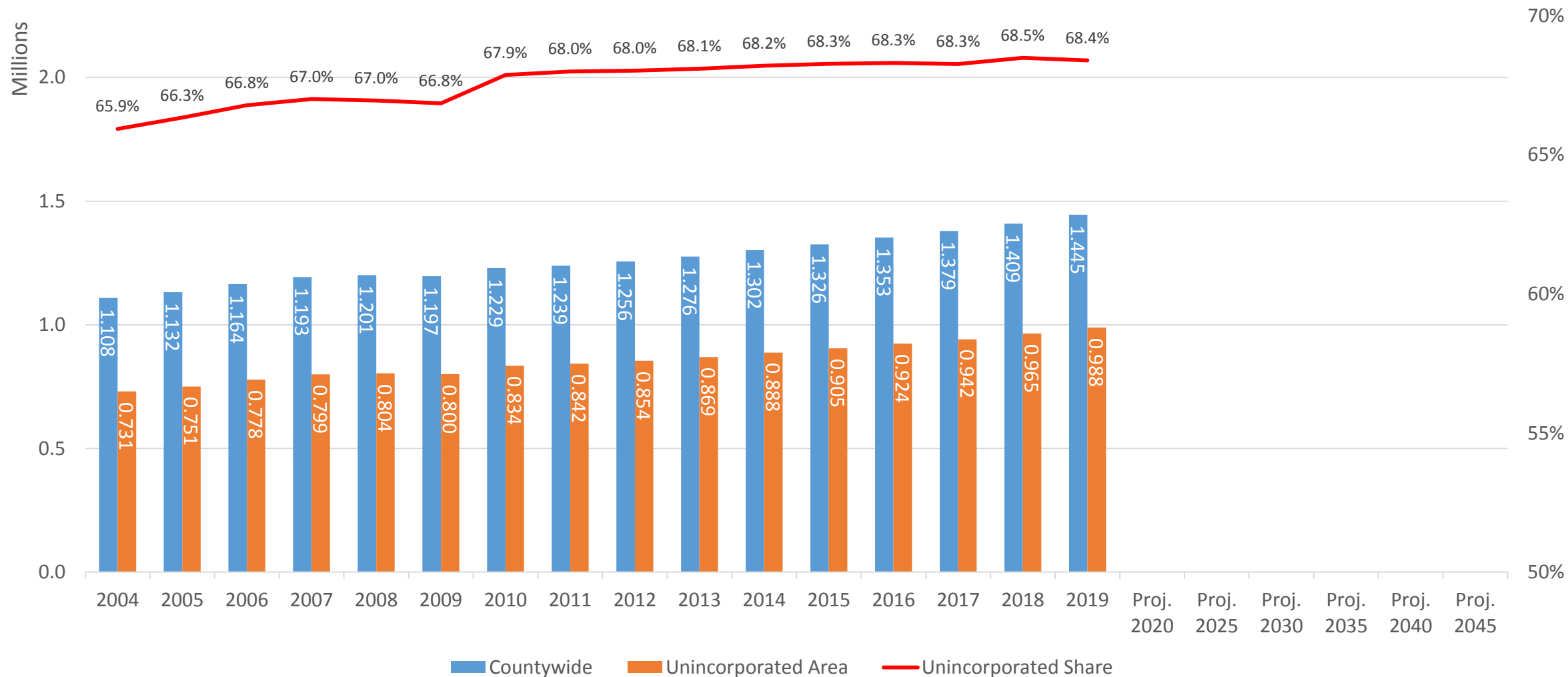
Impact Fees Since FY 06



Population Growth

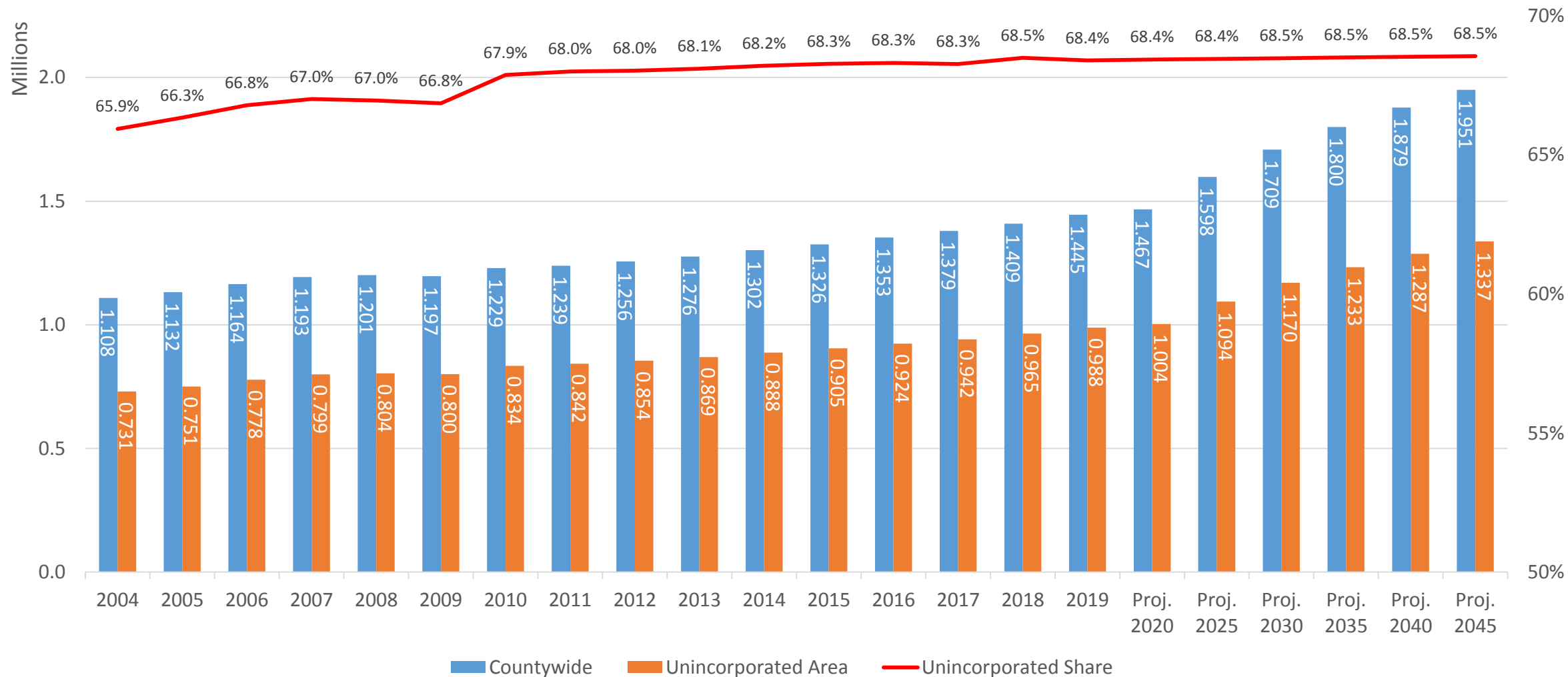
- Population growth briefly slowed during the recession
- Average annual growth since 2010 is about 24,000
- University of Florida projects Hillsborough's population growth during the next 15 years will average 22,000 annually
- This will translate to increased service demands and costs

Hillsborough Population



United States Census Bureau and University of Florida, Bureau of Economic and Business Research (unrevised data)

Hillsborough Population



United States Census Bureau and University of Florida, Bureau of Economic and Business Research (unrevised data)

Projections: University of Florida, Bureau of Economic and Business Research, Projections of Florida Population by County, 2020–2045, with Estimates for 2018, Bulletin 183, January 2019. Unincorporated Population Projections are based on annually increasing 2019's Unincorporated Share of Countywide Population by 0.025 points, then applying to BEBR's 2020 - 2045 Countywide Population Projections.

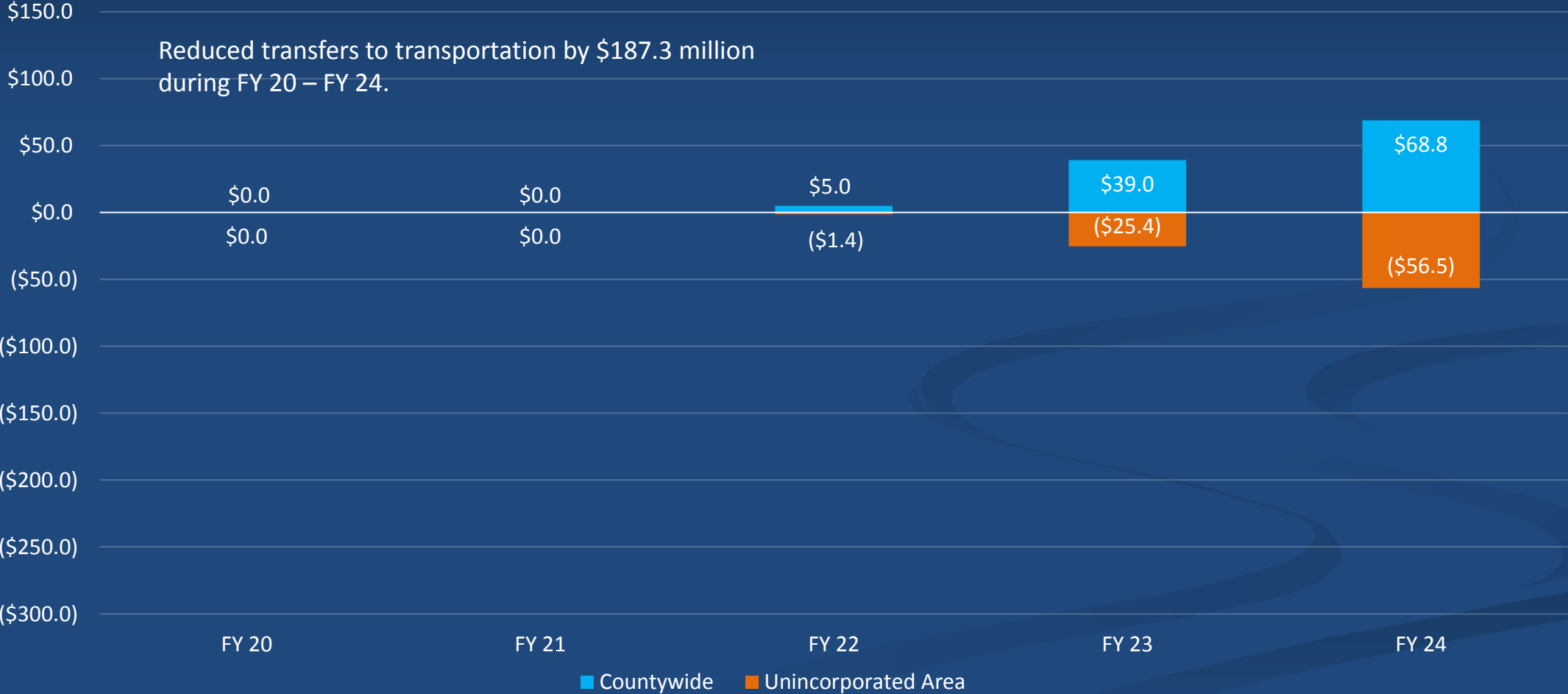
What about the cost side?

Brief Pro Forma Update

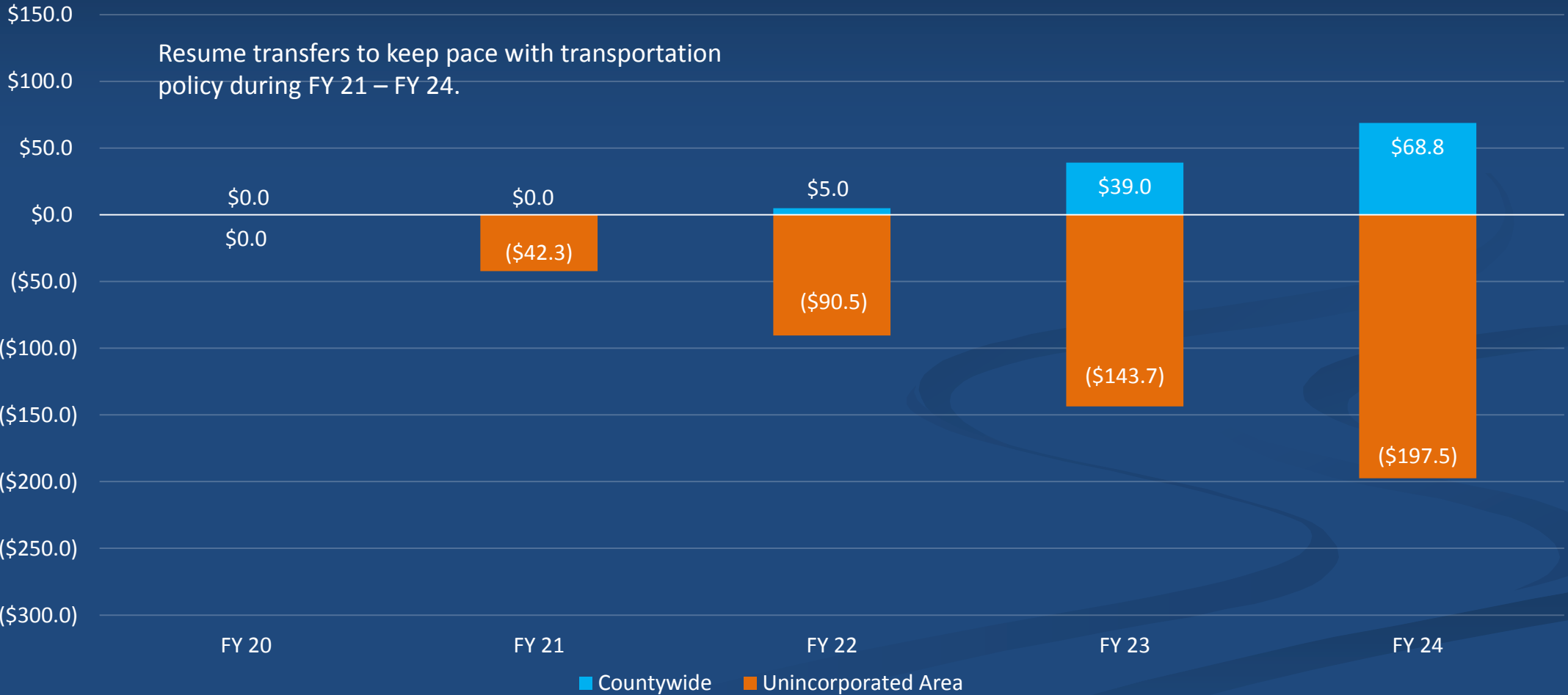
Countywide General Fund Unincorporated Area General Fund

Countywide and Unincorporated Area General Funds

Millions



Countywide and Unincorporated Area General Funds Keeping Pace with Revenue Transfers to Transportation Policy Millions



Countywide and Unincorporated Area General Funds

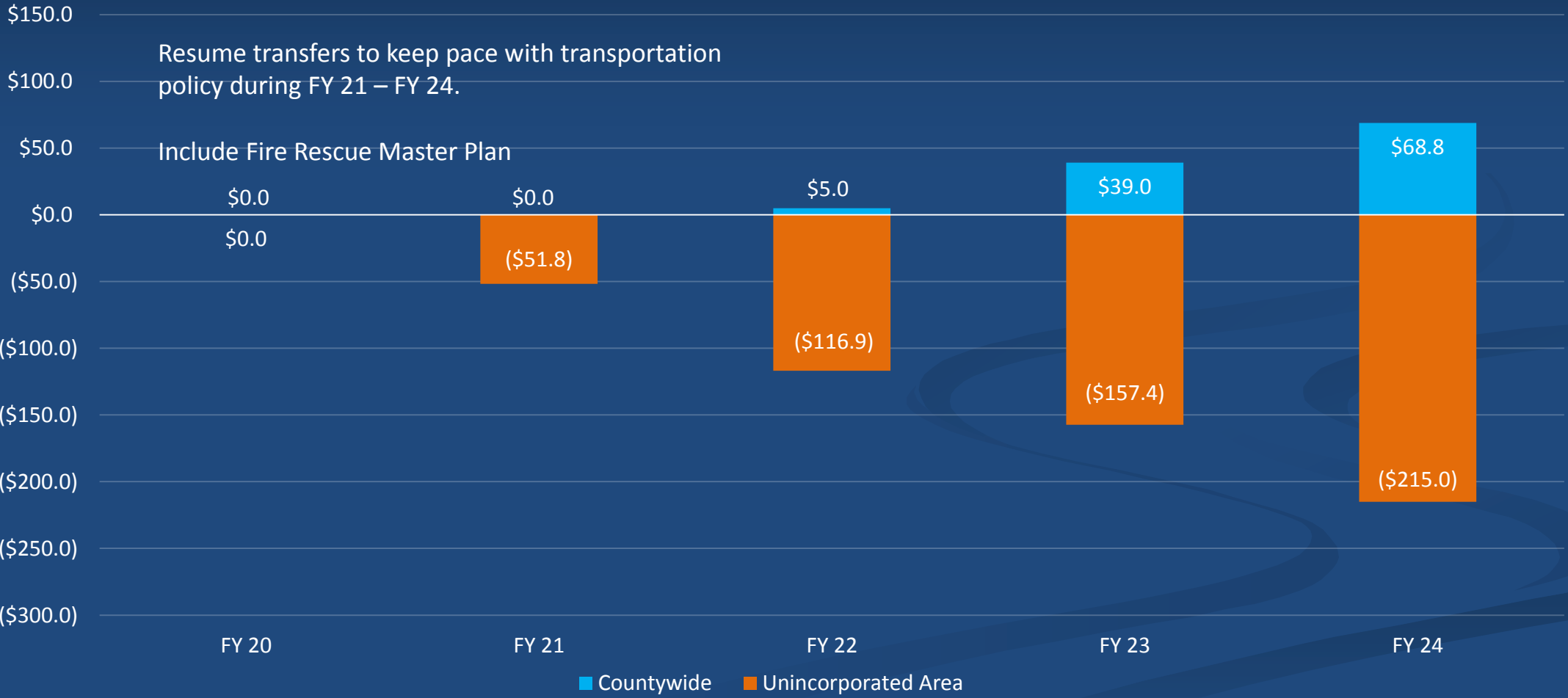
Millions



Countywide and Unincorporated Area General Funds

Keeping Pace with Revenue Transfers to Transportation Policy

Millions



Water and Wastewater Impact Fee Workshop

December 19, 2019

Rate Overview

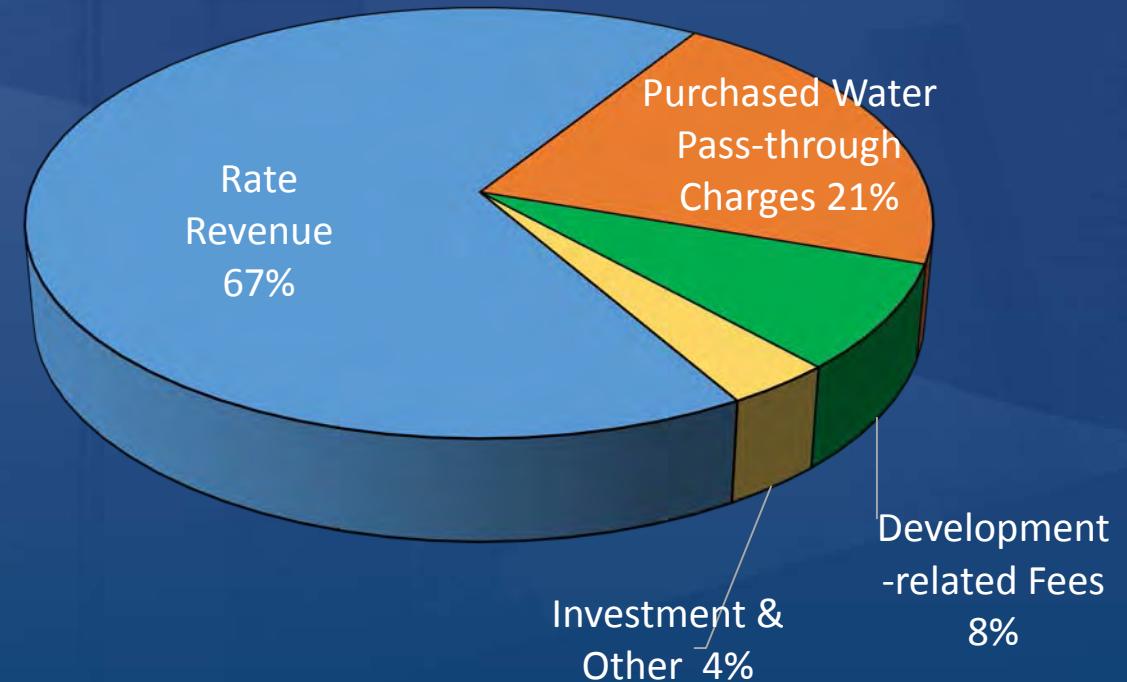
- Governmental Accounting Standards Board (GASB):

*“Enterprise funds should be used to account for operations that are **financed and operated in a manner similar to private business enterprises** – where the intent of the governing body is that costs of **providing services** to the general public on a continuing basis **be financed or recovered primarily through user charges.**”*

- Rates Must Meet Bond Covenants

- Currently Rated “AAA” by Moody’s / Fitch and AA+ by S&P

Total System Revenues



Rate History

Monthly Rate Revenue

- Represents **88%** of Total Revenue - \$261M (FY 2020)
- Recovers the Following:
 - Operations and Maintenance
 - Purchased Water
 - Debt Service
 - Repair and Replacement (R&R)
 - Operating Reserves

BENEFITS – Existing Rate Payer

Impact Fees & AGRF

- Represents **8%** of Annual Revenues - \$23M (FY 2020)
- Recovers the Following:
 - Construction costs
 - Infrastructure Expansion
 - Debt-component of TBW Water
 - Carrying Cost

BENEFITS – Construction cost recovery, for new capacity

Rate History

Monthly Rates

- Until August 2019 Had not Formally Increased since 1997
- Only Rate Adjustments:
 - Price Index – Recover Effects of General Inflation on Operating Costs
 - Purchased Water Pass-Through – Recover Increases in Purchased Water Costs
 - Purpose – Maintain Operating Margins for Capital Reinvestments

Impact Fees & AGRF

- Impact Fees not Formally Increased since 2005
- Impact Fees - No Price Index / Inflation Adjustments
 - ENR Construction Index – 3% per year
 - County has Increased Utility Assets by 100%
- AGRF – Suspended April 2014

Recent Rate Adjustments

- Public Hearing Held August 21, 2019
- Recommended Plan
 - Continued Rate Indexing (Ten Year Sunset 2029)
 - Modified Index Factor – Representative of Utility Inflation
 - Annual Adjustment of 4% for 6 Years (Operating Costs, Infrastructure Replacement, Septic to Sewer, LPSS Conversion, and new treatment plants)
- BOCC-Adopted Rate Resolution
 - BOCC approved 2 years of the 6 year plan
 - Price Index and Fixed Adjustment Effective Through Fiscal Year 2021
 - Adopted Modified Index Factor

Rate Consultant Observations

- Rates Not Sufficient to:
 - Fully Fund Expenditures
 - Maintain a Strong Fiscal Credit
- Consider Adoption of Original Rate Resolution
 - Reinstate Price Index Through FY 2029
 - Implement Additional 4.0% Adjustment Through FY 2025



Impact Fee Calculation Methodology

- Capital Investment **Includes**
 - Constructed Infrastructure (as of September 30, 2018)
 - Only That Portion as Having Capacity To Serve New Growth
 - Reflects Installed Cost of Utility Facilities - Original Cost
 - Primary Basis for the Northwest Service Area
 - Planned Capital Expansions to Serve Anticipated Population Growth
 - Includes Utility Facility Additions to Serve the South / Central Area
 - Primary Difference in Service Area Characteristics

Impact Fee Calculation Methodology

- Impact Fees Include Two Primary Capital Cost Recovery Components
 - Identified as **System** Costs – Considered to Benefit All Users
 - Treatment Component (Plants)
 - Primary Transmission Conveyance (Lines 10 Inches in Diameter or Greater, Storage, Master Pump Stations not built by developers and conveyed)
 - Does Not Include Onsite Costs Specific to Development
 - Water Distribution Lines, Hydrants, Meters
 - Wastewater Collection Lines, Manholes, Local Lift Stations, Laterals
 - Generally Donated as Part of Development Process or Funded from a Separate Rate

Impact Fee Calculation Methodology

- Determined on a Service Area Basis
- Recognized Available Constructed Capacity & Capacity Additions within 5 Yrs.

**Capital Investment
(\$)**



**Level of Service
(Gallons
Per ERC → W =300
and S = 200 gpd)**



Impact Fee (\$/ERC)

**Capacity
per Day
(Gallons)**



**Hillsborough
County Florida**

Impact Fee Calculation Methodology

- Proposed Fees

	Existing	Proposed	Difference – Amount (\$)
Northwest Service Area			
Water System	\$1,750	\$1,863	\$113
Wastewater System	1,800	2,951	1,151
South / Central Service Area			
Water System	\$1,750	\$1,943	\$193
Wastewater System	1,800	3,651	1,851
Combined Utility			
Northwest Service Area	\$3,550	\$4,814	\$1,264
South / Central Service Area	3,550	5,594	2,044

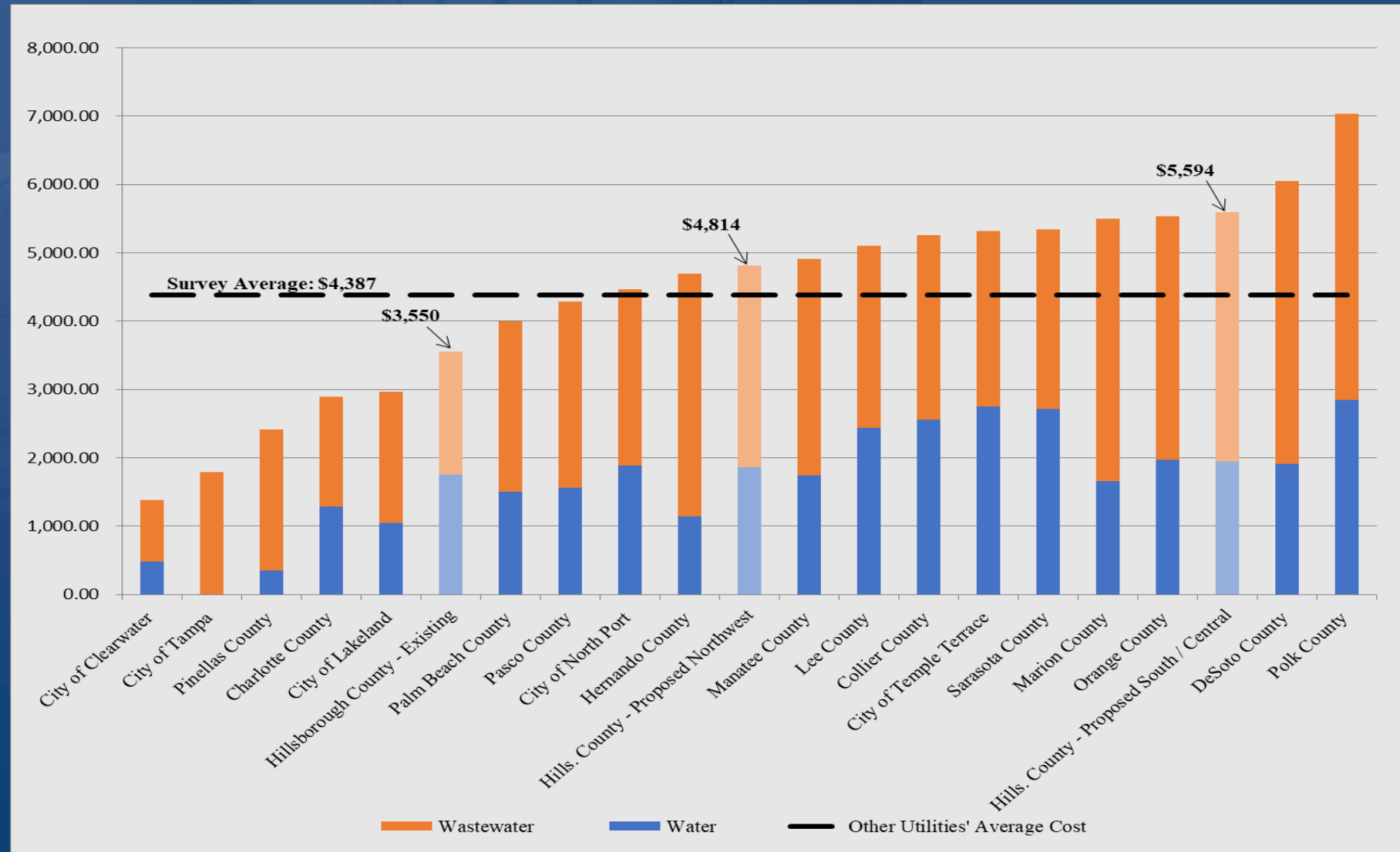
AGRF Calculation Methodology

- Reflects Estimated Carry Cost of Financing and Holding Infrastructure in a “State of Readiness”
 - Includes a Capital Financing Component
 - Includes a Fixed Operation and Maintenance Component
- These Costs are Not Included in the Impact Fees
- Prior, Existing and Proposed AGRF

	Prior to April 2014	April 2014 to Present	Proposed 2020
Water	\$1,005	\$0	\$833
Wastewater	<u>940</u>	<u>0</u>	<u>989</u>
Total	\$1,945	\$0	\$1,822

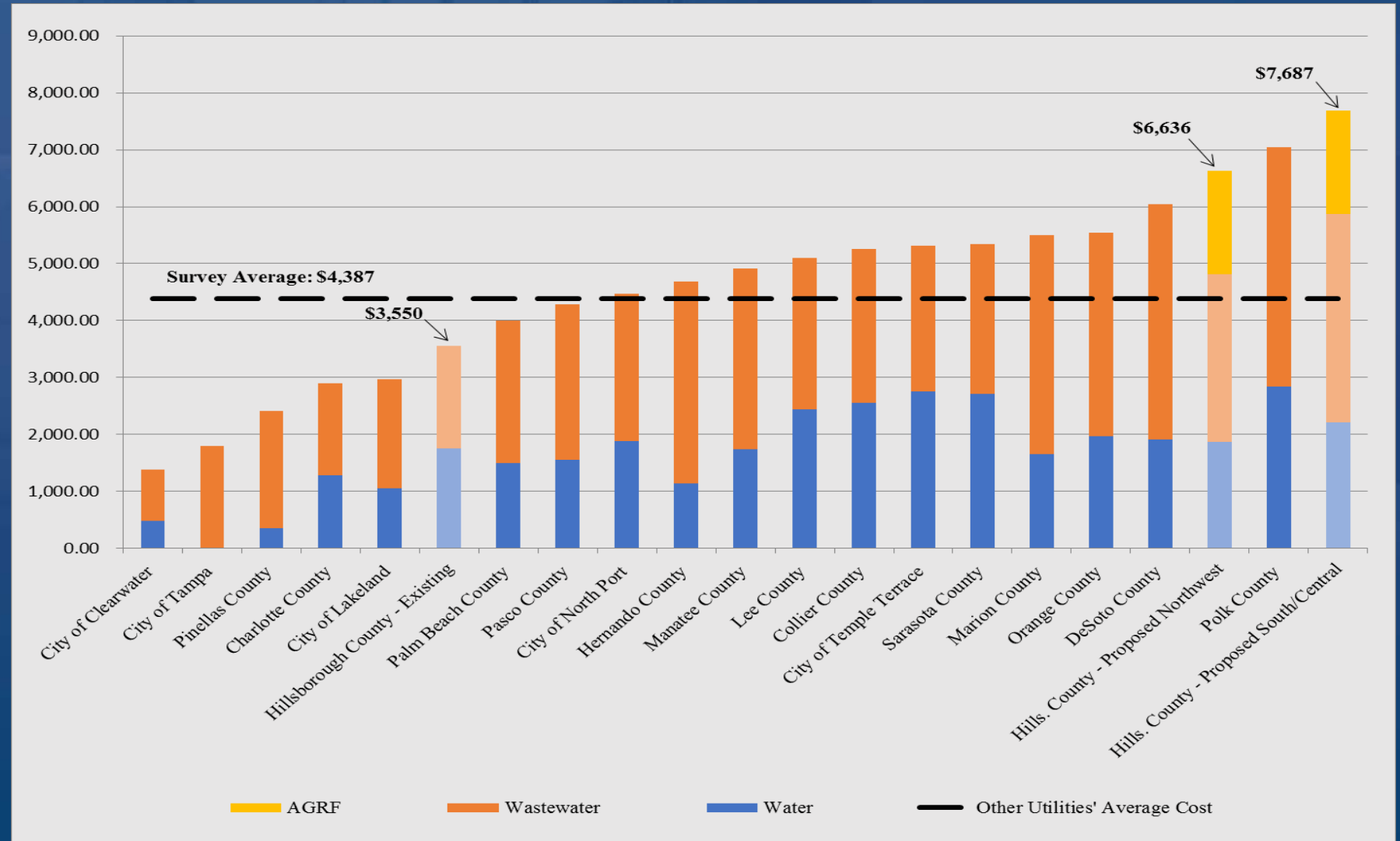
Impact Fee Comparison

- Impact Fee Comparison per Equivalent Residential Connection (ERC)



Impact Fee Comparison with AGRF

- Comparison Expressed on a “Per Equivalent Residential Connection” (ERC) Basis



Rate Plan with Increased Impact Fees & AGRF

- Reduces Last 2 years of Recommend Plan
 - Provide Strong Financial Position in Support of Future Bond Issue
 - Maintains Capital Funding Rates for Infrastructure Replacement based on Consulting Engineering Recommendations
 - Allows Funding for Septic Tank Elimination / LPSS Replacement Programs

Rate Adjustments		Adopted 2020	Approved 2021	Proposed 2022	Proposed 2023	Proposed 2024	Proposed 2025
1	Price Index	2.1%	2.2%	2.2%	2.2%	2.2%	2.3%
2	Rate Adjustment	<u>4.0%</u>	<u>4.0%</u>	<u>4.0%</u>	<u>4.0%</u>	<u>4.0%</u>	<u>4.0%</u>
3	Total	6.2%	6.2%	6.2%	6.2%	6.2%	6.3%
4	Options / Reductions:						
5	Reinstitute AGRF	0.0%	0.0%	0.0%	0.0%	0.0%	(3.5%)
6	Increase Impact Fees	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>(0.8%)</u>	<u>(0.5%)</u>
9	Total Reductions	0.0%	0.0%	0.0%	(0.0%)	(0.8%)	(4.0%)
10	Adjusted Rate Increase	6.1%	6.2%	6.2%	6.2%	5.4%	2.3%



Supplemental Information

Typical 2021 Residential Bill at 7,000 Gallons

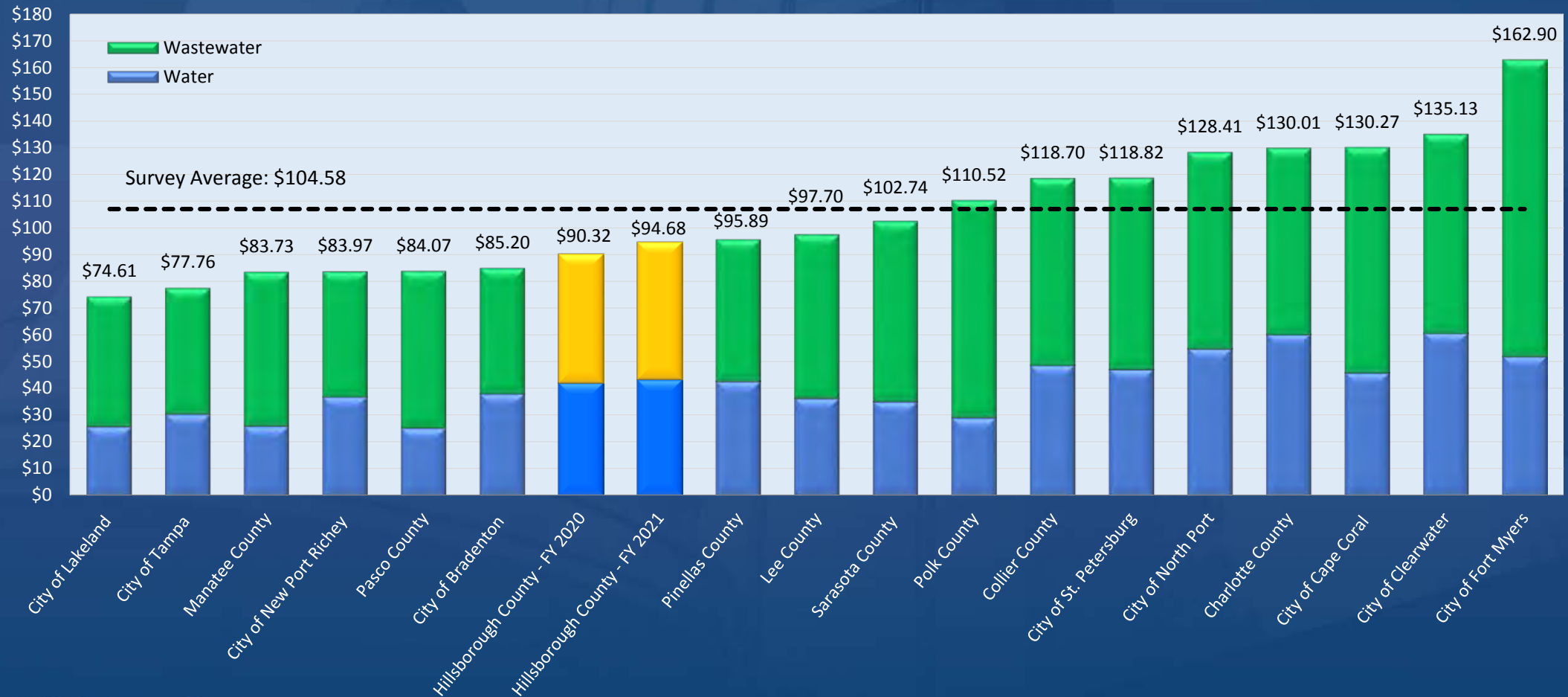
Existing Bill	Operating Expenses	Renewal & Replacement	New Facilities	Septic to Sewer (500 Homes/yr)	Replace LPSS (300 Homes/yr)	Recommended FY2021 Rate Plan
= \$90.32 Per Month as of FY 2020	+\$1.90 Per Month	+\$0.47 Per Month	+\$1.09 Per Month	+\$0.57 Per Month	+\$0.32 Per Month	= \$94.68 Per Month by FY 2021
	To Fund Operations	Sustain Operations	Improve Reliability	Groundwater Protection Programs		

Rate Impact with Increased Developer Fees – Typical Residential Bill at 7,000 Gallons



Rate Comparison – Fiscal Years 2020 and 2021

Comparison of Combined Water and Wastewater Bills at 7,000 Gallons



Hillsborough
County Florida

Fiscal Year 2020 (current) and 2021
(Adopted) - Rates will Remain Competitive

Hillsborough County School Impact Fee Analysis

Board of County Commissioners Workshop

December 19, 2019

Impact Fees 101

What is an Impact Fee?

- One-time fee payment
 - Paid at certificate of occupancy to offset the impact of new development
- Used to fund capital improvements only
 - That are needed to serve growth
- Must meet legal requirements
 - To distinguish from taxes

Legal Requirements

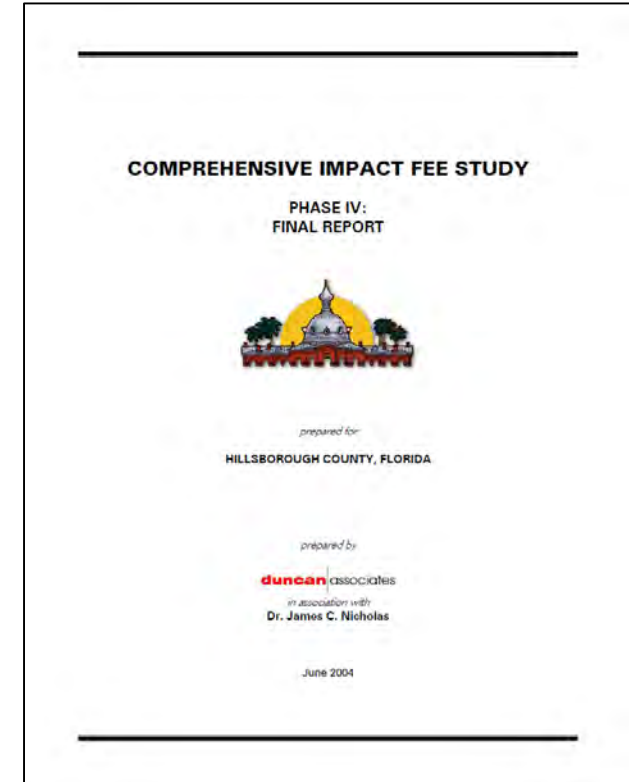
- Must be proportional to impact of development
- Must be spent on new capacity for growth
 - Not on operations or maintenance
- Cannot exceed new development's fair share



School Impact Fee Background

- 1986
 - School site assessment program adopted
- 2004
 - School impact fee study prepared
- 2006
 - New fees adopted based on 2004 study
 - Phased in over 2 years
- 2012
 - Review conducted by Hillsborough County School Board

School Impact Fees are assessed countywide



Current School Impact Fees

Unit Size	2004 Study	2006 Adopted	Percent
less than 500 sq. ft.	\$1,319	\$1,207	91.5%
500-749 sq. ft.	\$1,939	\$1,774	91.5%
750-999 sq. ft.	\$2,576	\$2,357	91.5%
1,000-1,249 sq. ft.	\$3,052	\$2,793	91.5%
1,250-1,499 sq. ft.	\$3,438	\$3,146	91.5%
1,500-1,999 sq. ft.	\$3,896	\$3,565	91.5%
2,000-2,499 sq. ft.	\$4,371	\$4,000	91.5%
2,500-2,999 sq. ft.	\$4,748	\$4,345	91.5%
3,000-3,999 sq. ft.	\$5,206	\$4,764	91.5%
4,000 sq. ft. or more	\$5,682	\$5,200	91.5%

Current School Impact Fees, Florida Counties

Fee per 2,000 sq. ft. Single-Family Detached Unit

County	Fee	County	Fee
Charlotte	\$1,261	Martin	\$5,567
Citrus	\$1,273	Manatee	\$6,127
Indian River	\$1,702	St. Lucie	\$6,529
Palm Beach	\$1,866	Polk	\$6,598
Sarasota	\$2,032	Clay	\$7,034
Miami-Dade	\$2,448	Pasco	\$7,128
Lee	\$2,468	Hillsborough (updated)	\$8,595
Volusia	\$3,000	Orange	\$8,784
Nassau	\$3,268	Collier	\$8,790
Flagler	\$3,600	Seminole	\$9,000
Hillsborough (current)	\$4,000	Lake	\$9,324
St. Johns	\$4,855	Osceola	\$10,187
Brevard	\$5,097		

School Impact Fee Expenditures, FY 2009-2018

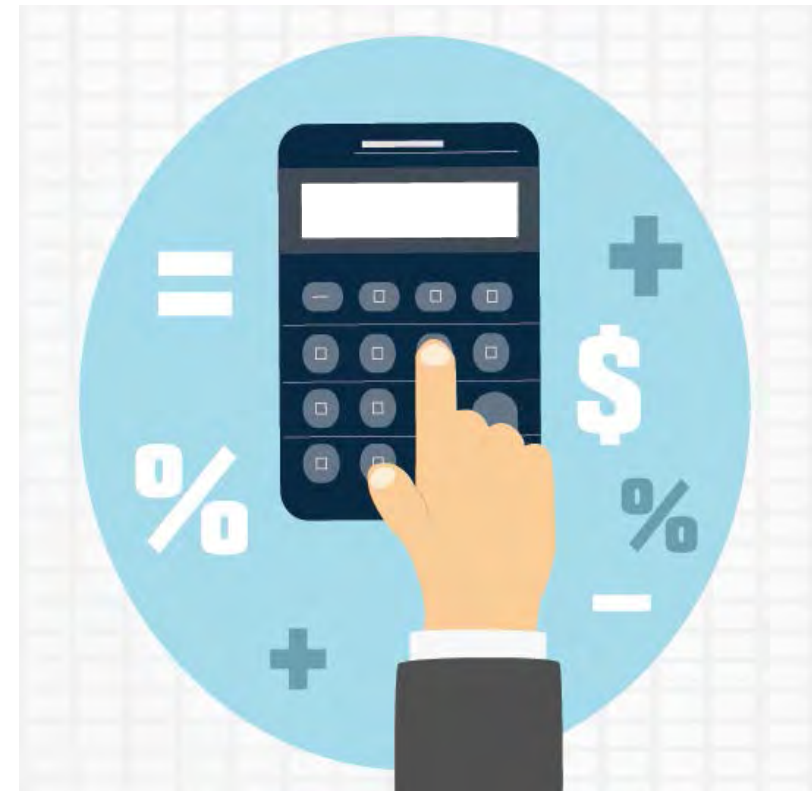
Year	Collections
FY09	\$7,718,652
FY10	\$6,984,637
FY11	\$8,581,609
FY12	\$14,371,415
FY13	\$20,392,793
FY14	\$18,201,192
FY15	\$20,621,235
FY16	\$26,671,547
FY17	\$31,022,006
FY18	\$34,238,792
TOTAL	\$188,803,878

Project	Disbursements
Lamb Elementary	\$21,687,560
Middle School "TT"	\$1,590,000
Alonso High School	\$9,500,000
Newsome High School	\$9,500,000
Lennard High School	\$7,015,790
East Bay High School	\$8,000,000
Elementary "C"	\$20,559,900
Sickles High School	\$9,404,100
High School "TTT"	\$80,260,267
Robinson High	\$9,608,700
TOTAL	\$177,126,317

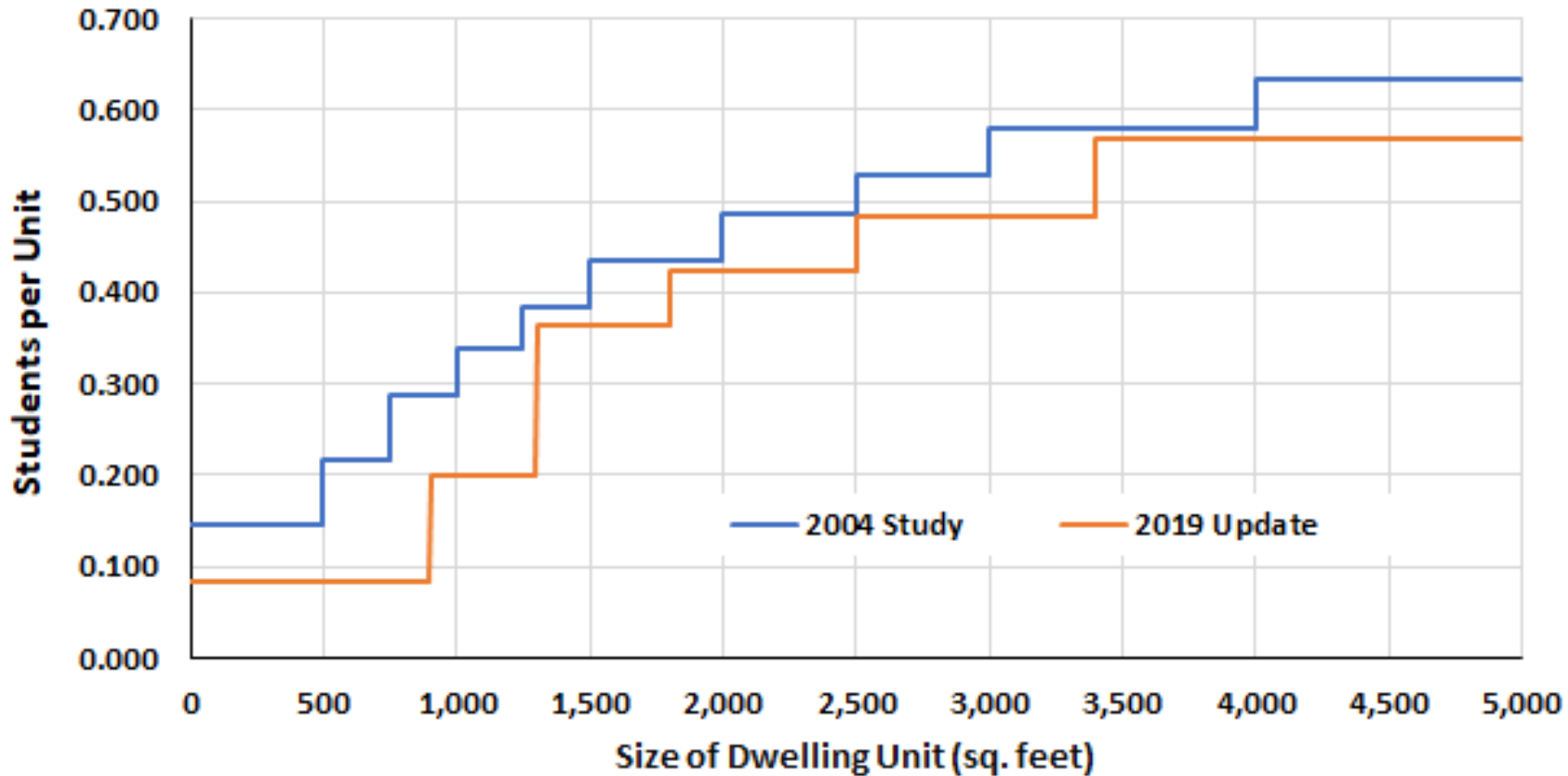
Findings of Updated School Impact Fee Study

Update Highlights

- Student generation rate decreased
 - Considered students by housing type and by unit size
- Cost to build schools increased
 - Construction costs
 - Land costs
 - Ancillary facility costs
- Revenue credits declined
 - Less State funding
 - Less available revenue for capacity projects



Student Generation Rates



Note: fewer categories in 2019 due to data availability

Update Highlights

	2004 Study	2019 Update	Percent Change
Construction Cost per Student	\$12,009	\$22,579	88%
Land Cost per Student	\$732	\$2,076	184%
Ancillary Cost per Student	\$411	\$1,151	180%
Interest Cost per Student	\$4,080	n/a	n/a
Total Cost per Student	\$17,232	\$25,806	50%
Revenue Credit per Student	-\$8,256	-\$6,448	-22%
Net Cost per Student	\$8,976	\$19,358	116%
Students per Typical Single-Family Unit*	0.487	0.425	-13%
Typical Single-Family Fee	\$4,371	\$8,227	88%

* for a 2,000-2,499 sq. foot unit

Updated Full Costs

Unit Size	
<900 sq. ft.	\$1,645
900-1,299 sq. ft.	\$3,891
1,300-1,799 sq. ft.	\$7,027
1,800-2,499 sq. ft.	\$8,227
2,500-3,399 sq. ft.	\$9,369
3,400+ sq. ft.	\$10,976

Fee Change

Unit Size	2004 Study	2019 Study	Percent Change
<500 sq. ft.	\$1,319	\$1,645	25%
500-749 sq. ft.	\$1,939	\$1,645	-15%
750-899 sq. ft.	\$2,576	\$1,645	-36%
900-999 sq. ft.	\$2,576	\$3,891	51%
1,000-1,249 sq. ft.	\$3,052	\$3,891	27%
1,250-1,299 sq. ft.	\$3,438	\$3,891	13%
1,300-1,499 sq. ft.	\$3,438	\$7,027	104%
1,500-1,799 sq. ft.	\$3,896	\$7,027	80%
1,800-1,999 sq. ft.	\$3,896	\$8,227	111%
2,000-2,499 sq. ft.	\$4,371	\$8,227	88%
2,500-2,999 sq. ft.	\$4,748	\$9,369	97%
3,000-3,399 sq. ft.	\$5,206	\$9,369	80%
3,400-3,999 sq. ft.	\$5,206	\$10,976	111%
4,000+ sq. ft.	\$5,682	\$10,976	93%

Actual fee depends on rate adopted as policy (current rate is 91.5%)

Fee Change (version 2)

Unit Size	2004		2019		% Change From:	
	Study	Adopted	Study		Study	Adopted
<500 sq. ft.	\$1,319	\$1,207	\$1,645		25%	36%
500-749 sq. ft.	\$1,939	\$1,774	\$1,645		-15%	-7%
750-899 sq. ft.	\$2,576	\$2,357	\$1,645		-36%	-30%
900-999 sq. ft.	\$2,576	\$2,357	\$3,891		51%	65%
1,000-1,249 sq. ft.	\$3,052	\$2,793	\$3,891		27%	39%
1,250-1,299 sq. ft.	\$3,438	\$3,146	\$3,891		13%	24%
1,300-1,499 sq. ft.	\$3,438	\$3,146	\$7,027		104%	123%
1,500-1,799 sq. ft.	\$3,896	\$3,565	\$7,027		80%	97%
1,800-1,999 sq. ft.	\$3,896	\$3,565	\$8,227		111%	131%
2,000-2,499 sq. ft.	\$4,371	\$4,000	\$8,227		88%	106%
2,500-2,999 sq. ft.	\$4,748	\$4,345	\$9,369		97%	116%
3,000-3,399 sq. ft.	\$5,206	\$4,764	\$9,369		80%	97%
3,400-3,999 sq. ft.	\$5,206	\$4,764	\$10,976		111%	130%
4,000+ sq. ft.	\$5,682	\$5,200	\$10,976		93%	111%

Actual fee depends on rate adopted as policy (current rate is 91.5%)

BOCC School Impact Fee Workshop

12.19.2019



Hillsborough County
PUBLIC SCHOOLS
Preparing Students for Life

Recent Impact Fee Expenditures

School	Disbursement Year	Total Spent
Thompson ES	2012	\$17,648,006.00
Lamb ES	2014 & 2015	\$19,482,875.26
Alonso HS Addition	2015	\$6,302,870.72
Newsome HS Addition	2015	\$8,529,311.60
Lennard HS Addition	2015 & 2017	\$5,998,954.39
East Bay HS Addition	2016	\$7,312,494.95
Dawson ES	2016	\$19,139,523.88
Sickles HS Addition	2018	\$4,950,028.75
Robinson HS Addition	2019	\$5,282,597.57*
Elementary "D"	2019	\$23,339,000*

* Represents total disbursement amount, project close out is pending

2019-20 Five Year Plan Needs Analysis

	Current Capacity Utl %	Projected Capacity Utl %	Capacity Needs by Rank
South County MS	90%	124%	1
South County ES	85%	107%	2
South Tampa ES	94%	101%	3
South County HS	83%	100%	4
South Tampa MS	64%	83%	5

Current 5 Year Plan

2019-20 (Year 1) Opening August 2019
Robinson High School: 300 Student Station Addition
2020-21 (Year 2) Opening August 2020
New High School "TTT": 2410 Student Stations in South County (North side of County Road 672 (Balm Road), East of US Highway 301)
New Middle School at "TTT": 500 student stations (100 seats funded with propshare mitigation, 400 seats funded with impact fees)
New Elementary School "D": 1000 Student Station in South County (Belmont)
2020-21 (Year 2) Reopening January 2020
Tampa Heights Elementary: 399 Student Stations (insurance funded reconstruction)
2021-22 (Year 3) Opening August 2021
Spoto HS Addition: 500 Student Station Addition
Wimauma Elementary School: 306 Student Station Addition
2022-23 (Year 4) Opening August 2022
New Middle School "UU" (Metro Site – Boundary/Partial Magnet): 1685 Student Stations (South County)

Proposed Results of Impact Increase

- Expedite ES “E” in Waterset to 2022, instead of 2023
- Expedite MS K-8 conversion in South Tampa to 2022, instead of 2023
- Expedite HS “UUU” in 2023, instead of 2025

Annual Impact Fee Collection Estimation*	
Current	\$29,686,493
Proposed	\$59,372,986

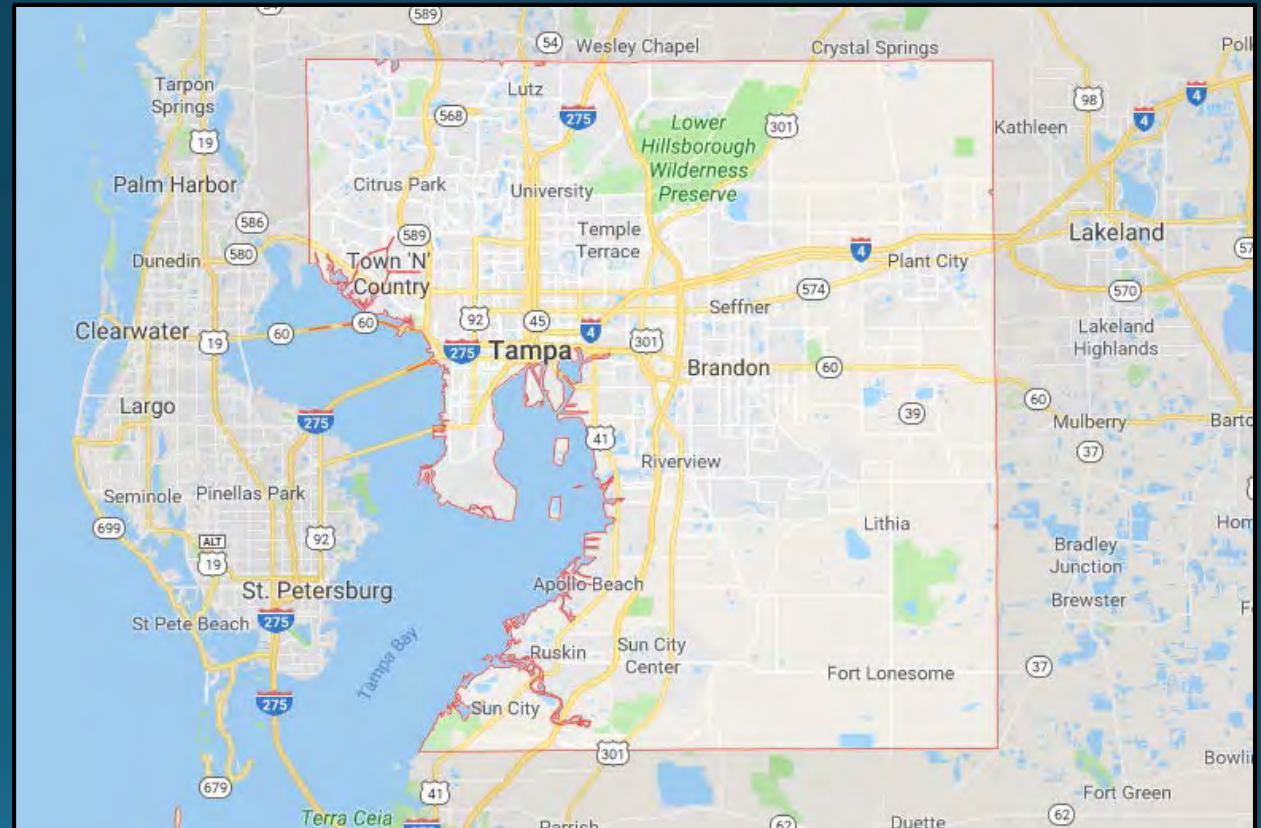
* Estimates based on current impact fees doubling, but could vary based on the type and square footage of units, pace of impact fee collections, impact fee and propshare credits. Projects are contingent upon School Board approval.

Offsite Improvements Legal Status

- 2008: The School Board of Hillsborough County, Florida v Hillsborough County, Florida (Case Number 07-CA-10048)
 - Determined that the word “contiguous” as used therein means “abutting or adjacent to” and the School Board could neither be required, nor agree, to expend funds for any improvement which does not meet that definition
- 2010: The School Board of Hillsborough County, Florida v Eduardo Fernandez and Florida J. Fernandez
 - Confirmed the School Board does not possess the legal authority to expend monies from the acquisition of the Respondents property because it does not run through, nor is it contiguous to, any school site owned by the School Board

Hillsborough County Mobility Fee Update Study

December 19, 2019



DRAFT



Presentation Overview

- 1 Background
- 2 Technical Analysis
- 3 Policy Considerations
- 4 Next Steps



Background

- 2016: Mobility Fee Adopted at 40% (currently at 70%)
 - 5-year phase in schedule (max of 90%)
 - Annual indexing of fee rates
- 2016: Board Policy
 - 10-Year commitment to increase funding for transportation
 - Eligible funding sources include recurring and one-time sources from any funding source, such as ad valorem
- 2017: Release of ITE's 10th Edition Trip Generation Rate Manual
 - Significant data review, removal of older studies
 - Reduction of TGR for several major uses
- 2018: Approval of transportation surtax
 - Implications on the credit component



Presentation Overview

- 1 Background
- 2 **Technical Analysis**
- 3 Policy Considerations
- 4 Next Steps



Technical Analysis

Methodology

Consumption-Based:

- Common methodology used by many Florida jurisdictions
- Charges new growth based on its consumption of transportation capacity
- Typically calculated using LOS standards:
 - When current conditions are better than adopted LOS standard on a county-wide basis, slows down the degradation of the system, but not sufficient to maintain current conditions



Technical Analysis

Basic Mobility Fee Formula

Net Mobility Fee =

(Cost – Credit) x Demand



Cost to Add
Capacity



Non-Impact Fee
Revenue from
Future
Development



Person-Miles
of Travel



Technical Analysis

Demand Component

Update TGR to ITE 10th Edition:

- Trip Generation Increase $\approx$ **24 land uses**
- Trip Generation Decrease $\approx$ **33 land uses**
- No change $\approx$ **10 land uses**
- Re-organization of multi-family categories



**Hillsborough
County Florida**

Technical Analysis

Demand Component

Change in Trip Generation – Examples

Land Use	Unit	TGR 2016	TGR 2019	% Change
Single Family (2k sq ft)	du	7.81	7.81	0%
Day Care Center	1,000 sf	71.88	49.63	-31%
Office (50k sq ft)	1,000 sf	15.50	9.74	-37%
Shopping Center (100k sq ft)	1,000 sf	53.28	37.75	-29%
Bank/Savings Drive-In	1,000 sf	159.34	102.66	-36%
General Light Industrial	1,000 sf	6.97	4.96	-29%
Gas Station (2,000-2,999 sf)	Fuel pos	157.33	205.36	+31%
Furniture Store	1,000 sf	5.06	6.30	+25%
Clinic	1,000 sf	33.22	37.46	+13%

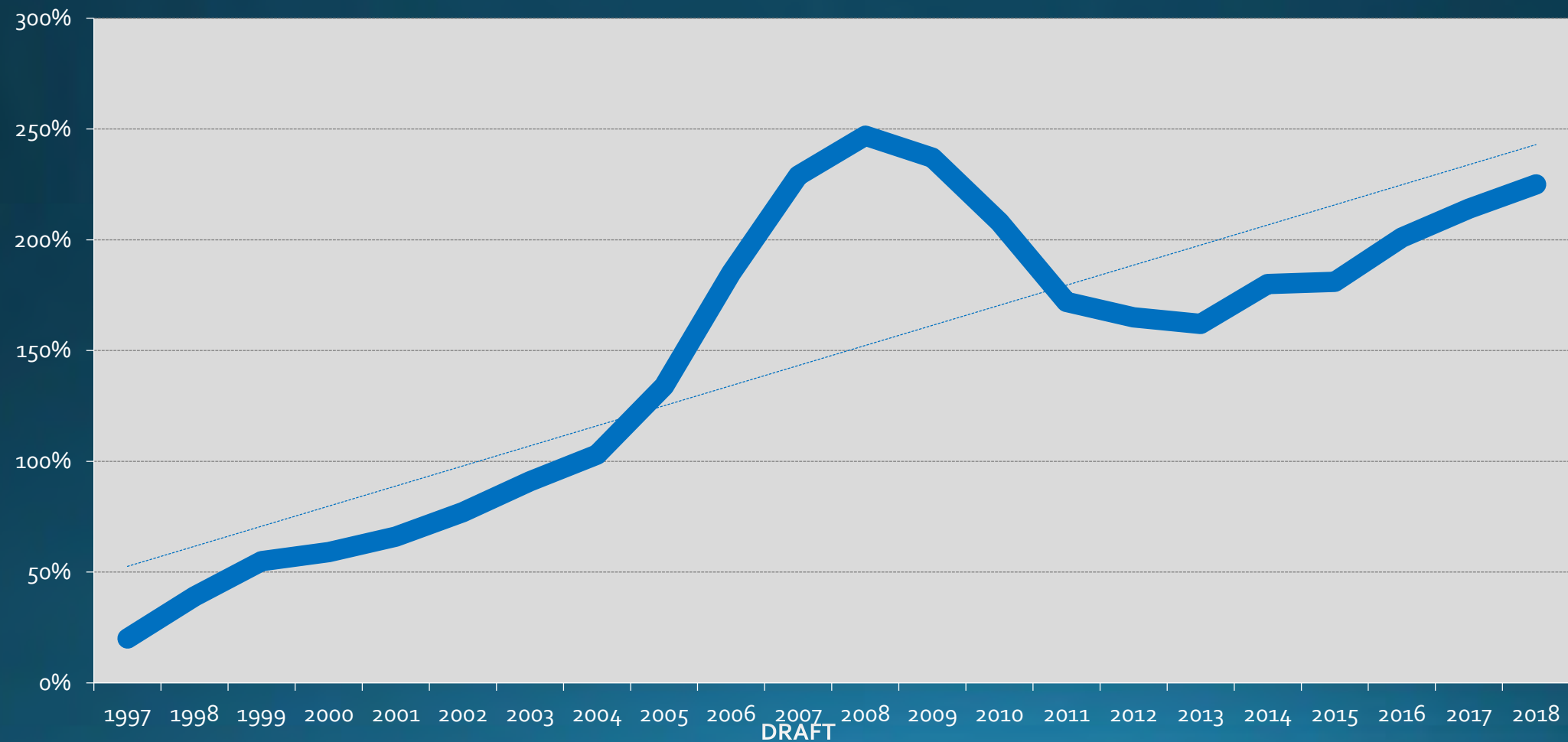
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Technical Analysis

Cost Component

FDOT LRE Construction Cost - Cumulative Growth Trend (3-yr Avg)





Technical Analysis

Cost Component

Cost Update:

- County/State Roadways
 - Local Hillsborough County improvements
 - 48+ lane miles of construction
 - Recent bids/estimates, State-wide
 - 568+ lane miles of construction
 - **≈11% increase** in cost since the last study

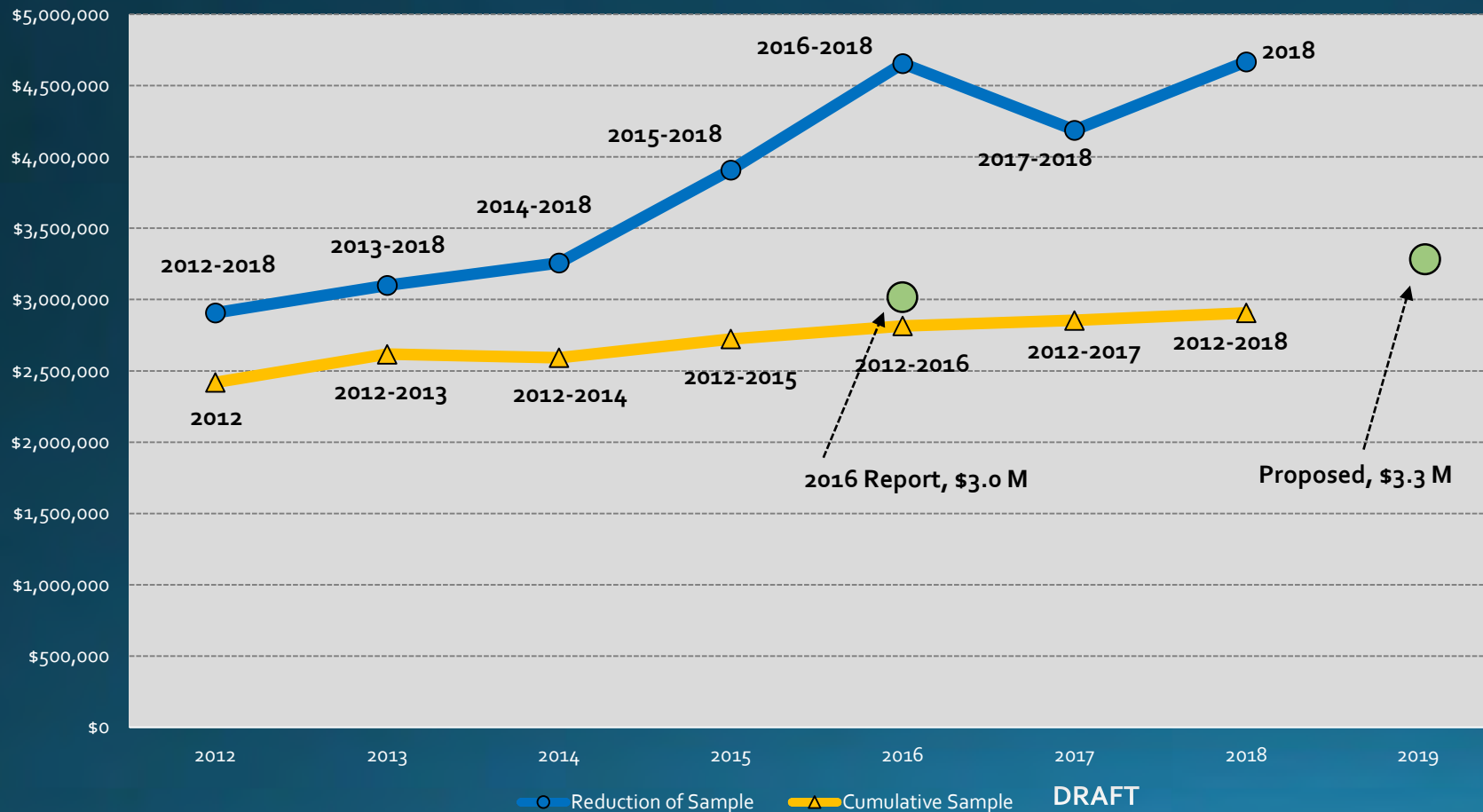


**Hillsborough
County Florida**

Technical Analysis

Cost Component

County Roadway Costs:



Local Data:

15 projects (2001-2018)
26 lane miles
Cost ≈\$3.3M per lane mile

Other Communities:

35 projects (2012-2018)
154 lane miles
Cost ≈\$2.8M per lane mile

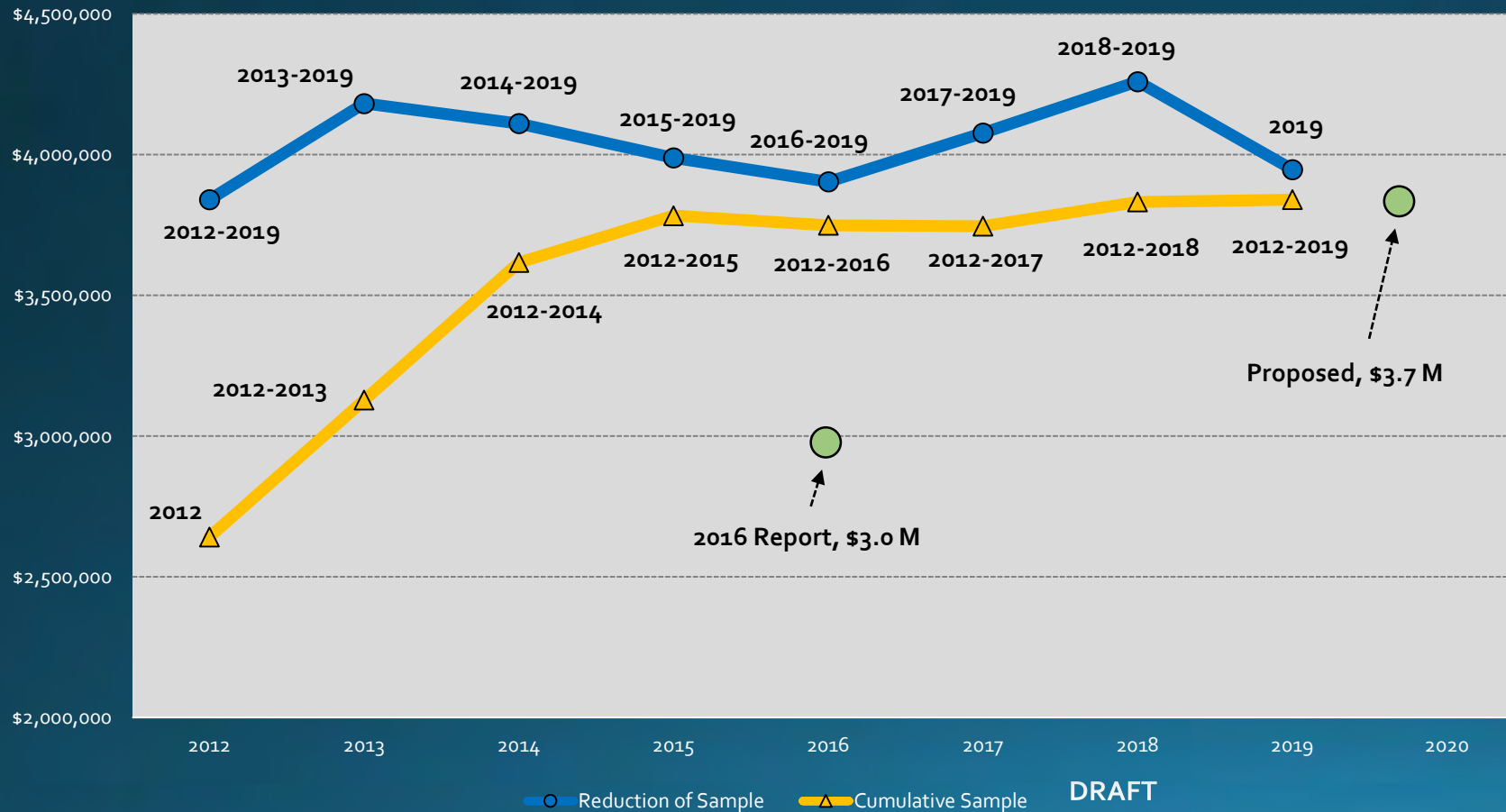


**Hillsborough
County Florida**

Technical Analysis

Cost Component

State Roadway Costs:



Local Data:

3 projects (2012-2019)
 22 lane miles
 Cost ≈\$3.6M per lane mile

Other Communities:

72 projects (2012-2019)
 413 lane miles
 Cost ≈\$3.8M per lane mile



Technical Analysis

Cost Component

Cost per Lane Mile Summary

Phase	County Roads*	State Roads*	Weighted Average
Design	\$412,000	\$391,000	\$406,000
Right-of-Way	\$1,459,000	\$1,636,000	\$1,509,000
Construction	\$3,171,000	\$3,556,000	\$3,279,000
CEI	\$285,000	\$391,000	\$315,000
Total	\$5,327,000	\$5,974,000	\$5,509,000
Lane Mile Distribution**	72%	28%	-

2016 Report:

\$4,962,000 per lane mile

≈11% increase

*Includes a reduction to account for rural-open drainage construction, which is less expensive than curb & gutter

**Source: Hillsborough County 2040 Long Range Transportation Plan

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Hillsborough
County Florida

Technical Analysis

Credit Component

Credit Component:



\$.01 penny

1 CENT
GAS TAX
PER GALLON



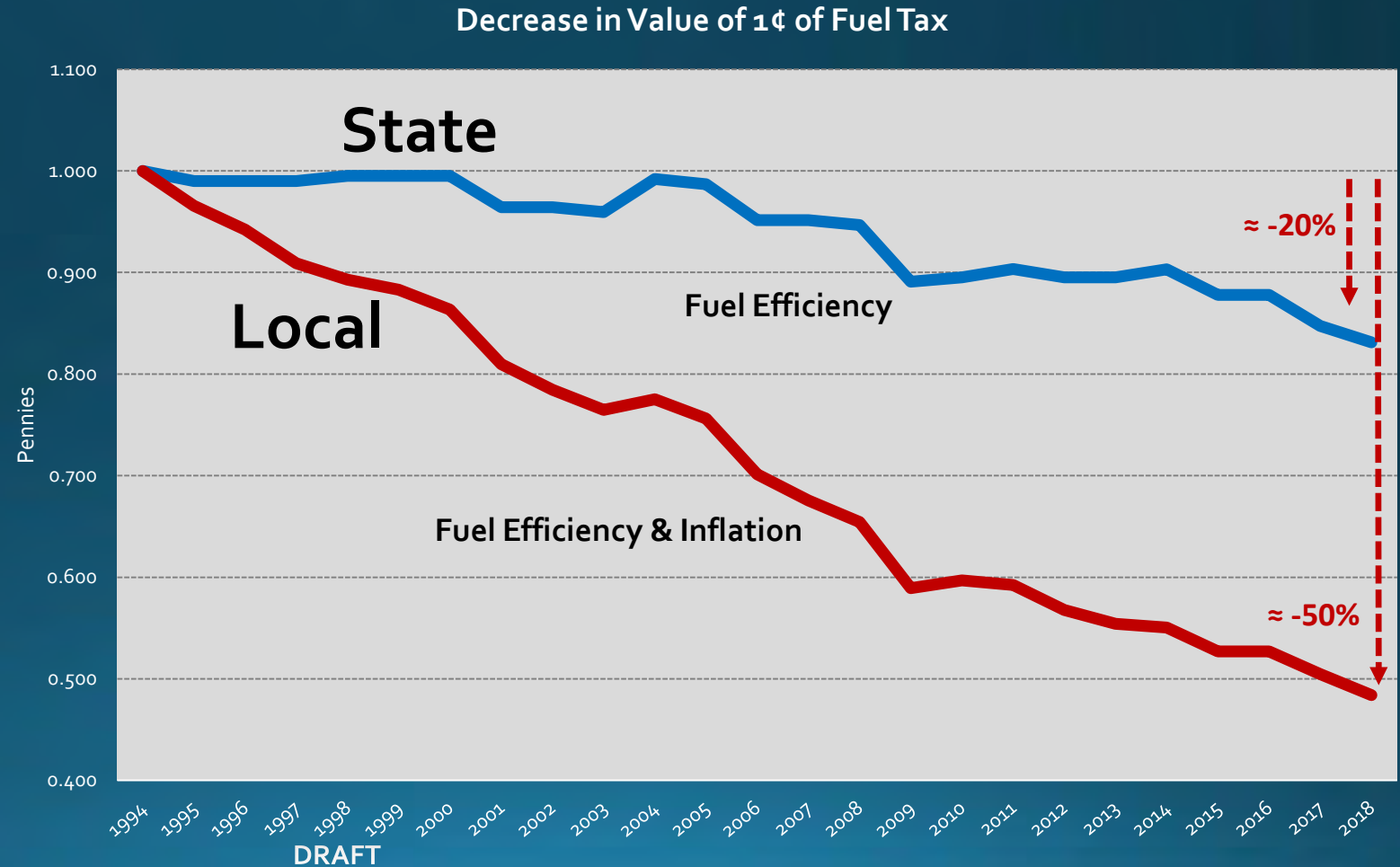
**Hillsborough
County Florida**

Technical Analysis

Credit Component

Transportation Funding

- State tax indexed
- Local tax not indexed
- Other revenues are indexed





Technical Analysis

Credit Component

Credit Component:

- Revenue Sources
 - Fuel Tax – Primarily for non-capacity expenditures
 - Community Investment (Sales) Tax
 - Ad Valorem Tax
 - **1% Charter County Transportation Surtax**



Technical Analysis

Credit Component

Charter County Surtax:

- Assumed allocations for capacity expansion
 - Roadway portion
 - 0% of maintenance
 - 56% of congestion management
 - 52% of transportation safety
 - 100% of bike/pedestrian funds
 - 78% of remaining funds
 - Transit portion
 - 6% of HART allocation for new vehicles associated with expanded service
 - More than doubling of vehicles/service



Technical Analysis

Credit Component

Credit Component:

- 2016 Report ≈ **\$127M** annual capacity expansion expenditures
- 2019 Report ≈ **\$279M** annual capacity expansion expenditures
 - Increased Ad Valorem spending
 - Charter County Surtax Adoption



Technical Analysis

Fee Rate Comparison

Land Use	Unit	Hillsborough County		Hillsborough County		Pasco County		
		Urban	Rural	Urban	Rural	Urban	Sub-Urb	Rural
Study Date	-	2019	2019	2016	2016	2018	2018	2018
Adoption %	-	100%	100%	70%	70%	-	-	-
Single Family (2k sf)	Du	\$5,309	\$8,467	\$4,458	\$6,455	\$5,835	\$8,570	\$9,800
Light Industrial	Du	\$2,458	\$3,894	\$2,834	\$4,110	\$0	\$0	\$0
Office (50k sf)	1,000 sf	\$4,851	\$7,670	\$6,294	\$9,131	\$0	\$0	\$0
Retail (125k sf)	1,000 sf gla	\$7,685	\$9,652	\$7,079	\$8,498	\$5,641	\$7,051	\$8,813
Bank w/Drive-In	1,000 sf	\$11,456	\$14,496	\$14,914	\$17,899	\$12,730	\$14,384	\$15,582
Fast Food w/Drive-Thru	1,000 sf	\$58,522	\$73,536	\$49,578	\$59,638	\$40,950	\$46,712	\$50,978



Technical Analysis

Fee Rate Comparison

Land Use	Unit	Hillsborough County		Polk	Pinellas	Manatee*	Hernando	Citrus
		Urban	Rural					
Study Date	-	2019	2019	2015	1990	2015	2013	2014
Adoption %	-	100%	100%	100%	-	90%	22%	50%
Single Family (2k sf)	Du	\$5,309	\$8,467	\$2,155	\$2,066	\$4,005 - \$6,891	\$1,269	\$1,697
Light Industrial	Du	\$2,458	\$3,894	\$666	\$1,414	\$2,076 - \$2,903	\$806	\$584
Office (50k sf)	1,000 sf	\$4,851	\$7,670	\$2,237	\$2,767	\$3,286 - \$4,594	\$1,516	\$1,687
Retail (125k sf)	1,000 sf gla	\$7,685	\$9,652	\$3,808	\$3,627	\$8,397 - \$11,737	\$1,844	\$1,248
Bank w/Drive-In	1,000 sf	\$11,456	\$14,496	\$3,808	\$2,975	\$8,397 - \$11,737	\$4,257	\$1,248
Fast Food w/Drive-Thru	1,000 sf	\$58,522	\$73,536	\$3,808	\$19,599	\$8,397 - \$11,737	\$17,397	\$1,248

*Range of 4 road impact fee districts



Presentation Overview

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Policy Considerations

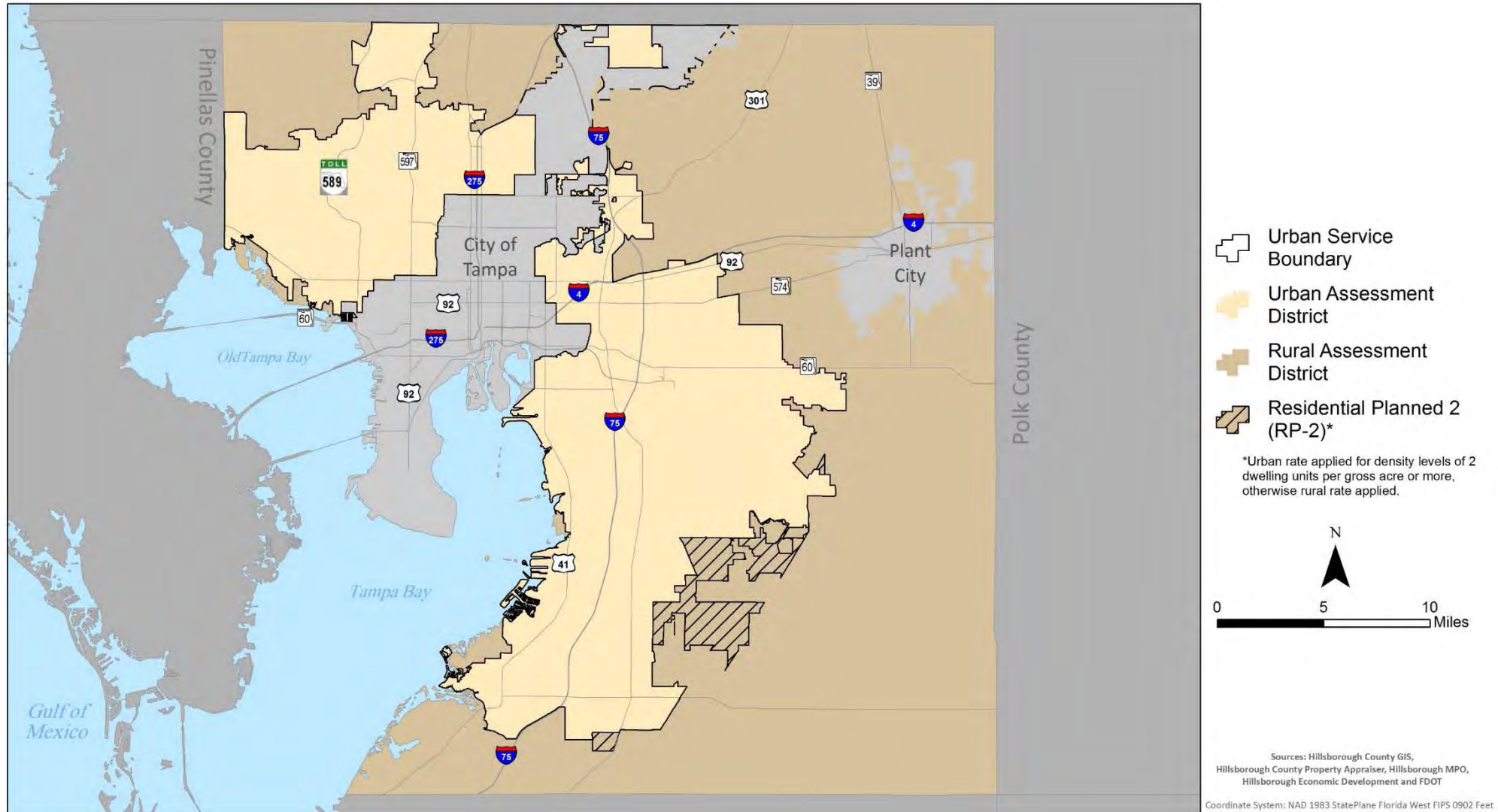
- RP-2 Adjustment
- Level-of-Service
- Grandfathering of Development Agreements
- Mobility Fee Phase-In



**Hillsborough
County Florida**

Policy Considerations

Current Mobility Fee Assessment Zones

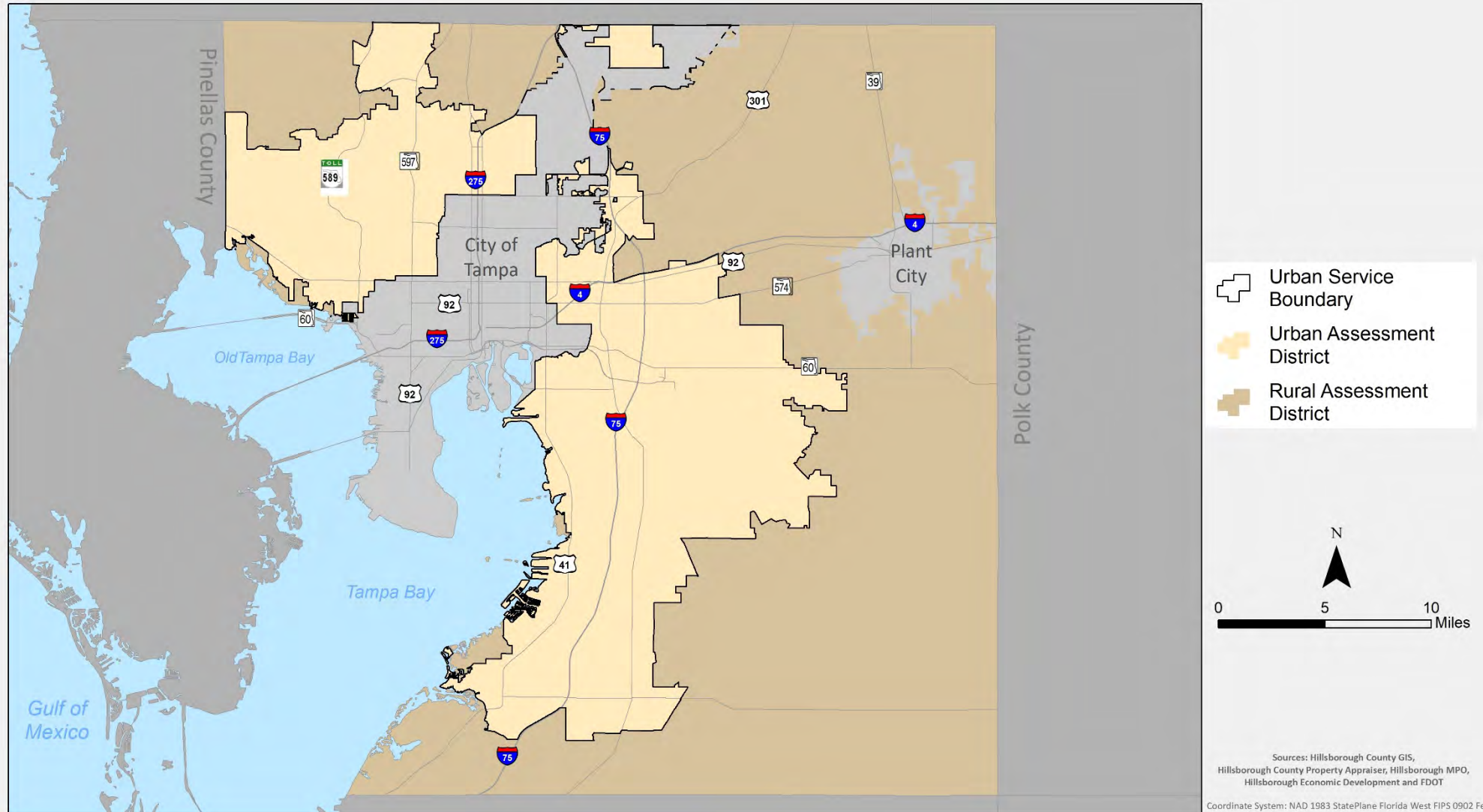




**Hillsborough
County** Florida

Policy Considerations

Updated Fee Zones: RP-2 Adjustment





Policy Considerations

Level-of-Service

Current V/C Adjustments:

- Urban Assessment Zone: Fee charged at V/C of 1.00 (no adjustment)
- Rural Assessment Zone: Fee charged at V/C of 0.75

Level of Service	Avg. Speed Class I Arterial	≈V/C Ratio for Arterials
A – Free flow	≥35	0.00 to 0.60
B – Reasonably unimpeded operations	≥28	0.61 to 0.70
C – Stable operations	≥22	0.71 to 0.80
D – Approaching unstable operations	≥17	0.81 to 0.90
E – Significant intersection approach delays	≥13	0.91 to 1.00
F – Extremely low speeds, high delay	<13	>1.00

Source: Transportation Research Board, *Highway Capacity Manual, Special Report 209*, 1994

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Policy Considerations

Mobility Fee Phase-In

Phased Implementation:

- Current Policy (Ordinance Sec. 40-80):
 - January 2017 = 40%
 - January 2018 = 50%
 - January 2019 = 70% → Current Level
 - January 2020 = 80%
 - January 2021 = 90%



Presentation Overview

- 1 Background
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Next Steps

- BoCC Input & Direction
- Adoption Process



Thank You

Impact Fee Comparison

Impact Fee (2,000 Sq Ft 4 Bedroom Home)					
	Hillsborough County (Current)			Hillsborough County (Proposed)	
	Low	High		Low	High
Water/Wastewater	\$ 3,550.00	\$ 3,550.00		\$ 4,814.00	\$ 5,594.00
AGRF	NA	NA		\$ 1,822.00	\$ 1,822.00
School	\$ 4,000.00	\$ 4,000.00		\$ 8,595.00	\$ 8,595.00
Mobility	\$ 4,458.00	\$ 6,455.00		\$ 5,309.00	\$ 8,467.00
Parks	\$ 274.59	\$ 432.04		\$ 274.59	\$ 432.04
Fire	\$ 335.00	\$ 335.00		\$ 335.00	\$ 335.00
Total	\$ 12,617.59	\$ 14,722.04		\$ 21,149.59	\$ 25,245.04



Hillsborough
County Florida

**FISCAL YEAR 2020
WATER AND WASTEWATER
IMPACT FEE AND AGRF STUDY
FOR
HILLSBOROUGH COUNTY**

December 13, 2019



IS NOW
PART OF



RAFTELIS



IS NOW
PART OF



RAFTELIS

December 13, 2019

Honorable Chairman and Members of the
Board of County Commissioners
Hillsborough County
601 E. Kennedy Blvd.
Tampa, FL 33602

Subject: **Fiscal Year 2020 Water and Wastewater Impact Fee and AGRF Study**

Ladies and Gentlemen:

Raftelis Financial Consultants, Inc. ("Raftelis") has completed our review of the water and wastewater impact fees for the Hillsborough County (the "County") water and wastewater system (the "System"), and has summarized the results of our analyses, assumptions, and conclusions in this report, which is submitted for your consideration. The County also refers to impact fees as capacity fees; for the purposes of this report we have used the term "impact fees" in our evaluation of the fees. The purpose of our analysis was to review the existing impact fees and make recommendations as to the level of charges that should reasonably be in effect consistent with: i) the utility assets installed by the County; ii) the capital expenditure requirements identified in the County's multi-year Capital Improvement Program ("CIP") that would be allocable to growth; iii) industry guidelines and Florida Statutes; and iv) County management objectives.

The existing water and wastewater impact fees have not been reviewed or adjusted by the County since 2004 or approximately fifteen years. Currently the County has two distinct service areas referred to as the Northwest Area and the South/Central Area; the City of Tampa separates these two areas and such areas are not interconnected from a capacity basis. Historically, the County has charged a single impact fee to both areas based on the lowest rate per service area; it is our understanding the calculated impact fees for each service area by utility type were similar in amount which allowed for a single rate application with minimal financial impact. Based on our review, the impact fees for service by utility service area were determined to be different and that the fees should be established by individual utility service area to fully recover the cost of service. Raftelis is recommending that the water and wastewater impact fees be increased as follows per Equivalent Residential Connection ("ERC"):

(Remainder of page intentionally left blank)

Existing and Proposed Impact Fees - Fiscal Year 2020				
System	Existing Fees	Proposed Fees	Difference	
			Amount	Percent
Water				
Northwest Service Area	\$1,750.00	\$1,863.00	\$113.00	6.5%
South / Central Service Area	1,750.00	2,214.00	464.00	26.5%
Wastewater				
Northwest Service Area	\$1,800.00	\$2,951.00	\$1,151.00	63.9%
South / Central Service Area	1,800.00	3,651.00	1,851.00	102.8%
Combined Utility Systems				
Northwest Service Area	\$3,550.00	\$4,814.00	\$1,264.00	35.6%
South / Central Service Area	3,550.00	5,865.00	2,315.00	62.2%

Recognizing that the combined impact fees have not been adjusted in approximately fifteen years, this overall change in fees would represent a compound annual growth rate in the change of the fee level of approximately 2.1% per year for the North Service Area (which is relatively built-out and facilities are now in place) to approximately 3.4% for the South / Central Service Area (which is experiencing significant growth and the need to construct new facilities to serve such development). Overall, we consider the level of fees to be reasonable recognizing i) the total gross investment in utility infrastructure (including construction-work-in-progress) as recognized by the County in its financial reports has increased by over 100% since 2007; and ii) the overall cost of utility plant construction has increased when one considers that the change in the Construction Cost Index as published by the *Engineering News Record* having increased by over 58% since 2004 (a compound growth rate of approximately 3.1%, which supports that the amount of capital investment necessary to provide service to the County utility service area is greater and the net cost to construct new capital infrastructure is increasing). The proposed impact fees, based on the analyses and assumptions as documented in this report, are comparable to the fees charged by other neighboring public utilities summarized in Exhibit ES-1 following this letter.

The proposed impact fees were based on the recovery: i) of capital-related costs that have been incurred for the applicable System utility plant that has been placed into service and financed by the County, which are estimated to have available capacity to serve new development; as well as ii) certain capital costs anticipated to be incurred by the County during the next five-years that are considered necessary to serve new development. Based on the information provided by the County and the assumptions and considerations outlined in this report, which should be read in its entirety, Raftelis considers the proposed impact fees to be cost-based, reasonable, and based on local costs in accordance with the provisions of Florida Statutes, 163.31801 (referred to as the "Florida Impact Fee Act").

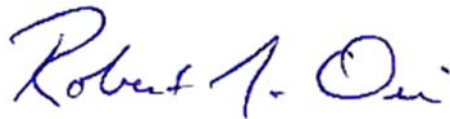
In addition to the review of the impact fees, the County also requested Raftelis to determine the estimated Accrued Guaranteed Revenue Fees ("AGRF"). The purpose of the AGRF fee is to recover the cost (i.e., reimburse the System) of "carrying" the installed capacity for the benefit of future users. The proposed impact fees do not include any carrying costs associated with the financing of the installed infrastructure or the fixed costs incurred to maintain and provide the major System facilities in a "state of readiness and availability"; the impact fees only recover the capital investment made by the County that is allocable to future development and growth. In order to promote equity among all users, both existing and future, and recognizing that the capacity must be built in advance of growth, the AGRF provides an expenditure reimbursement to the existing users of the System of previously incurred costs allocable to future development.

The County originally adopted the AGRF fee in 1997 as part of the Blue-Ribbon Committee recommendations; the fee was suspended by the County in April 2014 (i.e., the fee was set at \$0). Prior to the suspension of the fee, the combined water and wastewater AGRF was set at \$1,945 per ERC; the proposed water and wastewater AGRF fee is recommended to be \$1,822 per ERC, which represents a slight reduction when compared to the fee that was in effect up to 2014 (also indicates that the County has strived to limit increases in the fixed cost of service over time).

We appreciate the opportunity to be of service to the County and would like to thank the County staff for their assistance and cooperation during the course of this study.

Very truly yours,

Raftelis Financial Consultants, Inc.



Robert J. Ori
Executive Vice President



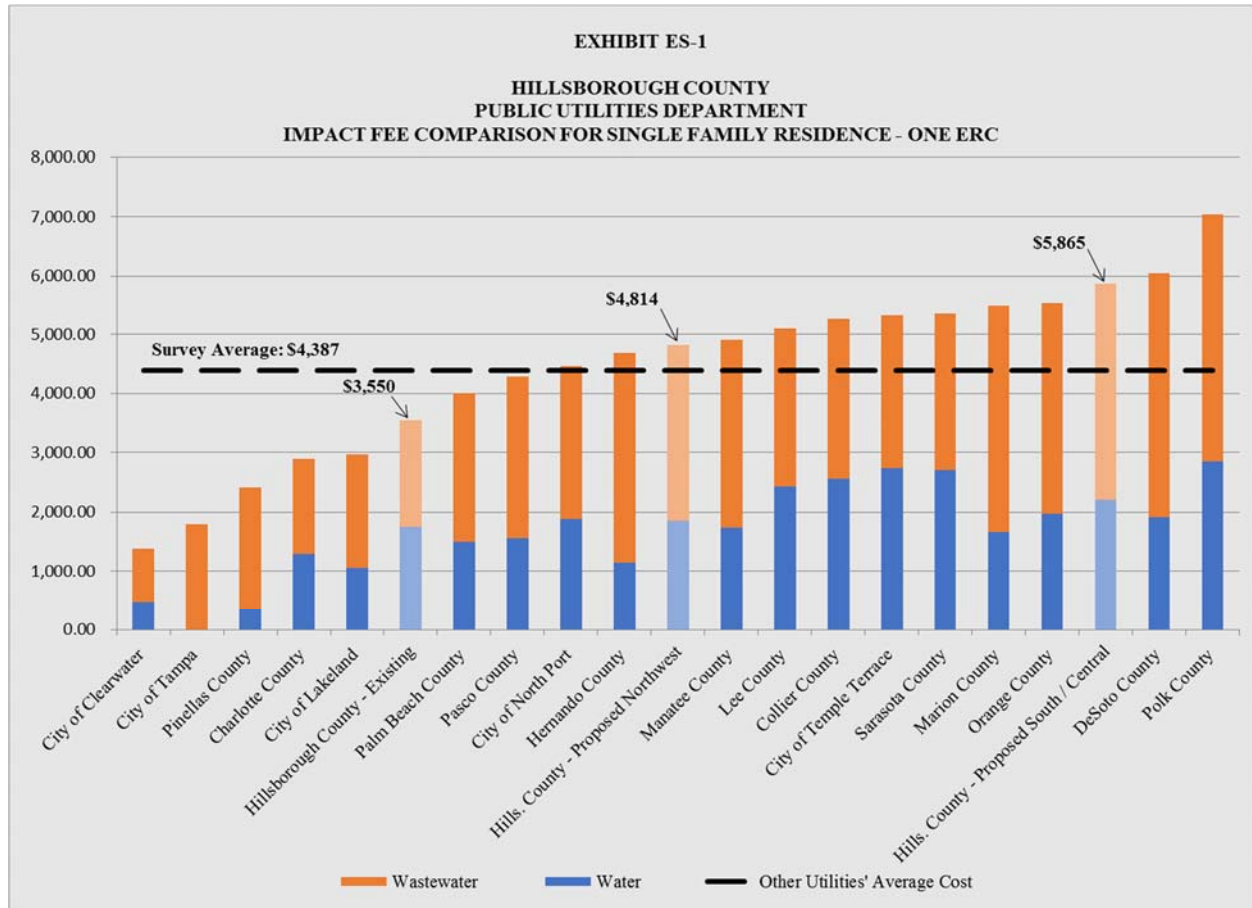
Thierry A. Boveri, CGFM
Senior Manager

HILLSBOROUGH COUNTY, FLORIDA

FISCAL YEAR 2020

WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY

**EXHIBIT ES-1: COMPARISON OF EXISTING AND PROPOSED
WATER AND WASTEWATER SYSTEM IMPACT FEES**



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HILLSBOROUGH COUNTY, FLORIDA

FISCAL YEAR 2020

WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY

TABLE OF CONTENTS

Title	Page No.
Letter of Transmittal	
Table ES-1: Comparison of Existing and Proposed Water and Wastewater System Impact Fees	
Table of Contents.....	i
List of Tables, Figures, and Appendices.....	ii
General.....	1
Purpose of Water and Wastewater Impact Fees	3
Existing Water and Wastewater Impact and AGRF Fees.....	6
Development of Impact Fees	8
Level of Service Requirements.....	10
Capital Investment	12
Existing Facilities-in-Service.....	12
Additional Capital Investment	16
Design of Impact Fees	17
Impact Fee Comparisons.....	20
Accrued Guaranteed Revenue Charges	22
Design of AGRF	23
Builder Payment.....	25
Conclusions and Recommendations	26

HILLSBOROUGH COUNTY, FLORIDA

FISCAL YEAR 2020 WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY

LIST OF TABLES, FIGURES, AND APPENDICES

Table No.	Description	
ES-1	Comparison of Existing and Proposed Water and Wastewater System Impact Fees	[*]
1	Development of Existing Water Production/Treatment Facility Capacity Available to Serve System Growth	[**]
2	Development of Existing Wastewater Treatment Facility Capacity Available to Serve System Growth	[**]
3	Development of Water System Impact Fee	[**]
4	Development of Wastewater System Impact Fee	[**]
5	Comparison of Water and Wastewater Impact Fees for a Single-Family Residential Unit (One ERC)	[**]
6	Development of AGRF Calculation	[**]
7	Allocation of Fiscal Year 2020 Operating Expenses in Support of AGRF Calculation	[**]
7A	Allocation Factors Supporting the Apportionment of the Fiscal Year 2020 Operating Expenses for the AGRF Calculation	[**]

Figure No.	Description	Page No.
1	Location of Hillsborough County	1
2	Impact Fee Determination Methodology	9
3	Impact Fee Comparison for Single-Family Residence – One ERC	21

Appendix No.	Description	
A	Functionalization of Existing Fixed Assets – As of September 30, 2019	[**]

[*] Exhibit ES-1 follows the letter of transmittal above.

[**] Referenced tables and appendices located at the end of the report.

HILLSBOROUGH COUNTY, FLORIDA

FISCAL YEAR 2020 WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY

GENERAL

Figure 1
Location of Hillsborough County



The County is located midway along the Central West coast of Florida as shown on Figure 1. The County has a total area of 1,266 square miles, of which 1,020 square miles is land and 246 square miles is water. There is approximately 158.27 miles of shoreline on Tampa Bay. With the largest bay in Florida opening to the Gulf of Mexico, its coast spans 76 miles. The major rivers in the County are the Hillsborough, Alafia and the Little Manatee, all of which flow into Tampa Bay. The unincorporated area encompasses 87% of the total County land area. The municipalities of Tampa (the County Seat), Temple Terrace, and Plant City account for the remainder of the land area.

Based on information published by University of Florida's Bureau of Economic and Business Research ("BEBR") as reported in the *Projections of Florida Population by County, 2020-2045, with Estimates for 2018* (January 2018), the County's estimated total population as of April 1, 2018 was 1,408,864 making it the fourth most populous county in the State of Florida (out of 67 counties). Based on information published by BEBR, the County's population is estimated to have grown from 1,229,226 (2010 Census), which represents an overall increase of 14.6% or approximately 180,000 persons when compared to the 2010 population estimates (annual average growth rate of approximately 1.7%). Based on projections published by the Office of Economics and Demographic Research, the total population of Hillsborough County is projected to increase by over 189,000 people to 1,598,412 from 2018 through 2025, which results in an annual compound growth rate approximately 1.8%. As can be seen based on the Florida populations as published by the BEBR, the growth in the County is anticipated to continue and is expected to result in the need for the County to have then necessary water and wastewater plant capacity and infrastructure in place to provide the water and wastewater services required to serve such development.

The County owns and operates a water and wastewater utility system (the "System"), which during the Fiscal Year 2019, provided service to an estimated 178,517 water retail accounts and 245,492 equivalent residential connections ("ERC") on average and 162,117 wastewater retail accounts and 260,274 ERCs on average.

The County has constructed or plans to construct utility infrastructure to accommodate the future developments identified for the County that are expected to be served by the System. Historically, the County has utilized water and wastewater impact fees, which were also referred to by the County as "system capacity fees" in the County's authorizing bond resolution, to fund a portion of

the infrastructure requirements associated with new growth or increased development. For the purposes of this report, we have used the term "impact fees" in the discussions of our analysis, observations and recommendations.

Due to the anticipated growth expected to occur in the County and the need to adequately fund or recover the estimated facility and/or infrastructure costs for such development, the County requested that Raftelis Financial Consultants, Inc. ("Raftelis") assist in the development of an update to the amount of the impact fees being charged to new development to fund the anticipated capital requirements identified by the County to serve such new development.

The scope of services to be performed by Raftelis included the following:

1. Perform an evaluation, which included a review of documents and conducting certain analytical analyses, of the level of service to be applied to an equivalent residential connection unit (as hereinafter defined or "ERC");
2. Identify and evaluate the constructed and purchased water and wastewater plant capacity and estimate the available capacity to serve new development within the County's water and wastewater utility service area;
3. Evaluate the current construction costs of the installed water and wastewater utility infrastructure as reflected in the County's fixed asset records and allocate such costs among the functional categories of asset purpose (e.g., treatment) to identify the installed cost of infrastructure to be included in the derivation of the average cost to provide water and wastewater capacity;
4. Evaluate the five-year (near-term) capital improvement program to identify anticipated changes in the installed cost of facilities as well as anticipated new capital facilities to the System such that there is a match to fee application to assets providing service or capacity;
5. Prepare an impact fee comparison with other neighboring jurisdictions to evaluate fee levels recognized by other public utilities in support of the determination of the amount to be charged to applicants requesting capacity;
6. Based on the analysis, identify recommended impact fees for the water and wastewater systems;
7. Identify the estimated cost of providing service between the water and wastewater systems and allocate the costs to the fixed cost component to finance and maintain plant capacity for the benefit of future users requesting capacity and design a cost recovery fee for the maintenance of such capacity; and
8. Based on the recommendations developed during the fee evaluation, assist the County's legal counsel in the development of any revisions to the utility rate ordinance or resolution documenting the fees, application, payment of the impact fee based on how new development elects to pay the impact fee, including recommended changes to the Builder Fees (i.e., full

payment or payment on an installment basis), and other criteria that may be identified as part of the fee evaluation process.

PURPOSE OF WATER AND WASTEWATER IMPACT FEES

The purpose of impact fees are to recover the pro-rata share of allocated capital costs that are considered growth-related from new customers connecting to the System or from existing customers requesting an increase in the reserved water and/or wastewater capacity associated with increased development on their property. To the extent that new population growth and associated development impose identifiable added capital costs to municipal services, capital funding practices support the assignment of such costs to those residents or system users responsible for those costs rather than to the existing population base. This practice is reasonable and provides for the proper match of initial capital investment to the capacity being reserved. Generally, this practice has been labeled as "growth paying its own way" without existing user cost burdens. The application of impact fees to finance capital infrastructure allocated to such new capacity requests is very common in Florida and the country and has been used as a source of contributed capital by the County for many years. Additionally, the Blue-Ribbon Committee, which was created in 1995 by the Board of County Commissioners (the "Board") to assist the County in i) the evaluation of how best to finance the needs of the System; ii) determining the proper allocation of costs among new and future users, and iii) providing programs and policy to improve and maintain the long-term financial position of the System recognized that the application of cost-based impact fees is an important and necessary financial resource to the System and should be applied to new growth to promote long-term equity among the users of the System.

The initial precedent for impact fees in Florida was set in the Florida Supreme Court decision, *Contractors and Builders Association of Pinellas Authority v. The Authority of Dunedin, Florida*. In this case, the Court's ruling found that an equitable cost recovery mechanism, such as impact fees, could be levied for a specific purpose by a Florida municipality as a capital charge for services. On June 14, 2006, additional impact fee legislation became effective as Chapter 2006-218, Laws of Florida, and was later incorporated in Section 163.31801 of the Florida Statutes. The impact fee legislation, which has been designated as the "Florida Impact Fee Act," recognized that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Florida Impact Fee Act has subsequently been amended in May 2009 with Florida House Bill 227 and most recently with Florida House Bill 2017 effective July 1, 2019. The act further states that at a minimum an impact fee adopted by ordinance of a county or municipality, or by resolution of a special district, must satisfy all of the following conditions:

1. The local government must calculate the impact fee be based on the most recent and localized data;
2. The local government must provide for accounting and reporting of impact fee collections and expenditures in a separate accounting fund;
3. The local government must limit administrative charges for the collection of impact fees to actual costs;

4. The local government must provide notice no less than 90 days before the effective date of an ordinance or resolution imposing a new or amended impact fee. However, a county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee;
5. The local government may not require payment of the impact fee before the date of issuance of the building permit;
6. The impact fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the construction;
7. The impact fee must be reasonably connected to, or have a rational nexus with, the expenditures of the revenues generated and the benefits accruing to the new construction;
8. The local government must specifically earmark revenues generated by the impact fees to acquire, construct, or improve capital facilities to benefit new users; and
9. The local government may not use revenues generated by the impact fees to pay existing debt or for previously approved projects unless the expenditures are reasonably connected to, or has a rational nexus with, the increased impact generated by the new construction.

Additionally, the Florida Impact Fee Act states:

"In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard."

Based on Section 163.31801 of the Florida Statutes and existing Florida case law, certain conditions are required to develop a valid impact fee. Generally, it is our understanding that these conditions involve the following issues:

1. The impact fee must meet the "dual rational nexus" test. First, impact fees are valid when a reasonable impact or rationale exists between the anticipated need for the capital facilities and the growth in population. Second, impact fees are valid when a reasonable association, or rational nexus, exists between the expenditure of the impact fee proceeds and the benefits accruing to the development from the use of the proceeds.
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users.
3. The impact fee should only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for capital expansions or other system-related capital requirements that have been or are anticipated to be constructed, which are required or available to serve growth. Therefore, expenses due to rehabilitation or upgrade of a facility that has been constructed (e.g., replacement of a capital asset) or an increase in the type of process due to regulations to existing facilities should be borne by all users of the facility (i.e., existing and future users) to the extent that capacity in such facilities is available to serve the needs of new development.

4. Impact fees should be adopted by resolution or ordinance that explicitly restricts the use of impact fees collected. The impact fee revenue should be set aside in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described above.
5. The Florida Impact Fee Act does not apply to water and sewer connection fees (physical connection of a property to the County's regional system).

Based on the criteria above, the proposed impact fees, which are set forth in subsequent sections herein: i) include only the estimated allocated capital cost of facilities necessary to provide capacity to serve anticipated service territory growth; ii) do not reflect costs associated with renewal and replacement of any existing capital assets (except for any incremental portion of upgrades allocable to growth, such as "upsizing" or "looping" of certain transmission lines or for that portion of the installed assets that have unused capacity allocated to serve new development); and iii) do not include any costs of operation and maintenance of any facilities.

The courts, recent legislation, and industry practices have addressed three areas associated with the development of the impact fee. These areas include: i) the "fair share" concept dealing with payment of the fee by the affected property owners; ii) the "rational nexus" concept, which focuses on the expenditure or purpose of the fee; and iii) the consideration of credits, which recognize appropriate fee offsets.

The fair share concept addresses that the fee can only be used for capital expenditures that are attributable to new growth. The fee cannot be used to finance level of service deficiencies or the replacement of existing facilities required to provide services to the existing System users. Typical industry practices also allow for establishing different fees for different classes of customers and the ability for the payment of a reduced impact fee if applicants can demonstrate that their development will have smaller impact (or capacity need resulting in a lower allocated capital requirement) than assumed in the fee determination. Additionally, the fair share concept recognizes that the cost of facilities used by both existing customers and new growth must be apportioned between the two user groups such that the user groups are treated equally, and one group does not intentionally subsidize the other.

The rational nexus concept requires that there be a reasonable relationship between the need for capital facilities and the benefits to be received by new development, for which the fee will be expended or applied. The County's existing infrastructure was constructed on a specific-service area basis and represent stand-alone facilities from a capacity standpoint. As such, the proposed impact fees were calculated on a specific service area basis. The second nexus condition recognizes that the property must receive a benefit from the public services, for which the fee is being applied. With respect to the water and wastewater charge, these facilities are used by and are constructed on behalf of all the property within the County's service area and benefit both residential and commercial customers. As such, all new growth requesting capacity from the System (either water and/or wastewater) are subject to the application of the impact fees.

Credit or fee offsets recognize that if an agency has received property in the form of cost-free capital or there is specific revenue (taxes) that will be used for the capital expenditures, for which the impact fee was designed to recover necessitated by new growth; a credit should be applied to

the fee. Examples of cost-free capital include grants, property contributions by developers (that are associated with infrastructure identified in the County's utility master plans), infrastructure funded from external sources (assessments), and other sources that provide funds toward the capital expenditures, for which the impact fee was designed to recover. These credits allow for the recovery of costs to serve new development through impact fees, net of such cost-free capital. The evaluation of the proposed water and wastewater impact fees proposed to be charged by the County as identified in this study to new development requiring water and/or wastewater System capacity recognized the above-referenced issues.

EXISTING WATER AND WASTEWATER IMPACT AND AGRF FEES

Resolution No. R05-106, which was adopted by the Board on May 5, 2005 (the "Rate Resolution"), established the County's current water and wastewater impact fees for the System. The current impact fees are applied on the basis of the number of ERCs allocated to a property. The following provides a summary of the impact fee application by customer classification:

Summary of Water and Wastewater Impact Fees [1]			
Description	All Service Areas [2]		
	Water Fee	Wastewater Fee	Total Fees
Single-Family Residential (per Dwelling Unit) [3]	\$1,750	\$1,800	\$3,550
Multi-Family (Sq. Ft.) [4]	\$875	\$1,260	\$2,135
Commercial [5]	\$1,750	\$1,800	\$3,550

- [1] Amounts derived from the Rate Resolution; the determination of the size of the meter to serve a specific customer is independent of the impact fee application and determination.
- [2] The County has two distinct services referred to as the Northwest Service area and the South / Central Service Area. The County impact fees are currently uniform between the two service areas (based on the lowest estimated fee as developed separately for each area).
- [3] Single-family residential class includes all connections for individually metered dwelling units as such units are defined by the County's Land Development Code. Each such unit represents one equivalent residential connection (ERC). Each water ERC represents an average daily potable water flow of 300 gpd (gallons per day) and each wastewater ERC represents an average of 200 gallons per day of wastewater flow.
- [4] Master-metered residential class includes all master-metered connections for apartments, condominiums, cooperatives, quadraplexes, triplexes, duplexes, manufactured housing, and mobile homes used for multi-family residential purposes. Each such dwelling unit represents 0.5 ERC of potable water usage and 0.7 ERC of wastewater usage, including that unit's share of any common-area usage. Common-area use include but are not limited to those for irrigation, laundry facilities, recreation facilities, and management and maintenance offices. The total ERCs for any such connection shall be based solely on the number of dwelling units approved for that connection. Connections in this class may not include usage for any other commercial, industrial, or institutional purpose. Multi-family residential properties that are individually metered by the County are considered to be single-family residential class customers.
- [5] Commercial class includes all connections used primarily for commercial, industrial, and/or institutional purposes except connections used solely for multi-family residential purposes as defined above in footnote 4. Any connection that combines one or more dwelling units with any commercial, industrial, or institutional purpose other than the common-area usage associated with those dwellings are considered to be a commercial class customer.

As previously mentioned, the County charged an Accrued Guaranteed Revenue Fee or "AGRF". Pursuant to the Rate Resolution, the AGRF recovers: i) the estimated cost of financing the infrastructure allocated to growth; and ii) the estimated cost of operating and maintaining facilities, both of which are related to unused capacity in the County's potable water and wastewater systems. The purpose of the fees is to recover the cost of having that capacity already constructed and available to deliver service until such time that an applicant requests capacity and connects to the system and becomes a customer paying the monthly fees and charges for ongoing service. AGRF

is not considered by the County as impact fees and is in addition to the payment of impact fees applied to applicants requesting capacity to recover the allocable capital investment made by the County on behalf of such applicants and are considered an operating revenue of the Utility System. Each new connection to either of the water and wastewater systems will be required to pay AGRF for the period of time that the system has been in service and unused, but not more than 6 years. In April 2014 the County suspended the application of the AGRF but maintained the fee as a component of the Rate Resolution (i.e., the Board approved to set the fee to zero). The prior and current AGRF for each new connection to the System is summarized below:

Summary of Water and Wastewater AGRF Fees [1]			
Description	All Service Areas – Per ERC [2]		
	Water	Wastewater	Totals
Up to April 2014 (Prior) All ERCs	\$1,005	\$940	\$1,945
Subsequent to April 2014 (Existing) [3] All ERCs	\$0	\$0	\$0

[1] Amounts derived from the Rate Resolution.

[2] The County has two distinct services referred to as the Northwest Service area and the South / Central Service Area. The County AGRF fees are uniform between the two service areas.

[3] Effective April 2014, the Board suspended the application of the AGRF Fees to new development – the Board set the AGRF fee at zero; the ability to charge an AGRF fee is still provided in the Rate Resolution.

The AGRF was established based on the findings and recommendations of the Blue-Ribbon Committee. In their evaluation of the business and financial practices of the Utility System, it was evident that a significant amount of infrastructure (both existing and future) was required for the benefit of new development and that the County would have to finance and maintain this infrastructure for a number of years prior to actual development. As is the case with all utilities, the County had to construct this infrastructure in advance of such development connecting to the System. Furthermore, it was determined by the committee that the impact fees to be paid by the development community only recovered the construction cost of the infrastructure and did not include the carrying costs incurred by the County to finance and operate the facilities prior to the new customer connections; such costs were being borne by the existing rate payer. Accordingly, the committee recommended the imposition of the AGRF fee to assist in the recovery of the estimated full cost of providing capacity to new development while waiting for the respective permitted development to be completed.

As part of the impact fee and AGRF fee implementation, the Blue-Ribbon Committee also recommended that the County adopt an alternate method of paying impact fees and AGRF. Specifically, developers, builders, and property owners could choose to participate in the County's Impact Fee Assessment Unit ("IFAU") Program (which is documented in Division 3 of the Public Utility Connections Regulations). This program would allow for a portion of the fees to be paid upfront and the remainder of the fees to be paid over a 20-year time period. Under this program, "builder payments" are made prior to the issuance of the Certificate of Occupancy ("CO"). Builder payments represent an upfront payment of all of the AGRF and a small portion of the impact fees. The remaining balance of the impact fees that will be paid over time, referred to as the "assessable fees", are paid through the Impact Fee Assessment Unit ("IFAU") program and includes the remaining balance of impact fees not paid up front plus any annual financing, administration and

collection costs defined in the Final Assessment Resolution. These fees are assessed as a non-ad valorem assessment on the annual property tax bill, with the first annual assessment scheduled for payment not earlier than one year following the date on which the Impact Fee Assessment Unit is created. The assessments shall continue to be charged annually until the total assessable fees have been paid, or until the total outstanding balance of assessable fees is paid in full.

As was discussed above regarding the AGRF, the Builder Payments were adjusted to remove the AGRF component from the builder payment. Before 2014, the majority of the builder payment was attributable to the payment of the AGRF. The following table summarizes the previous and current builder payments by the developers, builders, and property owners that elect to pay the impact fees on an installment basis through the IFAU program.

Summary of Water and Wastewater Builder Payments [1]			
Description	All Service Areas – Per ERC [2]		
	Water	Wastewater	Totals
Prior to April 2014 (Prior)			
All ERCs	\$1,097	\$1,073	\$2,170
Subsequent to April 2014 (Existing) [3]			
All ERCs	\$92	\$133	\$225

[1] Amounts derived from the Rate Resolution.

[2] The County has two distinct services referred to as the Northwest Service area and the South / Central Service Area. The County AGRF fees are uniform between the two service areas.

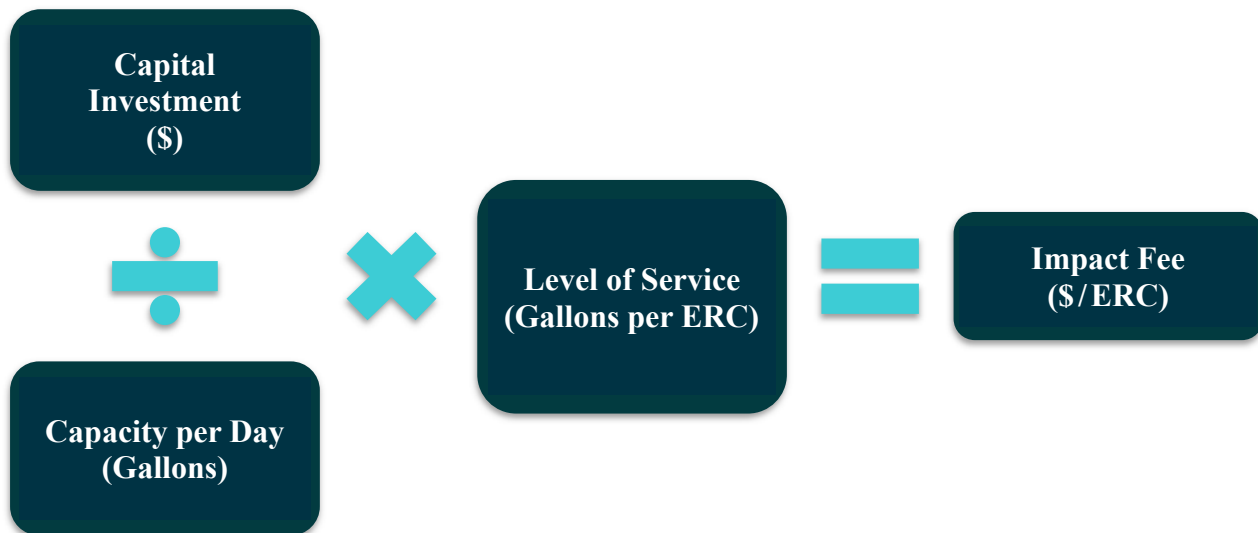
[3] Effective April 2014, the Board suspended the application of the AGRF Fees to new development – the Board set the AGRF fee at zero; the ability to charge an AGRF fee is still provided in the Rate Resolution.

DEVELOPMENT OF IMPACT FEES

In order to be consistent with the provisions of the Impact Fee Act, there are three significant components addressed in the design of impact fees. These three components include: i) the total capital investment (localized costs) recognized as a cost component that may be recovered from a new applicant requesting capacity; ii) the total estimated dependable capacity associated with the capital investment; and iii) the level of service to be apportioned to the applicants that request System capacity. The recognition of these components provides the general basis to recover the allocated capital costs from a new applicant requesting service and is depicted in Figure 2:

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Figure 2. Impact Fee Determination Methodology



All of these components are necessary to determine the amount of the impact fees to be charged to new applicants requesting service on an equivalent residential connection or "ERC" basis, which is more fully discussed later in this report.

With respect to the development of the capital costs to be recognized in the fee determination, there are three methods generally used, which include: i) the Standards Method; ii) the System Buy-in Method; and iii) the Improvements Method. The Standards Method would base the capital cost on a theoretical cost of the improvements for incremental development (e.g., the standard cost for the construction of a water treatment plant expressed on a dollars per gallon basis). This method generally would not recognize the existing installed infrastructure that has capacity to serve new development and may also not recognize the current capital plan identified to provide service or complete the master planning of the system facilities. The System Buy-in (or historical) Method recognizes the installed original cost of the utility infrastructure in the determination of the allocated capital costs to provide service on an equivalent unit basis. This method is applicable to mature or developed utility systems that have constructed the majority of its infrastructure. This method generally would only reflect the constructed capacity and may not recognize any anticipated changes in service area infrastructure. The Improvements Method would be based on future capital costs and new capacity determined over a projected period of time; it may not account for unused constructed capacity that may be available to serve new development. This fee is similar to the standards method in that it is based on a future cost (however, it is specific to the utility as opposed to a theoretical construction cost standard). This method may also result in a disparity of the amount of growth to be served by the new facilities.

For the purposes of this study, a blending of the Buy-in Method and Improvements Method was recognized for the following reasons:

1. Since the Florida Impact Fee Act requires that the determination of the impact fee be based on localized costs, basing the fee on the original installed costs of the infrastructure or assets that are currently in service would strongly promote this legal provision since the costs are known and measurable. This is particularly applicable to the evaluation of the impact fees for the Northwest Service area whereby sufficient capacity has is in the final stages of being constructed to serve the area under normal service area conditions (e.g., would not include the effects of a long-term septic to sewer program that may result in the need for future expansions to promote regional wastewater service).
2. The County has identified expansion-related and System upgrade projects in the near term, which will increase the availability of capacity to serve new development and the overall installed infrastructure cost to provide service. This is particularly applicable to the evaluation of the impact fees for the South / Central service area where both available capacity exists to serve near term growth but that the County has identified the need to construct water and wastewater capacity expansions to meet the projected development in this service area.
3. The System Buy-in Method and Improvements Method were consolidated in our analysis to identify the blended average cost of the remaining installed capacity to serve new development during the planning period, which places more emphasis on the System Buy-in Method and will promote the "system concept" as it relates to service availability for new development since it does not only consider the capital improvement expenditures, which, in many instances, is higher than the original cost of the utility infrastructure that has been constructed and placed into service.

The following is a discussion of these impact fee components:

LEVEL OF SERVICE REQUIREMENTS

In the evaluation of the capital facility needs for providing water and wastewater utility services, it is important that a level of service ("LOS") standard be developed. Pursuant to Section 163.3164, Florida Statutes, the "level of service" means an indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility and shall indicate the capacity per unit of demand for each public facility or service. Essentially, the level of service standards is established in order to ensure that adequate capacity will be provided for future development and for purposes of issuing development orders or permits, pursuant to Section 163.3202(2)(g) of the Florida Statutes. As further stated in the Statutes, each local government shall establish a LOS standard for each public facility located within the boundary, for which such local government has authority to issue development orders or permits. With respect to the determination of the water and wastewater impact fees the LOS standards are considered by the County to be consistent among service areas since the majority of the customers served within the utility service area (86%) are residential customers (single and multi-family service) which generally have similar demands characteristics and the average water use and billed sewer flow and the corresponding water production and wastewater treatment facilities appear to be consistent over time This is also consistent with past practices of the County and the fee application of other local governments throughout the State of Florida.

For water and wastewater service, the level of service that is commonly used in the industry is the amount of capacity (service) allocable to an ERC expressed as the amount of usage (gallons) allocated on an average daily basis. This allocation of capacity would generally represent the amount of daily dependable capacity allocable to an ERC, whether or not such capacity is actually used (commonly referred to as "readiness to serve"). An ERC is representative of the average capacity required to service a typical individually metered or single-family residential account. This class of users represents the largest number of customers served by a public utility such as the County's System and generally the lowest (and most common) level of usage requirements for a specifically metered account. The current level of service for the Water System is 300 gallons per day of average daily potable water flow and 200 gallons per day of average daily wastewater flow. Based on discussions with the County and recognizing that these level of service parameters are being used by the County for water and wastewater capacity planning purposes, these level of service standards were maintained for the development of any proposed impact fees.

A review of the levels of service with other neighboring utilities was also conducted to identify the level of service standards employed by such utilities for a reasonableness check. Although not specific to the County, it is generally assumed that the level of service standards and customer usage characteristics for the neighboring utilities would be similar to the County since i) they have followed the same development patterns since they generally correspond to the same geographical location, land use, and timing of development; ii) county utilities would also provide service to rural areas (or less dense) than municipal systems; that is the service areas are more comparable; and iii) average daily water use (sales) per single-family dwelling unit are similar. A summary of the comparison is shown below.

Level of Service Comparison with Other Utilities [*]		
Utility	Water LOS	Wastewater LOS
Hillsborough County	300	200
Charlotte County	325	190
Collier County	300	200
Hernando County	350	280
Lee County	250	250
Manatee County	250	185
Pasco County	N/A	N/A
Pinellas County	N/A	N/A
Sarasota County	250	200
Other Utility Average	288	218

[*] Information based on readily available information as provided or published by the respective utility.

As can be seen above, the levels of service for other neighboring local county governments range primarily from 250 to 350 gallons per day for water (the simple average of the above-referenced utilities is 288 gallons per day) and 185 to 280 gallons per day for wastewater (the simple average of the above-referenced utilities is 218 gallons per day).

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Maintaining the current LOS for the County is considered by Raftelis to be reasonable and is recommended for the development of the proposed fees for services. It is also recommended that the impact fees, including the level of service standard, be reviewed no later than five years from the date of this report, especially when one recognizes that a significant amount of future capital investment is planned for the System to meet the projected capacity demands of the System.

CAPITAL INVESTMENT

In the evaluation of the water and wastewater impact fees, the development of the estimated facility or infrastructure costs associated with the identified facility capacity is a primary component in the fee development. As previously mentioned, the determination of the facility or infrastructure costs in this study was based on a blend of the System Buy-in Method and the Improvements Method to identify the estimated localized cost of the infrastructure necessary to meet the near-term future capacity needs associated with new development within the System service area on a system-wide basis during the planning period. The planning period included a five-year forecast period consistent with the County's capital improvement planning process. The following is a discussion of the existing utility facilities and new capital facility evaluation considered in the development of the impact fees for the water and wastewater utility systems.

Existing Facilities-in-Service

In the determination of the impact fee associated with the servicing of future customers, any constructed capacity in the existing treatment and transmission utility system that is available to serve such growth was considered. Since this capacity was constructed and is available to serve the near-term incremental growth of the utility system, it is appropriate to recognize the capacity availability of such facilities. In order to evaluate the availability of the existing utility facilities-in-service to meet or provide for near-term future capacity needs, it was necessary to functionalize the existing constructed utility plant by specific function or purpose (treatment, conveyance, etc.). The "functionalization" of the existing utility facilities is necessary to: i) identify those assets that should be considered or included in the determination of the impact fees; and ii) match existing plant type to the capital improvements to meet future service needs.

It was necessary to functionalize the utility facilities into certain asset categories such that the estimated System infrastructure components ("System-related" infrastructure represents expenditures that are considered to benefit all customers) can be identified so the fee could be developed. The functional cost categories are based on the purpose of the assets and the service level the assets provide or support. The following is a summary of the functional cost categories for the utility facilities-in-service identified in this report.

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Functional Facility Categories		
Water Service	Wastewater Service	Other Facilities
Supply and Primary Treatment from Tampa Bay Water	Treatment	General Facilities (Equipment, Vehicles, etc.)
Secondary and Re-Treatment	Effluent and Biosolids Disposal	
Transmission and Storage	Transmission and Master Lift Stations	
Distribution	Collection (Includes Local Lift Stations, Manholes, and Laterals)	
Fire Hydrants		
Meters and Services		

System improvement costs relate to the costs incurred to provide capacity needed to serve new growth and development and do not include site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project or routine and periodic maintenance expenditures, personnel training, and other operating costs. Therefore, the costs of on-site facilities that serve a specific development or customer are not considered as a "System" cost, which is proportionately allocable to all users. These utility facilities include on-site (fronting the premise) water distribution and wastewater collection lines, water meters and services and sewer laterals, local lift stations, and fire hydrants are usually: i) donated by a developer as part of the County's utility extension program (a contribution of the utility property or facilities); ii) recovered from the individual properties through an assessment program based on those properties that receive special benefit from such facilities or from the application of a main line extension fee to recover the specific cost of such facilities; or iii) funded from the customer directly (e.g., by a "front-foot" charge where the on-site lines were initially financed by the utility and then paid by the customer or an installation charge to recover the cost of a new service line and/or the potable water meter). Such utility facilities should not be a capital cost included in the impact fee calculation. Additionally, utility facility assets with short service lives that are replaced on a recurring basis should also not be included since these assets are considered attributable to the existing customers of the System. An example of this utility facility would be assets commonly referred to as "general plant" and would include vehicles, equipment, furniture, and other related assets.

The County provided Raftelis with reported utility facility fixed asset information through September 30, 2018 (the most recently completed fiscal year at the time of this analysis) that served as the basis of the functionalization of the existing utility facilities-in-service. Appendix A at the end of this report provides a summary of the functionalization analysis of the existing utility facilities-in-service for the System. The functionalized existing facility plant-in-service as shown in Appendix A represents the original installed cost of such assets (gross book value) when placed into service and represents all assets in service as of September 30, 2018 that were provided by the County and detailed in the utility asset records. This information represents the most current information available relative to the facilities-in-service to serve the existing and near-term future customer base of each utility system. The assets represent "installed costs" and have not been restated to account for any fair market value adjustments that would reflect current costs (would essentially assume that assets were replaced with identical materials). If an asset had been upgraded, improved, or replaced by the County as of September 30, 2018 and is now in service,

such assets were considered since they are physically in-service and represent the immediate basis for the capital cost being incurred by the County to provide service to future development. This also recognized that the asset that was replaced is retired is no longer in service and was assumed to not be included in the fixed asset register provided to Raftelis.

A summary of the functionalization of the existing utility plant-in-service in Appendix A is shown as follows:

Summary of Existing County-owned Utility System Assets – as of September 30, 2018 [1][2]

Description	Water System		Wastewater System		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Treatment/ Alternative Water Supply	\$46,325,288	7.09%	\$761,650,623	48.92%	\$807,975,911	36.55%
Transmission	99,191,376	15.19%	201,088,300	12.91%	300,279,676	13.58%
Distribution/Collection	335,611,663	51.38%	334,487,700	21.48%	670,099,363	30.32%
Effluent/ Reclaimed	36,320,537	5.56%	56,427,799	3.62%	92,748,336	4.20%
General Plant/Other Miscellaneous [3]	135,734,849	20.78%	203,602,273	13.07%	339,337,122	15.35%
Totals	<u>\$653,183,713</u>	<u>100.00%</u>	<u>\$1,557,256,695</u>	<u>100.00%</u>	<u>\$2,210,440,408</u>	<u>100.00%</u>

[1] Amounts shown derived from Appendix A and do not include construction-work-in-progress.

[2] Construction work-in-progress was not recognized since the projects have not yet been completed and placed into service.

[3] General Plant represents equipment, vehicles and assets with short service lives, and was allocated to the water and wastewater system in proportion to all other functionalized utility plant. Other miscellaneous represents assets with values of \$100,000 or less which were considered as short-lived assets or minor units of property and were not considered in the analysis.

As can be seen above and on Appendix A, approximately 22% of the installed water system assets and 62% of wastewater system assets are considered to be either treatment and disposal plant or transmission-related and are therefore recognized as a cost for the development of the proposed water and wastewater impact fees. The reason why the water percentage is low when compared to the wastewater system is that the installed infrastructures for the water supply and primary treatment facilities and a significant component of the backbone transmission system are considered as a component of the contracted cost of water supply which is owned by Tampa Bay Water "(TBW)" and is recognized separately in the impact fee evaluation.

In order to determine the amount of constructed water supply / treatment and wastewater treatment / disposal facility assets available to meet future growth, it is necessary to identify the estimated amount of available capacity in such facilities. Table 1 at the end of this report provides an estimate of the available County owned water treatment capacity and the amount that was recognized as being available to serve future needs which was used to allocate the installed facilities cost to serve new growth. A similar analysis is shown on Table 2 at the end of this report for the wastewater system. This estimate for water and wastewater capacity and the allocation of existing facilities to future growth was based on: i) the permitted design capacity of the respective utility facilities; ii) the consideration of adjustments to present the facility capacity on an average daily demand / flow basis to be consistent with the assumed level of service requirements (dependable daily capacity); and iii) actual use of such facilities as experienced by the System service area through the Fiscal Year 2018. Based on this analysis, it was estimated that the existing water supply and treatment, wastewater treatment, and effluent disposal facilities had the following remaining and available capacity to meet future needs:

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Summary of Facility Capacities – Combined Service Areas

	Facility Capacity (MGD)	
	Water Facilities [1]	Wastewater Facilities [2]
Total Dependable Capacity (MMDD/MMADF–MGD)	123.100	65.700
Less Existing Facility Utilization (ADF)	63.629	43.010
Net Available to Meet Future Service Area Needs	59.471	22.690
Estimated Percent of Total System Capacity	48.31%	35.54%

MMDD = Maximum Month Daily Demand
 MMADF = Maximum Month Average Daily Flow
 MGD = Million Gallons Per Day
 ADF = Average Daily Flow

[1] Amounts derived from Table 1.

[2] Amounts derived from Table 2.

As shown above, it has been estimated that approximately 48.3% in existing water production and treatment utility assets is allocable to serve future development in the two water service areas of the County. With respect to the wastewater system, it is estimated that approximately 35.5% of the combined treatment and disposal utility assets is allocable to serve new customer growth.

In the identification of the capital costs associated with constructed infrastructure to be considered in the development of the impact fees, certain assets were not considered, which included the following asset categories:

1. Water distribution assets that were identified as project improvements were assumed to be specific to providing service directly to the customer premises (referred to as an "on-site" capital improvement), and which would generally i) be contributed to the County by a developer; or ii) recovered in a separate fee such as a meter installation charge were not reflected as a system improvement. With respect to the determination of the water conveyance system assets that were considered as a project improvement (non-recognized asset) and based on discussions with the County, it was assumed that all water distribution pipe with a diameter size of 8-inches or less would be identified as a project improvement and not be identified as a system improvement that is allocable to providing service generally to all customers. In addition to the water distribution (pipe) facilities, utility plant that would also fall into this functional asset category as a plant improvement would include meters, hydrants, and services to the customer property. It was further assumed that all water distribution (transmission) mains with a pipe diameter size of 10-inches or greater, primary booster pumping stations and water storage facilities would be considered as the primary conveyance system assets and would be included in the fee determination as a system improvement.
2. Wastewater collection assets were assumed to be specific to providing service directly to the customer premises (referred to as an "on-site" capital improvement), and which would generally i) be contributed to the County by a developer; or ii) recovered in a separate fee

such as a sewer tap charge were not reflected as a system improvement. With respect to the determination of the wastewater collection system that were considered as a Project Improvement (non-recognized asset) and based on discussions with the County, it was assumed that all wastewater force mains, low pressure sewers, vacuum sewers with a diameter size of 8-inches or less and gravity mains with a diameter of 8-inches or less would be identified as a project improvement and not be reflected as a system improvement that is allocable to providing service generally to all customers. In addition to the wastewater collection (pipe) facilities, utility plant that would fall into this functional asset category would include local lift stations, manholes, and laterals to the individual customer properties. It was further assumed that all sewer interceptors, which is a component of the sewer network that directs flow to the wastewater treatment plants and force mains and gravity sewers with a pipe diameter size of 10-inches or greater and primary or master pumping stations would be considered as primary conveyance assets and would be recognized as a system-wide cost and would be included in the fee determination as a system improvement.

3. In reviewing the fixed assets, several assets were deemed as "excluded assets" and not reflected in the fee evaluation. Examples of these reported assets included expenditures classified as engineering fees and engineering studies and assets with a net depreciable value of \$100,000 or less which were assumed to be of a short asset life or a minor unit of property.
4. The County has also recognized a significant investment in what is referred to as general plant, which consists of equipment, vehicles, furniture, and other assets that have generally short service lives, which are replaced frequently. Because of the nature of this capital investment and the frequency of asset turnover, these expenditures were assumed to benefit only the existing customers being served and were not included in the impact fee analysis.

Additional Capital Investment

The System is continually in the process of updating and expanding the water and wastewater plant facilities to serve increasing demand, capacity requirements, new regulatory requirements, and improve and upgrade existing infrastructure, which will provide the ability to serve both existing and new development. To develop impact fees that link to the installed cost to provide service during the planning period, the expenditures associated with the System's Capital Improvement Program ("CIP") as currently planned by the County to meet the near-term future needs of the System have been considered in the development of the proposed impact fees. The County has prepared a five-year CIP, which outlines the capital improvements for both the water and wastewater systems. For the purposes of this study, only CIP assets that were deemed to provide additional capacity or represented an improvement to primary system asset was recognized; capital expenditures for asset replacement on primary facilities, water distribution and wastewater collection-related projects, and projects associated with the extension of water and sewer service to new developments (e.g., the septic to sewer program, which was considered to benefit only the properties that receive service) were not included. The following is a summary of the capital assets assumed in the impact fee evaluations:

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**Summary of Utility System Capital Improvement Program
Recognized in Impact Fees**

	Amount
Total Capital Plan Expenditures [1]	\$1,046,045,678
Net Capital Expenditures Recognized in Fees: [2]	
Water Treatment	110,596,293
Wastewater Treatment	310,928,617
Primary Transmission – Water [3]	111,678,858
Primary Transmission – Wastewater	70,992,664
Net Capital Expenditures Not Recognized [4]	\$441,849,245
Percent of Total CIP Not Recognized in Fee Development	42.2%

[1] Amounts shown derived from capital improvement plan as provided by the County; amounts do recognize adjustments for existing asset retirements.

[2] Represents primary System assets added as part of the Capital Improvement Plan, less any retirements of existing assets for projects that were assumed to result in the retirement of an existing asset.

[3] Amounts shown include Aquifer Recovery Program expenditures being constructed to provide a saltwater barrier to protect groundwater supply and future water supply.

[4] Represents capital expenditures of utility plant not considered as a System improvement that benefits all users; examples would include meter replacement program, local area water line replacements and improvements / upgrades, septic to sewer extensions, and other similar expenditures.

As can be seen above, approximately 58% of the total water Capital Improvement Program was recognized in the development of the impact fees for the water and wastewater systems.

DESIGN OF IMPACT FEES

Tables 5 and 6 at the end of this report provide the basis for the determination of the proposed impact fees for the water and wastewater systems, respectively. The derivation of the impact fees was based on the estimated installed or anticipated System improvement costs, facility capacity, and utility level of service standards recognized for the individually metered residential ERC components as presented earlier in this report. In the development of the proposed impact fees, several assumptions were utilized or incorporated. The major assumptions utilized in the design of the calculated impact fees included:

1. In the development of the proposed fees, the "System Buy-in" approach was recognized using the original cost method, adjusted for the estimated marginal cost increase associated with the recognition of the near-term System improvements and capacity expansions, if any, to match the estimated installed cost of infrastructure to the future fee recovery period. This method allocates the estimated proportionate share of the System improvements at the original cost (value) of the existing assets – the applicant requesting capacity contributes funds to the County for its share of the infrastructure constructed to serve System growth. It should be noted that this method does not impart or transfer ownership to the customer but is generally considered to provide access to capacity in the amount purchased at a status equal to that of the existing customers of the System. The proposed impact fees reflect the estimated proportionate share of the existing utility plant and anticipated near-term plant improvements and additions that are considered as a primary or "System improvement" expenditure that would be allocated to all users and is available to serve new development to

reflect the estimated "buy-in" infrastructure value for the respective water and wastewater systems.

The approach was based on the identification and allocation of the installed cost of the gross plant investment (expressed on an original cost basis – that is when the asset was originally placed into service and not the estimated replacement cost of such assets) that is available (in-service) to serve new growth. Under this approach, the applicant paying the impact fee is essentially reimbursing the System only for the applicant's estimated proportionate share of the constructed facilities that are currently in-service as of September 30, 2018 and estimated to be constructed in the next 5 years that are available to meet the requests for System capacity from new development. This method also recognizes that as capital improvements are made to the utility system, the available net cost of capacity to meet the future demands of the new development would increase based on the net incremental change in asset value (i.e., representing plant additions less any plant retirements) identified based on the implementation of the capital plan. The recognition of the Capital Improvement Program provides a match of the estimated constructed gross plant investment that is anticipated to be in service to meet the growth demands of the System and the impact fee proposed to be charged during the projected period of the capital plan (i.e., the next ten fiscal years). This promotes the "localized-cost" parameter in fee development and is considered as being reasonable for the determination of the impact fee.

2. The "System Buy-in" method recognizes the System improvements considered in the fee development based on the allocation of the installed cost of the gross plant investment that is considered available (in-service) to serve new growth. Under this approach, the applicant paying the impact fee is reimbursing the System for the applicant's proportionate share of the facilities available to serve the new development. This method also recognizes that as improvements are made to the system, the available capacity to meet the future demands of the new development is being maintained and therefore the installed cost of the gross plant investment is reasonable. To the extent utility plant assets are upgraded, renewed or replaced and there is capacity in the utility plant to serve new customers, such new customers should be responsible for the pro rata share of the incremental and marginal cost of such improvements and such costs have been recognized in the fee; any capital costs that would be allocated to existing customers were not recognized in the impact fee development or should be recovered from the fees.
3. With respect to the determination of the water fee, the debt service component of the contracted cost of water supply from Tampa Bay Water ("TBW") was recognized in the fee development. The County is essentially a full requirements customer from TBW and the cost of financing all source of supply and primary treatment related assets are included in the rates charged for service, including assets that have been constructed to meet future demands. The capital cost included in the impact fee for TBW was based on i) the total constructed capacity of the assets in service; and ii) the total plant in service as reported by TBW, less the assets sold by the County as part of the governance initiative or as received as a contribution (contributed capital) by TBW associated with the funding of capital facilities. It should be noted that the Bond Resolution authorizing the issuance of the County's currently outstanding senior lien bonds includes a pledge that the component of water impact fees associated with

the funding of TBW infrastructure be used to pay the expansion-related debt service charged to the County from TBW.

4. The level of service for a water individually metered equivalent residential connection ("ERC") was assumed to be 300 gpd expressed on an average daily flow basis (maximum month basis used to recognize fluctuations and seasonality effects on water use) of finished water delivered to the water system since this links to the capacity costs constructed to provide service; it does not represent the potable water use as metered at the customer premises. For the wastewater system, the level of service for a wastewater individually metered equivalent residential connection (previously defined as "ERC") was recognized to be 200 gpd expressed on an average daily flow basis provided at the wastewater treatment facilities. The recognized levels of service were considered by Raftelis to be reasonable and reflective of industry trends and actual individually metered residential connection flows / capacity use. These respective service levels are currently being recognized by the County for capacity planning and rate application.
5. To serve new development and requests for increased capacity, the County must build the necessary infrastructure in advance of the capacity request (growth); the construction of the infrastructure is significant when one reviews the amount of capital costs included in the fee determination. Based on a review of County financial documents and master planning studies and System reports, a significant portion of the System improvements were debt financed; thus, there is an interest carry cost that is being incurred by the County associated with the financing of the infrastructure. We have conservatively not reflected any cost of carry in the fee since: i) it is not a capital cost and in many instances a separate fee may be charged to recover or reimburse a utility for prior period interest expenses; and ii) the cost of carry can change frequently due to changes in debt structure (e.g., new debt issues and debt repayment and maturities, application of impact fees towards debt repayment, etc.) and the structure of the capital financing.
6. In the development of the proposed impact fees, no credit for the payment of future debt service was recognized because: i) the utility system is operated as an enterprise fund; ii) all financial resources received by the County stay within the fund for the benefit of such system; iii) the costs reflected in the fee are at original cost and not adjusted for any fair market value to reflect current cost conditions; iv) there is no interest-expense carry in the impact fee associated with the financing of the capital investment to serve new development; v) the County has historically used monies received from the application of the impact fees towards the payment of expansion-related debt; and vi) there are no other revenues received by the System from new development for the capital costs / utility plant reflected in the impact fee (e.g., ad valorem taxes on the property) or from the General Fund for new primary system construction. All realized impact fee funds remain in the System and the long-term capital financing costs for infrastructure constructed and available to serve new growth are mitigated by using the impact fees for ongoing expansion-related capital project financing or for the direct payment of the annual expansion-related debt service payments. As previously mentioned, the County historically has applied impact fees received by the System towards the payment of expansion-related debt to reduce the expenditure requirements for the benefit of the existing ratepayers.

Based on the analysis of the primary System assets and the corresponding estimated capacity of such System, the following impact fees were calculated and are being proposed.

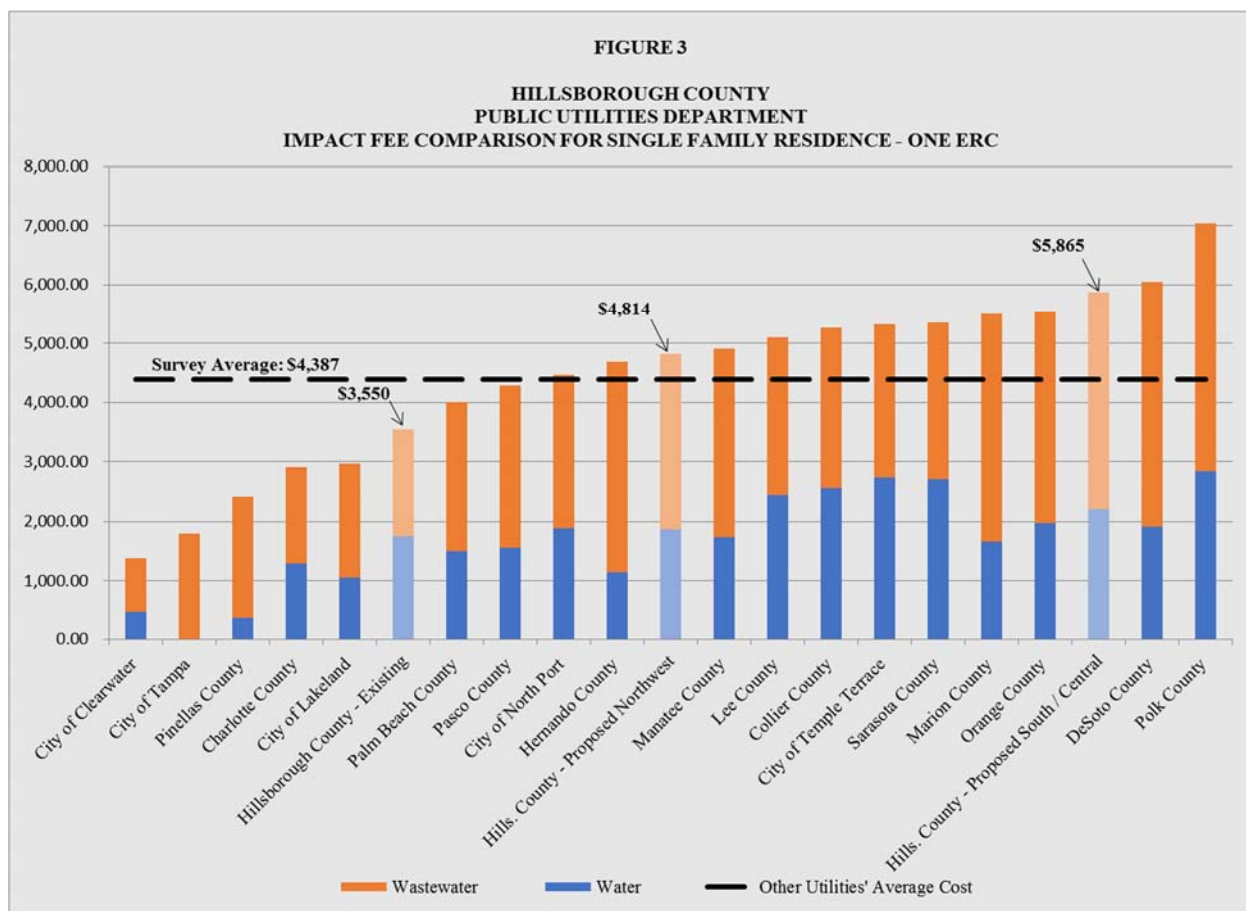
Summary of Calculated and Proposed Impact Fees [1]		
Description	Northwest	South/Central
Water System		
Contracted Water Supply	\$1,125.33	\$1,125.33
County Water Supply/Treatment	363.12	584.32
Water Transmission	375.51	505.28
Total Calculated Water System Fee	\$1,863.96	\$2,214.93
Proposed Water System Fee	<u>\$1,863.00</u>	<u>\$2,214.00</u>
Wastewater System		
Wastewater Treatment/Disposal	\$2,469.62	\$2,876.60
Wastewater Transmission	481.95	775.01
Total Calculated Wastewater System Fee	\$2,951.57	\$3,651.61
Proposed Wastewater System Fee	<u>\$2,951.00</u>	<u>\$3,651.00</u>
Proposed Combined System Fee	<u>\$4,814.00</u>	<u>\$5,865.00</u>

[1] Amounts shown derived from Tables 3 and 4 at the end of this report.

IMPACT FEE COMPARISONS

In order to provide additional information to the County regarding the existing and calculated impact fees, a comparison of the existing and calculated fees for the County with other Florida jurisdictions was prepared. This comparison is summarized on Table 5 at the end of this report and provides a comparison of the existing and proposed System impact fees for single-family residential connections (i.e., one ERC) relative to the impact fees or comparable charges currently imposed by other municipal / governmental water and wastewater systems located primarily in the southwest Florida region. It is important to note that one must view the comparison with caution as no in-depth analysis has been performed to determine the methods used in the development of the water and wastewater impact fees imposed by others, nor has any analysis been made to determine whether 100% of the cost of new facilities is recovered from system capacity charges, or some percentage less than 100% with the balance recovered through the user charges. Additionally, no analysis was conducted as to the rate of capital facilities currently in service or planned for the utility. For example, the costs of wastewater effluent disposal for systems that do not discharge directly to surface waters generally have a higher capital cost per unit of capacity than those that do.

Figure 3 below is a summary of the survey results regarding the water system impact fee comparison expressed on a per ERC basis (generally the fee charged to a single-family residence) of the County's fees with those of the surveyed utilities:



Some reasons why impact fees differ among utilities include, but are not limited to, the following:

- Water quality and proximity to source of supply.
- Type of treatment process and disposal requirements (e.g., brine from reverse osmosis process, effluent disposal criteria from wastewater process, secondary or advanced wastewater treatment).
- Availability of grant and other external sources (e.g., other General Fund revenues such as sales taxes) available to finance expansion-related capital needs.
- Density of service area, including number of ERCs served per mile of water and wastewater transmission lines and number of treatment facilities to serve the service area.
- Age of system / level of renewals and replacements.
- Utility life cycle (e.g., growth-oriented vs. mature).

- Level of service standards.
- Administrative decision to maintain fees at a level below what could justifiably be charged.
- Addition of any administrative fees, as allowed by the Florida Impact Fee Act, that may be embedded as a cost recovery component in the fee charged.

As shown on Table 5 at the end of this report, the average water and wastewater system impact fees for the 18 governmental entities surveyed are \$1,659 and \$2,728 (combined fee being \$4,387), respectively, for a standard single-family residence (i.e., one ERC). It should be noted that many utilities have not adjusted fees in many years or may be in a mature position with limited growth potential. When comparing the fees for those counties that are considered to have the ability for continued growth, the proposed fees continue to remain comparable as shown below:

Summary of County and "High Growth" County Impact Fees – \$/ERC [1]			
	<u>Water System</u>	<u>Wastewater System</u>	<u>Combined Fees</u>
Hillsborough County:			
Existing Fees	\$1,750	\$1,800	\$3,550
Proposed Fees			
Northwest Service Area	1,863	2,951	4,814
South/Central Service Area	2,214	3,651	5,865
Other Counties:			
Charlotte County	\$1,290	\$1,610	\$2,900
Collier County	2,562	2,701	5,263
DeSoto County	1,910	4,140	6,050
Lee County	2,440	2,660	5,100
Manatee County	1,738	3,175	4,913
Marion County	1,659	3,844	5,503
Orange County	1,970	3,570	5,540
Pasco County	1,561	2,730	4,291
Polk County	2,844	4,195	7,039
Sarasota County	2,720	2,627	5,347

[1] Amounts shown derived from Table 5 at the end of this report.

ACCRUED GUARANTEED REVENUE CHARGES

As previously discussed earlier in this study, the County has historically charged an AGRF to new development to recover the estimated carry cost of financing and holding the primary system infrastructure assets in a "state of readiness" until the capacity is reserved / utilized by such new development. The AGRF was initially established based on the findings of the Blue-Ribbon Committee which recognized that the County has and continues to construct a significant amount of infrastructure (both existing and future) that is for the benefit of new development and that the County has to finance and maintain this infrastructure.

The AGRF represents a reimbursement of the cost of carry of the construction of the infrastructure allocated to new development. The cost of carry includes the sum of i) the financing charges incurred for funding the infrastructure upfront (i.e., in advance of new development or

construction) and ii) a fixed cost component of operating and maintaining the infrastructure (only what is proposed to be recovered in the impact fees – e.g., wastewater treatment, primary conveyance facilities, etc.) allocated on a total constructed capacity basis. The AGRF revenue derived from the application of this fee is considered as operating revenue for the System due to the nature of the fee representing the reimbursement of costs previously incurred by the County (financing charges, etc.) in order to have available the necessary infrastructure necessary to meet the needs of future development. The capital facilities and costs recognized in the fee are only related to the treatment and primary conveyance system facilities and do not include "on-site or customer specific" costs such as meters, water distribution and wastewater collection pipes fronting properties for the delivery of service to the property (e.g., in a development), and general plant such as equipment and vehicles (the "excluded facilities").

Design of AGRF

Tables 6 and 7 at the end of this report provide the basis for the determination of the proposed AGRF for the water and wastewater systems, respectively. The derivation of the AGRF was based on the estimated impact fees which represented the allocable share of the installed or anticipated System improvement costs determined on an ERC basis, the facility capacity, and utility level of service standards recognized for the individually metered residential ERC components as presented earlier in this report, and the estimated fixed costs associated with the operating and maintaining the allocated infrastructure. In the development of the proposed AGRF, several assumptions were utilized or incorporated. The major assumptions utilized in the design of the calculated AGRF included:

1. The first component in the development of the fee is associated with the cost to finance the allocated infrastructure to all new development. The estimated infrastructure cost allocated to new development was assumed to equate to the impact fee which represents the allocation of the identified System capital investment associated with the primary System facilities (i.e., water treatment at TBW, wastewater treatment, primary conveyance system, etc.) to an individual ERC. This was considered as being reasonable since the allocation of costs is based on the total constructed capacity identified as available to serve growth and the corresponding primary system costs associated with such capacity.
2. The cost of carry was based on the estimated average effective interest rate (All-in True Interest Cost) for all outstanding debt issued by TBW (for water supply and transmission facilities) and the County (for water and wastewater primary system infrastructure financing) – it was assumed that the cost of capital to the County for infrastructure not supported by debt would be equal to the effective interest rate of the outstanding debt. The estimated average interest rate for the TBW debt was determined to be 3.62% and the estimated average interest rate for the County was calculated to be 3.19% (which includes the interest rate benefit associated with the issue of the Utility Refunding Revenue Bonds, Series 2019 to achieve interest rate savings).
3. The allocation of the fixed operating costs reflects: i) the estimated fixed costs associated with the operation and maintenance of the primary System facilities and ii) an allowance for indirect costs associated with the allocated operations and maintenance expenses (e.g., System Administration). The Fiscal Year 2020 Budget (the "Budget") served as the

primary baseline for the determination of the operating and maintaining the primary System infrastructure. The Budget projections represent the most recent financial forecast of the System as approved by the Board and was based on historical operating results and trends and known or anticipated conditions and projected overall System financial needs. Table 7 at the end of this report summarizes the operating and maintenance costs included in the determination of the AGRF; as can be seen below, approximately 31% of the total operating expenses were considered in the fee development as shown below:

**Summary of Operating and Maintenance Expenses
Recognized in AGRF Calculation**

	Amount – FY2020
Total Operating and Maintenance Expenses [1]	\$211,758,553
Expenses Recognized in Fees [2]	
Water System Allocation	36,408,986
Wastewater System Allocation	28,826,604
Total Expenses Recognized in Fee	\$65,235,590
Percent of Total Expenses Recognized in Fee	30.8%

[1] Amounts shown derived System 2020 Budget; reference Table 7.

[2] Represents estimated allocated fixed costs associated with the operation and maintenance of the primary System assets; reference Table 7.

4. The identification of the operation and maintenance expenses included in the fee was based on the total outstanding constructed permitted capacity of the water and wastewater treatment facilities since the fixed costs link to operation of these facilities (including the community water system facilities since a portion of the operating expenses may be allocable to such capacity). Tables 1 and 2 provide a summary of the total permitted capacity recognized in the fee evaluations.
5. As previously discussed for the development of the impact fees, the level of service for a water individually metered ERC was assumed to be 300 gpd expressed on an average daily flow basis (maximum month basis used to recognize fluctuations and seasonality effects on water use) of finished water delivered to the water system and for the wastewater system the level of service for a wastewater individually metered ERC was recognized to be 200 gpd expressed on an average daily flow basis provided at the wastewater treatment facilities. The recognized levels of service were considered by Raftelis to be reasonable and reflective of industry trends and actual individually metered residential connection flows / capacity use.
6. Since the AGRF is assumed to be implemented in 2020 and to account for the average cost of inflation on projected changes in costs and to provide for a contingency in the development of the fee, an inflationary adjustment equal to 50% of the projected inflation rate based on Consumer Price Index forecast prepared by the Congressional Budget Office as contained in the *Economic and Budget Outlook* dated August 2019 (an adjustment of 1.26% to the operating and maintenance expense unit rate).
7. The AGRF assumes a six-year recovery period which approximates the average outstanding period of when the Utility Revenue Bonds, Series 2010 (the "Series 2010 Bonds") and the Utility Revenue Bonds, Series 2016 (the "Series 2016 Bonds") were issued which funded a

significant amount of the infrastructure that is available to serve new development. The six-year time frame i) is consistent with past fee accrual / calculation practices which were also presented to the development / builders community at the time of adoption; ii) represents the estimated time frame from project initiation to availability for service (in many instances this could be much longer; iii) has been recognized as a prudent period for development fee accrual by the Florida Public Service Commission; and iv) is considered reasonable for fee application purposes.

The development of the proposed AGRF is shown on Table 6 at the end of this study and is summarized below and was based on the assumptions as presented above.

Summary of Existing and Proposed Water and Wastewater AGRF Fees [1]			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Prior to April 2014 (Prior) [1]			
All ERCs	\$1,005	\$940	\$1,945
Subsequent to April 2014 (Existing) [1][2]			
All ERCs	\$0	\$0	\$0
Recommended [3]			
All ERCs	\$833	\$989	\$1,822

[1] Amounts derived from the Rate Resolution and other rate information as provided by the County.

[2] Effective April 2014, the Board suspended the application of the AGRF Fees to new development – the Board set the AGRF fee at zero; the ability to charge an AGRF fee is still provided in the Rate Resolution.

[3] Reflects proposed AGRF as shown on Table 6 at the end of this report.

BUILDER PAYMENT

As previously mentioned, as an alternate method of paying impact fees and AGRF, developers, builders, and property owners may choose to participate in the County's Impact Fee Assessment Unit Program in accordance with Division 3 of the Public Utility Connections Regulations. Under this program, builder payments are made prior to the issuance of the Certificate of Occupancy (CO). Builder payments are applied first to the payment of AGRF, and any remaining portion of the builder payment is applied to the payment of impact fees. Accordingly, the builder payment currently includes: i) one hundred percent (100%) of the AGRF payment (under the theory of not assessing for the reimbursement of operating and interest expenses since this links to costs assumed to be already incurred and not specifically for the cost of installed infrastructure) and ii) and a small component of the impact fee (currently less than 1% of the fee). In order to improve cash flow and reduce the IFAU amount yet maintain general historical policy, a cost recovery policy that the impact fee component of the AGRF be at least equal to ten percent (10%) of the impact fee be considered. It should be noted that the higher the builder payment, the lower the remaining annual impact installment payment to be recovered per the IFAU program. Based on this policy minimum policy consideration, the proposed builder payment would be as follows:

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Proposed Water and Wastewater Builder Payment [1]			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Northwest Service Area			
AGRF Component:			
Proposed AGRF Fee (100%)	\$833	\$989	\$1,822
Impact Fee Component:			
Proposed Impact Fees	\$1,863	\$2,951	\$4,814
Builder Payment Inclusion Percentage	10.0%	10.0%	
Amount Recognized in Builder Payment	\$186	\$295	\$481
Recommended Builder Payment			
All ERCs	<u>\$1,019</u>	<u>\$1,284</u>	<u>\$2,303</u>
South / Central Service Area			
AGRF Component:			
Proposed AGRF Fee (100%)	\$833	\$989	\$1,822
Impact Fee Component:			
Proposed Impact Fees	\$2,214	\$3,651	\$5,865
Builder Payment Inclusion Percentage	10.0%	10.0%	
Amount Recognized in Builder Payment	\$221	\$365	\$586
Recommended Builder Payment			
All ERCs	<u>\$1,054</u>	<u>\$1,354</u>	<u>\$2,408</u>

[1] Amounts derived from analyses and recommendations as presented previously in this report.

CONCLUSIONS AND RECOMMENDATIONS

Based on our evaluation of the County water and wastewater system impact fees, Raftelis offers the following conclusions and recommendations:

1. Based on our review, the County's current water and wastewater impact fees do not appear to be recovering the estimated installed proportional cost of System improvements per equivalent residential connection for the cost of system water production, treatment and conveyance capacity or the system wastewater conveyance, treatment and disposal capacity.
2. Based on a review of the County's Rate Resolution, the current level of service recognized in the development of the water impact fees is 300 gpd (average day) per ERC. Based on the on current metered water use for the individually metered residential customer class (i.e., an equivalent residential connection) and retail finished water deliveries, it is recommended that the level of service standard for a water ERC be maintained at 300 gpd (average day) for the determination of water-related impact fees. The County's current level of service recognized in the development of the wastewater impact fees is 200 gpd (average day) per ERC. Based on estimates of indoor water use, current billed wastewater flows for the individually metered residential customer class, retail wastewater treatment requirements, and capacity planning

parameters based on discussion with the County, it is recommended that the level of service standard for a wastewater ERC be maintained at 200 gpd (average day) for the determination of wastewater-related impact fees.

Based on levels of service per ERC and the capital costs identified, the proposed impact fees for the water and wastewater systems, respectively, are as follows:

Existing and Proposed Fiscal Year 2020 Calculated Water and Wastewater Impact Fees per ERC					
System	Proposed LOS (gpd)	Existing Fees	Proposed Fees	Difference	
				Amount	Percent
Water					
Northwest Service Area	300	\$1,750.00	\$1,863.00	\$113.00	6.5%
South/Central Service Area	300	1,750.00	2,214.00	464.00	26.5%
Wastewater					
Northwest Service Area	200	\$1,800.00	\$2,951.00	\$1,151.00	63.9%
South/Central Service Area	200	1,800.00	3,651.00	1,851.00	102.8%
Totals					
Northwest Service Area		\$3,550.00	\$4,814.00	\$1,264.00	35.6%
South/Central Service Area		3,550.00	5,865.00	2,315.00	65.2%

ERC = Equivalent Residential Connection

Raftelis considers the impact fees to support the rational nexus requirements whereby the benefits received by the applicant (new development) are reasonably related to the capital cost of providing utility services; Raftelis considers the proposed impact fees to be based on localized costs and reasonable.

- It is recommended that the County evaluate the sufficiency of the proposed impact fees no later than five years from the date of this report to provide that the capital cost recovery in the fee is consistent with the County's investment in System improvement infrastructure.
- Consistent with our scope of services, Raftelis only reviewed the water and wastewater impact fee levels and did not review the County's methodology for charging the impact fees to applicants / new development requesting capacity.
- In accordance with the Florida Impact Fee Act, the County cannot implement the recommended impact fees less than 90 days after the effective date of an ordinance or resolution imposing the amended fees (notice to the community) since the proposed impact fees represent an increase in the fees.
- Based on allocation of costs for the determination of the AGRF and the levels of service per ERC, the proposed AGRF for the water and wastewater systems, respectively, are as follows:

(Remainder of page intentionally left blank)

Summary of Water and Wastewater AGRF Fees [1]			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Proposed AGRF Fees			
All ERCs	\$833	\$989	\$1,822
Subsequent to April 2014 (Existing)			
All ERCs	\$0	\$0	\$0

[1] Amounts derived from Table 6 at the end of this report.

Raftelis considers the AGRF fees to be attributable to the financing and maintaining the System in a "state of readiness" to provide water and wastewater capacity to service new growth; Raftelis considers the proposed AGRF fees to be reasonable.

7. As an alternate method of paying impact fees and AGRF, developers, builders, and property owners may choose to participate in the County's Impact Fee Assessment Unit Program which requires that a Builder's Payment be made to recover 100% of the AGRF and a portion of the impact fee payment upfront in order to enter into the alternative payment program. It is recommended that a portion of the impact fee be included as a cost recovery component of the Builder Payment – a policy decision with staff was to set the recovery component at 10% of the proposed impact fee. Based on the cost recovery policy, the recommended Builder Payment are as follows:

Recommended Water and Wastewater Builder Payment			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Builder Payment – All ERCs			
Northwest Service Area	\$1,019	\$1,284	\$2,303
South/Central Service Area	1,054	1,354	2,408

Table 1

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Development of Existing Water Production / Treatment Facility Capacity Available to Serve System Growth

Line No.	Description	Water System [1]	
		Northwest	South Central
	Existing Treatment Plant Capacity of System (AADF-MGD) [1]		
1	Central Hillsborough Water Treatment Facility	0.000	19.000
2	Lake Park Water Treatment Facility	15.500	0.000
3	Lithia Water Treatment Plant	0.000	63.600
4	Northwest Hillsborough (Fawn Ridge) Potable Water Facility	25.000	0.000
5	Community Water Systems	0.121	0.000
6	Less Capacity Considered Dedicated to Specific Area [2]	(0.121)	0.000
7	Dependable Treatment Plant Capacity (ADDF)	40.500	82.600
8	Average Daily Demand Recognized [3]	19.293	44.336
9	Remaining Estimated System Capacity (ADF) to Serve Future Growth (MGD)	21.207	38.264
10	Percent of Total Existing System Capacity Available to Serve Future Growth	52.36%	46.32%

MGD = Million Gallons Per Day
AADF = Annual Average Daily Flow

Footnotes

- [1] Amounts reflect the permitted water treatment capacities as of September 30, 2019 as reported by the County.
- [2] The community water systems include the Calm Harbor, Cypress Cove, and the San Remo water systems (referred to as the "Hillsborough Waterworks"). These systems, which are small and were designed to serve a specific neighborhood, have been removed from the water system capacity evaluation since these community water systems are not part of the County's regional water system.
- [3] Amounts shown represent the highest annual average daily flow (effluent leaving plant) of the water treatment facilities for the past five fiscal years as shown below:

	Northwest	South Central
	Annual Average	Annual Average
	Daily Demand	Daily Demand
	(MGD)	(MGD)
Fiscal Year 2015	15.202	34.772
Fiscal Year 2016	17.033	35.911
Fiscal Year 2017	18.253	38.645
Fiscal Year 2018	18.260	41.239
Fiscal Year 2019	19.293	44.336
Maximum Period Reported- AADF	19.293	44.336

Table 2

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Development of Existing Wastewater Treatment Facility Capacity Available to Serve System Growth

Line No.	Description	Wastewater System	
		Northwest	South Central
	Existing Treatment Plant Capacity of System [1]		
1	Dale Mabry Regional Advanced Wastewater Treatment Facility (AWTF)	0.000	0.000
2	Falkenburg Road AWWTF	0.000	12.000
3	Northwest Regional Water Reclamation Facility (WRF) and Residuals Management Facility (RMF)	30.000	0.000
4	River Oaks AWWTF (AADF) [2]	10.000	0.000
5	South/County Regional AWWTF (AADF)	0.000	10.000
6	Valrico AWWTF (AADF)	0.000	12.000
7	Van Dyke Wastewater Treatment Facility (WWTF) (AADF)	1.700	0.000
8	Pebble Creek Advanced Wastewater Treatment Facility (AWWTF) (AADF)	0.000	0.000
9	Adjustment for Future Plant Decommissioning [2]	(10.000)	0.000
10	Dependable Treatment Plant Capacity (ADF)	31.700	34.000
11	Average Daily Demand Recognized [3]	19.316	23.694
12	Remaining Estimated System Capacity (ADF) to Serve Future Growth (MGD)	12.384	10.306
13	Percent of Total Existing System Capacity Available to Serve Future Growth	39.07%	30.31%

MGD = Million Gallons Per Day

AWTF = Advanced Wastewater Treatment Facility

AADF = Annual Average Daily Flow

Footnotes:

- [1] Amounts reflect Wastewater Treatment Plant Capacities as of September 30, 2019; the Dale Mabry AWTF and the Pebble Creek WWTF have been removed from service.
- [2] The River Oaks AWTF is planned to be removed from service in the future with the service in the future with the service area being served by the Northwest Regional WRF.
- [3] Amounts shown represent the highest annual average daily flow of the wastewater treatment facilities for the past five fiscal years as shown below:

	Northwest	South Central
	Annual Average	Annual Average
	Daily Demand	Daily Demand
	(MGD)	(MGD)
Fiscal Year 2015	19.275	20.616
Fiscal Year 2016	18.780	21.453
Fiscal Year 2017	18.256	22.778
Fiscal Year 2018	18.376	23.694
Fiscal Year 2019	19.316	22.795
Five-Year Maximum	19.316	23.694
Five Year Maximum Less Van Dyke WWTF Capacity	17.616	23.694

Table 3
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Development of Water System Impact Fee

Line No.	Description	Northwest Service Area	South / Central Service Area
Cost of Contracted Water Supply			
1	Total Cost per Gallon of Contracted Water Supply [1]	\$ 3.75	\$ 3.75
2	Level of Service per ERC - (GPD-AADF) [2]	300.0	300.0
3	Rate per ERC Unit Associated with Cost of Contracted Water Supply	\$ 1,125.33	\$ 1,125.33
Total Estimated Cost of Existing County Water Treatment Facilities:			
4	Installed Cost - Existing Facilities [3] [4]	\$ 48,181,673	\$ 86,043,245
5	Less Existing Assets Not Recognized in Fee Calculation [4]	840,553	-
6	Less Receipt of Grants and Other Contributions	-	-
7	Subtotal Water Production and Treatment Facilities	\$ 49,022,226	\$ 86,043,245
8	Dependable Treatment Plant Capacity (ADD) [5]	40.500	82.600
9	Existing Average Daily Flow (MGD) (AADF) [5]	19.293	44.336
10	Level of Service per ERC - (GPD-AADF) [2]	300.0	300.0
11	Estimated ERCs Permitted to be Served by Existing Facilities	135,000	275,333
12	Percent Remaining Capacity of Existing Facilities	52.36%	46.32%
13	Allocation of Existing Facilities to Incremental Growth	\$ 25,669,490	\$ 39,859,064
14	Rate per ERC Associated with Existing Facilities	\$ 363.12	\$ 312.50
Total Estimated Cost of Additional County Water Treatment Facilities			
15	Additional Costs Capitalized - CIP [6]	\$ -	\$ 59,017,200
16	Less Receipt of Grants and Other Contributions	-	-
17	Cost of Additional Wastewater Treatment Facilities	\$ -	\$ 59,017,200
18	Additional Dependable Plant Capacity (MGD) (ADF)	-	12.500
19	Estimated ERCs to be Served by Additional Facilities	-	41,667
20	Rate per ERC Associated with Additional Facilities	\$ -	\$ 1,416.40
21	Rate per ERC Associated with Additional Facilities	\$ 363.12	\$ 584.32
Primary Transmission and Recharge System:			
22	Existing Facilities [6]	\$ 31,800,956	\$ 67,390,420
23	Estimated Net Capital Additions - CIP [8]	18,892,903	92,785,956
24	Total Primary Transmission Facility and Aquifer Recharge Costs	\$ 50,693,859	\$ 160,176,376
25	Estimated ERC Units Served by Existing Facilities [9]	134,999	275,333
26	Estimated Future ERC Units served by Transmission Facilities [9]	0	41,667
27	Total Estimated ERC served by Transmission Facilities [9]	134,999	317,000
28	Net Rate per ERC of Primary Transmission Facilities	\$ 375.51	\$ 505.28
29	Total Combined Rate per ERC After Rate Adjustment	\$ 1,863.96	\$ 2,214.93
30	Rounded Rate per ERC	\$ 1,863.00	\$ 2,214.00
31	Cost Per Gallon	\$6.21	\$7.38
32	Existing Rate per Gallon	\$5.83	\$5.83
33	Existing Rate per ERC	\$1,750.00	\$1,750.00
34	Proposed Increase / (Decrease)	\$113.00	\$464.00

MDF = Maximum Daily Flow
GPD = Gallons per Day
MMADF = Maximum Month Average Daily Flow
MGD = Million Gallons Per Day
AADF = Annual Average Daily Flow

Footnotes continued on the following page.

Table 3 (continued)

Footnotes:

- [1] The estimated cost of the contracted water supply (Tampa Bay Water) was based on the utility plant investment and the constructed as reported by the entity in its 2018 Comprehensive Annual Financial Report. The amount was determined as follows:

Land	\$ 77,944,762
Construction-Work-in-Progress	18,348,029
Land Improvements	3,294,936
Buildings	19,555,850
Wells and wellfield improvements	133,095,065
Transmission Mains	339,178,229
Water Treatment and Pumping Facilities	696,450,615
Reservoir	302,914,591
Other Equipment	21,073,029
Total Reported Utility Plant Investment	<u>\$ 1,611,855,106</u>
Adjustments to Utility Plant Investment:	
Less Other Equipment	\$ (21,073,029)
Less Member Governments Transferred Assets	(359,744,479)
Less Contributed Capital (a)	(237,000,000)
Net Assets Recognized	<u>\$ 994,037,598</u>
Total Constructed Water Capacity	
Ground Water	120.0
Desalination	25.0
Surface Water	120.0
Total	<u>265.0</u>
Total Water Production - 10yr Max (2009 to 2018)	179.2
Estimated Capacity Utilization	<u>67.6%</u>
Estimated Cost Per Gallon of Constructed Capacity	<u>\$ 3.75</u>

(a) Amounts shown reflect \$183 million dollar grant received by the County from the Southwest Florida Water Management District for the Desalination Water Treatment Plant and \$54 million dollar grant for the Surface Water Reservoir projects. Grant information was provided by the County.

- [2] Amount reflects the County's actual level of service provided for a residential ERCs unit as referenced in the County's utility rate resolution as adopted by the Board of County Commissioners.
- [3] The estimated cost for the Water Treatment facilities by service area was based on the amounts reported in the County's Fixed Asset Records plus the recognition of additional capital expenditures as identified in the County's Fiscal Year 2020 Capital Plan. Amounts estimated as follows:

	Total Facilities by Service Area		
	Northwest		
	Northwest	Hills. Water Works	South / Central
Existing Facilities per Fixed Asset Records	\$ 20,595,007	\$ 840,553	\$ 24,889,728
Additional Capital Expenditures (CIP)	10,020,508	-	4,762,966
Less Estimated Treatment Facility Retirements	(3,122,449)	-	(1,945,210)
Expansion and Upgrade to Existing Treatment Facilities	-	-	-
Primary Reclaimed Water / Alternative Water Resource			
Existing Facilities per Fixed Asset Records	15,712,529	-	20,608,008
Expansion and Upgrade to Existing RW Facilities	1,403,850	-	1,679,496
Less Estimated RW Facilities Retirements	(360,337)	-	(240,225)
Expansion New Reclaimed Water Transmission	-	-	17,850,000
Add Aquifer Recovery Program (a)	3,092,012	-	18,438,482
Total Identified Treatment Plant Costs	<u>\$ 47,341,120</u>	<u>\$ 840,553</u>	<u>\$ 86,043,245</u>

(a) In order to supplement the water resources of the County and to provide increased resiliency for salt water intrusion, the County will be instituting an aquifer recovery program. The projected cost of the program was included as a component of the conveyance system since this functionalized asset cost is based on a total system basis which recognizes that a portion of the additional capital investment will benefit existing customers. The capital amounts were provided by the County.

- [4] Adjustment for the Northwest Service Area to remove the Hillsborough Waterworks community systems since they are dedicated solely to serving small developments and are not considered as a system cost to be recovered from impact fees.
- [5] Amounts shown derived from Table 1.
- [6] Reflects the estimated cost to construct a new 25.0 MGD regional water treatment facility in the South / Central Service Area as provided by the County.
- [7] Amounts shown derived from utility plant functionalization analysis of the existing Fixed Assets considered to be in service for the System as of September 30, 2019.
- [8] The County anticipates the construction of additional transmission conveyance facilities to serve development and to take facilities out of service. The following is a summary of the capital expenditures recognized in the fee evaluation:

	Northwest Service Area	South / Central Service Area
South County Expansion - Transmission Mains and Pump Stations	\$ -	\$ 73,700,000
Transmission Improvements (CIP)	31,935,431	32,261,757
Less Estimated Transmission Facility Retirements	(13,042,528)	(13,175,801)
Total Net Transmission Facility Adjustments	<u>\$ 18,892,903</u>	<u>\$ 92,785,956</u>

- [9] The capacity of the transmission system was based on the total installed permitted water capacity which assumes consistency in service capability for both the water treatment and conveyance facilities. Assumed transmission conveyance capacity assumed as follows:

	Northwest Service Area	South / Central Service Area	
Existing Facility Maximum Plant Capacity Constructed	40,500	82,600	Does not include Hillsborough Waterworks
Additional Facility Expansions	-	12,500	
Total Maximum Plant Capacity	<u>40,500</u>	<u>95,100</u>	
Level of Service per ERC	300	300	
Total Estimated ERCs in Service Area	<u>134,999</u>	<u>317,000</u>	

Table 4
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study
Development of Wastewater System Impact Fee

Line No.	Description	Northwest Service Area	South / Central Service Area
Total Estimated Cost of Existing Wastewater Treatment Facilities:			
1	Installed Cost - Existing Facilities [1] [2]	\$ 397,205,322	\$ 517,419,086
2	Less Existing Assets Not Recognized in Fee Calculation [2]	(26,761,230)	-
3	Less Receipt of Grants and Other Contributions	-	-
4	Subtotal Existing Wastewater Treatment Facilities	\$ 370,444,092	\$ 517,419,086
5	Existing Dependable Treatment Plant Capacity (MGD) (ADF) [3]	31.700	34.000
6	Adjusted Plant Capacity to Remove Facilities Considered Fully Utilized [2]	30.000	34.000
7	Existing Maximum Daily Flow (MGD) [3]	17.616	23.694
8	ERCs Unit Factor - (GPD) [4]	200.0	200.0
9	Estimated ERCs Permitted to be Served by Existing Facilities	150,000	170,000
10	Percent Remaining Capacity of Existing Facilities	41.28%	30.31%
11	Allocation of Existing Facilities to Incremental Growth	\$ 152,921,047	\$ 156,840,810
12	Rate per ERCs Associated with Existing Facilities	\$ 2,469.63	\$ 3,043.64
Total Estimated Cost of Additional Wastewater Treatment Facilities:			
13	Additional Costs Capitalized - CIP [5]	\$ -	\$ 228,712,000
14	Less Receipt of Grants and Other Contributions [3]	-	-
15	Cost of Additional Wastewater Treatment Facilities	\$ -	\$ 228,712,000
16	Additional Dependable Plant Capacity (MGD) (ADF)	-	16.500
17	Estimated ERCs to be Served by Additional Facilities	-	82,500
18	Rate per ERC Associated with Additional Facilities	\$ -	\$ 2,772.27
19	Rate per ERC Allocable to Wastewater Treatment Facilities	\$ 2,469.62	\$ 2,876.60
Primary Transmission System:			
20	Existing Facilities [6]	\$ 63,106,728	\$ 137,981,571
21	Estimated Net Capital Additions - CIP [7]	13,283,565	57,709,099
22	Total Primary Transmission Facility Costs	\$ 76,390,293	\$ 195,690,670
23	Estimated ERCs Units Served by Existing Facilities [8]	158,500	170,000
24	Estimated Future ERCs Units served by Transmission Facilities [8]	0	82,500
25	Total Estimated ERCs served by Transmission Facilities [8]	158,500	252,500
26	Net Rate per ERC of Primary Transmission Facilities	\$ 481.95	\$ 775.01
27	Total Combined Rate per ERCs Unit After Rate Adjustment	\$ 2,951.57	\$ 3,651.61
28	Rounded Rate per ERCs Unit	\$ 2,951.00	\$ 3,651.00
29	Cost Per Gallon	\$ 14.76	\$ 18.26
30	Existing Rate per Gallon	\$ 9.00	\$ 9.00
31	Existing Rate per ERC	\$ 1,800.00	\$ 1,800.00
32	Proposed Increase / (Decrease)	\$ 1,151.00	\$ 1,851.00

GPD = Gallons per Day

AADF = Annual Average Daily Flow

MGD = Million Gallons Per Day

AADF = Annual Average Daily Flow

Footnotes continued on the following page.

Table 4 (continued)

Footnotes:

- [1] Amount determined for Northwest AWTF based on i) the estimate cost to complete the Northwest WRF of \$175,840,643 as provided by the County and as derived from the NWR - Contract Allowance Update dated August 28, 2019 which provided the cost for the upgrade expansion of the Northwest AWTF plus the existing asset cost of the plant as contained in the County's Fixed Asset Records as of September 30, 2019 (excludes CWIP). The upgrade and expansion was recognized as a component of the existing plant in service since represents an improvement to an existing facility and not the construction of a new facility.

In addition for the Northwest Service Area, the fixed assets associated with the Dale Mabry AWTF and the Riveroaks AWTF were not recognized since they have either now been removed from service or is anticipated to be removed from service; such flows will be treated at the expanded Northwest AWTF. Additionally the Pebble Creek WWTP has not been recognized since it is dedicated to a specific service area that is essentially built-out.

The estimated cost for the South / Central AWTF and the Van Dyke WWTP was based on the amounts reported in the County's Fixed Asset Records plus the recognition of additional capital expenditures as identified in the County's Fiscal Year 2020 Capital Plan (facility on-line but certain construction is still occurring. Amounts estimated as follows:

	Northwest Service Area			South Central Service Area		
	Northwest AWTF	Van Dyke WWTP	Dale Mabry and River Oaks	South City AWTF	Valrico AWTF	Faulken. AWTF
Existing Facilities per Fixed Asset Records	\$ 197,175,183	\$ 10,456,819	\$ 95,242,087	\$ 193,076,826	\$ 144,773,730	\$ 119,551,499
Additional Capital Expenditures Existing Assets (CIP)	-	27,560,000	-	13,900,000	9,679,223	10,430,000
Less Estimated Treatment Facility Retirements	(39,435,037)	(11,255,589)	(95,242,087)	(5,676,803)	(3,953,024)	(4,259,644)
Expansion and Upgrade to Existing Treatment Facilities	175,840,643	-	-	-	-	-
Primary Reclaimed Water Transmission - Effluent Disposal						
Existing Facilities per Fixed Asset Records	35,819,790	-	-	20,608,008	-	-
Expansion and Upgrade to Existing RW Facilities	1,403,850	-	-	1,679,496	-	-
Less Estimated Reclaimed Water Trans. Retirements	(360,337)	-	-	(240,225)	-	-
Expansion New Reclaimed Water Transmission	-	-	-	17,850,000	-	-
Total Identified Treatment Plant Costs	<u>\$ 370,444,092</u>	<u>\$ 26,761,230</u>	<u>\$ -</u>	<u>\$ 241,197,302</u>	<u>\$ 150,499,929</u>	<u>\$ 125,721,855</u>

- [2] Adjustment for the Northwest Service Area to remove the Van Dyke WWTF capacity since assumed as being fully utilized based on age of plant and flows in Northwest Service Area (all remaining flows served by the Northwest AWTF).
- [3] Amounts shown derived from Table 2.
- [4] Amount reflects the County's actual level of service provided for a residential ERCs unit as referenced in the County's utility rate resolution as adopted by the Board of County Commissioners.
- [5] Reflects the estimated cost to construct a new 22.0 MGD regional advanced wastewater treatment facility in the South / Central Service Area as provided by the County.
- [6] Amounts shown derived from utility plant functionalization analysis of the existing Fixed Assets considered to be in service for the System as of September 30, 2019.
- [7] The County anticipates the construction of additional transmission conveyance facilities to serve development and to take facilities out of service. The following is a summary of the capital expenditures recognized in the fee evaluation:

	Northwest Service Area	South / Central Service Area
South County Expansion - Influent Force mains and Pump Stations	\$ -	\$ 39,300,000
Flow Diversion from Falkenburg AWTF	-	11,200,000
Transmission Improvements (CIP)	22,453,743	12,185,829
Less Estimated Transmission Facility Retirements	(9,170,178)	(4,976,730)
Total Net Transmission Facility Adjustments	<u>\$ 13,283,565</u>	<u>\$ 57,709,099</u>

- [8] The capacity of the transmission system was based on the total installed wastewater capacity which assumes consistency in service capability for both the wastewater treatment and conveyance facilities. Assumed transmission conveyance capacity assumed as follows:

	Northwest Service Area	South / Central Service Area	
Existing Facility Maximum Plant Capacity Constructed	31.700	34.000	Includes all Facilities prior to Regionalization
Additional Facility Expansions	-	16.500	
Total Plant Capacity	<u>31.700</u>	<u>50.500</u>	
Level of Service per ERC	200	200	
Total Estimated ERCs in Service Area	<u>158,500</u>	<u>252,500</u>	

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Comparison of Water and Wastewater Impact Fees for a Single Family Residential Unit (1 ERC) [1]

Line No.	Description	Water Impact Fee	Wastewater Impact Fee	Combined Fee
Hillsborough County				
1	Current Rates	\$ 1,750	\$ 1,800	\$ 3,550
2	Proposed Rate - Northwest Service Area	1,863	2,951	4,814
3	Proposed Rate - South/Central Service Area	2,214	3,651	5,865
Other Florida Utilities:				
4	Charlotte County	\$ 1,290	\$ 1,610	\$ 2,900
5	City of Clearwater	480	900	1,380
6	Collier County [2]	2,562	2,701	5,263
7	DeSoto County	1,910	4,140	6,050
8	City of Lakeland	1,050	1,916	2,966
9	Hernando County	1,147	3,544	4,691
10	Lee County	2,440	2,660	5,100
11	Manatee County	1,738	3,175	4,913
12	Marion County	1,659	3,844	5,503
13	City of North Port	1,890	2,575	4,465
14	Orange County	1,970	3,570	5,540
15	Palm Beach County	1,500	2,500	4,000
16	Pasco County	1,561	2,730	4,291
17	Pinellas County	352	2,060	2,412
18	Polk County	2,844	4,195	7,039
19	Sarasota County [2]	2,720	2,627	5,347
20	City of Tampa [3]	-	1,796	1,796
21	City of Temple Terrace	2,750	2,569	5,319
22	Other Florida Utilities' Average Cost	\$ 1,659	\$ 2,728	\$ 4,387

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2019 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges imposed by each listed utility.
- [2] Indicated utility is in process or considering adjusting the current impact fees; such amounts reflect existing fees currently in effect.
- [3] The City of Tampa charges varying sewer impact fees to seven different geographic areas (districts). For purposes of this comparison and based on talks with City staff, the amount shown for the sewer impact fee reflects the Central Zone (District Code S27), which is anticipated to receive the majority of future growth within the City and generally is a lower sewer impact fee compared to the other districts within the City.

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Development of AGRF Calculation

Line No.		Water			Wastewater
		County	TBW	Combined	
	Capital Charge Carrying Component				
1	Capacity Fee - Proposed [1]	\$ 738.00	\$ 1,125.00	\$ 1,863.00	\$ 2,951.00
2	Average Effective Interest Rate [2]	3.190%	3.620%		3.190%
3	Assumed Cost of Carry Period (months)	60	60		60
	Cost of Carry on Allocated Investment				
4	Future Value of Capital Charge	\$865.42	\$1,347.83	\$ 2,213.25	\$3,460.49
5	Net Difference is Carry Cost on Investment	127.42	222.83	350.25	509.49
	Fixed Operating and Maintenance Charge Component				
6	Total Recognized Operating Expenses [3]	\$ 36,408,986			\$ 28,826,604
7	Total Plant Capacity (ADF - MGD) [4]	123.22			65.70
8	Cost per Gallon of Capacity	\$ 0.295			\$ 0.439
9	Level of Service per ERC (gallons per day) [5]	300			200
10	Annual Fixed Cost of Capacity	\$ 88.50			\$ 87.80
11	Assumed Cost of Carry Period (months)	60			60
12	Total Cost during Carry Period	\$ 442.50			\$ 439.00
	Recognition of Inflation on Expenses				
13	Inflation Rate (CPI)	2.54%			2.54%
14	Number of Periods Operating Charge Applicable	6			6
15	Adjustment Factor	9.18%			9.18%
16	Adjusted Operating Charge Component	483.12			479.30
17	Annual Operating Charge per Month	\$ 7.38			\$ 7.32
18	Total Cost of Carry - AGRF Fee	610.54	222.83	833.37	988.79
19	Rounded AGRF Fee			\$ 833.00	\$ 989.00
20	Prior AGRF Amount before April 2016 Suspension of Fee [6]			\$ 1,005.00	\$ 940.00
	Net Change in Fees				
21	Amount			(172.00)	49.00
22	Percent			-17.11%	5.21%

[1] Amounts shown derived from Tables 3 and 4.

[2] Amounts shown based on the outstanding debt for the respective utilities and the average effective interest rate for such debt (weighted by the amount of debt outstanding).

[3] Amounts shown derived from Table 7.

[4] Amounts shown derived from Tables 1 and 2.

[5] Amount reflects the County's actual level of service provided for a residential ERCs unit as referenced in the County's utility rate resolution as adopted by the Board of County Commissioners.

[6] Amounts shown reflect AGRF in effect prior to April 2014 for comparative purposes; current AGRF has been set at a zero cost (\$0) based on Board approval beginning April 2014.

Table 7

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Allocation Factors Supporting the Apportionment of the Fiscal Year 2020 Operating Expenses for the AGRF Calculation

Line No.	Cost Center	Description	FY2020 Budget [1]	Primary	Allocation Basis	Service Allocation				Total	Water System Allocation			Wastewater System Allocation		
						Water Allocation Percentage	Wastewater Allocation Percentage	Cust. Service Allocation Percentage	Reclaimed Allocation Percentage		Water Allocation	Water Adjustments	Total Water Allocation	Wastewater Allocation	Wastewater Adjustments	Total Adjusted Wastewater Allocation
1	110604	PH Procurement Services	\$ 401,184	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	\$ 199,970	\$ (199,970) [2]	\$ -	\$ 181,187	\$ (181,187) [2]	\$ -
2	110816	IIO Software Development & Solutions	113,436	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	-	(56,542) [2]	-	51,231	(51,231) [2]	-
3	110817	IIO Enterprise Project Management Office	980,130	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	488,546	(488,546) [2]	-	442,656	(442,656) [2]	-
4	120015	Communication Admin	116,786	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	58,212	(58,212) [2]	-	52,744	(52,744) [2]	-
5	120221	Plans Review Site & Sub	431,722	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	215,192	(215,192) [2]	-	194,979	(194,979) [2]	-
6	120502	Public Utilities Director	2,239,983	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	895,993	-	895,993	-	-	895,993
7	120506	Fiscal/Business Services - PU	12,624,706	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	5,996,735	(5,996,735) [2]	-	5,996,735	(5,996,735) [2]	-
8	120511	Training Management	300,492	Y	Personnel	30.00%	30.00%	10.00%	10.00%	100.00%	-	-	90,148	-	-	150,246
9	120513	Acquisitions & Contracts - PU	442,196	N	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%	100.00%	132,659	(132,659) [2]	-	265,318	(265,318) [2]	-
10	120518	Safety Management	236,088	N	Personnel	30.00%	50.00%	10.00%	10.00%	100.00%	70,826	(70,826) [2]	-	118,044	(118,044) [2]	-
11	120519	Property Management	1,247,334	N	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%	100.00%	436,567	(436,567) [2]	-	748,400	(748,400) [2]	-
12	120523	Management Reports & Analysis	588,470	Y	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	279,523	-	279,523	-	-	279,523
13	120530	Billing & Rev Admin - PU	2,016,188	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
14	120531	South/Central Customer Service Center - PL	3,876,038	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
15	120536	N/W Field Service- PU	1,751,003	N	FieldServ-MR	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
16	120538	S/C Field Service- PU	62,082	N	FieldServ-MR	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
17	120539	Meter Reading- PU	2,412,669	N	FieldServ-MR	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
18	120540	North/West Customer Service Center- PL	355	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
19	120541	Operations & Billing- PU	5,777,033	N	RW/CS	0.00%	0.00%	91.56%	8.44%	100.00%	-	- [2]	-	-	- [2]	-
20	120544	Public Utilities Division Director - Suppor	198,852	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	79,541	-	79,541	79,541	-	79,541
21	120547	Operational Management/CAMS - PU	1,030,504	N	Eng-Support	28.00%	60.00%	0.00%	12.00%	100.00%	288,541	(288,541) [2]	-	618,302	(618,302) [2]	-
22	120548	Data & Mgmt Systems - PU	1,717,640	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	815,879	(815,879) [2]	-	815,879	(815,879) [2]	-
23	120549	DMSS Admin - PU	1,485,550	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	705,636	(705,636) [2]	-	705,636	(705,636) [2]	-
24	120552	Environmental Services Funded by WR	3,359,557	N	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	1,343,823	(1,343,823) [2]	-	1,343,823	(1,343,823) [2]	-
25	120553	Environmental Laboratory - PU	4,313,694	Y	Env-Lab	45.00%	45.00%	0.00%	10.00%	100.00%	1,941,162	-	1,941,162	-	-	1,941,162
26	120556	Technical Services Administrator	2,278,947	Y	Eng-Support	28.00%	60.00%	0.00%	12.00%	100.00%	638,105	-	638,105	1,367,368	-	1,367,368
27	120557	Project Management - PU	4,045,505	Y	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%	100.00%	1,213,652	-	1,213,652	2,427,303	-	2,427,303
28	120558	Utility Design	1,708,114	N	W-WW-TechDesign	28.00%	60.00%	0.00%	12.00%	100.00%	478,272	(478,272) [2]	-	1,024,868	(1,024,868) [2]	-
29	120559	Infrastructure Inspections	695,154	N	EnvMonitor	45.00%	45.00%	0.00%	10.00%	100.00%	312,819	(312,819) [2]	-	312,819	(312,819) [2]	-
30	120560	Planning - PU	2,250,777	N	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%	100.00%	675,233	(675,233) [2]	-	1,350,466	(1,350,466) [2]	-
31	120561	Data Services - PU	1,657	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	787	(787) [2]	-	787	(787) [2]	-
32	120562	Utility Locating - PU	938,647	N	Lines	51.45%	41.53%	0.00%	7.03%	100.00%	482,892	(482,892) [2]	-	389,806	(389,806) [2]	-
33	120565	Water Conservation - PU	1,038,158	N	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	1,038,158	(1,038,158) [2]	-	-	- [2]	-
34	120567	Call Center - PU	2,212,038	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
35	120568	Service Availability & Assessment - PU	856,618	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	428,309	(428,309) [2]	-	428,309	(428,309) [2]	-
36	120569	RW/PU Prog Adm/Opns Support - PU	30,000	N	Direct-RW	0.00%	0.00%	0.00%	100.00%	100.00%	-	- [2]	-	-	- [2]	-
37	120570	IFAU Program Adm/Opns Support - PU	321,500	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	160,750	(160,750) [2]	-	160,750	(160,750) [2]	-
38	120582	Lake Park WTP	14,359,269	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	14,359,269	(8,564,514) [3]	5,794,755	-	- [2]	-
39	120583	Fawn Ridge WTP	10,856,749	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	10,856,749	(6,642,567) [3]	4,214,182	-	- [2]	-
40	120584	Lithia WTP	32,822,665	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	32,822,665	(19,798,613) [3]	13,024,052	-	- [2]	-
41	120585	Central WTP	10,775,169	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	10,775,169	(6,361,920) [3]	4,413,249	-	- [2]	-
42	120590	NW Residual Plant Operations	3,787,742	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,787,742	(2,329,407) [3]	1,458,335
43	120593	Dale Mabry Plant Opns - WW	83,048	Y	PlantOps-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	83,048	- [3]	83,048
44	120594	River Oaks Plant Opns - WW	2,814,934	Y	PlantOps-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	2,814,934	(1,368,646) [3]	1,446,288
45	120595	NW Regional Water Reclamation Fac	3,530,698	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,530,698	(1,636,529) [3]	1,894,169
46	120596	Van Dyke Plant Opns - WW	1,248,056	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	1,248,056	(452,996) [3]	795,060
47	120597	Falkenburg Plant Opns - WW	5,318,583	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	5,318,583	(3,011,167) [3]	2,307,416
48	120598	Valrico Plant Opns - WW	3,799,545	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,799,545	(2,033,042) [3]	1,766,503
49	120599	South County Plant Opns - WW	3,821,158	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,821,158	(1,788,143) [3]	2,033,015
50	120600	Reclaimed Water Opns - WW	1,575,377	N	Direct-RW	0.00%	0.00%	0.00%	100.00%	100.00%	-	- [2]	-	-	- [2]	-
51	120601	Other Municipal WW Purchases	1,835,143	N	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	1,835,143	(1,835,143) [2]	-
52	120604	Line Maintenance Admin - PU	2,612,836	Y	Lines	51.45%	41.53%	0.00%	7.03%	100.00%	1,344,187	(860,763) [4]	483,424	1,085,071	(447,465) [4]	637,606
53	120605	North Preventative Maintenance	1,600,714	N	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%	100.00%	560,250	(560,250) [2]	-	960,428	(960,428) [2]	-
54	120607	Wrs Consolidated Warehouse	530,192	N	Warehouse-NCS	47.00%	47.00%	1.00%	5.00%	100.00%	249,190	(249,190) [2]	-	249,190	(249,190) [2]	-
55	120609	North Water Distribution	1,177,632	Y	WaterLines	100.00%	0.00%	0.00%	0.00%	100.00%	1,177,632	(959,748) [4]	217,884	-	- [2]	-
56	120610	North Meter Maintenance	930,707	N	MeterShop-N	80.00%	0.00%	0.00%	20.00%	100.00%	744,566	(744,566) [2]	-	-	- [2]	-

Table 7

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Allocation Factors Supporting the Apportionment of the Fiscal Year 2020 Operating Expenses for the AGRF Calculation

Service Allocation										Water System Allocation			Wastewater System Allocation					
Line No.	Cost Center	Description	FY2020 Budget [1]	Primary	Allocation Basis	Water Allocation Percentage	Wastewater Allocation Percentage	Cust. Service Allocation Percentage	Reclaimed Allocation Percentage	Total	Water Allocation	Water Adjustments	Total Adjusted Water Allocation	Wastewater Allocation	Wastewater Adjustments	Total Adjusted Wastewater Allocation		
57	120611	Cross-Connection Control	82,428	N	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	82,428	(82,428)	[2]	-	-	[2]	-	
58	120612	North Wastewater Collection	2,548,519	Y	Lines-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,548,519	(1,926,609)	[4]	621,910	
59	120614	North CCTV	2,067,714	N	Direct-RW	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	[2]	-	-	[2]	-	
60	120616	North Pump Station Operations	2,329,269	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,329,269	(1,863,415)	[5]	465,854	
61	120617	Pump Station Scheduling	2,282,170	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,282,170	(1,825,736)	[5]	456,434	
62	120618	Pump Repair Shop	835,677	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	835,677	(668,542)	[5]	167,135	
63	120619	Pump Station Mechanical	2,307,351	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,307,351	(1,845,881)	[5]	461,470	
64	120620	Pump Station Electrical	3,078,773	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	3,078,773	(2,463,018)	[5]	615,755	
65	120621	South Pump Station Operations (LPSS)	1,304,255	N	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	1,304,255	(1,304,255)	[2]	-	
66	120623	Central Pump Station Operations	2,620,514	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,620,514	(2,096,411)	[5]	524,103	
67	120625	South Meter Maintenance	2,440,688	N	MeterShop-SC	98.00%	0.00%	0.00%	2.00%	100.00%	2,391,874	(2,391,874)	[2]	-	-	[2]	-	
68	120626	South Water Distribution	3,491,935	N	WaterLines	100.00%	0.00%	0.00%	0.00%	100.00%	3,491,935	(3,491,935)	[2]	-	-	[2]	-	
69	120627	South Wastewater Collection	2,914,401	Y	Lines-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,914,401	(2,914,401)	[4]	711,196	
70	120628	South Preventative Maintenance	1,723,925	N	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%	100.00%	603,374	(603,374)	[2]	-	1,034,355	(1,034,355)	[2]	-
71	120654	Closed LF Environmental Svcs	204	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	102	(102)	[2]	-	(102)	[2]	-	
72	120665	Small Systems	786,302	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	393,151	(393,151)	[2]	-	393,151	(393,151)	[2]	-
73	120668	Mechanical (replaces 120587)	3,676,337	Y	WaterPlant-SC	80.00%	0.00%	0.00%	20.00%	100.00%	2,941,070	-	2,941,070	-	-	[2]	-	
74	120669	Electrical/Electronic (replaces 120592)	5,057,925	Y	PlantOps-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	5,057,925	-	[2]	5,057,925	
75	120670	Plant Administration (replaces 120581)	2,345,198	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	2,345,198	(2,345,198)	[2]	-	-	[2]	-	
76	120675	Innovation & Resiliency	303,547	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	144,185	(144,185)	[2]	-	144,185	(144,185)	[2]	-
77	120680	SCADA Operations	887,401	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	443,701	(443,701)	[2]	-	443,701	(443,701)	[2]	-
78	120693	Environmental Services Administrator	191,918	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	76,767	-	76,767	76,767	-	76,767		
79	120801	Administration - PW	263,698	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	105,479	-	105,479	105,479	-	105,479		
80	120826	GIS - PW	471,150	N	Lines	51.45%	41.53%	0.00%	7.03%	100.00%	242,386	(242,386)	[2]	-	195,661	(195,661)	[2]	-
81	120834	Real Property	166,230	N	P&DMgmt	40.00%	60.00%	0.00%	0.00%	100.00%	66,492	(66,492)	[2]	-	99,738	(99,738)	[2]	-
82	Total		\$ 211,758,553								\$ 105,742,291	\$ (69,333,305)	\$ 36,408,986	\$ 78,649,464	\$ (50,534,056)	\$ 28,826,604		
83	Percentage of Assigned Utility System Operations and Maintenance Cost Allocated to Primary Infrastructure												34.43%			36.65%		

Footnotes

- [1] Amounts reflected are derived from the Fiscal Year 2020 Adopted Budget as provided by the Count;
- [2] Amounts shown represents Cost Centers that are assumed to not be allocable to the operations and maintenance of the primary infrastructure
- [3] Amounts shown represent Cost Centers that are assumed to be allocable to the operations and maintenance of the primary infrastructure. The Operations and Maintenance Expense adjustment reflect: i) the removal of the estimated variable costs for providing service (i.e., would relate to an active customer using the System) and ii) the estimated variable costs and the debt service-related fixed cost (included as a component of the derivation of the impact fee) of Tampa Bay Water
- [4] Amounts shown reflect adjustments to remove the estimated expenses allocable to the on-site water distribution and wastewater collection facilities in order to reflect the estimated cost of operating and maintaining the primary transmission facilities. Such amounts were allocated by on the linear feet and diameter size of the water and wastewater lines in service (e.g., water lines with a diameter of 10-inches or greater was assumed to be related to the primary transmission function)
- [5] Amounts shown reflect adjustment of 80% of the costs assumed to equate to the wastewater collection function based on experience and discussions with the Count

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Projected Expense Allocation Factors for Fiscal Year 2020

Line No.	Escalators	Reference	Water System	Wastewater System	Customer Service	Reclaimed Water System
1	Direct Water	Direct-W	100.00%	0.00%	0.00%	0.00%
2	Direct Wastewater	Direct-WW	0.00%	100.00%	0.00%	0.00%
3	Direct Reclaimed Water	Direct-RW	0.00%	0.00%	0.00%	100.00%
4	Direct Customer Service/Accounting	Direct-CS	0.00%	0.00%	100.00%	0.00%
5	Director/Admin Support	Dir-Personnel	40.00%	40.00%	10.00%	10.00%
6	Warehouse/ North/Central/South	Warehouse-NCS	47.00%	47.00%	1.00%	5.00%
7	Eng Support Services	Eng-Support	28.00%	60.00%	0.00%	12.00%
8	Environmental Laboratory	Env-Lab	45.00%	45.00%	0.00%	10.00%
9	W/WW Project Management	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%
10	W/WW Technical Design	W-WW-TechDesign	28.00%	60.00%	0.00%	12.00%
11	Environmental Monitoring	EnvMonitor	45.00%	45.00%	0.00%	10.00%
12	Field Serv & Meter Reading	FieldServ-MR	0.00%	0.00%	100.00%	0.00%
13	North Water Plants	WaterPlant-N	60.00%	0.00%	0.00%	40.00%
14	South/Central Water Plants	WaterPlant-SC	80.00%	0.00%	0.00%	20.00%
15	Reclaimed Water	ReclaimedWater	70.00%	0.00%	0.00%	30.00%
16	Admin - W/W	Admin-WW	0.00%	100.00%	0.00%	0.00%
17	Maint Support Services	MaintSupport	0.00%	100.00%	0.00%	0.00%
18	W/W Plant Operations - All	PlantOps-WW	0.00%	100.00%	0.00%	0.00%
19	W/W Pump Stations/Residual Plant	PumpStations-WW	0.00%	100.00%	0.00%	0.00%
20	Odor Control	OdorControl	0.00%	100.00%	0.00%	0.00%
21	Admin - Lines	Admin-Lines	65.00%	30.00%	0.00%	5.00%
22	North / South /Central Water Lines	WaterLines	100.00%	0.00%	0.00%	0.00%
23	North Meter Shop	MeterShop-N	80.00%	0.00%	0.00%	20.00%
24	South/Central Meter Shop	MeterShop-SC	98.00%	0.00%	0.00%	2.00%
25	North/South/Central W/W Lines	Lines-WW	0.00%	100.00%	0.00%	0.00%
26	Fixed Assets - Replacement Cost	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%
27	Number Of Personnel - Direct	Personnel	30.00%	50.00%	10.00%	10.00%
28	Planning & Development Mgmt Services	P&DMgmt	40.00%	60.00%	0.00%	0.00%
29	Fiscal Operations	FiscalOps	47.50%	47.50%	2.50%	2.50%
30	Reclaim / Customer Service	RW/CS	0.00%	0.00%	91.56%	8.44%
31	Accounts	Accounts	49.85%	45.16%	0.00%	4.99%
32	50/50 Water & Sewer	50/50 W/WW	50.00%	50.00%	0.00%	0.00%
33	Line Length	Lines	51.45%	41.53%	0.00%	7.03%



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APPENDIX A

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							Other
								Water System			Wastewater System				
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	
1	84149	WWTP BRANDON WATER BLDG	10/1/1956	18,989.49	\$(18,989)	\$-	General Plant / Other	\$-	\$-	\$-	\$-	\$-	\$-	\$-	18,989.49
2	84282	*BRANDON WATER-WTP EQP	10/1/1956	208,633.50	(208,634)	-	Distribution	-	-	208,633.50	-	-	-	-	-
3	83985	*SWEETWATER/PINECREST-WW/LINES	10/1/1959	12,891.52	(12,892)	-	General Plant / Other	-	-	-	-	-	-	-	12,891.52
4	84086	WW PS SUN CITY CENTER EQP	10/1/1961	22,807.41	(22,807)	-	General Plant / Other	-	-	-	-	-	-	-	22,807.41
5	83814	*SUN CITY CENTER-WW/SERVICES	10/1/1962	16,263.48	(16,263)	-	General Plant / Other	-	-	-	-	-	-	-	16,263.48
6	83826	*SUN CITY CENTER-WW-FM	10/1/1962	18,887.08	(18,887)	-	General Plant / Other	-	-	-	-	-	-	-	18,887.08
7	84137	WW PS SUN CITY CENTER ELEC EQP	10/1/1962	76,379.29	(76,379)	-	General Plant / Other	-	-	-	-	-	-	-	76,379.29
8	84243	*ADDITIONS-W:SP WELLS	10/1/1962	23,140.67	(23,141)	-	WTreatment	23,140.67	-	-	-	-	-	-	-
9	84300	*SUN CITY CENTER & RIVER COVE-W:DP RESVOIR	10/1/1962	34,029.95	(34,030)	-	General Plant / Other	-	-	-	-	-	-	-	34,029.95
10	83827	*BAY CREST-WW-FM	10/1/1965	58,350.00	(58,350)	-	General Plant / Other	-	-	-	-	-	-	-	58,350.00
11	84244	*ADDITIONS-W:SP WELLS	10/1/1965	27,656.09	(27,656)	-	WTreatment	27,656.09	-	-	-	-	-	-	-
12	83717	WW GEN PLANT ADDITIONS	10/1/1966	3,611.00	(3,611)	-	General Plant / Other	-	-	-	-	-	-	-	3,611.00
13	83721	WW PS SUN CITY CENTER	10/1/1966	11,523.95	(11,524)	-	General Plant / Other	-	-	-	-	-	-	-	11,523.95
14	83917	*PINECREST-WW-GM	10/1/1966	404,054.50	(404,055)	-	Collection	-	-	-	-	404,054.50	-	-	-
15	84150	WWTP RIVER COVE & SUN CITY CENTER	10/1/1966	8,317.30	(8,317)	-	General Plant / Other	-	-	-	-	-	-	-	8,317.30
16	84283	*RIVER COVE & SUN CITY CENTER-W:TP EQP	10/1/1966	26,642.40	(26,642)	-	General Plant / Other	-	-	-	-	-	-	-	26,642.40
17	77575	CASEY ROAD EXTENSION RW TRANSMISSION MAIN PIPE	7/15/1967	57,102.95	(57,103)	-	General Plant / Other	-	-	-	-	-	-	-	57,102.95
18	77455	*-W:DP MI	10/1/1967	16,165.22	(16,165)	-	General Plant / Other	-	-	-	-	-	-	-	16,165.22
19	83918	*SUN CITY CENTER-WW-GM	10/1/1967	453,826.19	(453,826)	-	Collection	-	-	-	-	453,826.19	-	-	-
20	83962	*SUN CITY CENTER-WW-MANHOLES	10/1/1967	97,420.03	(97,420)	-	General Plant / Other	-	-	-	-	-	-	-	97,420.03
21	84002	*SUN CITY CENTER-WW-LATERALS	10/1/1967	44,501.81	(44,502)	-	General Plant / Other	-	-	-	-	-	-	-	44,501.81
22	84163	SUN CITY CENTER & RIVER COVE-W:DP	10/1/1967	2,200.00	(2,200)	-	General Plant / Other	-	-	-	-	-	-	-	2,200.00
23	84309	*SUN CITY CENTER-W:DP MAINS	10/1/1967	307,804.92	(307,805)	-	Distribution	-	-	307,804.92	-	-	-	-	-
24	84310	*RIVER COVE-W:DP MAINS	10/1/1967	19,256.75	(19,257)	-	General Plant / Other	-	-	-	-	-	-	-	19,256.75
25	77434	*ADDITIONS-W:DP SERVICES	10/1/1968	6,945.53	(6,946)	-	General Plant / Other	-	-	-	-	-	-	-	6,945.53
26	83815	*ADDITIONS-WW/SERVICES	10/1/1968	5,274.28	(5,274)	-	Collection	-	-	-	-	5,274.28	-	-	-
27	84138	WW PS ADDITIONS ELEC EQP	10/1/1968	2,031.14	(2,031)	-	General Plant / Other	-	-	-	-	-	-	-	2,031.14
28	84311	*RIVER COVE-W:DP MAINS	10/1/1968	4,026.31	(4,026)	-	General Plant / Other	-	-	-	-	-	-	-	4,026.31
29	77438	*ADDITIONS-W:METERS	10/1/1969	9,362.13	(9,362)	-	General Plant / Other	-	-	-	-	-	-	-	9,362.13
30	77456	*-W:DP MI	10/1/1969	11,590.64	(11,591)	-	General Plant / Other	-	-	-	-	-	-	-	11,590.64
31	83963	*ADDITIONS-WW-MANHOLES	10/1/1969	6,970.24	(6,970)	-	Collection	-	-	-	-	6,970.24	-	-	-
32	84312	*ADDITIONS-W:DP MAINS	10/1/1969	4,472.94	(4,473)	-	Distribution	-	-	4,472.94	-	-	-	-	-
33	77439	*RIVER COVE-W:METERS	10/1/1970	3,022.10	(3,022)	-	General Plant / Other	-	-	-	-	-	-	-	3,022.10
34	77440	*ADDITIONS-W:METERS	10/1/1970	26,451.64	(26,452)	-	General Plant / Other	-	-	-	-	-	-	-	26,451.64
35	77467	*-W:HYDRANTS	10/1/1970	26,324.09	(26,324)	-	Distribution	-	-	26,324.09	-	-	-	-	-
36	83919	*ADDITIONS-WW-GM	10/1/1970	217,637.84	(217,638)	-	Collection	-	-	-	-	217,637.84	-	-	-
37	83986	*ADDITIONS-WW/LINES	10/1/1970	16,389.72	(16,390)	-	General Plant / Other	-	-	-	-	-	-	-	16,389.72
38	84030	*ADDITIONS-W:SP RESVOIRS	10/1/1970	114,126.10	(114,126)	-	WTreatment	114,126.10	-	-	-	-	-	-	-
39	84146	WW PS ADDITIONS OTH EQP	10/1/1970	10,162.35	(10,162)	-	General Plant / Other	-	-	-	-	-	-	-	10,162.35
40	84151	WWTP BRANDON FENCE	10/1/1970	11,208.71	(11,209)	-	General Plant / Other	-	-	-	-	-	-	-	11,208.71
41	84164	WW DP ADDITIONS	10/1/1970	149,324.71	(149,325)	-	Collection	-	-	-	-	149,324.71	-	-	-
42	84245	*ADDITIONS-W:SP WELLS	10/1/1970	75,207.44	(75,207)	-	WTreatment	75,207.44	-	-	-	-	-	-	-
43	84269	*ADDITIONS-W:SP SUPPLY M	10/1/1970	63,220.13	(63,220)	-	Distribution	-	-	-	63,220.13	-	-	-	-
44	84284	*ADDITIONS-W:TP EQP	10/1/1970	22,789.75	(22,790)	-	Distribution	-	-	-	22,789.75	-	-	-	-
45	84313	*ADDITIONS-W:DP MAINS	10/1/1970	2,306,854.89	(2,306,855)	-	WTransmission	-	2,306,854.89	-	-	-	-	-	-
46	77435	*RIVER COVE-W:DP SERVICES	10/1/1971	3,569.30	(3,569)	-	General Plant / Other	-	-	-	-	-	-	-	3,569.30
47	77441	*ADDITIONS-W:METERS	10/1/1971	5,374.77	(5,375)	-	General Plant / Other	-	-	-	-	-	-	-	5,374.77
48	83816	RIVER OAKS WW SERVICES	10/1/1971	6,923.42	(6,923)	-	General Plant / Other	-	-	-	-	-	-	-	6,923.42
49	83920	*ADDITIONS-WW-GM	10/1/1971	76,120.83	(76,121)	-	Collection	-	-	-	-	76,120.83	-	-	-
50	83964	RIVER OAKS WW MANHOLES	10/1/1971	5,773.21	(5,773)	-	General Plant / Other	-	-	-	-	-	-	-	5,773.21
51	84147	WWTP RIVER OAKS OTH EQP	10/1/1971	8,574.31	(8,574)	-	General Plant / Other	-	-	-	-	-	-	-	8,574.31
52	84165	WWTP RIVER OAKS	10/1/1971	8,351.62	(8,352)	-	WWTreatment	-	-	-	8,351.62	-	-	-	-
53	84246	*ADDITIONS-W:SP WELLS	10/1/1971	14,410.50	(14,411)	-	WTreatment	14,410.50	-	-	-	-	-	-	-
54	84270	*ADDITIONS-W:SP SUPPLY M	10/1/1971	2,975.00	(2,975)	-	Distribution	-	-	-	2,975.00	-	-	-	-
55	84285	*BRANDON EAST-WTP EQP	10/1/1971	18,643.00	(18,643)	-	General Plant / Other	-	-	-	-	-	-	-	18,643.00
56	84301	RIVER OAKS W DP RESERVOIR	10/1/1971	27,207.33	(27,207)	-	General Plant / Other	-	-	-	-	-	-	-	27,207.33
57	84314	RIVER OAKS W DP MAINS	10/1/1971	14,008.71	(14,009)	-	General Plant / Other	-	-	-	-	-	-	-	14,008.71
58	76808	RVR OAKS AWT PLANT SITE	7/1/1972	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
59	77436	*SOUTHWOOD HILLS-W:DP SERVICES	10/1/1972	5,625.00	(5,625)	-	General Plant / Other	-	-	-	-	-	-	-	5,625.00
60	77442	*SOUTHWOOD HILLS-W:METERS	10/1/1972	6,250.00	(6,250)	-	General Plant / Other	-	-	-	-	-	-	-	6,250.00
61	77443	*-W:METERS	10/1/1972	8,204.37	(8,204)	-	Distribution	-	-	-	8,204.37	-	-	-	-
62	77457	*-W:DP MI	10/1/1972	5,322.21	(5,322)	-	General Plant / Other	-	-	-	-	-	-	-	5,322.21
63	77468	*-W:HYDRANTS	10/1/1972	7,262.89	(7,263)	-	Distribution	-	-	-	7,262.89	-	-	-	-
64	83722	WW PS/L S BRANDON SEWER	10/1/1972	10,880.00	(10,880)	-	General Plant / Other	-	-	-	-	-	-	-	10,880.00
65	83723	WW PS/L S SOUTHWOOD HILLS	10/1/1972	7,675.00	(7,675)	-	General Plant / Other	-	-	-	-	-	-	-	7,675.00
66	83828	*SOUTHWOOD-WW-FM	10/1/1972	6,585.00	(6,585)	-	General Plant / Other	-	-	-	-	-	-	-	6,585.00
67	83877	*ADDITIONS-WW-FM	10/1/1972	473,624.85	(473,625)	-	Collection	-	-	-	-	473,624.85	-	-	-
68	83921	*SOUTHWOOD HILLS-WW-GM	10/1/1972	83,727.50	(83,728)	-	General Plant / Other	-	-	-	-	-	-	-	83,727.50
69	83922	*BAY CREST UTILITY-WW-GM	10/1/1972	541,628.31	(541,628)	-	Collection	-	-	-	-	541,628.31	-	-	-
70	83923	*BRANDON SEWER SYSTEM-WW-GM	10/1/1972	22,187.00	(22,187)	-	General Plant / Other	-	-	-	-	-	-	-	22,187.00
71	83924	*ADDITIONS-WW-GM	10/1/1972	422,706.08	(422,706)	-	Collection	-	-	-	-	422,706.08	-	-	-
72	83965	*BRANDON SEWER-WW-MANHOLES	10/1/1972	6,310.00	(6,310)	-	General Plant / Other	-	-	-	-	-	-	-	6,310.00
73	84093	WWTP SWEETWATER PINECREST EQP	10/1/1972	312,449.79	(312,450)	-	WWTreatment	-	-	-	312,449.79	-	-	-	-
74	84128	WW PP ADDITIONS	10/1/1972	246,081											

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
89	84140	WW PS ADDITIONS ELEC EQP	10/1/1973	38,250.75	(38,251)	-	General Plant / Other	-	-	-	-	-	-	-	38,250.75
90	84248	*ADDITIONS-W:SP WELLS	10/1/1973	12,980.36	(12,980)	-	WTransmission	12,980.36	-	-	-	-	-	-	-
91	84272	*ADDITIONS-W:SP SUPPLY M	10/1/1973	43,823.02	(43,823)	-	Distribution	-	-	43,823.02	-	-	-	-	-
92	84286	*ADDITIONS-W:TP EQP	10/1/1973	5,924.18	(5,924)	-	General Plant / Other	-	-	-	-	-	-	-	5,924.18
93	84318	*METRO UTILITIES-W:DP MAINS	10/1/1973	108,228.28	(108,228)	-	Distribution	-	-	108,228.28	-	-	-	-	-
94	84319	*RIVIERA SYSTEM-W:DP MAINS	10/1/1973	89,104.31	(89,104)	-	General Plant / Other	-	-	-	-	-	-	-	89,104.31
95	84320	*ADDITIONS-W:DP MAINS	10/1/1973	152,759.75	(152,760)	-	WTransmission	-	152,759.75	-	-	-	-	-	-
96	76813	DRY CREEK DR LIFT ST SITE	2/1/1974	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
97	76984	KINGSWY WTR PL&WELL SITE	7/1/1974	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
98	77437	*RIVIERA WATER SYSTEM-W:DP SERVICES	10/1/1974	8,523.83	(8,524)	-	General Plant / Other	-	-	-	-	-	-	-	8,523.83
99	77445	*-W:METERS	10/1/1974	22,228.65	(22,229)	-	Distribution	-	-	22,228.65	-	-	-	-	-
100	77446	*-W:METERS	10/1/1974	27,739.00	(27,739)	-	Distribution	-	-	27,739.00	-	-	-	-	-
101	77459	*-W:DP MI	10/1/1974	14,398.00	(14,398)	-	General Plant / Other	-	-	-	-	-	-	-	14,398.00
102	77460	*-W:DP MI	10/1/1974	5,011.53	(5,012)	-	General Plant / Other	-	-	-	-	-	-	-	5,011.53
103	83879	*DALE MABRY-WW-FM	10/1/1974	100,327.00	(100,327)	-	WWTransmission	-	-	-	-	100,327.00	-	-	-
104	83880	*ADDITIONS-WW-FM	10/1/1974	7,744.29	(7,744)	-	Collection	-	-	-	-	7,744.29	-	-	-
105	83926	*ADDITIONS-WW-GM	10/1/1974	96,632.40	(96,632)	-	Collection	-	-	-	-	96,632.40	-	-	-
106	84287	*BRANDON EAST-W:TP EQP	10/1/1974	7,500.00	(7,500)	-	General Plant / Other	-	-	-	-	-	-	-	7,500.00
107	84302	*CATHODIC PROTECTION-W:DP RESVOIR	10/1/1974	1,140.00	(1,140)	-	General Plant / Other	-	-	-	-	-	-	-	1,140.00
108	84321	*BRANDON WATER ACQ-W:DP MAINS	10/1/1974	1,639,628.09	(1,639,628)	-	WTransmission	-	1,639,628.09	-	-	-	-	-	-
109	84322	*ADDITIONS-W:DP MAINS	10/1/1974	264,487.80	(264,488)	-	WTransmission	-	264,487.80	-	-	-	-	-	-
110	76995	VILLAGE CRT LFT ST SITE	1/1/1975	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
111	77447	*-W:METERS	10/1/1975	24,397.34	(24,397)	-	Distribution	-	-	24,397.34	-	-	-	-	-
112	77461	*-W:DP MI	10/1/1975	3,220.23	(3,220)	-	General Plant / Other	-	-	-	-	-	-	-	3,220.23
113	83487	WWTP NORTHWEST ATW PLANT	10/1/1975	2,385,574.52	(2,385,575)	-	WWTreatment	-	-	2,385,574.52	-	-	-	-	-
114	83881	*ADDITIONS-WW-FM	10/1/1975	1,101,681.69	(1,101,682)	-	Collection	-	-	-	-	1,101,681.69	-	-	-
115	83882	*ADDITIONS-WW-FM	10/1/1975	473,351.41	(473,351)	-	Collection	-	-	-	-	473,351.41	-	-	-
116	83927	*SWEETWATER-WW-GM	10/1/1975	1,973,772.05	(1,973,772)	-	Collection	-	-	-	-	1,973,772.05	-	-	-
117	84032	*ADDITIONS-W:SP RESVOIRS	10/1/1975	154,187.91	(154,188)	-	WTransmission	154,187.91	-	-	-	-	-	-	-
118	84094	WWTP ADDITIONS	10/1/1975	880,709.42	(880,709)	-	WWTreatment	-	-	880,709.42	-	-	-	-	-
119	84148	WW PS ADDITIONS OTH EQP	10/1/1975	6,759.88	(6,760)	-	General Plant / Other	-	-	-	-	-	-	-	6,759.88
120	84249	*ADDITIONS-W:SP WELLS	10/1/1975	124,882.60	(124,883)	-	WTransmission	124,882.60	-	-	-	-	-	-	-
121	84273	*ADDITIONS-W:SP SUPPLY M	10/1/1975	35,670.00	(35,670)	-	Distribution	-	-	35,670.00	-	-	-	-	-
122	84288	*ADDITIONS-W:TP EQP	10/1/1975	14,512.64	(14,513)	-	Distribution	-	-	14,512.64	-	-	-	-	-
123	84323	*BRANDON EAST-W:DP MAINS	10/1/1975	56,625.00	(56,625)	-	General Plant / Other	-	-	-	-	-	-	-	56,625.00
124	76806	SUNLAKE PARK WW TRT PL SITE	12/1/1975	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
125	76797	HANLEY/JACKSON LIFT STN	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
126	76798	ARMAND DR LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
127	76799	WEBB RD MSTR LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
128	76800	NOVA CIR. LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
129	76801	RUSTIC DR LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
130	76802	WOODHURST DR LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
131	76803	MINNEHAHA ST LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
132	76976	BROOKER WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
133	76977	CLARISSA WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
134	76978	J MOORE WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
135	76979	MT CARMEL WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
136	77014	TOWN & COUNTRY MSTR FLOW EQ SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
137	77015	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
138	77016	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
139	77017	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
140	77018	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
141	77019	TANGLEWOOD LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
142	77020	TOWN & COUNTRY BLVD LIFT STN	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
143	77021	ELM ST LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
144	77022	WEBB RD S LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
145	76998	HILLS AVE MASTER LIFT STA	7/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
146	76999	BLUE GILL CT LIFT ST SITE	7/1/1976	2,031.21	-	2,031	General Plant / Other	-	-	-	-	-	-	-	2,031.21
147	77000	FLORAL DR LFT ST SITE	7/1/1976	1,709.38	-	1,709	General Plant / Other	-	-	-	-	-	-	-	1,709.38
148	76807	AMELIA CIR LIFT ST SITE	9/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
149	76975	HNDSON RD SUB PL&WELL ST	9/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
150	76990	GROVES N SUB WWTR TRMT PL	9/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
151	77448	*-W:METERS	10/1/1976	18,955.00	(18,955)	-	Distribution	-	-	18,955.00	-	-	-	-	-
152	77449	*-W:METERS	10/1/1976	56,661.48	(56,661)	-	Distribution	-	-	56,661.48	-	-	-	-	-
153	77462	*-W:DP MI	10/1/1976	10,445.91	(10,446)	-	General Plant / Other	-	-	-	-	-	-	-	10,445.91
154	83488	WWTP DALE MABRY UTILITY	10/1/1976	1,106,309.00	(1,106,309)	-	WWTreatment	-	-	-	1,106,309.00	-	-	-	-
155	83489	WWTP ADDITIONS	10/1/1976	11,598.67	(11,599)	-	WWTreatment	-	-	11,598.67	-	-	-	-	-
156	83817	*ADDITIONS-WW-SERVICES	10/1/1976	29,375.82	(29,376)	-	Collection	-	-	-	-	29,375.82	-	-	-
157	83818	*TAMPA SUBURBAN-WW-SERVICES	10/1/1976	189,425.00	(189,425)	-	Collection	-	-	-	-	189,425.00	-	-	-
158	83883	*ADDITIONS-WW-FM	10/1/1976	40,583.47	(40,583)	-	Collection	-	-	-	-	40,583.47	-	-	-
159	83928	*TAMPA SUBURBAN-WW-GM	10/1/1976	581,632.00	(581,632)	-	Collection	-	-	-	-	581,632.00	-	-	-
160	83929	*ADDITIONS-WW-GM	10/1/1976	480,626.36	(480,626)	-	Collection	-	-	-	-	480,626.36	-	-	-
161	83930	*ADDITIONS-WW-GM	10/1/1976	3,299.65	(3,300)	-	Collection	-	-	-	-	3,299.65	-	-	-
162	83931	*BRANDON EAST-WW-GM	10/1/1976	78,375.00	(78,375)	-	General Plant / Other	-	-	-	-	-	-	-	78,375.00
163	84141	WW PS ADDITIONS ELEC EQP	10/1/1976	78,580.00	(78,580)	-	General Plant / Other	-	-	-	-	-	-	-	78,580.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
177	76993	PRESIDENTL MNR SUB WWTR TM	6/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
178	76987	WOODBUR SUB WTR TM PLTR WL	7/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
179	76981	BLOOMINGDALE REPUMP & STG	8/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
180	77004	DAWNVIEW LIFT STN SITE	8/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
181	76812	DANA SHORES DR LIFT ST SI	9/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
182	77450	*W-METERS	10/1/1977	45,873.75	(45,874)	-	Distribution	-	-	45,873.75	-	-	-	-	-
183	77451	*W-METERS	10/1/1977	119,682.00	(119,682)	-	Distribution	-	-	119,682.00	-	-	-	-	-
184	77463	*W-DP MI	10/1/1977	15,912.83	(15,913)	-	General Plant / Other	-	-	-	-	-	-	-	15,912.83
185	83811	*WW-METERS	10/1/1977	25,729.02	(25,729)	-	Collection	-	-	-	-	25,729.02	-	-	-
186	83819	*ADDITIONS-WW-SERVICES	10/1/1977	14,345.00	(14,345)	-	Collection	-	-	-	-	14,345.00	-	-	-
187	83884	*DALE MABRY-WW-FM	10/1/1977	17,525.00	(17,525)	-	WWTransmission	-	-	-	-	-	17,525.00	-	-
188	83932	*DALE MABRY UTILITY-WW-GM	10/1/1977	561,308.00	(561,308)	-	Collection	-	-	-	-	561,308.00	-	-	-
189	83933	*ADDITIONS-WW-GM	10/1/1977	52,854.39	(52,854)	-	Collection	-	-	-	-	52,854.39	-	-	-
190	83934	*METRO UTILITIES-WW-GM	10/1/1977	143,720.00	(143,720)	-	Collection	-	-	-	-	143,720.00	-	-	-
191	83935	*ADDITIONS-WW-GM	10/1/1977	779,899.97	(779,900)	-	Collection	-	-	-	-	779,899.97	-	-	-
192	83966	*ADDITIONS-WW-MANHOLES	10/1/1977	82,750.00	(82,750)	-	Collection	-	-	-	-	82,750.00	-	-	-
193	83967	*ADDITIONS-WW-MANHOLES	10/1/1977	7,000.00	(7,000)	-	Collection	-	-	-	-	7,000.00	-	-	-
194	84095	WWTP BRANDON EAST EQP	10/1/1977	105,083.00	(105,083)	-	Collection	-	-	-	-	105,083.00	-	-	-
195	84129	WATER METRO UTILITIES	10/1/1977	5,063.55	(5,064)	-	General Plant / Other	-	-	-	-	-	-	-	5,063.55
196	84142	WW PS METRO UTILITY ELEC EQP	10/1/1977	24,839.82	(24,840)	-	General Plant / Other	-	-	-	-	-	-	-	24,839.82
197	84252	*ADDITIONS-W-SP WELLS	10/1/1977	10,555.00	(10,555)	-	WTreatment	10,555.00	-	-	-	-	-	-	-
198	84253	*ADDITIONS-W-SP WELLS	10/1/1977	28,849.00	(28,849)	-	WTreatment	28,849.00	-	-	-	-	-	-	-
199	84289	*ADDITIONS-W-TP EQP	10/1/1977	3,704.80	(3,705)	-	Distribution	-	-	3,704.80	-	-	-	-	-
200	84290	*ADDITIONS-W-TP EQP	10/1/1977	352,332.12	(352,332)	-	Distribution	-	-	352,332.12	-	-	-	-	-
201	84328	*ADDITIONS-W-DP MAINS	10/1/1977	308,708.04	(308,708)	-	WTransmission	-	308,708.04	-	-	-	-	-	-
202	84329	*FEDERAL REVENUE SHARING-W-DP MAINS	10/1/1977	7,018.76	(7,019)	-	General Plant / Other	-	-	-	-	-	-	-	7,018.76
203	84330	*ADDITIONS-W-DP MAINS	10/1/1977	439,103.30	(439,103)	-	Distribution	-	-	439,103.30	-	-	-	-	-
204	84331	*DALE MABRY UTILITY-W-DP MAINS	10/1/1977	470,015.00	(470,015)	-	Distribution	-	-	470,015.00	-	-	-	-	-
205	84332	*ADDITIONS-W-DP MAINS	10/1/1977	249,646.74	(249,647)	-	Distribution	-	-	249,646.74	-	-	-	-	-
206	76980	PUMP STATION BLOOMINGDALE WATER REPUMP & STG	11/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
207	76986	CRLWD MDWS SB WTR TN&WL#2	2/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
208	76983	WINDHRST WTR PL&WELL SITE	4/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
209	77009	HANDY RD LIFT STN SITE	4/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
210	76985	DALE MABRY WTR TRMT PLT	6/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
211	76814	HUDSON LN LIFT ST SITE	7/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
212	76989	PLANTTN SUB BRYNWD WELL 3	7/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
213	77001	GOLFCREST LIFT ST SITE	10/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
214	77452	*W-METERS	10/1/1978	74,781.44	(74,781)	-	Distribution	-	-	74,781.44	-	-	-	-	-
215	77464	*W-DP MI	10/1/1978	16,920.23	(16,920)	-	General Plant / Other	-	-	-	-	-	-	-	16,920.23
216	83490	WWTP SUN LAKE PARK	10/1/1978	99,495.00	(99,495)	-	General Plant / Other	-	-	-	-	-	-	-	99,495.00
217	83718	WW GEN PLANT ADDITIONS	10/1/1978	7,329.11	(7,329)	-	General Plant / Other	-	-	-	-	-	-	-	7,329.11
218	83724	WW PS/LS DALE MABRY UTILITY	10/1/1978	197,179.00	(197,179)	-	WWTransmission	-	-	-	-	-	197,179.00	-	-
219	83820	*KIM ACRES & EAST BRANDON-WW-SERVICES	10/1/1978	11,700.00	(11,700)	-	General Plant / Other	-	-	-	-	-	-	-	11,700.00
220	83885	*ADDITIONS-WW-FM	10/1/1978	468,359.66	(468,360)	-	Collection	-	-	-	-	468,359.66	-	-	-
221	83886	*ADDITIONS-WW-FM	10/1/1978	657,860.08	(657,860)	-	Collection	-	-	-	-	657,860.08	-	-	-
222	83936	*ADDITIONS-WW-GM	10/1/1978	31,390.00	(31,390)	-	Collection	-	-	-	-	31,390.00	-	-	-
223	83937	*SUN LAKE PK-WW-GM	10/1/1978	71,463.00	(71,463)	-	General Plant / Other	-	-	-	-	-	-	-	71,463.00
224	83938	*KIM ACRES & E BRANDON ESTATES-WW-GM	10/1/1978	73,162.50	(73,163)	-	General Plant / Other	-	-	-	-	-	-	-	73,162.50
225	83939	*ADDITIONS-WW-GM	10/1/1978	1,035,136.14	(1,035,136)	-	Collection	-	-	-	-	1,035,136.14	-	-	-
226	83940	*ADDITIONS-WW-GM	10/1/1978	125,810.25	(125,810)	-	Collection	-	-	-	-	125,810.25	-	-	-
227	83968	*KIM ACRES & E BRANDON ESTATES-WW-MANHOLES	10/1/1978	28,375.00	(28,375)	-	General Plant / Other	-	-	-	-	-	-	-	28,375.00
228	83969	*ADDITIONS-WW-MANHOLES	10/1/1978	269,267.00	(269,267)	-	Collection	-	-	-	-	269,267.00	-	-	-
229	84003	*ADDITIONS-WW-LATERALS	10/1/1978	6,200.50	(6,201)	-	General Plant / Other	-	-	-	-	-	-	-	6,200.50
230	84087	WW PS SUN LAKE PARK EQP	10/1/1978	15,050.00	(15,050)	-	General Plant / Other	-	-	-	-	-	-	-	15,050.00
231	84130	WW PP SUN LAKE PARK	10/1/1978	3,405.00	(3,405)	-	General Plant / Other	-	-	-	-	-	-	-	3,405.00
232	84131	WW ADDITIONS W-PP	10/1/1978	138,740.28	(138,740)	-	Collection	-	-	-	-	138,740.28	-	-	-
233	84152	WWTP DALE MABRY UTILITY PLANT A	10/1/1978	430,465.00	(430,465)	-	WWTreatment	-	-	-	430,465.00	-	-	-	-
234	84153	WWTP DALE MABRY UTILITY PLANT B	10/1/1978	462,271.00	(462,271)	-	WWTreatment	-	-	-	462,271.00	-	-	-	-
235	84154	WWTP ADDITIONS	10/1/1978	108,000.00	(108,000)	-	WWTreatment	-	-	-	108,000.00	-	-	-	-
236	84254	*ADDITIONS-W-SP WELLS	10/1/1978	66,506.62	(66,507)	-	WTreatment	66,506.62	-	-	-	-	-	-	-
237	84255	*ADDITIONS-W-SP WELLS	10/1/1978	44,026.39	(44,026)	-	WTreatment	44,026.39	-	-	-	-	-	-	-
238	84256	*DALE MABRY-W-SP WELLS	10/1/1978	72,591.00	(72,591)	-	General Plant / Other	-	-	-	-	-	-	-	72,591.00
239	84257	*SUN LAKE PARK-W-SP WELLS	10/1/1978	6,159.00	(6,159)	-	General Plant / Other	-	-	-	-	-	-	-	6,159.00
240	84258	*ADDITIONS-W-SP WELLS	10/1/1978	37,699.14	(37,699)	-	WTreatment	37,699.14	-	-	-	-	-	-	-
241	84259	*ADDITIONS-W-SP WELLS	10/1/1978	18,000.00	(18,000)	-	Distribution	-	-	18,000.00	-	-	-	-	-
242	84274	*DALE MABRY UTILITY-W-SP SUPPLY M	10/1/1978	94,898.00	(94,898)	-	General Plant / Other	-	-	-	-	-	-	-	94,898.00
243	84291	*SUN LAKE PARK-W-TP EQP	10/1/1978	11,188.00	(11,188)	-	General Plant / Other	-	-	-	-	-	-	-	11,188.00
244	84304	*ADDITIONS-W-DP RESVOIR	10/1/1978	474,723.43	(474,723)	-	WTreatment	474,723.43	-	-	-	-	-	-	-
245	84333	*ADDITIONS-W-DP MAINS	10/1/1978	659,899.57	(659,900)	-	WTreatment	546,987.71	-	-	112,911.86	-	-	-	-
246	84334	*ADDITIONS-W-DP MAINS	10/1/1978	637,861.53	(637,862)	-	Distribution	-	-	-	-	-	-	-	-
247	84335	*ADDITIONS-W-DP MAINS	10/1/1978	15,091.50	(15,092)	-	Distribution	-	-	15,091.50	-	-	-	-	-
248	77012	RIDGE PT DR LIFT STA SITE	11/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
249	77002	NO DALE SUMDL LIFT ST ST	1/1/1979	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
250	77007	CARROLLWOOD MEADOWS UNIT V1 SECTION A LS SITE													

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
265	83821	*ADDITIONS-WW-SERVICES	10/1/1979	7,040.00	(7,040)	-	Collection	-	-	-	-	7,040.00	-	-	-
266	83822	*ADDITIONS-WW-SERVICES	10/1/1979	85,257.84	(85,258)	-	Collection	-	-	-	-	85,257.84	-	-	-
267	83941	*ADDITIONS-WW-GM	10/1/1979	1,497,336.19	(1,497,336)	-	Collection	-	-	-	-	1,497,336.19	-	-	-
268	83942	*ADDITIONS-WW-GM	10/1/1979	192,145.14	(192,145)	-	Collection	-	-	-	-	192,145.14	-	-	-
269	83970	*ADDITIONS-WW-MANHOLES	10/1/1979	632,412.44	(632,412)	-	Collection	-	-	-	-	632,412.44	-	-	-
270	84004	*ADDITIONS-WW-LATERALS	10/1/1979	47,814.00	(47,814)	-	General Plant / Other	-	-	-	-	-	-	-	47,814.00
271	84133	WW PP NORTHDALE SUBDIVISION PLANT 2	10/1/1979	39,000.00	(39,000)	-	General Plant / Other	-	-	-	-	-	-	-	39,000.00
272	84134	WW PP HENDERSON RD SUBDIVISION	10/1/1979	3,000.00	(3,000)	-	General Plant / Other	-	-	-	-	-	-	-	3,000.00
273	84144	WW PS NORTHDALE ELEC EQP	10/1/1979	58,000.00	(58,000)	-	General Plant / Other	-	-	-	-	-	-	-	58,000.00
274	84145	WW PS HENDERSON RD ELECTRICAL EQP	10/1/1979	12,225.00	(12,225)	-	General Plant / Other	-	-	-	-	-	-	-	12,225.00
275	84261	*HENDERSON RD-W:SP WELLS	10/1/1979	7,775.00	(7,775)	-	General Plant / Other	-	-	-	-	-	-	-	7,775.00
276	84262	*ADDITIONS-W:SP WELLS	10/1/1979	2,795.78	(2,796)	-	Distribution	-	-	2,795.78	-	-	-	-	-
277	84263	*BRANDON WELLS-W:SP WELLS	10/1/1979	94,019.76	(94,020)	-	General Plant / Other	-	-	-	-	-	-	-	94,019.76
278	84275	*HIGHWAY 301-W:SP SUPPLY M	10/1/1979	129,515.17	(129,515)	-	Distribution	-	-	129,515.17	-	-	-	-	-
279	84292	*ADDITIONS-W:TP EQP	10/1/1979	2,004.40	(2,004)	-	Distribution	-	-	2,004.40	-	-	-	-	-
280	84305	*NORTHDALE WATER PLANT-W:DP RESVOIR	10/1/1979	15,700.00	(15,700)	-	General Plant / Other	-	-	-	-	-	-	-	15,700.00
281	50466	PUNCH MULTIPLE TYPE ELECTRIC	5/29/1980	2,155.50	(2,156)	-	General Plant / Other	-	-	-	-	-	-	-	2,155.50
282	76815	LOGAN GATE BLVD LIFT ST S	6/1/1980	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
283	76992	BLOOMINGDALE WWTR TRMT PLT	9/1/1980	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
284	77465	*-W:DP MI	10/1/1980	18,293.01	(18,293)	-	General Plant / Other	-	-	-	-	-	-	-	18,293.01
285	83491	WWTP ADDITIONS	10/1/1980	212,983.23	(212,269)	714	WWTreatment	-	-	-	212,983.23	-	-	-	-
286	83715	925 E TWIGGS ST WATER ADMINISTRATION BLDG	10/1/1980	1,884,618.99	(1,799,020)	85,599	General Plant / Other	-	-	-	-	-	-	-	1,884,618.99
287	83726	WW PS/LS ADDITIONS	10/1/1980	410,728.28	(404,619)	6,110	Collection	-	-	-	-	410,728.28	-	-	-
288	83887	*ADDITIONS-WW-FM	10/1/1980	702,787.61	(702,788)	-	Collection	-	-	-	-	702,787.61	-	-	-
289	83971	*ADDITIONS-WW-MANHOLES	10/1/1980	666,066.27	(666,066)	-	Collection	-	-	-	-	666,066.27	-	-	-
290	84005	*ADDITIONS-WW-LATERALS	10/1/1980	6,112.08	(6,112)	-	General Plant / Other	-	-	-	-	-	-	-	6,112.08
291	84264	*ADDITIONS-W:SP WELLS	10/1/1980	78,243.23	(78,243)	-	Distribution	-	-	78,243.23	-	-	-	-	-
292	84276	*ADDITIONS-W:SP SUPPLY M	10/1/1980	26,841.84	(26,842)	-	Distribution	-	-	26,841.84	-	-	-	-	-
293	84293	*ADDITIONS-W:TP EQP	10/1/1980	2,551.99	(2,552)	-	Distribution	-	-	2,551.99	-	-	-	-	-
294	84336	*ROCKY CREEK-W:DP MAINS	10/1/1980	622,811.00	(622,811)	-	Distribution	-	-	622,811.00	-	-	-	-	-
295	84337	*ADDITIONS-W:DP MAINS	10/1/1980	2,034,369.71	(2,034,370)	-	Distribution	-	-	2,034,369.71	-	-	-	-	-
296	50458	MACHINE BLASTING CLEANING	11/7/1980	2,751.08	(2,751)	-	General Plant / Other	-	-	-	-	-	-	-	2,751.08
297	76817	S VIL DR LIFT STA SITE	12/1/1980	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
298	76818	ORANGE GROVE DR LIF STA S	6/1/1981	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
299	76819	PARRILLA DR LIFT STA SITE	9/1/1981	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
300	77466	*-W:DP MI	10/1/1981	29,863.58	(29,864)	-	General Plant / Other	-	-	-	-	-	-	-	29,863.58
301	77469	*-W-HYDRANTS	10/1/1981	276,992.61	(276,993)	-	Distribution	-	-	276,992.61	-	-	-	-	-
302	83492	WWTP ADDITIONS	10/1/1981	1,968,423.89	(1,891,647)	76,777	WWTreatment	-	-	-	1,968,423.89	-	-	-	-
303	83727	WW PS/LS ADDITIONS	10/1/1981	988,577.41	(950,019)	38,559	Collection	-	-	-	-	988,577.41	-	-	-
304	83823	*ADDITIONS-WW-SERVICES	10/1/1981	91,295.88	(91,296)	-	Collection	-	-	-	-	91,295.88	-	-	-
305	83943	*ADDITIONS-WW-GM	10/1/1981	3,244,191.01	(3,244,191)	-	Collection	-	-	-	-	3,244,191.01	-	-	-
306	84033	*ADDITIONS-W:SP RESVOIRS	10/1/1981	72,648.14	(72,648)	-	Distribution	-	-	72,648.14	-	-	-	-	-
307	84096	WWTP ADDITIONS EQP	10/1/1981	702,813.26	(702,813)	-	WWTreatment	-	-	-	702,813.26	-	-	-	-
308	84155	WWTP ADDITIONS	10/1/1981	283,494.16	(272,437)	11,058	WWTreatment	-	-	-	283,494.16	-	-	-	-
309	84265	*ADDITIONS-W:SP WELLS	10/1/1981	26,418.44	(26,418)	-	Distribution	-	-	26,418.44	-	-	-	-	-
310	84294	*ADDITIONS-W:TP EQP	10/1/1981	96,684.99	(96,685)	-	Distribution	-	-	96,684.99	-	-	-	-	-
311	84306	*ADDITIONS-W:DP RESVOIR	10/1/1981	4,899.67	(4,900)	-	Distribution	-	-	4,899.67	-	-	-	-	-
312	84338	*ADDITIONS-W:DP MAINS	10/1/1981	2,928,926.26	(2,928,926)	-	Distribution	-	-	2,928,926.26	-	-	-	-	-
313	77433	*ADDITIONS-W:DP FMS	10/1/1982	10,686.58	(10,687)	-	General Plant / Other	-	-	-	-	-	-	-	10,686.58
314	77470	*-W-HYDRANTS	10/1/1982	182,961.87	(182,962)	-	Distribution	-	-	182,961.87	-	-	-	-	-
315	83493	WWTP ADDITIONS	10/1/1982	1,521,803.84	(1,425,580)	96,223	WWTreatment	-	-	-	1,521,803.84	-	-	-	-
316	83728	WW PS/LS ADDITIONS	10/1/1982	796,337.43	(740,807)	55,530	Collection	-	-	-	-	796,337.43	-	-	-
317	83888	*ADDITIONS-WW-FM	10/1/1982	2,137,143.12	(2,137,143)	-	Collection	-	-	-	-	2,137,143.12	-	-	-
318	83944	*ADDITIONS-WW-GM	10/1/1982	4,642,818.92	(4,642,819)	-	Collection	-	-	-	-	4,642,818.92	-	-	-
319	83972	*ADDITIONS-WW-MANHOLES	10/1/1982	598,744.54	(598,745)	-	Collection	-	-	-	-	598,744.54	-	-	-
320	83987	*ADDITIONS-WW-OLINES	10/1/1982	49,141.71	(49,142)	-	General Plant / Other	-	-	-	-	-	-	-	49,141.71
321	84006	*ADDITIONS-WW-LATERALS	10/1/1982	14,602.35	(14,602)	-	General Plant / Other	-	-	-	-	-	-	-	14,602.35
322	84034	*ADDITIONS-W:SP RESVOIRS	10/1/1982	12,756.77	(12,757)	-	Distribution	-	-	12,756.77	-	-	-	-	-
323	84097	WWTP ADDITIONS EQP	10/1/1982	767,338.04	(767,338)	-	WWTreatment	-	-	-	767,338.04	-	-	-	-
324	84127	WW SP ADDITIONS	10/1/1982	132,849.75	(122,751)	10,099	Collection	-	-	-	-	132,849.75	-	-	-
325	84135	WW PP ADDITIONS	10/1/1982	447,255.90	(424,695)	22,560	WWTreatment	-	-	-	447,255.90	-	-	-	-
326	84266	*ADDITIONS-W:SP WELLS	10/1/1982	103,583.06	(103,583)	-	Distribution	-	-	103,583.06	-	-	-	-	-
327	84277	*ADDITIONS-W:SP SUPPLY M	10/1/1982	7,956.77	(7,957)	-	Distribution	-	-	7,956.77	-	-	-	-	-
328	84295	*ADDITIONS-W:TP EQP	10/1/1982	279,490.88	(279,491)	-	Distribution	-	-	279,490.88	-	-	-	-	-
329	84307	*ADDITIONS-W:DP RESVOIR	10/1/1982	55,779.44	(55,779)	-	Distribution	-	-	55,779.44	-	-	-	-	-
330	84339	*ADDITIONS-W:DP MAINS	10/1/1982	2,177,067.41	(2,177,067)	-	Distribution	-	-	2,177,067.41	-	-	-	-	-
331	83812	*-WW-METERS	10/1/1983	48,714.00	(48,714)	-	Collection	-	-	-	-	48,714.00	-	-	-
332	83889	*ADDITIONS-WW-FM	10/1/1983	637,638.53	(637,639)	-	Collection	-	-	-	-	637,638.53	-	-	-
333	83945	*ADDITIONS-WW-GM	10/1/1983	1,669,349.10	(1,669,349)	-	Collection	-	-	-	-	1,669,349.10	-	-	-
334	83973	*ADDITIONS-WW-MANHOLES	10/1/1983	780,241.95	(780,242)	-	Collection	-	-	-	-	780,241.95	-	-	-
335	84007	*ADDITIONS-WW-LATERALS	10/1/1983	40,927.30	(40,927)	-	General Plant / Other	-	-	-	-	-	-	-	40,927.30
336	84166	WW DP ADDITIONS	10/1/1983	81,809.47	(73,573)	8,237	Collection	-	-	-	-	81,809.47	-		

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
353	84156	WWTP ADDITIONS	10/1/1985	5,418,854.83	(4,761,419)	657,435	WWTreatment	-	-	-	5,418,854.83	-	-	-	-
354	84162	WW GEN ADDITIONS	10/1/1985	769,445.01	(653,357)	116,088	Collection	-	-	-	-	769,445.01	-	-	-
355	84168	WW DP ADDITIONS	10/1/1985	2,056,170.65	(1,745,950)	310,221	Collection	-	-	-	-	2,056,170.65	-	-	-
356	84267	*ADDITIONS-W:SP WELLS	10/1/1985	120,753.79	(117,145)	3,608	Distribution	-	-	120,753.79	-	-	-	-	-
357	84299	*ADDITIONS-W:GEN	10/1/1985	2,205,550.73	(2,139,651)	65,900	Distribution	-	-	-	2,205,550.73	-	-	-	-
358	84342	*ADDITIONS-W:DP MAINS	10/1/1985	10,427,420.99	(9,900,190)	527,231	WTransmission	-	10,427,420.99	-	-	-	-	-	-
359	77473	*-W:METERS	10/1/1986	414,932.73	(414,933)	-	Distribution	-	-	-	-	-	-	-	-
360	83494	WWTP ADDITIONS	10/1/1986	12,575,534.11	(10,175,703)	2,399,832	WWTreatment	-	-	-	12,575,534.11	-	-	-	-
361	83729	WW PS/LS ADDITIONS	10/1/1986	1,872,356.22	(1,582,340)	290,016	Collection	-	-	-	-	1,872,356.22	-	-	-
362	83807	*ADDITIONS-WW-R/W MAINS	10/1/1986	17,586.59	(16,560)	1,027	General Plant / Other	-	-	-	-	-	-	-	17,586.59
363	84117	WW GEN PLANT ADDITIONS	10/1/1986	836,961.00	(677,240)	159,721	General Plant / Other	-	-	-	-	-	-	-	836,961.00
364	50236	LATHE	3/3/1987	4,200.00	(4,200)	-	General Plant / Other	-	-	-	-	-	-	-	4,200.00
365	50320	DRILL PRESS	3/20/1987	2,698.38	(2,698)	-	General Plant / Other	-	-	-	-	-	-	-	2,698.38
366	83808	*ADDITIONS-WW-R/W MAINS	10/1/1987	5,491.91	(5,015)	477	General Plant / Other	-	-	-	-	-	-	-	5,491.91
367	83813	*-WW:METERS	10/1/1987	249,514.68	(249,515)	-	Collection	-	-	-	-	-	-	-	-
368	83825	*ADDITIONS-WW-SERVICES	10/1/1987	299,310.44	(273,307)	26,004	Collection	-	-	-	-	-	-	-	-
369	83891	*ADDITIONS-WW-FM	10/1/1987	4,432,349.76	(4,047,279)	385,071	Collection	-	-	-	-	-	-	-	-
370	83916	*ADDITIONS-WW-CLEANOUTS	10/1/1987	63,950.00	(58,394)	5,556	General Plant / Other	-	-	-	-	-	-	-	63,950.00
371	83948	*ADDITIONS-WW-GM	10/1/1987	3,918,693.04	(3,578,247)	340,446	Collection	-	-	-	-	-	-	-	-
372	83976	*ADDITIONS-WW-MANHOLES	10/1/1987	2,031,674.30	(1,855,167)	176,507	Collection	-	-	-	-	-	-	-	-
373	84268	*ADDITIONS-W:SP WELLS	10/1/1987	43,336.50	(39,571)	3,765	Distribution	-	-	-	43,336.50	-	-	-	-
374	84280	*ADDITIONS-W:SP SUPPLY M	10/1/1987	125,066.54	(114,201)	10,866	Distribution	-	-	-	125,066.54	-	-	-	-
375	84297	*ADDITIONS-W:TP EQP	10/1/1987	202,996.40	(202,996)	-	Distribution	-	-	-	202,996.40	-	-	-	-
376	84308	*ADDITIONS-W:DP RES/VOIR	10/1/1987	63,211.23	(57,719)	5,492	Distribution	-	-	-	63,211.23	-	-	-	-
377	84343	*ADDITIONS-W:DP MAINS	10/1/1987	5,985,751.93	(5,465,726)	520,026	Distribution	-	-	-	5,985,751.93	-	-	-	-
378	50345	OSCILLOSCOPE	4/22/1988	1,249.00	(1,249)	-	General Plant / Other	-	-	-	-	-	-	-	1,249.00
379	77454	*-W:METERS	10/1/1988	57,915.00	(57,915)	-	Distribution	-	-	-	57,915.00	-	-	-	-
380	77471	*-W:HYDRANTS	10/1/1988	954,007.24	(843,926)	110,081	Distribution	-	-	-	954,007.24	-	-	-	-
381	77474	*-W:METERS	10/1/1988	188,951.54	(188,952)	-	Distribution	-	-	-	-	-	-	-	-
382	83495	WWTP ADDITIONS	10/1/1988	956,715.96	(755,869)	200,847	WWTreatment	-	-	-	956,715.96	-	-	-	-
383	83730	WW PS/LS ADDITIONS-	10/1/1988	1,192,985.47	(974,867)	218,118	Collection	-	-	-	-	1,192,985.47	-	-	-
384	83809	*ADDITIONS-WW-R/W MAINS	10/1/1988	867,511.79	(815,459)	52,053	WWTransmission	-	-	-	-	867,511.79	-	-	-
385	83892	*ADDITIONS-WW-FM	10/1/1988	1,184,539.27	(1,047,858)	136,682	Collection	-	-	-	-	1,184,539.27	-	-	-
386	83949	*ADDITIONS-WW-GM	10/1/1988	2,948,834.03	(2,608,574)	340,260	Collection	-	-	-	-	2,948,834.03	-	-	-
387	83977	*ADDITIONS-WW-MANHOLES	10/1/1988	1,520,580.00	(1,345,123)	175,457	Collection	-	-	-	-	1,520,580.00	-	-	-
388	84098	WWTP ADDITIONS EQP	10/1/1988	3,736,520.47	(3,736,520)	-	WWTreatment	-	-	-	3,736,520.47	-	-	-	-
389	84157	WWTP ADDITIONS	10/1/1988	106,261.75	(82,271)	23,991	WWTreatment	-	-	-	106,261.75	-	-	-	-
390	84298	*ADDITIONS-W:TP EQP	10/1/1988	247,046.31	(247,046)	-	Distribution	-	-	-	247,046.31	-	-	-	-
391	84344	*ADDITIONS-W:DP MAINS	10/1/1988	3,165,502.82	(2,800,242)	365,261	Distribution	-	-	-	-	3,165,502.82	-	-	-
392	50794	CHAIN HOIST 2 TON WITH TROLLEY AN A FRAME	10/13/1988	3,202.42	(3,202)	-	General Plant / Other	-	-	-	-	-	-	-	3,202.42
393	50796	METER TEST BENCH	1/19/1989	7,768.04	(7,768)	-	General Plant / Other	-	-	-	-	-	-	-	7,768.04
394	50397	SIDE TAP UNIT 4 -12	3/14/1989	9,800.00	(9,800)	-	General Plant / Other	-	-	-	-	-	-	-	9,800.00
395	50802	BOAT JON 14FT	6/13/1989	704.00	-	704	General Plant / Other	-	-	-	-	-	-	-	704.00
396	77472	*ADDITIONS-IN HOUSE-W:HYDRANTS	10/1/1989	38,931.50	(33,329)	5,603	General Plant / Other	-	-	-	-	-	-	-	38,931.50
397	83496	WWTP FALKENBURG RD	10/1/1989	7,439,002.98	(5,573,794)	1,865,209	WWTreatment	-	-	-	-	7,439,002.98	-	-	-
398	83497	WWTP DALE MABRY	10/1/1989	10,621,087.12	(7,958,023)	2,663,064	WWTreatment	-	-	-	-	10,621,087.12	-	-	-
399	83498	WWTP SOUTH COUNTY	10/1/1989	7,710,894.55	(5,777,513)	1,933,381	WWTreatment	-	-	-	-	7,710,894.55	-	-	-
400	83499	WWTP RIVER OAKS	10/1/1989	12,549,190.21	(9,402,685)	3,146,505	WWTreatment	-	-	-	-	12,549,190.21	-	-	-
401	83500	WWTP RIVER OAKS FLOW EQUAL	10/1/1989	7,961,234.54	(5,968,971)	1,992,263	WWTreatment	-	-	-	-	7,961,234.54	-	-	-
402	83731	WW LS EHRlich RD	10/1/1989	27,251.98	(20,419)	6,833	General Plant / Other	-	-	-	-	-	-	-	27,251.98
403	83732	WW PS DAWNVIEW	10/1/1989	111,490.21	(83,536)	27,954	Collection	-	-	-	-	111,490.21	-	-	-
404	83893	*DAWNVIEW-WW-FM	10/1/1989	7,052.00	(6,037)	1,015	General Plant / Other	-	-	-	-	-	-	-	7,052.00
405	83950	*DAWNVIEW WW PUMP STATION-WW-GM	10/1/1989	800.00	(685)	115	General Plant / Other	-	-	-	-	-	-	-	800.00
406	83951	*ADDITIONS-WW-GM	10/1/1989	292,822.86	(250,684)	42,139	Collection	-	-	-	-	292,822.86	-	-	-
407	83952	*ADDITIONS-DEVELOPERS-WW-GM	10/1/1989	1,225,084.28	(1,048,789)	176,295	Collection	-	-	-	-	1,225,084.28	-	-	-
408	83953	*EHRlich RD LIFT STATION-WW-GM	10/1/1989	54,503.96	(46,660)	7,843	General Plant / Other	-	-	-	-	-	-	-	54,503.96
409	83954	*RUSKIN-WIMAUMA COLL SYS-WW-GM	10/1/1989	4,586,231.58	(3,926,252)	659,979	Collection	-	-	-	-	4,586,231.58	-	-	-
410	83955	*ADDITIONS-IN HOUSE-WW-GM	10/1/1989	85,544.25	(73,234)	12,311	General Plant / Other	-	-	-	-	-	-	-	85,544.25
411	83978	*EHRlich RD LIFT STATION-WW-MANHOLES	10/1/1989	47,690.97	(40,827)	6,864	General Plant / Other	-	-	-	-	-	-	-	47,690.97
412	83979	*ADDITIONS-DEVELOPERS-WW-MANHOLES	10/1/1989	706,258.00	(604,624)	101,634	Collection	-	-	-	-	706,258.00	-	-	-
413	83980	*RUSKIN-WIMAUMA COLL SYS-WW-MANHOLES	10/1/1989	509,581.29	(436,250)	73,331	Collection	-	-	-	-	509,581.29	-	-	-
414	83988	*SOUTH COUNTY WWTP-WWOLINES	10/1/1989	2,908,763.23	(2,490,211)	418,552	Collection	-	-	-	-	2,908,763.23	-	-	-
415	83989	*DALE MABRY REC WATER-WWOLINES	10/1/1989	847,300.53	(725,370)	121,930	Reclaimed	-	-	-	-	-	-	847,300.53	-
416	83990	*PROGRESS VILLAGE WWTP-WWOLINES	10/1/1989	2,029,978.78	(1,737,856)	292,123	WWTreatment	-	-	-	-	2,029,978.78	-	-	-
417	84008	*ADDITIONS-DEVELOPERS-WW-LATERALS	10/1/1989	18,265.00	(15,636)	2,629	General Plant / Other	-	-	-	-	-	-	-	18,265.00
418	84013	*ADDITIONS-DEVELOPERS-WW-GEN	10/1/1989	18,088.21	(15,485)	2,603	General Plant / Other	-	-	-	-	-	-	-	18,088.21
419	84014	*FAULKENBURG WWTP-WW-GEN	10/1/1989	665,276.69	(569,540)	95,736	WWTreatment	-	-	-	-	665,276.69	-	-	-
420	84015	*DALE MABRY WWTP-WW-GEN	10/1/1989	1,083,784.40	(927,823)	155,962	WWTreatment	-	-	-	-	1,083,784.40	-	-	-
421	84016	*FAULKENBURG RECOVERED WATER-WW-GEN	10/1/1989	1,590,522.94	(1,361,639)	2288,8									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
441	83503	WWTP FALKENBURG RD EXPAN TO 6.0 C13403	10/1/1990	11,076,584.24	(7,997,116)	3,079,468	WWTreatment	-	-	-	11,076,584.24	-	-	-	-
442	83504	WWTP FALKENBURG RD	10/1/1990	2,076,712.62	(1,343,987)	732,725	WWTreatment	-	-	-	2,076,712.62	-	-	-	-
443	83795	WW RANDOM OAKS-PHASE 1 S88-0142	10/1/1990	50,101.93	(36,288)	13,814	General Plant / Other	-	-	-	-	-	-	-	50,101.93
444	83796	WW HOLLINGTON OAKS SUBDIVISION S88-0019	10/1/1990	1,566.20	(1,134)	432	General Plant / Other	-	-	-	-	-	-	-	1,566.20
445	83797	WW HIGHLAND RIDGE S88-0283	10/1/1990	28,973.90	(20,985)	7,988	General Plant / Other	-	-	-	-	-	-	-	28,973.90
446	83798	WW TIMBER POND-UNIT III S89-0117	10/1/1990	54,554.30	(39,513)	15,041	General Plant / Other	-	-	-	-	-	-	-	54,554.30
447	83799	WW COUNTRYWAY LOOP ROAD PHASE III S87-0215	10/1/1990	46,950.00	(34,005)	12,945	General Plant / Other	-	-	-	-	-	-	-	46,950.00
448	83829	WINDHORST ROAD EXTENSION S89-0014	10/1/1990	12,700.00	(10,510)	2,190	General Plant / Other	-	-	-	-	-	-	-	12,700.00
449	83830	SUMMERFIELD VILL I TRACT 29 UNIT 2 S86-0139	10/1/1990	22,800.00	(18,868)	3,932	General Plant / Other	-	-	-	-	-	-	-	22,800.00
450	83831	SAND STREET EXTENSION S87-0155	10/1/1990	91,737.50	(75,919)	15,818	General Plant / Other	-	-	-	-	-	-	-	91,737.50
451	83832	COUNTRYWAY TRACT 16 PHASE 1 S89-0109	10/1/1990	90,487.25	(74,885)	15,603	General Plant / Other	-	-	-	-	-	-	-	90,487.25
452	83833	COLONIAL OAKS SUBDIVISION S88-0303	10/1/1990	16,035.00	(13,270)	2,765	General Plant / Other	-	-	-	-	-	-	-	16,035.00
453	83834	RINGHAVER EQUIPMENT CO. S88-0188	10/1/1990	26,082.00	(21,585)	4,497	General Plant / Other	-	-	-	-	-	-	-	26,082.00
454	83835	CULBREATH OAKS SUBDIVISION S87-0020	10/1/1990	58,814.00	(48,673)	10,141	General Plant / Other	-	-	-	-	-	-	-	58,814.00
455	83836	SCHWARTZ CENTER S88-0319	10/1/1990	2,304.00	(1,906)	398	General Plant / Other	-	-	-	-	-	-	-	2,304.00
456	83837	SUN CITY UNIT 251 S89-0047	10/1/1990	151,893.00	(125,703)	26,190	Distribution	-	-	151,893.00	-	-	-	-	-
457	83838	COUNTRYWAY-PARCEL B-TRACTS-PH 1 S89-0110	10/1/1990	43,166.00	(35,723)	7,443	General Plant / Other	-	-	-	-	-	-	-	43,166.00
458	83839	SR 60 WTM EXTEN(STRAWBERRY RIDGE) S89-0030	10/1/1990	60,448.00	(50,025)	10,423	General Plant / Other	-	-	-	-	-	-	-	60,448.00
459	83840	HIGHLAND RIDGE S86-0283	10/1/1990	896.10	(741)	155	General Plant / Other	-	-	-	-	-	-	-	896.10
460	83841	BLOOMINGDALE PLAZA S86-0142	10/1/1990	75,504.00	(62,485)	13,019	General Plant / Other	-	-	-	-	-	-	-	75,504.00
461	83842	MANCHESTER - UNIT 1 S89-0115	10/1/1990	129,165.50	(106,894)	22,272	Distribution	-	-	129,165.50	-	-	-	-	-
462	83843	RELECTIONS (FORCE MAIN) S84-0246	10/1/1990	2,430.00	(2,011)	419	General Plant / Other	-	-	-	-	-	-	-	2,430.00
463	83844	PROVIDENCE PARK APARTMENTS S84-0326	10/1/1990	30,660.00	(25,373)	5,287	General Plant / Other	-	-	-	-	-	-	-	30,660.00
464	83845	RIVERS EDGE SUBDIVISION S85-0339	10/1/1990	4,304.00	(3,561)	743	General Plant / Other	-	-	-	-	-	-	-	4,304.00
465	83846	RIVERHILLS CTRY CLB FAIRWAY I PRCL 28 S89-0140	10/1/1990	51,847.00	(42,907)	8,940	General Plant / Other	-	-	-	-	-	-	-	51,847.00
466	83847	HUNTINGTON STATION APARTMENTS S85-0384	10/1/1990	9,680.00	(8,011)	1,669	General Plant / Other	-	-	-	-	-	-	-	9,680.00
467	83848	BLOOMINGDALE SECTION U-V PHASE II S86-0304	10/1/1990	70,485.00	(58,331)	12,154	General Plant / Other	-	-	-	-	-	-	-	70,485.00
468	83849	LAKE SIDE PROFESSIONAL CENTER S89-0119	10/1/1990	14,070.00	(11,644)	2,426	General Plant / Other	-	-	-	-	-	-	-	14,070.00
469	83850	MISSION BELL CAR WASH S89-0231	10/1/1990	8,264.00	(6,839)	1,425	General Plant / Other	-	-	-	-	-	-	-	8,264.00
470	83851	CALUSA TRACE - UNIT II TRACT 2 S88-0272	10/1/1990	111,311.00	(92,118)	19,193	Distribution	-	-	-	111,311.00	-	-	-	-
471	83852	TIMBER POND - UNIT III S89-0117	10/1/1990	224,568.70	(185,847)	38,722	Distribution	-	-	-	224,568.70	-	-	-	-
472	83853	CHEVAL BLVD EXTENSION S84-0132	10/1/1990	297,808.50	(246,458)	51,350	Distribution	-	-	-	297,808.50	-	-	-	-
473	83854	COUNTRYWAY LOOP ROAD - PHASE III S87-0215	10/1/1990	185,218.44	(153,282)	31,937	Distribution	-	-	-	185,218.44	-	-	-	-
474	83855	BRANDON COVE APARTMENTS S86-0039	10/1/1990	22,700.00	(18,786)	3,914	General Plant / Other	-	-	-	-	-	-	-	22,700.00
475	83856	CHEVAL - CANNES VILLAGE S88-0164	10/1/1990	60,386.55	(49,974)	10,413	General Plant / Other	-	-	-	-	-	-	-	60,386.55
476	83857	THE COVE S89-0127	10/1/1990	37,505.30	(31,038)	6,467	General Plant / Other	-	-	-	-	-	-	-	37,505.30
477	83858	PROVIDENCE LAKES-UNIT 5-PHASE 8 S88-0184	10/1/1990	60,028.15	(49,677)	10,351	General Plant / Other	-	-	-	-	-	-	-	60,028.15
478	83859	CRISTINA-PHASE II-UNIT 1 S88-0260	10/1/1990	113,516.68	(93,943)	19,574	Distribution	-	-	-	113,516.68	-	-	-	-
479	83860	SUN CITY CENTER UNIT 153 S89-0252	10/1/1990	71,674.59	(59,316)	12,359	General Plant / Other	-	-	-	-	-	-	-	71,674.59
480	83861	ALLIED TIRE CENTER S84-0181	10/1/1990	16,957.50	(14,033)	2,924	General Plant / Other	-	-	-	-	-	-	-	16,957.50
481	83894	*10204 DAWNVIEW WW PUMP STATION-WW-FM	10/1/1990	886.17	(733)	153	General Plant / Other	-	-	-	-	-	-	-	886.17
482	83895	WW PS SUNLAKE PARK FM 20201	10/1/1990	101,820.10	(84,263)	17,557	WWTransmission	-	-	-	-	-	101,820.10	-	-
483	83896	*16102 RUS-WIM COL SYS DIV F-WW-FM	10/1/1990	1,047,907.77	(867,221)	180,687	Collection	-	-	-	-	1,047,907.77	-	-	-
484	83956	*16104 RUS-WIM COL SYS DIV H-I-J-WW-GM	10/1/1990	534,443.71	(442,291)	92,152	Collection	-	-	-	-	534,443.71	-	-	-
485	83957	*ADDITIONS-IN HOUSE CONSTRUCTION-WW-GM	10/1/1990	22,768.70	(18,843)	3,926	General Plant / Other	-	-	-	-	-	-	-	22,768.70
486	83958	*10204 DAWNVIEW WW PUMP STATION-WW-GM	10/1/1990	99.66	(82)	18	General Plant / Other	-	-	-	-	-	-	-	99.66
487	83981	*10204 DAWNVIEW WW PUMP STATION-WW-MANHOLE	10/1/1990	266.66	(220)	46	General Plant / Other	-	-	-	-	-	-	-	266.66
488	83982	*16104 RUS-WIM COL SYS DIV H-I-J-WW-MANHOLE	10/1/1990	59,382.63	(49,143)	10,240	General Plant / Other	-	-	-	-	-	-	-	59,382.63
489	83991	*10602 D-MABRY REC WATER SYS-WW-OLINES	10/1/1990	51,530.35	(42,645)	8,885	General Plant / Other	-	-	-	-	-	-	-	51,530.35
490	83992	*24501 PROGRESS VILL SPRAY IRRIGATION-WW-OLINES	10/1/1990	1,599.73	(1,323)	276	General Plant / Other	-	-	-	-	-	-	-	1,599.73
491	83993	*13603 FALK RD AWT EFFLUENT MAIN-WW-OLINES	10/1/1990	1,666,777.19	(1,379,381)	287,396	WWTreatment	-	-	-	1,666,777.19	-	-	-	-
492	84017	*10401 D-MABRY WWTP MOD-WW-GEN	10/1/1990	4,042.63	(3,345)	697	General Plant / Other	-	-	-	-	-	-	-	4,042.63
493	84018	12401 RIVER OAKS WWTP EXPAN PH II WW GEN	10/1/1990	1,593,569.70	(1,364,948)	228,622	WWTreatment	-	-	-	1,593,569.70	-	-	-	-
494	84019	*13601 FAULK RD REC WATER SYS-WW-GEN	10/1/1990	4,348.96	(3,599)	750	General Plant / Other	-	-	-	-	-	-	-	4,348.96
495	84020	*13402 FAULK RD WWTP-WW-GEN	10/1/1990	3,335.83	(2,760)	575	General Plant / Other	-	-	-	-	-	-	-	3,335.83
496	84068	LANCASTER - UNIT IV - KINGS POINT S88-0315	10/1/1990	84,000.00	(69,516)	14,484	General Plant / Other	-	-	-	-	-	-	-	84,000.00
497	84069	OAKFIELD BUSINESS CENTER S88-0231	10/1/1990	20,247.50	(16,756)	3,492	General Plant / Other	-	-	-	-	-	-	-	20,247.50
498	84070	ALL SAINTS LUTHERAN CHURCH S89-0025	10/1/1990	14,008.00	(11,592)	2,416	General Plant / Other	-	-	-	-	-	-	-	14,008.00
499	84071	RANDOM OAKS - PHASE 1 S88-0142	10/1/1990	245,238.07	(202,953)	42,286	Distribution	-	-	245,238.07	-	-	-	-	-
500	84072	CITRUS PARK WATER MAIN EXTENSION S87-0262	10/1/1990	6,604.50	(5,465)	1,139	General Plant / Other	-	-	-	-	-	-	-	6,604.50
501	84073	HOLLINGTON OAKS SUBDIVISION S88-0019	10/1/1990	43,979.50	(36,396)	7,583	General Plant / Other	-	-	-	-	-	-	-	43,979.50
502	84074	BENT TREE SUBDIVISION S88-0288	10/1/1990	46,291.00	(38,309)	7,982	General Plant / Other	-	-	-	-	-	-	-	46,291.00
503	84104	WWTP VANDYKE D-MEDIA FILTER-EQP C20403	10/1/1990	191,201.35	(191,201)	-	WWTreatment	-	-	-	191,201.35	-	-	-	-
504	84105	WWTP FALKENBURG RD EXPAN TO 6.0 C13403 EQP	10/1/1990	2,440,346.40	(2,440,346)	-	WWTreatment	-	-	-	2,440,346.40	-	-	-	-
505	84106	WWTP FALKENBURG RD C13402 EQP	10/1/1990	9,906.40	(9,906)	-	General Plant / Other	-	-	-	-	-	-	-	9,906.40
506	84122	WW PS DALE MABRY REC WATER SYSTEM C10602	10/1/1990	60,492.14	(60,492)	-	General Plant / Other	-	-	-	-	-	-	-	60,492

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study
Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
529	83790	WW SABAL CENTER-PHASE II - S87-0157	10/1/1991	77,260.00	(54,029)	23,231	General Plant / Other	-	-	-	-	-	-	-	77,260.00
530	83791	KINGS POINT COMMERCIAL CENTER - PHASE S89--0067	10/1/1991	61,920.00	(43,302)	18,618	General Plant / Other	-	-	-	-	-	-	-	61,920.00
531	83792	WW T. P. C. BLVD (F. K. A. PROPIA BLVD) S90-0042	10/1/1991	50,364.00	(35,220)	15,144	General Plant / Other	-	-	-	-	-	-	-	50,364.00
532	83793	WW CHEVAL WEST VILLAGE 2 S91-0030	10/1/1991	49,975.00	(34,948)	15,027	General Plant / Other	-	-	-	-	-	-	-	49,975.00
533	83794	WW VALRICO VILLAGE S87-0405	10/1/1991	38,690.00	(27,056)	11,634	General Plant / Other	-	-	-	-	-	-	-	38,690.00
534	83810	*C23601 APOLLO BEACH REC W SYSTEM-WW/R MAINS	10/1/1991	2,014,680.09	(1,609,969)	404,711	WTreatment	2,014,680.09	-	-	-	-	-	-	-
535	83862	KNOLLS II PHASES III AND IV S86-0296	10/1/1991	45,914.00	(36,687)	9,227	General Plant / Other	-	-	-	-	-	-	-	45,914.00
536	83863	SAN MARINO BAY ESTATES S87-0325	10/1/1991	49,845.00	(39,828)	10,017	General Plant / Other	-	-	-	-	-	-	-	49,845.00
537	83864	PARKLAND ESTATES EAST S87-0401	10/1/1991	23,847.50	(19,055)	4,793	General Plant / Other	-	-	-	-	-	-	-	23,847.50
538	83865	MULRENNAN GROVES NORTH - UNIT III-B S83-0269	10/1/1991	40,020.00	(31,978)	8,042	General Plant / Other	-	-	-	-	-	-	-	40,020.00
539	83866	RIVERHILLS CNTRY CLUB PHASE II-AREA I S87-0295	10/1/1991	211,239.34	(168,790)	42,449	Distribution	-	-	-	211,239.34	-	-	-	-
540	83867	CRISTINA - YMCA SITE S88-0043	10/1/1991	14,639.00	(11,697)	2,942	General Plant / Other	-	-	-	-	-	-	-	14,639.00
541	83868	OAKDALE RIVERVIEW ESTATES-UNIT II S83-0159	10/1/1991	62,387.20	(49,850)	12,537	General Plant / Other	-	-	-	-	-	-	-	62,387.20
542	83869	PROVIDENCE LAKES-UNIT 3-PHASE B S87-0147	10/1/1991	55,008.35	(43,954)	11,054	General Plant / Other	-	-	-	-	-	-	-	55,008.35
543	83870	CALUSA TRACE-PHASE-UNIT I S86-0141	10/1/1991	95,939.00	(76,659)	19,280	General Plant / Other	-	-	-	-	-	-	-	95,939.00
544	83871	CALUSA TRACE-UNIT I AND COLLECTOR RD S88-0282	10/1/1991	244,627.00	(195,468)	49,159	Distribution	-	-	-	244,627.00	-	-	-	-
545	83872	FRENCHYS BAR AND PACKAGE STORE S89-0033	10/1/1991	8,656.71	(6,917)	1,740	General Plant / Other	-	-	-	-	-	-	-	8,656.71
546	83873	JOEL N' JERRY'S S90-0140	10/1/1991	1,860.00	(1,486)	374	General Plant / Other	-	-	-	-	-	-	-	1,860.00
547	83874	STATE FARM INSURANCE SVC CENTER S88-0327	10/1/1991	4,674.00	(3,734)	940	General Plant / Other	-	-	-	-	-	-	-	4,674.00
548	83875	SADISCO AUTO AUCTION S89-0054	10/1/1991	43,970.00	(35,134)	8,836	General Plant / Other	-	-	-	-	-	-	-	43,970.00
549	83876	CHEVAL-AVENUE CAPRI II S89-0234	10/1/1991	129,429.79	(103,420)	26,010	Distribution	-	-	-	129,429.79	-	-	-	-
550	83897	*C11906 GUNN HWY FM/REC WATER LINES-WW-FM	10/1/1991	142,978.50	(114,137)	28,841	WWTransmission	-	-	-	-	-	142,978.50	-	-
551	83898	*C10904 EHRlich RD WW LINES RELOC-WW-FM	10/1/1991	708,284.23	(565,953)	142,331	WWTransmission	-	-	-	-	-	708,284.23	-	-
552	83899	*C16102 RUSKIN/WIMAUMA COL SYS-WW-FM	10/1/1991	2,421,956.41	(1,935,258)	486,698	Collection	-	-	-	-	2,421,956.41	-	-	-
553	83900	*C14205-WW-FM	10/1/1991	3,390,585.68	(2,709,239)	681,347	WWTransmission	-	-	-	-	-	3,390,585.68	-	-
554	83901	*C10901 D-MABRY UTILITY RLC-WW-FM	33512	1,590,205	(1,270,650)	\$ 319,555.80	50/50Transmission	-	-	795,102.69	-	-	795,102.69	-	-
555	83902	*C20201 SUNLAKE PARK LS/FM-WW-FM	10/1/1991	105.55	(84)	21	General Plant / Other	-	-	-	-	-	-	-	105.55
556	83903	*C13311 PRES MANOR FMP/PS LK WOODS-WW-FM	10/1/1991	714,329.13	(570,783)	143,546	Collection	-	-	-	-	714,329.13	-	-	-
557	83959	*ADDITIONS-IN HOUSE CONSTRUCTION-WW-GM	10/1/1991	48,485.87	(38,742)	9,744	General Plant / Other	-	-	-	-	-	-	-	48,485.87
558	83983	*ADDITIONS-IN HOUSE CONSTRUCTION-WW-MANHOLES	10/1/1991	887.70	(709)	179	General Plant / Other	-	-	-	-	-	-	-	887.70
559	83994	*C13603 FALK RD AWT EFFLUENT MAIN-WW-OLINES	10/1/1991	16,948.51	(13,542)	3,406	General Plant / Other	-	-	-	-	-	-	-	16,948.51
560	83995	*C14502 VALRICO EFF MAIN WWTP-WW-OLINES	10/1/1991	643,632.09	(514,292)	129,340	WWTreatment	-	-	-	-	643,632.09	-	-	-
561	83996	*C11601 SHELTON RD EFF DISP FM WWTP-WW-OLINES	10/1/1991	2,395,493.20	(1,916,239)	479,254	WWTreatment	-	-	-	-	2,395,493.20	-	-	-
562	83997	*C16401 SO CITY WWTP-WW-OLINES	10/1/1991	91,666.30	(73,246)	18,421	General Plant / Other	-	-	-	-	-	-	-	91,666.30
563	83998	*C10602 D-MABRY REC WATER SYSTEM-WW-OLINES	10/1/1991	1,012.51	(809)	204	General Plant / Other	-	-	-	-	-	-	-	1,012.51
564	84009	*C11401 SHELTON RD SUB-REG WWTP 3.5-WW-LATERALS	10/1/1991	2,701,871.32	(2,158,923)	542,948	WWTreatment	-	-	-	-	2,701,871.32	-	-	-
565	84021	*C10401 D-MABRY WWTP UPGRADE TO AWT-WW-GEN	10/1/1991	316.23	(253)	64	General Plant / Other	-	-	-	-	-	-	-	316.23
566	84023	*C13401 FAULKENBURG RD W/W PH I-WW-IWWTP	10/1/1991	283,980.86	(283,981)	-	WWTreatment	-	-	-	-	283,980.86	-	-	-
567	84024	*PROVIDENCE LAKES IWWTP-WW-IWWTP	10/1/1991	221,791.96	(221,792)	-	Collection	-	-	-	-	-	221,791.96	-	-
568	84025	*C23401 APOLLO BEACH IWWTP-WW-IWWTP	10/1/1991	1,297,414.68	(1,297,415)	-	WWTreatment	-	-	-	-	1,297,414.68	-	-	-
569	84026	*C11403 MULRENNAN GROVES IWWTP-WW-IWWTP	10/1/1991	149,606.83	(149,607)	-	Collection	-	-	-	-	-	149,606.83	-	-
570	84027	*BLOOMINGDALE IWWTP-WW-IWWTP	10/1/1991	79,489.87	(79,490)	-	General Plant / Other	-	-	-	-	-	-	-	79,489.87
571	84028	*C29412 HEATHER LAKES IWWTP-WW-IWWTP	10/1/1991	184,041.61	(184,042)	-	Collection	-	-	-	-	184,041.61	-	-	-
572	84088	WW PS/LS STALL RD EQP C10309	10/1/1991	92,289.66	(92,290)	-	General Plant / Other	-	-	-	-	-	-	-	92,289.66
573	84089	WW LS SUN LAKE PARK FM C20201 EQP	10/1/1991	119.02	(119)	-	General Plant / Other	-	-	-	-	-	-	-	119.02
574	84090	WW PS FALKENBURG TRANS FACILITY EQP C13216	10/1/1991	174,121.11	(174,121)	-	WWTransmission	-	-	-	-	-	174,121.11	-	-
575	84107	WWTP SHELTON RD SUB-REG 3.5- EQP C11401	10/1/1991	6,214,304.03	(6,214,304)	-	WWTreatment	-	-	-	-	6,214,304.03	-	-	-
576	84108	WWTP SOUTH COUNTY EQP *C16401	10/1/1991	122,388.31	(122,388)	-	WWTreatment	-	-	-	-	122,388.31	-	-	-
577	84109	WWTP VANDYKE DUAL MEDIA FILTER- EQP *C20403	10/1/1991	84,969.59	(84,970)	-	General Plant / Other	-	-	-	-	-	-	-	84,969.59
578	84110	WWTP DALE MABRY UPGRADE TO AWT EQP C10401	10/1/1991	2,887.43	(2,887)	-	General Plant / Other	-	-	-	-	-	-	-	2,887.43
579	84124	WWTP SHELTON RD SUB-REG WWTP 3.5-EQP C11401	10/1/1991	144,870.74	(144,871)	-	WWTreatment	-	-	-	-	144,870.74	-	-	-
580	84125	WW PS DALE MABRY REC WATER SYSTEM EQP C10602	10/1/1991	1,188.60	(1,189)	-	General Plant / Other	-	-	-	-	-	-	-	1,188.60
581	84136	WW P C3201 S-C MASTER WATER DIST SYSTEM	10/1/1991	1,450,202.80	(1,014,385)	435,818	Distribution	-	-	-	1,450,202.80	-	-	-	-
582	84158	WWTP ACQ BIG BEN WATER SYSTEM	10/1/1991	1,407,254.67	(984,122)	423,133	Collection	-	-	-	-	1,407,254.67	-	-	-
583	84281	*C39103 WCRWSA BRANDON W MAINS-W-SP SUPPLY M	10/1/1991	6,859,203.97	(5,480,830)	1,378,374	WTransmission	-	6,859,203.97	-	-	-	-	-	-
584	84348	*C33901 SR 674 WTM RELOC-W-DP MAINS	10/1/1991	1,142,096.41	(912,589)	229,507	WTransmission	-	1,142,096.41	-	-	-	-	-	-
585	84349	*C32105 BROOKER RD WTM-W-DP MAINS	10/1/1991	157,427.89	(125,798)	31,630	Distribution	-	-	-	157,427.89	-	-	-	-
586	84350	*C32124 BROOKER WTM-W-DP MAINS	10/1/1991	223,008.02	(178,218)	44,790	Distribution	-	-	-	223,008.02	-	-	-	-
587	84351	*C33201 LITHIA-S-C MASTER WATER SYS-W-DP MAINS	10/1/1991	2,566,969.98	(2,051,131)	515,839	WTransmission	-	2,566,969.98	-	-	-	-	-	-
588	84352	*C32931 YS 301 WATERMAIN RELOC-W-DP MAINS	10/1/1991	1,237,412.93	(988,752)	248,661	WTransmission	-	1,237,412.93	-	-	-	-	-	-
589	84353	*C32932 U S 301 TRANSMAIN-W-DP MAINS	10/1/1991	319,320.52	(255,152)	64,169	WTransmission	-	319,320.52	-	-	-	-	-	-
590	84354	*C33102 BALM RD WTM-W-DP MAINS	10/1/1991	1,148,235.99	(917,495)	230,741	WTransmission	-	1,148,235.99	-	-	-	-	-	-
591	84355	*C32113 LUMSDEN/MILLER WTM-W-DP MAINS	10/1/1991	452,042.79	(361,204)	90,839	Distribution	-	-	-	452,042.79	-	-	-	-
592	84356	*C32117 DYER RD WTM-W-DP MAINS	10/1/1991	244,076.26	(195,028)	49,048	Distribution	-	-	-	244,076.26	-	-	-	-
593	84357	*C13310 RELOC KINGS AV LUMSDEN/OAKFIELD	10/1/1991												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
617	84416	COUNTRYWAY-TRACT 6-PHASE II S89-0111	10/1/1991	46,653.25	(37,278)	9,376	General Plant / Other	-	-	-	-	-	-	-	46,653.25
618	84417	COUNTRYWAY-TRACTS 13 AND 14-PHASE I S89-0132	10/1/1991	93,003.25	(72,931)	20,073	General Plant / Other	-	-	-	-	-	-	-	93,003.25
619	84418	COUNTRYWAY-TRACT 10-PHASE S88-0238	10/1/1991	59,778.55	(47,765)	12,013	General Plant / Other	-	-	-	-	-	-	-	59,778.55
620	84419	CAMELOT WOODS SUBDIVISION S89-0114	10/1/1991	44,443.50	(35,512)	8,931	General Plant / Other	-	-	-	-	-	-	-	44,443.50
621	84420	574 STRIP CENTER S90-0048	10/1/1991	6,583.03	(5,260)	1,323	General Plant / Other	-	-	-	-	-	-	-	6,583.03
622	84421	SABAL CENTER-PHASE II S87-0157	10/1/1991	154,547.34	(123,490)	31,057	Distribution	-	-	154,547.34	-	-	-	-	-
623	84422	HICKORY LAKES MANOR SUBDIVISION S89-0182	10/1/1991	25,683.50	(20,522)	5,161	General Plant / Other	-	-	-	-	-	-	-	25,683.50
624	84423	SUN CITY CENTER UNIT 150-PHASE 1-UNIT S89-0250A	10/1/1991	190,397.40	(152,136)	38,261	Distribution	-	-	190,397.40	-	-	-	-	-
625	84424	COMFORT INN AT SUN CITY CENTER S90-0025	10/1/1991	4,050.00	(3,236)	814	General Plant / Other	-	-	-	-	-	-	-	4,050.00
626	84425	KINGS POINT COMMERCIAL CENTER-PHASE S89-0067	10/1/1991	34,464.74	(29,023)	5,442	General Plant / Other	-	-	-	-	-	-	-	34,464.74
627	84426	SABAL CENTER-PHASE I S85-0255	10/1/1991	99,312.92	(79,355)	19,958	General Plant / Other	-	-	-	-	-	-	-	99,312.92
628	84427	CHEVAL WEST-VILLAGE ONE S90-0042	10/1/1991	197,595.52	(157,888)	39,708	Distribution	-	-	197,595.52	-	-	-	-	-
629	84428	WW CHAPMAN MANORS-PHASE IIA (AKA WINDSOR S86-0108	10/1/1991	102,118.19	(81,597)	20,521	Collection	-	-	-	-	102,118.19	-	-	-
630	84429	BRYAN OAKS RESERVE SUBDIVISION S84-0154	10/1/1991	43,080.50	(34,423)	8,657	General Plant / Other	-	-	-	-	-	-	-	43,080.50
631	84430	FAWN RIDGE VILLAGE H EXPO DR ONLY S86-0091	10/1/1991	75,194.10	(60,083)	15,111	General Plant / Other	-	-	-	-	-	-	-	75,194.10
632	84431	T.P.C. BLVD (F.K.A. PROPIA BLVD) S90-0042	10/1/1991	313,449.00	(250,460)	62,989	Distribution	-	-	313,449.00	-	-	-	-	-
633	84432	AVENUE AVIGNON S90-0042	10/1/1991	10,895.00	(8,706)	2,189	General Plant / Other	-	-	-	-	-	-	-	10,895.00
634	84433	COUNTRYWAY-TRACT 16-PHASE II S89-0113	10/1/1991	56,857.75	(45,432)	11,426	General Plant / Other	-	-	-	-	-	-	-	56,857.75
635	84434	ALS WONDERLAND S 89-0113	10/1/1991	9,000.00	(7,191)	1,809	General Plant / Other	-	-	-	-	-	-	-	9,000.00
636	84435	FIRST PRESBYTERIAN CHURCH S89-0215	10/1/1991	7,731.00	(6,177)	1,554	General Plant / Other	-	-	-	-	-	-	-	7,731.00
637	84436	MONTERO VILLAGE S90-0191	10/1/1991	23,132.00	(18,483)	4,649	General Plant / Other	-	-	-	-	-	-	-	23,132.00
638	84437	CHEMILLE DRIVE S90-0049	10/1/1991	222,780.35	(178,012)	44,769	Distribution	-	-	222,780.35	-	-	-	-	-
639	84438	CHEVAL WEST VILLAGE 3 S91-0030	10/1/1991	37,456.28	(29,929)	7,527	General Plant / Other	-	-	-	-	-	-	-	37,456.28
640	84439	CHEVAL WEST VILLAGE 2 S91-0030	10/1/1991	40,287.50	(32,191)	8,096	General Plant / Other	-	-	-	-	-	-	-	40,287.50
641	84440	EAGLE WATCH S89-0067	10/1/1991	44,942.00	(35,911)	9,032	General Plant / Other	-	-	-	-	-	-	-	44,942.00
642	84441	FAWN RIDGE-VILL. E-UNIT 2-LOTS26-27 S86-0167	10/1/1991	8,763.25	(7,002)	1,761	General Plant / Other	-	-	-	-	-	-	-	8,763.25
643	84442	FAWN RIDGE-VILL. E-UNIT 1-LOTS 9-24 S86-0166	10/1/1991	28,688.75	(22,923)	5,765	General Plant / Other	-	-	-	-	-	-	-	28,688.75
644	84443	CARROLLTON SUBDIVISION S88-0263	10/1/1991	31,200.00	(24,930)	6,270	General Plant / Other	-	-	-	-	-	-	-	31,200.00
645	84444	HIDDEN LAKE ESTATES S89-0257	10/1/1991	6,435.25	(5,142)	1,293	General Plant / Other	-	-	-	-	-	-	-	6,435.25
646	84445	VALRICO PARK S89-0170	10/1/1991	21,112.00	(16,869)	4,243	General Plant / Other	-	-	-	-	-	-	-	21,112.00
647	84446	PROVIDENCE LAKES-UNIT II-PHASE 8 S87-0148	10/1/1991	17,960.40	(14,351)	3,609	General Plant / Other	-	-	-	-	-	-	-	17,960.40
648	84447	SUN CITY CENTER-UNIT I 150-PHASE 1-UNIT S89-0250B	10/1/1991	30,667.60	(24,504)	6,163	General Plant / Other	-	-	-	-	-	-	-	30,667.60
649	84448	BAYSIDE SOUTH-PHASE II S89-0090	10/1/1991	120,524.75	(96,305)	24,220	Distribution	-	-	120,524.75	-	-	-	-	-
650	84449	INDIAN LAKES SUBDIV (VICTORIA LADINGS S87-0038	10/1/1991	112,416.50	(89,826)	22,591	Distribution	-	-	112,416.50	-	-	-	-	-
651	84450	WESTCHASE SECTION 110 S89-0061	10/1/1991	846,653.00	(676,516)	170,137	Distribution	-	-	846,653.00	-	-	-	-	-
652	84451	STONE HOLLOW SUBDIVISION S88-0193	10/1/1991	18,011.00	(14,391)	3,620	General Plant / Other	-	-	-	-	-	-	-	18,011.00
653	84452	HUNTLEYS JIFFY STORE S90-0102	10/1/1991	28,235.50	(22,561)	5,674	General Plant / Other	-	-	-	-	-	-	-	28,235.50
654	84453	CARROLLWOOD COMMONS S89-0214	10/1/1991	3,688.00	(2,947)	741	General Plant / Other	-	-	-	-	-	-	-	3,688.00
655	84454	ROOMS TO GO S90-0162	10/1/1991	4,599.24	(3,675)	924	General Plant / Other	-	-	-	-	-	-	-	4,599.24
656	84455	STRAWBERRY RIDGE FORCE MAIN S89-0030	10/1/1991	76,913.00	(61,457)	15,456	General Plant / Other	-	-	-	-	-	-	-	76,913.00
657	84456	TACO BELL (BLOOMINGDALE AND BELLS SHOALS S90-0125	10/1/1991	2,000.00	(1,598)	402	General Plant / Other	-	-	-	-	-	-	-	2,000.00
658	84457	PROVIDENCE LAKES -UNIT 3-PHASE C S90-0126	10/1/1991	42,804.90	(34,203)	8,602	General Plant / Other	-	-	-	-	-	-	-	42,804.90
659	50605	TRAILER UTILITY	10/31/1991	615.00	-	615	General Plant / Other	-	-	-	-	-	-	-	615.00
660	50611	HEAT PUMP	12/19/1991	2,950.00	(2,950)	-	General Plant / Other	-	-	-	-	-	-	-	2,950.00
661	50612	PLATE COMPACTOR	1/9/1992	1,313.00	(1,313)	-	General Plant / Other	-	-	-	-	-	-	-	1,313.00
662	50614	FLOW METER ULTRASONIC	1/13/1992	5,200.00	(5,200)	-	General Plant / Other	-	-	-	-	-	-	-	5,200.00
663	50617	METER VIBRATION MACHINERY	3/2/1992	7,221.05	(7,221)	-	General Plant / Other	-	-	-	-	-	-	-	7,221.05
664	50645	OSCILLOSCOPE	8/19/1992	1,445.00	(1,445)	-	General Plant / Other	-	-	-	-	-	-	-	1,445.00
665	50647	TRACKER	9/4/1992	1,391.00	(1,391)	-	General Plant / Other	-	-	-	-	-	-	-	1,391.00
666	79293	H/C SCH RECL WTM EXT (C19113)	9/10/1992	101,343.07	(54,725)	46,618	Distribution	-	-	101,343.07	-	-	-	-	-
667	77424	*PARSONS WTM LUMSDEN/CLAY C32141-W:DP MAINS	10/1/1992	17,471.40	(13,462)	4,010	General Plant / Other	-	-	-	-	-	-	-	17,471.40
668	77425	*VAN DYKE RD WTM TOBACCO/GUNN C31122-W:DP MAINS	10/1/1992	67.27	(52)	15	General Plant / Other	-	-	-	-	-	-	-	67.27
669	77426	*GUNN HWY TM EHRlich/SHELDON C31115-W:DP MAINS	10/1/1992	285.63	(220)	66	General Plant / Other	-	-	-	-	-	-	-	285.63
670	77427	*19TH AVE WTM I75/US301 C33107-W:DP MAINS	10/1/1992	93.63	(72)	22	General Plant / Other	-	-	-	-	-	-	-	93.63
671	77428	*LUMSDEN AVE WTM MT CARMEL/MIL C32113-W:DP MAINS	10/1/1992	1,068.67	(823)	246	General Plant / Other	-	-	-	-	-	-	-	1,068.67
672	77429	*SR 60 WTM KINGSWAY/VALRICO C33137-W:DP MAINS	10/1/1992	7,394.11	(5,697)	1,697	General Plant / Other	-	-	-	-	-	-	-	7,394.11
673	77430	*W WATERS WTM SHEL/SR S80/CTRYWAY C31106-W:DP M	10/1/1992	8,049.29	(6,202)	1,848	General Plant / Other	-	-	-	-	-	-	-	8,049.29
674	77431	*LUMSDEN AVE WTM MUL/DOVER RD C32110-W:DP MAINS	10/1/1992	2,272.07	(1,750)	522	General Plant / Other	-	-	-	-	-	-	-	2,272.07
675	77432	*MILLER WTM/WASHINGTON/SR 60 C32113-W:DP MAINS	10/1/1992	862.49	(664)	198	General Plant / Other	-	-	-	-	-	-	-	862.49
676	83469	WW LS FALKENBURG RD NORTH	10/1/1992	74,630.33	(50,326)	24,304	General Plant / Other	-	-	-	-	-	-	-	74,630.33
677	83470	WW LS STONE DRIVE UPGRADE C14207	10/1/1992	1,001.02	(675)	326	Collection	-	-	-	-	1,001.02	-	-	-
678	83471	WW PS/LS 2611 PRESIDENTIAL MANOR LS C13211	10/1/1992	82.76	(56)	27	General Plant / Other	-	-	-	-	-	-	-	82.76
679	83472	WW PS RECLAIMED WATER REUSE SYSTEM (N) C10612	10/1/1992	1,936.96	(1,306)	631	General Plant / Other	-	-	-	-	-	-	-	1,936.96
680	83473	WW PS WEBB RD MASTER C16202	10/1/1992	31,465.44	(21,218)	10,247	General Plant / Other	-	-	-	-	-	-	-	31,465.44
681	83474	WW PS/LS 2212 FOREST CIR LS UPGRADE/INT C14101	10/1/1992	48,338.44	(32,596)	15,742	General Plant / Other	-	-	-	-	-	-	-	48,338.44
682	83475	WW PS STALL RD C10309	10/1/1992	18,002.99	(12,140)	5,863	General Plant / Other	-	-	-	-	-	-	-	18,002.99
683	83476	WW PS PARSONS INTCP FM C14106	10/1/1992	224,478.18											

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
705	83908	*PARSONS AVE FORCEMAIN C14212-WW-FM	10/1/1992	61,965.49	(47,756)	14,209	General Plant / Other	-	-	-	-	-	-	-	61,965.49
706	83909	*STALL RD FORCEMAIN C10303-WW-FM	10/1/1992	494,648.41	(382,022)	112,626	WTransmission	-	-	-	-	-	-	-	-
707	83910	*GUNNHAWY FORCEMAIN/R/W LINES C11906-WW-FM	10/1/1992	881.56	(679)	203	General Plant / Other	-	-	-	-	-	494,648.41	-	-
708	83911	*R/W REUSE SYS 24 FM (N) C10610-WW-FM	10/1/1992	7,063.20	(5,442)	1,621	General Plant / Other	-	-	-	-	-	-	-	881.56
709	83912	*RUSK/WIM COLL SYS INSPECT INELI C16102-WW-FM	10/1/1992	872,512.01	(671,359)	201,153	Collection	-	-	-	-	872,512.01	-	-	7,063.20
710	83913	*N DALE MABRY FM OVERSIZE C10308-WW-FM	10/1/1992	196.81	(151)	46	General Plant / Other	-	-	-	-	-	-	-	-
711	83914	*EHRILICH RD FM RLC LYNN T/ C10904-WW-FM	10/1/1992	791.61	(610)	182	General Plant / Other	-	-	-	-	-	-	-	196.81
712	83915	*CHELSEA/BONITA VISTA FM UPGRADE C12307-WW-FM	10/1/1992	23,281.02	(17,944)	5,337	General Plant / Other	-	-	-	-	-	-	-	791.61
713	83960	*WATERS AVE TM RLC D MABRY C12907-WW-GM	10/1/1992	167,243.53	(128,864)	38,380	Distribution	-	-	-	167,243.53	-	-	-	23,281.02
714	83961	*IN-HOUSE CONST COST-WW-GM	10/1/1992	27,294.05	(21,030)	6,264	General Plant / Other	-	-	-	-	-	-	-	-
715	83984	*TAMPA WEST IND PARK MANHOLE C10101-WW-MANHOLE	10/1/1992	1,670.12	(1,286)	384	General Plant / Other	-	-	-	-	-	-	-	27,294.05
716	83999	*SO COUNTY WWTP EXPAN 4.5 MGD C16403-WW-OLINES	10/1/1992	2,668.91	(2,056)	613	General Plant / Other	-	-	-	-	-	-	-	1,670.12
717	84000	*FALK RD AWT EFFLUENT MAIN C13410-WW-OLINES	10/1/1992	17,723.71	(13,656)	4,068	General Plant / Other	-	-	-	-	-	-	-	-
718	84001	*VALRICO EFF MAIN WWTP/TURKEY C14502-WW-OLINES	10/1/1992	1,451.84	(1,118)	334	General Plant / Other	-	-	-	-	-	-	-	2,668.91
719	84010	*SHEL RD SUB - REG WWTP 3.5 C11401-WW-LATERALS	10/1/1992	8,671.30	(6,681)	1,990	General Plant / Other	-	-	-	-	-	-	-	17,723.71
720	84011	*SHELDON RD WWTP CONST C11401-WW-LATERALS	10/1/1992	30,963.30	(23,858)	7,106	General Plant / Other	-	-	-	-	-	-	-	1,451.84
721	84022	*DALE MABRY WWTP UPGRADE TO C10401-WW-GEN	10/1/1992	2.19	(1)	1	General Plant / Other	-	-	-	-	-	-	-	8,671.30
722	84029	*APOLLO BEACH IWWT C23401-WW-IWWT	10/1/1992	65.54	(66)	-	General Plant / Other	-	-	-	-	-	-	-	30,963.30
723	84075	WWTP DALE MABRY UPGRADE TO C10401	10/1/1992	21.41	(14)	7	General Plant / Other	-	-	-	-	-	-	-	2.19
724	84076	WWTP RIVER OAKS FL EQUAL DESIGN C12402	10/1/1992	8,032.72	(5,416)	2,616	General Plant / Other	-	-	-	-	-	-	-	65.54
725	84077	WWTP SUMMERFIELD C15410	10/1/1992	4,193,317.60	(2,827,741)	1,365,577	General Plant / Other	-	-	-	-	-	-	-	21.41
726	84078	WWTP SHELDON RD CONST C11401	10/1/1992	204,357.75	(137,807)	66,551	WWTreatment	-	-	-	-	204,357.75	-	-	8,032.72
727	84079	WWTP VALRICO 2070 CONST 3.0 MGD C114402	10/1/1992	6,788,501.29	(4,577,790)	2,210,711	WWTreatment	-	-	-	-	6,788,501.29	-	-	4,193,317.60
728	84080	WWTP FALKENBURG RD EXPANSION TO 6 MGD C13403	10/1/1992	4,672.13	(3,150)	1,522	General Plant / Other	-	-	-	-	-	-	-	-
729	84081	WWTP SHELDON RD SUB - REG. 5 C11401	10/1/1992	57,230.59	(38,593)	18,638	General Plant / Other	-	-	-	-	-	-	-	4,672.13
730	84082	WWTP VALRICO CONST 3.0 MGD C14402	10/1/1992	10,159,249.68	(6,850,836)	3,308,414	WWTreatment	-	-	-	-	10,159,249.68	-	-	57,230.59
731	84083	WWTP SOUTH COUNTY A#92# EXPANSION TO 4.5 MGD	10/1/1992	7,072.62	(4,769)	2,304	General Plant / Other	-	-	-	-	-	-	-	-
732	84084	WWTP FALKENBURG RD ADMIN INELI C13402	10/1/1992	98,050.56	(66,120)	31,931	General Plant / Other	-	-	-	-	-	-	-	7,072.62
733	84085	WWTP VALRICO CONST 3.0 MGD C14402	10/1/1992	11,076,510.33	(7,469,386)	3,607,124	WWTreatment	-	-	-	-	11,076,510.33	-	-	98,050.56
734	84091	WW PS FALKENBURG RD TRANS FACIL DESIGN INELI EQP C13301	10/1/1992	63,744.15	(63,744)	-	General Plant / Other	-	-	-	-	-	-	-	-
735	84092	WW PS STALL RD EQP C10309	10/1/1992	27,033.75	(27,034)	-	General Plant / Other	-	-	-	-	-	-	-	63,744.15
736	84111	WWTP DALE MABRY UPGRADE TO C10401- EQP	10/1/1992	20.10	(20)	-	General Plant / Other	-	-	-	-	-	-	-	27,033.75
737	84112	WWTP SHELDON RD CONST C11401 EQP	10/1/1992	71,215.58	(71,216)	-	General Plant / Other	-	-	-	-	-	-	-	20.10
738	84113	WWTP SOUTH COUNTY A#92# EXPANSION TO 4.5 MGD EQP	10/1/1992	3,603.03	(3,603)	-	General Plant / Other	-	-	-	-	-	-	-	71,215.58
739	84114	WWTP SOUTH COUNTY R/RW ELECT CTL PA C16610 EQP	10/1/1992	18,927.88	(18,928)	-	General Plant / Other	-	-	-	-	-	-	-	3,603.03
740	84115	WWTP SHELDON RD SUB - REG 3.5 C11401 EQP	10/1/1992	19,943.99	(19,944)	-	General Plant / Other	-	-	-	-	-	-	-	18,927.88
741	84126	WWTP SHELDON RD SUB - REG 3.5 C11401-PS EQP	10/1/1992	867.13	(867)	-	General Plant / Other	-	-	-	-	-	-	-	19,943.99
742	84159	WWTP SOUTH CENTRAL REG SLUDGE MGT FAC C19702	10/1/1992	319,988.06	(215,791)	104,197	WWTreatment	-	-	-	-	319,988.06	-	-	867.13
743	84160	WWTP NW REG SLUDGE FAC A-2 EL C19705	10/1/1992	525,027.00	(375,821)	149,206	WWTreatment	-	-	-	-	525,027.00	-	-	-
744	84161	WWTP NW REG SLUDGE FAC A-2 INEL C19705	10/1/1992	798,711.76	(538,607)	260,105	WWTreatment	-	-	-	-	798,711.76	-	-	-
745	84172	BRANDON TOWN CENTER S86-0072	10/1/1992	104,496.85	(70,467)	34,030	Distribution	-	-	-	104,496.85	-	-	-	-
746	84380	*SO CNTRL MASTER WATER SYSTEM C33201-W-DP MAINS	10/1/1992	321.27	(247)	74	General Plant / Other	-	-	-	-	-	-	-	321.27
747	84381	*US 41 WTM APOLLO BEACH/19TH AVE C33103-W-DP MAINS	10/1/1992	1,365,348.02	(1,052,256)	313,092	WTransmission	-	1,365,348.02	-	-	-	-	-	-
748	84382	*W WATERS AVE WTM SHEL/CTRYWAY C31106-W-DP MAINS	10/1/1992	123,661.49	(95,283)	28,378	Distribution	-	-	-	-	123,661.49	-	-	-
749	84383	*TOBACCO RD TM HUTCH/VDYKE C31118-W-DP MAINS	10/1/1992	6,337.54	(4,883)	1,455	General Plant / Other	-	-	-	-	-	-	-	6,337.54
750	84384	*IN-HOUSE CONSTRUCTION COSTS-W-DP MAINS	10/1/1992	176,192.78	(135,759)	40,434	Distribution	-	-	-	-	176,192.78	-	-	-
751	84385	*GUNN HWY WM CONST LK GRACE/VDYKE C31134-W-DP M	10/1/1992	25,653.44	(20,205)	5,448	General Plant / Other	-	-	-	-	-	-	-	25,653.44
752	84387	*GUNN HWY WTM N MOBLEY/VDYKE C31132-W-DP MAINS	10/1/1992	50,236.86	(38,713)	11,524	General Plant / Other	-	-	-	-	-	-	-	50,236.86
753	84388	*BROOKER WTM BELLSHOALS/PCRS2 C32124-W-DP MAINS	10/1/1992	2,259.48	(1,740)	519	General Plant / Other	-	-	-	-	-	-	-	2,259.48
754	84389	*LITHIA PINECREST MASTER WP C33201-W-DP MAINS	10/1/1992	1,460.23	(1,125)	335	General Plant / Other	-	-	-	-	-	-	-	1,460.23
755	84390	*BDALE AVE WTM LITTLE/H GRO C32122-W-DP MAINS	10/1/1992	11,142.64	(8,586)	2,557	General Plant / Other	-	-	-	-	-	-	-	11,142.64
756	84391	*TAYLOR RD LF TRANSMAN/FIRE C32133-W-DP MAINS	10/1/1992	56.18	(43)	13	General Plant / Other	-	-	-	-	-	-	-	56.18
757	84392	*GUNN HWY WTM LK GRACE/VAN DYKE C31111-W-DP MAINS	10/1/1992	95,681.16	(73,731)	21,950	General Plant / Other	-	-	-	-	-	-	-	95,681.16
758	84393	*NW WATER TRANS FAC C13601-W-DP MAINS	10/1/1992	35,662.34	(27,478)	8,184	General Plant / Other	-	-	-	-	-	-	-	35,662.34
759	84394	*WINDHORST RD WTM PARSONS/KINGS C32109-W-DP M	10/1/1992	22,696.53	(17,488)	5,209	General Plant / Other	-	-	-	-	-	-	-	22,696.53
760	84395	*R. O. W. COUNTRYWAY BV/TECO WM C31135-W-DP MAINS	10/1/1992	246,651.09	(190,049)	56,602	Distribution	-	-	-	-	246,651.09	-	-	-
761	84396	*LITTLE RD WTM DURANT/BDALE C32107-W-DP MAINS	10/1/1992	3,445.70	(2,655)	791	General Plant / Other	-	-	-	-	-	-	-	3,445.70
762	84397	*WINDHORST WTM LKWOOD/PARSONS C32143-W-DP MAINS	10/1/1992	56.18	(43)	13	General Plant / Other	-	-	-	-	-	-	-	56.18
763	84398	*BROOKER RD WTM KINGS/BELLSHOALS C32105-W-DP M	10/1/1992	761.60	(590)	172	General Plant / Other	-	-	-	-	-	-	-	761.60
764	84399	*HUTCHINSON RD WTM OFFERH/GUNN C31102-W-DP MAINS	10/1/1992	65.54	(50)	15	General Plant / Other	-	-	-	-	-	-	-	65.54
765	84458	ABC LIQUORS STORE #93 S84-0371	10/1/1992	23,120.00	(17,814)	5,306	General Plant / Other	-	-	-	-	-	-	-	23,120.00
766	84459	FAWN RIDGE VILLAGE B S85-0218	10/1/1992	40,016.00	(30,833)	9,183	General Plant / Other	-	-	-	-	-	-	-	40,016.00
767	84460	BRANDON BROOK - PHASE 3A S85-0228	10/1/1992	66,118.20	(50,945)	15,173	General Plant / Other	-	-	-	-	-	-	-	66,118.20
768	84461	CALUSA TRACE - PFF-SITE S85-0374	10/1/1992	57,760.00	(44,505)	13,255	General Plant / Other	-	-	-	-	-	-	-	57,760.00
769	84462	WILDEWOOD VILLAGE SBDV - UNIT II S85-0381	10/1/1992	50,819.00	(39,157)	11,663	General Plant / Other	-	-	-	-	-	-	-	50,819.00
770															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
793	84486	WESTCHASE COUNTRYWAY BLVD - 3RD XTENS S90-0034	10/1/1992	234,754.00	(180,882)	53,872	Distribution	-	-	234,754.00	-	-	-	-	-
794	84487	SUMMERFIELD ELEMENTARY SCHOOL S90-0037	10/1/1992	16,160.00	(12,451)	3,709	General Plant / Other	-	-	-	-	-	-	-	16,160.00
795	84488	ALLIED SYSTEMS LTD. S90-0067	10/1/1992	17,204.00	(13,256)	3,948	General Plant / Other	-	-	-	-	-	-	-	17,204.00
796	84489	CHEVAL GOLF VILLAS (BEAU RIVAGE) S90-0112	10/1/1992	70,856.50	(54,596)	16,261	General Plant / Other	-	-	-	-	-	-	-	70,856.50
797	84490	LITHIA SPRINGS ELEMENTARY SCHOOL S90-0147	10/1/1992	54,363.00	(41,887)	12,476	General Plant / Other	-	-	-	-	-	-	-	54,363.00
798	84491	HOME DEPOT (NORTH DALE MABRY) S90-0165	10/1/1992	55,260.80	(42,579)	12,682	General Plant / Other	-	-	-	-	-	-	-	55,260.80
799	84492	NANTUCKET I - PHASE I S91-0034	10/1/1992	61,606.00	(47,468)	14,138	General Plant / Other	-	-	-	-	-	-	-	61,606.00
800	84493	MANCHESTER III S91-0035	10/1/1992	76,428.00	(58,889)	17,539	General Plant / Other	-	-	-	-	-	-	-	76,428.00
801	84494	LAKEWOOD CREST SUBDIVISION S91-0050	10/1/1992	99,186.87	(76,425)	22,762	General Plant / Other	-	-	-	-	-	-	-	99,186.87
802	84495	SUN CITY CENTER - UNIT 154 S91-0052	10/1/1992	82,627.50	(63,666)	18,962	General Plant / Other	-	-	-	-	-	-	-	82,627.50
803	84496	SUN CITY CENTER - UNIT 253 - PHASE I	10/1/1992	65,238.75	(50,268)	14,971	General Plant / Other	-	-	-	-	-	-	-	65,238.75
804	84497	SUN CITY CENTER - UNIT 277 - PHASE I S91-0065	10/1/1992	29,000.00	(22,345)	6,655	General Plant / Other	-	-	-	-	-	-	-	29,000.00
805	84498	SHANANIGAN'S RESTAURANT S91-0077	10/1/1992	7,000.00	(5,393)	1,607	General Plant / Other	-	-	-	-	-	-	-	7,000.00
806	84499	NANTUCKET I - PHASE II S91-0079	10/1/1992	157,419.87	(121,294)	36,126	Distribution	-	-	157,419.87	-	-	-	-	-
807	84500	NANTUCKET I - PHASE III S91-0080	10/1/1992	52,277.15	(40,280)	11,997	General Plant / Other	-	-	-	-	-	-	-	52,277.15
808	84501	WESTCHASE SECTION 201 S91-0090	10/1/1992	77,350.00	(59,599)	17,751	General Plant / Other	-	-	-	-	-	-	-	77,350.00
809	84502	MEADOWBROOKE AT SUMMERFIELD - UNIT II S91-0108	10/1/1992	60,096.15	(46,305)	13,791	General Plant / Other	-	-	-	-	-	-	-	60,096.15
810	84503	A1A CAFE S91-0111	10/1/1992	15,716.21	(12,109)	3,607	General Plant / Other	-	-	-	-	-	-	-	15,716.21
811	84504	MAJIK TOUCH CLEANERS S92-0025	10/1/1992	6,375.00	(4,912)	1,463	General Plant / Other	-	-	-	-	-	-	-	6,375.00
812	84505	WESTCHASE - 223 S92-0039	10/1/1992	234,043.75	(180,334)	53,709	Distribution	-	-	234,043.75	-	-	-	-	-
813	84506	WESTCHASE - 221 S89-0225	10/1/1992	155,951.00	(120,163)	35,788	Distribution	-	-	155,951.00	-	-	-	-	-
814	50710	PNEUMATIC VALVE OPERATORS	7/15/1993	4,038.00	(4,038)	-	General Plant / Other	-	-	-	-	-	-	-	4,038.00
815	50713	PIPE CUTTER HYDOPERATED ER	7/15/1993	4,875.00	(4,875)	-	General Plant / Other	-	-	-	-	-	-	-	4,875.00
816	50717	BALANCE	8/23/1993	2,394.00	(2,394)	-	General Plant / Other	-	-	-	-	-	-	-	2,394.00
817	77213	BOYETTE RD PS/FM BSA	9/16/1993	1,020.20	-	1,020	General Plant / Other	-	-	-	-	-	-	-	1,020.20
818	77215	BLOOMINGDALE AV PS/FM	9/16/1993	85,207.70	-	85,208	General Plant / Other	-	-	-	-	-	-	-	85,207.70
819	77216	BLOOMINGDALE AV PS/FM	9/16/1993	14,572.80	-	14,573	General Plant / Other	-	-	-	-	-	-	-	14,572.80
820	84051	FAULKENBURG RD AWT EFFLUENT MAIN - 13410	9/16/1993	4,895.63	(3,644)	1,252	General Plant / Other	-	-	-	-	-	-	-	4,895.63
821	77281	LINEBAUGH/HENDERSON WTM	9/30/1993	10,025.00	(7,462)	2,563	General Plant / Other	-	-	-	-	-	-	-	10,025.00
822	77282	W LINEBAUGH WATERMAIN O	9/30/1993	10,043.92	(7,476)	2,568	General Plant / Other	-	-	-	-	-	-	-	10,043.92
823	77283	ASH364 HENRY CANEL SEWER LINE	9/30/1993	42,298.20	(31,485)	10,813	General Plant / Other	-	-	-	-	-	-	-	42,298.20
824	77284	B40136 RELOC KINGS/LUMSDEN	9/30/1993	91,089.43	(67,803)	23,286	General Plant / Other	-	-	-	-	-	-	-	91,089.43
825	77285	US 92/KINGSWAY LINE RELOCATION	9/30/1993	30,071.54	(22,384)	7,688	General Plant / Other	-	-	-	-	-	-	-	30,071.54
826	77286	NORTHWEST EFFLUENT DISPOSAL	9/30/1993	33,470.36	(24,914)	8,556	General Plant / Other	-	-	-	-	-	-	-	33,470.36
827	77287	US 301 UTILITY RELOCATION	9/30/1993	43,727.50	(32,549)	11,179	General Plant / Other	-	-	-	-	-	-	-	43,727.50
828	77288	FAULKENBURG PUMP STATION	9/30/1993	169.66	(126)	44	General Plant / Other	-	-	-	-	-	-	-	169.66
829	77289	WILMA BLVD WATER MAIN OVERSIZE	9/30/1993	34,072.76	(25,362)	8,711	General Plant / Other	-	-	-	-	-	-	-	34,072.76
830	77290	DALE MABRY EFF DISP PLANT	9/30/1993	1,215,757.89	(904,964)	310,794	WWTreatment	-	-	-	1,215,757.89	-	-	-	-
831	77291	NORTHWEST REC WATEER DEMO SYSTEM	9/30/1993	53,995.90	(40,192)	13,804	General Plant / Other	-	-	-	-	-	-	-	53,995.90
832	77292	N DALE MABRY UTILITY RELOCATION	9/30/1993	84,295.20	(62,746)	21,549	General Plant / Other	-	-	-	-	-	-	-	84,295.20
833	77293	FLETCHER AVE WASTEWATER LINE	9/30/1993	39,645.74	(39,646)	-	General Plant / Other	-	-	-	-	-	-	-	39,645.74
834	77294	13308 FALK RD GRAVITY INTCPD INEL	9/30/1993	2,522,443.46	(1,825,630)	696,813	WWTransmission	-	-	-	-	-	2,522,443.46	-	-
835	77295	33911 SR 674 WTM RELOC 1-75/12TH ST	9/30/1993	1,909,284.25	(1,366,776)	542,508	WTransmission	-	1,909,284.25	-	-	-	-	-	-
836	77296	PARSONS WTM - CLAY/WINDHORST	9/30/1993	196,779.92	(141,288)	55,492	Distribution	-	-	196,779.92	-	-	-	-	-
837	77297	SHERIFF FALKENBURG RD TRANS FACIL ADMIN	9/30/1993	165,129.47	(107,573)	57,557	WWTransmission	-	-	-	-	-	165,129.47	-	-
838	77298	WW 32201 NE BRANDON WP STATION	9/30/1993	366,340.27	(238,651)	127,689	Distribution	-	-	366,340.27	-	-	-	-	-
839	77299	SOUTH COUNTY REC WATEER DIST DEMO SYSTEM	9/30/1993	3,876.87	(2,831)	1,046	General Plant / Other	-	-	-	-	-	-	-	3,876.87
840	77300	WW PS KINGS AVE	9/30/1993	189,656.21	(141,173)	48,484	Collection	-	-	-	-	189,656.21	-	-	-
841	77301	13317 BELL SHOALS/GUILES RD F	9/30/1993	100,751.13	(74,903)	25,848	Distribution	-	-	100,751.13	-	-	-	-	-
842	77302	FAULK RD WWTP D-M FILTER INEL	9/30/1993	2,741,292.88	(2,040,513)	700,780	WWTreatment	-	-	-	2,741,292.88	-	-	-	-
843	77303	WWTP RIVER OAKS WATER TRANSMISSION	9/30/1993	355,135.27	(231,352)	123,783	WWTreatment	-	-	-	355,135.27	-	-	-	-
844	77304	WW PS 14213 CLAY AVE FRONT ST	9/30/1993	2,489,452.73	(1,618,727)	870,725	WWTransmission	-	-	-	-	-	2,489,452.73	-	-
845	77305	3302 INDIAN WELLS W/W LIN REPL	9/30/1993	53,861.60	(53,862)	-	General Plant / Other	-	-	-	-	-	-	-	53,861.60
846	77306	NORTHWEST REC WATER DIST DE	9/30/1993	372,259.69	(372,260)	-	General Plant / Other	-	-	-	-	-	-	-	372,259.69
847	77307	SUN CITY F-MAIN DEL WEB	9/30/1993	73,734.09	(73,734)	-	General Plant / Other	-	-	-	-	-	-	-	73,734.09
848	77308	11201 COUNTRYWAY/EHRlich EXT F	9/30/1993	287,166.23	(213,755)	73,411	Distribution	-	-	287,166.23	-	-	-	-	-
849	77309	PEBBLE BEACH WW PUMP STATION	9/30/1993	3,253.27	(2,421)	832	General Plant / Other	-	-	-	-	-	-	-	3,253.27
850	77310	KINGS WM BLOOMINGDALE/LUM	9/30/1993	290,520.73	(290,521)	-	Distribution	-	-	290,520.73	-	-	-	-	-
851	77311	SR 60 WTM I75/KNIGHT RD	9/30/1993	587,885.38	(437,599)	150,286	WTransmission	-	587,885.38	-	-	-	-	-	-
852	77312	IN HOUSE CONSTRUCT. FY93(PIPE METER HYD) & FUTURE YEAI	9/30/1993	1,461,413.60	(1,074,130)	387,283	Distribution	-	-	1,461,413.60	-	-	-	-	-
853	77313	WWTP NORTHWEST INTERIM C19000	9/30/1993	303,784.38	(197,900)	105,885	WWTreatment	-	-	-	303,784.38	-	-	-	-
854	77314	BROOKGREEN VILLAGE II - F 2 - SUBDIVISION S85-0437	9/30/1993	61,997.25	(46,148)	15,849	General Plant / Other	-	-	-	-	-	-	-	61,997.25
855	77315	TOWN PARK - F 2 S84-0089	9/30/1993	17,211.50	(17,212)	-	General Plant / Other	-	-	-	-	-	-	-	17,211.50
856	83711	WW FM 13214 FALKENBURG RD	9/30/1993	4,648.39	(4,648)	-	General Plant / Other	-	-	-	-	-	-	-	4,648.39
857	83712	WWTP VALERICO PLANT OPERATIONS	9/30/1993	231.60	(232)	-	General Plant / Other	-	-	-	-	-	-	-	231.60
858	83713	WWTP DALE MABRY EXPANSION 4 EFF FM TO BRUSHY	9/30/1993	1,180,415.17	(767,270)	413,145	WWTreatment	-	-	-	1,180,415.17	-	-	-	-
859	83714	WWTP APOLLO BEACH MODIFICATION	9/30/1993	677,433.41	(441,313)	236,121	WWTreatment	-	-	-	677,433.41	-	-	-	-
860	77														

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
881	77230	FALKENBURG WWTP SITE	10/1/1993	18,687.15	-	18,687	WWTreatment	-	-	-	18,687.15	-	-	-	-
882	77231	D-M WWTP EFF FM BR	10/1/1993	2,367.33	-	2,367	General Plant / Other	-	-	-	-	-	-	-	2,367.33
883	77232	N LAKES WW SITE	10/1/1993	6,075.00	-	6,075	General Plant / Other	-	-	-	-	-	-	-	6,075.00
884	77233	N LAKES WW SITE	10/1/1993	65.00	-	65	General Plant / Other	-	-	-	-	-	-	-	65.00
885	77234	EHRLEICH RD WTM RACETR	10/1/1993	8,150.00	-	8,150	General Plant / Other	-	-	-	-	-	-	-	8,150.00
886	77235	PUMP STATION COMANCHE AVE SITE	10/1/1993	29,706.00	-	29,706	General Plant / Other	-	-	-	-	-	-	-	29,706.00
887	77236	PUMP STATION LAKEVIEW VILLAGE PUMP SITE	10/1/1993	12,370.00	-	12,370	General Plant / Other	-	-	-	-	-	-	-	12,370.00
888	77237	STALL RD FM PS CYPRES	10/1/1993	1,800.00	-	1,800	General Plant / Other	-	-	-	-	-	-	-	1,800.00
889	77238	RIVER OAKS TRANS FM R	10/1/1993	68,194.06	-	68,194	General Plant / Other	-	-	-	-	-	-	-	68,194.06
890	77239	BOYETTE RD WW PS CONS	10/1/1993	415.00	-	415	General Plant / Other	-	-	-	-	-	-	-	415.00
891	77240	APOLLO BEACH INEL TRANS F	10/1/1993	74,800.40	-	74,800	General Plant / Other	-	-	-	-	-	-	-	74,800.40
892	77241	HANLEY/SWINDON RD	10/1/1993	359,422.71	-	359,423	General Plant / Other	-	-	-	-	-	-	-	359,422.71
893	77242	HANLEY/SWINDON RD	10/1/1993	43,097.23	-	43,097	General Plant / Other	-	-	-	-	-	-	-	43,097.23
894	77243	SOUTH COUNTY WWTP EXPANSION TO 4.5 MGD	10/1/1993	77,564.45	-	77,564	General Plant / Other	-	-	-	-	-	-	-	77,564.45
895	77244	SOUTH COUNTY WWTP EXPANSION TO 4.5 MGD	10/1/1993	32,305.10	-	32,305	General Plant / Other	-	-	-	-	-	-	-	32,305.10
896	77245	PINE GROVE LIFT STATION SITE ACQ	10/1/1993	1,340.50	-	1,341	General Plant / Other	-	-	-	-	-	-	-	1,340.50
897	77246	BRDN VAL SUBDIV WW LI	10/1/1993	12,092.66	-	12,093	General Plant / Other	-	-	-	-	-	-	-	12,092.66
898	77247	ROW RUSK-WM COL SYS INEL	10/1/1993	14,032.65	-	14,033	General Plant / Other	-	-	-	-	-	-	-	14,032.65
899	77248	PUMP STATION PEBBLE BEACH SITE	10/1/1993	3,630.00	-	3,630	General Plant / Other	-	-	-	-	-	-	-	3,630.00
900	77249	PUMP STATION PEBBLE BEACH SITE	10/1/1993	65.00	-	65	General Plant / Other	-	-	-	-	-	-	-	65.00
901	77250	SHELDON RD WWTP EF	10/1/1993	119,570.20	-	119,570	WWTreatment	-	-	-	119,570.20	-	-	-	-
902	77251	SHELDON RD WWTP EF	10/1/1993	46,602.98	-	46,603	WWTreatment	-	-	-	46,602.98	-	-	-	-
903	77252	DEL WEBB PS FM DELW	10/1/1993	35.60	-	36	General Plant / Other	-	-	-	-	-	-	-	35.60
904	77253	VALRICO WWTP SITE	10/1/1993	4,633,140.08	-	4,633,140	WWTreatment	-	-	-	4,633,140.08	-	-	-	-
905	77254	MURRAY GROVES LAND AP	10/1/1993	15,477.50	-	15,478	General Plant / Other	-	-	-	-	-	-	-	15,477.50
906	77255	(PRIOR FY 1978)	10/1/1993	28,716.15	-	28,716	General Plant / Other	-	-	-	-	-	-	-	28,716.15
907	77256	NW EFF SPRAY IRRIGATION SITE	10/1/1993	130,959.00	-	130,959	WWTreatment	-	-	-	130,959.00	-	-	-	-
908	77257	SOUTH EFF DISP PLT SITE (45/55)	10/1/1993	35,490.00	-	35,490	General Plant / Other	-	-	-	-	-	-	-	35,490.00
909	77258	SOUTH EFF DISP PLT SITE (55/45)	10/1/1993	64,736.00	-	64,736	General Plant / Other	-	-	-	-	-	-	-	64,736.00
910	77259	BRANDON NW WWTP SITE	10/1/1993	433,575.00	-	433,575	WWTreatment	-	-	-	433,575.00	-	-	-	-
911	77260	NORTHWEST WWTP SITE	10/1/1993	1,890.00	-	1,890	General Plant / Other	-	-	-	-	-	-	-	1,890.00
912	77261	ROW / EASEMENT WCRWSA PIPELINES	10/1/1993	176,026.88	-	176,027	Collection	-	-	-	-	176,026.88	-	-	-
913	77262	SHELDON RD SPRAY IRR SITE/BUFF	10/1/1993	12,319,729.62	-	12,319,730	WWTreatment	-	-	-	12,319,729.62	-	-	-	-
914	77263	SHELDON RD WWTP SITE	10/1/1993	87,293.11	-	87,293	General Plant / Other	-	-	-	-	-	-	-	87,293.11
915	77264	ROW FL POWER LINES SHELDON/RACETRAC	10/1/1993	925.00	-	925	General Plant / Other	-	-	-	-	-	-	-	925.00
916	77265	PUMP STATION OAKFIELD WW SITE	10/1/1993	122,246.81	-	122,247	Collection	-	-	-	-	122,246.81	-	-	-
917	77266	BRUSHY CREEK PS/EHRLIC	10/1/1993	316.92	-	317	General Plant / Other	-	-	-	-	-	-	-	316.92
918	77267	STALL RD FM PS/GUNN	10/1/1993	195.00	-	195	General Plant / Other	-	-	-	-	-	-	-	195.00
919	77268	NW EFF DISP/SLUDGE FAC	10/1/1993	270,516.17	-	270,516	WWTreatment	-	-	-	270,516.17	-	-	-	-
920	77269	PUMP STATION CLAY AVE SITE	10/1/1993	13,265.55	-	13,266	General Plant / Other	-	-	-	-	-	-	-	13,265.55
921	77270	RIVERVIEW WWTP SITE	10/1/1993	340,065.54	-	340,066	WWTreatment	-	-	-	340,065.54	-	-	-	-
922	77271	RIVERVIEW WWTP SITE	10/1/1993	783,854.00	-	783,854	WWTreatment	-	-	-	783,854.00	-	-	-	-
923	77272	ROW ACQ VALRICO WW/RW TRANS LIN	10/1/1993	9,900.00	-	9,900	General Plant / Other	-	-	-	-	-	-	-	9,900.00
924	77273	ROW D-M TR FMI BURSHY CK PS/GUNN	10/1/1993	552.39	-	552	General Plant / Other	-	-	-	-	-	-	-	552.39
925	77274	ROW D-M TR FM2 GUNN/SHEL TO LYNN	10/1/1993	45,450.00	-	45,450	General Plant / Other	-	-	-	-	-	-	-	45,450.00
926	77275	UTILITY SYS O & M FUND JE 431 1275	10/1/1993	633,973.00	-	633,973	General Plant / Other	-	-	-	-	-	-	-	633,973.00
927	77276	SHELDON RD WWTP	10/1/1993	207,317.07	-	207,317	WWTreatment	-	-	-	207,317.07	-	-	-	-
928	77277	UTILITY SYS O & M FUND JE 893	10/1/1993	70,111.00	-	70,111	General Plant / Other	-	-	-	-	-	-	-	70,111.00
929	77278	REGIONAL WATER PLANT	10/1/1993	127,500.00	-	127,500	WTreatment	127,500.00	-	-	-	-	-	-	-
930	77279	CITRUS PARK REC WATER SYSTEM	10/1/1993	4,500.00	-	4,500	General Plant / Other	-	-	-	-	-	-	-	4,500.00
931	77280	SHELDON RD WWTP	10/1/1993	777,504.00	-	777,504	WWTreatment	-	-	-	777,504.00	-	-	-	-
932	83800	WW RIVER HILLS COUNTRY CLUB-PARCEL 10-PHASE 3B S91-011	10/1/1993	34,348.01	(22,304)	12,044	General Plant / Other	-	-	-	-	-	-	-	34,348.01
933	83801	WW LS FALKENBURG RD LIFT STATION	10/1/1993	2,750.67	(1,786)	965	General Plant / Other	-	-	-	-	-	-	-	2,750.67
934	83802	WWTP RIVER OAKS TRANS FACIL DESIGN	10/1/1993	715,179.97	(464,414)	250,766	WWTransmission	-	-	-	-	715,179.97	-	-	-
935	83803	WW PS BRUSHY CREEK	10/1/1993	67,509.06	(43,838)	23,671	General Plant / Other	-	-	-	-	-	-	-	67,509.06
936	83804	WWTP RIVER OAKS EXP PH I & II	10/1/1993	27,370.66	(17,773)	9,597	General Plant / Other	-	-	-	-	-	-	-	27,370.66
937	83805	WW PS 16201 DEL WEBB	10/1/1993	1,379,328.04	(893,751)	485,577	Collection	-	-	-	-	1,379,328.04	-	-	-
938	83806	WWTP RIVER OAKS TRANS FACIL INSPECTION (INEL)	10/1/1993	327,278.29	(212,523)	114,755	WWTreatment	-	-	-	327,278.29	-	-	-	-
939	84035	BLOOMINGDALE REC WATER SYS EXPAN - 22601	10/1/1993	118,848.50	(88,184)	30,665	Distribution	-	-	118,848.50	-	-	-	-	-
940	84036	BLOOMINGDALE REC WATER SYS - 22601	10/1/1993	1,248.05	(926)	322	General Plant / Other	-	-	-	-	-	-	-	1,248.05
941	84037	S.R. 674 UTIL. RELOC - 16301	10/1/1993	34,309.34	(25,456)	8,853	General Plant / Other	-	-	-	-	-	-	-	34,309.34
942	84038	39108 LUMSDEN WTM RELOC LITHIA/KI - 39108	10/1/1993	25,765.11	(19,117)	6,648	General Plant / Other	-	-	-	-	-	-	-	25,765.11
943	84040	19902 US 41 WM RELOC FLORIDA/SUNSET - 11902	10/1/1993	7,984.00	(5,923)	2,061	General Plant / Other	-	-	-	-	-	-	-	7,984.00
944	84041	19902 US 41 FM RELOC FLORIDA/SUNSET - 11902	10/1/1993	30,860.00	(22,897)	7,963	General Plant / Other	-	-	-	-	-	-	-	30,860.00
945	84042	GUNN HWY FORCEMAIN RELOCATION - 11902	10/1/1993	179,713.66	(133,344)	46,370	WWTransmission	-	-	-	-	179,713.66	-	-	-
946	84043	PINECREST WTM - LITHIA PS/BLOOMINGDALE - 32106	10/1/1993	43,099.60	(31,979)	11,121	General Plant / Other	-	-	-	-	-	-	-	43,099.60
947	84045	GUNN HWY FM RELOC L - TURN/SUG-MILL - 11902	10/1/1993	91,659.94	(68,010)	23,650	General Plant / Other	-	-	-	-	-	-	-	91,659.94
948	84047	3213 PARSONS AV INTERCPTOR - 14102	10/1/1993	46,692.49	(34,645)	12,048	General Plant / Other	-	-	-	-	-	-	-	46,692.49
949	84048	3509 E LINEBAUGH WTM NIXON/GUNN - 31109	10/1/1993	51,361.80	(38,110)	13,252	General Plant / Other	-	-	-	-	-	-	-	51,361.80
950	84049	33109 BOYETTE RD WTM-MCMULLEN/BALM	10/1/1993	24,567.73	(17,747)	6,821	General Plant / Other	-	-	-	-	-	-		

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Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
969	84175	APOLLO BEACH - POCKET 87 S92-0001	10/1/1993	40,707.90	(30,204)	10,504	General Plant / Other	-	-	-	-	-	-	-	40,707.90
970	84176	MANCHESTER 2 S90-0167	10/1/1993	186,618.00	(138,467)	48,151	Distribution	-	-	186,618.00	-	-	-	-	-
971	84177	RODNEY COLSON ELEMENTARY SCHOOL S91-0061	10/1/1993	59,621.50	(44,238)	15,384	General Plant / Other	-	-	-	-	-	-	-	59,621.50
972	84178	SUN CITY CNETER-UNIT 253-PHASES 2 AND3 S91-0095	10/1/1993	109,930.50	(81,566)	28,364	Distribution	-	-	109,930.50	-	-	-	-	-
973	84179	AVILA-UNIT 7B S89-0015	10/1/1993	27,850.00	(20,664)	7,186	General Plant / Other	-	-	-	-	-	-	-	27,850.00
974	84180	BOYETTE SPRINGS-SECTION B-UNIT 10 S90-0121	10/1/1993	90,107.00	(66,858)	23,249	General Plant / Other	-	-	-	-	-	-	-	90,107.00
975	84181	COUNTRYWAY-PARCEL B-TRACT7-PHASE I S92-0003	10/1/1993	95,399.00	(70,784)	24,615	General Plant / Other	-	-	-	-	-	-	-	95,399.00
976	84182	LAKEWOOD MARKET S90-0036	10/1/1993	28,450.00	(21,109)	7,341	General Plant / Other	-	-	-	-	-	-	-	28,450.00
977	84183	COUNTRYWAY-PARCEL B-TRACT 13 &14-PHASE III S92-0026	10/1/1993	54,832.50	(40,685)	14,148	General Plant / Other	-	-	-	-	-	-	-	54,832.50
978	84184	SUN CITY CENTER-UNIT 277-PHASE II S90-0107	10/1/1993	59,665.50	(44,271)	15,395	General Plant / Other	-	-	-	-	-	-	-	59,665.50
979	84185	AYALON AT PROVIDENCE LAKES SUB S92-0058	10/1/1993	33,547.00	(24,891)	8,656	General Plant / Other	-	-	-	-	-	-	-	33,547.00
980	84186	BRANDON MALL EXPANSION (BUILDERS SQ) S87-0453	10/1/1993	80,855.00	(59,993)	20,862	General Plant / Other	-	-	-	-	-	-	-	80,855.00
981	84187	ST CLOUD MANOR SUBDIVISION S89-0176	10/1/1993	18,277.00	(13,561)	4,716	General Plant / Other	-	-	-	-	-	-	-	18,277.00
982	84188	COUNTRYWAY PARCEL B-TRACT 18 SUB S90-0031	10/1/1993	78,307.00	(58,102)	20,205	General Plant / Other	-	-	-	-	-	-	-	78,307.00
983	84189	EHRLEICH ROAD ANIMAL HOSPITAL S91-0099	10/1/1993	2,122.52	(1,575)	548	General Plant / Other	-	-	-	-	-	-	-	2,122.52
984	84190	SPORTS UNLIMITED S91-0103	10/1/1993	16,550.00	(12,280)	4,271	General Plant / Other	-	-	-	-	-	-	-	16,550.00
985	84191	TOWN PARK-PHASE I S84-0089	10/1/1993	161,543.44	(119,862)	41,681	Distribution	-	-	161,543.44	-	-	-	-	-
986	84192	ROOMS TO GO WAREHOUSE S92-0012	10/1/1993	4,600.00	(3,413)	1,187	General Plant / Other	-	-	-	-	-	-	-	4,600.00
987	84193	WESTCHASE-SECTION 115 S92-0009	10/1/1993	136,105.55	(100,988)	35,118	Distribution	-	-	136,105.55	-	-	-	-	-
988	84194	KEYSTONE FORCE MAIN PROJECT S85-0216	10/1/1993	67,178.50	(49,845)	17,334	General Plant / Other	-	-	-	-	-	-	-	67,178.50
989	84195	LILES FRONTAGE ROADWAY S87-0279	10/1/1993	34,200.00	(25,375)	8,825	General Plant / Other	-	-	-	-	-	-	-	34,200.00
990	84196	WESTCHASE-SECTION 203-PHASE II AND PART OF III S89-0206	10/1/1993	231,980.95	(172,126)	59,855	Distribution	-	-	231,980.95	-	-	-	-	-
991	84197	BEACH CLUB ESTATES SUB (APOLLO BCH) S92-0044	10/1/1993	89,499.05	(66,407)	23,092	General Plant / Other	-	-	-	-	-	-	-	89,499.05
992	84198	SAMS CLUB TAMPA (NORTH) S91-0074	10/1/1993	39,163.55	(29,058)	10,105	General Plant / Other	-	-	-	-	-	-	-	39,163.55
993	84199	BROOKGREEN VILLAGE II-PHASE I S85-0437	10/1/1993	76,611.00	(56,844)	19,767	General Plant / Other	-	-	-	-	-	-	-	76,611.00
994	84200	BOSTON CHICKEN (BRANDON) S93-0013	10/1/1993	11,258.00	(8,353)	2,905	General Plant / Other	-	-	-	-	-	-	-	11,258.00
995	84201	BUCKHORN 5TH ADDITION-UNIT 2A S92-0119	10/1/1993	22,315.60	(16,558)	5,758	General Plant / Other	-	-	-	-	-	-	-	22,315.60
996	84202	AVILA-UNIT 10 S92-0108	10/1/1993	262,308.89	(194,629)	67,680	Distribution	-	-	262,308.89	-	-	-	-	-
997	84203	INDIAN OAKS SUB S92-0101	10/1/1993	189,164.75	(140,357)	48,808	Distribution	-	-	189,164.75	-	-	-	-	-
998	84204	MEADOW BROOK-UNIT 4A-PHASE 2 S89-0264	10/1/1993	69,578.25	(51,626)	17,952	General Plant / Other	-	-	-	-	-	-	-	69,578.25
999	84205	KEYSTONE PLAZA S93-0046	10/1/1993	9,850.42	(7,309)	2,542	General Plant / Other	-	-	-	-	-	-	-	9,850.42
1000	84206	SUN CITY CENTER-UNIT 162-PHASE I S92-0011	10/1/1993	53,149.00	(39,435)	13,714	General Plant / Other	-	-	-	-	-	-	-	53,149.00
1001	84207	MANCHESTER IV S92-0084	10/1/1993	86,830.00	(64,426)	22,404	General Plant / Other	-	-	-	-	-	-	-	86,830.00
1002	84208	HUNTERS GLEN SUB S87-0414	10/1/1993	11,043.86	(8,194)	2,850	General Plant / Other	-	-	-	-	-	-	-	11,043.86
1003	84209	NORTHLAKE SQUARE OUT PARCEL A S93-0007	10/1/1993	4,886.00	(3,625)	1,261	General Plant / Other	-	-	-	-	-	-	-	4,886.00
1004	84210	FAWN RIDGE-VILLAGE A S92-0082	10/1/1993	169,157.80	(125,512)	43,646	Distribution	-	-	169,157.80	-	-	-	-	-
1005	84211	U.S. 41 WATER MAIN C33145 - GAS TAX	10/1/1993	80,283.00	(59,569)	20,714	General Plant / Other	-	-	-	-	-	-	-	80,283.00
1006	84212	HENRY ST FORCEMAIN MANHATTAN/WATERS	10/1/1993	51,165.21	(37,964)	13,202	General Plant / Other	-	-	-	-	-	-	-	51,165.21
1007	84213	TAMPA SUBURBAN RECOVERED WATER SYSTEM	10/1/1993	80,639.79	(59,833)	20,807	General Plant / Other	-	-	-	-	-	-	-	80,639.79
1008	84214	CASING INSTAL/ROAD BORING	10/1/1993	84,508.16	(62,703)	21,805	General Plant / Other	-	-	-	-	-	-	-	84,508.16
1009	84215	APOLLO BEACH WM REHAB	10/1/1993	26,677.61	(19,794)	6,884	General Plant / Other	-	-	-	-	-	-	-	26,677.61
1010	84216	BRYAN CR WATERMAIN RE	10/1/1993	39,253.26	(29,125)	10,128	General Plant / Other	-	-	-	-	-	-	-	39,253.26
1011	84217	31144 WATERS AV WM TWL OAKS/BENJ	10/1/1993	43,429.11	(32,193)	11,236	General Plant / Other	-	-	-	-	-	-	-	43,429.11
1012	84218	MILLER WTM-WASHINGTON SR 60	10/1/1993	1.31	(1)	1	General Plant / Other	-	-	-	-	-	-	-	1.31
1013	84219	D-MABRY FM EXT VAN DYKE/CHEVAL TR	10/1/1993	45,210.03	(33,545)	11,665	General Plant / Other	-	-	-	-	-	-	-	45,210.03
1014	84220	WATERS AV FM BENJAMIN/WILSKY	10/1/1993	825,715.86	(612,668)	213,048	WWTransmission	-	-	-	825,715.86	-	-	-	-
1015	84221	LUMSDEN AVE WTM MT CARMEL/MILLER	10/1/1993	7.54	(5)	2	General Plant / Other	-	-	-	-	-	-	-	7.54
1016	84222	PARSONS WTM LUMSDEN/CLAY	10/1/1993	8.65	(6)	2	General Plant / Other	-	-	-	-	-	-	-	8.65
1017	84223	31140 CASEY RD EXT WM LINEBAUGH/G	10/1/1993	91,179.45	(67,614)	23,566	General Plant / Other	-	-	-	-	-	-	-	91,179.45
1018	84224	DALE MABRY TRANSFER FORCEMAIN	10/1/1993	141,969.01	(105,339)	36,630	WWTransmission	-	-	-	-	141,969.01	-	-	-
1019	84225	11307 D-MABRY TRF FM GUNN/LYNN TURNER	10/1/1993	60,223.47	(44,684)	15,539	General Plant / Other	-	-	-	-	-	-	-	60,223.47
1020	84226	D. MABRY TRANSFER FM SHELD/UNNAMED/GUNN	10/1/1993	127,485.05	(94,592)	32,894	WWTransmission	-	-	-	-	127,485.05	-	-	-
1021	84227	WW PS 13318 OAKFIELD DR FM 450/ LUMPSEN KING	10/1/1993	1,269,992.03	(942,314)	327,679	WWTransmission	-	-	-	-	1,269,992.03	-	-	-
1022	84228	FORCEMAIN RELOC I-75/KNIGHTS	10/1/1993	3,770.91	(2,797)	973	General Plant / Other	-	-	-	-	-	-	-	3,770.91
1023	84229	COLONIAL HGTS WM REHAB	10/1/1993	220,497.72	(163,605)	56,892	Distribution	-	-	220,497.72	-	-	-	-	-
1024	84230	SOUTH CENTRAL WATER TRANSMISSION FAC	10/1/1993	99,773.31	(74,030)	25,743	General Plant / Other	-	-	-	-	-	-	-	99,773.31
1025	84231	FLORIDA CITIES FM	10/1/1993	44,507.00	(33,023)	11,484	General Plant / Other	-	-	-	-	-	-	-	44,507.00
1026	84232	16304 DEL WEBB FM SR 674/POLYQUAD	10/1/1993	3,339.75	(2,478)	862	General Plant / Other	-	-	-	-	-	-	-	3,339.75
1027	84233	12309 SWINDON RD CHANNEL G FM (PS	10/1/1993	40,604.63	(30,128)	10,477	General Plant / Other	-	-	-	-	-	-	-	40,604.63
1028	84234	29400 RUSK-WIMAUMA DOSIN TANK DEM	10/1/1993	5,751.19	(4,267)	1,484	General Plant / Other	-	-	-	-	-	-	-	5,751.19
1029	84236	WW PROGRESS VILLAGE WM REPL	10/1/1993	90,595.15	(67,220)	23,375	General Plant / Other	-	-	-	-	-	-	-	90,595.15
1030	84237	RIVER OAKS TRANSF FM AWT/UNNAMED RD	10/1/1993	122,160.89	(90,641)	31,520	WWTransmission	-	-	-	-	-	122,160.89	-	-
1031	84238	SOUTH-CENTRAL NEW WATER/FIRE SERVICE	10/1/1993	530,344.53	(393,507)	136,838	Distribution	-	-	530,344.53	-	-	-	-	-
1032	84239	3010 BRUSHY CREEK FORCEMAIN	10/1/1993	608,408.49	(451,429)	156,979	WWTransmission	-	-	-	-	608,408.49	-	-	-
1033	84240	NORTHWEST MISC WATER PIPELINES	10/1/1993	20,295.71	(15,058)	5,237	General Plant / Other	-	-	-	-	-	-	-	20,295.71
1034	84241	SHELDON RD EFF DISP FM WWTP/CH A	10/1/1993	63,884.41	(47,401)	16,484	General Plant / Other	-	-	-	-	-	-	-	63,884.41
1035	8														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1057	77670	INSTAL RADIO CTL PNL COMPUTER SYS	11/12/1993	29,721.20	(29,721)	-	General Plant / Other	-	-	-	-	-	-	-	29,721.20
1058	77671	INSTAL EQUIP RADIO CTL PNL SO CITY	11/12/1993	8,500.00	(8,500)	-	General Plant / Other	-	-	-	-	-	-	-	8,500.00
1059	77672	PROJ COMPLETE TRANS TO IMPR OTHER THAN PCIN#999989602	11/12/1993	2,650.00	(2,650)	-	General Plant / Other	-	-	-	-	-	-	-	2,650.00
1060	77321	COUNTRYWAY - PARCEL B - TRACT 9 - PHASE 1 S92-0114	11/16/1993	73,065.25	(73,065)	-	General Plant / Other	-	-	-	-	-	-	-	73,065.25
1061	77322	PETSMART AT BRANDON MALL S93-0063	11/23/1993	8,776.00	(8,776)	-	General Plant / Other	-	-	-	-	-	-	-	8,776.00
1062	77323	MCDONALD ELEMENTARY SCHOOL S92-0033	11/23/1993	36,669.60	(36,670)	-	General Plant / Other	-	-	-	-	-	-	-	36,669.60
1063	77324	CITRUS PARK ELEMENTARY SCHOOL S92-0065	11/23/1993	3,280.11	(3,280)	-	General Plant / Other	-	-	-	-	-	-	-	3,280.11
1064	77325	NORTHWEST ELEMENTARY SCHOOL S92-0064	11/23/1993	47,849.20	(47,849)	-	General Plant / Other	-	-	-	-	-	-	-	47,849.20
1065	77326	MANGO ELEMENTARY SCHOOL S92-0034	11/23/1993	38,720.00	(38,720)	-	General Plant / Other	-	-	-	-	-	-	-	38,720.00
1066	77327	LIBRARY PROCESSING CENTER S92-0032	11/23/1993	9,052.16	(9,052)	-	General Plant / Other	-	-	-	-	-	-	-	9,052.16
1067	77328	MCLANE AG USE STATION S92-0035	11/23/1993	10,100.05	(10,100)	-	General Plant / Other	-	-	-	-	-	-	-	10,100.05
1068	77329	BRANDON ELKS LODGE S93-0028	12/7/1993	9,441.00	(9,441)	-	General Plant / Other	-	-	-	-	-	-	-	9,441.00
1069	77330	RIVER HILLS COUNTRY CLUB-PARCEL 10-PHASE 2 S91-0116	12/7/1993	54,257.11	(54,257)	-	General Plant / Other	-	-	-	-	-	-	-	54,257.11
1070	77333	SUNSHINE VILLAGE SUBDIVISION S91-0042	12/7/1993	78,947.00	(78,947)	-	General Plant / Other	-	-	-	-	-	-	-	78,947.00
1071	77331	COUNTRYWAY-PARCEL B-TRACT 7-PHASE 2 S92-0003	12/16/1993	54,864.50	(54,865)	-	General Plant / Other	-	-	-	-	-	-	-	54,864.50
1072	77332	CITRUS POINTE - UNITE 3 - SUBDIVISION S92-0127	1/7/1994	29,413.75	(29,414)	-	General Plant / Other	-	-	-	-	-	-	-	29,413.75
1073	77334	TIFFANY LAKE MANORS S93-0033	1/11/1994	69,067.30	(69,067)	-	General Plant / Other	-	-	-	-	-	-	-	69,067.30
1074	77179	COMANCHE AVE/WINDON RD FM (USER #C12301)	1/13/1994	1,534,402.09	(1,127,555)	406,847	WWTransmission	-	-	-	-	-	1,534,402.09	-	-
1075	77184	WW PS COMANCHE RELOCATION (USER #C12203)	1/13/1994	862,246.70	(554,530)	307,717	WWTransmission	-	-	-	-	-	862,246.70	-	-
1076	77335	SUMMERFIELD VILLAGE I-TRACT 7-PHASE 1 S93-0039	1/27/1994	65,442.00	(65,442)	-	General Plant / Other	-	-	-	-	-	-	-	65,442.00
1077	77337	SOUTH BAY BUSINESS PARK S90-0065	2/8/1994	5,900.00	(5,900)	-	General Plant / Other	-	-	-	-	-	-	-	5,900.00
1078	77338	AVILA - UNIT 14 - PHASE 1 S89-0019	2/22/1994	56,154.33	(56,154)	-	General Plant / Other	-	-	-	-	-	-	-	56,154.33
1079	77339	I.A.S. CORPORATE CENTER S91-0106	2/22/1994	9,635.55	(9,636)	-	General Plant / Other	-	-	-	-	-	-	-	9,635.55
1080	77341	STERLING RANCH - UNIT 2 S87-0358	2/22/1994	71,613.94	(71,614)	-	General Plant / Other	-	-	-	-	-	-	-	71,613.94
1081	77342	STERLING RANCH - UNIT 4 S89-0040	2/22/1994	47,662.10	(47,662)	-	General Plant / Other	-	-	-	-	-	-	-	47,662.10
1082	77343	STERLING RANCH - UNIT 6 S87-0357	2/22/1994	75,373.00	(75,373)	-	General Plant / Other	-	-	-	-	-	-	-	75,373.00
1083	77170	WWTP VALRICO CONST 3.0 MGD (USER #C14402)	2/25/1994	41,972.18	(26,906)	15,066	General Plant / Other	-	-	-	-	-	-	-	41,972.18
1084	77173	MLK SR 574 WTM RELOC PINE/KINGSWAY	2/25/1994	13,783.09	(10,095)	3,688	General Plant / Other	-	-	-	-	-	-	-	13,783.09
1085	77185	WW RW VALRICO SYSTEM FACILITY USER C14205	2/25/1994	8,306.59	(5,325)	2,982	General Plant / Other	-	-	-	-	-	-	-	8,306.59
1086	77340	SUN CITY CENTER-UNIT 155-PHASE 2 S92-0073	3/1/1994	45,587.00	(45,587)	-	General Plant / Other	-	-	-	-	-	-	-	45,587.00
1087	77353	BRANDON BROOK - PHASE 8B - S93-0077	3/1/1994	49,698.00	(49,698)	-	General Plant / Other	-	-	-	-	-	-	-	49,698.00
1088	77354	BRANDON BROOK - PHASE 8A - S98-0077A	3/1/1994	86,273.74	(86,274)	-	General Plant / Other	-	-	-	-	-	-	-	86,273.74
1089	77344	SUN CITY CENTER OXFORD CONDOS - PHASE 1 S93-0020	3/8/1994	74,736.35	(74,736)	-	General Plant / Other	-	-	-	-	-	-	-	74,736.35
1090	77345	SUMMERFIELD CROSSINGS-VILLAGE 2-TRACT3-PHASE 1 S93-0027	3/14/1994	53,802.20	(53,802)	-	General Plant / Other	-	-	-	-	-	-	-	53,802.20
1091	77347	RIVERGLEN - UNIT 3 S92-0063	3/22/1994	135,660.45	(135,660)	-	Distribution	-	-	-	135,660.45	-	-	-	-
1092	77348	STERLING RANCH - UNIT 12 S87-0356	3/22/1994	70,144.00	(70,144)	-	General Plant / Other	-	-	-	-	-	-	-	70,144.00
1093	77346	CHECKERS-HOEDT ROAD AND DALE MABRY HIGHWAY S90-0132	3/23/1994	5,719.28	(5,719)	-	General Plant / Other	-	-	-	-	-	-	-	5,719.28
1094	77349	SUN CITY CENTER - NANTUCKET IV CONDOS S92-0124	4/12/1994	98,131.70	(98,132)	-	General Plant / Other	-	-	-	-	-	-	-	98,131.70
1095	77350	RIVER HILLS COUNTRY CLUB-PARCEL 11A-PHASE 2 S93-0121	4/12/1994	69,459.10	(69,459)	-	General Plant / Other	-	-	-	-	-	-	-	69,459.10
1096	77360	HILLSBORO MEMORIAL GARDENS - S92-0131	4/12/1994	10,420.00	(10,420)	-	General Plant / Other	-	-	-	-	-	-	-	10,420.00
1097	77356	MEADOW BROOK - UNIT 1 - PHASE 1 - S89-0069	4/18/1994	131,224.70	(131,225)	-	Distribution	-	-	-	131,224.70	-	-	-	-
1098	77352	COUNTRYWAY - PARCEL B - TRACT 9 - PHASE 2 - S93-0122	4/26/1994	72,673.30	(72,673)	-	General Plant / Other	-	-	-	-	-	-	-	72,673.30
1099	77357	COUNTRY WAY - PARCEL B - TRACT 12 - S92-0116	4/26/1994	99,143.25	(99,143)	-	General Plant / Other	-	-	-	-	-	-	-	99,143.25
1100	77361	SATURNCADILLAC - S93-0030	5/7/1994	31,000.60	(31,001)	-	General Plant / Other	-	-	-	-	-	-	-	31,000.60
1101	77355	MEADOW BROOK - UNIT 2 AND MONTAGUE STREET - S89-0069	5/10/1994	64,433.15	(64,433)	-	General Plant / Other	-	-	-	-	-	-	-	64,433.15
1102	77351	BRENTWOOD HILLS - TRACT B - UNIT 2 - S92-0109	5/12/1994	195,068.75	(195,069)	-	Distribution	-	-	-	195,068.75	-	-	-	-
1103	77359	WATERMILL III AT PROVIDENCE LAKES SUBDIVISION -S93-0101	5/12/1994	72,025.77	(72,026)	-	General Plant / Other	-	-	-	-	-	-	-	72,025.77
1104	77381	PEPPERMILL IV AT PROVIDENCE LAKES	5/12/1994	191,535.71	(191,536)	-	Distribution	-	-	-	191,535.71	-	-	-	-
1105	77358	WESTCHASE - SECTION 117 - S92-0010	5/24/1994	163,277.45	(163,277)	-	Distribution	-	-	-	163,277.45	-	-	-	-
1106	78055	WW PS BLOOMINGDALE AVE FM DEVEL/DESIGN - SEE 89592	6/9/1994	13,158.42	(13,158)	-	General Plant / Other	-	-	-	-	-	-	-	13,158.42
1107	77362	CRYSTAL LAKES CENTRE - S93-0047	6/21/1994	20,561.18	(20,561)	-	General Plant / Other	-	-	-	-	-	-	-	20,561.18
1108	77363	ADAMS/VAN KANN SUBDIVISION - S92-0106	7/19/1994	18,940.00	(18,940)	-	General Plant / Other	-	-	-	-	-	-	-	18,940.00
1109	77364	RANCH ROAD GROVE - UNIT 1A SUBDIVISION - S91-0007	7/19/1994	172,795.06	(172,795)	-	Distribution	-	-	-	172,795.06	-	-	-	-
1110	77365	CRISTINA - PHASE 2 - UNIT 2 - SUBDIVISION - S89-0184	7/19/1994	67,456.64	(67,457)	-	General Plant / Other	-	-	-	-	-	-	-	67,456.64
1111	77366	RIVERVIEW ELEMENTARY - S93-0037	8/9/1994	33,000.00	(33,000)	-	General Plant / Other	-	-	-	-	-	-	-	33,000.00
1112	77181	HANLEY FM CMCH/CHAN (USER #C12312)	8/11/1994	626,082.77	(449,546)	176,537	WWTransmission	-	-	-	-	-	626,082.77	-	-
1113	51168	SOCKET SET	8/18/1994	1,504.85	(1,505)	-	General Plant / Other	-	-	-	-	-	-	-	1,504.85
1114	77176	E BAY HS/EISEN ELEM F (USER #C13290)	8/26/1994	454,224.08	(326,217)	128,007	Collection	-	-	-	-	454,224.08	-	-	-
1115	77370	CARROLLTON LAKES (AKA NORTH LAKES NL4 AND NL7) SUBDI	9/7/1994	175,768.51	(175,769)	-	Distribution	-	-	-	175,768.51	-	-	-	-
1116	77371	HEATHER LAKES _ UNIT 14B	9/13/1994	40,932.00	(40,932)	-	General Plant / Other	-	-	-	-	-	-	-	40,932.00
1117	77372	PROVIDENCE LAKES - PARCEL M SUBDIVISION	9/13/1994	115,018.10	(115,018)	-	Distribution	-	-	-	115,018.10	-	-	-	-
1118	77373	NORTHWEST PLAZA (BURGER KING AND FUTURE OUT PARCELS	9/13/1994	16,147.28	(16,147)	-	General Plant / Other	-	-	-	-	-	-	-	16,147.28
1119	77374	RIVER HILLS COUNTRY CLUB - PARCEL 12 - PHASE 1	9/14/1994	109,357.70	(109,358)	-	Distribution	-	-	-	109,357.70	-	-	-	-
1120	77375	PROVIDENCE LAKES - PARCEL MF SUBDIVISION	9/26/1994	102,508.42	(102,508)	-	Distribution	-	-	-	102,508.42	-	-	-	-
1121	77161	BENT TREE ESTATES SUBDIVISION	9/27/1994	96,515.50	(96,516)	-	General Plant / Other	-	-	-	-	-	-	-	96,515.50
1122	77376	CALUSA TRACE COLLECTOR ROADWAY	9/27/1994	175,774.00	(175,774)	-	Distribution	-	-	-	175,774.00	-	-	-	-
1123	77377	QUAIL PASS CONDOS AT KINGS POINT	9/27/1994	58,920.95	(58,921)	-	General Plant / Other	-	-	-	-	-	-	-	58

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1145	77163	WESTCHASE - SECTION 203 - PHASE 3 - SUBDIVISION	1/10/1995	102,921.00	(102,921)	-	Distribution	-	-	102,921.00	-	-	-	-	-
1146	77166	WINDSON PARK AT THE EAGLES (AKA TRACT SF-7 - PHASE 1	1/10/1995	82,646.25	(82,646)	-	General Plant / Other	-	-	-	-	-	-	-	82,646.25
1147	77169	WESTCHASE - SECTION 104 - SUBDIVISION	1/10/1995	54,765.85	(54,766)	-	General Plant / Other	-	-	-	-	-	-	-	54,765.85
1148	77832	BRANDON BROOK - PHASE 9B	1/11/1995	40,794.55	(40,795)	-	General Plant / Other	-	-	-	-	-	-	-	40,794.55
1149	77164	RIVER HILLS COUNTRY CLUB - PARCEL 13 - SUBDIVISION	1/12/1995	89,350.30	(89,350)	-	General Plant / Other	-	-	-	-	-	-	-	89,350.30
1150	77500	BRANDON TOWN CENTER - MALL AREA	1/23/1995	880,245.35	(880,245)	-	Distribution	-	-	880,245.35	-	-	-	-	-
1151	77167	TURNBERRY AT THE EAGLES - SUBDIVISION	1/24/1995	306,345.90	(306,346)	-	Distribution	-	-	306,345.90	-	-	-	-	-
1152	77168	LAKEWOOD CREST - PHASE 2 - SUBDIVISION	1/24/1995	65,722.84	(65,723)	-	General Plant / Other	-	-	-	-	-	-	-	65,722.84
1153	77189	SUMMERFIELD VILLAGE 1 - TRACT 28 - PHASE 5	2/3/1995	35,098.50	(35,099)	-	General Plant / Other	-	-	-	-	-	-	-	35,098.50
1154	77194	HEATHER LAKES - UNIT 35	2/6/1995	89,780.25	(89,780)	-	General Plant / Other	-	-	-	-	-	-	-	89,780.25
1155	77190	BUCKHORN - 5TH ADDITION - UNIT 2	2/7/1995	35,066.25	(35,066)	-	General Plant / Other	-	-	-	-	-	-	-	35,066.25
1156	77191	RIVER HILLS COUNTRY CLUB - PARCEL IIB	2/7/1995	142,890.85	(142,891)	-	Distribution	-	-	142,890.85	-	-	-	-	-
1157	77192	STELLA SUBDIVISION	2/7/1995	21,098.00	(21,098)	-	General Plant / Other	-	-	-	-	-	-	-	21,098.00
1158	77193	WEST BAY - PHASE 1	2/7/1995	312,032.46	(312,032)	-	Collection	-	-	-	312,032.46	-	-	-	-
1159	77491	NEW RIVERHILLS PARKWAY EXTENSION	2/7/1995	10,938.25	(10,938)	-	General Plant / Other	-	-	-	-	-	-	-	10,938.25
1160	77520	SUMMERFIELD VILLAGE 1 - TRACT 30 - PHASE 1 - SUBDIVISIO	2/13/1995	117,185.90	(117,186)	-	Distribution	-	-	117,185.90	-	-	-	-	-
1161	50920	BEARING HEATER	2/24/1995	1,886.14	(1,886)	-	General Plant / Other	-	-	-	-	-	-	-	1,886.14
1162	77993	WW PS VALRICO CIRCLE/ELROD REPL C21247	3/6/1995	869.29	(869)	-	General Plant / Other	-	-	-	-	-	-	-	869.29
1163	77195	SURREY PLACE NURSING HOME	3/7/1995	6,047.50	(6,048)	-	General Plant / Other	-	-	-	-	-	-	-	6,047.50
1164	77196	MEADOWBROOK - UNIT 4A-PHASE 2-PUMP STA NUMBER 2	3/21/1995	94,456.60	(94,457)	-	General Plant / Other	-	-	-	-	-	-	-	94,456.60
1165	77197	BLOOMINGDALE - SECTION AA-GG - UNIT 1 - PHASE 1	3/21/1995	105,311.60	(105,312)	-	Distribution	-	-	105,311.60	-	-	-	-	-
1166	77198	MANN JUNIOR HIGH SCHOOL	3/21/1995	27,500.00	(27,500)	-	General Plant / Other	-	-	-	-	-	-	-	27,500.00
1167	77199	CRYSTAL LAKES OFFICE PARK - PHASE 1	3/21/1995	10,370.00	(10,370)	-	General Plant / Other	-	-	-	-	-	-	-	10,370.00
1168	77200	CALUSA TRACE SUBDIVISION - TRACT 12	3/21/1995	145,497.80	(145,498)	-	Distribution	-	-	145,497.80	-	-	-	-	-
1169	77201	CALUSA TRACE LIFT STATION #2 AND GRAVITY SEWER LINE	3/21/1995	87,042.00	(87,042)	-	General Plant / Other	-	-	-	-	-	-	-	87,042.00
1170	77753	AVILA - OFF-SITE WATER MAIN WEST	3/21/1995	26,500.00	(26,500)	-	General Plant / Other	-	-	-	-	-	-	-	26,500.00
1171	77754	AVILA - UNIT 14	3/21/1995	21,459.22	(21,459)	-	General Plant / Other	-	-	-	-	-	-	-	21,459.22
1172	50924	PULLER HYDRAULIC	3/22/1995	1,354.29	(1,354)	-	General Plant / Other	-	-	-	-	-	-	-	1,354.29
1173	77501	SUNTREE SUBDIVISION	3/23/1995	13,150.00	(13,150)	-	General Plant / Other	-	-	-	-	-	-	-	13,150.00
1174	77743	BRENTWOOD HILLS TRACT A UNIT 2 PH 1	4/3/1995	121,798.91	(121,799)	-	Distribution	-	-	121,798.91	-	-	-	-	-
1175	77755	ARBOR LAKES - PHASE 1A	4/4/1995	377,336.80	(377,337)	-	Distribution	-	-	377,336.80	-	-	-	-	-
1176	77756	SUN CITY CENTER - UNIT 257 - PHASE 1	4/4/1995	157,706.25	(157,706)	-	Distribution	-	-	157,706.25	-	-	-	-	-
1177	77757	BLOOMINGDALE - SECTION AA - GG - UNIT 3 - PHASE 1	4/11/1995	155,671.25	(155,671)	-	Distribution	-	-	155,671.25	-	-	-	-	-
1178	77758	GLOUCESTER BOULEVARD WATER MAIN - PHASE 2	4/11/1995	104,905.00	(104,905)	-	Distribution	-	-	104,905.00	-	-	-	-	-
1179	77759	BRENTWOOD HILLS (MOUNT CARMEL ROAD FORCE MAIN EXTE	4/11/1995	31,938.00	(31,938)	-	General Plant / Other	-	-	-	-	-	-	-	31,938.00
1180	77760	ISLAND CAY SUBDIVISION	4/11/1995	51,005.00	(51,005)	-	General Plant / Other	-	-	-	-	-	-	-	51,005.00
1181	77761	MEADOW BROOK - UNIT 1 - PHASE 2	4/11/1995	32,137.70	(32,138)	-	General Plant / Other	-	-	-	-	-	-	-	32,137.70
1182	77986	C14607 VALRICO RECL WATERLINE	4/18/1995	555,811.34	(555,811)	-	Reclaimed	-	-	-	-	-	-	555,811.34	-
1183	77762	PRINCETON CONDOMINIUMS	4/25/1995	119,699.10	(119,699)	-	Distribution	-	-	119,699.10	-	-	-	-	-
1184	77830	HEATHER LAKES - UNIT 26	5/3/1995	95,852.95	(95,853)	-	General Plant / Other	-	-	-	-	-	-	-	95,852.95
1185	77825	BRANDON TRACES REPLAT	5/9/1995	11,173.00	(11,173)	-	General Plant / Other	-	-	-	-	-	-	-	11,173.00
1186	77822	APOLLO BEACH BOULEVARD WATER MAIN EXTENSION	5/23/1995	6,600.00	(6,600)	-	General Plant / Other	-	-	-	-	-	-	-	6,600.00
1187	77823	BAY DIAGNOSTIC CLINIC	5/23/1995	18,000.00	(18,000)	-	General Plant / Other	-	-	-	-	-	-	-	18,000.00
1188	77824	CHEVAL VILLAGES 10 AND 12	5/23/1995	79,066.75	(79,067)	-	General Plant / Other	-	-	-	-	-	-	-	79,066.75
1189	77827	BLOOMINGDALE - SECTION CC - PHASE 1	5/23/1995	219,423.15	(219,423)	-	Distribution	-	-	219,423.15	-	-	-	-	-
1190	78139	WW FALKENBURG RD GRAVITY MAIN WOODBERRY PS TO SR 60	5/26/1995	9,102.55	(9,103)	-	General Plant / Other	-	-	-	-	-	-	-	9,102.55
1191	77834	CLUBHOUSE ESTATES AT SUMMERFIELD - UNIT 3 SUBDIVISION	5/30/1995	206,961.45	(206,961)	-	Distribution	-	-	206,961.45	-	-	-	-	-
1192	77518	BRANDON BROOK - PHASE 8B SUBDIVISION	5/31/1995	69,474.45	(69,474)	-	General Plant / Other	-	-	-	-	-	-	-	69,474.45
1193	77519	SUN CITY CENTER - UNIT 163	5/31/1995	195,810.75	(195,811)	-	Distribution	-	-	195,810.75	-	-	-	-	-
1194	77833	BRANDON BROOK - PHASE 9A	5/31/1995	37,564.04	(37,564)	-	General Plant / Other	-	-	-	-	-	-	-	37,564.04
1195	77826	CARROLLWOOD RESERVE (F.K.A. THE GLADES)	6/9/1995	188,531.30	(188,531)	-	Distribution	-	-	188,531.30	-	-	-	-	-
1196	77828	BLOOMINGDALE AA BB CC DD AND GG MASTER PUMP STATIO	6/13/1995	82,705.00	(82,705)	-	General Plant / Other	-	-	-	-	-	-	-	82,705.00
1197	77829	SUN CITY CENTR OXFORD CONDOMINIUMS - PHASE 2	6/13/1995	115,213.00	(115,213)	-	Distribution	-	-	115,213.00	-	-	-	-	-
1198	77831	COPPERFIELD SUBDIVISION - UNIT 3	6/13/1995	72,750.40	(72,750)	-	General Plant / Other	-	-	-	-	-	-	-	72,750.40
1199	77764	C12909 WATERS AVE FM WILSKY TO SHELTON	6/30/1995	905,526.17	(440,362)	465.164	WTransmission	-	905,526.17	-	-	-	-	-	-
1200	77765	C12911 OLD MEMORIAL/MOHR BRIDGE FM RELOC	6/30/1995	11,497.17	(5,591)	5,906	General Plant / Other	-	-	-	-	-	-	-	11,497.17
1201	77766	WW NW REG SLUDGE FAC PH I DESIGN C19701	6/30/1995	6,236,643.87	(6,058,449)	178,195	WWTreatment	-	-	-	6,236,643.87	-	-	-	-
1202	77767	C19704 NW REG SLUDGE FAC A-1 INEL	6/30/1995	4,961,174.12	(2,412,584)	2,548,590	WWTreatment	-	-	-	4,961,174.12	-	-	-	-
1203	77768	C19708 NW REG SLUDGE MGT FAC B-1	6/30/1995	823,681.25	(400,519)	423,162	WWTreatment	-	-	-	823,681.25	-	-	-	-
1204	77769	C19901 US 41 UTIL FM RELOC FLA/SUNSET	6/30/1995	5,162.12	(2,510)	2,652	General Plant / Other	-	-	-	-	-	-	-	5,162.12
1205	77770	C31110 TOBACCO RD WTM VANDYKE LUTZ	6/30/1995	889.49	(432)	457	General Plant / Other	-	-	-	-	-	-	-	889.49
1206	77771	WWTP LAKE PARK PS/STORAGE C31201	6/30/1995	2,328,319.96	(2,261,878)	66,442	WWTreatment	-	-	-	-	2,328,319.96	-	-	-
1207	77772	C31920 BEARS AVE WM DALE MABRY/FL	6/30/1995	3,081,472.75	(1,498,536)	1,582,936	WTreatment	3,081,472.75	-	-	-	-	-	-	-
1208	77773	C32116 WASHINGTON RD WTM/VALRICO/MILLER	6/30/1995	226,403.47	(110,101)	116,303	Distribution	-	-	-	226,403.47	-	-	-	-
1209	77776	C10307 NO BLVD WTM FM EXT TO BEARS AVE	6/30/1995	334,906.32	(162,866)	172,040	WWTransmission	-	-	-	-	334,906.32	-	-	-
1210	77785	C12908 WATERS AVE FM WILSKY TO BENJAMIN	6/30/1995	1,684.39	(819)	866	General Plant / Other	-	-	-	-	-	-	-	1,684.39
1211	77786	C33912 SR 674 WTM RELOC 12TH ST/US41 PH III	6/30/1995	153,251.54	(74,527)	78,725	Distribution	-	-	-	153,251.54	-	-	-	-
1212	77787	C33913 SR 674 WTM RELOC RUSK/WIAMAUMA US301 PH IV	6/30/1995	70,795.55	(34,428)	36,367	General Plant / Other	-	-	-	-	-	-	-	70,

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1233	77498	SOUTHERN MANUFACTURING TECHNOLOGIES INC.	9/12/1995	19,027.00	(19,027)	-	General Plant / Other	-	-	-	-	-	-	-	19,027.00
1234	77499	CANTERBURY VILLAGE AT THE EAGLES - PHASE 2	9/12/1995	101,884.65	(101,885)	-	Distribution	-	-	101,884.65	-	-	-	-	-
1235	77988	C16305 SR 674 FM/PS CYPRESS/WWTP	9/25/1995	157,208.55	(157,209)	-	WWTreatment	-	-	-	-	157,208.55	-	-	-
1236	77502	BLOOMINGDALE - SECTION DD - PHASE 1	9/26/1995	141,200.79	(141,201)	-	Distribution	-	-	-	-	-	-	-	-
1237	77503	STERLING RANCH	9/26/1995	15,107.60	(15,108)	-	General Plant / Other	-	-	-	-	-	-	-	15,107.60
1238	77506	RIVER HILLS COUNTRY CLUB - PARCEL 21	9/26/1995	50,053.50	(50,054)	-	General Plant / Other	-	-	-	-	-	-	-	50,053.50
1239	77509	RIVER HILLS COUNTRY CLUB - PARCEL 15 - PHASE 1A	9/26/1995	81,014.50	(81,015)	-	General Plant / Other	-	-	-	-	-	-	-	81,014.50
1240	77514	VENTANA - PHASE 2 SUBDIVISION (F.K.A.CRYSTAL COVE)	9/26/1995	62,829.74	(62,830)	-	General Plant / Other	-	-	-	-	-	-	-	62,829.74
1241	77845	BENT GRASS DEIVE EXTENSION	9/26/1995	171,604.51	(171,605)	-	Distribution	-	-	171,604.51	-	-	-	-	-
1242	76082	WW PS PEBBLE BEACH C23203	9/30/1995	898,981.57	(864,344)	34,638	Collection	-	-	-	-	898,981.57	-	-	-
1243	76083	923 E TWIGGS ST WORKSTATIONS-EQP	9/30/1995	7,484.10	(7,484)	-	General Plant / Other	-	-	-	-	-	-	-	7,484.10
1244	77636	WWTP RIVER OAKS ODOR CONTROL INS EQP (14362.0000)	9/30/1995	3,116,958.30	(3,116,958)	-	WWTreatment	-	-	-	3,116,958.30	-	-	-	-
1245	77637	WWTP RIVER OAKS ROOF REHAB (14362.0000)	9/30/1995	183,414.51	(183,415)	-	WWTreatment	-	-	-	183,414.51	-	-	-	-
1246	77789	C16106 RUSK-WMAUMA WW COL SYS	9/30/1995	8,350,409.63	(8,028,861)	321,549	Collection	-	-	-	-	8,350,409.63	-	-	-
1247	77790	C19602 CARROLLWOOD VILLAGE RECL WATERLINES	9/30/1995	3,619,980.04	(1,742,330)	1,877,650	Reclaimed	-	-	-	-	-	-	3,112,788.99	507,191.05
1248	77791	C19903 US 41 UTIL FM RELOC SUNSET/PASCO	9/30/1995	11,488.69	(5,529)	5,960	General Plant / Other	-	-	-	-	-	-	-	11,488.69
1249	77792	C32114 KINGS AVE TRANSMAN SUNSET/SR 60	9/30/1995	711,722.38	(342,556)	369,166	WTransmission	-	711,722.38	-	-	-	-	-	-
1250	77793	WW PS SHELDON RD LAND ACQ C31202	9/30/1995	9,240,925.15	(8,885,085)	355,840	WWTreatment	-	-	-	-	-	9,240,925.15	-	-
1251	77794	C1060N DALE MABRY WWTP FIBERGLASS TANK	9/30/1995	37,070.35	(17,842)	19,228	General Plant / Other	-	-	-	-	-	-	-	37,070.35
1252	77795	WATER EAGLES UTILITY FRANCHISE C1080N	9/30/1995	2,768,124.92	(2,768,125)	-	General Plant / Other	-	-	-	-	-	-	-	2,768,124.92
1253	77796	WWLS-C1300N PROVIDENCE LAKES LIFT STA REHAB	9/30/1995	19,008.68	(18,277)	732	General Plant / Other	-	-	-	-	-	-	-	19,008.68
1254	77797	LITHIA WATER PL FDER/BREA-EQP C1300N	9/30/1995	83,109.76	(83,110)	-	General Plant / Other	-	-	-	-	-	-	-	83,109.76
1255	77798	WW PS FAITHWAY C13110	9/30/1995	131,210.56	(125,962)	5,248	Collection	-	-	-	-	131,210.56	-	-	-
1256	77799	(C13111) SADIE ST GRAVITY MAIN	9/30/1995	102,746.34	(49,449)	53,298	Distribution	-	-	-	102,746.34	-	-	-	-
1257	77800	(C13377) LAVIVA WW FM DESIGN	9/30/1995	24,132.68	(11,615)	12,518	General Plant / Other	-	-	-	-	-	-	-	24,132.68
1258	77801	(C14377) RIVERHILLS FORCEMAIN	9/30/1995	399,176.85	(191,861)	207,316	WWTransmission	-	-	-	-	-	399,176.85	-	-
1259	77802	(C19711) NW REG SLUDGE FAC IMP	9/30/1995	1,135,148.33	(1,085,641)	49,507	WWTreatment	-	-	-	-	1,135,148.33	-	-	-
1260	77803	WW PS BOYETTE RD PS/FM BS/ALF C21200	9/30/1995	1,361,453.93	(653,588)	707,866	WWTransmission	-	-	-	-	-	1,361,453.93	-	-
1261	77804	WW LS PROGRESS VILLAGE & FM C21203	9/30/1995	876,821.07	(843,052)	33,769	Collection	-	-	-	-	876,821.07	-	-	-
1262	77805	(C39525) COUNTYWIDE FLOURIDATION SYS	9/30/1995	35,577.28	(17,123)	18,454	General Plant / Other	-	-	-	-	-	-	-	35,577.28
1263	77806	(C61112) PARSONS AVE SR 60 LATERALS	9/30/1995	83,391.65	(40,123)	43,269	General Plant / Other	-	-	-	-	-	-	-	83,391.65
1264	77807	GLADDER TEST PUMPS-EQP	9/30/1995	4,200.00	(4,200)	-	General Plant / Other	-	-	-	-	-	-	-	4,200.00
1265	77808	WW PS NORTH LAKEVIEW DR (C13002)	9/30/1995	160,504.51	(154,324)	6,181	Collection	-	-	-	-	160,504.51	-	-	-
1266	84039	GUNN HWY F-MAIN FOUR OAKS/LYN TURNER - 11902	10/1/1995	132,324.90	(100,901)	31,423	Distribution	-	-	-	132,324.90	-	-	-	-
1267	84044	D-MABRY UTIL RELOC ALTMNR/V - 10901	10/1/1995	44,934.23	(34,264)	10,671	General Plant / Other	-	-	-	-	-	-	-	44,934.23
1268	84046	GUNN HWY F - MAIN/REC WATER LINES - 11906	10/1/1995	517.60	(394)	123	General Plant / Other	-	-	-	-	-	-	-	517.60
1269	84056	N RUSK/APOLLO BCH I/S INSPECT - 23201	10/1/1995	24,828.31	(18,932)	5,896	General Plant / Other	-	-	-	-	-	-	-	24,828.31
1270	84058	N RUSKIN/APOLLO BCH I/S DESIGN - 23204	10/1/1995	1,237,637.80	(943,736)	293,902	Distribution	-	-	-	1,237,637.80	-	-	-	-
1271	84059	N RUSK/APOLLO BCH I/S INSPECT INELI - 23201	10/1/1995	710,522.75	(457,601)	252,922	Distribution	-	-	-	-	710,522.75	-	-	-
1272	84060	N RUSKIN/APOL BCH I/S FO-MAIN(INELIG) - 23204	10/1/1995	630,513.87	(480,786)	149,728	WWTreatment	-	-	-	-	-	630,513.87	-	-
1273	84235	LAKEWOOD SUBDIV WM RE	10/1/1995	48,188.36	(36,745)	11,444	General Plant / Other	-	-	-	-	-	-	-	48,188.36
1274	77504	SUN CITY CENTER - UNIT 258	10/4/1995	10,049.00	(10,049)	-	General Plant / Other	-	-	-	-	-	-	-	10,049.00
1275	77505	WESTCHASE SECTIONS 370 AND 371	10/9/1995	674,540.15	(674,540)	-	Distribution	-	-	-	674,540.15	-	-	-	-
1276	77507	TREVI AT BAY LAKE SUBDIVISION	10/10/1995	65,288.50	(65,289)	-	General Plant / Other	-	-	-	-	-	-	-	65,288.50
1277	77508	TREVI AT BAY LAKE SUBDIVISION	10/10/1995	11,600.00	(11,600)	-	General Plant / Other	-	-	-	-	-	-	-	11,600.00
1278	77510	WINDSOR PARK - PHASE 2 - AT THE EAGLES SUBDIVISION	10/10/1995	30,939.70	(30,940)	-	General Plant / Other	-	-	-	-	-	-	-	30,939.70
1279	77511	PYRAMID BUILDING	10/24/1995	4,142.79	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,142.79
1280	51041	FLOW MONITOR	10/26/1995	1,855.00	(1,855)	-	General Plant / Other	-	-	-	-	-	-	-	1,855.00
1281	51044	FLOW MONITOR	10/26/1995	1,855.00	(1,855)	-	General Plant / Other	-	-	-	-	-	-	-	1,855.00
1282	77634	CARROLLWOOD VILLAGE RECLAIM	10/26/1995	1,975.70	-	1,976	General Plant / Other	-	-	-	-	-	-	-	1,975.70
1283	77512	STERLING RANCH - UNIT 15	11/21/1995	263,083.40	(263,083)	-	Distribution	-	-	-	-	263,083.40	-	-	-
1284	77985	C14406 VALRICO RW STORAGE TANK	12/1/1995	1,306,938.70	(1,306,939)	-	Reclaimed	-	-	-	-	-	-	1,306,938.70	-
1285	77515	SUMMERFIELD FIRE STATION WASTEWATER PUMP STATION	12/12/1995	32,867.40	(32,867)	-	General Plant / Other	-	-	-	-	-	-	-	32,867.40
1286	77516	LAZY DAYS RV CENTER - SLIGH AVENUE FM AND WM RELOCAT	12/12/1995	218,012.62	(218,013)	-	WWTreatment	-	-	-	-	-	218,012.62	-	-
1287	77517	THE EAGLES SF 5 - UNIT 2 - PHASE 1	12/12/1995	58,043.89	(58,044)	-	General Plant / Other	-	-	-	-	-	-	-	58,043.89
1288	77527	CHEVAL WEST - VILLAGE 7 (DEAUVILLE)	1/1/1996	109,348.35	(109,348)	-	Distribution	-	-	-	109,348.35	-	-	-	-
1289	77522	WAL-MART - BRANDON (WEST)	1/9/1996	23,003.00	(23,003)	-	General Plant / Other	-	-	-	-	-	-	-	23,003.00
1290	77523	ANDOVER VILLAGE SUBDIVISION - PHASE 1	1/16/1996	144,074.70	(144,075)	-	Distribution	-	-	-	144,074.70	-	-	-	-
1291	77524	BLOOMINGDALE - SECTION LL - UNIT 1	1/31/1996	90,392.15	(90,392)	-	General Plant / Other	-	-	-	-	-	-	-	90,392.15
1292	77525	BIG BEND STATION SANITARY SEWER LINE EXTENSION	2/13/1996	90,000.00	(90,000)	-	General Plant / Other	-	-	-	-	-	-	-	90,000.00
1293	77526	WEST BAY - PHASE 2A AND 2B	2/13/1996	52,832.94	(52,833)	-	General Plant / Other	-	-	-	-	-	-	-	52,832.94
1294	78141	CHEVAL WEST VILLAGE 2	2/13/1996	156,077.57	(156,078)	-	Distribution	-	-	-	156,077.57	-	-	-	-
1295	77983	WWTP RIVER OAKS NEW MCC BLDG C12407	2/15/1996	620,354.61	(365,751)	254,604	WWTreatment	-	-	-	-	620,354.61	-	-	-
1296	78056	WWTP RIVER OAKS ODOR CONTROL INS EQP 14362-0000 SEE 895	2/15/1996	67,518.62	(67,519)	-	General Plant / Other	-	-	-	-	-	-	-	67,518.62
1297	77527	CRISTINA SUBDIVISION - PHASE 2 - UNIT 3	2/27/1996	75,929.90	(75,930)	-	General Plant / Other	-	-	-	-	-	-	-	75,929.90
1298	77578	BLOUNT FUNERAL HOME - CARROLLWOOD SITE	2/27/1996	11,292.00	(11,292)	-	General Plant / Other	-	-	-	-	-	-	-	11,292.00
1299	77579	STILL WATER LANDING	2/27/1996	23,425.00	(23,425)	-	General Plant / Other	-	-	-	-	-	-		

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1321	77591	BLOOMINGDALE HILLS - SECTION B - UNIT 2	5/7/1996	29,780.50	(29,781)	-	General Plant / Other	-	-	-	-	-	-	-	29,780.50
1322	78145	LYNMAR COMMERCE PARK	5/13/1996	127,952.86	(127,953)	-	Distribution	-	-	127,952.86	-	-	-	-	-
1323	77593	VALRICO FOREST SUBDIVISION	5/21/1996	282,734.95	(282,735)	-	Distribution	-	-	282,734.95	-	-	-	-	-
1324	77618	APOLLO KEY VILLAGE	5/21/1996	30,821.90	(30,822)	-	General Plant / Other	-	-	-	-	-	-	-	30,821.90
1325	78054	WW PS TAMPA SHORES SEE PCN 99077	5/31/1996	42,559.06	(24,826)	17,733	General Plant / Other	-	-	-	-	-	-	-	42,559.06
1326	77594	HEATHER LAKES - UNIT 22A	6/7/1996	70,355.54	(70,356)	-	General Plant / Other	-	-	-	-	-	-	-	70,355.54
1327	77595	PROVIDENCE LAKES - PARCEL MF - PHASE III	6/7/1996	51,785.83	(51,786)	-	General Plant / Other	-	-	-	-	-	-	-	51,785.83
1328	78142	HEATHER LAKES UNIT 22A & HEATHER LAKES BLVD EAST	6/7/1996	87,589.68	(87,590)	-	General Plant / Other	-	-	-	-	-	-	-	87,589.68
1329	77596	GORDON BURNETT MIDDLE SCHOOL	6/11/1996	84,680.82	(84,681)	-	General Plant / Other	-	-	-	-	-	-	-	84,680.82
1330	77597	CRYSTAL COVE SUBDIVISION	6/11/1996	115,496.31	(115,496)	-	Distribution	-	-	115,496.31	-	-	-	-	-
1331	77598	CUMBERLAND ESTATES SUBDIVISION	6/11/1996	130,655.30	(130,655)	-	Distribution	-	-	130,655.30	-	-	-	-	-
1332	77599	DISCOUNT AUTO PARTS/DON OLSON STORES (HANLEY ROAD)	6/11/1996	4,558.33	(4,558)	-	General Plant / Other	-	-	-	-	-	-	-	4,558.33
1333	77716	BLOOMINGDALE SECTION AA-GG UNIT 2 PH 1	6/11/1996	76,956.90	(76,957)	-	General Plant / Other	-	-	-	-	-	-	-	76,956.90
1334	77811	VALLEY CIR/ELROD GRAVITY MN/MANHOLES	6/12/1996	110,761.33	(110,761)	-	Collection	-	-	-	-	110,761.33	-	-	-
1335	78138	WW DALE MABRY REUSE SYSTEM IMPROVEMENT	6/15/1996	1,079,292.01	(1,005,442)	73,850	WWTreatment	-	-	-	1,079,292.01	-	-	-	-
1336	51183	TRAILER ENCLOSED	6/20/1996	2,450.00	(2,450)	-	General Plant / Other	-	-	-	-	-	-	-	2,450.00
1337	77600	RIVER CROSSING ESTATES - PHASE I	6/21/1996	161,412.50	(161,413)	-	Distribution	-	-	161,412.50	-	-	-	-	-
1338	77604	WESTCHASE - SECTION 372 AND PARK SITE	6/21/1996	201,046.24	(201,046)	-	Distribution	-	-	201,046.24	-	-	-	-	-
1339	77601	CARROLLWOOD KEY (F.K.A. CYPRESS RESERVE TOWNHOMES	6/25/1996	21,447.00	(21,447)	-	General Plant / Other	-	-	-	-	-	-	-	21,447.00
1340	78136	DALE MABRY WWTP IMPROVEMENTS	6/27/1996	1,376,334.16	(1,376,334)	-	WWTreatment	-	-	-	1,376,334.16	-	-	-	-
1341	77602	LAKE ST. CHARLES - UNITS 1 AND 2	6/28/1996	420,821.75	(420,822)	-	Distribution	-	-	420,821.75	-	-	-	-	-
1342	77603	LAKE ST CHARLES - UNIT 3	6/28/1996	164,405.65	(164,406)	-	Distribution	-	-	164,405.65	-	-	-	-	-
1343	77605	WESTCHASE 373 411 AND MONTAGUE STREET	7/1/1996	319,532.01	(319,532)	-	Distribution	-	-	319,532.01	-	-	-	-	-
1344	77606	CHEVAL - WINBLETON VILLAGE	7/2/1996	37,081.70	(37,082)	-	General Plant / Other	-	-	-	-	-	-	-	37,081.70
1345	77609	VILLA ROSA - PHASE 1B1	7/9/1996	120,483.80	(120,484)	-	Distribution	-	-	120,483.80	-	-	-	-	-
1346	77611	HEATHER LAKES - UNIT 36A	7/9/1996	113,584.61	(113,585)	-	Distribution	-	-	113,584.61	-	-	-	-	-
1347	77571	VILLAGE WOOD RWIU PIPE	7/15/1996	128,413.89	(128,414)	-	General Plant / Other	-	-	-	-	-	-	-	128,413.89
1348	77572	SOUTH VILLAGE DRIVE/CASEY RD RW TRANSMISSION MAIN PIP	7/15/1996	9,515.63	(9,516)	-	General Plant / Other	-	-	-	-	-	-	-	9,515.63
1349	78135	NORTH VILLAGE DR RW TRANSMISSION MAIN	7/15/1996	135,550.50	(135,551)	-	WWTransmission	-	-	-	135,550.50	-	-	-	-
1350	78137	THE VILLAGE SOUTH OF CARROLLWOOD RWIU	7/15/1996	136,700.19	(136,700)	-	General Plant / Other	-	-	-	-	-	-	-	136,700.19
1351	77607	CALUSA TRACE - UNIT 13	7/16/1996	96,505.67	(96,506)	-	General Plant / Other	-	-	-	-	-	-	-	96,505.67
1352	77608	RANCH ROAD GROVE - PHASE 2B	7/23/1996	94,728.50	(94,729)	-	General Plant / Other	-	-	-	-	-	-	-	94,728.50
1353	77610	JIMENES MEDICAL COMPLEX(FKA OAKFIELD STATION - PHASE 2	7/23/1996	4,204.60	(4,205)	-	General Plant / Other	-	-	-	-	-	-	-	4,204.60
1354	77612	PARAGON CABLE (EHRLEIGH ROAD)	7/23/1996	7,696.00	(7,696)	-	General Plant / Other	-	-	-	-	-	-	-	7,696.00
1355	77714	BLOOMINGDALE VILLAGE PH 1	7/23/1996	136,894.59	(136,895)	-	Distribution	-	-	136,894.59	-	-	-	-	-
1356	77613	BLOOMINGDALE AA/GG UNIT 3 PHASE 2	8/2/1996	74,547.18	(74,547)	-	General Plant / Other	-	-	-	-	-	-	-	74,547.18
1357	77614	CHEVAL WEST VILLAGE 4 PHASE 1	8/2/1996	150,317.18	(150,317)	-	Distribution	-	-	150,317.18	-	-	-	-	-
1358	77615	CHEVAL WEST VILLAGE 5A	8/2/1996	153,549.10	(153,549)	-	Distribution	-	-	153,549.10	-	-	-	-	-
1359	77616	WESTCHASE SECTION 412	8/2/1996	85,398.76	(85,399)	-	General Plant / Other	-	-	-	-	-	-	-	85,398.76
1360	77617	REPTRON ELECTRONICS	8/13/1996	31,950.00	(31,950)	-	General Plant / Other	-	-	-	-	-	-	-	31,950.00
1361	77619	J C PENNEY DISTR CTR - COST BRKDN W/W TRANS SYS	8/13/1996	2,000.00	(2,000)	-	General Plant / Other	-	-	-	-	-	-	-	2,000.00
1362	77623	BRANDON RIDGE UNIT 1 (AKA EAST BRANDON ACRES UNIT 1)	8/27/1996	220,457.42	(220,457)	-	Distribution	-	-	220,457.42	-	-	-	-	-
1363	77626	WOODBERRY WOODS APARTMENTS	8/27/1996	26,398.78	(26,399)	-	General Plant / Other	-	-	-	-	-	-	-	26,398.78
1364	77984	WW PS GRAINARY C1300N	8/31/1996	139,819.04	(80,687)	59,132	Collection	-	-	-	-	139,819.04	-	-	-
1365	77620	HEATHER LAKES SUBDIVISION UNIT 2 -	9/6/1996	55,594.76	(55,595)	-	General Plant / Other	-	-	-	-	-	-	-	55,594.76
1366	77630	MANGO CHURCH OF GOD	9/10/1996	10,750.00	(10,750)	-	General Plant / Other	-	-	-	-	-	-	-	10,750.00
1367	51261	PLASMA CUTTER	9/12/1996	4,467.07	(4,467)	-	General Plant / Other	-	-	-	-	-	-	-	4,467.07
1368	51266	GENERATOR	9/19/1996	1,839.00	(1,839)	-	General Plant / Other	-	-	-	-	-	-	-	1,839.00
1369	77621	HEATHER LAKES SUBDIVISION UNIT 27 PH 1	9/19/1996	68,333.30	(68,333)	-	General Plant / Other	-	-	-	-	-	-	-	68,333.30
1370	77534	RANDOM OAKS PHASE 2 UNIT 2	9/20/1996	91,116.50	(91,117)	-	General Plant / Other	-	-	-	-	-	-	-	91,116.50
1371	77625	BLOOMINGDALE SECTION AA/GG UNIT 2 PH 2	9/20/1996	55,981.00	(55,981)	-	General Plant / Other	-	-	-	-	-	-	-	55,981.00
1372	77628	BERKELEY SQUARE FKA WESTCHASE III	9/20/1996	29,395.76	(29,396)	-	General Plant / Other	-	-	-	-	-	-	-	29,395.76
1373	77622	BOYETTE SPRINGS SECTION B UNIT 8 PH 2	9/24/1996	40,561.00	(40,561)	-	General Plant / Other	-	-	-	-	-	-	-	40,561.00
1374	77624	RIVERGLEN UNIT 4 PH 1	9/24/1996	75,713.15	(75,713)	-	General Plant / Other	-	-	-	-	-	-	-	75,713.15
1375	77627	SUN CITY CENTER 315 - NUNTUCKET IV	9/24/1996	87,979.69	(87,980)	-	General Plant / Other	-	-	-	-	-	-	-	87,979.69
1376	77629	DISCOUNT AUTO PARTS STORE #47R	9/24/1996	9,000.00	(9,000)	-	General Plant / Other	-	-	-	-	-	-	-	9,000.00
1377	77640	C32194 PARSONS AVE WTM CLAY/WINDHORST	9/30/1996	225,201.24	(103,881)	121,320	Distribution	-	-	225,201.24	-	-	-	-	-
1378	77641	C11910 SR 580 FM RELOC DBL BRANCH RD	9/30/1996	64,712.13	(29,850)	34,863	General Plant / Other	-	-	-	-	-	-	-	64,712.13
1379	77643	C1300N WIMAUMA WTP TANK REPL	9/30/1996	1,247.90	(575)	673	General Plant / Other	-	-	-	-	-	-	-	1,247.90
1380	77644	C1300N N. BLVD GALVD WTM REPL	9/30/1996	14,611.84	(6,741)	7,871	General Plant / Other	-	-	-	-	-	-	-	14,611.84
1381	77645	WW PS STONE DRIVE C1300N	9/30/1996	20,277.50	(18,688)	1,590	General Plant / Other	-	-	-	-	-	-	-	20,277.50
1382	77646	C13101 FALK RD FM WOODBERRY/SR 60	9/30/1996	2,489,783.43	(1,148,573)	1,341,211	WWTransmission	-	-	-	-	2,489,783.43	-	-	-
1383	77647	C13105 KINGS AV WW FM BRENTW/TRADEW	9/30/1996	73,961.23	(34,119)	39,842	General Plant / Other	-	-	-	-	-	-	-	73,961.23
1384	77648	C13603 FALK RD WWTP FM	9/30/1996	72,955.49	(31,775)	41,180	General Plant / Other	-	-	-	-	-	-	-	72,955.49
1385	77649	C19607 RWIU CARROLLWOOD NO-IRRG DISTR LINES	9/30/1996	198,098.15	(91,386)	106,712	General Plant / Other	-	-	-	-	-	-	-	198,098.15
1386	77650	C19608 RWIU CWOOD VIL PH 1-7-IRRG DISTR LINES	9/30/1996	679,133.84	(313,295)	365,839	General Plant / Other	-	-	-	-	-	-	-	679,133.84
1387	77651	C19609 RWIU COUNTRY CLUB VIL-IRRG DISTR LINES	9/30/1996	143,286.78	(66,034)	77,253	General Plant / Other	-	-	-	-	-	-	-	143,286.78
1388	77652	C19611 RWIU STONEHEDGE-IRRG DISTR LINES	9/30/1996	53,737.74	(24,767)	28,971	General Plant / Other	-	-	-	-	-	-	-	53,737.74
1389	77653	C19612 RWIU STONE GATE-IRRG DISTR LINES	9/30/1996	103,439.52	(47,659)	55,781	General Plant / Other	-	-	-	-				

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1409	77679	FROM 88829 -W/PULL BOX & COR DESC	9/30/1996	195.00	-	195	General Plant / Other	-	-	-	-	-	-	-	195.00
1410	77812	C10614 D-MABRY WWTP EFF FM TO BRUSHY	10/3/1996	1,606,824.07	(738,569)	868,255	WWTreatment	-	-	-	1,606,824.07	-	-	-	-
1411	77813	WWTP VALRICO EXP TO 4.5 MGD DESIGN C14405	10/3/1996	738,259.32	(424,056)	314,204	WWTreatment	-	-	-	738,259.32	-	-	-	-
1412	77814	C14608 RIVERHILLS REC WATER LINE	10/3/1996	655,438.99	(301,272)	354,167	Reclaimed	-	-	-	-	-	-	655,438.99	-
1413	77815	C14902 BUCKINGHAM S/D WW CONNECT	10/3/1996	327,108.62	(150,347)	176,761	Collection	-	-	-	-	327,108.62	-	-	-
1414	77816	C19712 NW REG RESIDUALS RCY STORMWATER POND IMP	10/3/1996	30,665.23	(14,087)	16,578	General Plant / Other	-	-	-	-	-	-	-	30,665.23
1415	77817	C20901 NORTHWEST EXPRESSWAY WW RELOC	10/3/1996	58,540.72	(26,908)	31,633	General Plant / Other	-	-	-	-	-	-	-	58,540.72
1416	77818	C21306 RIVERVIEW WWTP ALAFIA RV FM CROSSING	10/3/1996	418,957.00	(192,573)	226,384	WWTreatment	-	-	-	418,957.00	-	-	-	-
1417	77819	WW PS SOUTH CENTRAL FM C21337	10/3/1996	291,965.18	(134,119)	157,846	WWTransmission	-	-	-	-	-	291,965.18	-	-
1418	77820	C31930 NW EXPRESSWAY UTILITY RELOC	10/3/1996	46,475.81	(21,362)	25,114	General Plant / Other	-	-	-	-	-	-	-	46,475.81
1419	77821	C32147 PARSONS AVE WTM WINDHORST/HILLS	10/3/1996	1,169,870.20	(537,730)	632,140	WTransmission	-	1,169,870.20	-	-	-	-	-	-
1420	77686	RIVER HILLS COUNTRY CLUB PARCEL 14 PH 1	10/4/1996	100,353.36	(100,353)	-	Distribution	-	-	-	100,353.36	-	-	-	-
1421	77687	COPPER RIDGE TRACT C	10/8/1996	422,142.55	(422,143)	-	Distribution	-	-	-	422,142.55	-	-	-	-
1422	77690	PROVIDENCE LAKES PARCEL D PHASE 1	10/18/1996	103,156.76	(103,157)	-	Distribution	-	-	-	103,156.76	-	-	-	-
1423	77688	WESTCHASE SECTION 374	10/28/1996	72,850.00	(72,850)	-	General Plant / Other	-	-	-	-	-	-	-	72,850.00
1424	77989	C16307 KINGS POINT FM REPL	10/28/1996	41,586.75	(41,587)	-	General Plant / Other	-	-	-	-	-	-	-	41,586.75
1425	77706	L HEATHER OAKS RECL WTM (C19628)	11/1/1996	1,765.40	-	1,765	General Plant / Other	-	-	-	-	-	-	-	1,765.40
1426	78144	MEADOW BROOK UNIT 4 C	11/1/1996	137,942.67	(137,943)	-	Distribution	-	-	-	137,942.67	-	-	-	-
1427	77691	MEMORY LANE SUBDIVISION	11/12/1996	35,429.00	(35,429)	-	General Plant / Other	-	-	-	-	-	-	-	35,429.00
1428	77692	BRANDON BROOK PLAZA OFF-SITE WATER LINE	11/12/1996	32,879.00	(32,879)	-	General Plant / Other	-	-	-	-	-	-	-	32,879.00
1429	77693	GRACE BIBLE CHURCH	11/12/1996	6,810.00	(6,810)	-	General Plant / Other	-	-	-	-	-	-	-	6,810.00
1430	77712	LAKEVIEW VILLAGE SECTION H UNIT 1	11/12/1996	84,230.46	(84,230)	-	General Plant / Other	-	-	-	-	-	-	-	84,230.46
1431	51325	WINCH	11/14/1996	2,872.00	(2,872)	-	General Plant / Other	-	-	-	-	-	-	-	2,872.00
1432	77573	MID VILLAGE RWIU (CARROLLWOOD RUN) PIPE	11/15/1996	33,191.16	(33,191)	-	General Plant / Other	-	-	-	-	-	-	-	33,191.16
1433	77689	ANDOVER VILLAGE PH 2 ONLY	11/20/1996	160,569.00	(160,569)	-	Distribution	-	-	-	160,569.00	-	-	-	-
1434	77563	CARROLLWOOD VILLAGE RUN R/W TRANSMISSION MAIN PIPE	11/29/1996	187,931.48	(187,931)	-	Reclaimed	-	-	-	-	-	-	187,931.48	-
1435	77696	THE EAGLES TR SR 10 PH 1 AKA CANTERBURY VIL 1ST ADDITIO	12/10/1996	187,876.50	(187,877)	-	Distribution	-	-	-	187,876.50	-	-	-	-
1436	77698	ISLAND WALK PH 1 SUBDIVISION	12/10/1996	71,130.00	(71,130)	-	General Plant / Other	-	-	-	-	-	-	-	71,130.00
1437	77699	HINDU RELIGIOUS CENTER	12/10/1996	52,315.00	(52,315)	-	General Plant / Other	-	-	-	-	-	-	-	52,315.00
1438	77701	OXFORD CONDOMINIUMS PH 3	12/10/1996	292,298.42	(292,298)	-	Distribution	-	-	-	292,298.42	-	-	-	-
1439	77694	MARATHON OIL/SPEEDWAY UNIT #171	12/11/1996	10,798.30	(10,798)	-	General Plant / Other	-	-	-	-	-	-	-	10,798.30
1440	77695	WEST BAY PH 13	12/13/1996	137,986.76	(137,987)	-	Distribution	-	-	-	137,986.76	-	-	-	-
1441	77697	RIVER CROSSING ESTATES PH 2A	12/13/1996	49,729.82	(49,730)	-	General Plant / Other	-	-	-	-	-	-	-	49,729.82
1442	77707	NORTHDALE RECL WTM (C19631)	12/13/1996	6,767.00	-	6,767	General Plant / Other	-	-	-	-	-	-	-	6,767.00
1443	77700	ARBOR LAKES PH 2	12/20/1996	122,035.47	(122,035)	-	Distribution	-	-	-	122,035.47	-	-	-	-
1444	77702	AVILA CLUBHOUSE VILLAS	12/20/1996	37,017.95	(37,018)	-	General Plant / Other	-	-	-	-	-	-	-	37,017.95
1445	77704	VILLA ROSA PH 1D	12/20/1996	100,376.00	(100,376)	-	Distribution	-	-	-	100,376.00	-	-	-	-
1446	78053	ADMINISTRATIVE SERVICES	1/7/1997	6,212.00	(3,520)	2,692	General Plant / Other	-	-	-	-	-	-	-	6,212.00
1447	77703	BOYETTE SPRINGS SECTION A UNITS 5 6 PH 1	1/9/1997	195,926.31	(195,926)	-	Distribution	-	-	-	195,926.31	-	-	-	-
1448	77708	CRYSTAL LAKES CENTRE	1/14/1997	24,885.94	(24,886)	-	General Plant / Other	-	-	-	-	-	-	-	24,885.94
1449	77709	SHELDON ROAD APARTMENTS	1/14/1997	7,513.00	(7,513)	-	General Plant / Other	-	-	-	-	-	-	-	7,513.00
1450	77710	DEVONSHIRE WOODS SUBDIVION	1/14/1997	66,364.84	(66,365)	-	General Plant / Other	-	-	-	-	-	-	-	66,364.84
1451	77711	COUNTRYSIDE VILLAGE SUBDIVION	1/14/1997	163,147.91	(163,148)	-	Distribution	-	-	-	163,147.91	-	-	-	-
1452	77719	VILLA ROSA PH 1B2 AND 1B3	1/14/1997	98,962.71	(98,963)	-	General Plant / Other	-	-	-	-	-	-	-	98,962.71
1453	77731	CHEVAL WEST VILLAGE 8	1/14/1997	67,170.50	(67,171)	-	General Plant / Other	-	-	-	-	-	-	-	67,170.50
1454	77715	HOLIDAY INN EXPRESS	1/28/1997	52,985.30	(52,985)	-	General Plant / Other	-	-	-	-	-	-	-	52,985.30
1455	77718	SWEETWATER LANDINGS FORCE MAIN	1/28/1997	9,470.00	(9,470)	-	General Plant / Other	-	-	-	-	-	-	-	9,470.00
1456	77713	LAKEVIEW APARTMENTS	2/11/1997	2,500.00	(2,500)	-	General Plant / Other	-	-	-	-	-	-	-	2,500.00
1457	77717	HUNGRY HOWIE'S RIVERVIEW	2/11/1997	6,765.00	(6,765)	-	General Plant / Other	-	-	-	-	-	-	-	6,765.00
1458	77732	SUMMERFELD VILLAGE 1 TRACT 9A	2/21/1997	43,328.35	(43,328)	-	General Plant / Other	-	-	-	-	-	-	-	43,328.35
1459	77726	RIVER HILLS COUNTRY CLUB PARCEL 15 PH 1B	2/25/1997	45,033.35	(45,033)	-	General Plant / Other	-	-	-	-	-	-	-	45,033.35
1460	77733	BLOOMINGDALE SECTION LL-UNIT 2	2/25/1997	47,159.07	(47,159)	-	General Plant / Other	-	-	-	-	-	-	-	47,159.07
1461	77734	WINDSOR PARK AT THE EAGLES(FKA THE EAGLES SF 8 UNIT 2)	2/25/1997	193,101.74	(193,102)	-	Distribution	-	-	-	193,101.74	-	-	-	-
1462	77735	LA PALOMA VILLAGE UNIT 2 PH 1 & 1A	2/25/1997	73,850.88	(73,851)	-	General Plant / Other	-	-	-	-	-	-	-	73,850.88
1463	77736	PROVIDENCE LAKES PARCEL C	2/27/1997	52,201.38	(52,201)	-	General Plant / Other	-	-	-	-	-	-	-	52,201.38
1464	77737	PROVIDENCE LAKES PARCEL D PH 2	2/27/1997	58,847.65	(58,848)	-	General Plant / Other	-	-	-	-	-	-	-	58,847.65
1465	77738	VILLA ROSA PH 2	2/28/1997	199,318.10	(199,318)	-	Distribution	-	-	-	199,318.10	-	-	-	-
1466	51324	PIPE THREADER POWER DRIVE 1822 1	3/6/1997	2,909.00	(2,909)	-	General Plant / Other	-	-	-	-	-	-	-	2,909.00
1467	77739	TOWN POINTE AKA PADDOCK TRIAL	3/10/1997	131,137.88	(131,138)	-	Distribution	-	-	-	131,137.88	-	-	-	-
1468	77994	C31112 SHELDON RD WTM MOHR/WATERS	3/11/1997	1,343,038.61	(1,343,039)	-	Distribution	-	-	-	1,343,038.61	-	-	-	-
1469	78057	SHELDON FM MOHR/WATERS - SEE PCN 90355 & 90543	3/11/1997	1,172,896.30	(1,172,896)	-	WWTransmission	-	-	-	-	1,172,896.30	-	-	-
1470	78058	SHELDON FM MOHR/WATERS-SEE PCN 90355 & 90542	3/11/1997	70,846.09	(70,846)	-	General Plant / Other	-	-	-	-	-	-	-	70,846.09
1471	77740	BRENTWOOD HILLS TRACT C	3/13/1997	203,753.10	(203,753)	-	Distribution	-	-	-	203,753.10	-	-	-	-
1472	77721	BRENTVA GREEN DRIVE FROM STATION 70+50 TO STATION 81+15	3/21/1997	21,680.50	(21,681)	-	General Plant / Other	-	-	-	-	-	-	-	21,680.50
1473	77725	BRENTWOOD HILLS TRACT A UNIT 2	3/24/1997	102,648.63	(102,649)	-	Distribution	-	-	-	-	-	-	-	-
1474	77728	PADDOCK CLUB BRANDON PH 1	3/25/1997	20,110.00	(20,110)	-	General Plant / Other	-	-	-	102,648.63	-	-	-	20,110.00
1475	77729	AVILA UNIT 14 PH 2	3/25/1997	29,899.50	(29,900)	-	General Plant / Other	-	-	-	-	-	-	-	29,899.50
1476	77730	LUMSDEN/PROVIDENCE RETAIL DEVELOPMENT	3/25/1997	20,808.30	(20,808)	-	General Plant / Other	-	-	-	-	-	-	-	20,808.30
1477	77741	CHEVAL WEST VILLAGE 13 & 14	3/25/1997	66,107.18	(66,107)	-	General Plant / Other								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1497	77538	OLD MEMORIAL GOLF CLUB	6/10/1997	37,196.00	(37,196)	-	General Plant / Other	-	-	-	-	-	-	-	37,196.00
1498	77536	BRENTWOOD HILLS TRACT F UNIT 2	6/12/1997	142,187.54	(142,188)	-	Distribution	-	-	-	-	-	-	-	-
1499	77543	TWIN LAKES A1 B1 AND C	6/13/1997	745,447.16	(745,447)	-	Distribution	-	-	142,187.54	-	-	-	-	745,447.16
1500	77537	VENTANA PHASE 3	6/24/1997	86,523.80	(86,524)	-	General Plant / Other	-	-	-	-	-	-	-	-
1501	77542	CHEVAL WEST VILLAGE 9	6/30/1997	169,781.06	(169,781)	-	Distribution	-	-	169,781.06	-	-	-	-	-
1502	77564	CYPRESS RUN RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	94,629.35	(94,629)	-	General Plant / Other	-	-	-	-	-	-	-	94,629.35
1503	77565	BARDMOOR PLACE RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	46,136.81	(46,137)	-	General Plant / Other	-	-	-	-	-	-	-	46,136.81
1504	77566	HAYWARD PLACE RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	46,295.86	(46,296)	-	General Plant / Other	-	-	-	-	-	-	-	46,295.86
1505	77567	LAKE HEATHER OAKS R/W TRASMISSION MAIN PIPE	6/30/1997	54,896.11	(54,896)	-	General Plant / Other	-	-	-	-	-	-	-	54,896.11
1506	77568	LAKE HEATHER OAKS RWIU PIPE	6/30/1997	446,548.88	(446,549)	-	General Plant / Other	-	-	-	-	-	-	-	446,548.88
1507	77576	NORTHAMPTON RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	28,578.53	(28,579)	-	General Plant / Other	-	-	-	-	-	-	-	28,578.53
1508	77544	ASHLEY OAKS UNIT 3	7/7/1997	104,382.21	(104,382)	-	Distribution	-	-	104,382.21	-	-	-	-	-
1509	77535	EDINBOROUGH SUBDIVISION	7/15/1997	26,012.50	(26,013)	-	General Plant / Other	-	-	-	-	-	-	-	26,012.50
1510	77541	HOMESTEAD REGENCY - BRANDON	7/15/1997	5,320.00	(5,320)	-	General Plant / Other	-	-	-	-	-	-	-	5,320.00
1511	77533	HEATHER LAKES UNIT 22 PHASE B	7/20/1997	70,587.44	(70,587)	-	General Plant / Other	-	-	-	-	-	-	-	70,587.44
1512	78146	TURNBERRY @ THE EAGLES FIRST ADDITION PH 1	7/25/1997	51,630.50	(51,631)	-	General Plant / Other	-	-	-	-	-	-	-	51,630.50
1513	78147	RIVER VISTA	7/29/1997	14,630.00	(14,630)	-	General Plant / Other	-	-	-	-	-	-	-	14,630.00
1514	78148	REGENCY LAKES COMMERCIAL DEVELOPMENT	7/29/1997	22,948.40	(22,948)	-	General Plant / Other	-	-	-	-	-	-	-	22,948.40
1515	79165	SUMMERFIELD VILLAGE 1 TRACT 10 - PHASE 2	7/29/1997	41,316.75	(41,317)	-	General Plant / Other	-	-	-	-	-	-	-	41,316.75
1516	51395	SAW CUT OFF	7/31/1997	1,220.00	(1,220)	-	General Plant / Other	-	-	-	-	-	-	-	1,220.00
1517	51398	PIPE THREADER POWER DRIVE 100	7/31/1997	1,538.00	(1,538)	-	General Plant / Other	-	-	-	-	-	-	-	1,538.00
1518	78149	WESTCHASE SECTION 377	8/1/1997	300,614.07	(300,614)	-	Distribution	-	-	300,614.07	-	-	-	-	-
1519	78150	WESTCHASE SECTION 376 & 378	8/1/1997	178,699.60	(178,700)	-	Distribution	-	-	178,699.60	-	-	-	-	-
1520	78151	BRANDON BROOK PHASE 7	8/1/1997	69,165.25	(69,165)	-	General Plant / Other	-	-	-	-	-	-	-	69,165.25
1521	77574	VAN DYKE/DALE MABRY REUSE SYSTEM INTERCONNECT PIPE	8/4/1997	77,870.05	(77,870)	-	General Plant / Other	-	-	-	-	-	-	-	77,870.05
1522	78152	BEREAN BIBLE COMMUNITY CHURCH	8/12/1997	19,980.00	(19,980)	-	General Plant / Other	-	-	-	-	-	-	-	19,980.00
1523	78153	SUMMERFIELD VILLAGE 1 TRACT 30 PH 2	8/28/1997	32,817.20	(32,817)	-	General Plant / Other	-	-	-	-	-	-	-	32,817.20
1524	78154	ANDOVER VILLAGE PH 3 ONLY	9/2/1997	40,515.80	(40,516)	-	General Plant / Other	-	-	-	-	-	-	-	40,515.80
1525	78155	VILLA ROSA PH F AND A PORTION OF REFLECTIONS BLVD	9/3/1997	153,104.38	(153,104)	-	Distribution	-	-	153,104.38	-	-	-	-	-
1526	78156	RIVER HILLS COUNTRY CLUB PARCEL 14 PH 2	9/8/1997	68,002.10	(68,002)	-	General Plant / Other	-	-	-	-	-	-	-	68,002.10
1527	78157	FEDERAL EXPRESS - WATERS AVE	9/9/1997	23,171.47	(23,171)	-	General Plant / Other	-	-	-	-	-	-	-	23,171.47
1528	78158	WHITAKER STATES	9/18/1997	21,337.50	(21,338)	-	General Plant / Other	-	-	-	-	-	-	-	21,337.50
1529	77938	CAPITAL ONE BUSINESS CENTER	9/23/1997	80,346.00	(80,346)	-	General Plant / Other	-	-	-	-	-	-	-	80,346.00
1530	78159	NORTH GATE SQUARE PH 3 - COBB THEATRE	9/23/1997	14,658.00	(14,658)	-	General Plant / Other	-	-	-	-	-	-	-	14,658.00
1531	78160	OLD MEMORIAL GOLF CLUB	9/23/1997	14,396.00	(14,396)	-	General Plant / Other	-	-	-	-	-	-	-	14,396.00
1532	78161	SUN CITY CENTER NANTUCKET IV / UNIT 315 PH 2	9/23/1997	123,211.60	(123,212)	-	Distribution	-	-	123,211.60	-	-	-	-	-
1533	78162	CRISTINA PHASE III UNIT 1	9/23/1997	122,550.45	(122,550)	-	Distribution	-	-	122,550.45	-	-	-	-	-
1534	78163	ISLAND CAY PH 2 SUBDIVISION	9/23/1997	7,440.00	(7,440)	-	General Plant / Other	-	-	-	-	-	-	-	7,440.00
1535	77562	CLAY AVE PUMP STATION ADDITION	9/26/1997	34,823.36	(30,695)	4,128	General Plant / Other	-	-	-	-	-	-	-	34,823.36
1536	77550	IN-HOUSE CONSTRUCTION FOR SOUTH SERVICES FY97	9/30/1997	60,686.79	(26,782)	33,904	General Plant / Other	-	-	-	-	-	-	-	60,686.79
1537	77551	IN-HOUSE CONSTRUCTION FOR NORTH SERVICES FY97	9/30/1997	26,046.89	(11,495)	14,552	General Plant / Other	-	-	-	-	-	-	-	26,046.89
1538	77552	IN-HOUSE CONSTRUCTION FOR CENTRAL SERVICES FY97	9/30/1997	22,385.63	(9,879)	12,507	General Plant / Other	-	-	-	-	-	-	-	22,385.63
1539	78164	KANE'S FURNITURE-NORTH DALE MABRY	10/7/1997	6,093.00	(6,093)	-	General Plant / Other	-	-	-	-	-	-	-	6,093.00
1540	78165	PARKWAY CENTER UNIT 1 PH 1 & FALKENBURG RD UTILITY	10/7/1997	505,130.11	(505,130)	-	Collection	-	-	-	-	505,130.11	-	-	-
1541	51417	BEARING PRESS	10/8/1997	2,803.00	(2,803)	-	General Plant / Other	-	-	-	-	-	-	-	2,803.00
1542	78166	BLOOMINGDALE SECTION DD PH 4 UNIT 1	10/13/1997	78,546.17	(78,546)	-	General Plant / Other	-	-	-	-	-	-	-	78,546.17
1543	78167	COPPER RIDGE TRACT B 1	10/14/1997	219,596.30	(219,596)	-	Distribution	-	-	219,596.30	-	-	-	-	-
1544	77935	ALAFIA RIVER ESTATES	10/21/1997	11,825.40	(11,825)	-	General Plant / Other	-	-	-	-	-	-	-	11,825.40
1545	78168	ICE SPORTS FORUM OF BRANDON	10/21/1997	39,999.91	(40,000)	-	General Plant / Other	-	-	-	-	-	-	-	39,999.91
1546	78169	MARINA VILLAGE SUBDIVISION	10/21/1997	15,435.00	(15,435)	-	General Plant / Other	-	-	-	-	-	-	-	15,435.00
1547	78170	BRANDON MEDICAL PLAZA	10/21/1997	10,180.00	(10,180)	-	General Plant / Other	-	-	-	-	-	-	-	10,180.00
1548	78171	FISHHAWK RANCH PH 1 (UNITS 1A 2 & 3)	10/24/1997	432,706.74	(432,707)	-	Distribution	-	-	432,706.74	-	-	-	-	-
1549	78172	RIVER HILLS COUNTRY ACCLUB PARCEL 18	10/27/1997	66,559.17	(66,559)	-	General Plant / Other	-	-	-	-	-	-	-	66,559.17
1550	78173	WESTCHASE SECTION 205	10/27/1997	204,947.21	(204,947)	-	Distribution	-	-	204,947.21	-	-	-	-	-
1551	78174	SUN CITY CENTER UNIT 158 PH 1	10/27/1997	93,726.03	(93,726)	-	General Plant / Other	-	-	-	-	-	-	-	93,726.03
1552	78175	BRANDON RIDGE UNIT 2	10/27/1997	136,022.98	(136,023)	-	Distribution	-	-	136,022.98	-	-	-	-	-
1553	78176	SUMMERFIELD VILLAGE I TRACT 10 PH 1	10/27/1997	53,865.45	(53,865)	-	General Plant / Other	-	-	-	-	-	-	-	53,865.45
1554	78177	UNITED PARCEL SERVICE/EAGLE TRAIL DR	11/13/1997	210,054.80	(210,055)	-	Distribution	-	-	210,054.80	-	-	-	-	-
1555	78178	VILLA ROSA PH G	11/14/1997	112,421.44	(112,421)	-	Distribution	-	-	112,421.44	-	-	-	-	-
1556	77841	CARROLLWOOD COVE (AKA JACKSON ESTATES)	11/17/1997	89,907.70	(89,908)	-	General Plant / Other	-	-	-	-	-	-	-	89,907.70
1557	77842	ST ANDREWS AT THE EAGLES UNIT 2A PH 1	11/19/1997	141,788.05	(141,788)	-	Distribution	-	-	141,788.05	-	-	-	-	-
1558	77843	ALBERTSON'S CARROLLWOOD SQUARE	11/25/1997	22,580.00	(22,580)	-	General Plant / Other	-	-	-	-	-	-	-	22,580.00
1559	77850	SUN CITY CENTER UNIT 277 PH 3	11/25/1997	16,170.00	(16,170)	-	General Plant / Other	-	-	-	-	-	-	-	16,170.00
1560	78757	WESTWOOD LAKES PH 1A	11/25/1997	651,044.61	(651,045)	-	Distribution	-	-	651,044.61	-	-	-	-	-
1561	77910	WESTCHASE SECTION 414	12/5/1997	81,561.10	(81,561)	-	General Plant / Other	-	-	-	-	-	-	-	81,561.10
1562	77911	RIVER HILLS COUNTRY CLUB PARCEL 15 PH 2	12/7/1997	70,309.00	(70,309)	-	General Plant / Other	-	-	-	-	-	-	-	70,309.00
1563	77849	FANTASIA MOBILE HOME PARK	12/9/1997	249,470.00	(249,470)	-	Distribution	-	-	249,470.00	-	-	-	-	-
1564	77847	RIVERGLEN UNITS 5 6 AND 7 PH 1	12/20/1997	366,817.50	(366,818)	-	Distribution	-	-	366,817.50	-	-	-	-	-
1565	77848	BRENTWOOD HILLS TRACT D/E UNIT 2	1/2/1998	61,638.30	(61,638)	-	General Plant / Other	-	-	-	-	-	-	-	61,638.30
1566	77925	BLOOMINGDALE SECTION EE UNIT 1	1/2/1998	79,000.25	(79,000)	-	General Plant / Other	-	-	-	-	-	-	-	79,000.25
1567	77851	UNIVERSAL AMERICAN FLOWERS													

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1585	77934	AVILA CLUBHOUSE VILLAS	4/21/1998	9,570.00	(9,570)	-	General Plant / Other	-	-	-	-	-	-	-	9,570.00
1586	77975	ISLAND WALK PH 2	4/21/1998	67,141.80	(67,142)	-	General Plant / Other	-	-	-	-	-	-	-	67,141.80
1587	77918	HERITAGE HARBOR PH 1A (PARTIAL ACCEPTANCE)	4/24/1998	641,189.20	(641,189)	-	Distribution	-	-	641,189.20	-	-	-	-	-
1588	77931	VILLA ROSA PHASE H	4/30/1998	207,212.94	(207,213)	-	Distribution	-	-	207,212.94	-	-	-	-	-
1589	77932	VILLA ROSA PHASE I	4/30/1998	76,863.45	(76,863)	-	General Plant / Other	-	-	-	-	-	-	-	76,863.45
1590	77923	BOYETTE SPRINGS SECTION B UNIT II PH 1	5/4/1998	191,877.06	(191,877)	-	Distribution	-	-	191,877.06	-	-	-	-	-
1591	77922	CEDAR FOREST APARTMENTS (OFF-SITE)	5/12/1998	6,755.00	(6,755)	-	General Plant / Other	-	-	-	-	-	-	-	6,755.00
1592	77927	NU-AIR FORCE MAIN	5/12/1998	3,160.00	(3,160)	-	General Plant / Other	-	-	-	-	-	-	-	3,160.00
1593	77965	BALM RVRVW RD 12 IN RM (C15412)	5/12/1998	125.00	-	125	General Plant / Other	-	-	-	-	-	-	-	125.00
1594	77970	BELLE GLEN ADDITION	5/12/1998	99,013.06	(99,013)	-	General Plant / Other	-	-	-	-	-	-	-	99,013.06
1595	77919	HEATHER LAKES UNIT 21 PHC	5/15/1998	55,606.17	(55,606)	-	General Plant / Other	-	-	-	-	-	-	-	55,606.17
1596	77921	SUMMERFIELD VILLAGE 1 TRACT 30 PH 3	5/15/1998	20,510.40	(20,510)	-	General Plant / Other	-	-	-	-	-	-	-	20,510.40
1597	77980	EAGLEWOOD ESTATES (FKA RANCHO VIEJO)	5/26/1998	203,423.04	(203,423)	-	Distribution	-	-	203,423.04	-	-	-	-	-
1598	77992	WW C39525 NW POTABLE WATER FLOURIDATION SYS	6/3/1998	4,856.00	(2,580)	2,276	General Plant / Other	-	-	-	-	-	-	-	4,856.00
1599	77995	WW C39525 LITHIA WATER PLT FLOURIDATION SYS	6/3/1998	28,281.00	(15,024)	13,257	General Plant / Other	-	-	-	-	-	-	-	28,281.00
1600	77996	WW C39525 LAKE PARK PLT FLOURIDATION SYS	6/3/1998	15,581.00	(8,277)	7,304	General Plant / Other	-	-	-	-	-	-	-	15,581.00
1601	77929	SUN CITY CENTER UNIT 158 PH 2	6/4/1998	52,858.46	(52,858)	-	General Plant / Other	-	-	-	-	-	-	-	52,858.46
1602	77920	RIVER CROSSING ESTATES PH 2B	6/5/1998	50,327.56	(50,328)	-	General Plant / Other	-	-	-	-	-	-	-	50,327.56
1603	77924	LAKEVIEW VILLAGE SECTION F	6/5/1998	161,189.62	(161,190)	-	Distribution	-	-	161,189.62	-	-	-	-	-
1604	77926	SUNWAY DEVELOPMENT	6/5/1998	546,946.67	(546,947)	-	Distribution	-	-	546,946.67	-	-	-	-	-
1605	77976	LAKEVIEW VILLAGE SECTION H UNIT 2	6/5/1998	50,267.79	(50,268)	-	General Plant / Other	-	-	-	-	-	-	-	50,267.79
1606	77979	WESTCHASE PUMP STATION NUMBER 5	6/9/1998	104,300.00	(104,300)	-	Distribution	-	-	104,300.00	-	-	-	-	-
1607	77969	BLOOMINGDALE SECTION CC PH3	6/15/1998	102,159.39	(102,159)	-	Distribution	-	-	102,159.39	-	-	-	-	-
1608	77971	HICKORY LAKES PH1	6/19/1998	236,752.44	(236,752)	-	Distribution	-	-	236,752.44	-	-	-	-	-
1609	77972	ARBOR RIDGE SUBDIVISION	6/24/1998	59,910.76	(59,911)	-	General Plant / Other	-	-	-	-	-	-	-	59,910.76
1610	77974	BLOOMINGDALE VILLAGE PH2	6/29/1998	75,335.69	(75,336)	-	General Plant / Other	-	-	-	-	-	-	-	75,335.69
1611	77973	AVILA UNIT 17B	7/3/1998	71,322.78	(71,323)	-	General Plant / Other	-	-	-	-	-	-	-	71,322.78
1612	77977	HOMES FOR RUSKIN PHASE 2	7/14/1998	165,896.00	(165,896)	-	Distribution	-	-	165,896.00	-	-	-	-	-
1613	77978	VAN DYKE UNITED METHODIST CHURCH	7/14/1998	17,499.44	(17,499)	-	General Plant / Other	-	-	-	-	-	-	-	17,499.44
1614	77981	COLONIAL GRAND AT CITRUS PARK (FKA PAGLEN RD APARTME	7/14/1998	97,068.50	(97,069)	-	General Plant / Other	-	-	-	-	-	-	-	97,068.50
1615	77982	WESTCHASE SECTION 446	7/14/1998	48,307.20	(48,307)	-	General Plant / Other	-	-	-	-	-	-	-	48,307.20
1616	78002	SUN CITY CENTER RADISON CONDOMINIUMS PHASE 2	7/14/1998	135,454.20	(135,454)	-	Distribution	-	-	135,454.20	-	-	-	-	-
1617	78719	MONTREUX PHASE 2 AKA FERN RIDGE	7/14/1998	567,918.23	(567,918)	-	Distribution	-	-	567,918.23	-	-	-	-	-
1618	78750	DEER CREEK PH 1 (AKA EMERALD CREEK NORTH)	7/28/1998	185,909.30	(185,909)	-	Distribution	-	-	185,909.30	-	-	-	-	-
1619	51570	ICE MACHINE	8/11/1998	2,527.50	(2,528)	-	General Plant / Other	-	-	-	-	-	-	-	2,527.50
1620	51572	BEARING INDUCTION HEATER	8/11/1998	2,954.88	(2,955)	-	General Plant / Other	-	-	-	-	-	-	-	2,954.88
1621	77999	THE EAGLES TRACT SF-4 PH 2 (FKA TURNBERY 1ST ADD PH 2)	8/11/1998	49,062.25	(49,062)	-	General Plant / Other	-	-	-	-	-	-	-	49,062.25
1622	78000	THE EAGLES SF-10 - PHASE 3	8/11/1998	408,355.85	(408,356)	-	Distribution	-	-	408,355.85	-	-	-	-	-
1623	78003	DISCOUNT AUTO PARTS #38 R	8/11/1998	64,770.00	(64,770)	-	General Plant / Other	-	-	-	-	-	-	-	64,770.00
1624	78005	TAMPA BAY BAPTIST CONFERENCE CENTER	8/11/1998	25,868.88	(25,869)	-	General Plant / Other	-	-	-	-	-	-	-	25,868.88
1625	78001	HICKORY LAKES PHASE 2	8/18/1998	205,763.56	(205,764)	-	Distribution	-	-	205,763.56	-	-	-	-	-
1626	78004	BROOKSHIRE PHASE 1A	8/25/1998	107,888.66	(107,889)	-	Distribution	-	-	107,888.66	-	-	-	-	-
1627	78092	RIVERGLEN UNIT 4 PHASE 2	8/25/1998	58,858.59	(58,859)	-	General Plant / Other	-	-	-	-	-	-	-	58,858.59
1628	78097	SOUTH POINTE 1A & AB	8/30/1998	551,641.92	(551,642)	-	Distribution	-	-	551,641.92	-	-	-	-	-
1629	78098	FISH HAWK RANCH PH 1 UNITS 1-B1 4A&5	9/3/1998	296,581.05	(296,581)	-	Distribution	-	-	296,581.05	-	-	-	-	-
1630	78094	RIVERGLEN UNIT 5 PHASE 2	9/8/1998	83,260.68	(83,261)	-	General Plant / Other	-	-	-	-	-	-	-	83,260.68
1631	78095	LAKE ST CHARLES UNIT 7	9/8/1998	261,693.67	(261,694)	-	Distribution	-	-	261,693.67	-	-	-	-	-
1632	78100	WALGREENS AT PROVIDENCE & LUMSDEN	9/8/1998	16,436.00	(16,436)	-	General Plant / Other	-	-	-	-	-	-	-	16,436.00
1633	78093	DESIGN OPTIONS BY ATLANTIC	9/22/1998	1,738.00	(1,738)	-	General Plant / Other	-	-	-	-	-	-	-	1,738.00
1634	78096	KOL-AMUEWISH ASSOCIATION OF NORTH TAMPA	9/22/1998	24,147.90	(24,148)	-	General Plant / Other	-	-	-	-	-	-	-	24,147.90
1635	77894	WATER DESTINY UTILITIES ACQUISITION BAHIA BEACH	10/1/1998	786,508.47	(548,371)	238,137	Distribution	-	-	786,508.47	-	-	-	-	-
1636	77895	WWTP RIVER OAKS RWTM CONNECT	10/1/1998	889,751.39	(889,751)	-	Reclaimed	-	-	-	-	-	-	889,751.39	-
1637	77896	VAN DYKE/DM REUSE INTCNX	10/1/1998	11,106.07	(11,106)	-	General Plant / Other	-	-	-	-	-	-	-	11,106.07
1638	77897	VAN DYKE/DALE MABRY RW INTRECOM=NNECT	10/1/1998	387,832.03	(387,832)	-	WWTransmission	-	-	-	-	-	387,832.03	-	-
1639	78006	ASSETS DONATED FROM TBW	10/1/1998	18,818,100.35	(18,818,100)	-	General Plant / Other	-	-	-	-	-	-	-	18,818,100.35
1640	78052	WWTP RIVER OAKS NWRH 11 SVC PUMPS	10/1/1998	13,662.62	(7,144)	6,518	General Plant / Other	-	-	-	-	-	-	-	13,662.62
1641	78179	LAKE PARK BREAKER REHAB	10/1/1998	14,992.00	(14,992)	-	General Plant / Other	-	-	-	-	-	-	-	14,992.00
1642	78180	MANHATTAN BDGE/CH G FM	10/1/1998	16,014.00	(16,014)	-	General Plant / Other	-	-	-	-	-	-	-	16,014.00
1643	78181	WINDSOR PARK WW COONNEX	10/1/1998	48,259.55	(48,260)	-	General Plant / Other	-	-	-	-	-	-	-	48,259.55
1644	78182	MLK SR 574 WTM RELOC	10/1/1998	22,054.71	(22,055)	-	General Plant / Other	-	-	-	-	-	-	-	22,054.71
1645	78183	VALRICO WWTP SURGE PROT	10/1/1998	11,179.00	(11,179)	-	General Plant / Other	-	-	-	-	-	-	-	11,179.00
1646	78184	DALE MABRY WWTP SURGE PROT	10/1/1998	13,481.12	(13,481)	-	General Plant / Other	-	-	-	-	-	-	-	13,481.12
1647	78185	WWTP FALKENBURG RD EFF M (TO PALM RIVER)	10/1/1998	12,617.56	(12,618)	-	General Plant / Other	-	-	-	-	-	-	-	12,617.56
1648	78186	SR 574 WW RELOC PINE/PINE NO FDOT	10/1/1998	51,497.39	(51,497)	-	General Plant / Other	-	-	-	-	-	-	-	51,497.39
1649	78187	SR 60 FM KINGSWAY/VALRICO	10/1/1998	1,840.26	(1,840)	-	General Plant / Other	-	-	-	-	-	-	-	1,840.26
1650	78188	SR 60 WTM KINGSWAY/VALRICO	10/1/1998	41,056.65	(41,057)	-	General Plant / Other	-	-	-	-	-	-	-	41,056.65
1651	78189	SR 60 WW RELOCATION KINGSWAY/VALRICO	10/1/1998	3,606.56	(3,607)	-	General Plant / Other	-	-	-	-	-	-	-	3,606.56
1652	78190	VALRICO WWTP EXP TO 4.0 MGD REBATE	10/1/1998	7,310.13	(7,310)	-	General Plant / Other	-	-	-	-	-	-	-	7,310.13
1653	78191	VALRICO WWTP RW STORAGE TANK	10/1/1998	131.86	(132)	-	General Plant / Other	-	-	-	-	-	-	-	131.86
1654	78192	FALKENBURG RD VALRICO INTERCONNECT	10/1/1998	26,805.54	(26,806)	-	General Plant / Other	-	-	-	-	-	-	-	26,805.54
1655	78193														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1673	78213	NW REG RECLAMATION FAC STOR/PUMP	10/1/1998	2,251.59	(1,177)	1,074	General Plant / Other	-	-	-	-	-	-	-	2,251.59
1674	78214	NW REG RECLAMATION FAC	10/1/1998	14,601.76	(7,635)	6,966	WWTreatment	-	-	-	14,601.76	-	-	-	-
1675	78215	CARROLLWOOD NORTH RWIU	10/1/1998	4,717.42	(4,717)	-	General Plant / Other	-	-	-	-	-	-	-	4,717.42
1676	78216	CARROLLWOOD VILLAGE RWIU (1-7)	10/1/1998	645.30	(645)	-	General Plant / Other	-	-	-	-	-	-	-	645.30
1677	78217	VILLAGE SOUTH OF CARROLLWOOD RWIU	10/1/1998	627.21	(627)	-	General Plant / Other	-	-	-	-	-	-	-	627.21
1678	78218	STONEHEDGE RWIU	10/1/1998	6,042.81	(6,043)	-	General Plant / Other	-	-	-	-	-	-	-	6,042.81
1679	78219	THE CLOISTER RWIU	10/1/1998	2,964.45	(2,964)	-	General Plant / Other	-	-	-	-	-	-	-	2,964.45
1680	78220	PINE HOLLOW RWIU	10/1/1998	5,130.12	(5,130)	-	General Plant / Other	-	-	-	-	-	-	-	5,130.12
1681	78221	NORTHAMPTON RWIU	10/1/1998	6,901.61	(6,902)	-	General Plant / Other	-	-	-	-	-	-	-	6,901.61
1682	78267	NORTHAMPTON RWIU	10/1/1998	7,421.10	(7,421)	-	General Plant / Other	-	-	-	-	-	-	-	7,421.10
1683	78268	S VILLAGE DR/CASEY RD RW TM	10/1/1998	2,734.08	(2,734)	-	General Plant / Other	-	-	-	-	-	-	-	2,734.08
1684	78269	S VIL DR/CASEY RECL WTM	10/1/1998	1,319.11	(1,319)	-	General Plant / Other	-	-	-	-	-	-	-	1,319.11
1685	78270	VILLAGE WOOD RECLAIM WATER IMPROVE UNIT	10/1/1998	3,439.86	(3,440)	-	General Plant / Other	-	-	-	-	-	-	-	3,439.86
1686	78271	VILLAGE WOOD RWIU	10/1/1998	923.06	(923)	-	General Plant / Other	-	-	-	-	-	-	-	923.06
1687	78272	MID VILLAGE RWIU	10/1/1998	7,590.48	(7,590)	-	General Plant / Other	-	-	-	-	-	-	-	7,590.48
1688	78273	BARDMOOR PLACE RWIU	10/1/1998	9,658.99	(9,659)	-	General Plant / Other	-	-	-	-	-	-	-	9,658.99
1689	78274	CYPRESS RUN RWIU	10/1/1998	7,775.67	(7,776)	-	General Plant / Other	-	-	-	-	-	-	-	7,775.67
1690	78275	LAKE HEATHER OAKS RWIU	10/1/1998	17,344.03	(17,344)	-	General Plant / Other	-	-	-	-	-	-	-	17,344.03
1691	78276	LOWELL RD RW TM	10/1/1998	2,642.41	(2,642)	-	General Plant / Other	-	-	-	-	-	-	-	2,642.41
1692	78277	LOWELL RD RECL WTM	10/1/1998	458.13	(458)	-	General Plant / Other	-	-	-	-	-	-	-	458.13
1693	78278	NORTHDALE RECL WTM	10/1/1998	87,229.43	(87,229)	-	General Plant / Other	-	-	-	-	-	-	-	87,229.43
1694	78279	NORTHDALE RW TM	10/1/1998	4,963.91	(4,964)	-	General Plant / Other	-	-	-	-	-	-	-	4,963.91
1695	78280	NORTHDALE RW TM	10/1/1998	13,457.85	(13,458)	-	General Plant / Other	-	-	-	-	-	-	-	13,457.85
1696	78281	C19632 CARROLLWOOD VILLAGE RUN RW TM	10/1/1998	18,340.31	(18,340)	-	General Plant / Other	-	-	-	-	-	-	-	18,340.31
1697	78282	CARROLLWOOD VILLAGE RUN RW TM	10/1/1998	8,078.01	(8,078)	-	General Plant / Other	-	-	-	-	-	-	-	8,078.01
1698	78283	CARROLLWOOD VILLAGE RUN RW TM	10/1/1998	2,895.46	(2,895)	-	General Plant / Other	-	-	-	-	-	-	-	2,895.46
1699	78284	DALE MABRY REUSE & TELEMTRY SYSTEM	10/1/1998	6,714.91	(6,715)	-	General Plant / Other	-	-	-	-	-	-	-	6,714.91
1700	78285	DALE MABRY REUSE & TELEMTRY SYS	10/1/1998	5,810.35	(5,810)	-	General Plant / Other	-	-	-	-	-	-	-	5,810.35
1701	78286	D-M REUSE IMP/TELEMTRY	10/1/1998	22,727.67	(22,728)	-	General Plant / Other	-	-	-	-	-	-	-	22,727.67
1702	78287	RIVOAKS/NWRF FWTM INTXC (C19638)	10/1/1998	12,351.89	(12,352)	-	General Plant / Other	-	-	-	-	-	-	-	12,351.89
1703	78288	RIVOAKS/NWRF RWTM INTXC (C19638)	10/1/1998	52,518.02	(52,518)	-	General Plant / Other	-	-	-	-	-	-	-	52,518.02
1704	78289	UTIL CORRIDOR RECL WTM (C19639)	10/1/1998	4,660.36	(4,660)	-	General Plant / Other	-	-	-	-	-	-	-	4,660.36
1705	78290	RW TM ALONG UTILITY CORRIDOR	10/1/1998	6,574.29	(6,574)	-	Reclaimed	-	-	-	-	-	-	6,574.29	-
1706	78291	NWRWRF'S MOBLEY RECL WTM (C19642)	10/1/1998	1,772.21	(1,772)	-	General Plant / Other	-	-	-	-	-	-	-	1,772.21
1707	78292	RWU FARMINGTON SUBDIV (19645)	10/1/1998	50,676.76	(50,677)	-	General Plant / Other	-	-	-	-	-	-	-	50,676.76
1708	78293	WW THONOTOSASSA WM	10/1/1998	36,014.86	(36,015)	-	General Plant / Other	-	-	-	-	-	-	-	36,014.86
1709	78294	RWU FARMINTON SUBDIV (C19645)	10/1/1998	199.07	(199)	-	General Plant / Other	-	-	-	-	-	-	-	199.07
1710	78295	SR 574 WTM RELOC US301/PINE NO FDOT	10/1/1998	35,457.83	(35,458)	-	General Plant / Other	-	-	-	-	-	-	-	35,457.83
1711	78296	FARMINTON RWIU	10/1/1998	61,179.08	(61,179)	-	General Plant / Other	-	-	-	-	-	-	-	61,179.08
1712	78297	RWU BUCKHORN RUN (19646)	10/1/1998	28,955.04	(28,955)	-	General Plant / Other	-	-	-	-	-	-	-	28,955.04
1713	78299	BUCKHORN RUN RWIU	10/1/1998	28,244.52	(28,245)	-	General Plant / Other	-	-	-	-	-	-	-	28,244.52
1714	78300	WWTP VAN DYKE CL I MOD (ALSO 88840)	10/1/1998	302,019.78	(157,931)	144,089	WWTreatment	-	-	-	302,019.78	-	-	-	-
1715	78301	MISC WATERMAIN INTXC (C396000)	10/1/1998	14,143.55	(14,144)	-	General Plant / Other	-	-	-	-	-	-	-	14,143.55
1716	78302	WWTP VAN DYKE CLASS I MODS	10/1/1998	28,075.44	(14,681)	13,394	General Plant / Other	-	-	-	-	-	-	-	28,075.44
1717	78303	WWTP VAN DYKE CLASS I MODS	10/1/1998	20,072.90	(10,159)	9,914	General Plant / Other	-	-	-	-	-	-	-	20,072.90
1718	78304	BOYETTE RD WM	10/1/1998	26,154.97	(26,155)	-	General Plant / Other	-	-	-	-	-	-	-	26,154.97
1719	78305	C31102 HUTCHINSON RD WTM VANDYKE/TOBACCO	10/1/1998	1,018.35	(1,018)	-	General Plant / Other	-	-	-	-	-	-	-	1,018.35
1720	78306	ALAFIA RIVER FM CROSSING	10/1/1998	2,923.65	(2,924)	-	General Plant / Other	-	-	-	-	-	-	-	2,923.65
1721	78307	BLOOMINGDALE AVE WM US 301 JOH MOO	10/1/1998	23,206.44	(23,206)	-	General Plant / Other	-	-	-	-	-	-	-	23,206.44
1722	78308	TWELVE OAKS/HENDERSON CONNEC W-M RELOC	10/1/1998	2,183.53	(2,184)	-	General Plant / Other	-	-	-	-	-	-	-	2,183.53
1723	78309	LINEBAUGH AVE/HRRLICH RD WM (COUNTRYWAY)	10/1/1998	24,111.19	(24,111)	-	General Plant / Other	-	-	-	-	-	-	-	24,111.19
1724	78310	MISC WATER MAIN INTERCONN	10/1/1998	20,030.58	(20,031)	-	General Plant / Other	-	-	-	-	-	-	-	20,030.58
1725	78311	LINEBAUGH AVE/HRRLICH RD WM	10/1/1998	2,439.12	(2,439)	-	General Plant / Other	-	-	-	-	-	-	-	2,439.12
1726	78312	LINEBAUGH/EHRL WM CTWY/RT	10/1/1998	418.06	(418)	-	General Plant / Other	-	-	-	-	-	-	-	418.06
1727	78313	ROW LINEBAUGH/EHRLICH	10/1/1998	10,848.86	(10,849)	-	General Plant / Other	-	-	-	-	-	-	-	10,848.86
1728	78314	31136 LINEBAUGH/EHRLICH WM CTRYWA	10/1/1998	37,433.33	(37,433)	-	General Plant / Other	-	-	-	-	-	-	-	37,433.33
1729	78315	SR 580 RELOC (DBR-DBBR)	10/1/1998	938.29	(938)	-	General Plant / Other	-	-	-	-	-	-	-	938.29
1730	78316	SR 580 RELOC (DBR-DBBR)	10/1/1998	2,626.64	(2,627)	-	General Plant / Other	-	-	-	-	-	-	-	2,626.64
1731	78317	SR580 FM RELOC DBL/PIST (C31927)	10/1/1998	6,883.49	(6,883)	-	General Plant / Other	-	-	-	-	-	-	-	6,883.49
1732	78318	31929 SR580 WIM RELOC PINELAS/DBL	10/1/1998	8,379.85	(8,380)	-	General Plant / Other	-	-	-	-	-	-	-	8,379.85
1733	78319	SR 580 RELOC (PASCO CTY/DBR)	10/1/1998	2,550.53	(2,551)	-	General Plant / Other	-	-	-	-	-	-	-	2,550.53
1734	78320	PARSONS AVE WM (CLAY TO WINDHORST)	10/1/1998	1,044.06	(1,044)	-	General Plant / Other	-	-	-	-	-	-	-	1,044.06
1735	78321	WW TM THONOTOSASSA EXST/CX	10/1/1998	7,804.12	(7,804)	-	General Plant / Other	-	-	-	-	-	-	-	7,804.12
1736	78322	WW WM THONOTOSASSA	10/1/1998	13,993.27	(13,993)	-	General Plant / Other	-	-	-	-	-	-	-	13,993.27
1737	78323	SR 574 MLK WM US301/PINE	10/1/1998	2,145.21	(2,145)	-	General Plant / Other	-	-	-	-	-	-	-	2,145.21
1738	78324	SR 574 WM (US 301/PINE)	10/1/1998	1,963.75	(1,964)	-	General Plant / Other	-	-	-	-	-	-	-	1,963.75
1739	78325	SR 574 WM (US 301/PINE)	10/1/1998	5,033.24	(5,033)	-	General Plant / Other	-	-	-	-	-	-	-	5,033.24
1740	78326	32102 SR574 WIM RELOC LAKEWOOD/MA	10/1/1998	8,483.80	(8,484)	-	General Plant / Other	-	-	-	-	-	-	-	8,483.80
1741	78327	32937 SR 60 WTM KINGSWAY/VALRICO	10/1/1998	1,779.77	(1,780)	-	General Plant / Other	-	-	-	-	-	-	-	1,779.77
1742	78328	WWTP LITHIA STORAGE TANK	10/1/1998	59,442.06	(31,083)	28,359	WWTreatment	-	-	-	59,442.06	-	-	-	-
1743	78329	MICS WATERMAIN INTXC	10/1/1998	10,753.37	(10,753)	-	General Plant / Other	-	-	-	-	-	-	-	10,7

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed
1761	78347	SOUTH CEN MANHOLE REH	10/1/1998	22,606.39	(22,606)	-	General Plant / Other	-	-	-	-	-	-	22,606.39
1762	78348	WW PS PINGROVE VILLAGE REHAB	10/1/1998	22,171.59	(22,172)	-	General Plant / Other	-	-	-	-	-	-	22,171.59
1763	78349	WW PS SYM ISLES SURF REHAB	10/1/1998	2,505.11	(2,505)	-	General Plant / Other	-	-	-	-	-	-	2,505.11
1764	78351	WW PS FM RIVER OAKS S/LIDGE	10/1/1998	25,534.65	(25,535)	-	General Plant / Other	-	-	-	-	-	-	25,534.65
1765	78352	TANGLEWOOD PUMP STATION IMP	10/1/1998	16,000.00	(16,000)	-	General Plant / Other	-	-	-	-	-	-	16,000.00
1766	78353	SOUTH CNTY WWTP UPGRADE	10/1/1998	7,252.00	(7,252)	-	General Plant / Other	-	-	-	-	-	-	7,252.00
1767	78354	ENVIRO LABORATORY (NPR)	10/1/1998	24,892.67	(24,893)	-	General Plant / Other	-	-	-	-	-	-	24,892.67
1768	78355	WATER FLUORIDATION PR	10/1/1998	37,934.08	(37,934)	-	General Plant / Other	-	-	-	-	-	-	37,934.08
1769	78356	NORTH WATER PLANT	10/1/1998	436.25	(436)	-	General Plant / Other	-	-	-	-	-	-	436.25
1770	78357	ODOR CONTROL FAN REPL (N13070)	10/1/1998	41,055.00	(41,055)	-	General Plant / Other	-	-	-	-	-	-	41,055.00
1771	78358	HAYWARD PLACE RWIU	10/1/1998	12,761.92	(12,762)	-	General Plant / Other	-	-	-	-	-	-	12,761.92
1772	78359	CWOOD VIL RUN RECL WTM	10/1/1998	356.37	(356)	-	General Plant / Other	-	-	-	-	-	-	356.37
1773	78361	WOODEN TAMPA ROD WTM EXTENSION	10/1/1998	19,974.88	(19,975)	-	General Plant / Other	-	-	-	-	-	-	19,974.88
1774	78362	S COUNTY WWTP ODOR CONTROL	10/1/1998	119,097.21	(119,097)	-	WWTreatment	-	-	-	119,097.21	-	-	-
1775	78367	SOUTH COUNTY LOW PRESSURE SYSTEM	10/1/1998	34,593.71	(34,594)	-	General Plant / Other	-	-	-	-	-	-	34,593.71
1776	78388	RIV OAKS/NWRWF H SVC PUMPS (C19638)	10/1/1998	3,864,377.44	(3,864,377)	-	WWTreatment	-	-	-	3,864,377.44	-	-	-
1777	78389	GUNN/V DYKE RWTM INTX (C19641)	10/1/1998	59,504.48	(59,504)	-	General Plant / Other	-	-	-	-	-	-	59,504.48
1778	78390	GUNN/VAN DYKE RW XCON	10/1/1998	730,055.72	(730,056)	-	General Plant / Other	-	-	-	-	-	-	730,055.72
1779	78391	PROGRESS VILLAGE LIFT STATION	10/1/1998	9,747.16	(9,747)	-	General Plant / Other	-	-	-	-	-	-	9,747.16
1780	78392	BLOOMINGDALE AV FM KINGS/PROVIDENCE	10/1/1998	322,463.80	(322,464)	-	WWTreatment	-	-	-	-	-	-	-
1781	78393	BLOOMINGDALE AVE FM (KINGS TO PROVIDENCE)	10/1/1998	914.17	(914)	-	General Plant / Other	-	-	-	-	-	-	914.17
1782	78394	BLOOMINGDALE AVE FM (KINGS TO PROVIDENCE)	10/1/1998	149.06	(149)	-	General Plant / Other	-	-	-	-	-	-	149.06
1783	78395	BLOOMINGDALE AVE FM (KGS/PROV)	10/1/1998	2,439.12	(2,439)	-	General Plant / Other	-	-	-	-	-	-	2,439.12
1784	78397	CR579 I-4 WM RELOC/IMP	10/1/1998	338,505.11	(338,505)	-	Distribution	-	-	-	-	-	-	-
1785	78398	CR579 WM CX UNDER I-4	10/1/1998	5,483.74	(5,484)	-	General Plant / Other	-	-	-	-	-	-	5,483.74
1786	78467	WATER EAGLES UTILITY FRANCHISE	10/1/1998	271,303.46	(141,869)	129,434	WTreatment	271,303.46	-	-	-	-	-	-
1787	78468	BLOOMINGDALE FM 91M/8	10/1/1998	303,615.46	(303,615)	-	WWTreatment	-	-	-	-	-	-	-
1788	78469	WWTP RIVER OAKS CLARIFIER REHAB	10/1/1998	379,685.02	(379,685)	-	WWTreatment	-	-	-	379,685.02	-	-	-
1789	78470	APOLLO BEACH WW REHABILITATION	10/1/1998	367,301.32	(367,301)	-	Collection	-	-	-	-	-	-	-
1790	78471	WWTP FALKENBURG RD VALRICO RECLAIMED LINE	10/1/1998	4,573,428.51	(4,573,429)	-	Reclaimed	-	-	-	-	-	-	4,573,428.51
1791	78472	LO PRESSURE SWR SYS NEW CNX	10/1/1998	2,171,076.65	(2,171,077)	-	Collection	-	-	-	-	-	-	-
1792	78473	COUNTY LOW PRESSURE SEWER SYSTEM	10/1/1998	2,263,993.84	(2,263,994)	-	Collection	-	-	-	-	-	-	-
1793	78474	WWTP SOUTH COUNTY 4.5MGD CAPACITY	10/1/1998	1,891,509.07	(989,101)	902,408	WWTreatment	-	-	-	-	-	-	-
1794	78475	WWTP SOUTH COUNTY EXP 6.0 MGD EFFLUENT DISPOSAL	10/1/1998	11,136,997.78	(5,823,722)	5,313,276	WWTreatment	-	-	-	-	-	-	-
1795	78484	WWTP SOUTH COUNTY EXP TO 4.5 MCG	10/1/1998	2,568,406.67	(1,343,063)	1,225,344	WWTreatment	-	-	-	-	-	-	-
1796	78485	WWTP SOUTH COUNTY EXPAND 6MGD	10/1/1998	1,637,266.71	(856,154)	781,113	WWTreatment	-	-	-	-	-	-	-
1797	78486	16602 SO COUNTY R/W SYS MODIFICAT	10/1/1998	3,927,358.26	(3,927,358)	-	Reclaimed	-	-	-	-	-	-	3,927,358.26
1798	78487	NW REG RECLAMATION FAC	10/1/1998	1,000,000.00	(522,917)	477,083	WWTreatment	-	-	-	1,000,000.00	-	-	-
1799	78488	RW TM ALONG UTILITY CORRIDOR	10/1/1998	1,766,346.78	(1,766,347)	-	Reclaimed	-	-	-	-	-	-	1,766,346.78
1800	78489	WWTP VAN DYKE CL I MOD (ALSO 88905)	10/1/1998	1,307,135.88	(683,523)	623,613	WWTreatment	-	-	-	1,307,135.88	-	-	-
1801	78490	WW TM THONOTOSASSA EXT/CS (C32202)	10/1/1998	1,391,569.13	(1,391,569)	-	WWTreatment	-	-	-	-	-	-	1,391,569.13
1802	78491	WWTP LITHIA STORAGE TA	10/1/1998	3,305,053.54	(1,728,267)	1,576,786	WWTreatment	-	-	-	-	-	-	-
1803	78492	WCRWSAQ SYS IMP PH IV	10/1/1998	4,074,566.00	(4,074,566)	-	WTransmission	-	-	-	-	-	-	-
1804	78493	SOUTH COUNTY WWTP-RW EFFLUENT MAIN:	10/1/1998	188,747.54	(188,747)	-	General Plant / Other	4,074,566.00	-	-	-	-	-	-
1805	78494	NO VILLAGE DR RECL WTM	10/1/1998	264,613.00	(264,613)	-	Distribution	-	-	-	264,613.00	-	-	-
1806	78495	NORTHDALE RECL WTM	10/1/1998	375,630.50	(375,631)	-	General Plant / Other	-	-	-	-	-	-	375,630.50
1807	78496	RIVER OAKS NWRWRF REUSE SYS SER PUMPS	10/1/1998	123,149.48	(123,149)	-	Reclaimed	-	-	-	-	-	-	-
1808	78497	LINEBAUGH/EHRL WM CTW	10/1/1998	545,935.01	(545,935)	-	WTransmission	-	545,935.01	-	-	-	-	123,149.48
1809	78498	CR579 I-4 WM RELOC/IMP (C32406)	10/1/1998	101,107.00	(101,107)	-	Distribution	-	-	-	101,107.00	-	-	-
1810	78499	SR574 MLK WM US 301/PINE	10/1/1998	394,059.22	(394,059)	-	WTransmission	-	394,059.22	-	-	-	-	-
1811	78500	WWTP LITHIA STORAGE TANK RESOTE	10/1/1998	419,995.67	(219,623)	200,373	WWTreatment	-	-	-	-	-	-	-
1812	78501	WWTP LITHIA STORAGE TANK	10/1/1998	290,466.82	(151,890)	138,577	WWTreatment	-	-	-	-	-	-	-
1813	78502	MISC WATERMAIN INTRCONNECTIONS	10/1/1998	154,819.83	(154,820)	-	Distribution	-	-	-	154,819.83	-	-	-
1814	78503	SO COUNTY WWTP EXP 6.0 MGD/DEF D	10/1/1998	848,380.02	(848,380)	-	WWTreatment	-	-	-	-	-	-	-
1815	78504	WWTP SOUTH COUNTY EXP 4/5 M (ALSO 88636)	10/1/1998	290,808.09	(152,068)	138,740	WWTreatment	-	-	-	-	-	-	-
1816	78505	WESTCHASE RECL WTM OS	10/1/1998	167,789.07	(167,789)	-	Distribution	-	-	-	167,789.07	-	-	-
1817	78506	VAN DYKE/NORTHDALE PUMP STATION UPGRADE	10/1/1998	595,956.77	(595,957)	-	WWTreatment	-	-	-	-	-	-	-
1818	78507	SR685 FLA AV FM UPFRA	10/1/1998	115,123.52	(115,124)	-	WWTreatment	-	-	-	-	-	-	-
1819	78508	ANDERSON RD FM EXTENSION	10/1/1998	175,380.68	(175,381)	-	WWTreatment	-	-	-	-	-	-	175,380.68
1820	78509	S BRANDON GALV WTM RE	10/1/1998	215,438.34	(215,438)	-	Distribution	-	-	-	215,438.34	-	-	-
1821	78510	N BLVD GALVZD WTM REPLACEMENT	10/1/1998	134,410.78	(134,411)	-	Distribution	-	-	-	-	-	-	-
1822	78511	MLK SR 574 FM RELOCATION	10/1/1998	149,869.70	(149,870)	-	WWTreatment	-	-	-	-	-	-	-
1823	78512	GUILLES RD FM & WILSON RD	10/1/1998	376,334.77	(376,334)	-	WWTreatment	-	-	-	-	-	-	-
1824	78516	VAN DYKE/DALE MABRY RW INTERCON	10/1/1998	72,564.35	(72,564)	-	General Plant / Other	-	-	-	-	-	-	-
1825	78517	DALE MABRY REUSE IMPROVEMENT / TELEMETRY	10/1/1998	45,531.16	(45,531)	-	General Plant / Other	-	-	-	-	-	-	45,531.16
1826	78518	S VIL DR/CASEY RECL WTM	10/1/1998	1,590.50	(1,591)	-	General Plant / Other	-	-	-	-	-	-	1,590.50
1827	78519	VAN DYKE / DALE MABRY RW INTX	10/1/1998	313,109.51	(313,110)	-	Reclaimed	-	-	-	-	-	-	-
1828	78520	FALK AWT BAR SCREEN	10/1/1998	91,827.47	(91,827)	-	General Plant / Other	-	-	-	-	-	-	91,827.47
1829	78521	VAN DYKE / DALE MABRY RW INTERCON	10/1/1998	74,462.85	(74,463)	-	General Plant / Other	-	-	-	-	-	-	74,462.85
1830	78522	SYM ISLES SURF PUMP STATION REHAB	10/1/1998	86,955.20	(86,955)	-	General Plant / Other	-	-	-	-	-	-	86,955.20
1831	78523	LS TELEMETRY BIO FILTERS	10/1/1998	49,160.00	(49,160)	-	General Plant / Other	-	-	-	-	-	-	49,160.00
1832	78524	DALE MABRY AWT WW REPLACEMENT	10/1/1998	7,250.00	(7,250)	-	General Plant / Other	-	-	-	-	-	-	7,250.00
1833	78525	RIV OAKS WWTP ODOR CNTRL	10/1/1998	6,985.50	(6,986)	-	General Plant / Other	-	-	-	-	-	-	6,985.50
1834	78526	WW SHELTON RD WAREHOUSE NORTH STEEL STORAGE BUILDI	10/1/1998	23,427.53	(23,428)	-	General Plant / Other	-	-	-	-	-	-	23,427.53
1835	78527	CASING KINGSWAY/VALRICO	10/1/1998	9,016.14	(9,016)	-	General Plant / Other	-	-	-	-	-	-	9,016.14
1836	78528	APOL BCH / REMKE LAT LINE	10/1/1998	12,335.80	(12,336)	-	General Plant / Other	-	-	-	-	-	-	12,335.80
1837	78529	NATURE WAY PUMP STATION BIOFILTER	10/1/1998	28,550.00	(28,550)	-	General Plant / Other	-	-	-	-	-	-	28,550.00
1838	78530	OLD RIVER OAKS PUMP STATION REH	10/1/1998	79,532.60	(79,533)	-	General Plant / Other	-	-	-	-	-	-	79,532.60
1839	78531	CRYSTAL LAKES TANK REPL	10/1/1998	18,879.00	(18,879)	-	General Plant / Other	-	-	-	-	-	-	18,879.00
1840	78532	WWTP RIVER OAKS POND IMPROVEMENT	10/1/1998	13,625.29	(13,625)	-	General Plant / Other	-	-	-	-	-	-	13,625.29
1841	84830	DALE MABRY WW REUSE S	10/1/1998	140,592.40	(140,592)	-	General Plant / Other	-	-	-	-	-	-	140,592.40
1842	78099	WESTCHASE SECTIONS 305 & 306A	10/5/1998	277,101.49	(277,101)	-	Distribution	-	-	-	277,101.49	-	-	-
1843	78103	WESTCHASE SECTION 302	10/20/1998	131,967.02	(131,967)	-	Distribution	-	-	-	-	-	-	-
1844	78102	HERITAGE HARBOR PHASE 1B VILLAGE 10	10/29/1998	166,339.05	(166,339)	-	Distribution	-	-	-	-	-	-	-
1845	78105	SUN CITY CNETER UNIT 169	10/30/1998	83,808.83	(83,809)	-	General Plant / Other	-	-	-	-	-	-	83,808.83
1846	78082	CITRUS PARK FARMS PH 1 AKA FAWN LAKE PH 1	11/2/1998	361,607.23	(361,607)	-	Distribution	-	-	-	361,607.23	-	-	-
1847	78085	BOYETTE SPRINGS SECTION A UNITS 5 & 6 PH2	11/6/1998	90,088.19	(90,088)	-	General Plant / Other	-	-	-	-	-	-	90,088.19
1848	78083	ST ANDREWS SQUARE PH 2	11/10/1998	10,414.00	(10,414)	-	General Plant / Other	-	-	-	-	-	-	10,414.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value								
								Water System				Wastewater System				Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other	
1849	78101	VALRICO GROVES SUBDIVISION	11/10/1998	287,210.72	(287,211)	-	Distribution	-	-	287,210.72	-	-	-	-	-	
1850	78084	SUN CITY CENTER UNIT 259	11/18/1998	73,884.78	(73,885)	-	General Plant / Other	-	-	-	-	-	-	-	73,884.78	
1851	78086	WESTWOOD LAKES PH1A	12/7/1998	512,448.41	(512,448)	-	Distribution	-	-	512,448.41	-	-	-	-	-	
1852	78106	SUN CITY CENTER VILEROY CONDOMINIUMS	12/8/1998	204,801.25	(204,801)	-	Distribution	-	-	204,801.25	-	-	-	-	-	
1853	78120	BLOOMINGDALE SECTION CC PH2	12/8/1998	64,066.28	(64,066)	-	General Plant / Other	-	-	-	-	-	-	-	64,066.28	
1854	78363	PROVIDENCE TOWNHOMES	12/8/1998	11,978.00	(11,978)	-	General Plant / Other	-	-	-	-	-	-	-	11,978.00	
1855	78748	MEADOW BROOK UNIT 3	12/8/1998	88,399.50	(88,400)	-	General Plant / Other	-	-	-	-	-	-	-	88,399.50	
1856	78790	ARBOR LAKE PHASE 1B	12/8/1998	120,398.05	(120,398)	-	Distribution	-	-	120,398.05	-	-	-	-	-	
1857	78721	HERITAGE HARBOR PH 1A (REMAINDER OF OFF-SITE UTILITIES)	12/9/1998	131,564.00	(131,564)	-	Distribution	-	-	131,564.00	-	-	-	-	-	
1858	78104	BROOKSHIRE PHASE 1B AND 2A UNIT 1	12/15/1998	77,440.74	(77,441)	-	General Plant / Other	-	-	-	-	-	-	-	77,440.74	
1859	78131	LAKE SHORE RANCH PH 1 & 1-A (FKA ISH DIARY)	1/8/1999	306,008.40	(306,008)	-	Distribution	-	-	306,008.40	-	-	-	-	-	
1860	78088	HOLIDAY INN EXPRESS	1/12/1999	22,481.49	(22,481)	-	General Plant / Other	-	-	-	-	-	-	-	22,481.49	
1861	78090	ECKERD DRUG STORE @ DIBBS COMMERCIAL CENTER	1/12/1999	3,303.00	(3,303)	-	General Plant / Other	-	-	-	-	-	-	-	3,303.00	
1862	78091	LK BRANDON E/W COLLECTR RD & SOUTHERLY CONNECTR RD	1/12/1999	75,496.15	(75,496)	-	General Plant / Other	-	-	-	-	-	-	-	75,496.15	
1863	78109	AYERS SUBDIVISION WATER MAIN	1/12/1999	90,498.00	(90,498)	-	General Plant / Other	-	-	-	-	-	-	-	90,498.00	
1864	78089	HERITAGE HARBOR PHASE 1B VILLAGE 4	1/19/1999	75,509.70	(75,510)	-	General Plant / Other	-	-	-	-	-	-	-	75,509.70	
1865	78110	CHEVAL EAST BORDEAUX PH2	1/19/1999	114,473.05	(114,473)	-	Distribution	-	-	114,473.05	-	-	-	-	-	
1866	78087	SOUTHERLAND PLACE AKA BEARSS AVE ASSISTED LIVING FACI	1/26/1999	9,369.00	(9,369)	-	General Plant / Other	-	-	-	-	-	-	-	9,369.00	
1867	78107	SUN CITY CTR KINGS BLVD EXT WATER COST BREAKDOWN	1/26/1999	108,868.00	(108,868)	-	Distribution	-	-	108,868.00	-	-	-	-	-	
1868	78108	SUN CUTY CENTER - TREMONT CONDOMINIUMS	1/26/1999	142,202.96	(142,203)	-	Distribution	-	-	142,202.96	-	-	-	-	-	
1869	78711	FAWN LAKE PH 3 FKA CITRUS PARK FARMS PH 3	1/26/1999	107,977.39	(107,977)	-	Distribution	-	-	107,977.39	-	-	-	-	-	
1870	78749	WESTCHASE SECTION 323	1/26/1999	483,460.00	(483,460)	-	Distribution	-	-	483,460.00	-	-	-	-	-	
1871	79118	DEONA DE AVILA/AVILA FLORIDA AVENUE ENTRANCE	1/26/1999	37,440.00	(37,440)	-	General Plant / Other	-	-	-	-	-	-	-	37,440.00	
1872	78124	WESTCHASE SECTION 322	2/5/1999	264,773.68	(264,774)	-	Distribution	-	-	264,773.68	-	-	-	-	-	
1873	78112	SHURGARD-BRANDON	2/9/1999	21,198.50	(21,199)	-	General Plant / Other	-	-	-	-	-	-	-	21,198.50	
1874	78113	VALRICO GROVE RECLAIMED WATER MAIN	2/9/1999	62,361.50	(62,362)	-	General Plant / Other	-	-	-	-	-	-	-	62,361.50	
1875	78718	CANTERBURY VILLAGE @ THE EAGLES 2ND ADDITION	2/9/1999	87,565.00	(87,565)	-	General Plant / Other	-	-	-	-	-	-	-	87,565.00	
1876	78740	LAKEVIEW VILLAGE SECTION 1	2/9/1999	227,414.32	(227,414)	-	Distribution	-	-	227,414.32	-	-	-	-	-	
1877	78126	AVILA UNIT 13	2/15/1999	108,624.12	(108,624)	-	Distribution	-	-	108,624.12	-	-	-	-	-	
1878	78125	LUMSDEN TRACE	2/22/1999	183,550.73	(183,551)	-	Distribution	-	-	183,550.73	-	-	-	-	-	
1879	78114	FLORIDA ROCK-LINBAUGH	2/23/1999	4,530.00	(4,530)	-	General Plant / Other	-	-	-	-	-	-	-	4,530.00	
1880	78117	ANDERSON RD THEATRE COMPLEX	2/23/1999	243,714.50	(243,715)	-	Distribution	-	-	243,714.50	-	-	-	-	-	
1881	78121	CITRUS PARK TOWN CENTER (MALL ONLY)	2/23/1999	652,861.88	(652,862)	-	Distribution	-	-	652,861.88	-	-	-	-	-	
1882	78123	SHAW ROAD SUBDIVISION	2/23/1999	191,585.20	(191,585)	-	Distribution	-	-	191,585.20	-	-	-	-	-	
1883	78364	HOMES AT LYNN LAKE	2/23/1999	205,118.23	(205,118)	-	Distribution	-	-	205,118.23	-	-	-	-	-	
1884	78691	CAMBRIDGE VILLAS FKA LINEBAUGH TOWNHOMES	2/23/1999	33,220.00	(33,220)	-	General Plant / Other	-	-	-	-	-	-	-	33,220.00	
1885	78739	WESTCHESTER PH 1	2/23/1999	344,500.00	(344,500)	-	Distribution	-	-	344,500.00	-	-	-	-	-	
1886	78745	COPPER RIDGE TRACT B3	2/23/1999	230,767.67	(230,768)	-	Distribution	-	-	230,767.67	-	-	-	-	-	
1887	78129	LAKE ST CHARLES UNIT 8	2/25/1999	64,637.60	(64,638)	-	General Plant / Other	-	-	-	-	-	-	-	64,637.60	
1888	78130	HERITAGE HARBOR PH 1B VILLAGE 5 (PARTIAL) PH2	2/25/1999	39,946.40	(39,946)	-	General Plant / Other	-	-	-	-	-	-	-	39,946.40	
1889	51709	BUILDING METAL 20' X 30'	2/26/1999	5,220.00	(5,220)	-	General Plant / Other	-	-	-	-	-	-	-	5,220.00	
1890	78119	RIVER ACROSSING ESTATES PH3	3/3/1999	57,597.10	(57,597)	-	General Plant / Other	-	-	-	-	-	-	-	57,597.10	
1891	78127	BOYETTE SPRINGS SECTION B UNIT 11 PH 2	3/4/1999	148,034.84	(148,035)	-	Distribution	-	-	148,034.84	-	-	-	-	-	
1892	78111	PROVIDENCE LAKES BLVD EXTENSION	3/9/1999	35,925.40	(35,925)	-	General Plant / Other	-	-	-	-	-	-	-	35,925.40	
1893	78115	MAINSAIL HOTEL COMPLEX	3/9/1999	6,205.60	(6,206)	-	General Plant / Other	-	-	-	-	-	-	-	6,205.60	
1894	78116	RACETRAC PETROLEUM SUN CITY	3/9/1999	14,685.00	(14,685)	-	General Plant / Other	-	-	-	-	-	-	-	14,685.00	
1895	78118	HOME DEPOT EAST BRANDON	3/9/1999	3,194.10	(3,194)	-	General Plant / Other	-	-	-	-	-	-	-	3,194.10	
1896	78133	HOME DEPOT EAST BRANDON	3/9/1999	3,194.10	(3,194)	-	General Plant / Other	-	-	-	-	-	-	-	3,194.10	
1897	78365	KINGSWAY OAKS UNIT 2	3/9/1999	123,535.80	(123,536)	-	Distribution	-	-	123,535.80	-	-	-	-	-	
1898	77866	CARROLLWOOD CREEK	3/10/1999	192,552.22	(192,552)	-	Distribution	-	-	192,552.22	-	-	-	-	-	
1899	78134	ST ANDREWS AT THE EAGLES UNIT 2A PH5(AKA THE EAGLES SF	3/10/1999	65,597.50	(65,598)	-	General Plant / Other	-	-	-	-	-	-	-	65,597.50	
1900	78122	THE EAGLES SF12 CANTERBURY VIL THRID ADDITION	3/15/1999	139,776.40	(139,776)	-	Distribution	-	-	139,776.40	-	-	-	-	-	
1901	78128	SUMMERFIELD CROSSINGS VIL 1 TRACT 21 INT 2 PH 1	3/16/1999	159,026.34	(159,026)	-	Distribution	-	-	159,026.34	-	-	-	-	-	
1902	78132	SUMMERFILED CROSSINGS VILLAGE 1 TRACT 32 PH 1	3/16/1999	68,859.25	(68,859)	-	General Plant / Other	-	-	-	-	-	-	-	68,859.25	
1903	78692	RIVERGLEN UNIT 7 PH 2	3/23/1999	54,300.00	(54,300)	-	General Plant / Other	-	-	-	-	-	-	-	54,300.00	
1904	78729	VILLA ROSA SECTION L	3/23/1999	62,515.00	(62,515)	-	General Plant / Other	-	-	-	-	-	-	-	62,515.00	
1905	78743	VILLA ROSA K	3/23/1999	55,700.00	(55,700)	-	General Plant / Other	-	-	-	-	-	-	-	55,700.00	
1906	79485	ECKERDS AT SR 60 AND VALRICO	3/23/1999	2,452.00	(2,452)	-	General Plant / Other	-	-	-	-	-	-	-	2,452.00	
1907	77868	VILLA ROSA "L"	3/30/1999	64,000.00	(64,000)	-	General Plant / Other	-	-	-	-	-	-	-	64,000.00	
1908	77864	HIGHLAND OAKS PHASE 1	4/1/1999	197,568.46	(197,568)	-	Distribution	-	-	197,568.46	-	-	-	-	-	
1909	77863	FISH HAWK RANCH PH 2 PARCELS A & C UNIT 1	4/5/1999	215,703.55	(215,704)	-	Distribution	-	-	215,703.55	-	-	-	-	-	
1910	77865	FISH HAWK RANCH PH2 PARCEL B	4/5/1999	502,418.96	(502,419)	-	Distribution	-	-	502,418.96	-	-	-	-	-	
1911	77867	RIVERGLEN UNIT 6 PH2	4/5/1999	155,600.00	(155,600)	-	Distribution	-	-	155,600.00	-	-	-	-	-	
1912	77869	FISHHAWK RANCH PHASE 2 PARCEL D UNIT 1	4/5/1999	54,884.17	(54,884)	-	General Plant / Other	-	-	-	-	-	-	-	54,884.17	
1913	77870	FISHHAWK RANCH PH 2 PARCEL G	4/5/1999	420,794.61	(420,795)	-	Distribution	-	-	420,794.61	-	-	-	-	-	
1914	78366	FAWN LAKE PHASE II	4/26/1999	12,497.15	(12,497)	-	General Plant / Other	-	-	-	-	-	-	-	12,497.15	
1915	78367	LA ESTANCIA APARTMENTS	4/27/1999	55,434.00	(55,434)	-	General Plant / Other	-	-	-	-	-	-	-	55,434.00	
1916	78368	SUN CITY CENTER - ASTON GARDENS	4/27/1999	30,990.95	(30,991)	-	General Plant / Other	-	-	-	-	-	-	-	30,990.95	
1917	78369	COPPER RIDGE TRACT D PHASES 1 & 2	4/27/1999	193,551.02	(193,551)	-	Distribution	-	-	193,551.02	-	-	-	-	-	
1918	78690	WESTWOOD LAKES PH 2A UNIT 1	4/27/1999	497,350.00	(497,350)	-	Distribution	-	-	497,350.00	-	-	-	-	-	
1919	78723</															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1937	78382	HILLSBOROUGH AVE / PISTOL RANGE ROAD	6/8/1999	27,015.00	(27,015)	-	General Plant / Other	-	-	-	-	-	-	-	27,015.00
1938	78709	HEATHER LAKES UNIT 21 A	6/8/1999	30,153.00	(30,153)	-	General Plant / Other	-	-	-	-	-	-	-	30,153.00
1939	78727	CHEVAL WEST VILLAGE 4 PHASE 3	6/8/1999	96,400.00	(96,400)	-	General Plant / Other	-	-	-	-	-	-	-	96,400.00
1940	78730	COUNTRYWAY BLVD 3RD PH B & 4TH EXTENSION	6/8/1999	587,425.00	(587,425)	-	Distribution	-	-	587,425.00	-	-	-	-	-
1941	78752	VAN DYKE ESTATES	6/8/1999	214,895.00	(214,895)	-	Distribution	-	-	214,895.00	-	-	-	-	-
1942	78383	WESTWOOD LAKES 1B	6/9/1999	160,300.00	(160,300)	-	Distribution	-	-	160,300.00	-	-	-	-	-
1943	78384	HEATHER LAKES UNIT 21 PH B	6/14/1999	30,153.00	(30,153)	-	General Plant / Other	-	-	-	-	-	-	-	30,153.00
1944	78385	SUNCITY CENTER UNIT 260	6/14/1999	124,038.50	(124,039)	-	Distribution	-	-	124,038.50	-	-	-	-	-
1945	78386	WESTCHASE SECTION 307	6/17/1999	287,298.00	(287,298)	-	Distribution	-	-	287,298.00	-	-	-	-	-
1946	78710	RIVER HILLS COUNTRY CLUB PARCEL 14 PH 3	6/22/1999	56,744.00	(56,744)	-	General Plant / Other	-	-	-	-	-	-	-	56,744.00
1947	78712	WESTCHASE SECTION 325 A	6/22/1999	155,580.00	(155,580)	-	Distribution	-	-	155,580.00	-	-	-	-	-
1948	78720	SUMMERFIELD VILLAGE 2 TRACT 3 PHASES 2A & 2B	6/22/1999	53,284.95	(53,285)	-	General Plant / Other	-	-	-	-	-	-	-	53,284.95
1949	78724	WINDSOR PART @ THE EAGLES FIRST ADDITION	6/22/1999	29,239.14	(29,239)	-	General Plant / Other	-	-	-	-	-	-	-	29,239.14
1950	78725	THE PRESERVE APARTMENTS	6/22/1999	15,355.20	(15,355)	-	General Plant / Other	-	-	-	-	-	-	-	15,355.20
1951	78726	FLYING J TRAVEL PLAZA	6/22/1999	9,786.00	(9,786)	-	General Plant / Other	-	-	-	-	-	-	-	9,786.00
1952	78778	HERITAGE HARBOR PHASE 2C	6/22/1999	176,930.05	(176,930)	-	Distribution	-	-	176,930.05	-	-	-	-	-
1953	78732	MARRIOTT BRIGHTON GARDENS ACLF	7/27/1999	5,777.50	(5,778)	-	General Plant / Other	-	-	-	-	-	-	-	5,777.50
1954	78734	GTE CALL CENTER	7/27/1999	10,640.00	(10,640)	-	General Plant / Other	-	-	-	-	-	-	-	10,640.00
1955	78735	CITRUS PARK PLAZA	7/27/1999	455,195.72	(455,196)	-	Distribution	-	-	455,195.72	-	-	-	-	-
1956	78754	PARSONS RESERVE	7/27/1999	49,657.50	(49,658)	-	General Plant / Other	-	-	-	-	-	-	-	49,657.50
1957	78756	COLONIA HILLS - PH 1 (AKA FISH HAWK RIDGE AKA RHODINE HI	7/27/1999	104,229.37	(104,229)	-	Distribution	-	-	104,229.37	-	-	-	-	-
1958	78759	LAKE JUNE ESTATES	7/27/1999	99,903.00	(99,903)	-	General Plant / Other	-	-	-	-	-	-	-	99,903.00
1959	78706	VILLA ROSA "O"	8/10/1999	113,400.00	(113,400)	-	Distribution	-	-	113,400.00	-	-	-	-	-
1960	78715	FISH HAWK RANCH PH 2 PARCEL D UNIT 2 E UNIT 1 7 PARCEL F I	8/10/1999	265,983.00	(265,983)	-	Distribution	-	-	265,983.00	-	-	-	-	-
1961	78717	FISH HAWK RANCH PH 2 PARCEL H	8/10/1999	136,000.00	(136,000)	-	Distribution	-	-	136,000.00	-	-	-	-	-
1962	78736	CAMDEN OAKS (FKA MILLER ROAD SUBDIVISION)	8/10/1999	86,610.00	(86,610)	-	General Plant / Other	-	-	-	-	-	-	-	86,610.00
1963	78765	BLOOMINGDALE TRAILS	8/10/1999	220,117.98	(220,118)	-	Distribution	-	-	220,117.98	-	-	-	-	-
1964	78722	HERITAGE HARBOR PH 2A/3A VILLAGE 4 & 5	8/11/1999	190,667.50	(190,668)	-	Distribution	-	-	190,667.50	-	-	-	-	-
1965	78684	HERITAGE HARBOR GOLF COURSE CLUBHOUSE	8/24/1999	89,375.00	(89,375)	-	General Plant / Other	-	-	-	-	-	-	-	89,375.00
1966	78689	BLOOMINGDALE SECTION DD PH 2	8/24/1999	55,000.00	(55,000)	-	General Plant / Other	-	-	-	-	-	-	-	55,000.00
1967	78693	CRISTINA PH 3 UNIT 2	8/24/1999	73,140.00	(73,140)	-	General Plant / Other	-	-	-	-	-	-	-	73,140.00
1968	78694	BLOOMINGDALE SECTION EE PH 2	8/24/1999	64,000.00	(64,000)	-	General Plant / Other	-	-	-	-	-	-	-	64,000.00
1969	78703	LAKE ST CHARLES UNIT 9	8/24/1999	66,000.00	(66,000)	-	General Plant / Other	-	-	-	-	-	-	-	66,000.00
1970	78704	FISH HAWK TRAILS UNIT 5	8/24/1999	57,300.00	(57,300)	-	General Plant / Other	-	-	-	-	-	-	-	57,300.00
1971	78713	LAKESHORE ESTATES PHASE 1	8/24/1999	352,987.88	(352,988)	-	Distribution	-	-	352,987.88	-	-	-	-	-
1972	78731	NORTHWEST GOLF PARK	8/24/1999	13,356.31	(13,356)	-	General Plant / Other	-	-	-	-	-	-	-	13,356.31
1973	78733	ARDEN COURTS OF CARROLLWOOD	8/24/1999	20,655.95	(20,656)	-	General Plant / Other	-	-	-	-	-	-	-	20,655.95
1974	78737	CHRIST THE KING LUTHERAN CHURCH	8/24/1999	16,207.70	(16,208)	-	General Plant / Other	-	-	-	-	-	-	-	16,207.70
1975	78760	LAKE ST CHARLES UNIT 10	8/24/1999	105,000.00	(105,000)	-	Distribution	-	-	105,000.00	-	-	-	-	-
1976	78761	NATIVE WOODS PHASES 1 & 2	8/24/1999	78,579.43	(78,579)	-	General Plant / Other	-	-	-	-	-	-	-	78,579.43
1977	78764	FISH HAWK RANCH PH 2 PARCEL I UNIT 1	8/24/1999	205,200.00	(205,200)	-	Distribution	-	-	205,200.00	-	-	-	-	-
1978	51742	MICROWAVE MOISTURAL/SOLIDS ANALYZER	9/1/1999	12,456.92	(12,457)	-	General Plant / Other	-	-	-	-	-	-	-	12,456.92
1979	78451	LITHIA PINECREST RECLAIM WATER TM PH I	9/1/1999	2,503.00	-	2,503	General Plant / Other	-	-	-	-	-	-	-	2,503.00
1980	51752	PRESS HYDRAULIC	9/2/1999	4,351.35	(4,351)	-	General Plant / Other	-	-	-	-	-	-	-	4,351.35
1981	78751	STILL WATER PH 1 (AKA MOUND LAKE)	9/8/1999	384,327.79	(384,328)	-	Distribution	-	-	384,327.79	-	-	-	-	-
1982	51539	BUILDING METAL 20X30X9 PEAK 11 FT 10 INCHES	9/9/1999	5,300.00	(5,300)	-	General Plant / Other	-	-	-	-	-	-	-	5,300.00
1983	78696	VILL ROSA "J"	9/14/1999	129,199.61	(129,200)	-	Distribution	-	-	129,199.61	-	-	-	-	-
1984	78705	ARBOR LAKES PH 3 B	9/14/1999	122,300.00	(122,300)	-	Distribution	-	-	122,300.00	-	-	-	-	-
1985	78707	VILLA ROSA "M"	9/14/1999	94,500.00	(94,500)	-	General Plant / Other	-	-	-	-	-	-	-	94,500.00
1986	78708	SOUTH POINTE PHASE 3A/3B	9/14/1999	136,902.82	(136,903)	-	Distribution	-	-	136,902.82	-	-	-	-	-
1987	78746	SUN CITY CENTER - YORKSHIRE SUBDIVISION	9/14/1999	31,961.10	(31,961)	-	General Plant / Other	-	-	-	-	-	-	-	31,961.10
1988	78755	SUN CITY CENTER - WORTHINGTON CONDOMINIUMS	9/14/1999	133,205.78	(133,206)	-	Distribution	-	-	133,205.78	-	-	-	-	-
1989	78758	AIRPORT COMMERCE CENTER	9/14/1999	16,564.00	(16,564)	-	General Plant / Other	-	-	-	-	-	-	-	16,564.00
1990	79089	BLOOMINGDALE RIDGE TRACTS D & E	9/14/1999	293,568.46	(293,568)	-	Distribution	-	-	293,568.46	-	-	-	-	-
1991	78714	WESTWOOD LAKES 2A UNIT 2	9/28/1999	110,900.00	(110,900)	-	Distribution	-	-	110,900.00	-	-	-	-	-
1992	78741	PEMBERTON PLACE SUBDIVISION	9/28/1999	15,000.00	(15,000)	-	General Plant / Other	-	-	-	-	-	-	-	15,000.00
1993	78753	LAKE BRANDON NORTH/SOUTH ARTERIAL RD & EAST/WEST CO	9/28/1999	293,138.68	(293,139)	-	Distribution	-	-	293,138.68	-	-	-	-	-
1994	78763	WESTWOOD LAKES PHASE 2C	9/28/1999	215,000.00	(215,000)	-	Distribution	-	-	215,000.00	-	-	-	-	-
1995	78782	HIGHLAND OAKS PHASE 2	9/28/1999	81,062.50	(81,063)	-	General Plant / Other	-	-	-	-	-	-	-	81,062.50
1996	78789	WESTWOOD LAKES PHASE 2B UNIT 1	9/28/1999	209,900.00	(209,900)	-	Distribution	-	-	209,900.00	-	-	-	-	-
1997	78513	IN-HOUSE CONSTRUCTION FOR SOUTH SERVICES FY99 - PIPES	9/30/1999	5,999.12	(2,400)	3,600	General Plant / Other	-	-	-	-	-	-	-	5,999.12
1998	78514	IN-HOUSE CONSTRUCTION FOR CENTRAL SERVICES FY99 - PIPE	9/30/1999	9,334.60	(3,734)	5,601	General Plant / Other	-	-	-	-	-	-	-	9,334.60
1999	78515	IN-HOUSE CONSTRUCTION FOR NORTH SERVICES FY99 - PIPES	9/30/1999	20,857.31	(8,343)	12,514	General Plant / Other	-	-	-	-	-	-	-	20,857.31
2000	78196	LAKEWOOD GRAVITY MAIN REPL	10/1/1999	72,026.55	(72,027)	-	General Plant / Other	-	-	-	-	-	-	-	72,026.55
2001	78396	NORTHWEST MAINTENANCE FAC PAVEMENT	10/1/1999	307,286.83	(307,287)	-	General Plant / Other	-	-	-	-	-	-	-	307,286.83
2002	78686	MAXIM RETAIL SITE	10/12/1999	5,825.00	(5,825)	-	General Plant / Other	-	-	-	-	-	-	-	5,825.00
2003	78695	SUMMERFIELD VILLAGE 1 TRACT 32 PH 4	10/12/1999	50,866.65	(50,867)	-	General Plant / Other	-	-	-	-	-	-	-	50,866.65
2004	78685	BAHIA BEACH MARINA VILLAGE BOAT STORAGE	10/26/1999	42,555.00	(42,555)	-	General Plant / Other	-	-	-	-	-	-	-	42,555.00
2005	78688	HILLSBOROUGH COUNTY SHERIFFS DISTRICT 4 OFFICE	10/26/1999	27,709.29	(27,709)	-	General Plant / Other	-	-	-	-	-	-	-	27,709.29
2006	78697	CITIBANK CENTER	10/26/1999	240,481.21	(240,481)	-	Distribution	-	-	240,481.21					

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Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value				Other	
								Wtreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed		General Plant / Other
2025	79148	HEAHTER LAKES UNIT XIII	1/25/2000	29,903.00	(29,903)	-	General Plant / Other	-	-	-	-	-	-	-	29,903.00	
2026	78655	ADMINISTRATIVE SERVICES (SEE PCN 999991433)	1/28/2000	2,094.00	-	2,094	General Plant / Other	-	-	-	-	-	-	-	2,094.00	
2027	79519	FISHHAWK RANCH PHASE 2 PARCEL I	2/15/2000	52,400.00	(52,400)	-	General Plant / Other	-	-	-	-	-	-	-	52,400.00	
2028	78766	THOMASVILLE FURNITURE RETAIL CENTER	2/22/2000	3,964.95	(3,965)	-	General Plant / Other	-	-	-	-	-	-	-	3,964.95	
2029	78767	FIRST CITRUS BANK	2/22/2000	15,080.00	(15,080)	-	General Plant / Other	-	-	-	-	-	-	-	15,080.00	
2030	79123	SUMMERFIELD VILLAGE 1 TRACT 32 PHASE 6	2/22/2000	40,960.50	(40,961)	-	General Plant / Other	-	-	-	-	-	-	-	40,960.50	
2031	78768	GRACE FAMILY CHURCH	3/14/2000	12,387.00	(12,387)	-	General Plant / Other	-	-	-	-	-	-	-	12,387.00	
2032	79604	HERITAGE HARBOR PHASE 1B	3/21/2000	78,545.05	(78,545)	-	General Plant / Other	-	-	-	-	-	-	-	78,545.05	
2033	78772	LIFESTYLES APARTMENTS	3/28/2000	53,400.00	(53,400)	-	General Plant / Other	-	-	-	-	-	-	-	53,400.00	
2034	78774	ECKERD'S AT 301 AND GIBSONTON	3/28/2000	10,000.00	(10,000)	-	General Plant / Other	-	-	-	-	-	-	-	10,000.00	
2035	78775	COLONIAL HILLS PHASE 2	3/28/2000	52,520.75	(52,521)	-	General Plant / Other	-	-	-	-	-	-	-	52,520.75	
2036	79105	FISHHAWK RANCH PHASE 2 PARCEL E UNIT 2	3/28/2000	68,815.00	(68,815)	-	General Plant / Other	-	-	-	-	-	-	-	68,815.00	
2037	79151	CAMELOT WOODS PHASE 2	3/28/2000	230,678.00	(230,678)	-	Distribution	-	-	-	230,678.00	-	-	-	-	
2038	79152	WESTCHASE SECTION 324A	3/28/2000	308,103.00	(308,103)	-	Distribution	-	-	-	-	-	-	-	-	
2039	79164	FISHHAWK RANCH PHASE 2 PARCELS A & C UNIT 2	3/28/2000	181,900.00	(181,900)	-	Distribution	-	-	-	181,900.00	-	-	-	-	
2040	79607	LAKE ST CHARLES UNITS 13 & 14 WATER/WASTEWATER FACILITI	4/10/2000	283,500.00	(283,500)	-	Collection	-	-	-	-	283,500.00	-	-	-	
2041	78776	CITRUS WOODS SUBDIVISION UNIT 1 & 2	4/25/2000	297,747.89	(297,748)	-	Distribution	-	-	-	-	-	-	-	-	
2042	78793	ARBOR LAKES PHASE 4	4/25/2000	22,400.00	(22,400)	-	General Plant / Other	-	-	-	-	-	-	-	22,400.00	
2043	78795	TWIN LAKES F & G	4/25/2000	302,038.86	(302,039)	-	Distribution	-	-	-	-	-	-	-	-	
2044	79149	TWIN LAKES PARCELS D1 D3 & E1	4/25/2000	305,420.30	(305,420)	-	Distribution	-	-	-	305,420.30	-	-	-	-	
2045	79603	HERITAGE HARBOR GOLF COURSE MAINTENANCE FAC	4/25/2000	71,843.00	(71,843)	-	General Plant / Other	-	-	-	-	-	-	-	71,843.00	
2046	78779	INNERGARY POINT	5/9/2000	112,755.75	(112,756)	-	Distribution	-	-	-	-	-	-	-	-	
2047	78783	KASH N KARRY SHOPPING CENTER AT SHELDON & LINEBAUGH	5/9/2000	33,092.00	(33,092)	-	General Plant / Other	-	-	-	-	-	-	-	33,092.00	
2048	78784	COPPER RIDGE TRACT B2	5/9/2000	102,087.04	(102,087)	-	Distribution	-	-	-	102,087.04	-	-	-	-	
2049	78788	ST CLOUD TRACE (AKA DUNCAN GROVES)	5/9/2000	173,218.67	(173,219)	-	Distribution	-	-	-	173,218.67	-	-	-	-	
2050	79111	HEATHER LAKES UNIT 36 PHASE B	5/9/2000	63,784.00	(63,784)	-	General Plant / Other	-	-	-	-	-	-	-	63,784.00	
2051	78744	LAKE SHORE RANCH PHASE 2(AKA ISH DAIRY)	5/11/2000	96,441.30	(96,441)	-	General Plant / Other	-	-	-	-	-	-	-	96,441.30	
2052	79518	FISHHAWK RANCH PHASE 1 UNIT 1B2 AND 4B	5/15/2000	77,900.00	(77,900)	-	General Plant / Other	-	-	-	-	-	-	-	77,900.00	
2053	52024	PORTABLE TSS SYSTEM	5/18/2000	1,287.50	(1,288)	-	General Plant / Other	-	-	-	-	-	-	-	1,287.50	
2054	52025	PORTABLE TSS SYSTEM	5/18/2000	1,287.50	(1,288)	-	General Plant / Other	-	-	-	-	-	-	-	1,287.50	
2055	52031	SAFE	5/23/2000	1,050.00	(1,050)	-	General Plant / Other	-	-	-	-	-	-	-	1,050.00	
2056	78777	GIBSONTON ELEMENTARY SCHOOL FORCE MAIN	5/23/2000	279,261.00	(279,261)	-	WWTransmission	-	-	-	-	-	279,261.00	-	-	
2057	78780	RANDALL MIDDLE SCHOOL (AKA FISH HAWK MIDDLE SCHOOL)	5/23/2000	9,380.00	(9,380)	-	General Plant / Other	-	-	-	-	-	-	-	9,380.00	
2058	78792	LAKE BRANDON INFRASTRUCTURE	5/23/2000	334,837.61	(334,838)	-	Distribution	-	-	-	-	334,837.61	-	-	-	
2059	79516	MF-3AT THE EAGLES	6/7/2000	38,138.09	(38,138)	-	General Plant / Other	-	-	-	-	-	-	-	38,138.09	
2060	79517	PROVIDENCE LAKES PARCEL P	6/7/2000	199,198.67	(199,199)	-	Distribution	-	-	-	-	-	-	-	-	
2061	78786	RADIANT FOOD STORE - NORTH DALE MABRY	6/13/2000	25,940.00	(25,940)	-	General Plant / Other	-	-	-	-	-	-	-	25,940.00	
2062	79158	COPPER RIDGE TRACT B4	6/13/2000	75,599.88	(75,600)	-	General Plant / Other	-	-	-	-	-	-	-	75,599.88	
2063	78785	LUTZ LAKE FERN DAYCARE	6/27/2000	2,539.80	(2,540)	-	General Plant / Other	-	-	-	-	-	-	-	2,539.80	
2064	79134	WESTCHASE SECTION 324B	6/27/2000	46,500.00	(46,500)	-	General Plant / Other	-	-	-	-	-	-	-	46,500.00	
2065	79150	REGENCY KEY TOWNHOMES OFF-SITE	6/27/2000	21,200.00	(21,200)	-	General Plant / Other	-	-	-	-	-	-	-	21,200.00	
2066	78787	LAKE ST CHARLES - UNIT 16	7/11/2000	3,400.00	(3,400)	-	General Plant / Other	-	-	-	-	-	-	-	3,400.00	
2067	79114	KEYSTONE SHORES ESTATES	7/11/2000	54,795.00	(54,795)	-	General Plant / Other	-	-	-	-	-	-	-	54,795.00	
2068	79131	SOUTH RIDGE PHASE 3	7/11/2000	97,327.05	(97,327)	-	General Plant / Other	-	-	-	-	-	-	-	97,327.05	
2069	79145	MANDOLIN PHASE 1	7/11/2000	668,761.00	(668,761)	-	Distribution	-	-	-	-	-	-	-	-	
2070	79157	BELLINGHAM OAKS	7/11/2000	184,798.00	(184,798)	-	Distribution	-	-	-	-	-	-	-	-	
2071	79606	LAKE ST CHARLES UNIT 15 WATER/WASTEWATER FACILITIES	7/18/2000	119,700.00	(119,700)	-	Collection	-	-	-	-	-	119,700.00	-	-	
2072	79117	FISHHAWK RANCH PHASE 2 PARCEL 1 UNIT 2	8/8/2000	115,500.00	(115,500)	-	Distribution	-	-	-	-	-	-	-	-	
2073	79126	MOSS CREEK (FKA RICE CREEK)PHASE 1	8/8/2000	268,389.70	(268,390)	-	Distribution	-	-	-	-	-	-	-	-	
2074	79147	HERITAGE HARBOR PHASE 2B/3B VILLAGE 11	8/8/2000	70,828.50	(70,829)	-	General Plant / Other	-	-	-	-	-	-	-	70,828.50	
2075	79163	ARBORS AT CARROLLWOOD OFF-SITE (ROLLING SPRINGS DRIVE	8/8/2000	7,800.00	(7,800)	-	General Plant / Other	-	-	-	-	-	-	-	7,800.00	
2076	79520	FISHHAWK RANCH PHASE 2 OFF-SITE RECLAIMED WATER MAIN	8/14/2000	499,200.00	(499,200)	-	General Plant / Other	-	-	-	-	-	-	-	499,200.00	
2077	78794	WILLIAMS LANDINGS APARTMENTS	8/22/2000	23,482.00	(23,482)	-	General Plant / Other	-	-	-	-	-	-	-	23,482.00	
2078	79129	ST CLOUD RESERVE	8/22/2000	57,307.75	(57,308)	-	General Plant / Other	-	-	-	-	-	-	-	57,307.75	
2079	79156	WESTCHESTER PHASE 3	8/22/2000	140,950.00	(140,950)	-	Distribution	-	-	-	-	-	-	-	-	
2080	78781	SUN CITY CENTER - BROOKFIELD CONDOMINIUMS	8/23/2000	330,755.71	(330,756)	-	Distribution	-	-	-	-	-	-	-	-	
2081	52104	AIR COMPRESSOR	9/7/2000	11,290.00	(11,290)	-	General Plant / Other	-	-	-	-	-	-	-	11,290.00	
2082	52105	VALVE OPERATOR	9/7/2000	1,897.32	(1,897)	-	General Plant / Other	-	-	-	-	-	-	-	1,897.32	
2083	52106	SAW BAND	9/7/2000	1,865.00	(1,865)	-	General Plant / Other	-	-	-	-	-	-	-	1,865.00	
2084	52110	METER GROUND RESISTANCE TESTER CLAMP ON	9/7/2000	1,695.75	(1,696)	-	General Plant / Other	-	-	-	-	-	-	-	1,695.75	
2085	52111	PRESSURE WASHER	9/7/2000	1,275.00	(1,275)	-	General Plant / Other	-	-	-	-	-	-	-	1,275.00	
2086	79622	SUMMERFIELD VILLAGE 1 TRACT 7	9/7/2000	53,860.52	(53,861)	-	General Plant / Other	-	-	-	-	-	-	-	53,860.52	
2087	79057	KINGS LAKE PHASE 1A	9/12/2000	491,523.00	(491,523)	-	Distribution	-	-	-	-	491,523.00	-	-	-	
2088	79153	TREE HOUSES AT MOHR LOOP	9/12/2000	149,500.42	(149,500)	-	Distribution	-	-	-	-	-	-	-	-	
2089	79159	MLK MINI STORAGE	9/12/2000	28,198.93	(28,199)	-	General Plant / Other	-	-	-	-	-	-	-	28,198.93	
2090	79160	INDEPENDENT DAY SCHOOL - WEST CAMPUS	9/12/2000	16,525.00	(16,525)	-	General Plant / Other	-	-	-	-	-	-	-	16,525.00	
2091	79489	SUMMERFIELD VILLAGE 1 TRACT 32 PHASE 3	9/18/2000	34,553.05	(34,553)	-	General Plant / Other	-	-	-	-	-	-	-	34,553.05	
2092	79619	WESTCHASE SECTION 430B	9/18/2000	86,000.00	(86,000)	-	General Plant / Other	-	-	-	-	-	-	-	86,000.00	
2093	79110	BOYETTE FARMS PHASE 1	9/26/2000	510,959.00	(510,959)	-	Distribution	-	-	-	-	510,959.00	-	-	-	
2094	79112	WHISPERING OAKS 2ND ADDITION PHASE 1	9/26/2000	51,488.63	(51,489)	-	General Plant / Other	-	-	-	-	-	-	-	51,488.63	
2095	79115	BRUSSELS BOY MOBILE HOME SUBDIVISION	9/26/2000	393,738.92	(393,739)	-	Distribution	-	-	-	-	-	-	-	-	
2096	79144	BUCKHORN GROVES	9/26/2000	178,2												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2113	78592	WWTP VAN DYKE CL I M - CAPITAL INTEREST	9/30/2000	3,695.00	(3,695)	-	General Plant / Other	-	-	-	-	-	-	-	3,695.00
2114	78593	CASEY RD EXTENSION RW TM	9/30/2000	431.75	(432)	-	General Plant / Other	-	-	-	-	-	-	-	431.75
2115	78594	WWTP LITHIA STORAGE TANK	9/30/2000	6,918.58	(6,919)	-	WWTreatment	-	-	-	6,918.58	-	-	-	-
2116	78595	NORTHDAL RECL WTM	9/30/2000	11,841.40	(11,841)	-	General Plant / Other	-	-	-	-	-	-	-	11,841.40
2117	78596	WW DALE MABRY REUSE IMP/TELEMETRY	9/30/2000	9,856.00	(9,856)	-	General Plant / Other	-	-	-	-	-	-	-	9,856.00
2118	78597	NW SLUDGE MITIGAT (A-1)	9/30/2000	2,758.19	(2,758)	-	General Plant / Other	-	-	-	-	-	-	-	2,758.19
2119	78598	DALE MABRY SLUDGE & WW FM	9/30/2000	9,003.19	(9,003)	-	General Plant / Other	-	-	-	-	-	-	-	9,003.19
2120	78599	WWTP FALKENBURG RD EFF MAIN	9/30/2000	8,624.00	(8,624)	-	General Plant / Other	-	-	-	-	-	-	-	8,624.00
2121	78603	WWTP SOUTH COUNTY EXPD 4.5 - CAPITAL INTEREST	9/30/2000	348,493.80	(348,494)	-	General Plant / Other	-	-	-	-	-	-	-	348,493.80
2122	78604	WW PS VAN DYKE NORTHDAL UPGRADE	9/30/2000	83,706.92	(83,707)	-	WWTransmission	-	-	-	-	-	83,706.92	-	-
2123	78605	WW PS VAN DYKE NORTHDAL UPGRADES	9/30/2000	254,272.23	(254,272)	-	WWTransmission	-	-	-	-	-	254,272.23	-	-
2124	78606	LUMSDEN/ST CLOUD RWTM	9/30/2000	97,408.46	(97,408)	-	General Plant / Other	-	-	-	-	-	-	-	97,408.46
2125	78607	AUDIT ADJUSTMENT	9/30/2000	149,124.78	(149,125)	-	Distribution	-	-	-	149,124.78	-	-	-	-
2126	78608	NW AQUIFER TEST WELL PHI	9/30/2000	222,071.61	(222,072)	-	WTransmission	222,071.61	-	-	-	-	-	-	-
2127	78609	LYNN TURNER/LOWELL RWTM	9/30/2000	737,846.76	(737,847)	-	General Plant / Other	-	-	-	-	-	-	-	737,846.76
2128	78610	GUNN HY/V DYKE RW INTX	9/30/2000	558,701.48	(558,701)	-	Reclaimed	-	-	-	-	-	-	558,701.48	-
2129	78611	GUNN HIGHWAY/VAN DYKE RWTM INTX	9/30/2000	1,232,254.18	(1,232,254)	-	Reclaimed	-	-	-	-	-	-	1,232,254.18	-
2130	78612	RWIU FARMINGTON SUBDIV	9/30/2000	170,616.73	(170,617)	-	General Plant / Other	-	-	-	-	-	-	-	170,616.73
2131	78615	INT MILLER ED/ SR 60 UTILITY RELOCATION	9/30/2000	3,601.50	(3,602)	-	General Plant / Other	-	-	-	-	-	-	-	3,601.50
2132	78796	LYNN TURNER RD WM EXT	9/30/2000	14,478.30	(14,478)	-	General Plant / Other	-	-	-	-	-	-	-	14,478.30
2133	78797	WESTWOOD LAKES FM OVERSIZE	9/30/2000	142,750.00	(142,750)	-	WWTransmission	-	-	-	-	-	142,750.00	-	-
2134	78798	VANDYKE/DM REUSE INTX	9/30/2000	82,038.75	(82,039)	-	General Plant / Other	-	-	-	-	-	-	-	82,038.75
2135	78799	WW PS VAN DYKE NORTHDAL UPGRADES	9/30/2000	222,847.08	(222,847)	-	WWTransmission	-	-	-	-	-	222,847.08	-	-
2136	78800	WW PS SWEETWATER CREEK SWIM CLUB 1 UPGRADE	9/30/2000	83,870.60	(83,871)	-	General Plant / Other	-	-	-	-	-	-	-	83,870.60
2137	78801	SWEETWATER CREEK SWIM CLUB	9/30/2000	118,799.73	(118,800)	-	Distribution	-	-	118,799.73	-	-	-	-	-
2138	78802	SWEETWATER CREEK SWIM CLUB	9/30/2000	16,891.74	(16,892)	-	Distribution	-	-	16,891.74	-	-	-	-	-
2139	79016	BLOOMINGDALE AVE WW STUBOUT	9/30/2000	8,339.79	(8,340)	-	Collection	-	-	-	-	8,339.79	-	-	-
2140	79234	VAN DYKE/DALE MABRY RW INTX	9/30/2000	16,785.20	-	16,785	General Plant / Other	-	-	-	-	-	-	-	16,785.20
2141	79236	LITHIA WTP STORAGE TANK	9/30/2000	115,527.36	-	115,527	WTreatment	115,527.36	-	-	-	-	-	-	-
2142	79103	BRANDON RIDGE	10/10/2000	155,982.35	(155,982)	-	Distribution	-	-	-	155,982.35	-	-	-	-
2143	79128	LUMSDEN POINTE PHASE I	10/10/2000	460,669.62	(460,670)	-	Distribution	-	-	-	460,669.62	-	-	-	-
2144	79154	HAWTHORNE CARE CENTER PHASE 2	10/10/2000	5,000.40	(5,000)	-	General Plant / Other	-	-	-	-	-	-	-	5,000.40
2145	79122	VILLAGES OF LAKE ST CHARLES PHASE I	10/24/2000	386,111.49	(386,111)	-	Distribution	-	-	386,111.49	-	-	-	-	-
2146	79155	SUN CITY CENTER ACADIA CONDOMINIUMS	10/24/2000	61,320.00	(61,320)	-	General Plant / Other	-	-	-	-	-	-	-	61,320.00
2147	79095	KINGS LAKE PHASE 1B UNIT 2	11/14/2000	26,665.00	(26,665)	-	General Plant / Other	-	-	-	-	-	-	-	26,665.00
2148	79096	KINGS LAKE PHASE 1B UNIT 1	11/14/2000	54,900.00	(54,900)	-	General Plant / Other	-	-	-	-	-	-	-	54,900.00
2149	79135	SYMPHONY ISLES UNIT 3	11/14/2000	47,362.40	(47,362)	-	General Plant / Other	-	-	-	-	-	-	-	47,362.40
2150	79136	SUN CITY CENTER UNIT 261	11/14/2000	125,161.18	(125,161)	-	Distribution	-	-	-	125,161.18	-	-	-	-
2151	79137	COPPER RIDGE TRAACT G1	11/14/2000	250,941.17	(250,941)	-	Distribution	-	-	-	250,941.17	-	-	-	-
2152	79127	LAKE KATHY DRIVE/REGENCY PARK NORTH	11/15/2000	173,984.86	(173,985)	-	Distribution	-	-	-	173,984.86	-	-	-	-
2153	79130	EASTMONTE SUBDIVISION & PEARSON RD NEIGHBORHOOD	11/15/2000	311,338.85	(311,339)	-	Distribution	-	-	-	311,338.85	-	-	-	-
2154	79146	BAYSTAR - WATERS AVENUE HOTEL/RESTAURANT OFFSITE	11/15/2000	11,400.00	(11,400)	-	General Plant / Other	-	-	-	-	-	-	-	11,400.00
2155	79099	PARKWAY BUSINESS CENTER SINGLE FAMILY PHASE I	12/12/2000	1,344,830.00	(1,344,830)	-	Distribution	-	-	1,344,830.00	-	-	-	-	-
2156	79113	SOUTH POINTE PHASE 5	12/12/2000	148,976.78	(148,977)	-	Distribution	-	-	148,976.78	-	-	-	-	-
2157	79119	SUN CITY CENTER UNIT 255	12/12/2000	68,491.29	(68,491)	-	General Plant / Other	-	-	-	-	-	-	-	68,491.29
2158	79120	OSPREY RUN TOWNHOMES OFF-SITE IMPROVEMENTS	12/12/2000	30,550.00	(30,550)	-	General Plant / Other	-	-	-	-	-	-	-	30,550.00
2159	79125	LAKESHORE ESTATES PHASE 2	12/12/2000	130,357.77	(130,358)	-	Distribution	-	-	-	130,357.77	-	-	-	-
2160	79132	SUN CITY CENTER KINGS POINT RECREATION CENTER	12/12/2000	5,629.50	(5,630)	-	General Plant / Other	-	-	-	-	-	-	-	5,629.50
2161	79133	LAKE BRANDON - COSTO EAST/WEST COLLECTOR RD	12/12/2000	113,046.50	(113,047)	-	Distribution	-	-	-	113,046.50	-	-	-	-
2162	79138	LIBRARY NORTHWEST REGIONAL	12/12/2000	1,375.00	(1,375)	-	General Plant / Other	-	-	-	-	-	-	-	1,375.00
2163	79141	LAKE BRANDON EAST/WEST COLLECTOR ROAD & SOUTHERLY	12/12/2000	155,105.82	(155,106)	-	Distribution	-	-	-	155,105.82	-	-	-	-
2164	79142	ABDONEY - BLOOMINGDALE	12/12/2000	1,496.00	(1,496)	-	General Plant / Other	-	-	-	-	-	-	-	1,496.00
2165	79143	KASH-N-KARRY @ FISHHAWK RANCH OFF-SITE FORCE MAIN	12/12/2000	4,200.00	(4,200)	-	General Plant / Other	-	-	-	-	-	-	-	4,200.00
2166	79488	COLONIAL HILLS PHASES 3 & 4	12/15/2000	46,790.00	(46,790)	-	General Plant / Other	-	-	-	-	-	-	-	46,790.00
2167	79139	7-ELEVEN #32983 AT ANDERSON & LINEBAUGH	1/9/2001	83,058.62	(83,059)	-	General Plant / Other	-	-	-	-	-	-	-	83,058.62
2168	79140	GUNN COLLECTION MINI STORAGE	1/9/2001	9,567.50	(9,568)	-	General Plant / Other	-	-	-	-	-	-	-	9,567.50
2169	79464	TURNBERRY AT THE EAGLES UNIT 2 AKA THE EAGLES SF-6	1/9/2001	100,834.05	(100,834)	-	Distribution	-	-	-	100,834.05	-	-	-	-
2170	79613	BAY VIST AKA APOLLO BEACH POCKET 85	1/9/2001	51,652.00	(51,652)	-	General Plant / Other	-	-	-	-	-	-	-	51,652.00
2171	79124	NATIONAL GYPSUM WALLBOARD PLANT	1/23/2001	128,635.55	(128,636)	-	Collection	-	-	-	-	128,635.55	-	-	-
2172	79491	SUN CITY CENTER - CORINTH CONDOMINIUMS	1/23/2001	90,107.19	(90,107)	-	General Plant / Other	-	-	-	-	-	-	-	90,107.19
2173	79605	KASH N KARRY AT FISHHAWK RANCH OFF-SITE WATER MAIN	1/23/2001	5,400.00	(5,400)	-	General Plant / Other	-	-	-	-	-	-	-	5,400.00
2174	79608	TACO BELL/PIZZA HUT WATER FACILITIES	1/23/2001	25,369.00	(25,369)	-	General Plant / Other	-	-	-	-	-	-	-	25,369.00
2175	79625	PARKWAY BUSINESS CNETER BLDG Z	1/23/2001	15,200.00	(15,200)	-	General Plant / Other	-	-	-	-	-	-	-	15,200.00
2176	79450	COVINGTON PARK PHASE 2A UNIT 1	1/24/2001	74,296.00	(74,296)	-	General Plant / Other	-	-	-	-	-	-	-	74,296.00
2177	79490	SUMMERFLEED VILLAGE 1 TRACT 32 PHASES 5 & 6	1/25/2001	44,352.40	(44,352)	-	General Plant / Other	-	-	-	-	-	-	-	44,352.40
2178	80802	925 E TWIGGS ST RENOVATION	1/31/2001	21,453.65	(21,454)	-	General Plant / Other	-	-	-	-	-	-	-	21,453.65
2179	79098	MONTREUX PHASE 3	2/13/2001	34,834.56	(34,835)	-	General Plant / Other	-	-	-	-	-	-	-	34,834.56
2180	79116	PIZZA HUT - 7023 WEST HILLSBOROUGH AVE	2/13/2001	5,070.00	(5,070)	-	General Plant / Other	-	-	-	-	-	-	-	5,070.00
2181	79620	WESTWOOD LAKES PHASE 2B UNIT 2	2/20/2001	207,200.00	(207,200)	-	Distribution	-	-	-	207,200.00	-	-	-	-
2182	79093	OAKCREEK CORPORATE CENTER COMMERCIAL CORE	2/27/2001	267,500.00	(267,500)	-	Distribution	-	-	-	267,500.000				

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2201	79465	CITGO CONVENIENCE STORE	8/14/2001	12,500.00	(12,500)	-	General Plant / Other	-	-	-	-	-	-	-	12,500.00
2202	79466	CROWN PARK AT BENJAMIN ROAD PHASE 1	8/14/2001	21,468.00	(21,468)	-	General Plant / Other	-	-	-	-	-	-	-	21,468.00
2203	79467	ASTON GARDENS AT TAMPA BAY	8/14/2001	29,173.00	(29,173)	-	General Plant / Other	-	-	-	-	-	-	-	29,173.00
2204	79468	SUN CITY CENTER SOUTHEAST GOLF COURSE AKA UNIT 293	8/14/2001	23,134.00	(23,134)	-	General Plant / Other	-	-	-	-	-	-	-	23,134.00
2205	79470	SYMMES ELEMENTARY SCHOOL AKA ELEMENTARY SHOOOL A	8/14/2001	93,153.00	(93,153)	-	General Plant / Other	-	-	-	-	-	-	-	93,153.00
2206	79482	CANTERBURY NORTH AT THE EAGLES AKA EAGLES TRACT MF-	8/16/2001	46,846.25	(46,846)	-	General Plant / Other	-	-	-	-	-	-	-	46,846.25
2207	79484	CANTERBURY HEIGHTS AT THE EAGLES AKA EAGLES TRACT MI	8/16/2001	42,456.30	(42,456)	-	General Plant / Other	-	-	-	-	-	-	-	42,456.30
2208	79469	BELLA VISTA	8/21/2001	110,980.00	(110,980)	-	Distribution	-	-	110,980.00	-	-	-	-	-
2209	79443	FAWN LAKE PHASE V	9/7/2001	162,689.07	(162,689)	-	Distribution	-	-	162,689.07	-	-	-	-	-
2210	79444	BLOOMINGDALE RIDGE PHASE 2	9/10/2001	51,899	(51,899)	-	General Plant / Other	-	-	-	-	-	-	-	51,899.00
2211	79439	JOELSON TAYOR TAMPA PRODUCTION FACILITY	9/11/2001	144,489.07	(144,489)	-	Distribution	-	-	144,489.07	-	-	-	-	-
2212	79441	GUNN COLLECTION	9/11/2001	20,092.50	(20,093)	-	General Plant / Other	-	-	-	-	-	-	-	20,092.50
2213	79623	SOUTH POINTE PHASE 4	9/18/2001	606.25	(60.625)	-	General Plant / Other	-	-	-	-	-	-	-	60,625.00
2214	79442	SOUTH POINTE PHASE 6	9/19/2001	167,424.54	(167,425)	-	Distribution	-	-	167,424.54	-	-	-	-	-
2215	78959	WATER DESTINY UTILITY BAHIA BEACH	9/25/2001	143,216.55	(51,558)	91,659	Distribution	-	-	143,216.55	-	-	-	-	-
2216	78960	NW RECL TLMTRY/PIPING	9/25/2001	671,653.51	(671,654)	-	General Plant / Other	-	-	-	-	-	-	-	671,653.51
2217	78961	WW PS VAN DYKE NORTH DALE UPGRADE	9/25/2001	59,509.62	(59,510)	-	General Plant / Other	-	-	-	-	-	-	-	59,509.62
2218	78962	NINE EAGLES RD RECL WTM	9/25/2001	911,045.30	(911,045)	-	Reclaimed	-	-	-	-	-	-	911,045.30	-
2219	78963	L TURNER/LOWEL RECL WTM	9/25/2001	481,077.11	(481,077)	-	Reclaimed	-	-	-	-	-	-	481,077.11	-
2220	78964	WWTP FALKENBURG VALRICO RECL LINK	9/25/2001	1,940,439.12	(1,940,439)	-	WWTreatment	-	-	1,940,439.12	-	-	-	-	-
2221	78965	SR685 FLA AV FM UPGRADE	9/25/2001	1,739.09	(1,739)	-	General Plant / Other	-	-	-	-	-	-	-	1,739.09
2222	78966	S CNTY WWTP EXPD 4.5MGD	9/25/2001	642,853.48	(642,853)	-	WWTreatment	-	-	642,853.48	-	-	-	-	-
2223	78967	S CNTY R/W SYS MODIFCN	9/25/2001	36,960.00	(36,960)	-	General Plant / Other	-	-	-	-	-	-	-	36,960.00
2224	78968	RWU VAN DYKE FARMS DIS SYS	9/25/2001	28,230.94	(28,231)	-	General Plant / Other	-	-	-	-	-	-	-	28,230.94
2225	78969	WW PS VAN DYKE NORTHDIALE UPGR	9/25/2001	32,741.22	(11,787)	20,954	General Plant / Other	-	-	-	-	-	-	-	32,741.22
2226	78970	WW PS VAN DYKE NORTHDIALE UPGRADE	9/25/2001	780,861.47	(281,110)	499,751	WWTransmission	-	-	-	-	780,861.47	-	-	-
2227	78971	BROWN RD RECL WATER TM	9/25/2001	66,474.57	(66,475)	-	General Plant / Other	-	-	-	-	-	-	-	66,474.57
2228	78972	WWTP FALKENBURG RD EX 6-12 MGD	9/25/2001	797,033.20	(285,952)	511,081	WWTreatment	-	-	797,033.20	-	-	-	-	-
2229	78973	BALM RYRVW RD 12 IN FM	9/25/2001	1,699,355.37	(1,699,355)	-	WWTransmission	-	-	-	-	1,699,355.37	-	-	-
2230	78974	NW AQUIFER TEST WELL PH1	9/25/2001	504,021.79	(504,022)	-	WTreatment	504,021.79	-	-	-	-	-	-	-
2231	78975	GUNN HY/V DYKE RWTM INTCX	9/25/2001	150,000.00	(150,000)	-	General Plant / Other	-	-	-	-	-	-	-	150,000.00
2232	78976	RWU BUCKHORN RUN	9/25/2001	76,042.55	(76,043)	-	General Plant / Other	-	-	-	-	-	-	-	76,042.55
2233	78977	RWU FAIRWAY VILLAGE	9/25/2001	114,622.28	(114,622)	-	General Plant / Other	-	-	-	-	-	-	-	114,622.28
2234	78978	RWU FAIRWAY VILLAGE SUBDIV	9/25/2001	364,413.98	(364,414)	-	General Plant / Other	-	-	-	-	-	-	-	364,413.98
2235	78979	RWU CARROLLWOOD SPRINGS	9/25/2001	9,858.14	(9,858)	-	General Plant / Other	-	-	-	-	-	-	-	9,858.14
2236	78980	RWU CARROLLWOOD SPRINGS	9/25/2001	665,911.90	(665,912)	-	General Plant / Other	-	-	-	-	-	-	-	665,911.90
2237	78981	RWU CYPRESS HOLLOW	9/25/2001	44,542.67	(44,543)	-	General Plant / Other	-	-	-	-	-	-	-	44,542.67
2238	78982	FAWN RIDGE RWU DIST SYS	9/25/2001	1,138,195.37	(1,138,195)	-	General Plant / Other	-	-	-	-	-	-	-	1,138,195.37
2239	78983	RWU CANTERBURY SUBDIV	9/25/2001	167,088.80	(167,089)	-	General Plant / Other	-	-	-	-	-	-	-	167,088.80
2240	78984	UTIL RELOC EHRLICH RD BRDG	9/25/2001	91,189.12	(91,189)	-	General Plant / Other	-	-	-	-	-	-	-	91,189.12
2241	79438	NEWPORT LANDING APARTMENTS	9/25/2001	16,500.00	(16,500)	-	General Plant / Other	-	-	-	-	-	-	-	16,500.00
2242	79440	ABC PIZZA - HILLSBOROUGH AVENUE	9/25/2001	8,343.00	(8,343)	-	General Plant / Other	-	-	-	-	-	-	-	8,343.00
2243	79555	LO PRES SWR SYS NEW CNX	9/25/2001	28,969.40	(28,969)	-	Distribution	-	-	28,969.40	-	-	-	-	-
2244	79445	BOYETTE FARMS PHASE 2A	9/27/2001	66,980.00	(66,980)	-	General Plant / Other	-	-	-	-	-	-	-	66,980.00
2245	79446	ESTATES AT BLOOMINGDALE(AKA BLOOMINGDALE VILLAGE)	10/1/2001	94,655.37	(94,655)	-	General Plant / Other	-	-	-	-	-	-	-	94,655.37
2246	79433	ABERDEEN CREEK AKA RIVER GROVE ESTATES	10/3/2001	122,837.45	(122,837)	-	Distribution	-	-	122,837.45	-	-	-	-	-
2247	79434	SOMERSET TRACTS C2 D E A KINGS MILL	10/4/2001	449,849.53	(449,850)	-	Distribution	-	-	449,849.53	-	-	-	-	-
2248	79435	HERITAGE HARBOR PHASE 2C PHASE 2	10/4/2001	68,246.65	(68,247)	-	General Plant / Other	-	-	-	-	-	-	-	68,246.65
2249	79436	PARKWAY CENTER SINGLE FAMILY PHASE 2A	10/4/2001	88,000.00	(88,000)	-	General Plant / Other	-	-	-	-	-	-	-	88,000.00
2250	79437	WESTCHASE SECTION 326	10/8/2001	241,505.00	(241,505)	-	Distribution	-	-	241,505.00	-	-	-	-	-
2251	79457	VILLAGES OF LAKE ST CHARLES PHASE 2	10/9/2001	128,583.45	(128,583)	-	Distribution	-	-	128,583.45	-	-	-	-	-
2252	79508	SOMERSET OFF-SITE FORCE MAIN	10/9/2001	95,086.00	(95,086)	-	General Plant / Other	-	-	-	-	-	-	-	95,086.00
2253	79364	PUMP STATION FAIRFAX WW SITE .18 ACRES	10/10/2001	40,035.00	(40,035)	40,035	General Plant / Other	-	-	-	-	-	-	-	40,035.00
2254	79509	RIVERCREST PHASE 1A	10/16/2001	1,047,100.00	(1,047,100)	-	Distribution	-	-	1,047,100.00	-	-	-	-	-
2255	79506	PARSONS POINT PHASE 1 UNIT A & B	10/23/2001	351,546.22	(351,546)	-	Distribution	-	-	351,546.22	-	-	-	-	-
2256	79471	MOSS CREEK SUBDIVISION PHASE 2	10/25/2001	76,040.81	(76,041)	-	General Plant / Other	-	-	-	-	-	-	-	76,040.81
2257	79452	COVINGTON PARK PHASE 1B	11/13/2001	32,244.74	(32,245)	-	General Plant / Other	-	-	-	-	-	-	-	32,244.74
2258	79462	TAMPA GATEWAY PARK PHASES 1 & 2	11/13/2001	191,919.58	(191,920)	-	Distribution	-	-	191,919.58	-	-	-	-	-
2259	79474	ST ANDREWS @ THE EAGLES UNIT 1 PHASE 2	11/14/2001	112,660.05	(112,660)	-	Distribution	-	-	112,660.05	-	-	-	-	-
2260	79472	MANGO GROVES PHASE 1	11/15/2001	204,276.13	(204,276)	-	Distribution	-	-	204,276.13	-	-	-	-	-
2261	79498	LAKE WEEKS PHASE 1	11/15/2001	370,400.00	(370,400)	-	Distribution	-	-	370,400.00	-	-	-	-	-
2262	79473	BUCKHORN PRESERVE PHASE 1 AKA BUCKHORN GROVES WEST	11/27/2001	194,375.47	(194,375)	-	Distribution	-	-	194,375.47	-	-	-	-	-
2263	79475	BERKFORD PLACE OFF-SITE	11/28/2001	63,691.50	(63,692)	-	General Plant / Other	-	-	-	-	-	-	-	63,691.50
2264	79477	BERKFORD PLACE ON-SITE	11/28/2001	168,957.71	(168,958)	-	Distribution	-	-	168,957.71	-	-	-	-	-
2265	79476	COPPER RIDGE TRACT C2	11/30/2001	165,177.38	(165,177)	-	Distribution	-	-	165,177.38	-	-	-	-	-
2266	79453	SUMMERFIELD CROSSINGS VLG 1 TR 28 PH 3 & 4B	12/3/2001	24,544.30	(24,544)	-	General Plant / Other	-	-	-	-	-	-	-	24,544.30
2267	79454	WHEELER GROVES	12/3/2001	89,520.25	(89,520)	-	General Plant / Other	-	-	-	-	-	-	-	89,520.25
2268	79456	MANDOLIN PHASE 2B	12/7/2001	96,010.00	(96,010)	-	General Plant / Other	-	-	-	-	-	-	-	96,010.00
2269	79455	CHEVAL WEST VILLAGE 5B UNIT 2	12/11/2001	71,300.00	(71,300)	-	General Plant / Other	-	-	-	-	-	-	-	71,300.00
2270	79458	CARPET MAX STORE	12/11/												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2289	52722	METER GROUND RESISTANCE TESTER CLAMP ON	2/15/2002	2,005.00	(2,005)	-	General Plant / Other	-	-	-	-	-	-	-	2,005.00
2290	79419	PUMP STATION EXTER WAY SITE 0.14 ACRES	2/19/2002	62,839.91	-	62,840	General Plant / Other	-	-	-	-	-	-	-	62,839.91
2291	79480	TWIN LAKES D2 & E2	2/19/2002	139,276.95	(139,277)	-	Distribution	-	-	139,276.95	-	-	-	-	-
2292	79514	EDGEWATER PLACE TOWNHOMES	2/19/2002	6,834.70	(6,835)	-	General Plant / Other	-	-	-	-	-	-	-	6,834.70
2293	53107	PROJECTOR	2/22/2002	1,930.00	(1,930)	-	General Plant / Other	-	-	-	-	-	-	-	1,930.00
2294	79483	B & M PRECISION	2/26/2002	3,000.00	(3,000)	-	General Plant / Other	-	-	-	-	-	-	-	3,000.00
2295	79493	WALGREENS - WINDHORST ROAD (STORE #6751)	2/26/2002	3,100.00	(3,100)	-	General Plant / Other	-	-	-	-	-	-	-	3,100.00
2296	79496	WEST HAMPTON AKA REPTRON SINGLE FAMILY DEVELOPMENT	2/28/2002	316,150.00	(316,150)	-	Distribution	-	-	316,150.00	-	-	-	-	-
2297	79499	LAKE LETA TRACE	3/6/2002	132,803.84	(132,804)	-	Distribution	-	-	132,803.84	-	-	-	-	-
2298	79492	SUN CITY CENTER SOUTHEAST GOLF COURSE AMENITIES	3/12/2002	63,418.00	(63,418)	-	General Plant / Other	-	-	-	-	-	-	-	63,418.00
2299	79494	DEVELOPERS CONTRIBUTION	3/12/2002	19,368.00	(19,368)	-	General Plant / Other	-	-	-	-	-	-	-	19,368.00
2300	79502	LUTZ LAKE CROSSING	3/12/2002	220,949.00	(220,949)	-	Distribution	-	-	220,949.00	-	-	-	-	-
2301	79512	BUCKHORN GROVES PHASE 2	3/12/2002	120,505.85	(120,506)	-	Distribution	-	-	120,505.85	-	-	-	-	-
2302	79513	CEDAR RUN TRUCKING FACILITY	3/12/2002	13,200.00	(13,200)	-	General Plant / Other	-	-	-	-	-	-	-	13,200.00
2303	79602	AUTO CARE CENTER (JIFFY LUBE)@BRANDON SHOPPES	3/12/2002	37,982.00	(37,982)	-	General Plant / Other	-	-	-	-	-	-	-	37,982.00
2304	79497	WOODBERRY PARCELS B & C PHASE 2	3/18/2002	264,000.00	(264,000)	-	Distribution	-	-	264,000.00	-	-	-	-	-
2305	79500	FISHHAWK RANCH PHASE 2 PARCEL N	3/22/2002	356,781.00	(356,781)	-	Distribution	-	-	356,781.00	-	-	-	-	-
2306	79507	ST ANDREWS @ THE EAGLES UNIT 1 PHASE 3 AKA EAGLES SF5 U	3/22/2002	87,989.20	(87,989)	-	General Plant / Other	-	-	-	-	-	-	-	87,989.20
2307	79515	FISHHAWK RANCH PHASE 2 PARCEL M	3/22/2002	121,300.00	(121,300)	-	Distribution	-	-	121,300.00	-	-	-	-	-
2308	79495	WATERCHASE PHASE 1A	3/26/2002	1,629,721.00	(1,629,721)	-	Distribution	-	-	1,629,721.00	-	-	-	-	-
2309	79501	OUTBACK/SHELDON COMMERCIAL	3/26/2002	3,500.00	(3,500)	-	General Plant / Other	-	-	-	-	-	-	-	3,500.00
2310	79626	MARTINEZ MIDDLE SCHOOL AKD MIDDLE SCHOOL GG	3/26/2002	48,440.80	(48,441)	-	General Plant / Other	-	-	-	-	-	-	-	48,440.80
2311	79419	BUCKHORN UTIL ESMT	3/27/2002	160.00	-	160	General Plant / Other	-	-	-	-	-	-	-	160.00
2312	79420	SUGARMILL MASTER PS REHAB	4/2/2002	6,750.00	-	6,750	General Plant / Other	-	-	-	-	-	-	-	6,750.00
2313	79504	PARKER DENTAL	4/9/2002	20,369.00	(20,369)	-	General Plant / Other	-	-	-	-	-	-	-	20,369.00
2314	79510	COUNTRY CHASE SUBDIVISION	4/9/2002	533,020.50	(533,021)	-	Distribution	-	-	533,020.50	-	-	-	-	-
2315	79691	LEGENDS PASS SUBDIVISION	4/9/2002	145,339.85	(145,340)	-	Distribution	-	-	145,339.85	-	-	-	-	-
2316	79505	SUMMERFIELD VILLAGE 1 TRACT 10 PHASES 3 & 4	4/15/2002	198,931.11	(198,931)	-	Distribution	-	-	198,931.11	-	-	-	-	-
2317	53065	TRAILER UTILITY	4/19/2002	7,298.03	(7,298)	-	General Plant / Other	-	-	-	-	-	-	-	7,298.03
2318	53060	TRAILER UTILITY	4/22/2002	2,300.00	(2,300)	-	General Plant / Other	-	-	-	-	-	-	-	2,300.00
2319	79693	SUMMERFIELD VILLAGE 1 ROAD C	4/23/2002	37,418.75	(37,419)	-	General Plant / Other	-	-	-	-	-	-	-	37,418.75
2320	79749	SUMMER PALMS LIFT STATION SITE .09 ACRES	4/23/2002	2,674.00	-	2,674	General Plant / Other	-	-	-	-	-	-	-	2,674.00
2321	79431	RECL WTR MASTER METER INSTAL	5/3/2002	80.00	-	80	General Plant / Other	-	-	-	-	-	-	-	80.00
2322	79522	W/W ROUTINE MAINT SPT	5/6/2002	80.00	-	80	General Plant / Other	-	-	-	-	-	-	-	80.00
2323	52506	ICE MACHINE	5/7/2002	1,918.40	(1,918)	-	General Plant / Other	-	-	-	-	-	-	-	1,918.40
2324	79611	KINGS LAKE PHASE 2A FKA BIG BEND PHASE 2A	5/7/2002	386,000.00	(386,000)	-	Distribution	-	-	386,000.00	-	-	-	-	-
2325	79612	KINGS LAKE PHASE 2B FKA BIG BEND PHASE 2B	5/7/2002	128,400.00	(128,400)	-	Distribution	-	-	128,400.00	-	-	-	-	-
2326	79614	MONTREUX PHASES IV & V	5/10/2002	63,114.60	(63,115)	-	General Plant / Other	-	-	-	-	-	-	-	63,114.60
2327	79617	LYNN LAKE SUBDIVISION PHASE 2	5/14/2002	97,496.01	(97,496)	-	General Plant / Other	-	-	-	-	-	-	-	97,496.01
2328	79539	PHONE SYSTEM - MINI CARRIER REMOTE	5/21/2002	81,653.06	(81,653)	-	General Plant / Other	-	-	-	-	-	-	-	81,653.06
2329	79540	PHONE SYSTEM - MINI CARRIER REMOTE	5/21/2002	83,924.37	(83,924)	-	General Plant / Other	-	-	-	-	-	-	-	83,924.37
2330	79609	FISHHAWK RANCH PHASE 2 PARCEL K AND DORMAN ROAD	5/22/2002	181,900.00	(181,900)	-	Distribution	-	-	181,900.00	-	-	-	-	-
2331	79610	HERITAGE HARBOR PHASE 3C WATER/WASTE WATER/RECLAIM	5/22/2002	262,045.25	(262,045)	-	General Plant / Other	-	-	-	-	-	-	-	262,045.25
2332	52504	VALVE OPERATOR	5/23/2002	4,750.86	(4,751)	-	General Plant / Other	-	-	-	-	-	-	-	4,750.86
2333	52505	VALVE OPERATOR	5/23/2002	4,793.28	(4,793)	-	General Plant / Other	-	-	-	-	-	-	-	4,793.28
2334	53091	GENERATOR EMERGENCY	5/23/2002	41,388.00	(41,388)	-	General Plant / Other	-	-	-	-	-	-	-	41,388.00
2335	53092	GENERATOR TRAILER MTD	5/23/2002	41,388.00	(41,388)	-	General Plant / Other	-	-	-	-	-	-	-	41,388.00
2336	79618	SOUTH FORK UNIT 1 OFF-SITE FORCE MAIN	5/30/2002	307,350.92	(307,351)	-	WWTransmission	-	-	-	-	-	307,350.92	-	-
2337	79615	COVINGTON PARK PHASE 2A UNIT 2	6/4/2002	183,300.00	(183,300)	-	Distribution	-	-	183,300.00	-	-	-	-	-
2338	79616	ESTATES T PARSONS POINTE	6/4/2002	249,854.85	(249,855)	-	Distribution	-	-	249,854.85	-	-	-	-	-
2339	80497	FISHHAWK RANCH PHASE 2 PARCELS S T & U	6/19/2002	841,900.00	(841,900)	-	Collection	-	-	-	-	841,900.00	-	-	-
2340	53130	TRAILER UTILITY	6/20/2002	2,790.58	(2,791)	-	General Plant / Other	-	-	-	-	-	-	-	2,790.58
2341	79631	WEXFORD GREEN	6/20/2002	157,930.50	(157,931)	-	Distribution	-	-	157,930.50	-	-	-	-	-
2342	79630	FISHHAWK RANCH PH 2 PARCELS O & P	7/9/2002	246,800.00	(246,800)	-	Distribution	-	-	246,800.00	-	-	-	-	-
2343	79628	COVINGTON PARK PHASE 3A/3B	7/10/2002	263,384.00	(263,384)	-	Distribution	-	-	263,384.00	-	-	-	-	-
2344	84404	BUILDING METAL 30 FT X 38 FT	7/11/2002	14,875.00	(14,875)	-	General Plant / Other	-	-	-	-	-	-	-	14,875.00
2345	79629	WHEELERS LANDING	7/15/2002	65,600.00	(65,600)	-	General Plant / Other	-	-	-	-	-	-	-	65,600.00
2346	79627	RAWLS ROAD SUBDIVISION PHASE 1	7/18/2002	368,930.00	(368,930)	-	Distribution	-	-	368,930.00	-	-	-	-	-
2347	79633	REFLECTIONS PHASE 1	7/18/2002	405,434.00	(405,434)	-	Distribution	-	-	405,434.00	-	-	-	-	-
2348	79634	HERITAGE HARBOR VILLAGE 7 AKA PHASE 2B/3B	7/18/2002	40,435.00	(40,435)	-	General Plant / Other	-	-	-	-	-	-	-	40,435.00
2349	79636	HAMILTON PARK	7/19/2002	251,227.35	(251,227)	-	Distribution	-	-	251,227.35	-	-	-	-	-
2350	79632	SOUTH POINT PHASE 9	7/22/2002	100,464.51	(100,465)	-	Distribution	-	-	100,464.51	-	-	-	-	-
2351	79635	FISHHAWK RANCH PHASE 2 PARCEL V	7/25/2002	259,987.00	(259,987)	-	Distribution	-	-	259,987.00	-	-	-	-	-
2352	79637	SUMMERFIELD VLG 1 TR 11 PH 1 & 2	7/30/2002	477,145.40	(477,145)	-	Distribution	-	-	477,145.40	-	-	-	-	-
2353	79638	WESTCHASE SECTION 324 TRACT C-5	8/2/2002	102,200.00	(102,200)	-	Distribution	-	-	102,200.00	-	-	-	-	-
2354	79640	LAKE WEEKS PH 2 & 3	8/2/2002	200,200.00	(200,200)	-	Distribution	-	-	200,200.00	-	-	-	-	-
2355	79639	BRANDON FOREST RESERVE	8/8/2002	66,210.00	(66,210)	-	General Plant / Other	-	-	-	-	-	-	-	66,210.00
2356	79642	SUMMERFIELD VILLAGE 1 TRACT 35	8/16/2002	218,214.75	(218,215)	-	Distribution	-	-	218,214.75	-	-	-	-	-
2357	79641	BOYETTE FARMS PHASE 2B UNIT 1	8/26/2002	225,381.00	(225,381)	-	Distribution	-	-	225,381.00	-	-	-	-	-
2358	79690	BOYETTE FARMS PHASE 3	8/26/2002	33,000.00	(33,000)	-	General Plant / Other	-	-	-	-	-	-	-	33,000.00
2359	79944	OAK UTILITY PROPERTY	8/26/2002	1,957.00	-	1,957	General Plant / Other	-	-						

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2377	79299	WIMAUMA WATER SYSTEM PH II	9/19/2002	2,395,778.94	(805,158)	1,590,621	Distribution	-	-	2,395,778.94	-	-	-	-	-
2378	79300	PINE ST PARALLEL 6 INCH FOREMAIN	9/19/2002	257,604.89	(87,586)	170,019	Collection	-	-	-	-	-	-	-	-
2379	79301	NW RECL WATER ACQUIFER STORAGE/RECOVERY	9/19/2002	261,678.34	(88,971)	172,708	Reclaimed	-	-	-	-	257,604.89	-	-	-
2380	79302	GUNNV DYKE RWTM INTCX	9/19/2002	17,989.38	(6,116)	11,873	General Plant / Other	-	-	-	-	-	-	-	-
2381	79303	NWRSRF/MBLY RWTM INTX	9/19/2002	626,397.67	(212,975)	413,422	Reclaimed	-	-	-	-	-	-	-	17,989.38
2382	79304	JIM JOHN/OAKVIEW FM/WTM	9/19/2002	3,467.14	(1,179)	2,288	General Plant / Other	-	-	-	-	-	-	-	-
2383	79305	NEW FIRE HYDRANTS	9/19/2002	27.55	(9)	18	Distribution	-	-	27.55	-	-	-	-	3,467.14
2384	79306	CR 579 WTR/MAIN INTERCOM	9/19/2002	530.73	(180)	350	General Plant / Other	-	-	-	-	-	-	-	530.73
2385	79307	NEW HOPE WATER MAIN (C39127)	9/19/2002	187,575.62	(63,776)	123,800	Distribution	-	-	187,575.62	-	-	-	-	-
2386	79308	SMI PEMBERTEN CREEK	9/19/2002	1,754.00	(596)	1,158	General Plant / Other	-	-	-	-	-	-	-	1,754.00
2387	79309	ROSEMEAD LANE WM INTERCX	9/19/2002	12,338.06	(4,195)	8,143	General Plant / Other	-	-	-	-	-	-	-	12,338.06
2388	79310	ERLICH RD WM INTCX BL	9/19/2002	1,701.97	(579)	1,123	General Plant / Other	-	-	-	-	-	-	-	1,701.97
2389	79311	BELL SHOALS WTM EXT	9/19/2002	94,189.55	(32,024)	62,165	General Plant / Other	-	-	-	-	-	-	-	-
2390	79312	OLD MEM HWY WM EXT	9/19/2002	160,295.37	(54,500)	105,795	Distribution	-	-	-	160,295.37	-	-	-	-
2391	79313	MULRENNAN RD 301/CSWY CX	9/19/2002	181,526.38	(61,719)	119,808	Distribution	-	-	-	-	-	-	-	-
2392	79314	ST CLOUD WM INTCX/EXT	9/19/2002	148,385.69	(50,451)	97,935	Distribution	-	-	-	-	-	-	-	-
2393	79315	ROSIER/PAN/KENMORE WM	9/19/2002	164,153.54	(55,812)	108,341	Distribution	-	-	-	-	-	-	-	-
2394	79316	RACE TRK/S MOBLEY POT WTM	9/19/2002	776,339.98	(263,956)	512,384	Distribution	-	-	-	-	-	-	-	-
2395	79914	RVRVW MMOBILE HOME FM O/S	9/19/2002	32,400.00	(32,400)	-	General Plant / Other	-	-	-	-	-	-	-	32,400.00
2396	79915	NORTHWEST R/W TELEMETRY & PIPING IMPROVE	9/19/2002	102,210.26	(102,210)	-	Distribution	-	-	102,210.26	-	-	-	-	-
2397	79916	WW PS S CNTY ELEC PANELS	9/19/2002	31,368.83	(31,369)	-	General Plant / Other	-	-	-	-	-	-	-	31,368.83
2398	79917	BALM RIVERVIEW ROAD 12 -016IN FM	9/19/2002	75,683.15	(25,732)	49,951	General Plant / Other	-	-	-	-	-	-	-	75,683.15
2399	79918	BLMGDALE RWTM STUBOUTS (C10620)	9/19/2002	169,210.63	(57,532)	111,679	General Plant / Other	-	-	-	-	-	-	-	169,210.63
2400	79919	FALK WWTP/TECO GANNON RWTM	9/19/2002	100,273.91	(67,342)	32,932	Reclaimed	-	-	-	-	-	-	100,273.91	-
2401	79920	FALK TO TECO GANNON RECLAIMED WATER TRANSMISSION M.	9/19/2002	1,630,703.73	(693,049)	937,655	Reclaimed	-	-	-	-	-	-	1,630,703.73	-
2402	79921	FALKENBURG TO TECO GANNON RW TM	9/19/2002	1,861,890.17	(1,224,042)	637,848	Reclaimed	-	-	-	-	-	-	1,861,890.17	-
2403	79922	BLOOMINGDALE AVE WW STUBOUT	9/19/2002	304,403.78	(103,497)	200,907	Collection	-	-	-	-	304,403.78	-	-	-
2404	79923	N W TLMTRY/PIPING IMPROVEMENT	9/19/2002	577,345.40	(577,345)	-	Collection	-	-	-	-	-	-	-	-
2405	79924	NWEST REG REJECT W STOR POND	9/19/2002	631,322.00	(214,576)	416,746	WWTreatment	-	-	-	631,322.00	-	-	-	-
2406	79925	WW PS RIVERVIEW TM SYS IMPROVEMENTS	9/19/2002	696,446.80	(473,584)	222,863	Collection	-	-	-	-	696,446.80	-	-	-
2407	79926	CW RW CENT TELE/CONT	9/19/2002	230,790.89	(156,938)	73,853	General Plant / Other	-	-	-	-	-	-	-	230,790.89
2408	79927	BROWN RD RW TM	9/19/2002	1,834.30	(1,247)	587	General Plant / Other	-	-	-	-	-	-	-	1,834.30
2409	79928	EAGLES PUMP STATION UPGRADE	9/19/2002	525,775.38	(357,527)	168,248	Collection	-	-	-	-	525,775.38	-	-	-
2410	79929	WW PS SUMMERFIELD BOOSTER	9/19/2002	287,089.52	(195,221)	91,869	WWTreatment	-	-	-	-	-	287,089.52	-	-
2411	79930	NINE EAGLES RD RWTM	9/19/2002	692,453.68	(468,984)	223,469	General Plant / Other	-	-	-	-	-	-	-	692,453.68
2412	79931	NINE EAGLES RD RWTW	9/19/2002	191,603.12	(128,968)	62,635	General Plant / Other	-	-	-	-	-	-	-	191,603.12
2413	79932	TPC BLVD/LUTZ LAKE FERN RD TW TM	9/19/2002	200,847.54	(136,576)	64,271	Distribution	-	-	200,847.54	-	-	-	-	-
2414	79933	CYPRESS HOLLOW RWIU DIS LINE	9/19/2002	88,590.87	(60,242)	28,349	General Plant / Other	-	-	-	-	-	-	-	88,590.87
2415	79934	RWIU VALRICO VILLAGE SUBDIV	9/19/2002	45,477.57	(30,925)	14,553	General Plant / Other	-	-	-	-	-	-	-	45,477.57
2416	79935	925 E TWIGGS ST RENOVATION	9/19/2002	677,064.79	(460,404)	216,661	WWTreatment	-	-	-	-	-	677,064.79	-	-
2417	79936	925 E TWIGGS ST RENOVATION	9/19/2002	428,236.71	(291,201)	137,036	WWTreatment	-	-	-	-	-	428,236.71	-	-
2418	79937	COULTER RE WATER LINE REPL	9/19/2002	187,975.17	(127,823)	60,152	Distribution	-	-	187,975.17	-	-	-	-	-
2419	79938	ROBERTS/MATHES LN WTM HYDRAULIC	9/19/2002	77,344.61	(52,594)	24,750	General Plant / Other	-	-	-	-	-	-	-	77,344.61
2420	79939	NEW FIRE HYDRANTS	9/19/2002	336,575.01	(114,436)	222,140	Distribution	-	-	-	-	-	-	-	336,575.01
2421	79940	N BLVD AC/GALV MAIN REPL	9/19/2002	682,315.30	(231,987)	450,328	Distribution	-	-	-	-	-	-	-	682,315.30
2422	79941	RACE TRK/S MOBLEY POT WTR TM	9/19/2002	274,505.06	(186,663)	87,842	Distribution	-	-	-	-	-	-	-	274,505.06
2423	79942	LWR SWTWTR CK GRAVITY WW LINE	9/19/2002	35,000.00	(23,800)	11,200	General Plant / Other	-	-	-	-	-	-	-	35,000.00
2424	79943	VALRICO WWTP RR 5.0 TO 6.0 MGD	9/19/2002	4,358,664.62	(2,947,281)	1,411,383	WWTreatment	-	-	-	4,358,664.62	-	-	-	-
2425	79800	WOODACRE ESTATES OF NORTHDALE	9/24/2002	47,495.00	(47,495)	-	General Plant / Other	-	-	-	-	-	-	-	47,495.00
2426	79773	CARILLON ESTATES	9/25/2002	270,321.00	(270,321)	-	Distribution	-	-	270,321.00	-	-	-	-	-
2427	79754	PUMP STATION ESTATES @ PARSONS POINTE SITE	9/26/2002	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
2428	52508	CHAIN HOIST ELECTRIC	9/30/2002	2,214.86	(2,215)	-	General Plant / Other	-	-	-	-	-	-	-	2,214.86
2429	79774	LOGOMAR SUBDIVISION	10/15/2002	52,890.00	(52,890)	-	General Plant / Other	-	-	-	-	-	-	-	52,890.00
2430	79777	WALGREENS STORE #7010	10/22/2002	26,238.00	(26,238)	-	General Plant / Other	-	-	-	-	-	-	-	26,238.00
2431	79778	SUN CITY CENTER - HUNTINGTON	10/22/2002	31,031.50	(31,032)	-	General Plant / Other	-	-	-	-	-	-	-	31,031.50
2432	52862	DESK EXEC WOOD U SHAPE W HUTCH	10/23/2002	1,532.50	(1,533)	-	General Plant / Other	-	-	-	-	-	-	-	1,532.50
2433	52863	DESK EXEC WOOD U SHAPE WHUTCH	10/23/2002	1,806.50	(1,807)	-	General Plant / Other	-	-	-	-	-	-	-	1,806.50
2434	79776	CYPRESS CREEK VILLAGE A1	10/31/2002	41,100.00	(41,100)	-	General Plant / Other	-	-	-	-	-	-	-	41,100.00
2435	79783	RIVERCREST PHASE 1B4	11/12/2002	90,000.00	(90,000)	-	General Plant / Other	-	-	-	-	-	-	-	90,000.00
2436	79779	SOUTH POINTE PHASE 8	11/15/2002	117,450.50	(117,451)	-	Distribution	-	-	117,450.50	-	-	-	-	-
2437	53468	PAINTING RIVER RAPI	11/27/2002	810.00	-	810	General Plant / Other	-	-	-	-	-	-	-	810.00
2438	79780	RUSKIN VEGETABLE CORPORATION	12/10/2002	33,512.30	(33,512)	-	General Plant / Other	-	-	-	-	-	-	-	33,512.30
2439	79781	HUDSON FURNITURE	12/10/2002	10,444.00	(10,444)	-	General Plant / Other	-	-	-	-	-	-	-	10,444.00
2440	79782	THE ENCLAVE OFF CARROLLWOOD FKA FLOYD RD SUBDIVISION	12/12/2002	166,433.20	(166,433)	-	Distribution	-	-	-	-	-	-	-	166,433.20
2441	79784	PANTHER TRACE PHASE 1A	1/8/2003	1,202,600.00	(1,202,600)	-	Distribution	-	-	-	-	-	-	-	1,202,600.00
2442	80545	THE GROVES AT WIMAUMA	1/14/2003	8,566.87	(8,567)	-	General Plant / Other	-	-	-	-	-	-	-	8,566.87
2443	79789	EAST BAY LAKES ON-SITE AND OFF-SITE	1/22/2003	484,450.90	(484,451)	-	Distribution	-	-	-	-	-	-	-	484,450.90
2444	79787	MIRABAY PHASE 1A-1 FKA HARBOR BAY	1/28/2003	883,200.00	(883,200)	-	Distribution	-	-	-	-	-	-	-	883,200.00
2445	79801	GRANTHAM CONDOMINIUMS	1/28/2003	159,650.62	(159,651)	-	Distribution	-	-	-	-	-	-	-	159,650.62

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Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2465	79799	MORETRENCH OFFICE & WAREHOUSE	3/11/2003	65,575.00	(65,575)	-	General Plant / Other	-	-	-	-	-	-	-	65,575.00
2466	80932	RIVER RD/OLD MEMORIAL UTILITY RELOC	3/17/2003	30,000.00	(30,000)	-	General Plant / Other	-	-	-	-	-	-	-	30,000.00
2467	79803	BRANDON BUS SITE W/W LINES	3/20/2003	1,191.46	-	1,191	General Plant / Other	-	-	-	-	-	-	-	1,191.46
2468	79804	APOLLO BEACH WATER PLANT	3/20/2003	10,103.74	-	10,104	General Plant / Other	-	-	-	-	-	-	-	10,103.74
2469	79805	GUINEVERE DRIVE EASEMENT	3/20/2003	2,226.36	-	2,226	General Plant / Other	-	-	-	-	-	-	-	2,226.36
2470	79802	7238 ALAFIA RIDGE LOOP PROJECT	3/27/2003	2,361.61	-	2,362	General Plant / Other	-	-	-	-	-	-	-	2,361.61
2471	79820	SWEETWATER WWTP	4/30/2003	8,475.00	-	8,475	General Plant / Other	-	-	-	-	-	-	-	8,475.00
2472	79821	NINE EAGLES WTP	4/30/2003	1,200.00	-	1,200	General Plant / Other	-	-	-	-	-	-	-	1,200.00
2473	79824	SCHOONER WAY STATION SITE	5/7/2003	1,630.33	-	1,630	General Plant / Other	-	-	-	-	-	-	-	1,630.33
2474	79825	GOLFWOOD LIFT STATION PARCEL 100	5/23/2003	96,215.00	-	96,215	General Plant / Other	-	-	-	-	-	-	-	96,215.00
2475	79830	OAKBROOK DRIVE LIFT STATION SITE	5/30/2003	1,436.14	-	1,436	General Plant / Other	-	-	-	-	-	-	-	1,436.14
2476	79831	GALLERIA DRIVE LIFT STATION SITE	5/30/2003	1,277.20	-	1,277	General Plant / Other	-	-	-	-	-	-	-	1,277.20
2477	79840	UPPER CREEK LIFT STATION SITE (1069 SQ FT)	6/12/2003	4,166.33	-	4,166	General Plant / Other	-	-	-	-	-	-	-	4,166.33
2478	80499	KINGS LAKE PHASE 3	6/12/2003	248,569.00	(248,569)	-	Distribution	-	-	248,569.00	-	-	-	-	-
2479	80285	PUMP STATION MIRABAY #3 SITE (9364 SQ FT MOL)	6/20/2003	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
2480	53513	EXCAVATOR TRUCK MTD	6/30/2003	61,300.00	(61,300)	-	General Plant / Other	-	-	-	-	-	-	-	61,300.00
2481	53514	TRAILER UTILITY	6/30/2003	6,400.00	(6,400)	-	General Plant / Other	-	-	-	-	-	-	-	6,400.00
2482	80520	MIRABAY PHASE 1B-1 AND 2A-1	7/8/2003	423,300.00	(423,300)	-	Distribution	-	-	423,300.00	-	-	-	-	-
2483	80931	BRENDA DR UTILITY RELOCATION	7/11/2003	2,147.26	(2,147)	-	General Plant / Other	-	-	-	-	-	-	-	2,147.26
2484	53614	GENERATOR	7/31/2003	2,020.00	(2,020)	-	General Plant / Other	-	-	-	-	-	-	-	2,020.00
2485	79644	FALK/VALRICO WWTP RW INTXC	7/31/2003	153,002.02	(153,002)	-	Reclaimed	-	-	-	-	-	-	153,002.02	-
2486	79645	US 41 RWTM CARG/TECO GANNON PH2	7/31/2003	3,828,388.88	(3,828,389)	-	Reclaimed	-	-	-	-	-	-	3,828,388.88	-
2487	79646	WWTP FALKENBURG RD RECLAIMED WATER STORAGE TANK	7/31/2003	109,071.85	(109,072)	-	WWTreatment	-	-	-	109,071.85	-	-	-	-
2488	79647	WW PS SWEETWATER CREEK SWIM CLUB	7/31/2003	660,542.49	(425,491)	235,051	Collection	-	-	-	-	660,542.49	-	-	-
2489	79648	WW PS FAIRFAX RELOCATE	7/31/2003	359,368.18	(232,391)	126,977	Collection	-	-	-	-	359,368.18	-	-	-
2490	79649	WW PS SUGARMILL MASTER	7/31/2003	479,597.76	(309,337)	170,261	Collection	-	-	-	-	479,597.76	-	-	-
2491	79650	WW PS SUGARMILL MASTER REHAB	7/31/2003	58,226.38	(37,653)	20,573	General Plant / Other	-	-	-	-	-	-	-	58,226.38
2492	79651	WW PS FAIRFAX STATION RELOCATE	7/31/2003	157,827.78	(102,091)	55,736	Collection	-	-	-	-	157,827.78	-	-	-
2493	79652	WWTP FALKENBURG RD EXP TO 12 MGD	7/31/2003	7,977,578.26	(7,977,578)	-	WWTreatment	-	-	-	7,977,578.26	-	-	-	-
2494	79653	WW PS OAKFIELD #2	7/31/2003	230,912.76	(149,211)	81,702	Collection	-	-	-	-	230,912.76	-	-	-
2495	79654	COUNTY WIDE RW CENTRALIZED TELEMTRY	7/31/2003	18,045.60	(18,046)	-	General Plant / Other	-	-	-	-	-	-	-	18,045.60
2496	79655	US 41 RWTM ALAFIA/GANNON TECO	7/31/2003	134,567.40	(134,567)	-	General Plant / Other	-	-	-	-	-	-	-	134,567.40
2497	79656	WW PS LAKE PARK BLDG STRUCK MOD	7/31/2003	2,439.12	(1,577)	862	General Plant / Other	-	-	-	-	-	-	-	2,439.12
2498	79657	WW PS CLIFTON STREET REHAB	7/31/2003	348,035.49	(223,720)	124,316	Collection	-	-	-	-	348,035.49	-	-	-
2499	79658	ALAFIA RR CROSSING RWTM	7/31/2003	2,020,231.09	(2,020,231)	-	Reclaimed	-	-	-	-	-	-	2,020,231.09	-
2500	79659	LITHIA PINECREST RWTM PHASE 1	7/31/2003	790,802.34	(790,802)	-	Reclaimed	-	-	-	-	-	-	790,802.34	-
2501	79660	WW PS HANLEY RD #1	7/31/2003	115,976.49	(74,998)	40,978	Collection	-	-	-	-	115,976.49	-	-	-
2502	79661	ELROD WM LOOP/HYDRANT	7/31/2003	46,402.25	(46,402)	-	General Plant / Other	-	-	-	-	-	-	-	46,402.25
2503	79662	LABRAD LANE WATER MAIN INSTALLATION	7/31/2003	33,477.18	(33,477)	-	General Plant / Other	-	-	-	-	-	-	-	33,477.18
2504	79663	SUMMER PALMS APTS F/M OVERSIZING	7/31/2003	138,258.00	(138,258)	-	Distribution	-	-	138,258.00	-	-	-	-	-
2505	79664	NWRRF/S MOBLEY RWTM INTERCX	7/31/2003	236,387.00	(236,387)	-	Reclaimed	-	-	-	-	-	-	236,387.00	-
2506	79665	WWTP DELWOOD PHONE SYSTEM EQUIP	7/31/2003	17,975.10	(17,975)	-	General Plant / Other	-	-	-	-	-	-	-	17,975.10
2507	79666	WW PS BONITA VISTA REHAB	7/31/2003	110,528.20	(71,475)	39,053	Collection	-	-	-	-	110,528.20	-	-	-
2508	79667	VILLAGE CTS/SAILESH DR WTR MAIN INTERCONNECT	7/31/2003	55,903.05	(55,903)	-	General Plant / Other	-	-	-	-	-	-	-	55,903.05
2509	79668	WW PS SOUTH COUNTY PUMP STATION & TELEMTRY IMPROV	7/31/2003	1,704,752.20	(1,102,164)	602,588	Distribution	-	-	1,704,752.20	-	-	-	-	-
2510	79669	NINE EAGLES 12" FORCEMAIN	7/31/2003	753,489.18	(753,489)	-	WWTransmission	-	-	-	-	-	753,489.18	-	-
2511	79670	RWIU CHEVAL EAST DIST SYS	7/31/2003	1,174,420.26	(1,174,420)	-	General Plant / Other	-	-	-	-	-	-	-	1,174,420.26
2512	79671	RWIU EAGLES DIST SYS	7/31/2003	833,240.49	(833,240)	-	General Plant / Other	-	-	-	-	-	-	-	833,240.49
2513	79676	SUNCOAST CORRIDOR R/W TM	7/31/2003	23,727.62	(23,728)	-	General Plant / Other	-	-	-	-	-	-	-	23,727.62
2514	79678	BIG BEND RD 10" RW LINE	7/31/2003	4,392.15	(4,392)	-	General Plant / Other	-	-	-	-	-	-	-	4,392.15
2515	79679	ANDERSON RD FM EXT (2002)	7/31/2003	223,806.23	(223,806)	-	WWTransmission	-	-	-	-	-	223,806.23	-	-
2516	79680	APOLLO BEACH WATER MAIN	7/31/2003	32,483.25	(32,483)	-	General Plant / Other	-	-	-	-	-	-	-	32,483.25
2517	79681	RECLAIMED WTR MASTER METER INSTAL	7/31/2003	48,273.26	(48,273)	-	General Plant / Other	-	-	-	-	-	-	-	48,273.26
2518	79682	CR579 WATER MAIN INTERCONNECTS	7/31/2003	3,037.66	(3,038)	-	General Plant / Other	-	-	-	-	-	-	-	3,037.66
2519	79683	NW HILLSBOROUGH INSTALLED NETWORK - EQP	7/31/2003	10,632.97	(10,633)	-	General Plant / Other	-	-	-	-	-	-	-	10,632.97
2520	79684	RWIU VAN DYKE FARMS DIST SYS	7/31/2003	1,015,010.30	(1,015,010)	-	General Plant / Other	-	-	-	-	-	-	-	1,015,010.30
2521	79854	LITHIA PINECREST RWTM PHASE 1	7/31/2003	44,947.72	(44,948)	-	Reclaimed	-	-	-	-	-	-	44,947.72	-
2522	79855	RWMT EXT TO RWIU DEV	7/31/2003	202,217.59	(202,218)	-	General Plant / Other	-	-	-	-	-	-	-	202,217.59
2523	79856	VALRICO WWTP RE-RATE TO 6.0 MGD	7/31/2003	32,884.05	(32,884)	-	General Plant / Other	-	-	-	-	-	-	-	32,884.05
2524	79857	NW POTABLE WATER TLMTRY	7/31/2003	766,837.05	(766,837)	-	WTreatment	766,837.05	-	-	-	-	-	-	-
2525	79858	SUN LAKE PARK GALVANIZED SER REPLACE	7/31/2003	567,495.69	(567,496)	-	Distribution	-	-	567,495.69	-	-	-	-	-
2526	79859	WW PS LAKE PARK RETROFIT	7/31/2003	2,953,147.65	(1,909,528)	1,043,619	WWTransmission	-	-	-	-	-	2,953,147.65	-	-
2527	79860	N BLVD AC GALV MAIN/SVC REPL	7/31/2003	630,289.32	(630,289)	-	Distribution	-	-	630,289.32	-	-	-	-	-
2528	79862	TPC BLVD/LUTZ FERN RWMT	7/31/2003	103,290.87	(103,291)	-	General Plant / Other	-	-	-	-	-	-	-	103,290.87
2529	79863	CRIPPENWOOD WATERMAIN EXT	7/31/2003	290,612.38	(290,612)	-	Distribution	-	-	290,612.38	-	-	-	-	-
2530	79865	WW PS MILLER RD BOOSTER	7/31/2003	739,792.51	(478,792)	261,000	WWTransmission	-	-	-	-	-	739,792.51	-	-
2531	79867	SO CTY RW TM TO CARGILL	7/31/2003	407,881.38	(407,881)	-	General Plant / Other	-	-	-	-	-	-	-	407,881.38
2532	79869	DALE MABRY RW SYS CCC PUMPS	7/31/2003	83,235.97	(83,236)	-	Reclaimed	-	-	-	-	-	-	83,235.97	-
2533	79870	DALE MABRY RW SYS CCC PUMPS	7/31/2003	452,474.60	(452,475)	-	Reclaimed	-	-	-	-	-	-	452,474.60	-
2534	79871	DALE MABRY RW SYS CCC PUMPS	7/31/2003	144,756.65	(144,757)	-	Reclaimed	-	-	-	-				

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2553	79965	CITRUS FALLS APARTMENTS	9/25/2003	51,150.00	(51,150)	-	General Plant / Other	-	-	-	-	-	-	-	51,150.00
2554	79966	THE OAKS AT VALRICO	9/25/2003	263,118.35	(263,118)	-	Distribution	-	-	263,118.35	-	-	-	-	-
2555	79967	CARRIAGE CROSSINGS	9/25/2003	52,812.00	(52,812)	-	General Plant / Other	-	-	-	-	-	-	-	52,812.00
2556	79968	BOYETTE CREEK SUBDIVISION PHASE 1	9/25/2003	637,140.57	(637,141)	-	Distribution	-	-	637,140.57	-	-	-	-	-
2557	80301	SUMMERVIEW OAKS	9/25/2003	271,174.50	(271,175)	-	Distribution	-	-	271,174.50	-	-	-	-	-
2558	80302	MARINER'S COVE APARTMENTS	9/25/2003	17,169.00	(17,169)	-	General Plant / Other	-	-	-	-	-	-	-	17,169.00
2559	80303	MANGO GROVES UNIT 2	9/25/2003	76,800.50	(76,801)	-	General Plant / Other	-	-	-	-	-	-	-	76,800.50
2560	80304	FISHHAWK RANCH PHASE 2 PARCEL R-2/X-1	9/25/2003	343,285.00	(343,285)	-	Distribution	-	-	343,285.00	-	-	-	-	-
2561	80305	SOUTH FORK UNIT 2	9/25/2003	213,964.93	(213,965)	-	Distribution	-	-	213,964.93	-	-	-	-	-
2562	80306	KEYSTONE PROFESSIONAL PARK	9/25/2003	4,998.00	(4,998)	-	General Plant / Other	-	-	-	-	-	-	-	4,998.00
2563	80307	FISHHAWK RANCH PHASE 2 PARCEL X-2/Y	9/25/2003	301,695.50	(301,696)	-	Distribution	-	-	301,695.50	-	-	-	-	-
2564	80308	SUMMERFIELD VILLAGE 1 TRACT 38	9/25/2003	124,292.25	(124,292)	-	Distribution	-	-	124,292.25	-	-	-	-	-
2565	80309	WATERCHASE PHASE 3 (VILLAGE G)	9/25/2003	252,541.00	(252,541)	-	Distribution	-	-	252,541.00	-	-	-	-	-
2566	80310	IRONGATE APARTMENTS	9/25/2003	352,388.85	(352,389)	-	Distribution	-	-	352,388.85	-	-	-	-	-
2567	80311	SELS FURNITURE	9/25/2003	5,442.00	(5,442)	-	General Plant / Other	-	-	-	-	-	-	-	5,442.00
2568	80312	ST. TIMOTHY CATHOLIC PARISH	9/25/2003	55,116.25	(55,116)	-	General Plant / Other	-	-	-	-	-	-	-	55,116.25
2569	80313	MIRABAY PHASE 3A2	9/25/2003	36,800.00	(36,800)	-	General Plant / Other	-	-	-	-	-	-	-	36,800.00
2570	80314	MIRABAY PHASE 3A1 AKA HARBOR BAY PHASE 3A1	9/25/2003	420,000.00	(420,000)	-	Distribution	-	-	420,000.00	-	-	-	-	-
2571	79969	TRAILS AT DURANT	9/26/2003	176,617.25	(176,617)	-	Distribution	-	-	176,617.25	-	-	-	-	-
2572	79970	SUN CITY CENTER UNIT 265 CONDOMINIUMS	9/26/2003	71,763.08	(71,763)	-	General Plant / Other	-	-	-	-	-	-	-	71,763.08
2573	79971	ELEMENTARY SCHOOL D AKA NELSON ELEMENTARY	9/26/2003	108,372.40	(108,372)	-	Distribution	-	-	108,372.40	-	-	-	-	-
2574	79972	HICKORY WOODS PHASE 1	9/26/2003	436,213.55	(436,214)	-	Distribution	-	-	436,213.55	-	-	-	-	-
2575	79973	LAKE ST. CLAIR PHASE 3	9/26/2003	101,043.85	(101,044)	-	Distribution	-	-	101,043.85	-	-	-	-	-
2576	79974	PARSONS POINTE PHASE 2 UNIT B	9/26/2003	43,521.80	(43,522)	-	General Plant / Other	-	-	-	-	-	-	-	43,521.80
2577	79975	SUMMERFIELD VILLAGE 1 TRACT 29	9/26/2003	79,917.50	(79,918)	-	General Plant / Other	-	-	-	-	-	-	-	79,917.50
2578	79976	FERN GLEN	9/26/2003	201,064.50	(201,065)	-	Distribution	-	-	201,064.50	-	-	-	-	-
2579	79977	BRANDON CROSSROADS	9/26/2003	65,712.00	(65,712)	-	General Plant / Other	-	-	-	-	-	-	-	65,712.00
2580	79978	RIVERCREST PHASE 2B1	9/26/2003	538,600.00	(538,600)	-	Distribution	-	-	538,600.00	-	-	-	-	-
2581	79979	SOUTH TRUST BANK - TAMPA SHORES	9/26/2003	39,745.00	(39,745)	-	General Plant / Other	-	-	-	-	-	-	-	39,745.00
2582	79980	NORTHPORT ADDITION	9/26/2003	3,710.00	(3,710)	-	General Plant / Other	-	-	-	-	-	-	-	3,710.00
2583	79981	HERITAGE HARBOR VILLAGE 17 (AKA PHASE 3D)	9/26/2003	203,587.25	(203,587)	-	Distribution	-	-	203,587.25	-	-	-	-	-
2584	79982	OAK VALLEY TOWNHOMES AKA VALRICO ROAD TOWNHOMES	9/26/2003	10,860.37	(10,860)	-	General Plant / Other	-	-	-	-	-	-	-	10,860.37
2585	79983	FISHHAWK RANCH PHASE 2 PARCEL R UNIT 1	9/26/2003	145,600.00	(145,600)	-	Distribution	-	-	145,600.00	-	-	-	-	-
2586	79984	WATERCHASE PHASE 2 VILLAGE A	9/26/2003	122,899.00	(122,899)	-	Distribution	-	-	122,899.00	-	-	-	-	-
2587	79985	WATERCHASE PHASE 2 VILLAGE C	9/26/2003	69,848.00	(69,848)	-	General Plant / Other	-	-	-	-	-	-	-	69,848.00
2588	79986	WATERCHASE PHASE 2 VILLAGE D	9/26/2003	147,121.00	(147,121)	-	Distribution	-	-	147,121.00	-	-	-	-	-
2589	79987	MIRABAY PHASE 1A-2 (MANN'S HARBOR DRIVE)	9/26/2003	21,500.00	(21,500)	-	General Plant / Other	-	-	-	-	-	-	-	21,500.00
2590	79988	FISHHAWK RANCH PHASE 2 PARCEL AA	9/26/2003	393,400.00	(393,400)	-	Distribution	-	-	393,400.00	-	-	-	-	-
2591	79989	THE RESERVE AT WOODMONT	9/26/2003	36,835.60	(36,836)	-	General Plant / Other	-	-	-	-	-	-	-	36,835.60
2592	79990	CHESTNUT FOREST	9/26/2003	233,200.00	(233,200)	-	Distribution	-	-	233,200.00	-	-	-	-	-
2593	79991	CHESTNUT FOREST OFF-SITE IMPROVEMENTS	9/26/2003	224,600.00	(224,600)	-	Distribution	-	-	224,600.00	-	-	-	-	-
2594	79992	SUMMERFIELD VILLAGE TR 17 PH 1 & 2	9/26/2003	179,359.50	(179,360)	-	Distribution	-	-	179,359.50	-	-	-	-	-
2595	79999	BLOOMINGDALE RIDGE PHASE III	9/26/2003	328,413.98	(328,414)	-	Distribution	-	-	328,413.98	-	-	-	-	-
2596	80000	SCC-INVERNESS CONDOMINIUMS	9/26/2003	79,498.76	(79,499)	-	General Plant / Other	-	-	-	-	-	-	-	79,498.76
2597	80002	OLD BRANDON MALL UTIL EASEMENT - PROJ 2003-63-U	9/26/2003	300.00	-	300	General Plant / Other	-	-	-	-	-	-	-	300.00
2598	53936	SEWER CLEANER	9/30/2003	33,285.00	(33,285)	-	General Plant / Other	-	-	-	-	-	-	-	33,285.00
2599	79853	VALRICO WWTP RR 5.0 (C19117)MGD	9/30/2003	32,457.41	(32,457)	-	WWTreatment	-	-	-	32,457.41	-	-	-	-
2600	79861	APRIL LANE WATER MAIN	9/30/2003	35,477.15	(35,477)	-	General Plant / Other	-	-	-	-	-	-	-	-
2601	79864	CARROLLWOOD SPRINGS RWTM	9/30/2003	239,255.61	(239,256)	-	General Plant / Other	-	-	-	-	-	-	-	239,255.61
2602	79866	SO CTY RW TM TO CARGILL	9/30/2003	2,499,332.10	(2,499,332)	-	General Plant / Other	-	-	-	-	-	-	-	2,499,332.10
2603	79868	DALE MABRY RW SYS CCC PUMPS	9/30/2003	77,758.19	(77,758)	-	Reclaimed	-	-	-	-	-	-	77,758.19	-
2604	80007	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	110,603.00	-	110,603	Collection	-	-	-	-	110,603.00	-	-	-
2605	80008	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	16,800.00	-	16,800	Collection	-	-	-	-	16,800.00	-	-	-
2606	80009	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	3,164.00	-	3,164	Collection	-	-	-	-	3,164.00	-	-	-
2607	80010	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	19,725.00	-	19,725	Collection	-	-	-	-	19,725.00	-	-	-
2608	80011	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	17,555.00	-	17,555	Collection	-	-	-	-	17,555.00	-	-	-
2609	80054	WIMAUMA WATER SYSTEM	9/30/2003	230,273.91	(230,274)	-	Distribution	-	-	230,273.91	-	-	-	-	-
2610	80055	MILLER RD BSTER P/STATION	9/30/2003	105,487.27	(105,487)	-	Distribution	-	-	105,487.27	-	-	-	-	-
2611	80056	RACE TRK/S MOBLEY POT WTM	9/30/2003	9,887.49	(9,887)	-	Distribution	-	-	9,887.49	-	-	-	-	-
2612	80057	RIVER OAKS EXTRA POWER SUPPLY	9/30/2003	324,513.51	(324,514)	-	WWTreatment	-	-	-	324,513.51	-	-	-	-
2613	80082	VALRICO HEIGHTS ESTATES	9/30/2003	156,969.00	(156,969)	-	Distribution	-	-	156,969.00	-	-	-	-	-
2614	80222	VALRICO HILLS WATER/WW SITE	9/30/2003	10,192.00	-	10,192	General Plant / Other	-	-	-	-	-	-	-	10,192.00
2615	80223	HERSHEL HEIGHTS WATER FRANCHISE SITE	9/30/2003	8,294.00	-	8,294	General Plant / Other	-	-	-	-	-	-	-	8,294.00
2616	80224	HERSHEL HEIGHTS WATER FRANCHISE SITE	9/30/2003	4,887.00	-	4,887	General Plant / Other	-	-	-	-	-	-	-	4,887.00
2617	80225	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	1,120.00	-	1,120	Collection	-	-	-	-	1,120.00	-	-	-
2618	80226	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	16,027.00	-	16,027	Collection	-	-	-	-	16,027.00	-	-	-
2619	80227	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	13,172.00	-	13,172	Collection	-	-	-	-	13,172.00	-	-	-
2620	80228	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	5,074.00	-	5,074	Collection	-	-	-	-	5,074.00	-	-	-
2621	80814	CHEVAL GOLF COURSE RW MASTER METER	9/30/2003	92,606.02	(92,606)	-	General Plant / Other	-	-	-	-	-	-	-	92,606.02
2622	80217	WW PS REPLACE/UPGRADE VARIOUS 2001-2002	10/1/2003	248,646.54	(248,647)	-	Collection	-	-	-	-	248,646.54	-	-	-
2623	80317	VALRICO HILLS WA/WW IMPROVEMENTS	10/1/2003	529,000.00	(529,000)	-	Distribution	-	-						

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2641	80061	NORTH BLVD	10/8/2003	2,079.26	-	2,079	General Plant / Other	-	-	-	-	-	-	-	2,079.26
2642	80643	RIVER CREST WATER MAIN REPLACEMENT	10/24/2003	237,367.07	(237,367)	-	Distribution	-	-	237,367.07	-	-	-	-	-
2643	54174	SPECTROPHOTOMETER	10/27/2003	2,090.00	(2,090)	-	General Plant / Other	-	-	-	-	-	-	-	2,090.00
2644	54175	SPECTROPHOTOMETER	10/27/2003	2,090.00	(2,090)	-	General Plant / Other	-	-	-	-	-	-	-	2,090.00
2645	54176	SPECTROPHOTOMETER	10/27/2003	2,090.00	(2,090)	-	General Plant / Other	-	-	-	-	-	-	-	2,090.00
2646	80504	MEDIA GENERAL	10/27/2003	34,920.04	(34,920)	-	General Plant / Other	-	-	-	-	-	-	-	34,920.04
2647	80331	PARSONS POINTE PH 1 UNIT A TRACT "A" - UTILITY	11/12/2003	500.00	-	500	General Plant / Other	-	-	-	-	-	-	-	500.00
2648	80516	THE SPRINGS @ BRANDON	11/18/2003	10,464.00	(10,464)	-	General Plant / Other	-	-	-	-	-	-	-	10,464.00
2649	80537	CRYSTAL CLEAR CAR WASH	11/18/2003	17,336.00	(17,336)	-	General Plant / Other	-	-	-	-	-	-	-	17,336.00
2650	80714	FISHHAWK RANCH PHASE 3 PARCEL DD-1B DD-2 EE-2	11/18/2003	443,400.00	(443,400)	-	Distribution	-	-	443,400.00	-	-	-	-	-
2651	80722	FISHHAWK RANCH TOWNCENTER PHASE 1A	11/18/2003	220,626.00	(220,626)	-	Distribution	-	-	220,626.00	-	-	-	-	-
2652	80097	S MOON AVENUE 2003-196-U	12/8/2003	145.00	-	145	General Plant / Other	-	-	-	-	-	-	-	145.00
2653	80498	KINGS LAKE SUBDIVISION OFF-SITE FORCE MAIN & PUMP	12/9/2003	272,300.00	(272,300)	-	WWTransmission	-	-	-	272,300.00	-	-	-	-
2654	80531	AIRPORT EXPRESSWAY CENTER	12/9/2003	66,686.00	(66,686)	-	General Plant / Other	-	-	-	-	-	-	-	66,686.00
2655	82318	VISTA CAY TOWNHOMES WATER METER	12/9/2003	19,280.00	(15,183)	4,097	General Plant / Other	-	-	-	-	-	-	-	19,280.00
2656	82319	VISTA CAY TOWNHOMES WW PIPES	12/9/2003	15,800.00	(6,221)	9,579	General Plant / Other	-	-	-	-	-	-	-	15,800.00
2657	54182	DISHWASHER	12/10/2003	25,119.00	(25,119)	-	General Plant / Other	-	-	-	-	-	-	-	25,119.00
2658	80533	CRISTINA PHASE 3 UNIT 4	12/17/2003	98,920.00	(98,920)	-	General Plant / Other	-	-	-	-	-	-	-	98,920.00
2659	80512	TURTLE CROSSING SUBDIVISION ON-SITE ONLY	12/19/2003	217,327.50	(217,328)	-	Distribution	-	-	217,327.50	-	-	-	-	-
2660	80659	WWTP DALE MABRY OFFICE FURNITURE CUSTOM MADE	12/19/2003	36,326.65	(36,327)	-	General Plant / Other	-	-	-	-	-	-	-	36,326.65
2661	54177	SAMPLER WASTEWATER	1/5/2004	4,090.00	(4,090)	-	General Plant / Other	-	-	-	-	-	-	-	4,090.00
2662	54244	EARTH BORING MACHINE	1/5/2004	3,841.25	(3,841)	-	General Plant / Other	-	-	-	-	-	-	-	3,841.25
2663	54245	EARTH BORING MACHINE	1/5/2004	3,841.25	(3,841)	-	General Plant / Other	-	-	-	-	-	-	-	3,841.25
2664	54246	TESTER WATER METER	1/6/2004	5,800.00	(5,800)	-	General Plant / Other	-	-	-	-	-	-	-	5,800.00
2665	80510	KENNEDY CAR WASH & QUICK LUBE	1/13/2004	9,850.00	(9,850)	-	General Plant / Other	-	-	-	-	-	-	-	9,850.00
2666	80641	LAKE GRADY WATER SYSTEM	1/15/2004	54,076.81	(54,077)	-	General Plant / Other	-	-	-	-	-	-	-	54,076.81
2667	54102	PAYLOADER WITH BACKHOE	1/21/2004	49,316.00	(49,316)	-	General Plant / Other	-	-	-	-	-	-	-	49,316.00
2668	54103	PAYLOADER WITH BACKHOE	1/21/2004	49,316.00	(49,316)	-	General Plant / Other	-	-	-	-	-	-	-	49,316.00
2669	54183	LABORATORY ADVANCED DRINKING WATER CEL 890	1/22/2004	2,221.50	(2,222)	-	General Plant / Other	-	-	-	-	-	-	-	2,221.50
2670	80737	COVINGTON PARK PHASE 5B	1/27/2004	546,200.00	(546,200)	-	Distribution	-	-	546,200.00	-	-	-	-	-
2671	80188	RICHMOND AVE WATER PROJ	2/1/2004	169,265.91	(169,266)	-	Distribution	-	-	169,265.91	-	-	-	-	-
2672	80521	MIRABAY PARCEL 7 PHASE 1 AND 1A	2/10/2004	231,100.00	(231,100)	-	Distribution	-	-	231,100.00	-	-	-	-	-
2673	80523	MEADOWBROOKE @ SUMMERFIELD UNIT III	2/10/2004	76,688.50	(76,689)	-	General Plant / Other	-	-	-	-	-	-	-	76,688.50
2674	80532	SALVATION ARMY REGNL HDQRTS OFF-SITE WATER DIST SYS	2/10/2004	39,990.00	(39,990)	-	General Plant / Other	-	-	-	-	-	-	-	39,990.00
2675	80937	INT 78TH ST/MADISON AVE WATER PROJECT	2/11/2004	17,255.00	(17,255)	-	General Plant / Other	-	-	-	-	-	-	-	17,255.00
2676	80522	MIRABAY PHASE 3B-2	2/19/2004	335,600.00	(335,600)	-	Distribution	-	-	335,600.00	-	-	-	-	-
2677	80502	WATERCHASE PHASE 5	2/24/2004	102,809.66	(102,810)	-	Distribution	-	-	102,809.66	-	-	-	-	-
2678	80503	WATERCHASE PHASE 6	2/24/2004	168,413.97	(168,414)	-	Distribution	-	-	168,413.97	-	-	-	-	-
2679	80536	SOUTH COVE AREA 3 WEST PHASE 1	3/1/2004	457,692.90	(457,693)	-	Distribution	-	-	457,692.90	-	-	-	-	-
2680	54172	AIR COMPRESSOR	3/8/2004	12,188.00	(12,188)	-	General Plant / Other	-	-	-	-	-	-	-	12,188.00
2681	80505	CYPRESS COVE TOWNHOMES	3/9/2004	47,168.14	(47,168)	-	General Plant / Other	-	-	-	-	-	-	-	47,168.14
2682	80508	HAMPTON CHASE TOWNHOMES OFF-SITE	3/9/2004	49,247.25	(49,247)	-	General Plant / Other	-	-	-	-	-	-	-	49,247.25
2683	80513	WATERS AVENUE CARWASH	3/9/2004	8,239.00	(8,239)	-	General Plant / Other	-	-	-	-	-	-	-	8,239.00
2684	80716	ALAFIA SANCTUARY (AKA ALAFIA PRESERVE)	3/9/2004	157,125.00	(157,125)	-	Distribution	-	-	157,125.00	-	-	-	-	-
2685	81269	BRUSSELS BOY PHASE 3 & 4	3/9/2004	229,455.70	(229,456)	-	Distribution	-	-	229,455.70	-	-	-	-	-
2686	80507	BOYETTE CREEK PHASE 2	3/10/2004	395,619.80	(395,620)	-	Distribution	-	-	395,619.80	-	-	-	-	-
2687	80515	RIVERCREST PHASE 2B2/C2	3/10/2004	159,662.00	(159,662)	-	Distribution	-	-	159,662.00	-	-	-	-	-
2688	54467	PLOTTER	3/17/2004	10,636.00	(10,636)	-	General Plant / Other	-	-	-	-	-	-	-	10,636.00
2689	80189	VALRICO STATION	3/18/2004	15,916.00	(15,916)	-	General Plant / Other	-	-	-	-	-	-	-	15,916.00
2690	80190	BONTERRA SUBDIVISION	3/18/2004	254,103.00	(254,103)	-	Distribution	-	-	254,103.00	-	-	-	-	-
2691	80191	CITRUS PARK COMMONS	3/18/2004	54,260.00	(54,260)	-	General Plant / Other	-	-	-	-	-	-	-	54,260.00
2692	80192	HILLSIDE SUBDIVISION	3/18/2004	204,500.00	(204,500)	-	Distribution	-	-	204,500.00	-	-	-	-	-
2693	80193	MIRABAY PHASE 3B-1	3/18/2004	283,268.00	(283,268)	-	Distribution	-	-	283,268.00	-	-	-	-	-
2694	80194	PUBLIX @ WINTROP	3/18/2004	5,585.00	(5,585)	-	General Plant / Other	-	-	-	-	-	-	-	5,585.00
2695	80195	RIVERWOOD OAKS SUBDIVISION	3/18/2004	157,129.36	(157,129)	-	Distribution	-	-	157,129.36	-	-	-	-	-
2696	80196	HILLCREST SUBDIVISION	3/18/2004	184,783.75	(184,784)	-	Distribution	-	-	184,783.75	-	-	-	-	-
2697	80197	WATERCHASE PHASE 4 (VILLAGE E)	3/18/2004	99,040.00	(99,040)	-	General Plant / Other	-	-	-	-	-	-	-	99,040.00
2698	80198	LA PALOMA VILLAGE UNIT 2 PHASE 2	3/18/2004	81,200.00	(81,200)	-	General Plant / Other	-	-	-	-	-	-	-	81,200.00
2699	80199	SOUTH POINTE PHASES 10 & 11	3/18/2004	197,659.50	(197,660)	-	Distribution	-	-	197,659.50	-	-	-	-	-
2700	80200	PANTHER TRACE PHASE 1B/C	3/18/2004	711,700.00	(711,700)	-	Distribution	-	-	711,700.00	-	-	-	-	-
2701	80201	BOYETTE FARMS PHSE 2B2	3/18/2004	14,700.00	(14,700)	-	General Plant / Other	-	-	-	-	-	-	-	14,700.00
2702	80202	DOVEWOOD ESTATES	3/18/2004	154,298.24	(154,298)	-	Distribution	-	-	154,298.24	-	-	-	-	-
2703	80203	SOUTH FORK UNIT 3 ON-SITE	3/18/2004	319,372.75	(319,373)	-	Distribution	-	-	319,372.75	-	-	-	-	-
2704	80204	PROVENCE TOWNHOMES AT WATERCHASE	3/18/2004	173,849.92	(173,850)	-	Distribution	-	-	173,849.92	-	-	-	-	-
2705	80205	TREVISO SUBDIVISION	3/18/2004	201,419.40	(201,419)	-	Distribution	-	-	201,419.40	-	-	-	-	-
2706	80206	SUN CITY CENTER - JAMESON CONDOMINIUMS	3/18/2004	425,410.46	(425,410)	-	Distribution	-	-	425,410.46	-	-	-	-	-
2707	80207	ALAFIA COVE	3/18/2004	234,473.25	(234,473)	-	Distribution	-	-	234,473.25	-	-	-	-	-
2708	80208	CARRIAGE PARK (VALRICO POINTE)	3/18/2004	243,687.28	(243,687)	-	Distribution	-	-	243,687.28	-	-	-	-	-
2709	80209	PADDOCK OAKS	3/18/2004	178,964.50	(178,965)	-	Distribution	-	-	178,964.50	-	-	-	-	-
2710	80210	SIMMONS RANCH ESTATES	3/18/2004	30,390.00	(30,390)	-	General Plant / Other	-	-	-	-	-	-	-	30,390.00
2711	80211	HERITAGE HARBOR VILLAGE 8 NORTH & VILLAGE 8 SOUTH	3/18/2004	65,337.30	(65,337)	-	General Plant / Other	-	-	-	-	-	-	-	65,337.30
2712	80212														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2729	80453	CARROLLWOOD WATER FRANCHISE PIPING/HYDRANTS	4/2/2004	2,925,707.00	(2,925,707)	-	Distribution	-	-	2,925,707.00	-	-	-	-	-
2730	80454	CARROLLWOOD WATER FRANCHISE STORAGE TANKS	4/2/2004	314,000.00	(314,000)	-	Distribution	-	-	314,000.00	-	-	-	-	-
2731	80455	CARROLLWOOD WATER FRANCHISE METERS BACKFLOW PREV	4/2/2004	294,000.00	(294,000)	-	Distribution	-	-	294,000.00	-	-	-	-	-
2732	80456	CARROLLWOOD WATER FRANCHISE PUMPING PROCESS STRUC	4/2/2004	778,275.42	(778,275)	-	Collection	-	-	-	-	778,275.42	-	-	-
2733	80528	LAKESIDE TRACT A2	4/5/2004	101,483.45	(101,483)	-	Distribution	-	-	101,483.45	-	-	-	-	-
2734	54237	PROJECTOR	4/7/2004	2,475.00	(2,475)	-	General Plant / Other	-	-	-	-	-	-	-	2,475.00
2735	80529	DIAMOND HILL PHASE 1B UNIT 1	4/12/2004	832,379.00	(832,379)	-	Distribution	-	-	832,379.00	-	-	-	-	-
2736	80530	DIAMOND HILL PHASE 1B UNIT 2	4/12/2004	115,057.00	(115,057)	-	Distribution	-	-	115,057.00	-	-	-	-	-
2737	54781	CRANE & BODY MTD ON 143523	4/13/2004	29,746.00	(29,746)	-	General Plant / Other	-	-	-	-	-	-	-	29,746.00
2738	80917	MILLER RD BSTER P/STATION	4/13/2004	3,399.85	(3,400)	-	Distribution	-	-	3,399.85	-	-	-	-	-
2739	80018	NW RECL WATER AQUIFER STORAGE/RECOVERY	4/13/2004	171,506.60	(171,507)	-	Reclaimed	-	-	-	-	-	-	171,506.60	-
2740	80019	JIM JOHN/OAKVIEW FM/WTM LINE/PUMP IMPRV	4/13/2004	403,683.31	(403,683)	-	WWTransmission	-	-	-	-	403,683.31	-	-	-
2741	80020	WW PS FM ALEXANDER ST (OAK UTILITY)	4/13/2004	114,633.43	(114,633)	-	WWTransmission	-	-	-	-	114,633.43	-	-	-
2742	80021	PINE ST PARALLEL 6 INCH FM	4/13/2004	33,745.86	(33,746)	-	WWTransmission	-	-	-	-	33,745.86	-	-	-
2743	80022	NEW FIRE HYDRANTS	4/13/2004	79,540.51	(79,541)	-	Distribution	-	-	79,540.51	-	-	-	-	-
2744	80023	RACE TRK/S MOBLEY POT WTM	4/13/2004	35,989.09	(35,989)	-	Distribution	-	-	35,989.09	-	-	-	-	-
2745	80024	H/C SCH RECL WTM EXT (C19113)	4/13/2004	68,773.74	(68,774)	-	Distribution	-	-	68,773.74	-	-	-	-	-
2746	80025	CARROLLWOOD SPRINGS BL WE INTXC	4/13/2004	15,898.16	(15,898)	-	General Plant / Other	-	-	-	-	-	-	-	15,898.16
2747	80026	CR 579 WM INTERCOMM	4/13/2004	139,133.51	(139,134)	-	Distribution	-	-	139,133.51	-	-	-	-	-
2748	80027	NEW HOPES WATER MAIN (C39127)	4/13/2004	51,731.35	(51,731)	-	General Plant / Other	-	-	-	-	-	-	-	51,731.35
2749	80028	EHRILICH ROAD WM INTXC B1	4/13/2004	24,259.09	(24,259)	-	General Plant / Other	-	-	-	-	-	-	-	24,259.09
2750	80029	SPEEDWAY PK POT WATER	4/13/2004	154,286.55	(154,287)	-	Distribution	-	-	154,286.55	-	-	-	-	-
2751	80030	ALEXANDER ST FM UPGRADE (OAK UTILITY)	4/13/2004	47,014.22	(47,014)	-	General Plant / Other	-	-	-	-	-	-	-	47,014.22
2752	80031	JIM JOHN/OAKVIEW FM/WTM LINE PUMP IMPRV	4/13/2004	8,966.17	(8,966)	-	General Plant / Other	-	-	-	-	-	-	-	8,966.17
2753	80517	REFLECTIONS PHASE 3	4/13/2004	48,600.00	(48,600)	-	General Plant / Other	-	-	-	-	-	-	-	48,600.00
2754	80527	KEEL BUSINESS PARK	4/13/2004	5,674.00	(5,674)	-	General Plant / Other	-	-	-	-	-	-	-	5,674.00
2755	80526	SOUTH FORK PHASE 4 ON-SITE & OFF-SITE	4/16/2004	524,021.10	(524,021)	-	Distribution	-	-	524,021.10	-	-	-	-	-
2756	80506	CARROLLWOOD PRESERVE	4/19/2004	263,900.00	(263,900)	-	Distribution	-	-	263,900.00	-	-	-	-	-
2757	81778	FISHHAWK RANCH PH 2 FISHHAWK CROSSINGS WA PIPES & HY	4/19/2004	99,300.00	(38,272)	61,028	General Plant / Other	-	-	-	-	-	-	-	99,300.00
2758	81779	FISH HAWK RANCH PH2 FISHHAWK CROSSING RECLAIMED WA 1	4/19/2004	127,300.00	(49,064)	78,236	General Plant / Other	-	-	-	-	-	-	-	127,300.00
2759	81780	FISH HAWK RANCH PH2 FISH HAWK CROSSINGS PUMP STATION	4/19/2004	462,000.00	(462,000)	-	WWTransmission	-	-	-	-	462,000.00	-	-	-
2760	81781	FISH HAWK RANCH PH 2 FISH HAWK CROSSING BLVD WW MH &	4/19/2004	140,200.00	(54,035)	86,165	Collection	-	864,082.21	-	-	-	140,200.00	-	-
2761	80525	HICKORY WOODS PHASE 2	4/21/2004	121,148.55	(121,149)	-	Distribution	-	903,879.72	-	-	-	-	-	-
2762	80811	KINGS POINT FORCE MAIN REPLACEMENT	4/26/2004	90,994.89	(90,995)	-	General Plant / Other	-	-	-	-	-	-	-	90,994.89
2763	80826	MIDDLE SCHOOL LL (JENNINGS) LIFT STATION SITE	4/26/2004	4,320.00	-	4,320	General Plant / Other	-	-	-	-	-	-	-	4,320.00
2764	81270	LAKEWOOD RIDGE ESTATES SOUTH	4/27/2004	744,000.00	(744,000)	-	Distribution	-	-	744,000.00	-	-	-	-	-
2765	80524	SOUTH COVE PHASES 2 & 3	4/28/2004	370,191.00	(370,191)	-	Distribution	-	-	370,191.00	-	-	-	-	-
2766	80519	MIRABAY PHASE 2A-2	4/29/2004	51,100.00	(51,100)	-	General Plant / Other	-	-	-	-	-	-	-	51,100.00
2767	80807	SC ASR (BIG BEN TEST WELL)	4/30/2004	51,505.73	(51,506)	-	General Plant / Other	-	-	-	-	-	-	-	51,505.73
2768	80808	AQU STGE/RCY FAC SC RW	4/30/2004	12,051.31	(12,051)	-	General Plant / Other	-	-	-	-	-	-	-	12,051.31
2769	80809	AQU STGE/RCY/FAC SC RECL WTR	4/30/2004	864,082.21	(864,082)	-	WTreatment	864,082.21	-	-	-	-	-	-	-
2770	80810	AQU STGE/RCY FAC SC RW	4/30/2004	903,879.72	(903,880)	-	WTreatment	903,879.72	-	-	-	-	-	-	-
2771	80443	MILLER WOODS RWIU DIST LINES	5/4/2004	159,762.17	(159,762)	-	General Plant / Other	-	-	-	-	-	-	-	159,762.17
2772	80036	CONFERENCE TELEPHONE - EQP/DISP FY05 VALUE UNDER \$100	5/5/2004	795.00	(795)	-	General Plant / Other	-	-	-	-	-	-	-	795.00
2773	80518	SUMMER SPRINGS	5/5/2004	365,264.00	(365,264)	-	Distribution	-	-	365,264.00	-	-	-	-	-
2774	80487	PARSONS PROFESSIONAL PARK	5/11/2004	46,367.85	(46,368)	-	General Plant / Other	-	-	-	-	-	-	-	46,367.85
2775	80696	SUN CITY CENTER KENSINGTON CONDOMINIUMS	5/11/2004	165,171.53	(165,172)	-	Distribution	-	-	165,171.53	-	-	-	-	-
2776	82321	CHINABERRY ENTERPRISES WW PIPES	5/11/2004	68,603.03	(26,298)	42,305	General Plant / Other	-	-	-	-	-	-	-	68,603.03
2777	54529	TAPPING MACHINE	5/12/2004	12,700.00	(12,700)	-	General Plant / Other	-	-	-	-	-	-	-	12,700.00
2778	54773	TAPPING MACHINE	5/12/2004	12,700.00	(12,700)	-	General Plant / Other	-	-	-	-	-	-	-	12,700.00
2779	54741	PUMP DIAPHRAGM DOUBLE	5/14/2004	8,120.00	(8,120)	-	General Plant / Other	-	-	-	-	-	-	-	8,120.00
2780	54742	PUMP DIAPHRAGM DOUBLE	5/14/2004	8,120.00	(8,120)	-	General Plant / Other	-	-	-	-	-	-	-	8,120.00
2781	54762	AIR COMPRESSOR	5/14/2004	9,679.00	(9,679)	-	General Plant / Other	-	-	-	-	-	-	-	9,679.00
2782	54764	AIR COMPRESSOR	5/14/2004	9,679.00	(9,679)	-	General Plant / Other	-	-	-	-	-	-	-	9,679.00
2783	54765	WELDER	5/14/2004	2,900.00	(2,900)	-	General Plant / Other	-	-	-	-	-	-	-	2,900.00
2784	54791	TRACTOR BACKHOE	5/15/2004	33,259.00	(33,259)	-	General Plant / Other	-	-	-	-	-	-	-	33,259.00
2785	54792	TRACTOR BACKHOE	5/15/2004	33,259.00	(33,259)	-	General Plant / Other	-	-	-	-	-	-	-	33,259.00
2786	54786	TRUCK F250	5/18/2004	18,349.04	(18,349)	-	General Plant / Other	-	-	-	-	-	-	-	18,349.04
2787	54519	METER SUSPENDED SOLID	5/25/2004	2,990.00	(2,990)	-	General Plant / Other	-	-	-	-	-	-	-	2,990.00
2788	56169	RECEIVER PIPE LOCATOR	5/25/2004	3,100.05	(3,100)	-	General Plant / Other	-	-	-	-	-	-	-	3,100.05
2789	80509	THE SHOALS	5/25/2004	212,945.56	(212,946)	-	Distribution	-	-	212,945.56	-	-	-	-	-
2790	80511	OLDTOWN LINEBAUGH	5/25/2004	38,109.00	(38,109)	-	General Plant / Other	-	-	-	-	-	-	-	38,109.00
2791	80734	FISHHAWK RANCH TOWNCENTER PHASE 1B	5/25/2004	191,700.00	(191,700)	-	Distribution	-	-	191,700.00	-	-	-	-	-
2792	80939	RHODINE RD MAINT FACIL P/MT	5/25/2004	522,302.08	(522,302)	-	General Plant / Other	-	-	-	-	-	-	-	522,302.08
2793	54192	TITRATOR	6/2/2004	2,748.52	(2,749)	-	General Plant / Other	-	-	-	-	-	-	-	2,748.52
2794	54240	LIFT PLATFORM 350 LB	6/3/2004	6,199.00	(6,199)	-	General Plant / Other	-	-	-	-	-	-	-	6,199.00
2795	54189	WHITEBOARD ELECTRONIC	6/8/2004	1,359.00	(1,359)	-	General Plant / Other	-	-	-	-	-	-	-	1,359.00
2796	54190	WHITEBOARD ELECTRONIC	6/8/2004	1,359.00	(1,359)	-	General Plant / Other	-	-	-	-	-	-	-	1,359.00
2797	80717	MIRABAY PARCEL 7 PHASE 2	6/8/2004	126,500.00	(126,500)	-	Distribution	-	-	126,500.00	-	-	-	-	-
2798	80735	FISHHAWK RANCH PHASE 2 PARCEL W-2	6/8/2004	121,600.00	(121,600)	-	Distribution	-	-	121,600.00	-	-	-	-	-
2799	81271	OAKS AT VALRICO PHASE II	6/8/2004	218,500.00	(218,500)	-	Distribution	-	-	218,500.00	-	-	-	-	

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2817	80592	ROCKY POINT MANHOLE REHAB	6/16/2004	60,605.00	(60,605)	-	General Plant / Other	-	-	-	-	-	-	-	60,605.00
2818	80593	CENTER STREET MANHOLE REPLACE	6/16/2004	31,540.00	(31,540)	-	General Plant / Other	-	-	-	-	-	-	-	31,540.00
2819	80594	COUNTRY PLACE MH REHAB (2002) (WO#42)	6/16/2004	7,120.00	(7,120)	-	General Plant / Other	-	-	-	-	-	-	-	7,120.00
2820	80595	COUNTRY PLACE MH REHAB (2002) (WO#43)	6/16/2004	68,761.00	(68,761)	-	General Plant / Other	-	-	-	-	-	-	-	68,761.00
2821	80596	COUNTRY PLACE MANHOLE REHAB (2003)	6/16/2004	97,357.00	(97,357)	-	General Plant / Other	-	-	-	-	-	-	-	97,357.00
2822	80597	RIVER OAKS EXPORT PIPING RELOCATION	6/16/2004	12,668.00	(12,668)	-	General Plant / Other	-	-	-	-	-	-	-	12,668.00
2823	80598	RIVER OAKS AWWTP RAS PIPING REPAIR	6/16/2004	19,974.00	(19,974)	-	Collection	-	-	-	-	19,974.00	-	-	-
2824	80599	NWRRRF - BELT PRESS FLOOR DEMOLITION	6/16/2004	5,860.00	(5,860)	-	General Plant / Other	-	-	-	-	-	-	-	5,860.00
2825	80600	NWRRRF - BLOWER EXPANSION JOINT REPLACE	6/16/2004	39,237.00	(39,237)	-	General Plant / Other	-	-	-	-	-	-	-	39,237.00
2826	80601	VALRICO AWWTP - EMERGENCY VALVE REPLACE	6/16/2004	37,874.00	(37,874)	-	General Plant / Other	-	-	-	-	-	-	-	37,874.00
2827	80602	NWRRRF DIGESTER FEED PUMPS	6/16/2004	122,445.00	(122,445)	-	WWTreatment	-	-	-	122,445.00	-	-	-	-
2828	80603	RIVER OAKS AWWTP RAS PIPING REPAIR	6/16/2004	123,026.00	(123,026)	-	Collection	-	-	-	-	123,026.00	-	-	-
2829	80604	WW PIPELINE GM REHAB (2003) CONTRACT C WO #1	6/16/2004	114,427.00	(114,427)	-	Collection	-	-	-	-	114,427.00	-	-	-
2830	80605	WW PIPELINE GM REHAB (2003) CONTRACT C WO#2	6/16/2004	87,285.00	(87,285)	-	General Plant / Other	-	-	-	-	-	-	-	87,285.00
2831	80606	IMPERIAL KEYWW PIPELINE GRAVITY MAIN	6/16/2004	51,316.00	(51,316)	-	General Plant / Other	-	-	-	-	-	-	-	51,316.00
2832	80607	WW PIPELINE GM REHAB (2003) (WO #11)	6/16/2004	43,253.00	(43,253)	-	General Plant / Other	-	-	-	-	-	-	-	43,253.00
2833	80608	SOUTH 82ND ST WW PIPELINE GRAVITY MAIN	6/16/2004	116,629.00	(116,629)	-	Collection	-	-	-	-	116,629.00	-	-	-
2834	80609	FLOWER ST WW PIPELINE GRAVITY MAIN	6/16/2004	31,659.00	(31,659)	-	General Plant / Other	-	-	-	-	-	-	-	31,659.00
2835	80610	FIRE HYDRANTS (2003)	6/16/2004	48,848.00	(48,848)	-	General Plant / Other	-	-	-	-	-	-	-	48,848.00
2836	80611	FIRE HYDRANTS (2003)	6/16/2004	52,033.00	(52,033)	-	General Plant / Other	-	-	-	-	-	-	-	52,033.00
2837	80613	FIRE HYDRANTS (2003)	6/16/2004	7,932.00	(7,932)	-	General Plant / Other	-	-	-	-	-	-	-	7,932.00
2838	80614	FIRE HYDRANTS (2003)	6/16/2004	4,433.00	(4,433)	-	General Plant / Other	-	-	-	-	-	-	-	4,433.00
2839	80616	FIRE HYDRANTS (2003)	6/16/2004	48,961.00	(48,961)	-	General Plant / Other	-	-	-	-	-	-	-	48,961.00
2840	80617	FIRE HYDRANTS (2003)	6/16/2004	33,563.00	(33,563)	-	General Plant / Other	-	-	-	-	-	-	-	33,563.00
2841	80618	FIRE HYDRANTS (2003)	6/16/2004	8,076.00	(8,076)	-	General Plant / Other	-	-	-	-	-	-	-	8,076.00
2842	80619	FIRE HYDRANTS (2003)	6/16/2004	4,508.00	(4,508)	-	General Plant / Other	-	-	-	-	-	-	-	4,508.00
2843	80620	FIRE HYDRANTS (2003)	6/16/2004	33,829.00	(33,829)	-	General Plant / Other	-	-	-	-	-	-	-	33,829.00
2844	80621	FIRE HYDRANTS (2003)	6/16/2004	7,985.99	(7,986)	-	General Plant / Other	-	-	-	-	-	-	-	7,985.99
2845	80622	FIRE HYDRANTS (2003)	6/16/2004	4,529.00	(4,529)	-	General Plant / Other	-	-	-	-	-	-	-	4,529.00
2846	80623	FIRE HYDRANTS (2003)	6/16/2004	40,729.01	(40,729)	-	General Plant / Other	-	-	-	-	-	-	-	40,729.01
2847	80624	FIRE HYDRANTS (2002)	6/16/2004	15,657.00	(15,657)	-	General Plant / Other	-	-	-	-	-	-	-	15,657.00
2848	54243	BUILDING METAL 20 X 20	6/21/2004	6,006.00	(6,006)	-	General Plant / Other	-	-	-	-	-	-	-	6,006.00
2849	80351	PARADISE SHOPS AT APOLLO BEACH PERPETUAL UTIL EASE	6/23/2004	200.00	-	200	General Plant / Other	-	-	-	-	-	-	-	200.00
2850	80501	HIGHLAND PARK PHASE 1	6/24/2004	1,021,800.00	(1,021,800)	-	Distribution	-	-	-	1,021,800.00	-	-	-	-
2851	80813	BRANDON FEEDER ROADS UTILITY RELOCATION	6/30/2004	179,340.09	(179,340)	-	Distribution	-	-	-	-	179,340.09	-	-	-
2852	80683	SUMMERFIELD RWTM CONSTRUCTION	7/8/2004	3,801,329.44	(3,801,329)	-	Reclaimed	-	-	-	-	-	-	3,801,329.44	-
2853	80544	SOUTH FORK UNIT 5	7/9/2004	89,185.00	(89,185)	-	General Plant / Other	-	-	-	-	-	-	-	89,185.00
2854	54702	ICE MACHINE	7/12/2004	1,542.30	(1,542)	-	General Plant / Other	-	-	-	-	-	-	-	1,542.30
2855	64186	PAINTING GONE FISH	7/13/2004	2,700.00	(2,700)	-	General Plant / Other	-	-	-	-	-	-	-	2,700.00
2856	80489	HARVEST FIELD	7/13/2004	153,405.50	(153,406)	-	Distribution	-	-	-	-	153,405.50	-	-	-
2857	80490	MIRABAY PHASE 1B2	7/14/2004	85,900.00	(85,900)	-	General Plant / Other	-	-	-	-	-	-	-	85,900.00
2858	80492	CANTERBURY LAKES PHASE 3	7/14/2004	236,565.05	(236,565)	-	Distribution	-	-	-	-	236,565.05	-	-	-
2859	80493	COVINGTON PARK PHASE 4A	7/14/2004	214,200.00	(214,200)	-	Distribution	-	-	-	-	214,200.00	-	-	-
2860	80491	BRAEMAR SUBDIVISION	7/19/2004	635,179.30	(635,179)	-	Distribution	-	-	-	-	635,179.30	-	-	-
2861	80494	PARKWAY BUSINESS CENTER SINGLE FAMILY PHASE 2B	7/19/2004	294,100.00	(294,100)	-	Distribution	-	-	-	-	294,100.00	-	-	-
2862	80495	SUN CITY CENTER UNIT 1B5	7/19/2004	121,676.85	(121,677)	-	Distribution	-	-	-	-	121,676.85	-	-	-
2863	80488	ABBEY TRACE	7/26/2004	260,735.00	(260,735)	-	Distribution	-	-	-	-	260,735.00	-	-	-
2864	80728	RIVERWOODS HAMMOCK	7/27/2004	260,598.85	(260,599)	-	Distribution	-	-	-	-	260,598.85	-	-	-
2865	81267	WINDCREST COMMONS	7/27/2004	215,900.00	(215,900)	-	Distribution	-	-	-	-	215,900.00	-	-	-
2866	82322	JONTILLY PLACE APARTMENTS WA PIPES	7/27/2004	10,695.53	(4,055)	6,640	General Plant / Other	-	-	-	-	-	-	-	10,695.53
2867	82323	JONTILLY PLACE APARTMENTS WW PIPES	7/27/2004	3,052.42	(1,157)	1,895	General Plant / Other	-	-	-	-	-	-	-	3,052.42
2868	80486	RIVERCREST PHASE 1B2	8/4/2004	42,600.00	(42,600)	-	General Plant / Other	-	-	-	-	-	-	-	42,600.00
2869	80483	SUMMERFIELD VILLAGE 1 TRACT 21 PHASES 3A & 3B	8/5/2004	149,457.25	(149,457)	-	Distribution	-	-	-	-	-	-	-	-
2870	80485	ORANGE BLOSSOM CREEK 1A & 1B	8/5/2004	1,342,900.00	(1,342,900)	-	Distribution	-	-	-	-	1,342,900.00	-	-	-
2871	80484	COVINGTON PARK PHASE 4B	8/6/2004	251,300.00	(251,300)	-	Distribution	-	-	-	-	251,300.00	-	-	-
2872	81126	VAL HILLS FRANCH/POT WTR CX	8/17/2004	4,525.43	(4,525)	-	Distribution	-	-	-	-	-	-	-	-
2873	81127	VAL HILLS FRANCH/POT WTR CX	8/17/2004	206,015.85	(206,016)	-	Distribution	-	-	-	-	-	-	-	-
2874	54715	SWEPPER	8/23/2004	5,490.04	(5,490)	-	General Plant / Other	-	-	-	-	-	-	-	5,490.04
2875	80720	MIRABAY PHASE 2A-4 (FKA HARBOR BAY)	8/24/2004	47,900.00	(47,900)	-	General Plant / Other	-	-	-	-	-	-	-	47,900.00
2876	80723	SUN CITY CENTER - UNIT 267	8/24/2004	141,205.45	(141,205)	-	Distribution	-	-	-	-	141,205.45	-	-	-
2877	80724	SUN CITY CENTER - UNIT 268	8/24/2004	118,601.35	(118,601)	-	Distribution	-	-	-	-	118,601.35	-	-	-
2878	80542	PINE LANDING VILLAS	8/26/2004	58,718.20	(58,718)	-	General Plant / Other	-	-	-	-	-	-	-	58,718.20
2879	55059	VALVE OPERATOR	8/27/2004	4,793.28	(4,793)	-	General Plant / Other	-	-	-	-	-	-	-	4,793.28
2880	80681	RAGG RD RWTM TPC BL SUNCOAST PY	8/29/2004	65,031.00	(65,031)	-	General Plant / Other	-	-	-	-	-	-	-	65,031.00
2881	80682	RAGG RD TWTM TPC BL SUNCOAST PY	8/29/2004	249,786.85	(249,787)	-	Distribution	-	-	-	-	249,786.85	-	-	-
2882	80680	WESTWOOD LANE & CIRCLE WATER MAIN REPL	9/6/2004	215,075.47	(215,075)	-	Distribution	-	-	-	-	215,075.47	-	-	-
2883	55175	ICE MACHINE	9/7/2004	3,580.66	(3,581)	-	General Plant / Other	-	-	-	-	-	-	-	3,580.66
2884	80539	FISHHAWK RANCH PHASE 2 PARCEL DD EE FF & W1	9/14/2004	1,117,500.00	(1,117,500)	-	Distribution	-	-	-	-	-	-	-	-
2885	80540	SOUTH GORNTO LAKE ROAD EXTENTION FOR HUNTINGTON OA	9/14/2004	194,213.75	(194,214)	-	Distribution	-	-	-	-	-	-	-	-
2886	80546	DIAMOND HILL PHASE 1A UNIT 1	9/15/2004	202,903.70	(202,904)	-	Distribution	-	-	-	-	-	-	-	-
2887	80543	PARKSIDE VILLAGE	9/16/2004	115,039.00	(115,039)	-	Distribution	-	-	-	-	-	-	-	-
2888	80439														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2905	55314	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2906	55316	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2907	55322	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2908	55328	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2909	55332	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2910	55336	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2911	55343	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2912	55354	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2913	55355	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2914	55356	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2915	55357	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2916	55359	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2917	55364	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2918	55365	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2919	55382	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2920	55383	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2921	55414	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2922	80460	MODULAR PANEL SYSTEM FURNITURE - EQP	9/30/2004	234,832.67	(234,833)	-	WWTreatment	-	-	-	-	234,832.67	-	-	-
2923	80361	WW PS NATURES WAY WORCS 3B WO #15	10/1/2004	97,203.00	(97,203)	-	General Plant / Other	-	-	-	-	-	-	-	97,203.00
2924	80362	WW PS CLUBHOUSE MASTER WORCS 3B WO #24	10/1/2004	44,895.00	(44,895)	-	General Plant / Other	-	-	-	-	-	-	-	44,895.00
2925	80363	WW PS ROLLING ROCK EMERGENCY REPAIRS	10/1/2004	23,107.00	(23,107)	-	General Plant / Other	-	-	-	-	-	-	-	23,107.00
2926	80364	COUNTRY PLACE MH REHAB (2004)	10/1/2004	46,235.00	(46,235)	-	General Plant / Other	-	-	-	-	-	-	-	46,235.00
2927	80365	SUMMERFIELD MH REHAB (2004)	10/1/2004	89,468.00	(89,468)	-	General Plant / Other	-	-	-	-	-	-	-	89,468.00
2928	80366	CAUSEWAY BLVD MH REHAB (2004)	10/1/2004	77,088.00	(77,088)	-	General Plant / Other	-	-	-	-	-	-	-	77,088.00
2929	80367	78TH ST/TIDEWATER MH REHAB (2004)	10/1/2004	2,337.00	(2,337)	-	General Plant / Other	-	-	-	-	-	-	-	2,337.00
2930	80368	SUN CITY/WIMAUMA MH REHAB (2004)	10/1/2004	79,567.00	(79,567)	-	General Plant / Other	-	-	-	-	-	-	-	79,567.00
2931	80369	S CARROLLWOOD VILLAGE MH REHAB (2004)	10/1/2004	87,769.00	(87,769)	-	General Plant / Other	-	-	-	-	-	-	-	87,769.00
2932	80370	CARROLLWOOD VILLAGE MH REHAB (2004)	10/1/2004	208,281.00	(208,281)	-	Distribution	-	-	-	208,281.00	-	-	-	-
2933	80371	TWELVE OAKS SUBD MH REHAB (2004)	10/1/2004	254,502.00	(254,502)	-	Distribution	-	-	-	254,502.00	-	-	-	-
2934	80372	STONEHAM MH REPAIR (2004)	10/1/2004	53,390.00	(53,390)	-	General Plant / Other	-	-	-	-	-	-	-	53,390.00
2935	80373	LOGANGATE BLVD MH REPAIR (2004)	10/1/2004	13,642.00	(13,642)	-	General Plant / Other	-	-	-	-	-	-	-	13,642.00
2936	80374	BLOOMINGDALE MH REHAB (2004)	10/1/2004	132,999.00	(132,999)	-	Distribution	-	-	132,999.00	-	-	-	-	-
2937	80375	BRANDON LAKEWOOD SUBD 29 MH	10/1/2004	98,525.00	(98,525)	-	General Plant / Other	-	-	-	-	-	-	-	98,525.00
2938	80376	SECRET CT MH REPAIR (2004)	10/1/2004	2,769.00	(2,769)	-	General Plant / Other	-	-	-	-	-	-	-	2,769.00
2939	80377	DELLWOOD LAB EXT RENOV	10/1/2004	175,032.00	(175,032)	-	Distribution	-	-	175,032.00	-	-	-	-	-
2940	80378	DELLWOOD LAB HVAC	10/1/2004	49,180.00	(49,180)	-	General Plant / Other	-	-	-	-	-	-	-	49,180.00
2941	80379	RIVER OAKS PLANT R & R	10/1/2004	6,310.00	(6,310)	-	General Plant / Other	-	-	-	-	-	-	-	6,310.00
2942	80380	RIVER OAKS MIXER	10/1/2004	2,412.00	(2,412)	-	General Plant / Other	-	-	-	-	-	-	-	2,412.00
2943	80381	NWRRRF GBT PUMP	10/1/2004	4,327.00	(4,327)	-	General Plant / Other	-	-	-	-	-	-	-	4,327.00
2944	80382	HYDROMATIC PUMPS	10/1/2004	17,098.00	(17,098)	-	General Plant / Other	-	-	-	-	-	-	-	17,098.00
2945	80383	ROAWT-CHLORINE HEADER REPLACE	10/1/2004	969.00	(969)	-	General Plant / Other	-	-	-	-	-	-	-	969.00
2946	80384	20' BUTTERFLY VALVE	10/1/2004	42,501.00	(42,501)	-	General Plant / Other	-	-	-	-	-	-	-	42,501.00
2947	80385	FLYGT PUMPS	10/1/2004	34,229.00	(34,229)	-	General Plant / Other	-	-	-	-	-	-	-	34,229.00
2948	80387	CHLORINE SCALES	10/1/2004	18,820.00	(18,820)	-	General Plant / Other	-	-	-	-	-	-	-	18,820.00
2949	80389	VARIABLE FREQUENCY DRIVE	10/1/2004	18,284.00	(18,284)	-	General Plant / Other	-	-	-	-	-	-	-	18,284.00
2950	80390	2 MGI 6' LOBE PUMPS	10/1/2004	43,381.00	(43,381)	-	General Plant / Other	-	-	-	-	-	-	-	43,381.00
2951	80391	NWRRRF EXISTING VALVE REHAB	10/1/2004	22,894.00	(22,894)	-	General Plant / Other	-	-	-	-	-	-	-	22,894.00
2952	80392	WWTP R & R (NEW ADHESIVES-EPOXY)	10/1/2004	26,203.00	(26,203)	-	General Plant / Other	-	-	-	-	-	-	-	26,203.00
2953	80394	GRIT PUMP	10/1/2004	13,247.00	(13,247)	-	General Plant / Other	-	-	-	-	-	-	-	13,247.00
2954	80395	AQUA GUARD SCREEN REFURBISH	10/1/2004	25,548.00	(25,548)	-	General Plant / Other	-	-	-	-	-	-	-	25,548.00
2955	80398	WWTP R & R - MATERIALS FABRICATION	10/1/2004	28,337.00	(28,337)	-	General Plant / Other	-	-	-	-	-	-	-	28,337.00
2956	80400	WORCS 4 WO #7-SP	10/1/2004	65,295.00	(65,295)	-	General Plant / Other	-	-	-	-	-	-	-	65,295.00
2957	80401	WORCS-4 WO #9 PIPELINE REHAB-SP	10/1/2004	79,654.00	(79,654)	-	General Plant / Other	-	-	-	-	-	-	-	79,654.00
2958	80402	COUNCIL DRIVE WORC 4C WO #13:SP	10/1/2004	8,656.00	(8,656)	-	General Plant / Other	-	-	-	-	-	-	-	8,656.00
2959	80403	DRYCREEK REPAIR-SP	10/1/2004	70,538.00	(70,538)	-	General Plant / Other	-	-	-	-	-	-	-	70,538.00
2960	80404	PLANTATION AV WORCS 4C WO #14:SP	10/1/2004	20,081.00	(20,081)	-	General Plant / Other	-	-	-	-	-	-	-	20,081.00
2961	80405	WOODBURN CT WORCS 4C WO #15:SP	10/1/2004	21,386.00	(21,386)	-	General Plant / Other	-	-	-	-	-	-	-	21,386.00
2962	80406	DRYCREEK DRIVE WORCS 4C WO #16:SP	10/1/2004	108,132.00	(108,132)	-	Distribution	-	-	108,132.00	-	-	-	-	-
2963	80559	WW PS EDEN LANE WORCS-3 WO#10	10/1/2004	82,790.00	(82,790)	-	General Plant / Other	-	-	-	-	-	-	-	82,790.00
2964	80560	WW PS AMELIA CIRCLE WORCS-3 WO#10	10/1/2004	45,959.00	(45,959)	-	General Plant / Other	-	-	-	-	-	-	-	45,959.00
2965	80561	WW PS BRENTWOOD WORCS 10 WO #2	10/1/2004	11,867.00	(11,867)	-	General Plant / Other	-	-	-	-	-	-	-	11,867.00
2966	80562	WW PS PARSONS MASTER WORCS 3B WO #17	10/1/2004	92,570.00	(92,570)	-	General Plant / Other	-	-	-	-	-	-	-	92,570.00
2967	80564	WW PS PORTSMOUTH WORCS 3B WO #11	10/1/2004	90,672.00	(90,672)	-	General Plant / Other	-	-	-	-	-	-	-	90,672.00
2968	80565	WEBB RD WORCS 3B AREA 1 WO #16	10/1/2004	1,706.00	(1,706)	-	General Plant / Other	-	-	-	-	-	-	-	1,706.00
2969	80566	WW PS SUSSEX WAY WORCS 3C WO #4	10/1/2004	117,991.00	(117,991)	-	Collection	-	-	-	117,991.00	-	-	-	-
2970	80567	WW PS OAKBROOK WORCS 3C WO #8	10/1/2004	56,146.00	(56,146)	-	General Plant / Other	-	-	-	-	-	-	-	56,146.00
2971	80568	WW PS CHERYSTONE	10/1/2004	359,621.00	(359,621)	-	Collection	-	-	-	-	359,621.00	-	-	-
2972	80569	WW PS GOLF & SEA REPLACEMENT	10/1/2004	359,442.00	(359,442)	-	Collection	-	-	-	-	359,442.00	-	-	-
2973	80570	WW PS DAWNVIEW WORCS 3C WO #9	10/1/2004	92,331.00	(92,331)	-	General Plant / Other	-	-	-	-	-	-	-	92,331.00
2974	80571	FOREST HAVEN WORCS 3B AREA 1 WO #11	10/1/2004	93,519.00	(93,519)	-	General Plant / Other	-	-	-	-	-	-	-	93,519.00
2975	80572	WW PS RIVERHILLS WORCS 3C WO #11	10/1/2004	50,633.00	(50,633)	-	General Plant / Other	-	-	-	-	-	-	-	50,633.6

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2993	80959	DRYCREEK WORCS 1C WO #36:SP	10/1/2004	7,636.00	(7,636)	-	General Plant / Other	-	-	-	-	-	-	-	7,636.00
2994	80960	PINE LAKE DR WORCS 4C WO #23:SP	10/1/2004	24,294.00	(24,294)	-	General Plant / Other	-	-	-	-	-	-	-	24,294.00
2995	80961	N MANHATTAN AV WORCS 4C WO #22:SP	10/1/2004	14,103.00	(14,103)	-	General Plant / Other	-	-	-	-	-	-	-	14,103.00
2996	80962	ALLEGHENY DR & EL RANCHO:SP	10/1/2004	212,887.00	(212,887)	-	Distribution	-	-	212,887.00	-	-	-	-	-
2997	80963	CHERRY CREEK DR SLIP LINING	10/1/2004	10,651.00	(10,651)	-	General Plant / Other	-	-	-	-	-	-	-	10,651.00
2998	80964	DRY CREEK WORCS 4C WO #16:SP	10/1/2004	224,576.00	(224,576)	-	Distribution	-	-	224,576.00	-	-	-	-	-
2999	80965	VAN DYKE RECLAIM PLT WORCS 10 WO #9	10/1/2004	11,607.00	(11,607)	-	General Plant / Other	-	-	-	-	-	-	-	11,607.00
3000	80966	HYDROMATIC PUMP FOR VAN DYKE LS	10/1/2004	12,372.00	(12,372)	-	General Plant / Other	-	-	-	-	-	-	-	12,372.00
3001	80967	VARIABLE FREQUENCY DRIVE	10/1/2004	30,826.00	(30,826)	-	General Plant / Other	-	-	-	-	-	-	-	30,826.00
3002	80968	W LPSS 206 SW 6TH AV WORCS 2D WO #4	10/1/2004	41,843.00	(41,843)	-	General Plant / Other	-	-	-	-	-	-	-	41,843.00
3003	80969	W LPSS GROVE PT APTS WORCS 2D WO #2	10/1/2004	74,287.00	(74,287)	-	General Plant / Other	-	-	-	-	-	-	-	74,287.00
3004	80970	W LPSS INSTALL	10/1/2004	73,552.14	(73,552)	-	General Plant / Other	-	-	-	-	-	-	-	73,552.14
3005	80971	W LPSS WORCS 2 C4 WO #7	10/1/2004	38,786.00	(38,786)	-	General Plant / Other	-	-	-	-	-	-	-	38,786.00
3006	80972	W LPSS WORCS 2 C4 WO #9	10/1/2004	51,690.00	(51,690)	-	General Plant / Other	-	-	-	-	-	-	-	51,690.00
3007	80973	W LPSS GROVEPOINT APTS WORCS 2D WO #20	10/1/2004	16,387.00	(16,387)	-	General Plant / Other	-	-	-	-	-	-	-	16,387.00
3008	80974	W LPSS GROVE PT BLDG #6 WORCS 2D WO #26	10/1/2004	14,589.00	(14,589)	-	General Plant / Other	-	-	-	-	-	-	-	14,589.00
3009	80975	W LPSS 1205 1 ST AQ WORCS 2D WO #32	10/1/2004	13,877.00	(13,877)	-	General Plant / Other	-	-	-	-	-	-	-	13,877.00
3010	80976	W LPSS 106 11 AVENUE NE WORCS 2D WO #31	10/1/2004	21,888.00	(21,888)	-	General Plant / Other	-	-	-	-	-	-	-	21,888.00
3011	80977	W LPSS 305 2ND AV NW WORCS 2D WO #1	10/1/2004	66,166.00	(66,166)	-	General Plant / Other	-	-	-	-	-	-	-	66,166.00
3012	80978	W LPSS WORCS 2 CONTRACT 4 WO #10	10/1/2004	28,960.00	(28,960)	-	General Plant / Other	-	-	-	-	-	-	-	28,960.00
3013	80979	W LPSS WORCS 2 CONTRACT 4 WO #6	10/1/2004	51,123.00	(51,123)	-	General Plant / Other	-	-	-	-	-	-	-	51,123.00
3014	80980	W LPSS WORCS 2 CONTRACT 4 WO #8	10/1/2004	15,785.00	(15,785)	-	General Plant / Other	-	-	-	-	-	-	-	15,785.00
3015	80981	W LPSS 5701 CENTER ST WORCS 2D WO #12	10/1/2004	38,702.00	(38,702)	-	General Plant / Other	-	-	-	-	-	-	-	38,702.00
3016	80982	W LPSS 1406 DEIRDRE DRIVE WORCS 2D WO #11	10/1/2004	29,044.00	(29,044)	-	General Plant / Other	-	-	-	-	-	-	-	29,044.00
3017	80983	W LPSS 11 14TH AV SE WORCS 2D WO #14	10/1/2004	29,358.00	(29,358)	-	General Plant / Other	-	-	-	-	-	-	-	29,358.00
3018	80984	W LPSS 6108 BASSA ST WORCS 2D WO #16	10/1/2004	19,925.00	(19,925)	-	General Plant / Other	-	-	-	-	-	-	-	19,925.00
3019	80985	W LPSS 404 12TH ST SW WORCS 2D WO#13	10/1/2004	29,840.00	(29,840)	-	General Plant / Other	-	-	-	-	-	-	-	29,840.00
3020	80986	W LPSS 5308 NORTH ST WORCS 2D WO #15	10/1/2004	13,829.00	(13,829)	-	General Plant / Other	-	-	-	-	-	-	-	13,829.00
3021	80987	W LPSS 702 2ND AV NW WORCS 2D WO #17	10/1/2004	14,574.00	(14,574)	-	General Plant / Other	-	-	-	-	-	-	-	14,574.00
3022	80988	W LPSS 915 ORNELDA ST WORCS 2D WO #18	10/1/2004	14,990.00	(14,990)	-	General Plant / Other	-	-	-	-	-	-	-	14,990.00
3023	80989	W LPSS 605 24TH AV SW WORCS 2D WO #19	10/1/2004	16,767.00	(16,767)	-	General Plant / Other	-	-	-	-	-	-	-	16,767.00
3024	80991	W LPSS 608 SW 6TH AV WORCS 2D WO#23	10/1/2004	14,932.00	(14,932)	-	General Plant / Other	-	-	-	-	-	-	-	14,932.00
3025	80992	W LPSS 306 DELIA ST WORCS 2D WO #25	10/1/2004	17,485.00	(17,485)	-	General Plant / Other	-	-	-	-	-	-	-	17,485.00
3026	80993	W LPSS 302 6TH ST SW WORCS 2D WO #27	10/1/2004	21,553.00	(21,553)	-	General Plant / Other	-	-	-	-	-	-	-	21,553.00
3027	80994	W LPSS 1101 CIRCLE DR WORCS 2D WO #28	10/1/2004	18,545.81	(18,546)	-	General Plant / Other	-	-	-	-	-	-	-	18,545.81
3028	80995	W LPSS INSTALL WORCS 2 CONTRACT 4	10/1/2004	14,675.00	(14,675)	-	General Plant / Other	-	-	-	-	-	-	-	14,675.00
3029	80996	W LPSS 5616 NORTH ST WORCS 2D WO #33	10/1/2004	15,225.00	(15,225)	-	General Plant / Other	-	-	-	-	-	-	-	15,225.00
3030	80997	W LPSS 301 6TH AV SE WORCS 2D WO #34	10/1/2004	14,223.00	(14,223)	-	General Plant / Other	-	-	-	-	-	-	-	14,223.00
3031	80998	W LPSS 1816 SAFFOLD PK DR WORCS 2D WO #30	10/1/2004	17,330.00	(17,330)	-	General Plant / Other	-	-	-	-	-	-	-	17,330.00
3032	80999	W LPSS 603 13TH ST SW WORCS 2D WO #36	10/1/2004	15,572.00	(15,572)	-	General Plant / Other	-	-	-	-	-	-	-	15,572.00
3033	81000	W LPSS 503 SHEFFIELD ST WORCS 2D WO #35	10/1/2004	15,197.00	(15,197)	-	General Plant / Other	-	-	-	-	-	-	-	15,197.00
3034	81001	W LPSS 704 & 706 6TH ST NEW INSTALL	10/1/2004	32,848.00	(32,848)	-	General Plant / Other	-	-	-	-	-	-	-	32,848.00
3035	80958	FISHHAWK RANCH PHASE 2 PARCEL II	10/5/2004	182,100.00	(182,100)	-	Distribution	-	-	182,100.00	-	-	-	-	-
3036	81358	FISHHAWK RANCH PH2 PARCEL 11 OFFSITE FORCE MAIN - 24"	10/5/2004	3,041,250.00	(1,134,133)	1,907,117	WTransmission	-	-	-	3,041,250.00	-	-	-	-
3037	54849	TRACTOR	10/7/2004	27,056.72	(27,057)	-	General Plant / Other	-	-	-	-	-	-	-	27,056.72
3038	80805	WIMAUMA PH II UTILITY RELOC	10/8/2004	6,023.05	(6,023)	-	General Plant / Other	-	-	-	-	-	-	-	6,023.05
3039	80715	DIAMOND HILL PHASE 2	10/12/2004	303,815.50	(303,816)	-	Distribution	-	-	303,815.50	-	-	-	-	-
3040	80803	LITHIA/PINE RWTM STORAGE PUMP PH3	10/12/2004	2,891,212.46	(2,891,212)	-	Reclaimed	-	-	-	-	-	-	2,891,212.46	-
3041	80804	LITHIA/PINE RWTM STORAGE PUMP PH3	10/12/2004	196,919.38	(196,919)	-	Reclaimed	-	-	-	-	-	-	196,919.38	-
3042	80694	SUMMERFIELD VILLAGE I TRACT 10 PHASE 5	10/14/2004	8,289.32	(8,289)	-	General Plant / Other	-	-	-	-	-	-	-	8,289.32
3043	80718	RIDGECREST UNITS I & II	10/26/2004	471,023.00	(471,023)	-	Distribution	-	-	471,023.00	-	-	-	-	-
3044	80727	ENCLAVE AT CITRUS PARK	10/26/2004	394,760.00	(394,760)	-	Distribution	-	-	394,760.00	-	-	-	-	-
3045	82324	ORANGE AVENUE FORCE MAIN	10/26/2004	20,582.00	(7,675)	12,907	General Plant / Other	-	-	-	-	-	-	-	20,582.00
3046	55207	SAFE	11/8/2004	1,207.75	(1,208)	-	General Plant / Other	-	-	-	-	-	-	-	1,207.75
3047	80700	SUMMERFIELD VILLAGE I TRACT 11 PHASES 3 & 4	11/9/2004	135,374.50	(135,375)	-	Distribution	-	-	135,374.50	-	-	-	-	-
3048	80719	MIRA LAGOS WEST PHASE I	11/9/2004	1,209,049.00	(1,209,049)	-	Distribution	-	-	1,209,049.00	-	-	-	-	-
3049	80732	CANTERBURY LAKES SUBDIVISION PHASE 4	11/9/2004	344,491.20	(344,491)	-	Distribution	-	-	344,491.20	-	-	-	-	-
3050	55591	WINCH	11/16/2004	4,042.74	(4,043)	-	General Plant / Other	-	-	-	-	-	-	-	4,042.74
3051	80701	TRADITIONS @ WOODMONT	11/16/2004	182,312.00	(182,312)	-	Distribution	-	-	182,312.00	-	-	-	-	-
3052	80806	SANFORD STREET WATER MAIN REPL	11/22/2004	185,784.34	(185,784)	-	Distribution	-	-	185,784.34	-	-	-	-	-
3053	82482	WW LINES#4 LUMBER-POWELL ROAD OFFSITE-FOLIO 51495-OFF	12/4/2004	63,881.90	(23,556)	40,326	General Plant / Other	-	-	-	-	-	-	-	63,881.90
3054	80812	CAMELIA DR WATER MAIN REPLACEMENT	12/7/2004	221,599.05	(221,599)	-	Distribution	-	-	221,599.05	-	-	-	-	-
3055	80702	VALHALLA PHASES 1 & 2 OFF-SITE	12/9/2004	92,136.30	(92,136)	-	General Plant / Other	-	-	-	-	-	-	-	92,136.30
3056	80697	ANDOVER VILLAGE	12/14/2004	127,165.50	(127,166)	-	Distribution	-	-	127,165.50	-	-	-	-	-
3057	80709	SOUTH BAY LAKES OFF-SITE	12/14/2004	594,005.00	(594,005)	-	WTreatment	594,005.00	-	-	-	-	-	-	-
3058	82481	84 LUMBER-POWELL ROAD OFFSITE-FOLIO 51495-FIRE HYDRAN	12/14/2004	133,419.60	(49,198)	84,221	Distribution	-	-	-	133,419.60	-	-	-	-
3059	80703	FISHHAWK RANCH PHASE 2 PARCEL DD-1A	12/16/2004	1,330,900.00	(1,330,900)	-	Distribution	-	-	1,330,900.00	-	-	-	-	-
3060	81658	RIVERCREST PH 1 B3 POT WA PIPES & HYDRANTS	12/16/2004	20,700.00	(7,633)	13,067									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3081	81268	COUNTRY AIR MHP - WATER MAIN EXTENSION	2/8/2005	39,104.00	(39,104)	-	General Plant / Other	-	-	-	-	-	-	-	39,104.00
3082	82325	TOWNHOMES OF BAY COLONY WW PIPES	2/8/2005	15,957.50	(5,818)	10,140	General Plant / Other	-	-	-	-	-	-	-	15,957.50
3083	82326	TOWNHOMES OF BAY COLONY WW PIPES & HYDRANTS(4)	2/8/2005	51,505.00	(18,778)	32,727	General Plant / Other	-	-	-	-	-	-	-	51,505.00
3084	80684	NW HILLSBOROUGH CUSTOMER SVC CENTER	2/9/2005	1,325,778.85	(480,943)	844,835	General Plant / Other	-	-	-	-	-	-	-	1,325,778.85
3085	80685	NW HILLSBOROUGH CUSTOMER SVC CENTER	2/9/2005	90,267.25	(90,267)	-	General Plant / Other	-	-	-	-	-	-	-	90,267.25
3086	80864	SOUTHWEST USF WATER PROJECT (CDBG)	2/10/2005	622,141.45	(622,141)	-	Distribution	-	-	622,141.45	-	-	-	-	-
3087	80865	SOUTHWEST USF WATER PROJECT (CDBG)	2/10/2005	91,622.99	(91,623)	-	General Plant / Other	-	-	-	-	-	-	-	91,622.99
3088	56163	GENERATOR	2/18/2005	2,370.00	(2,370)	-	General Plant / Other	-	-	-	-	-	-	-	2,370.00
3089	80707	THE VINEYARD	2/18/2005	211,316.00	(211,316)	-	Distribution	-	-	211,316.00	-	-	-	-	-
3090	80863	THE GREENS/FOX RUN RWIU DIST LNS	2/24/2005	903,383.12	(903,383)	-	General Plant / Other	-	-	-	-	-	-	-	903,383.12
3091	80862	PROCESS CONTROL SYSTEM & TELEMETRY UPGRADE	2/25/2005	790,178.08	(790,178)	-	Collection	-	-	-	-	790,178.08	-	-	-
3092	80768	TAMPA BAY WATER SURPLUS-FALKENBURG RD	2/28/2005	8,500.00	-	8,500	General Plant / Other	-	-	-	-	-	-	-	8,500.00
3093	55829	AERATOR	3/3/2005	1,553.00	(1,553)	-	General Plant / Other	-	-	-	-	-	-	-	1,553.00
3094	55830	AERATOR	3/3/2005	1,553.00	(1,553)	-	General Plant / Other	-	-	-	-	-	-	-	1,553.00
3095	82015	ASHBURN SQUARE OFF-SITE WW PIPES	3/4/2005	36,727.25	(13,314)	23,414	General Plant / Other	-	-	-	-	-	-	-	36,727.25
3096	80725	TAYLOR BAY ESTATES	3/8/2005	167,432.00	(167,432)	-	Distribution	-	-	167,432.00	-	-	-	-	-
3097	80776	NORTHDAL E GOLF COURSE RW METER	3/8/2005	57,794.34	(57,794)	-	General Plant / Other	-	-	-	-	-	-	-	57,794.34
3098	81049	NORTHDAL E/WESTWOOD LAKES RW METERS	3/8/2005	58,622.04	(42,501)	16,121	General Plant / Other	-	-	-	-	-	-	-	58,622.04
3099	82328	OUR LADY OF GUADALUPE NEW MEETING FACILITY OS FORCEM	3/8/2005	20,065.00	(7,274)	12,791	General Plant / Other	-	-	-	-	-	-	-	20,065.00
3100	82329	OUR LADY OF GUADALUPE NEW MEETING FACILITY OFFSITE W.	3/8/2005	79,654.00	(28,875)	50,779	General Plant / Other	-	-	-	-	-	-	-	79,654.00
3101	80866	SOUTHEAST GIBSONTON WATER PROJECT	3/9/2005	143,691.78	(143,692)	-	Distribution	-	-	143,691.78	-	-	-	-	-
3102	80867	SOUTHEAST GIBSONTON WATER PROJECT	3/9/2005	236,082.40	(236,082)	-	Distribution	-	-	236,082.40	-	-	-	-	-
3103	80844	PUMP STATION - CARRILLON ESTATES TRACT K SITE	3/18/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3104	80845	PUMP STATION - BELLINGHAM OAKS TRACT D - SITE	3/18/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3105	56013	PIPE LOCATOR TRANSMITTER	3/22/2005	1,895.70	(1,896)	-	General Plant / Other	-	-	-	-	-	-	-	1,895.70
3106	80721	SUN CITY CENTER UNIT 265-B CONDOMINIUMS	3/22/2005	61,817.00	(61,817)	-	General Plant / Other	-	-	-	-	-	-	-	61,817.00
3107	55986	PUMP DIAPHRAGM 2 INCH	3/25/2005	1,373.00	(1,373)	-	General Plant / Other	-	-	-	-	-	-	-	1,373.00
3108	55871	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3109	55872	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3110	56070	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3111	56071	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3112	56072	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3113	56073	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3114	56074	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3115	56075	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3116	56076	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3117	56077	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3118	56078	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3119	56079	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3120	56080	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3121	56082	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3122	56083	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3123	56084	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3124	56085	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3125	56086	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3126	55887	PRINTER	4/21/2005	5,380.00	(5,380)	-	General Plant / Other	-	-	-	-	-	-	-	5,380.00
3127	80836	BIRDIE WAY LS SITE	5/5/2005	2,115.57	-	2,116	General Plant / Other	-	-	-	-	-	-	-	2,115.57
3128	55831	AERATOR	5/6/2005	2,668.45	(2,668)	-	General Plant / Other	-	-	-	-	-	-	-	2,668.45
3129	55832	AERATOR	5/6/2005	2,668.45	(2,668)	-	General Plant / Other	-	-	-	-	-	-	-	2,668.45
3130	82333	LITHIA PLAZA WW FORCEMAIN	5/10/2005	20,493.00	(7,343)	13,150	General Plant / Other	-	-	-	-	-	-	-	20,493.00
3131	80729	SUN CITY CENTER - LYNDDHURST CONDOMINIUMS	5/24/2005	201,206.17	(201,206)	-	Distribution	-	-	201,206.17	-	-	-	-	-
3132	55715	CABINET SERVER PUMP	5/25/2005	2,013.72	(2,014)	-	General Plant / Other	-	-	-	-	-	-	-	2,013.72
3133	56167	SPECTROMETER	5/26/2005	1,895.25	(1,895)	-	General Plant / Other	-	-	-	-	-	-	-	1,895.25
3134	56041	SAMPLER XYZ	6/2/2005	7,395.75	(7,396)	-	General Plant / Other	-	-	-	-	-	-	-	7,395.75
3135	82392	RWU CHEVAL EAST BORDEAUX	6/5/2005	898,877.32	(319,790)	579,088	General Plant / Other	-	-	-	-	-	-	-	898,877.32
3136	80726	VAN DYKE COMMONS OFFSITE FORCE MAIN	6/7/2005	734,329.92	(734,330)	-	WWTransmission	-	-	-	-	-	734,329.92	-	-
3137	82331	MALLORY SQUARE APTS OFFSITE WA PIPES & HYDRANT(1)	6/7/2005	28,125.00	(10,019)	18,106	General Plant / Other	-	-	-	-	-	-	-	28,125.00
3138	82332	MALLORY SQUARE APTS OFFSITE WW PIPES	6/7/2005	41,728.00	(14,866)	26,862	General Plant / Other	-	-	-	-	-	-	-	41,728.00
3139	80902	PUMP STATION - MIRABAY PHASE 1B-1/2A-1/3B-1 TRACT Z- SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3140	80903	PUMP STATION MIRABAY PHASE 1A TRACT Z SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3141	80904	PUMP STATION WESTCHASE SECTION 305 AND 306A SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3142	80905	WESTCHASE SECTION 110 LIFT STATION SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3143	80935	GARDENVILLE COMMUNITY CENTER FM OS	6/15/2005	195,750.00	(195,750)	-	WWTransmission	-	-	-	-	-	195,750.00	-	-
3144	80936	WW PS MILLER ROAD BOOSTER	6/15/2005	362,093.30	(362,093)	-	WWTransmission	-	-	-	-	-	362,093.30	-	-
3145	80871	FALKENBURG PLANT EXPANSION 2005-71 PARCEL 100	6/17/2005	31,133.30	-	31,133	General Plant / Other	-	-	-	-	-	-	-	31,133.30
3146	56290	PRINTER	6/23/2005	4,300.00	(4,300)	-	General Plant / Other	-	-	-	-	-	-	-	4,300.00
3147	80762	TELEPHONE SYSTEM - EQP	6/29/2005	3,047.62	(3,048)	-	General Plant / Other	-	-	-	-	-	-	-	3,047.62
3148	80874	TELEPHONE EQP FOR WATER DEPT @ NET PARK	6/29/2005	15,301.23	(15,301)	-	General Plant / Other	-	-	-	-	-	-	-	15,301.23
3149	81144	CACTUS CIR/HUDSON PL UTIL RELOC	6/30/2005	7,494.88	(7,495)	-	General Plant / Other	-	-	-	-	-	-	-	7,494.88
3150	56310	TRAILER UTILITY	7/1/2005	6,500.00	(6,500)	-	General Plant / Other	-	-	-	-	-	-	-	6,500.00
3151	80875	MODULAR FURNITURE FOR WA @ NETPARK - EQP	7/1/2005	42,285.44	(42,285)	-	General Plant / Other	-	-	-	-	-	-	-	42,285.44
3152	81051	WW PS SUMMERFIELD BOOSTER	7/8/2005	34,076.19	(19,310)	14,766	WWTransmission								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3169	81665	ARISTA SUBDIVISION WW PIPES & MANHOLES	8/3/2005	133,153.00	(46,881)	86,272	Collection	-	-	-	-	133,153.00	-	-	-
3170	81666	ARISTA SUBDIVISION WA PIPES & HYDRANTS	8/3/2005	74,763.00	(26,323)	48,440	General Plant / Other	-	-	-	-	-	-	-	74,763.00
3171	81667	ARISTA SUBDIVISION RECLAIMED WA PIPES	8/3/2005	56,719.00	(19,970)	36,749	General Plant / Other	-	-	-	-	-	-	-	56,719.00
3172	81668	ARISTA SUBDIVISION OFF-SITE WATER MAIN	8/3/2005	80,052.00	(28,185)	51,867	General Plant / Other	-	-	-	-	-	-	-	80,052.00
3173	56763	OSCILLOSCOPE	8/5/2005	2,346.00	(2,346)	-	General Plant / Other	-	-	-	-	-	-	-	2,346.00
3174	81133	BRENDA DR PH III UTILITY RELOC	8/9/2005	42,500.00	(42,500)	-	General Plant / Other	-	-	-	-	-	-	-	42,500.00
3175	56642	TRUCK INTERNATIONAL W/FUEL TANK	8/16/2005	91,199.81	(91,200)	-	General Plant / Other	-	-	-	-	-	-	-	91,199.81
3176	56672	PRINTER	8/18/2005	1,063.00	(1,063)	-	General Plant / Other	-	-	-	-	-	-	-	1,063.00
3177	81678	BAYOU PASS SUBDIVISION LIFT STATION	8/22/2005	55,200.00	(51,827)	3,373	General Plant / Other	-	-	-	-	-	-	-	55,200.00
3178	81679	BAYOU PASS SUBDIVISION MAINS & HYDRANTS	8/22/2005	262,887.00	(92,558)	170,329	Distribution	-	-	-	-	-	-	-	-
3179	81680	BAYOU PASS SUBDIVISION WW PIPES & MANHOLES	8/22/2005	97,038.20	(34,165)	62,873	General Plant / Other	-	-	-	262,887.00	-	-	-	-
3180	80890	925 E TWIGGS ST COMPAQ RACK W/TELEPHONE EQP (PBX REPL.	8/23/2005	6,525.33	(6,525)	-	General Plant / Other	-	-	-	-	-	-	-	97,038.20
3181	80891	COMPAQ RACK W/TELEPHONE EQP (PBX REPLACEMENT) - EQP	8/23/2005	6,525.33	(6,525)	-	General Plant / Other	-	-	-	-	-	-	-	6,525.33
3182	80892	COMPAQ RACK W/TELEPHONE EQP (PBX REPLACEMENT) - EQP	8/23/2005	6,525.34	(6,525)	-	General Plant / Other	-	-	-	-	-	-	-	6,525.34
3183	82335	CAUSEWAY SHOPPES WA PIPES	8/23/2005	10,483.00	(3,691)	6,792	General Plant / Other	-	-	-	-	-	-	-	10,483.00
3184	56659	TRAILER UTILITY	8/26/2005	10,256.00	(10,256)	-	General Plant / Other	-	-	-	-	-	-	-	10,256.00
3185	57132	TRAILER UTILITY	8/26/2005	2,848.02	(2,848)	-	General Plant / Other	-	-	-	-	-	-	-	2,848.02
3186	80898	FALKENBURG PLANT EXP 2005-71 PARCEL #100	9/9/2005	326,707.53	-	326,708	WWTreatment	-	-	-	326,707.53	-	-	-	-
3187	80899	FALKENBURG PLANT EXP 2005-71 PARCEL #100	9/9/2005	777,300.00	-	777,300	WWTreatment	-	-	-	777,300.00	-	-	-	-
3188	80911	CABLING (FIBER OPTIC) @ PINEBROOK	9/16/2005	47,838.13	(47,838)	-	General Plant / Other	-	-	-	-	-	-	-	47,838.13
3189	81252	WW PS SOUTH COUNTY RECLAIMED WATER	9/16/2005	789,113.53	(441,904)	347,210	Reclaimed	-	-	-	-	-	-	789,113.53	-
3190	81253	SO COUNTY RECLAIMED WA ELECTRICAL BUILDING	9/16/2005	221,627.00	(77,569)	144,058	Reclaimed	-	-	-	-	-	-	221,627.00	-
3191	81254	SO COUNTY RECLAIMED WA ELECTRICAL EQP	9/16/2005	653,981.32	(653,981)	-	Reclaimed	-	-	-	-	-	-	653,981.32	-
3192	81255	SO COUNTY RECLAIMED WATER METER	9/16/2005	145,176.34	(101,623)	43,553	General Plant / Other	-	-	-	-	-	-	-	145,176.34
3193	81256	SO COUNTY RECLAIMED WATER YARD PIPING	9/16/2005	125,503.00	(43,926)	81,577	General Plant / Other	-	-	-	-	-	-	-	125,503.00
3194	81651	BLOOMFIELD HILLS PHASE 2 PIPING	9/20/2005	17,847.60	(6,247)	11,601	General Plant / Other	-	-	-	-	-	-	-	17,847.60
3195	81660	RIVERCREST PH 2 PARCELS K & P WA PIPES & HYDRANTS	9/20/2005	315,500.00	(110,425)	205,075	Distribution	-	-	315,500.00	-	-	-	-	-
3196	81661	RIVERCREST PH 2 PARCELS K & P WW PIPES & MANHOLES	9/20/2005	346,000.00	(121,100)	224,900	Collection	-	-	-	-	346,000.00	-	-	-
3197	81625	MIRABAY PHASE 3C-1 POT WA PIPES & HYDRANTS	9/21/2005	118,000.00	(41,300)	76,700	Distribution	-	-	118,000.00	-	-	-	-	-
3198	81626	MIRABAY PHASE 3C-1 WW PIPES & MANHOLES	9/21/2005	86,300.00	(30,205)	56,095	General Plant / Other	-	-	-	-	-	-	-	86,300.00
3199	81257	WW PS SUMMERFIELD RECLAIMED WATER	9/22/2005	473,034.53	(264,164)	208,871	General Plant / Other	-	-	-	-	-	-	-	473,034.53
3200	81258	SUMMERFIELD RW ELECTRICAL BUILDING	9/22/2005	353,297.00	(123,654)	229,643	General Plant / Other	-	-	-	-	-	-	-	353,297.00
3201	81259	SUMMERFIELD RW PUMPS & CONTROLS	9/22/2005	505,391.00	(505,391)	-	General Plant / Other	-	-	-	-	-	-	-	505,391.00
3202	81260	SUMMERFIELD RW PS INSTRUMENTATION	9/22/2005	131,007.00	(131,007)	-	Collection	-	-	-	-	131,007.00	-	-	-
3203	81261	SUMMERFIELD RW PIPING	9/22/2005	134,875.17	(47,206)	87,669	General Plant / Other	-	-	-	-	-	-	-	134,875.17
3204	81262	SUMMERFIELD RW TANK R&R	9/22/2005	186,861.00	(104,642)	82,219	Reclaimed	-	-	-	-	-	-	186,861.00	-
3205	56529	COMPRESSOR	9/23/2005	22,045.00	(22,045)	-	General Plant / Other	-	-	-	-	-	-	-	22,045.00
3206	56540	PUMP CENTRIFUGAL TRAILER MTD	9/23/2005	27,950.00	(27,950)	-	General Plant / Other	-	-	-	-	-	-	-	27,950.00
3207	56982	SAFE	9/30/2005	1,207.75	(1,208)	-	General Plant / Other	-	-	-	-	-	-	-	1,207.75
3208	57142	TRUCK TRACTOR	9/30/2005	80,349.00	(80,349)	-	General Plant / Other	-	-	-	-	-	-	-	80,349.00
3209	80941	NW HILLS CUST SC FIBER OPTIC CABLING	9/30/2005	94,789.00	(94,789)	-	General Plant / Other	-	-	-	-	-	-	-	94,789.00
3210	81003	W LPSS 907 ORNELDA ST WO #40	9/30/2005	15,125.00	(15,125)	-	General Plant / Other	-	-	-	-	-	-	-	15,125.00
3211	81004	W LPSS 1724 1ST ST & 1702 2ND ST SE WO#44	9/30/2005	29,892.00	(29,892)	-	General Plant / Other	-	-	-	-	-	-	-	29,892.00
3212	81005	W LPSS 515 GLEN GARY RD WO# 48	9/30/2005	14,436.00	(14,436)	-	General Plant / Other	-	-	-	-	-	-	-	14,436.00
3213	81006	W LPSS 412 2ND ST SW WO# 47	9/30/2005	13,242.00	(13,242)	-	General Plant / Other	-	-	-	-	-	-	-	13,242.00
3214	81007	W LPSS 5712 CHAMP ST WO# 49	9/30/2005	15,338.00	(15,338)	-	General Plant / Other	-	-	-	-	-	-	-	15,338.00
3215	81008	W LPSS 5302 NORTH STREET WO# 50	9/30/2005	14,017.00	(14,017)	-	General Plant / Other	-	-	-	-	-	-	-	14,017.00
3216	81009	W LPSS 610 4TH ST WO# 51	9/30/2005	13,086.00	(13,086)	-	General Plant / Other	-	-	-	-	-	-	-	13,086.00
3217	81011	W LPSS 301 2ND AVE NW WO# 53	9/30/2005	12,532.00	(12,532)	-	General Plant / Other	-	-	-	-	-	-	-	12,532.00
3218	81012	W LPSS 821 BLUE HERRON WO# 56	9/30/2005	47,002.00	(47,002)	-	General Plant / Other	-	-	-	-	-	-	-	47,002.00
3219	81014	W LPSS 2140 ROOSEVELT ST WO# 60	9/30/2005	14,856.00	(14,856)	-	General Plant / Other	-	-	-	-	-	-	-	14,856.00
3220	81015	W LPSS 5247 VEL ST WO# 61	9/30/2005	16,870.00	(16,870)	-	General Plant / Other	-	-	-	-	-	-	-	16,870.00
3221	81016	W LPSS 210 4TH ST WO# 62	9/30/2005	15,917.00	(15,917)	-	General Plant / Other	-	-	-	-	-	-	-	15,917.00
3222	81017	W LPSS 16 18TH AVE SE WO# 63	9/30/2005	20,484.00	(20,484)	-	General Plant / Other	-	-	-	-	-	-	-	20,484.00
3223	81018	W LPSS 231 NW 15 WO#64	9/30/2005	14,513.00	(14,513)	-	General Plant / Other	-	-	-	-	-	-	-	14,513.00
3224	81019	W LPSS 111 21ST AVE WO# 65	9/30/2005	16,680.00	(16,680)	-	General Plant / Other	-	-	-	-	-	-	-	16,680.00
3225	81020	W LPSS 410 5TH ST WO# 66	9/30/2005	19,473.00	(19,473)	-	General Plant / Other	-	-	-	-	-	-	-	19,473.00
3226	81021	W LPSS 9TH AVE SW WO# 67	9/30/2005	20,578.00	(20,578)	-	General Plant / Other	-	-	-	-	-	-	-	20,578.00
3227	81022	5515 CENGTER ST WO# 68	9/30/2005	15,022.00	(15,022)	-	General Plant / Other	-	-	-	-	-	-	-	15,022.00
3228	81023	W LPSS 107 6TH ST. NW WO# 70	9/30/2005	14,824.00	(14,824)	-	General Plant / Other	-	-	-	-	-	-	-	14,824.00
3229	81024	W LPSS 5808 HICKMAN ST WO# 71	9/30/2005	16,926.00	(16,926)	-	General Plant / Other	-	-	-	-	-	-	-	16,926.00
3230	81025	W LPSS 122 6TH ST. NW WO# 72	9/30/2005	17,474.00	(17,474)	-	General Plant / Other	-	-	-	-	-	-	-	17,474.00
3231	81026	W LPSS 5211 EDINA ST WO# 73	9/30/2005	14,799.00	(14,799)	-	General Plant / Other	-	-	-	-	-	-	-	14,799.00
3232	81027	105 6TH ST NW WO# 74 PLSS	9/30/2005	15,068.00	(15,068)	-	General Plant / Other	-	-	-	-	-	-	-	15,068.00
3233	81029	W LPSS 304 7TH ST. SW WO# 84	9/30/2005	15,520.00	(15,520)	-	General Plant / Other	-	-	-	-	-	-	-	15,520.00
3234	81030	W LPSS 115 CASTILLO RD WO# 85	9/30/2005	17,463.00	(17,463)	-	General Plant / Other	-	-	-	-	-	-	-	17,463.00
3235	81031	W LPSS 221 15TH ST. NW WO# 86	9/30/2005	14,609.00	(14,609)	-	General Plant / Other	-	-	-	-	-	-	-	14,609.00
3236	81032	W LPSS 922 4TH ST WO# 87	9/30/2005	19,894.00	(19,894)	-	General Plant / Other	-	-	-	-	-</			

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3257	81101	W LPSS 5306 EDINA ST WO# 119	9/30/2005	22,064.00	(22,064)	-	General Plant / Other	-	-	-	-	-	-	22,064.00	
3258	81102	W LPSS 1721 S MERIDIAN ST WO# 121	9/30/2005	21,477.00	(21,477)	-	General Plant / Other	-	-	-	-	-	-	21,477.00	
3259	81103	W LPSS 5624 STATE RD 674 WO# 120	9/30/2005	19,807.00	(19,807)	-	General Plant / Other	-	-	-	-	-	-	19,807.00	
3260	81104	TELEPHONE EQP - EQP	9/30/2005	12,311.00	(12,311)	-	General Plant / Other	-	-	-	-	-	-	12,311.00	
3261	81274	WW PS OTTER PASS UPGRADE	9/30/2005	37,722.00	(37,722)	-	General Plant / Other	-	-	-	-	-	-	37,722.00	
3262	81275	WW PS STONEHAM UPGRADE	9/30/2005	156,903.00	(156,903)	-	Collection	-	-	-	-	156,903.00	-	-	
3263	81276	WW PS NATURE'S WAY UPGRADE: WO#24	9/30/2005	42,063.00	(42,063)	-	General Plant / Other	-	-	-	-	-	-	42,063.00	
3264	81277	WW PS NORTHDALIE SHELLINGTON REHAB WO#18	9/30/2005	150,658.00	(150,658)	-	Collection	-	-	-	-	150,658.00	-	-	
3265	81279	WW PS ROLLING ROCK UPGRADE: WO#3	9/30/2005	11,718.00	(11,718)	-	General Plant / Other	-	-	-	-	-	-	11,718.00	
3266	81280	WW PS CRYING WIND UPGRADE WO# 26	9/30/2005	187,147.00	(187,147)	-	Collection	-	-	-	-	187,147.00	-	-	
3267	81281	BRIARTHORNE: FLYGT PUMP	9/30/2005	22,045.00	(22,045)	-	General Plant / Other	-	-	-	-	-	-	22,045.00	
3268	81282	ALPHA OMEGA CO PKNG LOT: WO#78	9/30/2005	10,746.00	(10,746)	-	General Plant / Other	-	-	-	-	-	-	10,746.00	
3269	81283	PENNINGTON RD MANHOLE REHAB: WO#22	9/30/2005	53,623.00	(53,623)	-	General Plant / Other	-	-	-	-	-	-	53,623.00	
3270	81284	TWELVE OAKS PH 2 MANHOLE REHAB: WO#23	9/30/2005	178,164.00	(178,164)	-	Collection	-	-	-	-	178,164.00	-	-	
3271	81285	PROVIDENCE LAKES MANHOLE REHAB: WO#25	9/30/2005	57,538.00	(57,538)	-	General Plant / Other	-	-	-	-	-	-	57,538.00	
3272	81286	WESTCHASE MANHOLE REHAB: WO#27	9/30/2005	73,243.00	(73,243)	-	General Plant / Other	-	-	-	-	-	-	73,243.00	
3273	81287	MUIRFIELD DRIVE#9 EAGLES MANHOLE REHAB: WO#28	9/30/2005	39,709.00	(39,709)	-	General Plant / Other	-	-	-	-	-	-	39,709.00	
3274	81288	PARSONS & JERSEY AV MANHOLE REHAB: WO#29	9/30/2005	2,576.00	(2,576)	-	General Plant / Other	-	-	-	-	-	-	2,576.00	
3275	81289	SUMMERFIELD ACCESS RD MANHOLE REHAB: WO# 31	9/30/2005	3,159.00	(3,159)	-	General Plant / Other	-	-	-	-	-	-	3,159.00	
3276	81290	PARSONS AV MANHOLE REHAB: WO# 32	9/30/2005	44,335.00	(44,335)	-	General Plant / Other	-	-	-	-	-	-	44,335.00	
3277	81291	CLAIR MEL CITY MANHOLE REHAB: WO #33	9/30/2005	61,714.00	(61,714)	-	General Plant / Other	-	-	-	-	-	-	61,714.00	
3278	81292	CLAIR MEL CITY MANHOLE REHAB: WO# 34	9/30/2005	102,553.00	(102,553)	-	Collection	-	-	-	-	102,553.00	-	-	
3279	81293	CLAIR MEL CITY MANHOLE REHAB: WO# 35	9/30/2005	73,931.00	(73,931)	-	General Plant / Other	-	-	-	-	-	-	73,931.00	
3280	81294	CLAIR MEL CITY MANHOLE REHAB: WO#36	9/30/2005	76,467.00	(76,467)	-	General Plant / Other	-	-	-	-	-	-	76,467.00	
3281	81295	CLAIR MEL CITY MANHOLE REHAB: WO #39	9/30/2005	67,563.00	(67,563)	-	General Plant / Other	-	-	-	-	-	-	67,563.00	
3282	81296	CLAIR MEL CITY MANHOLE REHAB: WO# 40	9/30/2005	59,700.00	(59,700)	-	General Plant / Other	-	-	-	-	-	-	59,700.00	
3283	81297	CROWN GATE & RIDGEPOINT MANHOLE REHAB: WO# 37	9/30/2005	12,181.00	(12,181)	-	General Plant / Other	-	-	-	-	-	-	12,181.00	
3284	81298	CHEVEL SUBDIVISION MANHOLE REHAB: WO# 38	9/30/2005	3,810.00	(3,810)	-	General Plant / Other	-	-	-	-	-	-	3,810.00	
3285	81299	WW PS SWINDON RD WO# 42	9/30/2005	13,300.00	(13,300)	-	General Plant / Other	-	-	-	-	-	-	13,300.00	
3286	81300	14702 CLARENDON DR MANHOLE REHAB: WO #44	9/30/2005	5,406.00	(5,406)	-	General Plant / Other	-	-	-	-	-	-	5,406.00	
3287	81301	CLARK/HAMILTON & BURKE/HESPERIDES MH REHAB: WO #45	9/30/2005	11,712.00	(11,712)	-	General Plant / Other	-	-	-	-	-	-	11,712.00	
3288	81302	BRYNN & MIDDLETON HWY MANHOLE REHAB: WO #46	9/30/2005	13,434.00	(13,434)	-	General Plant / Other	-	-	-	-	-	-	13,434.00	
3289	81303	SOUTH FORK & NATURE WALK DR MANHOLE REHAB: WO #48	9/30/2005	24,582.00	(24,582)	-	General Plant / Other	-	-	-	-	-	-	24,582.00	
3290	81304	BURK ST MANHOLE REHAB: WO # 49	9/30/2005	5,293.00	(5,293)	-	General Plant / Other	-	-	-	-	-	-	5,293.00	
3291	81305	AVILA MANHOLE REHAB: WO #50	9/30/2005	20,506.00	(20,506)	-	General Plant / Other	-	-	-	-	-	-	20,506.00	
3292	81306	OLD CARROLLWOOD MANHOLE REHAB: WO #51	9/30/2005	4,360.00	(4,360)	-	General Plant / Other	-	-	-	-	-	-	4,360.00	
3293	81307	APOLLO BEACH/YARDHAM DR MANHOLE REHAB: WO# 52	9/30/2005	9,978.00	(9,978)	-	General Plant / Other	-	-	-	-	-	-	9,978.00	
3294	81308	DALE MABRY WWTP FILTER VALVE	9/30/2005	28,309.00	(28,309)	-	General Plant / Other	-	-	-	-	-	-	28,309.00	
3295	81309	DALE MABRY WWTP BAR SCREEN UPGRADE	9/30/2005	17,686.00	(17,686)	-	General Plant / Other	-	-	-	-	-	-	17,686.00	
3296	81310	NWRRRF - GBT THICKNER FEED PUMPS	9/30/2005	3,795.00	(3,795)	-	General Plant / Other	-	-	-	-	-	-	3,795.00	
3297	81311	NWRRRF - BELT FILTER PRESS RM FLOOR	9/30/2005	334.00	(334)	-	General Plant / Other	-	-	-	-	-	-	334.00	
3298	81313	NWRRRF - PIPE FITTINGS	9/30/2005	1,413.00	(1,413)	-	General Plant / Other	-	-	-	-	-	-	1,413.00	
3299	81314	NWRRRF - MONOFLO PROG. CAVITY PUMP	9/30/2005	75,009.00	(75,009)	-	General Plant / Other	-	-	-	-	-	-	75,009.00	
3300	81315	AIR CONDITIONER 10 TON	9/30/2005	9,989.00	(9,989)	-	General Plant / Other	-	-	-	-	-	-	9,989.00	
3301	81316	WIRING @ NWRRRF	9/30/2005	17,781.00	(17,781)	-	General Plant / Other	-	-	-	-	-	-	17,781.00	
3302	81318	HEADWORKS POLE LIGHTS @ NWRRRF: WO #4	9/30/2005	14,588.00	(14,588)	-	General Plant / Other	-	-	-	-	-	-	14,588.00	
3303	81319	ECLOSURE PARTS @ NWRRRF	9/30/2005	13,465.00	(13,465)	-	General Plant / Other	-	-	-	-	-	-	13,465.00	
3304	81320	SLIDE GATE/ELECTRIC ACTUATORS	9/30/2005	68,349.00	(68,349)	-	General Plant / Other	-	-	-	-	-	-	68,349.00	
3305	81321	FLYGT RECYCLE PUMP @ NWRRRF	9/30/2005	44,690.00	(44,690)	-	General Plant / Other	-	-	-	-	-	-	44,690.00	
3306	81322	FLYGT RECYCLE PUMP @ NWRRRF	9/30/2005	22,345.00	(22,345)	-	General Plant / Other	-	-	-	-	-	-	22,345.00	
3307	81323	WWTP RIVER OAKS SUMP TANK COATING	9/30/2005	13,275.00	(13,275)	-	General Plant / Other	-	-	-	-	-	-	13,275.00	
3308	81324	BAR SCREEN PARTS AT RIVER OAKS AWWTP	9/30/2005	32,724.00	(32,724)	-	General Plant / Other	-	-	-	-	-	-	32,724.00	
3309	81325	FILTER SURFACE WASH AWWTP	9/30/2005	22,971.00	(22,971)	-	General Plant / Other	-	-	-	-	-	-	22,971.00	
3310	81326	PLANT LS REHAB AT RIVER OAKS	9/30/2005	334.00	(334)	-	General Plant / Other	-	-	-	-	-	-	334.00	
3311	81327	AQUA BAR SCREEN REBUILD	9/30/2005	28,826.00	(28,826)	-	General Plant / Other	-	-	-	-	-	-	28,826.00	
3312	81328	SIKA COMBIFLEX SEALING SYSTEM	9/30/2005	3,639.00	(3,639)	-	General Plant / Other	-	-	-	-	-	-	3,639.00	
3313	81329	VARIABLE FREQUENCY DRIVES	9/30/2005	10,331.00	(10,331)	-	General Plant / Other	-	-	-	-	-	-	10,331.00	
3314	81330	PARSHALL FLUME UPGRADE	9/30/2005	6,947.00	(6,947)	-	General Plant / Other	-	-	-	-	-	-	6,947.00	
3315	81331	BYPASS PUMP REPAIRS	9/30/2005	8,617.00	(8,617)	-	General Plant / Other	-	-	-	-	-	-	8,617.00	
3316	81333	LANDIA SUBMERSIBLE MIXERS	9/30/2005	53,499.00	(53,499)	-	General Plant / Other	-	-	-	-	-	-	53,499.00	
3317	81334	POWER TRANS/GEAR BOX DR	9/30/2005	27,329.00	(27,329)	-	General Plant / Other	-	-	-	-	-	-	27,329.00	
3318	81335	CONVERSION KIT DESMI GEAR BOX	9/30/2005	40,072.00	(40,072)	-	General Plant / Other	-	-	-	-	-	-	40,072.00	
3319	81336	BAR SCREEN REPLACEMENT	9/30/2005	1,264.00	(1,264)	-	General Plant / Other	-	-	-	-	-	-	1,264.00	
3320	81337	AQUA GUARD SCREEN REFURBISH	9/30/2005	23,777.00	(23,777)	-	General Plant / Other	-	-	-	-	-	-	23,777.00	
3321	81338	FLENDER GEARBOX REBUILD	9/30/2005	31,949.00	(31,949)	-	General Plant / Other	-	-	-	-	-	-	31,949.00	
3322	81340	BAR SCREEN & CONVEYER	9/30/2005	93,278.00	(93,278)	-	General Plant / Other	-	-	-	-	-	-	93,278.00	
3323	81341	W LPSS 1408 1409 1415 & 1423 MURILLO PL WO#54	9/30/2005	40,868.00	(40,868)	-	General Plant / Other	-	-	-	-	-	-	40,868.00	
3324	81342	W LPSS 1308 4TH AV WO# 58	9/30/2005	16,030.00	(16,030)	-	General Plant / Other	-	-	-	-	-	-	16,030.00	
3325	81343	W LPSS 308 - 15TH ST WO # 59	9/30/2005	15,228.00	(15,228)	-	General Plant / Other	-	-	-	-	-	-	15,228.00	
3326	81344	W LPSS 407 410 413 415 & 416 13TH ST NE WO #57	9/30/2005	71,317.00	(71,317)	-	General Plant / Other	-	-	-	-	-	-	71,317.00	
3327	81345	W LPSS 1317 3RD AV NE WO# 57	9/30/2005	14,643.00	(14,643)	-	General Plant / Other	-	-	-	-	-	-	14,643.00	
3328	81346	W LPSS 1603 E SHELL PT RD WO # 81	9/30/2005	15,496.00	(15,496)	-	General Plant / Other</								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value			Wastewater System		Other	
								W/Treatment	W/Transmission	Distribution	W/WTreatment	Collection	W/WTransmission	Reclaimed	General Plant / Other		
3345	82336	IDLEWILD BAPTIST CHURCH OFFSITE FORCEMAIN	10/21/2005	126,065.00	(43,860)	82,205	WWTransmission	-	-	-	-	-	126,065.00	-	-	-	
3346	82337	IDLEWILD BAPTIST CHURCH OFFSITE WA PIPES & HYDRANTS(8)	10/21/2005	206,435.00	(71,822)	134,613	Distribution	-	-	206,435.00	-	-	-	-	-	-	
3347	81048	ELLIOTT ST/HARRISON ST PIPING & HYDRANTS(4)	11/2/2005	46,465.07	(16,069)	30,396	General Plant / Other	-	-	-	-	-	-	-	-	46,465.07	
3348	81263	CENTRAL GIBSONTON POTABLE WATER MAINS	11/4/2005	336,462.54	(116,360)	220,103	Distribution	-	-	336,462.54	-	-	-	-	-	-	
3349	81264	CENTRAL GIBSONTON WA HYDRANTS(14) VALVES(10)	11/4/2005	96,019.81	(33,207)	62,813	General Plant / Other	-	-	-	-	-	-	-	-	96,019.81	
3350	81472	TOULAN SUBDIVISION PH 1 PUMP STATION	11/4/2005	145,000.00	(133,722)	11,278	Distribution	-	-	145,000.00	-	-	-	-	-	-	
3351	81473	TOULAN SUBDIVISION PH 1 WW PIPES & MANHOLES	11/4/2005	368,912.00	(127,582)	241,330	Collection	-	-	-	-	368,912.00	-	-	-	-	
3352	81474	TOULAN SUBDIVISION PH 1 WA PIPES & HYDRANTS	11/4/2005	209,070.00	(72,303)	136,767	Distribution	-	-	-	-	-	-	-	-	-	
3353	81634	TREE TOPS NORTH PH 1 POT WA PIPES & HYDRANTS	11/8/2005	78,000.00	(26,975)	51,025	General Plant / Other	-	-	-	-	-	-	-	-	78,000.00	
3354	81635	TREE TOPS NORTH PH 1 WW PIPES & MANHOLES	11/8/2005	123,000.00	(42,538)	80,463	Collection	-	-	-	-	123,000.00	-	-	-	-	
3355	81047	WIMAUMA WM 3 INCH METER ASSEMBLY 2 (C39112)	11/11/2005	43,886.00	(30,354)	13,532	General Plant / Other	-	-	-	-	-	-	-	-	43,886.00	
3356	81265	WIMAUMA WATER MAIN PIPING & HYDRANTS(18) (C39112)	11/11/2005	905,599.21	(312,408)	593,191	Distribution	-	-	905,599.21	-	-	-	-	-	-	
3357	81629	HIGHLAND PARK PH 2A-1 POT WA PIPES & HYDRANTS	11/14/2005	33,000.00	(11,413)	21,588	General Plant / Other	-	-	-	-	-	-	-	-	33,000.00	
3358	81630	HIGHLAND PARK PH 2A-1 RECLAIMED WA SYSTEM	11/14/2005	19,600.00	(6,778)	12,822	General Plant / Other	-	-	-	-	-	-	-	-	19,600.00	
3359	81631	HIGHLAND PARK PH 2A-1 WW PIPES & MANHOLES	11/14/2005	41,000.00	(14,179)	26,821	General Plant / Other	-	-	-	-	-	-	-	-	41,000.00	
3360	81632	HIGHLAND PARK PH 2A-2 RECLAIMED WA SYSTEM	11/14/2005	13,000.00	(4,496)	8,504	General Plant / Other	-	-	-	-	-	-	-	-	13,000.00	
3361	81633	HIGHLAND PARK PH 2A-2 WW PIPES & MANHOLES	11/14/2005	48,200.00	(16,669)	31,531	General Plant / Other	-	-	-	-	-	-	-	-	48,200.00	
3362	82085	SUN CITY CENTER UNIT 270 WA PIPES & HYDRANTS(4)	11/16/2005	87,171.56	(30,147)	57,025	General Plant / Other	-	-	-	-	-	-	-	-	87,171.56	
3363	82086	SUN CITY CENTER UNIT 270 WW PIPES & MANHOLES	11/16/2005	96,673.39	(33,433)	63,241	General Plant / Other	-	-	-	-	-	-	-	-	96,673.39	
3364	81357	APOLLO BEACH LS ACCESS PROP EXCH 677 SQ FT	11/28/2005	3,900.00	-	3,900	General Plant / Other	-	-	-	-	-	-	-	-	3,900.00	
3365	57429	PIPE THREADING MACHINE	11/29/2005	5,123.70	(5,124)	-	General Plant / Other	-	-	-	-	-	-	-	-	5,123.70	
3366	57427	DRILLING MACHINE	12/2/2005	1,040.22	(1,040)	-	General Plant / Other	-	-	-	-	-	-	-	-	1,040.22	
3367	57430	DRILLING MACHINE	12/2/2005	1,040.23	(1,040)	-	General Plant / Other	-	-	-	-	-	-	-	-	1,040.23	
3368	57431	LEAK DETECTOR SMOKE BLOWER	12/8/2005	1,466.96	(1,467)	-	General Plant / Other	-	-	-	-	-	-	-	-	1,466.96	
3369	56997	PAYLOADER	12/9/2005	109,036.00	(109,036)	-	General Plant / Other	-	-	-	-	-	-	-	-	109,036.00	
3370	81250	BOYETTE RD 20"FM TECO/FISHHAWK 24"FM	12/13/2005	2,129,711.48	(698,241)	1,431,470	WWTransmission	-	-	-	-	-	2,129,711.48	-	-	-	
3371	81251	BOYETTE RD 20"FM TECO/FISHHAWK 24"FM	12/13/2005	468,494.23	(154,916)	313,579	WWTransmission	-	-	-	-	-	468,494.23	-	-	-	
3372	82084	GREATER BRANDON CHAMBER OF COMMERCE WW FORCEMAIN	12/13/2005	35,698.00	(12,271)	23,427	General Plant / Other	-	-	-	-	-	-	-	-	35,698.00	
3373	82338	GREATER BRANDON CHAMBER OF COMMERCE WA PIPES & HYD	12/13/2005	26,516.00	(9,115)	17,401	General Plant / Other	-	-	-	-	-	-	-	-	26,516.00	
3374	81153	FALKENBURG RD COMPLEX LAND (WA FUNDED)	12/16/2005	1,047,184.07	-	1,047,184	WWTreatment	-	-	-	1,047,184.07	-	-	-	-	-	
3375	81636	OCEAN HARBOR SUBD WATER DISTRIBUTION PIPES	12/16/2005	29,846.05	(10,260)	19,586	General Plant / Other	-	-	-	-	-	-	-	-	29,846.05	
3376	81637	OCEAN HARBOR SUBD WW PIPES & MANHOLES	12/16/2005	54,786.65	(18,833)	35,954	General Plant / Other	-	-	-	-	-	-	-	-	54,786.65	
3377	56734	SUV EXPLORER	12/19/2005	27,646.25	(27,646)	-	General Plant / Other	-	-	-	-	-	-	-	-	27,646.25	
3378	81245	BOYETTE RD/US301/B RVR/VW/UTL RELOC PIPING	12/22/2005	624,485.42	(214,667)	409,819	WTransmission	-	624,485.42	-	-	-	-	-	-	-	
3379	81246	S CENTRAL RW SYS CONTROL-FALK UPGRADE	12/22/2005	14,950.00	(14,950)	-	General Plant / Other	-	-	-	-	-	-	-	-	14,950.00	
3380	81247	RW SCADA IMPR @ LITHIA RW PS	12/22/2005	11,402.93	(3,920)	7,483	General Plant / Other	-	-	-	-	-	-	-	-	11,402.93	
3381	81248	SCADA COMMUNICATION SYSTEM	12/22/2005	156,897.34	(156,897)	-	General Plant / Other	-	-	-	-	-	-	-	-	156,897.34	
3382	81249	BOOSTER PUMP @ LITHIA	12/22/2005	78,744.00	(78,744)	-	General Plant / Other	-	-	-	-	-	-	-	-	78,744.00	
3383	81623	SOUTHSHORE FALLS PH 2 POT WMS & HYDRANTS	12/22/2005	66,500.00	(22,859)	43,641	General Plant / Other	-	-	-	-	-	-	-	-	66,500.00	
3384	81624	SOUTHSHORE FALLS PH2 WW PIPES & MH	12/22/2005	103,700.00	(35,647)	68,053	Collection	-	-	-	-	103,700.00	-	-	-	-	
3385	81862	HVAC (AIR CONDITIONER @ LITHIA)	12/22/2005	131,444.11	(131,444)	-	General Plant / Other	-	-	-	-	-	-	-	-	131,444.11	
3386	81863	VARIABLE FREQUENCY DRIVES (3)	12/22/2005	860,931.03	(860,931)	-	WTransmission	-	860,931.03	-	-	-	-	-	-	-	
3387	81174	VINEYARDS TRACT B LIFT STATION SITE	12/23/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	-	100.00	
3388	81242	NW RECLAIMED WATER INSTRUMENTATION	12/23/2005	814,290.37	(814,290)	-	Reclaimed	-	-	-	-	-	-	814,290.37	-	-	
3389	81243	NW RECLAIMED WA-PIPS VALVES FITTINGS	12/23/2005	633,257.28	(217,682)	415,575	General Plant / Other	-	-	-	-	-	-	-	-	633,257.28	
3390	81244	FENCING @ NW RECLAIMED WA	12/23/2005	10,696.00	(10,696)	-	General Plant / Other	-	-	-	-	-	-	-	-	10,696.00	
3391	81648	VENETIAN AT BAY PARK FKA COUNCIL 1 WA PIPES	12/23/2005	265,884.00	(91,398)	174,486	Distribution	-	-	265,884.00	-	-	-	-	-	-	
3392	81649	VENETIAN AT BAY PARK FKA COUNCIL 1 WW PIPES	12/23/2005	451,981.00	(155,368)	296,613	Collection	-	-	-	-	451,981.00	-	-	-	-	
3393	81650	VENETIAN AT BAY PARK FKA COUNCIL 1 PUMP STATION	12/23/2005	165,000.00	(151,250)	13,750	Collection	-	-	-	-	165,000.00	-	-	-	-	
3394	56860	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3395	56861	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3396	57425	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3397	57426	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3398	81494	1212 WEST DEL WEBB (400 LF) 8" WA LINE	1/1/2006	40,112.79	(13,705)	26,408	General Plant / Other	-	-	-	-	-	-	-	-	40,112.79	
3399	83195	NEW FIRE HYDRANTS	1/1/2006	163,254.24	(163,254)	-	Distribution	-	-	-	-	163,254.24	-	-	-	-	
3400	81078	SHAWNEE HILLS TRACT C - LIFT STATION SITE	1/5/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	-	100.00	
3401	81087	SHAWNEE HILLS POT WA PIPES & HYDRANTS	1/5/2006	22,140.00	(7,565)	14,575	General Plant / Other	-	-	-	-	-	-	-	-	22,140.00	
3402	81088	SHAWNEE HILLS WW FM & MANHOLES	1/5/2006	20,460.00	(6,991)	13,469	General Plant / Other	-	-	-	-	-	-	-	-	20,460.00	
3403	81089	SHAWNEE HILLS LIFT STATION	1/5/2006	85,000.00	(77,444)	7,556	General Plant / Other	-	-	-	-	-	-	-	-	85,000.00	
3404	81367	VARIABLE FREQUENCY DRIVES & MOTORS	1/6/2006	637,083.78	(637,084)	-	Collection	-	-	-	-	637,083.78	-	-	-	-	
3405	81368	VARIABLE FREQUENCY DRIVES & MOTORS	1/6/2006	736,348.23	(736,348)	-	Collection	-	-	-	-	736,348.23	-	-	-	-	
3406	81080	PUMP STATION HARBOUR ISLES PH 1 TRACT Z - SITE	1/10/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	-	100.00	
3407	81644	HARBOUR ISLES PHASE 1 POT WA MAINS & HYDRANTS	1/10/2006	437,000.00	(149,308)	287,692	Distribution	-	-	437,000.00	-	-	-	-	-	-	
3408	81645	HARBOUR ISLES PHASE 1 RECLAIMED WA SYSTEM	1/10/2006	220,200.00	(75,235)	144,965	General Plant / Other	-	-	-	-	-	-	-	-	220,200.00	
3409	81646	HARBOUR ISLES PHASE 1 WW PIPES & MANHOLES	1/10/2006	701,645.00	(239,729)	461,916</											

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3433	81364	APOLLO BEACH 16" FORCEMAIN	1/20/2006	877,745.64	(298,787)	578,959	WWTransmission	-	-	-	-	-	877,745.64	-	-
3434	57413	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3435	57418	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3436	57421	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3437	57422	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3438	81079	CARRIAGE POINTE PH 1 TRACT LS1 - LIFT STATION SITE	1/23/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3439	81084	CARRIAGE POINT PH1 POT WA MAINS & HYDRANTS	1/23/2006	418,535.65	(143,000)	275,536	Distribution	-	-	418,535.65	-	-	-	-	-
3440	81085	CARRIAGE POINT PH1 WW PIPES & MANHOLES	1/23/2006	333,620.00	(113,987)	219,633	Collection	-	-	-	-	-	333,620.00	-	-
3441	81086	CARRIAGE POINT P1 LIFT STATION	1/23/2006	198,081.60	(180,474)	17,607	Collection	-	-	-	-	-	198,081.60	-	-
3442	57514	LIGHT TOWER	1/24/2006	6,778.00	(6,778)	-	General Plant / Other	-	-	-	-	-	-	-	6,778.00
3443	57546	CAMERA	1/24/2006	1,522.00	(1,522)	-	General Plant / Other	-	-	-	-	-	-	-	1,522.00
3444	81173	NETWORKING EQP SWITCH	1/24/2006	2,546.20	(2,546)	-	General Plant / Other	-	-	-	-	-	-	-	2,546.20
3445	82091	LOWES OF RIVERVIEW HOME IMPR CENTER OS WA PIPES & HYD	1/24/2006	21,300.00	(7,278)	14,022	General Plant / Other	-	-	-	-	-	-	-	21,300.00
3446	81669	FISHHAWK RANCH PH 2 PARCEL "HH" WA PIPES & HYDRANTS	1/27/2006	207,300.00	(70,828)	136,472	Distribution	-	-	207,300.00	-	-	-	-	-
3447	81670	FISHHAWK RANCH PH 2 PARCEL "HH" RCW SYSTEM	1/27/2006	154,900.00	(52,924)	101,976	General Plant / Other	-	-	-	-	-	-	-	154,900.00
3448	81671	FISHHAWK RANCH PH 2 PARCEL "HH" WW PIPES & MANHOLES	1/27/2006	516,500.00	(176,471)	340,029	Collection	-	-	-	-	-	516,500.00	-	-
3449	81672	FISHHAWK RANCH TOWNCENTER PH 2A WA PIPES & HYDRANT	1/27/2006	97,200.00	(33,210)	63,990	General Plant / Other	-	-	-	-	-	-	-	97,200.00
3450	81673	FISHHAWK RANCH TOWNCENTER PH 2A RCW SYSTEM	1/27/2006	51,400.00	(17,562)	33,838	General Plant / Other	-	-	-	-	-	-	-	51,400.00
3451	81674	FISHHAWK RANCH TOWNCENTER PH 2A WW PIPES & MANHOL	1/27/2006	126,000.00	(43,050)	82,950	Collection	-	-	-	-	-	126,000.00	-	-
3452	81675	FISHHAWK RANCH TOWNCENTER PH 2B WA PIPES & HYDRANT	1/27/2006	205,600.00	(70,247)	135,353	Distribution	-	-	-	-	-	205,600.00	-	-
3453	81676	FISHHAWK RANCH TOWNCENTER PH 2B LIFT STATION	1/27/2006	230,350.00	(209,874)	20,476	Collection	-	-	-	-	-	230,350.00	-	-
3454	81677	FISHHAWK RANCH TOWNCENTER PH 2B WW PIPES & MANHOL	1/27/2006	399,550.00	(136,513)	263,037	Collection	-	-	-	-	-	399,550.00	-	-
3455	81362	PROCESS TELEMETRY INSTRUMENTS: SCREENS PANELS NETW	1/30/2006	393,407.02	(393,407)	-	Distribution	-	-	-	-	-	393,407.02	-	-
3456	57711	ICE MACHINE	2/6/2006	1,873.95	(1,874)	-	General Plant / Other	-	-	-	-	-	-	-	1,873.95
3457	57662	FORKLIFT	2/9/2006	20,468.00	(20,468)	-	General Plant / Other	-	-	-	-	-	-	-	20,468.00
3458	57663	FORKLIFT	2/9/2006	20,468.00	(20,468)	-	General Plant / Other	-	-	-	-	-	-	-	20,468.00
3459	81685	VENETIAN @ BAY PARK LS SITE TRACT C	2/14/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3460	81695	VILLAGES OF BLOOMINGDALE WA PIPES & HYDRANTS	2/15/2006	130,343.00	(44,262)	86,081	Distribution	-	-	-	-	-	130,343.00	-	-
3461	81696	VILLAGES OF BLOOMINGDALE WW PIPES & MANHOLES	2/15/2006	129,146.99	(43,856)	85,291	Collection	-	-	-	-	-	129,146.99	-	-
3462	81697	VILLAGES OF BLOOMINGDALE LIFT STATION	2/15/2006	165,000.00	(149,417)	15,583	Collection	-	-	-	-	-	165,000.00	-	-
3463	58535	FLOW METER PORTABLE ULTRASONIC	2/20/2006	6,618.50	(6,619)	-	General Plant / Other	-	-	-	-	-	-	-	6,618.50
3464	58536	FLOW METER PORTABLE ULTRASONIC	2/20/2006	6,618.50	(6,619)	-	General Plant / Other	-	-	-	-	-	-	-	6,618.50
3465	57624	PRINTER	2/21/2006	1,282.18	(1,282)	-	General Plant / Other	-	-	-	-	-	-	-	1,282.18
3466	57625	PRINTER	2/21/2006	1,080.75	(1,081)	-	General Plant / Other	-	-	-	-	-	-	-	1,080.75
3467	57628	PRINTER	2/21/2006	1,080.75	(1,081)	-	General Plant / Other	-	-	-	-	-	-	-	1,080.75
3468	57634	PRINTER	2/21/2006	2,135.37	(2,135)	-	General Plant / Other	-	-	-	-	-	-	-	2,135.37
3469	57635	PRINTER	2/21/2006	3,036.68	(3,037)	-	General Plant / Other	-	-	-	-	-	-	-	3,036.68
3470	57642	PRINTER	2/21/2006	1,080.75	(1,081)	-	General Plant / Other	-	-	-	-	-	-	-	1,080.75
3471	81701	BARKEN LLC OFFSITE WW IMPR	2/21/2006	15,000.00	(5,094)	9,906	General Plant / Other	-	-	-	-	-	-	-	15,000.00
3472	57721	TRACTOR	2/23/2006	23,722.08	(23,722)	-	General Plant / Other	-	-	-	-	-	-	-	23,722.08
3473	81698	RIVER BEND PH 1A WW PIPES & MANHOLES	2/23/2006	391,174.50	(132,836)	258,338	Collection	-	-	-	-	-	391,174.50	-	-
3474	81699	RIVER BEND PH 1A WA PIPES & HYDRANTS	2/23/2006	259,885.00	(88,253)	171,632	Distribution	-	-	-	-	-	259,885.00	-	-
3475	81700	RIVER BEND PH 1A PUMP STATION COMPLETE	2/23/2006	211,000.00	(191,072)	19,928	Collection	-	-	-	-	-	211,000.00	-	-
3476	57562	VALVE OPERATOR	2/27/2006	2,201.00	(2,201)	-	General Plant / Other	-	-	-	-	-	-	-	2,201.00
3477	81369	INT 78TH ST/PALM RIVER ROAD UTILITIES RELOCATION	2/27/2006	43,112.25	(14,640)	28,472	General Plant / Other	-	-	-	-	-	-	-	43,112.25
3478	81691	TOWNHOMES @ PARKSIDE OFFSITE FORCEMAIN	2/28/2006	21,104.00	(7,167)	13,937	General Plant / Other	-	-	-	-	-	-	-	21,104.00
3479	81203	MODULAR FURNITURE - EQP	3/1/2006	29,582.39	(29,582)	-	General Plant / Other	-	-	-	-	-	-	-	29,582.39
3480	57879	ATTACHMENT FORK	3/3/2006	1,200.00	(1,200)	-	General Plant / Other	-	-	-	-	-	-	-	1,200.00
3481	57880	ATTACHMENT FORK	3/3/2006	1,200.00	(1,200)	-	General Plant / Other	-	-	-	-	-	-	-	1,200.00
3482	81692	MIRA LAGOS WEST PH 2A WA PIPES & HYDRANTS	3/13/2006	75,119.90	(25,353)	49,767	General Plant / Other	-	-	-	-	-	-	-	75,119.90
3483	81693	MIRA LAGOS WEST PH 2A WW PIPES & MANHOLES	3/13/2006	179,879.30	(60,709)	119,170	Collection	-	-	-	-	-	179,879.30	-	-
3484	81694	MIRA LAGOS WEST PH 2A PUMP STATION COMPLETE	3/13/2006	135,434.30	(121,891)	13,543	Distribution	-	-	-	-	-	135,434.30	-	-
3485	83422	TAMPA BAY WATER NORTH CENTRAL INTERCONNECT	3/14/2006	2,043,191.73	(689,577)	1,353,615	WWTransmission	-	-	-	-	-	2,043,191.73	-	-
3486	57887	COMPUTER WORKSTATION	3/15/2006	3,770.46	(3,770)	-	General Plant / Other	-	-	-	-	-	-	-	3,770.46
3487	58121	GENERATOR	3/16/2006	3,929.50	(3,930)	-	General Plant / Other	-	-	-	-	-	-	-	3,929.50
3488	81686	ORANGE BLOSSOM CREEK PH 2 OFF-SITE WA MAINS & HYDRAN	3/21/2006	51,300.00	(17,314)	33,986	General Plant / Other	-	-	-	-	-	-	-	51,300.00
3489	81687	ORANGE BLOSSOM CREEK PH 2 OFF-SITE FORCEMAIN	3/21/2006	13,000.00	(4,387)	8,613	General Plant / Other	-	-	-	-	-	-	-	13,000.00
3490	81688	ORANGE BLOSSOM CREEK PH 2 WA MAINS & HYDRANTS	3/21/2006	95,900.00	(32,366)	63,534	General Plant / Other	-	-	-	-	-	-	-	95,900.00
3491	81689	ORANGE BLOSSOM CREEK PH 2 PUMP STATION	3/21/2006	74,000.00	(66,600)	7,400	General Plant / Other	-	-	-	-	-	-	-	74,000.00
3492	81690	ORANGE BLOSSOM CREEK PH 2 WW PIPES & MANHOLES	3/21/2006	171,100.00	(57,746)	113,354	Collection	-	-	-	-	-	171,100.00	-	-
3493	57871	MAIL OPENER ELECTRIC	3/22/2006	2,308.00	(2,308)	-	General Plant / Other	-	-	-	-	-	-	-	2,308.00
3494	82088	BROADWAY CENTRE OFF-SITE WA PIPES & HYDRANTS(12)	3/22/2006	103,504.82	(34,933)	68,572	Distribution	-	-	-	-	-	103,504.82	-	-
3495	82089	BROADWAY CENTRE OFF-SITE PUMP STATION (COMPLETE)	3/22/2006	90,838.35	(81,755)	9,084	General Plant / Other	-	-	-	-	-	-	-	90,838.35
3496	82090	BROADWAY CENTRE OFF-SITE WW PIPES & MANHOLES	3/22/2006	84,177.95	(28,410)	55,768	General Plant / Other	-	-	-	-	-	-	-	84,177.95
3497	82095	SUN CITY CENTER UNIT 269-A OFF-SITE WW PIPES & MANHOLES	3/22/2006	25,031.50	(8,448)	16,583	General Plant / Other	-	-	-	-	-	-	-	25,031.50
3498	82096	SUN CITY CENTER UNIT 269-A OFF-SITE WA PIPES & HYDRANT(I	3/22/2006	35,519.28	(11,988)	23,532	General Plant / Other	-	-	-	-	-	-	-	35,519.28
3499	82097	SUN CITY CENTER UNIT 269-B SUBDIVISION WA PIPES & MANHC	3/22/2006	104,390.32	(35,232)	69,159	Collection	-	-	-	-	-	104,390.32	-	-
3500	82098	SUN CITY CENTER UNIT 269-B SUBDIVISION WA PIPES & HYDRA	3/22/2006	114,812.06	(38,749)	76,063	Distribution	-	-	-	-	-	114,812.06	-	-
3501	57918	ARROW BOARD TRAILER MTD	3/28/2006	3,975.											

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
3521	81639	AVILA UNIT 12 POT WA PIPES & HYDRANTS	4/27/2006	79,900.00	(26,800)	53,100	General Plant / Other	-	-	-	-	-	-	-	79,900.00
3522	81640	AVILA UNIT 12 RECLAIMED WA SYSTEM	4/27/2006	103,100.00	(34,581)	68,519	General Plant / Other	-	-	-	-	-	-	-	103,100.00
3523	81641	AVILA UNIT 12 WW PIPES & MANHOLES	4/27/2006	144,210.00	(48,370)	95,840	Collection	-	-	-	-	144,210.00	-	-	-
3524	81642	AVILA UNIT 12 PUMP STATION	4/27/2006	137,490.00	(122,977)	14,513	Distribution	-	-	-	137,490.00	-	-	-	-
3525	58047	RECEIVER PIPE LOCATOR	5/1/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3526	58052	PIPE LOCATOR TRANSMITTER	5/1/2006	1,915.00	(1,915)	-	General Plant / Other	-	-	-	-	-	-	-	1,915.00
3527	58053	RECEIVER PIPE LOCATOR	5/1/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3528	58098	PIPE LOCATOR TRANSMITTER	5/1/2006	1,915.00	(1,915)	-	General Plant / Other	-	-	-	-	-	-	-	1,915.00
3529	58099	RECEIVER PIPE LOCATOR	5/1/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3530	81139	925 E TWIGGS ST 1 NEW OFFICE-3RD FLR 2 NEW OFFICES-1ST FLR	5/3/2006	52,247.65	(52,248)	-	General Plant / Other	-	-	-	-	-	-	-	52,247.65
3531	81451	RIVER BEND PH 3A WA PIPES & HYDRANTS	5/3/2006	85,396.00	(28,465)	56,931	General Plant / Other	-	-	-	-	-	-	-	85,396.00
3532	81452	RIVER BEND PH 3A WW PIPES & MANHOLES	5/3/2006	120,824.00	(40,275)	80,549	Collection	-	-	-	-	120,824.00	-	-	-
3533	81075	VALRICO WWTP 2600 FT CHAINLINK FENCE WESTERN BOUNDARY	5/8/2006	27,825.00	(27,825)	-	General Plant / Other	-	-	-	-	-	-	-	27,825.00
3534	81083	PUMP STATION - RIVERCREST PH 2 PARCEL O & R TRACT Z - SITE 1	5/9/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3535	82104	RIVERVIEW PROFESSIONAL CENTER WW FORCEMAIN	5/9/2006	15,925.00	(5,308)	10,617	General Plant / Other	-	-	-	-	-	-	-	15,925.00
3536	81444	MIRA LAGO WEST PH 2B PUMP STATION COMPLETE	5/10/2006	101,600.00	(90,311)	11,289	Distribution	-	-	-	-	101,600.00	-	-	-
3537	81445	MIRA LAGO WEST PH 2B WW PIPES & MANHOLES	5/10/2006	225,612.85	(75,204)	150,409	Collection	-	-	-	-	-	225,612.85	-	-
3538	81446	MIRA LAGO WEST PH 2B WA PIPES & HYDRANTS	5/10/2006	185,663.70	(61,888)	123,776	Distribution	-	-	-	-	185,663.70	-	-	-
3539	81447	FISHHAWK LANDING MEDICAL PARK WW OFFSITE FM	5/10/2006	33,621.30	(11,207)	22,414	General Plant / Other	-	-	-	-	-	-	-	33,621.30
3540	81448	FISHHAWK LANDING MEDICAL PARK WA OFFSITE PIPES & HYDRANTS	5/10/2006	15,367.50	(5,122)	10,245	General Plant / Other	-	-	-	-	-	-	-	15,367.50
3541	81477	VENTANA VILLAGE N PH 1 WA PIPES & HYDRANTS	5/10/2006	95,700.00	(31,900)	63,800	General Plant / Other	-	-	-	-	-	-	-	95,700.00
3542	81478	VENTANA VILLAGE N PH 1 WW PIPES & MANHOLES	5/10/2006	233,800.00	(77,933)	155,867	Collection	-	-	-	-	233,800.00	-	-	-
3543	81479	VENTANA VILLAGE N PH 1 PUMP STATION COMPLETE	5/10/2006	94,500.00	(84,000)	10,500	General Plant / Other	-	-	-	-	-	-	-	94,500.00
3544	81557	DMABRY AWTP CONTROL SYSTEM	5/11/2006	388,007.70	(388,008)	-	WTreatment	388,007.70	-	-	-	-	-	-	-
3545	81558	DMABRY AWTP CONTROL SYSTEM	5/11/2006	551,848.54	(551,849)	-	WTreatment	551,848.54	-	-	-	-	-	-	-
3546	81561	SLUDGE HOLDING TANK 700 000 GAL	5/12/2006	1,015,276.39	(541,470)	473,806	WWTreatment	-	-	-	1,015,276.39	-	-	-	-
3547	81562	SLUDGE HOLDING TANK	5/12/2006	32,348.00	(17,252)	15,096	General Plant / Other	-	-	-	-	-	-	-	32,348.00
3548	58168	TRACTOR BACKHOE	5/17/2006	103,496.00	(103,496)	-	General Plant / Other	-	-	-	-	-	-	-	103,496.00
3549	81563	BELT & CONVEYOR SYSTEM UPGRADE	5/18/2006	143,666.10	(143,666)	-	WWTreatment	-	-	-	143,666.10	-	-	-	-
3550	81564	BELT PRESS EQP & CONVEYOR SYSTEM UPGRADE-EQP	5/18/2006	783,218.72	(783,219)	-	WWTreatment	-	-	-	783,218.72	-	-	-	-
3551	58779	SWEeper	5/30/2006	8,892.96	(8,893)	-	General Plant / Other	-	-	-	-	-	-	-	8,892.96
3552	81449	SUN CITY CENTER-PORTSMITH CONDOS OFF-SITE WA PIPES & HYDRANTS	5/31/2006	194,618.80	(64,873)	129,746	Distribution	-	-	-	-	194,618.80	-	-	-
3553	81450	SUN CITY CENTER-PORTSMITH CONDOS OFF-SITE WW PIPES & HYDRANTS	5/31/2006	90,450.75	(30,150)	60,301	General Plant / Other	-	-	-	-	-	-	-	90,450.75
3554	57870	BEARING INDUCTION HEATER	6/2/2006	1,999.78	(2,000)	-	General Plant / Other	-	-	-	-	-	-	-	1,999.78
3555	57881	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3556	57882	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3557	57883	TELEVISION 50 INCH	6/2/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3558	57888	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3559	58402	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3560	81374	WOLF BRANCH LIFT STATION SITE LOT 5	6/8/2006	44,955.00	-	44,955	General Plant / Other	-	-	-	-	-	-	-	44,955.00
3561	81456	AMSCOT/CARWASH PALM RIVER RD & 78TH O/S WA PIPES & HYDRANTS	6/8/2006	26,618.00	(8,817)	17,801	General Plant / Other	-	-	-	-	-	-	-	26,618.00
3562	57869	FLOW METER PORTABLE ULTRASONIC	6/9/2006	5,802.25	(5,802)	-	General Plant / Other	-	-	-	-	-	-	-	5,802.25
3563	57877	FLOW METER PORTABLE ULTRASONIC	6/9/2006	5,802.25	(5,802)	-	General Plant / Other	-	-	-	-	-	-	-	5,802.25
3564	82099	VAN DYKE CROSSINGS WW PIPES	6/13/2006	97,997.20	(32,462)	65,536	General Plant / Other	-	-	-	-	-	-	-	97,997.20
3565	82100	VAN DYKE CROSSINGS WA PIPES & HYDRANT(1)	6/13/2006	8,678.70	(2,875)	5,804	General Plant / Other	-	-	-	-	-	-	-	8,678.70
3566	82103	OAKS BUSINESS CENTER FORCEMAIN	6/13/2006	48,000.00	(15,900)	32,100	General Plant / Other	-	-	-	-	-	-	-	48,000.00
3567	58626	RACK W/INTEGRATED KEYBOARD & MONITOR	6/14/2006	1,836.00	(1,836)	-	General Plant / Other	-	-	-	-	-	-	-	1,836.00
3568	81453	PANTHER TRACE PH 2A-1 PUMP STATION	6/15/2006	171,080.00	(151,121)	19,959	Collection	-	-	-	-	171,080.00	-	-	-
3569	81454	PANTHER TRACE PH 2A-1 WW PIPES & MANHOLES	6/15/2006	310,920.00	(102,992)	207,928	Collection	-	-	-	-	310,920.00	-	-	-
3570	81455	PANTHER TRACE PH 2A-1 WA PIPES & HYDRANTS	6/15/2006	275,800.00	(91,359)	184,441	Distribution	-	-	-	-	275,800.00	-	-	-
3571	81475	WELLINGTON N @ BAY PK AKA COUNCIL 2 WW PIPES & HYDRANTS	6/15/2006	187,652.80	(62,160)	125,493	Collection	-	-	-	-	187,652.80	-	-	-
3572	81476	WELLINGTON N @ BAY PK AKA COUNCIL 2 WA PIPES & HYDRANTS	6/15/2006	169,570.87	(56,170)	113,401	Distribution	-	-	-	-	169,570.87	-	-	-
3573	58784	WELDER	6/16/2006	5,329.00	(5,329)	-	General Plant / Other	-	-	-	-	-	-	-	5,329.00
3574	58641	WELDER	6/21/2006	5,329.00	(5,329)	-	General Plant / Other	-	-	-	-	-	-	-	5,329.00
3575	58692	TRAILER UTILITY	7/3/2006	47,416.13	(47,416)	-	General Plant / Other	-	-	-	-	-	-	-	47,416.13
3576	58550	TRUCK SILVERADO	7/5/2006	19,718.15	(19,718)	-	General Plant / Other	-	-	-	-	-	-	-	19,718.15
3577	58677	SEDAN TAURUS	7/6/2006	12,603.25	(12,603)	-	General Plant / Other	-	-	-	-	-	-	-	12,603.25
3578	81457	KINGSWAY PHASE 2 OFF-SITE WA PIPES & HYDRANTS	7/14/2006	77,100.00	(25,379)	51,721	General Plant / Other	-	-	-	-	-	-	-	77,100.00
3579	81458	KINGSWAY PHASE 2 WA PIPES & HYDRANTS	7/14/2006	232,100.00	(76,400)	155,700	Distribution	-	-	-	-	232,100.00	-	-	-
3580	81459	KINGSWAY PHASE 2 WW PIPES & MANHOLES	7/14/2006	417,400.00	(137,394)	280,006	Collection	-	-	-	-	417,400.00	-	-	-
3581	81460	KINGSWAY PHASE 1 WA PIPES & HYDRANTS	7/14/2006	123,000.00	(40,488)	82,513	Distribution	-	-	-	-	123,000.00	-	-	-
3582	81461	KINGSWAY PHASE 1 PUMP STATION COMPLETE	7/14/2006	192,500.00	(168,972)	23,528	Distribution	-	-	-	-	192,500.00	-	-	-
3583	81462	KINGSWAY PHASE 1 WW PIPES & MANHOLES	7/14/2006	181,600.00	(59,777)	121,823	Collection	-	-	-	-	181,600.00	-	-	-
3584	81463	KINGSWAY PHASE 1 OFF-SITE WW PIPES	7/14/2006	57,000.00	(18,763)	38,238	General Plant / Other	-	-	-	-	-	-	-	57,000.00
3585	81464	MIRABAY PHASE 3C-3 WA PIPES & HYDRANTS	7/14/2006	74,600.00	(24,556)	50,044	General Plant / Other	-	-	-	-	-	-	-	74,600.00
3586	81465	MIRABAY PHASE 3C-3 WW PIPES & MANHOLES	7/14/2006	83,000.00	(27,321)	55,679	General Plant / Other	-	-	-	-	-	-	-	83,000.00
3587	81466	PANTHER TRACE PH 2A-2 UNIT 2 WA PIPES & HYDRANTS	7/14/2006	580,400.00	(191,048)	389,352	Distribution	-	-	-	-	580,400.00	-	-	-
3588	81467	PANTHER TRACE PH 2A-2 UNIT 2 PUMP STATION TOTAL	7/14/2006	230,140.00	(202,012)	28									

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value						
								Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed
3609	81745	HARR ESTATES OFF-SITE WATERMAIN	8/8/2006	26,690.00	(8,730)	17,960	General Plant / Other	-	-	-	-	-	-	26,690.00
3610	82007	HARR ESTATES OFF-SITE SANITARY FORCEMAIN	8/8/2006	20,690.00	(6,767)	13,923	General Plant / Other	-	-	-	-	-	-	20,690.00
3611	81407	VALRICO HILLS FRANCHISE WW 1400 LF OF 4" FM (PART 1 OF 2)	8/11/2006	405,787.48	(134,175)	271,612	WWTransmission	-	-	-	-	405,787.48	-	-
3612	81408	VALRICO HILLS FRANCHISE 1400 LF OF 4" FM (PART 2 OF 2)	8/11/2006	200,920.03	(63,986)	136,934	WWTransmission	-	-	-	-	200,920.03	-	-
3613	82009	PELICAN POINTE TOWNHOMES OFF-SITE WA PIPES	8/14/2006	22,620.00	(7,399)	15,221	General Plant / Other	-	-	-	-	-	-	22,620.00
3614	82010	PELICAN POINTE TOWNHOMES OFF-SITE WW PIPES	8/14/2006	57,378.00	(18,767)	38,611	General Plant / Other	-	-	-	-	-	-	57,378.00
3615	81619	RIVER OAKS SLUDGE TANK REFURB#1&#2(INCLUDES BLOWERS	8/16/2006	692,658.64	(364,949)	327,709	WWTreatment	-	-	-	692,658.64	-	-	-
3616	81403	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CO	8/17/2006	80,418.80	(41,968)	38,450	General Plant / Other	-	-	-	-	-	-	80,418.80
3617	81404	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CO	8/17/2006	44,242.52	(22,952)	21,290	General Plant / Other	-	-	-	-	-	-	44,242.52
3618	81405	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CC	8/17/2006	651,935.13	(213,236)	438,699	WWTreatment	-	-	-	-	651,935.13	-	-
3619	81406	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CC	8/17/2006	935,715.15	(935,715)	-	WWTreatment	-	-	-	-	935,715.15	-	-
3620	59453	WINCH	8/18/2006	2,237.40	(2,237)	-	General Plant / Other	-	-	-	-	-	-	2,237.40
3621	82115	FISHHAWK RANCH PUBLIX WATER MAIN	8/22/2006	53,520.00	(17,506)	36,015	General Plant / Other	-	-	-	-	-	-	53,520.00
3622	59173	PIPE THREADING MACHINE	8/28/2006	3,071.90	(3,072)	-	General Plant / Other	-	-	-	-	-	-	3,071.90
3623	59449	TRUCK SILVERADO	8/28/2006	15,758.15	(15,758)	-	General Plant / Other	-	-	-	-	-	-	15,758.15
3624	82011	GUNN TOWNHOMES OFF-SITE WW PUMP STATION	8/29/2006	50,608.00	(44,141)	6,467	General Plant / Other	-	-	-	-	-	-	50,608.00
3625	81409	FORCE MAIN 100 FEET 24" @ SR 60 & FALKENBURG RD INTERSE	8/30/2006	101,704.79	(34,442)	67,263	WWTransmission	-	-	-	-	101,704.79	-	-
3626	81410	FORCE MAIN 100 FEET 24" @ SR 60 & FALKENBURG RD INTERSE	8/30/2006	221,106.93	(70,875)	150,232	WWTransmission	-	-	-	-	221,106.93	-	-
3627	82003	RIVER BEND PHASE 2 WA PIPES & HYDRANTS	9/5/2006	133,045.22	(43,240)	89,806	Distribution	-	-	133,045.22	-	-	-	-
3628	82004	RIVER BEND PHASE 2 WW PIPES & MANHOLES	9/5/2006	180,563.88	(58,683)	121,881	Collection	-	-	-	-	180,563.88	-	-
3629	59167	FORKLIFT	9/6/2006	22,748.00	(22,748)	-	General Plant / Other	-	-	-	-	-	-	22,748.00
3630	81497	CANOPY @ WRS WAREHOUSE 16' X 16' WHITE	9/6/2006	9,994.56	(9,995)	-	General Plant / Other	-	-	-	-	-	-	9,994.56
3631	81612	LITHIA-PINECREST RTWM BLOOMINGDALE TO RIVERHILLS	9/6/2006	103,558.56	(33,929)	69,630	General Plant / Other	-	-	-	-	-	-	103,558.56
3632	81613	LITHIA-PINECREST RTWM-BLOOMINGDALE TO RIVERHILLS	9/6/2006	40,256.44	(13,677)	26,580	General Plant / Other	-	-	-	-	-	-	40,256.44
3633	81614	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	86,146.42	(27,994)	58,153	Reclaimed	-	-	-	-	-	86,146.42	-
3634	81615	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	177,166.07	(57,984)	119,182	Reclaimed	-	-	-	-	-	177,166.07	-
3635	81616	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	2,592,000.00	(876,847)	1,715,153	Reclaimed	-	-	-	-	-	2,592,000.00	-
3636	81617	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	1,015,891.11	(294,365)	721,526	Reclaimed	-	-	-	-	-	1,015,891.11	-
3637	82114	WAFFLE HOUSE VALRICO WA PIPES & HYDRANTS(2)	9/12/2006	10,881.66	(3,537)	7,345	General Plant / Other	-	-	-	-	-	-	10,881.66
3638	59160	GENERATOR EMERGENCY	9/13/2006	99,390.00	(99,390)	-	General Plant / Other	-	-	-	-	-	-	99,390.00
3639	59161	GENERATOR EMERGENCY	9/13/2006	61,699.00	(61,699)	-	General Plant / Other	-	-	-	-	-	-	61,699.00
3640	59162	GENERATOR EMERGENCY	9/13/2006	61,699.00	(61,699)	-	General Plant / Other	-	-	-	-	-	-	61,699.00
3641	81995	CARROLLWOOD CROSSINGS SUBDIVISION WW PIPES	9/13/2006	111,792.30	(36,332)	75,460	Collection	-	-	-	-	111,792.30	-	-
3642	81996	CARROLLWOOD CROSSINGS SUBDIVISION WA PIPES	9/13/2006	113,703.40	(36,954)	76,750	Distribution	-	-	113,703.40	-	-	-	-
3643	82005	NORTHWEST MINISTRIES OFF-SITE FORCE MAIN	9/15/2006	8,670.00	(2,818)	5,852	General Plant / Other	-	-	-	-	-	-	8,670.00
3644	82006	NORTHWEST MINISTRIES OFF-SITE WA PIPES & HYDRANTS	9/15/2006	12,232.00	(3,975)	8,257	General Plant / Other	-	-	-	-	-	-	12,232.00
3645	81997	SOUTH FORK E VILLAGE 3 TRACT K UNIT 11 WA PIPES & HYDR	9/19/2006	184,145.85	(59,847)	124,299	Distribution	-	-	184,145.85	-	-	-	-
3646	81998	SOUTH FORK E VILLAGE 3 TRACT K UNIT 11 WW PIPES & MANI	9/19/2006	437,414.69	(142,160)	295,255	Collection	-	-	-	-	437,414.69	-	-
3647	81400	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	152,820.76	(152,821)	-	WWTreatment	-	-	-	152,820.76	-	-	-
3648	81401	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	639,918.90	(639,919)	-	WWTreatment	-	-	-	639,918.90	-	-	-
3649	81402	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	2,055,688.31	(2,055,688)	-	WWTreatment	-	-	-	2,055,688.31	-	-	-
3650	81411	LAKE MANGO/BROADWAY & WILLIAMS UTIL RELOCATE	9/20/2006	55,844.24	(18,149)	37,695	General Plant / Other	-	-	-	-	-	-	55,844.24
3651	81620	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	342,262.49	(342,262)	-	WWTreatment	-	-	-	342,262.49	-	-	-
3652	81525	WWTP VALRICO NETWORKING EQP CISCO SWITCH	9/27/2006	2,546.20	(2,546)	-	General Plant / Other	-	-	-	-	-	-	2,546.20
3653	81618	DALE MABRY SLUDGE TANK #2 REFURB (INCLUDES BLOWERS&	9/27/2006	652,889.42	(335,537)	317,353	WWTreatment	-	-	-	652,889.42	-	-	-
3654	58456	PRINTER	9/30/2006	1,816.00	(1,816)	-	General Plant / Other	-	-	-	-	-	-	1,816.00
3655	59522	TAPPING MACHINE	9/30/2006	1,436.00	(1,436)	-	General Plant / Other	-	-	-	-	-	-	1,436.00
3656	59593	RACK	9/30/2006	1,692.57	(1,693)	-	General Plant / Other	-	-	-	-	-	-	1,692.57
3657	59640	TAPPING MACHINE	9/30/2006	1,416.00	(1,416)	-	General Plant / Other	-	-	-	-	-	-	1,416.00
3658	59641	TAPPING MACHINE	9/30/2006	1,416.00	(1,416)	-	General Plant / Other	-	-	-	-	-	-	1,416.00
3659	81414	HYDROFLUOROSILIC ACID STORAGE TANK	9/30/2006	68,903.00	(35,830)	33,073	General Plant / Other	-	-	-	-	-	-	68,903.00
3660	81415	PHOSPHORIC ACID STORAGE TANK	9/30/2006	42,571.00	(13,836)	28,735	General Plant / Other	-	-	-	-	-	-	42,571.00
3661	81416	PORPORTIONING PUMP	9/30/2006	4,112.00	(4,112)	-	General Plant / Other	-	-	-	-	-	-	4,112.00
3662	81417	SHELTER BUILDING	9/30/2006	8,886.00	(7,701)	1,185	General Plant / Other	-	-	-	-	-	-	8,886.00
3663	81418	YARD PIPING MODIFICATIONS	9/30/2006	209,175.00	(67,982)	141,193	Distribution	-	-	209,175.00	-	-	-	-
3664	81419	DIESEL FUEL TANK	9/30/2006	46,047.00	(23,944)	22,103	General Plant / Other	-	-	-	-	-	-	46,047.00
3665	81420	AUTO TRANSFER SWITCH	9/30/2006	65,755.00	(65,755)	-	General Plant / Other	-	-	-	-	-	-	65,755.00
3666	81421	HYDROFLUOROSILIC ACID STORAGE TANK	9/30/2006	24,452.00	(12,715)	11,737	General Plant / Other	-	-	-	-	-	-	24,452.00
3667	81422	WW AMMONIA SHED ROOF	9/30/2006	9,418.00	(4,897)	4,521	General Plant / Other	-	-	-	-	-	-	9,418.00
3668	81423	HYPPOCHLORITE FEED SYSTEM	9/30/2006	41,442.00	(41,442)	-	General Plant / Other	-	-	-	-	-	-	41,442.00
3669	81424	SECURITY LIGHTING	9/30/2006	1,475.00	(1,475)	-	Distribution	-	-	1,475.00	-	-	-	-
3670	81425	EXTERNAL BATTERY PACK	9/30/2006	2,857.00	(2,857)	-	General Plant / Other	-	-	-	-	-	-	2,857.00
3671	81426	HYDROFLUOROSILIC ACID STORAGE TANK	9/30/2006	50,661.00	(26,344)	24,317	General Plant / Other	-	-	-	-	-	-	50,661.00
3672	81528	WWTP RIVER OAKS ADMIN OFFICE UPGRADE	9/30/2006	23,999.52	(7,800)	16,200	General Plant / Other	-	-	-	-	-	-	23,999.52
3673	81570	AIR CIRCULATION EQP AT RIVER OAKS	9/30/2006	21,828.76	(21,828)	-	General Plant / Other	-	-	-	-	-	-	21,828.76
3674	81572	ROADWAY LIGHTING @ NWRRF	9/30/2006	19,464.00	(19,464)	-	General Plant / Other	-	-	-	-	-	-	19,464.00
3675	81573	NW REG SLUDGE PUMP TANK UPGRADE	9/30/2006	74,730.00	(74,730)	-	General Plant / Other	-	-	-	-	-	-	74,730.00
3676	81574	ELECTRICAL EQP @ NWRRF	9/30/2006	19,464.00	(19,464)	-	General Plant / Other	-	-	-	-	-	-	19,464.00
3677	81575	WIRING @ NWRRF	9/30/2006	112,410.00	(112,410)	-	WWTreatment	-	-	-	112,410.00	-	-	-
3678	81576	NW REG SLUDGE PUMP TANK UPGRADE	9/30/2006	72,684.										

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Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3697	81991	AMBERLY OAKS TOWNHOMES WW PIPES	10/16/2006	12,851.00	(4,150)	8,701	General Plant / Other	-	-	-	-	-	-	-	12,851.00
3698	81992	SUMMERFIELD VILLAGE 1 TRACT 18 WA PIPES & HYDRANTS	10/16/2006	135,462.00	(43,743)	91,719	Distribution	-	-	135,462.00	-	-	-	-	-
3699	81993	SUMMERFIELD VILLAGE 1 TRACT 18 WW PIPES & MANHOLES	10/16/2006	189,213.40	(61,100)	128,113	Collection	-	-	-	-	189,213.40	-	-	-
3700	82116	SHELDON CREEK TOWNHOMES WA PIPES & HYDRANT	10/24/2006	21,280.00	(6,872)	14,408	General Plant / Other	-	-	-	-	-	-	-	21,280.00
3701	81433	LITHIA WTP ADDITIONAL PUMP CAPACITY (SCADA)	11/7/2006	45,066.52	(45,067)	-	General Plant / Other	-	-	-	-	-	-	-	45,066.52
3702	82117	CASTILLO ROAD WATER SERVICE LINE EXTENSION WA PIPES	11/14/2006	30,000.00	(9,625)	20,375	General Plant / Other	-	-	-	-	-	-	-	30,000.00
3703	81913	VAN DYKE RW PUMPING IMP	11/16/2006	83,351.76	(83,352)	-	Reclaimed	-	-	-	-	-	83,351.76	-	-
3704	81914	VAN DYKE 5 MILLION GAL RW TANK	11/16/2006	1,200,000.00	(424,588)	775,412	WWTreatment	-	-	-	1,200,000.00	-	-	-	-
3705	81915	VAN DYKE RW PUMPING IMP	11/16/2006	1,513,752.25	(1,513,752)	-	Reclaimed	-	-	-	-	-	-	-	-
3706	81916	VAN DYKE PUMPING IMP	11/16/2006	517,487.55	(517,488)	-	Collection	-	-	-	-	517,487.55	-	-	-
3707	59811	GENERATOR TRAILER MTD	11/17/2006	100,547.17	(100,547)	-	General Plant / Other	-	-	-	-	-	-	-	-
3708	59812	GENERATOR TRAILER MTD	11/17/2006	62,907.42	(62,907)	-	General Plant / Other	-	-	-	-	-	-	-	100,547.17
3709	59813	GENERATOR TRAILER MTD	11/17/2006	61,699.00	(61,699)	-	General Plant / Other	-	-	-	-	-	-	-	-
3710	59814	PUMP DIAPHRAGM TRAIL MTD	11/20/2006	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	61,699.00
3711	59818	PUMP DIAPHRAGM TRAIL MTD	11/20/2006	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	44,150.00
3712	59819	PUMP DIAPHRAGM TRAIL MTD	11/20/2006	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	44,150.00
3713	59804	PROJECTOR	11/22/2006	1,375.00	(1,375)	-	General Plant / Other	-	-	-	-	-	-	-	1,375.00
3714	59872	LASER SHAFT ALIGNMENT	12/18/2006	4,562.00	(4,562)	-	General Plant / Other	-	-	-	-	-	-	-	4,562.00
3715	60443	TITRATOR	12/21/2006	2,555.91	(2,556)	-	General Plant / Other	-	-	-	-	-	-	-	2,555.91
3716	60445	TITRATOR	12/21/2006	2,555.91	(2,556)	-	General Plant / Other	-	-	-	-	-	-	-	2,555.91
3717	81917	EAST CAMELIA & WINDHORST UTILITIES RELOCATE	12/21/2006	5,093.15	(1,623)	3,470	General Plant / Other	-	-	-	-	-	-	-	5,093.15
3718	60067	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3719	60068	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3720	60069	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3721	60070	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3722	81983	NETWORKING EQP @ WATER PINEBROOK	1/4/2007	4,759.63	(4,760)	-	General Plant / Other	-	-	-	-	-	-	-	4,759.63
3723	82123	MOSS LANDING PHASE 2 WA PIPES & HYDRANTS	1/5/2007	36,587.35	(11,586)	25,001	General Plant / Other	-	-	-	-	-	-	-	36,587.35
3724	82124	MOSS LANDING PHASE 2 WW PIPES & MANHOLES	1/5/2007	36,373.50	(11,518)	24,855	General Plant / Other	-	-	-	-	-	-	-	36,373.50
3725	82122	FAMILY MEDICAL CARE OF RIVERVIEW OFFSITE FORCEMAIN	1/9/2007	9,485.07	(3,004)	6,482	General Plant / Other	-	-	-	-	-	-	-	9,485.07
3726	60415	TANK FUEL	1/12/2007	1,162.90	(1,163)	-	General Plant / Other	-	-	-	-	-	-	-	1,162.90
3727	60416	TANK FUEL	1/12/2007	1,162.90	(1,163)	-	General Plant / Other	-	-	-	-	-	-	-	1,162.90
3728	60786	FLOW INJECTION ANALYSIS	1/18/2007	31,746.00	(31,746)	-	General Plant / Other	-	-	-	-	-	-	-	31,746.00
3729	60787	FLOW INJECTION ANALYSIS	1/18/2007	31,746.00	(31,746)	-	General Plant / Other	-	-	-	-	-	-	-	31,746.00
3730	81919	WOODBERRY FORCE MAIN IMPROVEMENTS	1/19/2007	35,182.93	(11,141)	24,042	General Plant / Other	-	-	-	-	-	-	-	35,182.93
3731	81920	WOODBERRY FORCEMAIN IMPROVEMENTS	1/19/2007	771,631.75	(244,350)	527,282	Collection	-	-	-	-	771,631.75	-	-	-
3732	60788	CABINET SANDBLASTING	1/24/2007	2,309.08	(2,309)	-	General Plant / Other	-	-	-	-	-	-	-	2,309.08
3733	60448	RADAR GROUND SYSTEM	1/26/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3734	60449	RADAR GROUND SYSTEM	1/26/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3735	82042	PUMP STATION RIVER BEND PH 3A TRACT "M" SITE	2/1/2007	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3736	60135	PUMP DIAPHRAGM TRAIL MTD	2/2/2007	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	44,150.00
3737	82118	CYPRESS CREEK PHASE 1 WA PIPES & HYDRANTS(8)	2/13/2007	216,000.00	(67,950)	148,050	Distribution	-	-	216,000.00	-	-	-	-	-
3738	82119	CYPRESS CREEK PHASE 1 PUMP STATION #1 (30 FT) COMPLETE	2/13/2007	298,280.00	(250,224)	48,056	Collection	-	-	-	-	298,280.00	-	-	-
3739	82120	CYPRESS CREEK PHASE 1 WW PIPES & MANHOLES	2/13/2007	363,420.00	(114,326)	249,094	Collection	-	-	-	-	363,420.00	-	-	-
3740	60414	PLOTTER	2/16/2007	9,746.00	(9,746)	-	General Plant / Other	-	-	-	-	-	-	-	9,746.00
3741	81820	FISHHAWK RANCH TOWNCENTER PH 2C WATER PIPES & HYDR	2/16/2007	63,400.00	(19,945)	43,455	General Plant / Other	-	-	-	-	-	-	-	63,400.00
3742	81821	FISHHAWK RANCH TOWNCENTER PHASE 2C RECLAIMED WA P	2/16/2007	37,900.00	(11,923)	25,977	General Plant / Other	-	-	-	-	-	-	-	37,900.00
3743	81822	FISHHAWK RANCH TOWNCENTER PHASE 2C WW MH & PIPES	2/16/2007	56,000.00	(17,617)	38,383	General Plant / Other	-	-	-	-	-	-	-	56,000.00
3744	81835	TANGLEWOOD PRESERVE PH 1 FKA WINTERPARK LIFT STATIO	2/21/2007	195,007.00	(163,589)	31,418	Collection	-	-	-	-	195,007.00	-	-	-
3745	81836	TANGLEWOOD PRESERVE PH 1 FKA WINTERPARK WW MH & PI	2/21/2007	262,102.72	(82,453)	179,650	Collection	-	-	-	-	262,102.72	-	-	-
3746	81837	TANGLEWOOD PRESERVE PH 1 FKA WINTERPARK WA PIPES & I	2/21/2007	266,775.45	(83,923)	182,852	Distribution	-	-	266,775.45	-	-	-	-	-
3747	81918	CENTRAL DRIVE WATER MAIN PH II	2/21/2007	114,718.24	(36,088)	78,630	Distribution	-	-	114,718.24	-	-	-	-	-
3748	82121	FIRST BAPTIST CHURCH OF BRANDON OFFSITE WA PIPES & HYD	2/27/2007	29,590.00	(9,309)	20,281	General Plant / Other	-	-	-	-	-	-	-	29,590.00
3749	82649	SHADY CREEK PRESERVE LIFT STATION	2/28/2007	175,000.00	(146,806)	28,195	Collection	-	-	-	-	175,000.00	-	-	-
3750	82650	SHADY CREEK PRESERVE WW PIPES & MANHOLES	2/28/2007	224,168.00	(70,520)	153,648	Collection	-	-	-	-	224,168.00	-	-	-
3751	82651	SHADY CREEK PRESERVE WA PIPES	2/28/2007	165,927.00	(52,198)	113,729	Distribution	-	-	-	-	165,927.00	-	-	-
3752	81719	MANHOLE REPLACE (2007)@NORTH ST & CLARK AV WO#8	3/9/2007	36,257.72	(11,331)	24,927	General Plant / Other	-	-	-	-	-	-	-	36,257.72
3753	81817	CYPRESS CREEK PHASE 2 WATER PIPES & HYDRANTS	3/13/2007	822,600.00	(257,063)	565,538	Distribution	-	-	822,600.00	-	-	-	-	-
3754	81818	CYPRESS CREEK PHASE 2 PUMP STATION #2 COMPLETE	3/13/2007	342,000.00	(285,000)	57,000	Collection	-	-	-	-	342,000.00	-	-	-
3755	81819	CYPRESS CREEK PHASE 2 WASTEWATER MH & PIPES	3/13/2007	1,281,400.00	(400,437)	880,963	Distribution	-	-	1,281,400.00	-	-	-	-	-
3756	82358	925 E TWIGGS ST FACADE & SIGN RENOVATION	3/27/2007	90,712.60	(90,713)	-	General Plant / Other	-	-	-	-	-	-	-	90,712.60
3757	60535	PRINTER	4/3/2007	1,586.00	(1,586)	-	General Plant / Other	-	-	-	-	-	-	-	1,586.00
3758	81928	RACETRACK RD UTIL RELOC (C'WAY-S.MOBLEY)	4/5/2007	1,093,705.36	(339,504)	754,201	WTransmission	-	1,093,705.36	-	-	-	-	-	-
3759	81824	LADERA SUBDIVISION PHASE 1 LIFT STATION	4/9/2007	170,000.00	(140,722)	29,278	Distribution	-	-	-	-	170,000.00	-	-	-
3760	81825	LADERA SUBDIVISION PHASE 1 WASTEWATER MH & PIPES	4/9/2007	508,790.50	(157,937)	350,853	Collection	-	-	-	-	508,790.50	-	-	-
3761	81826	LADERA SUBDIVISION PHASE 1 WATER PIPES & HYDRANTS	4/9/2007	791,000.00	(545,540)	245,460	Distribution	-	-	-	-	791,000.00	-	-	-
3762	81827	LADERA SUBDIVISION PHASE 2 WASTEWATER MH & PIPES	4/9/2007	185,346.00	(57,534)	127,812	Collection	-	-	-	-	-	185,346.00	-	-
3763	81828	LADERA SUBDIVISION PHASE 2 WATER PIPES & HYDRANTS	4/9/2007	167,272.50	(51,924)	115,348	Distribution	-	-	-	-	167,272.50	-	-	-
3764	82652	EAGLE PALM DRIVE EXTENSION WW PIPES & MANHOLES	4/10/2007	117,607.00	(36,507)	81,100	Collection	-	-	-	-	-	117,607.00	-	-
3															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value				Other	
								W/Treatment	W/Transmission	Distribution	W/WTreatment	Collection	W/WTransmission	Reclaimed		General Plant / Other
3785	81844	TOULON PHASE 2 WASTEWATER MH & PIPES	4/25/2007	211,693.00	(65,713)	145,980	Collection	-	-	-	-	211,693.00	-	-	-	
3786	81811	CITRUS PARK MALL-DICKS SP GOODS WW MH & PIPES	4/27/2007	23,573.63	(7,318)	16,256	General Plant / Other	-	-	-	-	-	-	-	23,573.63	
3787	81812	CITRUS PARK MALL-DICKS SP GOODS WA PIPES & HYDRANTS	4/27/2007	41,328.93	(12,829)	28,500	General Plant / Other	-	-	-	-	-	-	-	41,328.93	
3788	81815	SUN CITY CTR RICHMOND CONDOS-KINGS GREEN DR-WA PIPES	4/27/2007	56,348.73	(17,492)	38,857	General Plant / Other	-	-	-	-	-	-	-	56,348.73	
3789	81816	SUN CITY CTR RICHMOND CONDOS-KINGS GREEN DR WW MH & F	4/27/2007	57,727.94	(17,920)	39,808	General Plant / Other	-	-	-	-	-	-	-	57,727.94	
3790	81823	GRACE COMM UNITED METHODIST CHURCH OFF-SITE FORCEM	4/27/2007	14,852.00	(4,610)	10,242	General Plant / Other	-	-	-	-	-	-	-	14,852.00	
3791	81831	PEACH AVENUE TOWNHOMES OFF-SITE FORCEMAIN	4/27/2007	43,309.00	(13,444)	29,865	General Plant / Other	-	-	-	-	-	-	-	43,309.00	
3792	81848	SUN CITY CTR OAKLEY GREENS CONDOS WATER PIPES & HYDR	4/27/2007	131,661.10	(40,870)	90,791	Distribution	-	-	131,661.10	-	-	-	-	-	
3793	81849	SUN CITY CENTER OAKLEY GREENS CONDOS WW MH & PIPES	4/27/2007	159,509.20	(49,514)	109,995	Collection	-	-	-	-	159,509.20	-	-	-	
3794	81850	W PRK PRESERVE AKA LINEBGH AV T.HOMES-WA PIPES&HYDR	4/27/2007	81,755.00	(25,378)	56,377	General Plant / Other	-	-	-	-	-	-	-	81,755.00	
3795	81851	W PRK PRESERVE AKA LINEBGT AV T.HOMES WW MH & PIPES (C	4/27/2007	64,013.00	(19,871)	44,142	General Plant / Other	-	-	-	-	-	-	-	64,013.00	
3796	81832	STONEWOOD SUBDIVISION WATER PIPES & HYDRANTS	4/30/2007	72,862.56	(22,618)	50,245	General Plant / Other	-	-	-	-	-	-	-	72,862.56	
3797	81833	STONEWOOD SUBDIVISION LIFT STATION	4/30/2007	102,743.71	(85,049)	17,695	Collection	-	-	-	-	102,743.71	-	-	-	
3798	81834	STONEWOOD SUBDIVISION WASTEWATER MH & PIPES	4/30/2007	149,620.31	(46,445)	103,176	Collection	-	-	-	-	149,620.31	-	-	-	
3799	81852	CLAYMORE CROSSINGS OFF-SITE FORCEMAIN	4/30/2007	116,032.00	(36,018)	80,014	WWTransmission	-	-	-	-	-	116,032.00	-	-	
3800	60711	AIR COMPRESSOR	5/4/2007	24,100.00	(24,100)	-	General Plant / Other	-	-	-	-	-	-	-	24,100.00	
3801	60871	TRUCK SEWER JET	5/8/2007	228,970.00	(228,970)	-	General Plant / Other	-	-	-	-	-	-	-	228,970.00	
3802	60872	TRUCK SEWER JET	5/8/2007	224,970.00	(224,970)	-	General Plant / Other	-	-	-	-	-	-	-	224,970.00	
3803	82654	COASTAL AUTO SPA OFF-SITE WW PIPES	5/8/2007	8,700.00	(2,683)	6,017	General Plant / Other	-	-	-	-	-	-	-	8,700.00	
3804	60896	SUV ESCAPE	5/9/2007	14,770.00	(14,770)	-	General Plant / Other	-	-	-	-	-	-	-	14,770.00	
3805	81925	SR 60 12 INCH PARALLEL FORCEMAIN	5/9/2007	3,213,140.33	(990,718)	2,222,422	WWTransmission	-	-	-	-	3,213,140.33	-	-	-	
3806	81926	SR 60 12 INCH PARALLEL FORCEMAIN	5/9/2007	417,296.01	(128,665)	288,631	WWTransmission	-	-	-	-	417,296.01	-	-	-	
3807	61383	WINCH	5/11/2007	2,287.49	(2,287)	-	General Plant / Other	-	-	-	-	-	-	-	2,287.49	
3808	60510	TRAILER UTILITY	5/21/2007	5,600.00	(5,600)	-	General Plant / Other	-	-	-	-	-	-	-	5,600.00	
3809	81927	MEM HWY BRIDGE OVER DICK CREEK UTIL RELOCATE	5/25/2007	99,619.00	(30,117)	69,502	General Plant / Other	-	-	-	-	-	-	-	99,619.00	
3810	81921	WW PS MILLER MAC	6/1/2007	635,036.23	(194,387)	440,650	Collection	-	-	-	-	635,036.23	-	-	-	
3811	81922	WW PS MILLER MAC	6/1/2007	1,528,905.60	(468,084)	1,060,822	Collection	-	-	-	-	1,528,905.60	-	-	-	
3812	81923	WW PS MILLER MAC WET WELL	6/1/2007	207,947.97	(207,948)	-	Collection	-	-	-	-	207,947.97	-	-	-	
3813	81924	WW PS MILLER MAC EMERGENCY GENERATOR	6/1/2007	229,389.15	(229,389)	-	Collection	-	-	-	-	229,389.15	-	-	-	
3814	60938	PRINTER	6/5/2007	1,301.92	(1,302)	-	General Plant / Other	-	-	-	-	-	-	-	1,301.92	
3815	60940	PRINTER	6/5/2007	1,301.92	(1,302)	-	General Plant / Other	-	-	-	-	-	-	-	1,301.92	
3816	60951	PRINTER	6/5/2007	1,475.74	(1,476)	-	General Plant / Other	-	-	-	-	-	-	-	1,475.74	
3817	82596	BAHIA LAKES PHASE 3 (SR#05-0342 FOLIO 55681)	6/12/2007	152,325.72	(46,650)	105,676	Distribution	-	-	152,325.72	-	-	-	-	-	
3818	61206	TRAILER DUMP	6/28/2007	3,750.00	(3,750)	-	General Plant / Other	-	-	-	-	-	-	-	3,750.00	
3819	82655	BAYOU PASS PHASE 2 WW PIPES & MANHOLES	6/28/2007	9,518.00	(2,915)	6,603	General Plant / Other	-	-	-	-	-	-	-	9,518.00	
3820	82656	BAYOU PASS PHASE 2 WA PIPES	6/28/2007	6,930.00	(2,122)	4,808	General Plant / Other	-	-	-	-	-	-	-	6,930.00	
3821	81787	WOODBERRY PS WET WELL MOD & PIPING	7/9/2007	823,740.23	(249,885)	573,855	Collection	-	-	-	-	823,740.23	-	-	-	
3822	81788	WOODBERRY PS A/C & INSTRUMENTATION	7/9/2007	827,715.88	(827,716)	-	Collection	-	-	-	-	827,715.88	-	-	-	
3823	81789	WOODBERRY PS ODOR CONTROL & VALVES	7/9/2007	214,629.72	(65,268)	149,362	Collection	-	-	-	-	214,629.72	-	-	-	
3824	61443	COMPUTER MONITOR	7/11/2007	3,129.52	(3,130)	-	General Plant / Other	-	-	-	-	-	-	-	3,129.52	
3825	81796	WW PS VALRICO RECLAIMED WATER REPLACEMENT	7/11/2007	1,237,831.10	(375,493)	862,338	Reclaimed	-	-	-	-	-	1,237,831.10	-	-	
3826	81797	WW PS VALRICO RECLAIMED WATER REPLACEMENT	7/11/2007	1,283,919.18	(388,806)	895,113	Reclaimed	-	-	-	-	-	1,283,919.18	-	-	
3827	81798	VALRICO RW PUMP STATION REPLACEMENT	7/11/2007	1,007,681.94	(306,006)	701,676	WWTreatment	-	-	-	1,007,681.94	-	-	-	-	
3828	81799	VALRICO RW PUMP STATION REPLACEMENT	7/11/2007	191,941.11	(191,941)	-	WWTreatment	-	-	-	191,941.11	-	-	-	-	
3829	81800	VALRICO RW PUMP STATION REPLACEMENT	7/11/2007	172,916.27	(172,916)	-	WWTreatment	-	-	-	172,916.27	-	-	-	-	
3830	81795	MILLER MAC RD WW UTIL RELOC	7/19/2007	23,713.00	(7,213)	16,500	General Plant / Other	-	-	-	-	-	-	-	23,713.00	
3831	81886	BIMIMI BAY PHASE 2 WA PIPES & HYDRANTS	7/20/2007	85,900.00	(26,128)	59,772	General Plant / Other	-	-	-	-	-	-	-	85,900.00	
3832	81887	BIMIMI BAY PHASE 2 WW MANHOLES & PIPES	7/20/2007	176,314.40	(53,629)	122,685	Collection	-	-	-	-	176,314.40	-	-	-	
3833	81888	BIMIMI BAY PHASE 2 LIFT STATION	7/20/2007	110,043.20	(110,043)	-	Collection	-	-	-	-	110,043.20	-	-	-	
3834	61332	FORKLIFT	7/23/2007	32,809.00	(32,809)	-	General Plant / Other	-	-	-	-	-	-	-	32,809.00	
3835	82668	VISCONTI/ALAMBRA APARTMENTS WA PIPES & HYDRANTS(2)	7/24/2007	182,260.00	(55,437)	126,823	Distribution	-	-	182,260.00	-	-	-	-	-	
3836	82669	VISCONTI/ALAMBRA APARTMENTS LIFT STATION	7/24/2007	117,924.00	(95,649)	22,275	Collection	-	-	-	-	117,924.00	-	-	-	
3837	82670	VISCONTI/ALAMBRA APARTMENTS WW PIPES & MANHOLES	7/24/2007	65,197.00	(19,831)	45,366	General Plant / Other	-	-	-	-	-	-	-	65,197.00	
3838	61171	TRUCK F150	7/31/2007	17,451.00	(17,451)	-	General Plant / Other	-	-	-	-	-	-	-	17,451.00	
3839	61172	TRUCK F150	7/31/2007	17,451.00	(17,451)	-	General Plant / Other	-	-	-	-	-	-	-	17,451.00	
3840	81858	TAMPA SHORES PUMP STATION EQUIPMENT	7/31/2007	353,380.00	(53,380)	-	Collection	-	-	-	-	353,380.00	-	-	-	
3841	81859	TAMPA SHORES PUMP STATION ELECTRICAL	7/31/2007	55,283.00	(55,283)	-	General Plant / Other	-	-	-	-	-	-	-	55,283.00	
3842	81860	LIMONA PUMP STATION EQUIPMENT	7/31/2007	443,484.00	(443,484)	-	Collection	-	-	-	-	443,484.00	-	-	-	
3843	81883	CAMELIA ESTATES WATER PIPES & HYDRANTS	8/6/2007	90,294.00	(27,276)	63,018	General Plant / Other	-	-	-	-	-	-	-	90,294.00	
3844	81884	CAMELIA ESTATES LIFT STATION	8/6/2007	140,000.00	(140,000)	-	Collection	-	-	-	-	140,000.00	-	-	-	
3845	81885	CAMELIA ESTATES WW MH & PIPES	8/6/2007	94,603.00	(28,578)	66,025	General Plant / Other	-	-	-	-	-	-	-	94,603.00	
3846	81889	WEDGEWOOD VILLAGE TOWNHOMES OFF-SITE WA PIPES & HYD	8/6/2007	171,682.00	(51,862)	119,820	Distribution	-	-	171,682.00	-	-	-	-	-	
3847	81890	WINTHROP PHASE 1B LIFT STATION	8/6/2007	165,000.00	(132,917)	32,083	Collection	-	-	-	-	165,000.00	-	-	-	
3848	81891	WINTHROP PHASE 1B WATER PIPES & HYDRANTS	8/6/2007	195,740.00	(59,130)	136,610	Distribution	-	-	-	-	-	-	-	-	
3849	81892	WINTHROP PHASE 1B WASTEWATER MH & PIPES	8/6/2007	266,434.00	(80,485)	185,949	Distribution	-	-	-	-	266,434.00	-	-	-	
3850	81903	OAK CREEK PARCEL 1B - WATER PIPES & HYDRANTS(12)	8/10/2007	191,900.00	(57,970)	133,930	Distribution	-	-	-	-	191,900.00	-	-	-	
3851	81904	OAK CREEK PARCEL 1B - WW MANHOLES(26) & PIPES	8/10/2007	242,700.00	(73,316)	169,384	Collection	-	-	-	-	242,700.00	-	-	-	
3852	61466															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3873	81909	STONEBRIER PHASE 1 - WATER PIPES & HYDRANTS(29)	8/22/2007	539,000.00	(162,823)	376,177	Distribution	-	-	539,000.00	-	-	-	-	-
3874	81910	STONEBRIER PHASE 1 - WW MANHOLES(45) & PIPES	8/22/2007	909,340.00	(274,696)	634,644	Collection	-	-	-	-	909,340.00	-	-	-
3875	81911	STONEBRIER PHASE 1 - PUMP STATION COMPLETE #1	8/22/2007	211,450.00	(170,335)	41,115	Collection	-	-	-	-	211,450.00	-	-	-
3876	81912	STONEBRIER PHASE 1 - PUMP STATION COMPLETE #2	8/22/2007	155,110.00	(124,950)	30,160	Distribution	-	-	155,110.00	-	-	-	-	-
3877	81793	D'MABRY ODOR CONTROL EQUIP REPLACEMENT	8/30/2007	1,244,383.00	(375,553)	868,830	WWTreatment	-	-	-	1,244,383.00	-	-	-	-
3878	81790	SECURITY IMP CAMERA SURVEILLANCE @ LITHIA WTP	8/31/2007	336,832.35	(336,832)	-	WTreatment	336,832.35	-	-	-	-	-	-	-
3879	81791	SECURITY IMPROVEMENTS @ FAWN RIDGE WTP	8/31/2007	290,935.27	(290,935)	-	WTreatment	290,935.27	-	-	-	-	-	-	-
3880	81792	SECURITY IMPROVEMENTS @ LAKE PARK WTP	8/31/2007	308,414.97	(308,415)	-	WTreatment	308,414.97	-	-	-	-	-	-	-
3881	81861	LIMONA PUMP STATION ELECTRICAL	8/31/2007	113,330.00	(113,330)	-	Distribution	-	-	113,330.00	-	-	-	-	-
3882	82671	HARTLINE PARK N RIDE/WAL-MART#1203-01 OS WA PIPES & HYD	9/11/2007	45,335.79	(13,601)	31,735	General Plant / Other	-	-	-	-	-	-	-	45,335.79
3883	82171	DARBY LAKE SUBDIVISION PH II WA PIPES & HYDRANTS	9/12/2007	20,147.90	(6,044)	14,104	General Plant / Other	-	-	-	-	-	-	-	20,147.90
3884	82172	CYPRESS CREEK PHASE 3 WA PIPES & HYDRANTS	9/12/2007	606,600.00	(181,980)	424,620	Distribution	-	-	606,600.00	-	-	-	-	-
3885	82173	CYPRESS CREEK PH 3 WW PIPES & MANHOLES	9/12/2007	836,300.00	(250,890)	585,410	Collection	-	-	-	-	836,300.00	-	-	-
3886	82174	MIRABAY PARCEL 7 PH 3 WA PIPES & HYDRANTS	9/12/2007	54,900.00	(16,470)	38,430	General Plant / Other	-	-	-	-	-	-	-	54,900.00
3887	82175	MIRABAY PARCEL 7 PH 3 WW PIPES & MANHOLES	9/12/2007	26,000.00	(7,800)	18,200	General Plant / Other	-	-	-	-	-	-	-	26,000.00
3888	82168	BELMONT PHASE 1A PUMP STATION COMPLETE	9/13/2007	428,690.00	(428,690)	-	Collection	-	-	-	-	428,690.00	-	-	-
3889	82169	BELMONT PHASE 1A WW PIPES & MANHOLES	9/13/2007	1,418,110.00	(425,433)	992,677	Collection	-	-	-	-	1,418,110.00	-	-	-
3890	82170	BELMONT PHASE 1A WA PIPES & HYDRANTS	9/13/2007	891,000.00	(267,300)	623,700	Distribution	-	-	891,000.00	-	-	-	-	-
3891	61448	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3892	61449	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3893	61450	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3894	61451	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3895	61452	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3896	61453	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3897	61454	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3898	61455	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3899	61456	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3900	61457	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3901	61458	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3902	61774	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3903	61775	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3904	61776	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3905	61777	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3906	61778	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3907	61779	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3908	61780	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3909	61781	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	-	1,773.35
3910	61517	TRAILER UTILITY	9/24/2007	5,456.00	(5,456)	-	General Plant / Other	-	-	-	-	-	-	-	5,456.00
3911	61925	TRUCK F350	9/24/2007	35,146.81	(35,147)	-	General Plant / Other	-	-	-	-	-	-	-	35,146.81
3912	82177	KEYSTONE KOREAN BAPTIST CHURCH WW PIPES & MANHOLES	9/25/2007	26,257.00	(7,877)	18,380	General Plant / Other	-	-	-	-	-	-	-	26,257.00
3913	82178	VETERANS PROFESSIONAL CENTER OFFSITE WA PIPES & HYDRANTS	9/25/2007	16,608.00	(4,982)	11,626	General Plant / Other	-	-	-	-	-	-	-	16,608.00
3914	81754	LPSS-802 WHITE HERON BLVD RUSKIN (WO#006)	9/27/2007	26,719.00	(26,719)	-	General Plant / Other	-	-	-	-	-	-	-	26,719.00
3915	81755	LPSS-817 BLUE HERON BLVD RUSKIN (WO#007)	9/27/2007	28,171.00	(28,171)	-	General Plant / Other	-	-	-	-	-	-	-	28,171.00
3916	81756	LPSS-5708 CAMP ST WIMAUMA (WO#008)	9/27/2007	27,101.00	(27,101)	-	General Plant / Other	-	-	-	-	-	-	-	27,101.00
3917	81757	LPSS-5216 EDINA ST WIMAUMA (WO#010)	9/27/2007	27,991.00	(27,991)	-	General Plant / Other	-	-	-	-	-	-	-	27,991.00
3918	81758	LPSS-601 SE 3RD AVENUE RUSKIN (WO#011)	9/27/2007	30,659.00	(30,659)	-	General Plant / Other	-	-	-	-	-	-	-	30,659.00
3919	81759	LPSS-1618 7TH ST SW RUSKIN (WO#12)	9/27/2007	30,082.00	(30,082)	-	General Plant / Other	-	-	-	-	-	-	-	30,082.00
3920	81760	LPSS-1309 SW RIVER DR RUSKIN (WO#013)	9/27/2007	26,949.00	(26,949)	-	General Plant / Other	-	-	-	-	-	-	-	26,949.00
3921	81761	LPSS-118 NW 18TH ST RUSKIN (WO#014)	9/27/2007	25,926.00	(25,926)	-	General Plant / Other	-	-	-	-	-	-	-	25,926.00
3922	81762	LPSS-524 S DOMINO DR RUSKIN (WO#015)	9/27/2007	29,547.00	(29,547)	-	General Plant / Other	-	-	-	-	-	-	-	29,547.00
3923	81763	LPSS-108 S DOMINO DR RUSKIN (WO#016)	9/27/2007	28,365.00	(28,365)	-	General Plant / Other	-	-	-	-	-	-	-	28,365.00
3924	81764	LPSS-806 WHITE HERON BLVD RUSKIN (WO#017)	9/27/2007	26,420.00	(26,420)	-	General Plant / Other	-	-	-	-	-	-	-	26,420.00
3925	81765	LPSS-5907 NORTH ST WIMAUMA (WO#018)	9/27/2007	25,589.00	(25,589)	-	General Plant / Other	-	-	-	-	-	-	-	25,589.00
3926	81766	LPSS-3530 SHELLPOINT RD W RUSKIN (WO#020)	9/27/2007	27,875.00	(27,875)	-	General Plant / Other	-	-	-	-	-	-	-	27,875.00
3927	81767	LPSS-1603 3RD ST SE RUSKIN (WO#021)	9/27/2007	28,037.00	(28,037)	-	General Plant / Other	-	-	-	-	-	-	-	28,037.00
3928	81768	LPSS-2219 TAFT ST WIMAUMA (WO#022)	9/27/2007	26,097.00	(26,097)	-	General Plant / Other	-	-	-	-	-	-	-	26,097.00
3929	81769	LPSS-5504 NORTH ST WIMAUMA (WO#024)	9/27/2007	26,130.00	(26,130)	-	General Plant / Other	-	-	-	-	-	-	-	26,130.00
3930	81770	LPSS-1709 1ST ST SW RUSKIN (WO#023)	9/27/2007	27,606.00	(27,606)	-	General Plant / Other	-	-	-	-	-	-	-	27,606.00
3931	81771	LPSS-305 SW 11TH ST RUSKIN (WO#025)	9/27/2007	27,858.00	(27,858)	-	General Plant / Other	-	-	-	-	-	-	-	27,858.00
3932	81772	LPSS-407 DELIA ST WIMAUMA (WO#026)	9/27/2007	26,147.00	(26,147)	-	General Plant / Other	-	-	-	-	-	-	-	26,147.00
3933	81773	LPSS-305 13TH ST SW RUSKIN (WO#027)	9/27/2007	26,393.00	(26,393)	-	General Plant / Other	-	-	-	-	-	-	-	26,393.00
3934	81774	LPSS-6014 BASSA ST WIMAUMA (WO#028)	9/27/2007	25,980.00	(25,980)	-	General Plant / Other	-	-	-	-	-	-	-	25,980.00
3935	81775	LPSS-2017 7TH ST WIMAUMA (WO#029)	9/27/2007	27,198.00	(27,198)	-	General Plant / Other	-	-	-	-	-	-	-	27,198.00
3936	81776	LPSS-5214 VEL ST WIMAUMA (WO#030)	9/27/2007	28,109.00	(28,109)	-	General Plant / Other	-	-	-	-	-	-	-	28,109.00
3937	81777	LPSS-1713 MERIDIAN ST RUSKIN (WO#031)	9/27/2007	26,081.84	(26,082)	-	General Plant / Other	-	-	-	-	-	-	-	26,081.84
3938	81951	LPSS-5306 NORTH ST RUSKIN (WO#164)	9/27/2007	18,501.00	(18,501)	-	General Plant / Other	-	-	-	-	-	-	-	18,501.00
3939	81952	LPSS-406 SHEFFIELD ST (WO#167)	9/27/2007	22,989.00	(22,989)	-	General Plant / Other	-	-	-	-	-	-	-	22,989.00
3940	81953	LPSS-106 TAMiami TRAIL N (WO#172)	9/27/2007	22,543.00	(22,543)	-	General Plant / Other	-	-	-	-	-	-	-	22,543.00

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
3961	82163	FISHHAWK RANCH PH 2 TRACT 14 U 1 WW PIPES & MANHOLES	9/28/2007	273,605.00	(82,081)	191,524	Collection	-	-	-	-	273,605.00	-	-	-
3962	82164	FISHHAWK RANCH PH 2 TRACT 14 U 1 WA PIPES & HYDRANTS	9/28/2007	186,747.00	(56,024)	130,723	Distribution	-	-	-	-	-	-	-	-
3963	82165	FISHHAWK RANCH PH 2 TRACT 14 U 1 WW PIPES & MANHOLES	9/28/2007	82,500.00	(24,750)	57,750	Collection	-	-	186,747.00	-	-	-	-	-
3964	82166	FISHHAWK RANCH PH 2 TRACT 14 UNIT 2 WA PIPES & HYDRANTS	9/28/2007	46,000.00	(13,800)	32,200	General Plant / Other	-	-	-	-	-	-	-	46,000.00
3965	82176	SHELDON CROSSINGS OFF-SITE WA PIPES & HYDRANTS	9/28/2007	12,430.00	(3,729)	8,701	General Plant / Other	-	-	-	-	-	-	-	12,430.00
3966	62341	GPS RECEIVER	9/30/2007	3,624.49	(3,624)	-	General Plant / Other	-	-	-	-	-	-	-	3,624.49
3967	62343	GPS HANDHELD	9/30/2007	1,839.49	(1,839)	-	General Plant / Other	-	-	-	-	-	-	-	1,839.49
3968	62347	DEFIBRILLATOR	9/30/2007	1,170.00	(1,170)	-	General Plant / Other	-	-	-	-	-	-	-	1,170.00
3969	62348	DEFIBRILLATOR	9/30/2007	1,170.00	(1,170)	-	General Plant / Other	-	-	-	-	-	-	-	1,170.00
3970	62367	PUMP CENTRIFUGUAL	9/30/2007	1,055.41	(1,055)	-	General Plant / Other	-	-	-	-	-	-	-	1,055.41
3971	81786	ACCESS CONTROL SYSTEM FOR WATER DEPT	9/30/2007	2,491.00	(2,491)	-	General Plant / Other	-	-	-	-	-	-	-	2,491.00
3972	81854	PARSONS AV PUMP STATION EQUIPMENT	9/30/2007	90,541.00	(90,541)	-	General Plant / Other	-	-	-	-	-	-	-	90,541.00
3973	81855	PARSONS AV PUMP STATION ELECTRICAL	9/30/2007	156,734.00	(156,734)	-	Collection	-	-	-	-	156,734.00	-	-	-
3974	81946	FALKENBURG WATER TREATMENT PLANT EXPANSION SITE .96	9/30/2007	52,200.00	-	52,200	General Plant / Other	-	-	-	-	-	-	-	52,200.00
3975	82062	PUMP IMPELLER RW FILL	9/30/2007	13,565.00	(13,565)	-	General Plant / Other	-	-	-	-	-	-	-	13,565.00
3976	82063	TANKS & FILTERS (2007)	9/30/2007	32,791.56	(15,740)	17,052	General Plant / Other	-	-	-	-	-	-	-	32,791.56
3977	82077	WW PS 78TH STREET REHAB	9/30/2007	200,923.00	(160,738)	40,185	Collection	-	-	-	-	200,923.00	-	-	-
3978	82079	BOYETTE RD PS CONTROLS	9/30/2007	16,006.00	(16,006)	-	General Plant / Other	-	-	-	-	-	-	-	16,006.00
3979	82080	FLYGT PUMP @ MILLER MAC PS	9/30/2007	148,604.00	(148,604)	-	Collection	-	-	-	-	148,604.00	-	-	-
3980	82081	PUMPS @ VALRICO SOUTH PS	9/30/2007	139,333.00	(139,333)	-	Collection	-	-	-	-	139,333.00	-	-	-
3981	82082	CONTROL PANEL @ VALRICO SOUTH PS	9/30/2007	11,083.00	(11,083)	-	General Plant / Other	-	-	-	-	-	-	-	11,083.00
3982	82083	MANHOLE REPL N MANHATTEN & W IDLEWILD (WO#9)(2007)	9/30/2007	125,612.00	(37,684)	87,928	Collection	-	-	-	-	125,612.00	-	-	-
3983	82125	MANHOLE REPL CLAIR-MEL CITY (WO#11)(2007)	9/30/2007	53,388.85	(16,017)	37,372	General Plant / Other	-	-	-	-	-	-	-	53,388.85
3984	82162	WW PS FISHHAWK RANCH PH 2 TRACT 14 U 1	9/30/2007	260,195.00	(208,155)	52,039	Collection	-	-	-	-	260,195.00	-	-	-
3985	82359	FUEL TANK	9/30/2007	417,097.00	(417,097)	-	General Plant / Other	-	-	-	-	-	-	-	417,097.00
3986	82360	CHLORINE PRODUCING CELLS	9/30/2007	94,236.00	(94,236)	-	General Plant / Other	-	-	-	-	-	-	-	94,236.00
3987	82361	AMMONIA TANK	9/30/2007	39,330.00	(18,878)	20,452	General Plant / Other	-	-	-	-	-	-	-	39,330.00
3988	82362	FENCING @ LITHIA WTP	9/30/2007	93,791.00	(93,791)	-	General Plant / Other	-	-	-	-	-	-	-	93,791.00
3989	82363	SECURITY LIGHTING	9/30/2007	107,904.00	(107,904)	-	Distribution	-	-	107,904.00	-	-	-	-	-
3990	82364	FIBERGLASS TANKS @ LITHIA	9/30/2007	134,434.00	(64,528)	69,906	WWTransmission	-	-	-	-	-	134,434.00	-	-
3991	82365	HYPOCHLORINE FEED SYSTEM	9/30/2007	722.00	(722)	-	General Plant / Other	-	-	-	-	-	-	-	722.00
3992	82366	SUMMERFIELD RW PIPE	9/30/2007	6,928.00	(2,078)	4,850	General Plant / Other	-	-	-	-	-	-	-	6,928.00
3993	82367	PIPE & FITTINGS 8" PVC 800 LF	9/30/2007	34,623.00	(10,387)	24,236	General Plant / Other	-	-	-	-	-	-	-	34,623.00
3994	82368	RAKE ARM ASSEMBLY	9/30/2007	51,586.00	(51,586)	-	General Plant / Other	-	-	-	-	-	-	-	51,586.00
3995	82369	ELECTRICALVFD	9/30/2007	33,973.00	(33,973)	-	General Plant / Other	-	-	-	-	-	-	-	33,973.00
3996	82370	AERATION EQP	9/30/2007	21,950.00	(21,950)	-	General Plant / Other	-	-	-	-	-	-	-	21,950.00
3997	82371	LANDSCAPING SOD BAHIA	9/30/2007	4,112.00	(4,112)	-	General Plant / Other	-	-	-	-	-	-	-	4,112.00
3998	82372	ELECTRICAL-MCC 300 SWITCH GEAR	9/30/2007	28,447.00	(28,447)	-	General Plant / Other	-	-	-	-	-	-	-	28,447.00
3999	82373	TANKS	9/30/2007	63,716.71	(30,584)	33,133	General Plant / Other	-	-	-	-	-	-	-	63,716.71
4000	82374	WWTP DALE MABRY ADMIN BLDG UPGRADES	9/30/2007	32,133.75	(32,134)	-	General Plant / Other	-	-	-	-	-	-	-	32,133.75
4001	82377	SLUDGE PS	9/30/2007	13,875.00	(13,875)	-	General Plant / Other	-	-	-	-	-	-	-	13,875.00
4002	82378	WW RHODINE RD CANOPY	9/30/2007	105,301.00	(105,301)	-	Collection	-	-	-	-	105,301.00	-	-	-
4003	82379	EFFLUENT PUMP VFD	9/30/2007	10,503.00	(10,503)	-	General Plant / Other	-	-	-	-	-	-	-	10,503.00
4004	82380	LINE REPAIRS AT RW PUMPING STATION	9/30/2007	42,032.00	(12,610)	29,422	General Plant / Other	-	-	-	-	-	-	-	42,032.00
4005	82381	SCUM PUMPS (6)	9/30/2007	34,622.00	(34,622)	-	General Plant / Other	-	-	-	-	-	-	-	34,622.00
4006	82382	TANK AND FILTERS	9/30/2007	562,284.00	(269,896)	292,388	WTreatment	562,284.00	-	-	-	-	-	-	-
4007	82383	ELECTRICAL	9/30/2007	15,144.00	(15,144)	-	General Plant / Other	-	-	-	-	-	-	-	15,144.00
4008	82247	KINGSMILL COMMERCIAL OFF-SITE WA PIPES & HYDRANTS	10/1/2007	112,120.00	(33,402)	78,718	Distribution	-	-	-	-	112,120.00	-	-	-
4009	82477	TEXACO-CAUSEWAY BLVD & 78TH ST OFFSITE-SRN 07-0043-FOLIO	10/9/2007	15,072.10	(4,490)	10,582	General Plant / Other	-	-	-	-	-	-	-	15,072.10
4010	82249	PALMETTO COVE TOWNHOMES OFF-SITE WW PIPES	10/15/2007	37,293.80	(11,227)	26,066	General Plant / Other	-	-	-	-	-	-	-	37,293.80
4011	82250	PALMETTO COVE TOWNHOMES OFF-SITE WATER PIPES	10/15/2007	49,905.90	(14,868)	35,038	General Plant / Other	-	-	-	-	-	-	-	49,905.90
4012	62294	PHONE GLOBAL SATELLITE	10/25/2007	2,046.82	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.82
4013	62295	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4014	62296	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4015	62297	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4016	62298	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4017	62300	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4018	82248	MEADOW BY LAKE LETA OFF-SITE WA PIPES AND HYDRANTS	10/25/2007	16,544.53	(4,929)	11,616	General Plant / Other	-	-	-	-	-	-	-	16,544.53
4019	62189	TRUCK F450	10/29/2007	45,902.34	(45,902)	-	General Plant / Other	-	-	-	-	-	-	-	45,902.34
4020	62486	COMPUTER POINT OF SALE	10/31/2007	1,128.20	(1,128)	-	General Plant / Other	-	-	-	-	-	-	-	1,128.20
4021	82251	RIDGE CREST SUBDIVISION UNIT 3 WW PIPES & MANHOLES	11/5/2007	382,896.00	(113,273)	269,623	Collection	-	-	-	-	382,896.00	-	-	-
4022	82252	RIDGE CREST SUBDIVISION UNIT 3 WA PIPES & HYDRANTS (14)	11/5/2007	260,110.00	(76,949)	183,161	Distribution	-	-	-	-	260,110.00	-	-	-
4023	82253	AVELAR CREEK NORTH WW PIPES & MANHOLES	11/6/2007	625,608.10	(185,076)	440,532	Collection	-	-	-	-	625,608.10	-	-	-
4024	82254	AVELAR CREEK NORTH WW LIFT STATION	11/6/2007	136,542.30	(107,717)	28,826	Collection	-	-	-	-	136,542.30	-	-	-
4025	82255	AVELAR CREEK NORTH WA PIPES & HYDRANTS (21)	11/6/2007	540,582.65	(159,922)	380,660	Distribution	-	-	-	-	540,582.65	-	-	-
4026	82479	LOS ALTOS SUBDIVISION-SRN 04-0433-FOLIO 16259-MANHOLE	11/14/2007	43,525.80	(12,876)	30,649	General Plant / Other	-	-	-	-	-	-	-	43,525.80
4027	82480	LOS ALTOS SUBDIVISION-SRN 04-0433-FOLIO 16259-FIRE HYDRA	11/14/2007	39,177.40	(11,590)	27,587	General Plant / Other	-	-	-	-	-	-	-	39,177.40
4028	62588	TRUCK F350	11/19/2007	46,302.00	(46,302)	-	General Plant / Other	-	-	-	-	-	-	-	46,302.00
4029	62487	AIR COMPRESSOR	11/20/2007	3,518.10	(3,518)	-	General Plant / Other	-	-	-	-				

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4049	62879	BALANCE ANALYTICAL	1/3/2008	3,531.25	(3,531)	-	General Plant / Other	-	-	-	-	-	-	-	3,531.25
4050	82272	BAY AREA CHURCH OF CHRIST WA PIPES & HYDRANT	1/8/2008	55,100.00	(16,071)	39,029	General Plant / Other	-	-	-	-	-	-	-	55,100.00
4051	82273	LA PETITE ACADEMY BRANDON OFF-SITE LIFT STATION & FM	1/9/2008	45,924.00	(35,719)	10,205	General Plant / Other	-	-	-	-	-	-	-	45,924.00
4052	62801	VAN	1/18/2008	21,540.65	(21,541)	-	General Plant / Other	-	-	-	-	-	-	-	21,540.65
4053	62868	TRUCK INTERNATIONAL 4300V W/CRANE BODY	1/24/2008	103,744.07	(103,744)	-	General Plant / Other	-	-	-	-	-	-	-	103,744.07
4054	62869	TRUCK INTERNATIONAL 4300V W/CRANE BODY	1/24/2008	102,442.26	(102,442)	-	General Plant / Other	-	-	-	-	-	-	-	102,442.26
4055	62515	WELDER	1/25/2008	3,675.92	(3,676)	-	General Plant / Other	-	-	-	-	-	-	-	3,675.92
4056	82291	EISENHOWER OFFICE OFF-SITE WW PIPES	1/29/2008	13,824.02	(4,032)	9,792	General Plant / Other	-	-	-	-	-	-	-	13,824.02
4057	82682	PUMP STATION FISHHAWK RANCH PH 1 UNITS 1A 2 & 3 SITE	1/29/2008	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
4058	82686	TANGLEWOOD PUMP STATION REPLACEMENT	1/31/2008	852,148.71	(661,881)	190,267	Collection	-	-	-	-	852,148.71	-	-	-
4059	63000	CALIBRATOR MULTIFUNCTION	2/8/2008	9,315.00	(9,315)	-	General Plant / Other	-	-	-	-	-	-	-	9,315.00
4060	63027	CALIBRATOR MULTIFUNCTION	2/8/2008	9,315.00	(9,315)	-	General Plant / Other	-	-	-	-	-	-	-	9,315.00
4061	82274	12 ACRE SITE RVIEW BELL PLAZA II WA PIPES & HYDRANTS	2/8/2008	58,260.00	(16,871)	41,389	General Plant / Other	-	-	-	-	-	-	-	58,260.00
4062	82259	HARVEST CREEK VILLAGE WA PIPES & HYDRANTS (6)	2/12/2008	177,648.71	(51,444)	126,205	Distribution	-	-	177,648.71	-	-	-	-	-
4063	82260	HARVEST CREEK VILLAGE FORCEMAIN	2/12/2008	378,697.20	(109,664)	269,033	WWTransmission	-	-	-	-	-	378,697.20	-	-
4064	82265	HAWKS POINT PH 1A-1	2/12/2008	97,375.75	(28,198)	69,177	General Plant / Other	-	-	-	-	-	-	-	97,375.75
4065	82266	HAWKS POINT PH 1A-1 PUMP STATION #2	2/12/2008	145,909.25	(112,674)	33,235	Distribution	-	-	145,909.25	-	-	-	-	-
4066	82267	HAWKS POINT PHASE 1A-1 WW PIPES & MANHOLES (16)	2/12/2008	121,550.00	(35,199)	86,351	Collection	-	-	-	-	121,550.00	-	-	-
4067	63025	AIR COMPRESSOR	2/18/2008	1,673.10	(1,673)	-	General Plant / Other	-	-	-	-	-	-	-	1,673.10
4068	63026	AIR COMPRESSOR	2/18/2008	1,673.10	(1,673)	-	General Plant / Other	-	-	-	-	-	-	-	1,673.10
4069	82687	INT WATERS & ANDERSON UTILITY RELOCATION	2/21/2008	41,713.27	(11,826)	29,887	General Plant / Other	-	-	-	-	-	-	-	41,713.27
4070	82256	CHANNING PARK & CHANNING PARK ADDITION WA PIPES & HY/	2/22/2008	743,300.00	(215,247)	528,053	Distribution	-	-	743,300.00	-	-	-	-	-
4071	82257	CHANNING PARK & CHANNING PARK ADDITION PUMP STATION	2/22/2008	150,000.00	(115,833)	34,167	Distribution	-	-	150,000.00	-	-	-	-	-
4072	82258	CHANNING PARK & CHANNING PARK ADDITION WW PIPES & MA	2/22/2008	880,200.00	(254,891)	625,309	Collection	-	-	-	-	880,200.00	-	-	-
4073	82275	FERN GROVE (DURANT RD) SUBDIVISION WA PIPES & HYDRANT	2/22/2008	64,674.00	(18,729)	45,945	General Plant / Other	-	-	-	-	-	-	-	64,674.00
4074	82276	FERN GROVE (DURANT RD) SUBDIVISION WW LIFT STATION	2/22/2008	103,500.00	(79,925)	23,575	Collection	-	-	-	-	103,500.00	-	-	-
4075	82277	FERN GROVE (DURANT RD) SUBDIVISION WW PIPES & MANHOL	2/22/2008	53,895.88	(15,607)	38,289	General Plant / Other	-	-	-	-	-	-	-	53,895.88
4076	82287	CHANNING PARK & CHANNING PK ADDITION WA PIPES & HYDR	2/22/2008	6,194.17	(6,194)	-	General Plant / Other	-	-	-	-	-	-	-	6,194.17
4077	82288	CHANNING PARK & CHANNING PK ADDITION WW PIPES & MANH	2/22/2008	7,335.00	(7,335)	-	General Plant / Other	-	-	-	-	-	-	-	7,335.00
4078	82289	CHANNING PARK & CHANNING PK ADDITION WW PUMP STATIO	2/22/2008	3,333.33	(3,333)	-	General Plant / Other	-	-	-	-	-	-	-	3,333.33
4079	62828	FORKLIFT	2/26/2008	24,215.00	(24,215)	-	General Plant / Other	-	-	-	-	-	-	-	24,215.00
4080	62829	FORKLIFT	2/26/2008	22,718.00	(22,718)	-	General Plant / Other	-	-	-	-	-	-	-	22,718.00
4081	62880	WELDER	2/28/2008	2,409.34	(2,409)	-	General Plant / Other	-	-	-	-	-	-	-	2,409.34
4082	62850	OSCILLOSCOPE	3/7/2008	1,844.10	(1,844)	-	General Plant / Other	-	-	-	-	-	-	-	1,844.10
4083	82261	24TH STREET EXTENSION PH 1A WA PIPES & HYDRANTS(3)	3/7/2008	109,522.71	(31,488)	78,035	Distribution	-	-	109,522.71	-	-	-	-	-
4084	82262	24TH STREET EXTENSION PH 1A WW PIPES	3/7/2008	84,303.93	(24,237)	60,067	General Plant / Other	-	-	-	-	-	-	-	84,303.93
4085	82263	24TH STREET EXTENSION PH 1B WA PIPES & HYDRANTS(7)	3/7/2008	222,921.61	(64,090)	158,832	Distribution	-	-	222,921.61	-	-	-	-	-
4086	82264	24TH STREET EXTENSION PHASE 1B WW PIPES & MANHOLES	3/7/2008	47,890.12	(13,768)	34,122	General Plant / Other	-	-	-	-	-	-	-	47,890.12
4087	82268	HAWKS POINT PH 1B-1 WA PIPES & HYDRANTS (9)	3/7/2008	136,181.25	(39,152)	97,029	Distribution	-	-	136,181.25	-	-	-	-	-
4088	82269	HAWKS POINT PH 1B-1 PUMP STATION #3	3/7/2008	180,000.00	(138,000)	42,000	Distribution	-	-	180,000.00	-	-	-	-	-
4089	82270	HAWKS POINT PH 1B-1 WW PIPES & MANHOLES (17)	3/7/2008	172,318.45	(49,542)	122,777	Collection	-	-	-	-	172,318.45	-	-	-
4090	82271	PATCO TRANSPORT STATION WA PIPES & HYDRANT	3/7/2008	27,596.00	(7,934)	19,662	General Plant / Other	-	-	-	-	-	-	-	27,596.00
4091	82230	RECL WATER MASTER METER @ 2115 CALLOSA BLVD. SUN CIT	3/10/2008	58,999.49	(33,925)	25,075	General Plant / Other	-	-	-	-	-	-	-	58,999.49
4092	63409	RANGE/OVEN	3/11/2008	1,473.88	(1,474)	-	General Plant / Other	-	-	-	-	-	-	-	1,473.88
4093	82290	SOUTH HAMPTON FORCEMAIN	3/11/2008	46,575.00	(13,390)	33,185	General Plant / Other	-	-	-	-	-	-	-	46,575.00
4094	82606	RIVERVIEW TOWNCENTER HWY301 SRQ03-0235-FOLIO 76504	3/13/2008	66,900.00	(19,234)	47,666	General Plant / Other	-	-	-	-	-	-	-	66,900.00
4095	63413	TRUCK F350	3/25/2008	39,232.67	(39,233)	-	General Plant / Other	-	-	-	-	-	-	-	39,232.67
4096	82688	US41/SYMMES RD AVE WW FM CONSTRUCTION	3/26/2008	2,119,013.95	(605,770)	1,513,244	WWTransmission	-	-	-	-	2,119,013.95	-	-	-
4097	82689	BRANDON LAKES FORCE MAIN REPLACEMENT	3/26/2008	175,137.08	(49,568)	125,569	WWTransmission	-	-	-	-	175,137.08	-	-	-
4098	63104	PRESSURE WASHER	3/27/2008	4,280.00	(4,280)	-	General Plant / Other	-	-	-	-	-	-	-	4,280.00
4099	63574	PUNCH SET SLUG SPLITTER	3/28/2008	1,185.85	(1,186)	-	General Plant / Other	-	-	-	-	-	-	-	1,185.85
4100	82298	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A-OS WA PIPES	4/1/2008	77,000.00	(21,977)	55,023	General Plant / Other	-	-	-	-	-	-	-	77,000.00
4101	82300	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A WA PIPES & HY(20)	4/1/2008	301,120.00	(85,945)	215,175	Distribution	-	-	301,120.00	-	-	-	-	-
4102	82301	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A WW PIPES & MH(27	4/1/2008	299,500.00	(85,482)	214,018	Collection	-	-	-	-	299,500.00	-	-	-
4103	82302	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A FORCEMAIN	4/1/2008	22,910.00	(6,539)	16,371	General Plant / Other	-	-	-	-	-	-	-	22,910.00
4104	82303	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A LIFT STATION	4/1/2008	255,000.00	(194,083)	60,917	Collection	-	-	-	-	255,000.00	-	-	-
4105	82304	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE B WW PIPES & MH(7)	4/1/2008	210,100.00	(59,966)	150,134	Collection	-	-	-	-	210,100.00	-	-	-
4106	82305	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE B WA PIPES & HY(6)	4/1/2008	259,700.00	(74,123)	185,577	Distribution	-	-	259,700.00	-	-	-	-	-
4107	82306	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE B FORCEMAIN	4/1/2008	20,255.00	(5,781)	14,474	General Plant / Other	-	-	-	-	-	-	-	20,255.00
4108	82307	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE C WW PIPES & MH(11	4/1/2008	140,700.00	(40,158)	100,542	Collection	-	-	-	-	140,700.00	-	-	-
4109	82308	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE C WA PIPES & HY(8)	4/1/2008	138,250.00	(39,459)	98,791	Distribution	-	-	138,250.00	-	-	-	-	-
4110	82309	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE D WA PIPES & HY(13)	4/1/2008	182,800.00	(52,174)	130,626	Distribution	-	-	182,800.00	-	-	-	-	-
4111	82310	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE D WW PIPES & MH(16	4/1/2008	211,400.00	(60,337)	151,063	Collection	-	-	-	-	211,400.00	-	-	-
4112	63119	TRUCK F250	4/4/2008	34,168.60	(34,169)	-	General Plant / Other	-	-	-	-	-	-	-	34,168.60
4113	63182	TRAILER UTILITY	4/4/2008	2,250.00	(2,250)	-	General Plant / Other	-	-	-	-	-	-	-	2,250.00
4114	63183	PLATE COMPACTOR	4/4/2008	1,840.00	(1,840)	-	General Plant / Other	-	-	-	-	-	-	-	1,840.00
4115	63185	PLATE COMPACTOR	4/4/2008	1,840.00	(1,840)	-	General Plant / Other	-	-						

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Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4137	82734	SOUTH CENTRAL WATER TRANSMISSION EXTENSION	4/29/2008	56,749.17	(56,749)	-	General Plant / Other	-	-	-	-	-	-	-	56,749.17
4138	82735	SOUTH CENTRAL WATER TRANSMISSION MAIN EXTENSION	4/29/2008	1,761,354.88	(501,071)	1,260,284	WTransmission	-	1,761,354.88	-	-	-	-	-	-
4139	82285	PHONES/NETWORKING EQUIPMENT FOR EXPANSION	5/6/2008	101,718.44	(101,718)	-	General Plant / Other	-	-	-	-	-	-	-	101,718.44
4140	82388	WWTP RIVER OAKS POWER DISTRIBUTION RECONFIGURATION	5/12/2008	652,995.86	(652,996)	-	WWTreatment	-	-	-	652,995.86	-	-	-	-
4141	82600	PA LOMA VILLAGE UNIT 2 PH 3A (SR#05-0407 FOLIO 54248)	5/13/2008	86,077.00	(24,388)	61,689	General Plant / Other	-	-	-	-	-	-	-	86,077.00
4142	82710	ANTIGUA COVE @ LITTLE HARBOR	5/13/2008	37,932.00	(10,747)	27,185	Distribution	-	-	37,932.00	-	-	-	-	-
4143	82717	ANTIGUA COVE @ LITTLE HARBOR	5/13/2008	1,277,260.00	(361,890)	915,370	Distribution	-	-	1,277,260.00	-	-	-	-	-
4144	63620	TRUCK F150	5/15/2008	18,159.00	(18,159)	-	General Plant / Other	-	-	-	-	-	-	-	18,159.00
4145	63623	TRUCK F150	5/15/2008	20,650.00	(20,650)	-	General Plant / Other	-	-	-	-	-	-	-	20,650.00
4146	64027	CALIBRATOR PRESSURE	5/20/2008	1,667.11	(1,667)	-	General Plant / Other	-	-	-	-	-	-	-	1,667.11
4147	63468	TRUCK F150	5/21/2008	20,650.00	(20,650)	-	General Plant / Other	-	-	-	-	-	-	-	20,650.00
4148	63470	TRUCK F150	5/21/2008	14,503.00	(14,503)	-	General Plant / Other	-	-	-	-	-	-	-	14,503.00
4149	82317	CR 672 FM (BALM RIVERVIEW RD TO US 301)	5/21/2008	1,667.00	-	1,667	General Plant / Other	-	-	-	-	-	-	-	1,667.00
4150	63467	TRUCK F150	5/22/2008	18,159.00	(18,159)	-	General Plant / Other	-	-	-	-	-	-	-	18,159.00
4151	63631	TRUCK F150	5/22/2008	18,159.00	(18,159)	-	General Plant / Other	-	-	-	-	-	-	-	18,159.00
4152	64034	GENERATOR TRAILER MTD	5/22/2008	66,632.00	(66,632)	-	General Plant / Other	-	-	-	-	-	-	-	66,632.00
4153	63626	ARROW BOARD TRAILER MTD	5/29/2008	4,760.00	(4,760)	-	General Plant / Other	-	-	-	-	-	-	-	4,760.00
4154	64094	SCANNER	5/30/2008	9,025.00	(9,025)	-	General Plant / Other	-	-	-	-	-	-	-	9,025.00
4155	83189	WWTP UPGRADE PROJECT	6/1/2008	337,202.71	(94,838)	242,364	WWTreatment	-	-	-	337,202.71	-	-	-	-
4156	63558	TRUCK F150	6/5/2008	14,503.00	(14,503)	-	General Plant / Other	-	-	-	-	-	-	-	14,503.00
4157	64033	TRUCK DUMP FLATBED	6/5/2008	71,577.00	(71,577)	-	General Plant / Other	-	-	-	-	-	-	-	71,577.00
4158	82711	ROLEX STORAGE	6/10/2008	45,431.28	(12,778)	32,654	General Plant / Other	-	-	-	-	-	-	-	45,431.28
4159	82393	COMANCHE AVENUE FORCE MAIN PARTIAL REPLACEMENT	6/16/2008	1,047,599.82	(1,047,600)	-	WWTreatment	-	-	-	-	-	1,047,599.82	-	-
4160	63480	DRILL CORE WITH STAND	6/17/2008	4,125.00	(4,125)	-	General Plant / Other	-	-	-	-	-	-	-	4,125.00
4161	63554	SCANNER	6/18/2008	2,450.00	(2,450)	-	General Plant / Other	-	-	-	-	-	-	-	2,450.00
4162	64366	PRESSURE WASHER	6/23/2008	3,050.00	(3,050)	-	General Plant / Other	-	-	-	-	-	-	-	3,050.00
4163	64369	PRESSURE WASHER	6/23/2008	3,050.00	(3,050)	-	General Plant / Other	-	-	-	-	-	-	-	3,050.00
4164	64098	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4165	64099	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4166	64100	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4167	64101	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4168	64102	SUV ESCAPE	6/24/2008	16,331.00	(16,331)	-	General Plant / Other	-	-	-	-	-	-	-	16,331.00
4169	82607	ALAFIA RIVER SUBDIVISION FOLIO # 75471	6/24/2008	295,636.60	(83,148)	212,489	Distribution	-	-	295,636.60	-	-	-	-	-
4170	82685	EMERGENCY GENERATOR ELECTRICAL CONNECTION	6/24/2008	110,980.50	(110,981)	-	Distribution	-	-	110,980.50	-	-	-	-	-
4171	64103	SUV ESCAPE	6/25/2008	15,075.00	(15,075)	-	General Plant / Other	-	-	-	-	-	-	-	15,075.00
4172	64104	SUV ESCAPE	6/25/2008	15,075.00	(15,075)	-	General Plant / Other	-	-	-	-	-	-	-	15,075.00
4173	64105	SUV ESCAPE	6/25/2008	15,075.00	(15,075)	-	General Plant / Other	-	-	-	-	-	-	-	15,075.00
4174	64106	SUV ESCAPE	6/25/2008	16,741.00	(16,741)	-	General Plant / Other	-	-	-	-	-	-	-	16,741.00
4175	64107	SUV ESCAPE	6/25/2008	15,059.80	(15,060)	-	General Plant / Other	-	-	-	-	-	-	-	15,059.80
4176	64197	AIR COMPRESSOR	7/2/2008	10,961.00	(10,961)	-	General Plant / Other	-	-	-	-	-	-	-	10,961.00
4177	64740	PUMP CENTRIFUGAL TRAILER MTD	7/2/2008	41,226.59	(41,227)	-	General Plant / Other	-	-	-	-	-	-	-	41,226.59
4178	64741	PUMP CENTRIFUGAL TRAILER MTD	7/2/2008	41,186.70	(41,187)	-	General Plant / Other	-	-	-	-	-	-	-	41,186.70
4179	64742	PUMP CENTRIFUGAL TRAILER MTD	7/2/2008	41,339.70	(41,340)	-	General Plant / Other	-	-	-	-	-	-	-	41,339.70
4180	64551	TRUCK F350	7/11/2008	38,900.64	(38,901)	-	General Plant / Other	-	-	-	-	-	-	-	38,900.64
4181	64552	TRUCK F350	7/11/2008	38,550.04	(38,550)	-	General Plant / Other	-	-	-	-	-	-	-	38,550.04
4182	64553	TRUCK F350	7/11/2008	39,118.68	(39,119)	-	General Plant / Other	-	-	-	-	-	-	-	39,118.68
4183	82471	HIDDEN CREEK OFF SITE SEWER FACILITIES	7/11/2008	85,446.78	(23,854)	61,593	General Plant / Other	-	-	-	-	-	-	-	85,446.78
4184	82708	HIDDEN CREEK SUBDIVISION	7/11/2008	499,418.45	(139,421)	359,997	Distribution	-	-	499,418.45	-	-	-	-	-
4185	82709	HIDDEN CREEK SUBDIVISION-OFFSITE	7/11/2008	172,535.07	(48,166)	124,369	Distribution	-	-	172,535.07	-	-	-	-	-
4186	82715	HAVEN BEND FKA AVONDALE BAYFAIR	7/11/2008	20,847.03	(5,820)	15,027	General Plant / Other	-	-	-	-	-	-	-	20,847.03
4187	82704	LITHIA WTP HYDROGEN SULFIDE TREATMENT	7/16/2008	247,198.12	(56,131)	191,067	WTreatment	247,198.12	-	-	-	-	-	-	-
4188	82705	923 E TWIGGS SUPERVISORY CNTRL/ACQ OD DATA PS PHII	7/16/2008	1,287,696.81	(240,456)	1,047,241	General Plant / Other	-	-	-	-	-	-	-	1,287,696.81
4189	82706	US 301 (BALM RDSR 674) UTILITY RELOCATION	7/16/2008	529,764.17	(147,483)	382,282	WTransmission	-	529,764.17	-	-	-	-	-	-
4190	82707	NATURES WAY WW PUMP STATION	7/17/2008	219,503.76	(60,101)	159,402	Collection	-	-	-	-	219,503.76	-	-	-
4191	82713	CALF PATH ESTATES	7/17/2008	214,193.00	(59,796)	154,397	Distribution	-	-	-	214,193.00	-	-	-	-
4192	82597	VALENCIA LKS SOCIAL CLUB & ACCESS RD-SR#07-0171 FOLIO 77	7/22/2008	160,036.47	(170,302)	439,735	Collection	-	-	-	-	610,036.47	-	-	-
4193	64547	SUV ESCAPE	7/23/2008	16,741.00	(16,741)	-	General Plant / Other	-	-	-	-	-	-	-	16,741.00
4194	64925	GENERATOR	7/23/2008	2,526.11	(2,526)	-	General Plant / Other	-	-	-	-	-	-	-	2,526.11
4195	59318	TRAILER UTILITY	7/24/2008	11,333.00	(11,333)	-	General Plant / Other	-	-	-	-	-	-	-	11,333.00
4196	61766	TRAILER UTILITY	7/24/2008	2,500.00	(2,500)	-	General Plant / Other	-	-	-	-	-	-	-	2,500.00
4197	64810	SPECTROMETER	7/24/2008	74,999.00	(74,999)	-	General Plant / Other	-	-	-	-	-	-	-	74,999.00
4198	82712	ROLLING HILL POINT DUNKIN DONUTS	7/24/2008	34,854.08	(9,730)	25,124	General Plant / Other	-	-	-	-	-	-	-	34,854.08
4199	82714	TOWN & COUNTRY SDA CHURCH	7/24/2008	3,476.00	(970)	2,506	General Plant / Other	-	-	-	-	-	-	-	3,476.00
4200	82716	OAK CREEK PARCEL 3 OFF-SITE	7/24/2008	21,100.00	(5,890)	15,210	General Plant / Other	-	-	-	-	-	-	-	21,100.00
4201	82408	MAGNOLIA PARK-OFFSITE FORCE MAIN	7/29/2008	1,018,911.78	(284,446)	734,466	Collection	-	-	-	-	1,018,911.78	-	-	-
4202	64533	TRUCK UTILITY BODY	7/31/2008	38,641.01	(38,641)	-	General Plant / Other	-	-	-	-	-	-	-	38,641.01
4203	64534	TRUCK UTILITY BODY	7/31/2008	39,317.50	(39,318)	-	General Plant / Other	-	-	-	-	-	-	-	39,317.50
4204	64812	GENERATOR	7/31/2008	1,859.00	(1,859)	-	General Plant / Other	-	-	-	-	-	-	-	1,859.00
4205	82409	MAGNOLIA PARK-NE PHASE A	7/31/2008	488,905.01	(136,486)	352,419	Distribution	-	-	488,905.01	-	-	-	-	-
4206	65093	TRUCK UTILITY BODY	8/5/2008	38,881.85	(38,882)	-	General Plant / Other	-	-	-	-	-	-	-	38,881.85
4207	82491	RACETRACK RD CONST PH3(LINEBGH-CNTRYWAY)	8/7/2008	912,772.06	(912,772)										

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
4225	64932	TRUCK WITH CRANE	9/9/2008	101,709.00	(101,709)	-	General Plant / Other	-	-	-	-	-	-	-	101,709.00
4226	64975	TRAILER UTILITY	9/9/2008	4,277.00	(4,277)	-	General Plant / Other	-	-	-	-	-	-	-	4,277.00
4227	64976	TRUCK WITH CRANE	9/9/2008	101,709.00	(101,709)	-	General Plant / Other	-	-	-	-	-	-	-	101,709.00
4228	64977	TRUCK UTILITY BODY	9/9/2008	36,134.03	(36,134)	-	General Plant / Other	-	-	-	-	-	-	-	36,134.03
4229	64983	TRACTOR	9/9/2008	24,088.63	(24,089)	-	General Plant / Other	-	-	-	-	-	-	-	24,088.63
4230	82410	COMFORT SUITES MOTEL	9/9/2008	5,427.86	(1,493)	3,935	General Plant / Other	-	-	-	-	-	-	-	5,427.86
4231	82411	SHERIDAN PLAZA	9/9/2008	8,150.71	(2,241)	5,909	General Plant / Other	-	-	-	-	-	-	-	8,150.71
4232	82413	SOUTH SHORE PLAZA	9/9/2008	22,180.00	(6,100)	16,081	General Plant / Other	-	-	-	-	-	-	-	22,180.00
4233	82415	WATSON GLENN PHASE II	9/9/2008	344,652.00	(94,779)	249,873	Distribution	-	-	344,652.00	-	-	-	-	-
4234	82460	REGAL TWIN VILLAS(VALENCIA LKS)PHI-WA/WW(SR#08-0008/FO	9/9/2008	178,698.90	(49,142)	129,557	Collection	-	-	-	-	178,698.90	-	-	-
4235	82400	RHODINE ROAD MAINTENANCE FACILITY RENNOVATION	9/12/2008	193,429.31	(193,429)	-	General Plant / Other	-	-	-	-	-	-	-	193,429.31
4236	83423	TAMPA BAY WATER SOUTH CENTRAL INTERCONNECT	9/18/2008	3,664,293.51	(1,007,681)	2,656,613	WTransmission	-	3,664,293.51	-	-	-	-	-	-
4237	82602	LIGHTHOUSE CTR FOR CREATIVE LRNG (SR#08-01112 FOLIO 7064	9/23/2008	12,725.00	(3,499)	9,226	General Plant / Other	-	-	-	-	-	-	-	12,725.00
4238	65405	SKIDSTEER LOADER	9/24/2008	46,330.00	(46,330)	-	General Plant / Other	-	-	-	-	-	-	-	46,330.00
4239	65407	VAN CARGO	9/24/2008	21,746.00	(21,746)	-	General Plant / Other	-	-	-	-	-	-	-	21,746.00
4240	66755	TRAILER DUMP	9/26/2008	5,650.00	(5,650)	-	General Plant / Other	-	-	-	-	-	-	-	5,650.00
4241	66757	TRUCK W/UTILITY BODY	9/26/2008	39,384.55	(39,385)	-	General Plant / Other	-	-	-	-	-	-	-	39,384.55
4242	66837	WINCH	9/26/2008	7,600.45	(7,600)	-	General Plant / Other	-	-	-	-	-	-	-	7,600.45
4243	66846	WINCH	9/26/2008	7,600.45	(7,600)	-	General Plant / Other	-	-	-	-	-	-	-	7,600.45
4244	66899	WINCH	9/26/2008	7,600.45	(7,600)	-	General Plant / Other	-	-	-	-	-	-	-	7,600.45
4245	65409	TRUCK UTILITY BODY	9/30/2008	36,408.29	(36,408)	-	General Plant / Other	-	-	-	-	-	-	-	36,408.29
4246	65410	TRUCK UTILITY BODY	9/30/2008	35,518.28	(35,518)	-	General Plant / Other	-	-	-	-	-	-	-	35,518.28
4247	65414	SEWER CLEANER	9/30/2008	31,320.00	(31,320)	-	General Plant / Other	-	-	-	-	-	-	-	31,320.00
4248	65421	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4249	65422	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4250	65423	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4251	65424	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4252	65426	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4253	66657	TRAILER UTILITY	9/30/2008	2,645.00	(2,645)	-	General Plant / Other	-	-	-	-	-	-	-	2,645.00
4254	66658	TRAILER UTILITY	9/30/2008	2,645.00	(2,645)	-	General Plant / Other	-	-	-	-	-	-	-	2,645.00
4255	66666	TRUCK W/UTILITY BODY	9/30/2008	37,254.10	(37,254)	-	General Plant / Other	-	-	-	-	-	-	-	37,254.10
4256	66668	TRUCK WITH CRANE	9/30/2008	101,709.00	(101,709)	-	General Plant / Other	-	-	-	-	-	-	-	101,709.00
4257	66669	TRAILER UTILITY	9/30/2008	13,564.00	(13,564)	-	General Plant / Other	-	-	-	-	-	-	-	13,564.00
4258	66670	TRAILER UTILITY	9/30/2008	13,564.00	(13,564)	-	General Plant / Other	-	-	-	-	-	-	-	13,564.00
4259	66671	TRAILER UTILITY	9/30/2008	4,265.00	(4,265)	-	General Plant / Other	-	-	-	-	-	-	-	4,265.00
4260	66672	TRAILER UTILITY	9/30/2008	1,975.00	(1,975)	-	General Plant / Other	-	-	-	-	-	-	-	1,975.00
4261	66673	TRAILER UTILITY	9/30/2008	1,975.00	(1,975)	-	General Plant / Other	-	-	-	-	-	-	-	1,975.00
4262	66674	TRAILER UTILITY	9/30/2008	4,023.00	(4,023)	-	General Plant / Other	-	-	-	-	-	-	-	4,023.00
4263	66676	LIGHT TOWER	9/30/2008	6,654.00	(6,654)	-	General Plant / Other	-	-	-	-	-	-	-	6,654.00
4264	66677	LIGHT TOWER	9/30/2008	6,654.00	(6,654)	-	General Plant / Other	-	-	-	-	-	-	-	6,654.00
4265	66746	COMPRESSOR	9/30/2008	1,100.00	(1,100)	-	General Plant / Other	-	-	-	-	-	-	-	1,100.00
4266	66749	WELDER	9/30/2008	3,646.12	(3,646)	-	General Plant / Other	-	-	-	-	-	-	-	3,646.12
4267	66750	WELDER	9/30/2008	3,646.12	(3,646)	-	General Plant / Other	-	-	-	-	-	-	-	3,646.12
4268	66832	BOOM LIFT ARTICULATING SELF PROPELLED	9/30/2008	81,417.00	(81,417)	-	General Plant / Other	-	-	-	-	-	-	-	81,417.00
4269	66850	PUMP TRASH 4 INCH TRAILER MTD	9/30/2008	22,260.00	(22,260)	-	General Plant / Other	-	-	-	-	-	-	-	22,260.00
4270	66851	TRAILER UTILITY	9/30/2008	3,950.00	(3,950)	-	General Plant / Other	-	-	-	-	-	-	-	3,950.00
4271	66941	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4272	66942	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4273	66943	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4274	66944	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4275	66946	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4276	66948	MONITOR PUMP STATION	9/30/2008	2,276.34	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.34
4277	66949	MONITOR PUMP STATION	9/30/2008	2,276.34	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.34
4278	66950	MONITOR PUMP STATION	9/30/2008	2,276.34	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.34
4279	66952	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4280	67471	PUMP	9/30/2008	1,397.62	(1,398)	-	General Plant / Other	-	-	-	-	-	-	-	1,397.62
4281	67915	MULTISMART PUMP DEMO CASE (TRAINING DEVICE)	9/30/2008	4,349.00	(4,349)	-	General Plant / Other	-	-	-	-	-	-	-	4,349.00
4282	63763	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4283	63764	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4284	63796	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4285	63798	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4286	63799	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4287	63800	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4288	63802	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4289	63808	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4290	63809	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4291	63810	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4292	63811	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4293	63813	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4294	63814	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4295	63815	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4296	63816	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4297	63817	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4298	63818	RADIO PORTABLE	10/1/201												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4401	64389	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4402	64391	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4403	64392	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4404	64393	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4405	64394	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4406	64395	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4407	64396	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4408	64397	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4409	64399	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4410	64400	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4411	64402	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4412	64403	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4413	64404	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4414	64406	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4415	64408	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4416	64409	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4417	64410	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4418	64411	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4419	64412	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4420	64413	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4421	64414	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4422	64415	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4423	64416	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4424	64418	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4425	64420	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4426	64421	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4427	64422	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4428	64423	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4429	64424	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4430	64425	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4431	64426	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4432	64428	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4433	64429	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4434	64430	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4435	64431	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4436	64432	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4437	64434	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4438	64435	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4439	64438	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4440	64439	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4441	64440	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4442	64442	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4443	64444	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4444	64445	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4445	64446	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4446	64447	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4447	82406	PUMP STATION EQUIPMENT--10901 DALE STITIK DRIVE	10/1/2008	65,635.16	(65,635)	-	General Plant / Other	-	-	-	-	-	-	-	65,635.16
4448	82541	RIVER OAKS SWITCHGEAR REPLACEMENT	10/1/2008	873,689.90	(873,689)	-	WWTreatment	-	-	-	873,689.90	-	-	-	-
4449	82874	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	344,116.95	(250,441)	93,676	WTreatment	344,116.95	-	-	-	-	-	-	-
4450	82875	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	1,086,221.36	(790,528)	295,694	WTreatment	1,086,221.36	-	-	-	-	-	-	-
4451	82876	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	580,294.90	(422,326)	157,969	WTreatment	580,294.90	-	-	-	-	-	-	-
4452	82877	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	4,170,130.81	(3,034,929)	1,135,202	WTreatment	4,170,130.81	-	-	-	-	-	-	-
4453	82878	LITHIA WTP CAPACITY & GENERATOR	10/1/2008	2,103,250.72	(1,530,699)	572,552	WTreatment	2,103,250.72	-	-	-	-	-	-	-
4454	82542	FAWN RIDGE WATER PLANT BUILDING IMPROVEMENT	10/6/2008	873,524.03	(873,524)	-	WTreatment	873,524.03	-	-	-	-	-	-	-
4455	82422	SOUTH/CENTRAL WATER PLANT PLANT (LITHIA) MODULAR FUF	10/8/2008	1,399.99	(1,400)	-	General Plant / Other	-	-	-	-	-	-	-	1,399.99
4456	82425	CENTRAL HILLS WATER TREATMENT FACILITY CONSTRUCTION	10/13/2008	55,101.84	(55,102)	-	General Plant / Other	-	-	-	-	-	-	-	55,101.84
4457	82590	RYAN BUSINESS CENTER PHASE 1A (SR# 070066 FOLIO 54972)	10/21/2008	1,120,000.00	(305,667)	814,333	Distribution	-	-	1,120,000.00	-	-	-	-	-
4458	67454	TRUCK UTILITY BODY	10/29/2008	35,298.07	(35,298)	-	General Plant / Other	-	-	-	-	-	-	-	35,298.07
4459	82544	CARROLLWOOD/DALE MABRY RW PUMP STATION REPLACEMENT	10/29/2008	1,093,806.24	(1,093,806)	-	Reclaimed	-	-	-	-	-	-	1,093,806.24	-
4460	82545	CARROLLWOOD/DALE MABRY RW PUMP STATION REPLACEMENT	10/29/2008	3,646,936.49	(3,646,936)	-	Reclaimed	-	-	-	-	-	-	3,646,936.49	-
4461	83192	FAIRWAY/FLAMINGO BLVD CANAL UTILITY RELOCATION	11/1/2008	487,139.36	(131,934)	355,206	Collection	-	-	-	-	487,139.36	-	-	-
4462	67478	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4463	67479	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4464	67480	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4465	67481	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4466	67482	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4467	67483	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4468	67018	COMPRESSOR	11/4/2008	1,100.00	(1,100)	-	General Plant / Other	-	-	-	-	-	-	-	1,100.00
4469	67151	WELDER	11/4/2008	3,491.23	(3,491)	-	General Plant / Other	-	-	-	-	-	-	-	3,491.23
4470	67215	TAP WET	11/6/2008	1,958.30	(1,958)	-	General Plant / Other	-	-	-	-	-	-	-	1,958.30
4471	82497	CONE RANCH BRIDGE REPL	11/7/2008	982.24	(261)	721	General Plant / Other	-	-	-	-	-	-	-	982.24
4472	82589	WESTFIELD BRANDON-DSW (SR# 05-0307 FOLIO 71937)	11/12/2008	33,444.00	(9,058)	24,386	General Plant / Other	-	-	-	-	-	-	-	33,444.00
4473	67255	VAN CARGO E250	11/25/2008	24,438.52	(24,439)	-									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4489	82622	CENTRAL HILLS WATER TRITMNT FAC	1/23/2009	15,286,644.35	(15,286,644)	-	WWTreatment	-	-	-	15,286,644.35	-	-	-	-
4490	67497	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4491	67499	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4492	67500	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4493	67501	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4494	67502	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4495	67920	SUV ESCAPE	2/10/2009	16,418.00	(16,418)	-	General Plant / Other	-	-	-	-	-	-	-	16,418.00
4496	82598	30TH ST SEG OF ONE (STA 30+00 THRU 84+65) SR#08-0040 F#54971	2/10/2009	323,380.00	(85,561)	237,819	Distribution	-	-	323,380.00	-	-	-	-	-
4497	82599	MEMORIAL HWY-CIVIC DR OFFICE OFF-SITE-SR#040351 FOLIO 11	2/10/2009	2,554.25	(676)	1,878	General Plant / Other	-	-	-	-	-	-	-	2,554.25
4498	83035	WINTHROP VILLAGE (SR#080077 FOLIO 74147)	2/10/2009	119,327.50	(31,572)	87,756	Distribution	-	-	119,327.50	-	-	-	-	-
4499	82610	LUMSDEN TRACE RWIU	2/11/2009	192,810.19	(192,810)	-	General Plant / Other	-	-	-	-	-	-	-	192,810.19
4500	67897	GPS HANDHELD	2/18/2009	1,406.00	(1,406)	-	General Plant / Other	-	-	-	-	-	-	-	1,406.00
4501	82628	FALKENBURG PLANT EXP FROM 9 TO 12	2/26/2009	11,915,610.77	(11,915,611)	-	WWTreatment	-	-	-	11,915,610.77	-	-	-	-
4502	82629	FALKENBURG PLANT EXP FROM 9 TO 12 MGD	2/26/2009	1,848,275.54	(1,848,276)	-	WWTreatment	-	-	-	1,848,275.54	-	-	-	-
4503	82630	FALKENBURG PLANT EXP FROM 9 TO 12 MGD	2/26/2009	16,860,343.08	(16,860,343)	-	WWTreatment	-	-	-	16,860,343.08	-	-	-	-
4504	82611	CHELSEA PUMP STATION REPL	3/3/2009	519,236.89	(519,237)	-	Collection	-	-	-	-	519,236.89	-	-	-
4505	82626	BOYETTE RD WIDENING CONSTR (BALM RVRVW TO DONNEYM	3/9/2009	2,116,527.47	(2,116,527)	-	WTransmission	-	2,116,527.47	-	-	-	-	-	-
4506	67895	VAN	3/10/2009	25,453.43	(25,453)	-	General Plant / Other	-	-	-	-	-	-	-	25,453.43
4507	82603	SUMMERFIELD CROSSINGS PH II (SR#07-0346 FOLIO 77667)	3/24/2009	92,689.51	(24,331)	68,359	General Plant / Other	-	-	-	-	-	-	-	92,689.51
4508	82627	LAKE PARK CHEMICAL STORAGE AREA-ROOF REPL	3/27/2009	209,983.50	(209,984)	-	General Plant / Other	-	-	-	-	-	-	-	209,983.50
4509	82604	ST MATTHEWS ANGLICAN CHURCH (SR#05-0039 FOLIO 73992)	3/31/2009	35,220.00	(9,245)	25,975	General Plant / Other	-	-	-	-	-	-	-	35,220.00
4510	82447	HLF MOON LK SUBDIV-WA/WFM(SR#03-0139/FOLIO#16150)	4/1/2009	273,597.50	(71,249)	202,348	WWTransmission	-	-	-	-	-	273,597.50	-	-
4511	68407	TRUCK PICKUP EXT CAB FORD F150	4/6/2009	19,324.00	(19,324)	-	General Plant / Other	-	-	-	-	-	-	-	19,324.00
4512	68408	TRUCK PICKUP EXT CAB FORD F150	4/6/2009	21,268.00	(21,268)	-	General Plant / Other	-	-	-	-	-	-	-	21,268.00
4513	82448	7-11 WATERS/GRADY-PUMP STATION(SR#01-0174/FOLIO#24147)	4/14/2009	5,730.00	(1,492)	4,238	General Plant / Other	-	-	-	-	-	-	-	5,730.00
4514	64821	WATER BATH	4/22/2009	1,593.71	(1,594)	-	General Plant / Other	-	-	-	-	-	-	-	1,593.71
4515	82450	MAGNOLIA PARK SE PARCEL OFFSITE-WA/WW(SR#06-0447/FOLIO#	4/22/2009	554,259.76	(144,338)	409,921	Distribution	-	-	554,259.76	-	-	-	-	-
4516	82451	MAGNOLIA PARK SE PARCEL ONSITE-WA/WW(SR#06-0447/FOLIO#	4/22/2009	649,537.92	(169,150)	480,388	Distribution	-	-	649,537.92	-	-	-	-	-
4517	82449	LIENI BERNAL-MANHATAN AV SEWER (SR#07-0104/FOLIO#26344)	4/24/2009	12,800.72	(3,333)	9,467	General Plant / Other	-	-	-	-	-	-	-	12,800.72
4518	68735	TRUCK F150	5/1/2009	21,385.00	(21,385)	-	General Plant / Other	-	-	-	-	-	-	-	21,385.00
4519	82452	NEW TAMPA COMMERCE CENTER-WA/FM(SR#08-002/FOLIO#609;	5/12/2009	24,082.56	(6,221)	17,861	General Plant / Other	-	-	-	-	-	273,597.50	-	24,082.56
4520	82453	E BROADWAY DAYCARE-WA/WW(SR#07-0298/FOLIO#65855)	5/12/2009	55,471.00	(14,330)	41,141	General Plant / Other	-	-	-	-	-	-	-	55,471.00
4521	82587	WINDHORST RD (KINGSWAY) UTIL RELOC	5/12/2009	19,507.73	(19,508)	-	General Plant / Other	-	-	-	-	-	-	-	19,507.73
4522	82457	REGAL TWIN VILLAS VALENCIA LKS)PHII-WA/WW(SR#08-0048/FC	5/19/2009	53,292.20	(13,767)	39,525	General Plant / Other	-	-	-	-	-	-	-	53,292.20
4523	82455	FISHHAWK BLVD-WA/WW(SR#08-0127/FOLIO#76828)	5/21/2009	644,258.75	(166,433)	477,825	Distribution	-	-	644,258.75	-	-	-	-	-
4524	69092	TRUCK UTILITY BODY	5/26/2009	110,668.84	(110,669)	-	General Plant / Other	-	-	-	-	-	-	-	110,668.84
4525	69093	TRUCK UTILITY BODY	5/26/2009	105,448.00	(105,448)	-	General Plant / Other	-	-	-	-	-	-	-	105,448.00
4526	69122	TRUCK F150	6/2/2009	21,393.00	(21,393)	-	General Plant / Other	-	-	-	-	-	-	-	21,393.00
4527	82454	RIVERS OF LIFE CHURCH-WA/WW(SR#06-0470/FOLIO#68297)	6/9/2009	20,500.00	(5,253)	15,247	General Plant / Other	-	-	-	-	-	-	-	20,500.00
4528	82456	DISCOVERY POINT-SYMMES RD-WA/WW(SR#07-0293/FOLIO#7687	6/9/2009	10,897.76	(2,793)	8,105	General Plant / Other	-	-	-	-	-	-	-	10,897.76
4529	82458	ST JOHN DIVINE EPISCOPAL CHURCH-WA/WW(SR#03-0316/FOLIO	6/9/2009	11,180.00	(2,865)	8,315	General Plant / Other	-	-	-	-	-	-	-	11,180.00
4530	82459	SAN JOSE MISSION-WA/WW(SR#06-0016/FOLIO#84599)	6/10/2009	92,791.51	(23,778)	69,014	General Plant / Other	-	-	-	-	-	-	-	92,791.51
4531	69266	CAMERA THERMAL IMAGING FLUKE	6/17/2009	6,461.21	(6,461)	-	General Plant / Other	-	-	-	-	-	-	-	6,461.21
4532	69095	VAN	6/19/2009	49,678.00	(49,678)	-	General Plant / Other	-	-	-	-	-	-	-	49,678.00
4533	69096	VAN	6/19/2009	49,678.00	(49,678)	-	General Plant / Other	-	-	-	-	-	-	-	49,678.00
4534	68855	TRUCK F150	6/26/2009	28,067.00	(28,067)	-	General Plant / Other	-	-	-	-	-	-	-	28,067.00
4535	68861	VAN PASSENGER	6/26/2009	25,318.89	(25,319)	-	General Plant / Other	-	-	-	-	-	-	-	25,318.89
4536	68857	TRUCK F450	7/1/2009	45,658.77	(45,659)	-	General Plant / Other	-	-	-	-	-	-	-	45,658.77
4537	68858	TRUCK F450	7/1/2009	46,338.57	(46,339)	-	General Plant / Other	-	-	-	-	-	-	-	46,338.57
4538	68859	TRUCK F450	7/1/2009	42,726.00	(42,726)	-	General Plant / Other	-	-	-	-	-	-	-	42,726.00
4539	68860	TRUCK F350	7/1/2009	40,974.88	(40,975)	-	General Plant / Other	-	-	-	-	-	-	-	40,974.88
4540	83034	TILLET SUBDIVISION ON SITE & OFF (SR#04-0298 FOLIO 55289)	7/9/2009	521,903.96	(132,651)	389,253	Distribution	-	-	521,903.96	-	-	-	-	-
4541	83036	LAKE HUTTO SCHOOL ROADS (SR#08-01120 FOLIO 76828)	7/15/2009	1,180,269.55	(299,985)	880,284	Distribution	-	-	1,180,269.55	-	-	-	-	-
4542	83194	WW SLIP LINING PROJECT	8/1/2009	106,986.19	(26,969)	80,017	Collection	-	-	-	-	106,986.19	-	-	-
4543	68998	TRUCK F350	8/4/2009	42,002.85	(42,003)	-	General Plant / Other	-	-	-	-	-	-	-	42,002.85
4544	69000	TRUCK F350	8/5/2009	38,517.52	(38,518)	-	General Plant / Other	-	-	-	-	-	-	-	38,517.52
4545	69001	TRUCK F350	8/5/2009	38,395.64	(38,396)	-	General Plant / Other	-	-	-	-	-	-	-	38,395.64
4546	69004	TRUCK F350	8/5/2009	41,874.89	(41,875)	-	General Plant / Other	-	-	-	-	-	-	-	41,874.89
4547	69031	PUMP TRASH DIESEL TRAILER MTD	8/13/2009	29,224.00	(29,224)	-	General Plant / Other	-	-	-	-	-	-	-	29,224.00
4548	69032	PUMP TRASH DIESEL TRAILER MTD	8/13/2009	29,224.00	(29,224)	-	General Plant / Other	-	-	-	-	-	-	-	29,224.00
4549	69033	TRUCK F350	8/20/2009	40,950.48	(40,950)	-	General Plant / Other	-	-	-	-	-	-	-	40,950.48
4550	82429	WWTP FALKENBURG UV DISINFECTION	8/24/2009	1,112,958.21	(1,112,958)	-	WWTreatment	-	-	-	1,112,958.21	-	-	-	-
4551	82430	WWTP FALKENBURG UV DISINFECTION	8/24/2009	2,881,157.33	(2,881,157)	-	WWTreatment	-	-	-	2,881,157.33	-	-	-	-
4552	82431	WWTP FALKENBURG RD UV DISINFECTION	8/24/2009	1,945,602.00	(1,945,602)	-	WWTreatment	-	-	-	1,945,602.00	-	-	-	-
4553	82435	LINEBAUGH AVE 12" WATER MAIN (HENDERSON TO MULLIS CII	8/24/2009	103,959.28	(103,959)	-	WTransmission	-	103,959.28	-	-	-	-	-	-
4554	82436	LINEBAUGH AVE 12" WATER MAIN (HENDERSON TO MULLIS CII	8/24/2009	2,351,705.88	(2,351,706)	-	WTransmission	-	2,351,705.88	-	-	-	-	-	-
4555	82437	LINEBAUGH AVE 12" WATER MAIN (HENDERSON TO MULLIS CII	8/24/2009	175,299.67	(175,300)	-	WTransmission	-</							

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4577	82830	REGIONAL WWTP RENEWAL & REPLACEMENT	10/1/2009	4,932,072.97	(1,222,743)	3,709,330	WWTreatment	-	-	-	4,932,072.97	-	-	-	-
4578	82831	WATER TRMT RENEWAL & REPLACEMENT	10/1/2009	2,050,895.81	(508,451)	1,542,445	WWTreatment	2,050,895.81	-	-	-	-	-	-	-
4579	84839	CITRUS PARK PLACE SUBD-WW (SR# 05-0419 FOLIO 2873)	10/1/2009	257,747.70	(63,900)	193,848	Collection	-	-	-	-	257,747.70	-	-	-
4580	82867	FALKENBURG AWTB ALT PWR SUPPLY	10/5/2009	863,063.60	(213,968)	649,096	WWTreatment	863,063.60	-	-	-	-	-	-	-
4581	82756	MORRISON OFFICES-TUSCANY OAKS-WATER(SR# 06-0141 FOLIO 82756)	10/8/2009	35,787.00	(8,872)	26,915	General Plant / Other	-	-	-	-	-	-	-	35,787.00
4582	82757	MORRISON OFFICES-TUSCANY OAKS-WW (SR# 06-0141 FOLIO 718)	10/8/2009	31,350.00	(7,772)	23,578	General Plant / Other	-	-	-	-	-	-	-	31,350.00
4583	82751	HIGH SCHOOL UUU-FORCE MAIN (SR# 07-0256 FOLIO 82865)	10/21/2009	664,193.21	(164,665)	499,529	Collection	-	-	-	-	664,193.21	-	-	-
4584	82863	COUNTYWIDE WW PS TELEMETRY SYSTEM (SCADA)	10/23/2009	204,322.35	(50,655)	153,667	Collection	-	-	-	-	204,322.35	-	-	-
4585	82864	COUNTYWIDE WW PS TELEMETRY SYSTEM (SCADA)	10/23/2009	5,762,389.51	(1,428,592)	4,333,797	Collection	-	-	-	-	5,762,389.51	-	-	-
4586	82865	COUNTYWIDE WW PS TELEMETRY SYSTEM (SCADA)	10/23/2009	1,075,911.67	(266,736)	809,175	Collection	-	-	-	-	1,075,911.67	-	-	-
4587	83187	FIRE FLOW DEFICIENCY PROJECT	11/1/2009	720,535.74	(177,132)	543,404	Distribution	-	-	720,535.74	-	-	-	-	-
4588	83042	WWTP VALRICO EXP FR 6 TO 12 MGD	11/4/2009	52,980,689.59	(13,023,306)	39,957,384	WWTreatment	-	-	-	52,980,689.59	-	-	-	-
4589	83043	WWTP VALRICO EXP FR 6 TO 12 MGD	11/4/2009	4,737,826.94	(1,164,716)	3,573,111	WWTreatment	-	-	-	4,737,826.94	-	-	-	-
4590	83044	WWTP VALRICO UV DISINFECTION	11/4/2009	3,794,937.38	(932,495)	2,862,443	WWTreatment	-	-	-	3,794,937.38	-	-	-	-
4591	83045	WWTP VALRICO UV DISINFECTION	11/4/2009	1,803,170.00	(443,279)	1,359,891	WWTreatment	-	-	-	1,803,170.00	-	-	-	-
4592	83046	WWTP VALRICO UV DISINFECTION	11/4/2009	808,277.65	(198,702)	609,576	WWTreatment	-	-	-	808,277.65	-	-	-	-
4593	83047	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	2,062,412.07	(506,903)	1,555,509	WWTreatment	-	-	-	2,062,412.07	-	-	-	-
4594	83048	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	14,836,634.25	(3,641,883)	11,194,751	WWTreatment	-	-	-	14,836,634.25	-	-	-	-
4595	83049	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	12,227,005.95	(3,005,806)	9,221,200	WWTreatment	-	-	-	12,227,005.95	-	-	-	-
4596	83050	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	4,137,818.86	(1,017,214)	3,120,605	WWTreatment	-	-	-	4,137,818.86	-	-	-	-
4597	83051	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	1,197,724.56	(294,441)	903,284	WWTreatment	-	-	-	1,197,724.56	-	-	-	-
4598	83052	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	26,921,957.01	(6,618,314)	20,303,643	WWTreatment	-	-	-	26,921,957.01	-	-	-	-
4599	83053	LARGE DIAMETER FORCEMAIN VALVE INSTALLATIONS - MILLE	11/4/2009	1,104,785.74	(271,593)	833,193	WWTransmission	-	-	-	1,104,785.74	-	-	-	-
4600	83055	RIVER OAKS RAS PUMP REPLACEMENT	11/4/2009	423,571.48	(104,111)	319,460	WWTreatment	-	-	-	423,571.48	-	-	-	-
4601	83056	RIVER OAKS RAS PUMP REPLACEMENT	11/4/2009	872,849.96	(214,322)	658,528	WWTreatment	-	-	-	872,849.96	-	-	-	-
4602	82873	WW FALKENBURG RD CUSTOMER SVC/WHSE FACILITY	11/16/2009	13,932,328.39	(3,394,042)	10,538,287	WWTreatment	-	-	-	13,932,328.39	-	-	-	-
4603	69695	REFRIGERATOR	11/30/2009	3,490.58	(3,491)	-	General Plant / Other	-	-	-	-	-	-	-	3,490.58
4604	69216	PUMP 12 CHANNEL	12/4/2009	6,935.20	(6,935)	-	General Plant / Other	-	-	-	-	-	-	-	6,935.20
4605	82869	RACE TRACK RD WATER IMPR (DOUGLAS TO LINEBAUGH)	12/16/2009	1,020,404.59	(248,605)	771,800	WTransmission	-	1,020,404.59	-	-	-	-	-	-
4606	71329	BLOCK DIGESTER 46	12/30/2009	8,769.60	(8,770)	-	General Plant / Other	-	-	-	-	-	-	-	8,769.60
4607	83191	GUNN/ERLICK/MOBLEY ROADS UTILITY RELOCATIONS	1/1/2010	2,539,806.77	(613,787)	1,926,020	WTransmission	-	2,539,806.77	-	-	-	-	-	-
4608	82950	COLOMBUS DRIVE EXTENSION	1/7/2010	283,793.87	(68,573)	215,221	Distribution	-	-	283,793.87	-	-	-	-	-
4609	69694	CENTRIFUGE	1/26/2010	6,136.55	(6,137)	-	General Plant / Other	-	-	-	-	-	-	-	6,136.55
4610	82885	BALM RIVERVIEW FORCEMAIN (BIG BEND RD TO SR 672)	1/26/2010	1,018,114.89	(246,036)	772,079	WWTransmission	-	-	-	1,018,114.89	-	-	-	-
4611	69296	PRINTER	2/12/2010	1,513.61	(1,514)	-	General Plant / Other	-	-	-	-	-	-	-	1,513.61
4612	71155	METER DISSOLVED OXYGEN	2/15/2010	1,606.66	(1,607)	-	General Plant / Other	-	-	-	-	-	-	-	1,606.66
4613	71156	METER DISSOLVED OXYGEN	2/15/2010	1,606.66	(1,607)	-	General Plant / Other	-	-	-	-	-	-	-	1,606.66
4614	71157	METER DISSOLVED OXYGEN	2/15/2010	1,606.66	(1,607)	-	General Plant / Other	-	-	-	-	-	-	-	1,606.66
4615	82951	LUTZ LAKE FERN ROAD WIDENING	2/18/2010	947,564.87	(856,892)	90,673	WTransmission	-	947,564.87	-	-	-	-	-	-
4616	71150	SPECTROPHOTOMETER	2/28/2010	2,391.15	(2,391)	-	General Plant / Other	-	-	-	-	-	-	-	2,391.15
4617	71151	SPECTROPHOTOMETER	2/28/2010	2,391.15	(2,391)	-	General Plant / Other	-	-	-	-	-	-	-	2,391.15
4618	82879	FORCE MAIN (COMM DUCT SYS)(SR 09-0067 FOLIO 61545)	3/23/2010	7,020.00	(1,667)	5,353	General Plant / Other	-	-	-	-	-	-	-	7,020.00
4619	82880	WATER MAIN (RING PWR PH III)(SR 08-0041 FOLIO 77173)	3/23/2010	52,154.00	(12,387)	39,767	General Plant / Other	-	-	-	-	-	-	-	52,154.00
4620	71153	METER MOISTURE BALANCER	4/7/2010	3,526.86	(3,527)	-	General Plant / Other	-	-	-	-	-	-	-	3,526.86
4621	71154	TABLE BALANCE WHITE	4/7/2010	1,834.29	(1,727)	107	General Plant / Other	-	-	-	-	-	-	-	1,834.29
4622	82939	ARMAND DRIVE GRAVITY SEWER (PS REPLACEMENT)	4/12/2010	583,376.18	(137,333)	446,043	Collection	-	-	-	-	583,376.18	-	-	-
4623	82928	VALLEY CRST LNDSC MAINT-WWTR/FRCMN (SR 07-0263 F 54997)	4/13/2010	27,146.76	(6,391)	20,756	General Plant / Other	-	-	-	-	-	-	-	27,146.76
4624	82929	VALLEY CRST LNDSC MAINT-WTR MAIN (SR 07-0263 FOL 54997)	4/13/2010	65,556.71	(15,433)	50,124	General Plant / Other	-	-	-	-	-	-	-	65,556.71
4625	82932	FISHHAWK RANCH-WATER MAIN (SR 06-0121 FOLIO 88330)	4/13/2010	70,218.00	(16,530)	53,688	General Plant / Other	-	-	-	-	-	-	-	70,218.00
4626	82934	VANETO SHORES-SAN SEWER/FRCMN (SR 05-0404 FOLIO 51562)	4/21/2010	243,825.00	(57,400)	186,425	Collection	-	-	-	243,825.00	-	-	-	-
4627	82935	VANETO SHORES-WATER DIST (SR 05-0404 FOLIO 51562)	4/21/2010	74,972.00	(17,650)	57,322	General Plant / Other	-	-	-	-	-	-	-	74,972.00
4628	82926	VALENCIA LKS-SANITARY SWR (SR 08-0055 08-0056 FOLIO 78011)	4/26/2010	108,470.13	(25,536)	82,934	Distribution	-	-	108,470.13	-	-	-	-	-
4629	82927	VALENCIA LAKES-WATER DIST (SR 08-0055 08-0056 FOLIO 78011)	4/26/2010	65,204.04	(15,350)	49,854	General Plant / Other	-	-	-	-	-	-	-	65,204.04
4630	76826	WW FALKENBURG RD CUSTMOER SERVICE WHSE FACILITY	5/6/2010	350.00	(82)	268	General Plant / Other	-	-	-	-	-	-	-	350.00
4631	82931	MAINSAIL II-WWTR/OFFSITE FORCEMAIN (SR 07-0220 F 9676)	5/11/2010	39,176.00	(9,141)	30,035	General Plant / Other	-	-	-	-	-	-	-	39,176.00
4632	69545	PRINTER	5/13/2010	3,875.00	(3,875)	-	General Plant / Other	-	-	-	-	-	-	-	3,875.00
4633	69725	PRINTER	5/13/2010	1,388.00	(1,388)	-	General Plant / Other	-	-	-	-	-	-	-	1,388.00
4634	69727	PRINTER	5/13/2010	2,423.00	(2,423)	-	General Plant / Other	-	-	-	-	-	-	-	2,423.00
4635	82930	MIRA BAY-PRCLS 21 & 23-WATER DIST (SR 05-0184 FOLIO 51638)	5/14/2010	47,237.20	(11,022)	36,215	General Plant / Other	-	-	-	-	-	-	-	47,237.20
4636	82933	DESTINY CH OF RUSKIN-OFFSITE WTR LINE (SR 09-0019 F 55577)	6/8/2010	67,286.00	(15,560)	51,726	General Plant / Other	-	-	-	-	-	-	-	67,286.00
4637	70143	COMPUTER WORKSTATION HP Z400	6/11/2010	1,728.00	(1,728)	-	General Plant / Other	-	-	-	-	-	-	-	1,728.00
4638	70149	COMPUTER WORKSTATION HP Z200	6/11/2010	1,088.00	(1,088)	-	General Plant / Other	-	-	-	-	-	-	-	1,088.00
4639	70150	COMPUTER WORKSTATION HP Z200	6/11/2010	1,088.00	(1,088)	-	General Plant / Other	-	-	-	-	-	-	-	1,088.00
4640	69930	MODULE PH/TEMPERATURE	6/14/2010	2,209.15	(2,209)	-	General Plant / Other	-	-	-	-	-	-	-	2,209.15
4641	69931	SAMPLER PORTABLE	6/14/2010	2,874.08	(2,874)	-	General Plant / Other	-	-	-	-	-	-	-	

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value								
								Water System				Wastewater System				Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other	
4665	82963	WATER DEPARTMENT AUTOMATION	9/29/2010	18,815.50	(18,816)	-	General Plant / Other	-	-	-	-	-	-	-	18,815.50	
4666	82964	CHEMICAL FEED SYSTEM REHABILITATION-D/MABRY&VAN DY	9/29/2010	822,921.55	(211,154)	611,768	WWTreatment	-	-	-	822,921.55	-	-	-	-	
4667	71162	CONTROLLER FOR WATER MONITORING	9/30/2010	4,572.72	(4,572)	-	General Plant / Other	-	-	-	-	-	-	-	4,572.72	
4668	71164	CONTROLLER FOR WATER MONITORING	9/30/2010	4,572.72	(4,573)	-	General Plant / Other	-	-	-	-	-	-	-	4,572.72	
4669	82966	LINKO DATA SYSTEMS	9/30/2010	68,075.00	(68,075)	-	General Plant / Other	-	-	-	-	-	-	-	68,075.00	
4670	82969	STARLING @ FISHHAWK-WATER WASTEWATER PIPES FOLIO 880'	9/30/2010	1,105,460.25	(284,261)	821,199	Distribution	-	-	1,105,460.25	-	-	-	-	-	
4671	83383	WW PS NEW BEDFORDS REHAB WO#14 AREA 2	10/1/2010	72,604.08	(16,185)	56,419	General Plant / Other	-	-	-	-	-	-	-	72,604.08	
4672	83384	MAJOR PUMP STATION REFURBISH MASTER PROJECT 2010	10/1/2010	634,335.87	(141,404)	492,932	Collection	-	-	-	-	634,335.87	-	-	-	
4673	83385	WW PS CW MAJOR REFURBISH	10/1/2010	2,716,163.12	(592,124)	2,124,039	Collection	-	-	-	-	2,716,163.12	-	-	-	
4674	83386	WWTP MASTER PROJECT 2010Y	10/1/2010	1,548,337.99	(1,380,601)	167,737	WWTreatment	-	-	-	-	1,548,337.99	-	-	-	
4675	83387	WWTP MASTER PROJECT 2008	10/1/2010	1,872,952.22	(416,112)	1,456,840	WWTreatment	-	-	-	-	1,872,952.22	-	-	-	
4676	83388	WWTP MASTER PROJECT 2010	10/1/2010	2,475,386.82	(551,805)	1,923,582	WWTreatment	-	-	-	-	2,475,386.82	-	-	-	
4677	83389	WATER TREATMENT RENEWAL/REPLACEMENT MASTER PROJEC	10/1/2010	1,761,812.46	(394,054)	1,367,759	WTreatment	1,761,812.46	-	-	-	-	-	-	-	
4678	83390	WATER TREATMENT R&R MASTER PROJECT 2010	10/1/2010	26,370.43	(5,757)	20,614	General Plant / Other	-	-	-	-	-	-	-	26,370.43	
4679	83391	LOW PRESSURE SEWER SYSTEM MASTER PROJECT 2010	10/1/2010	854,058.77	(183,750)	670,308	Collection	-	-	-	-	854,058.77	-	-	-	
4680	82981	NW RR RECOVERY FACILITY BARSREEN REPLACEMENT	10/9/2010	493,327.08	(125,680)	367,647	WWTreatment	-	-	-	493,327.08	-	-	-	-	
4681	83403	FISHHAWK RANCH NORTH ACCESS ROAD	10/18/2010	5,584.00	(4,979)	605	General Plant / Other	-	-	-	-	-	-	-	5,584.00	
4682	83404	FISHHAWK RANCH NORTH ACCESS ROADS	10/18/2010	20,475.00	(6,086)	14,389	General Plant / Other	-	-	-	-	-	-	-	20,475.00	
4683	82786	BUSINESS SERVICES--SOFTWARE	10/22/2010	7,702.00	(7,702)	-	General Plant / Other	-	-	-	-	-	-	-	7,702.00	
4684	83409	VALENCIA LAKES	11/4/2010	230,281.37	(58,119)	172,163	Distribution	-	-	230,281.37	-	-	-	-	-	
4685	82800	4 WHEEL DRIVE WATER SYSTEM REPLACEMENT EASEMENT	11/8/2010	15,435.50	(15,435)	15,436	General Plant / Other	-	-	-	-	-	-	-	15,435.50	
4686	83402	FISHHAWK RANCH TRACT 14	11/9/2010	15,787.10	(4,648)	11,139	General Plant / Other	-	-	-	-	-	-	-	15,787.10	
4687	71351	FUME HOOD	11/10/2010	4,644.00	(4,644)	-	General Plant / Other	-	-	-	-	-	-	-	4,644.00	
4688	83412	WW PS SUGARMILL REPLACEMENT	11/16/2010	244,421.77	(61,687)	182,734	Collection	-	-	-	-	244,421.77	-	-	-	
4689	83398	BAHIA LAKES IMPROVEMANTS	11/17/2010	190,740.99	(48,139)	142,602	Distribution	-	-	190,740.99	-	-	-	-	-	
4690	83401	WW FISHHAWK RANCH CHAPMAN CROSSING	11/29/2010	429,015.00	(108,275)	320,740	Distribution	-	-	-	429,015.00	-	-	-	-	
4691	83400	CROSSROADS TOWN CENTER	12/3/2010	347,760.00	(86,940)	260,820	Distribution	-	-	-	347,760.00	-	-	-	-	
4692	83399	BRANDON COMMUNITY ADVANTAGE CENTER	12/7/2010	240,551.00	(60,138)	180,413	Distribution	-	-	-	240,551.00	-	-	-	-	
4693	83405	FOUNTAINS AT FALKENBURG RD	12/7/2010	30,110.00	(10,539)	19,571	General Plant / Other	-	-	-	-	-	-	-	30,110.00	
4694	83406	GONZALES RESIDENCE	12/7/2010	5,551.50	(4,858)	694	General Plant / Other	-	-	-	-	-	-	-	5,551.50	
4695	71664	SUV ESCAPE	12/13/2010	16,446.00	(16,446)	-	General Plant / Other	-	-	-	-	-	-	-	16,446.00	
4696	71666	TRUCK RANGER	12/13/2010	11,972.00	(11,972)	-	General Plant / Other	-	-	-	-	-	-	-	11,972.00	
4697	71668	TRUCK RANGER	12/13/2010	11,972.00	(11,972)	-	General Plant / Other	-	-	-	-	-	-	-	11,972.00	
4698	71654	EXCAVATOR	12/14/2010	42,758.14	(42,758)	-	General Plant / Other	-	-	-	-	-	-	-	42,758.14	
4699	83407	RACK TRAC AT CAUSEWAY ROAD	12/16/2010	12,056.00	(4,220)	7,836	General Plant / Other	-	-	-	-	-	-	-	12,056.00	
4700	83408	LITTLE MANATEE VILLAGE	12/16/2010	51,879.60	(12,970)	38,910	General Plant / Other	-	-	-	-	-	-	-	51,879.60	
4701	83414	WWTP VALRICO POTABLE WELL REPLACEMENT	12/16/2010	248,707.03	(62,177)	186,530	WWTreatment	-	-	-	248,707.03	-	-	-	-	
4702	71409	TRUCK RANGER	12/21/2010	11,972.00	(11,972)	-	General Plant / Other	-	-	-	-	-	-	-	11,972.00	
4703	83415	STATE ROAD 674 FORCEMAINP	12/27/2010	3,990,078.14	(870,923)	3,119,155	WWTransmission	-	-	-	-	-	3,990,078.14	-	-	
4704	83188	PUMPSTATION REPLACEMENT	1/1/2011	6,589,253.14	(1,427,671)	5,161,582	Collection	-	-	-	-	6,589,253.14	-	-	-	
4705	71507	TITRATOR	1/7/2011	2,658.92	(2,659)	-	General Plant / Other	-	-	-	-	-	-	-	2,658.92	
4706	83093	NEW LIFE TABERNACLE	1/11/2011	173,635.00	(37,621)	136,014	Distribution	-	-	173,635.00	-	-	-	-	-	
4707	83094	JACKSON TRANSFORMER	1/11/2011	7,636.79	(1,655)	5,982	General Plant / Other	-	-	-	-	-	-	-	7,636.79	
4708	83091	RIVERVIEW BELL PLAZA	1/13/2011	150,700.00	(32,652)	118,048	Distribution	-	-	-	150,700.00	-	-	-	-	
4709	83090	SOUTH SHORE FALLS	1/3/2011	68,694.50	(14,741)	53,954	General Plant / Other	-	-	-	-	-	-	-	68,694.50	
4710	83089	TIRE CHOICE AT SUMMERFIELD CROSSINGS	2/8/2011	28,154.63	(6,041)	22,113	General Plant / Other	-	-	-	-	-	-	-	28,154.63	
4711	83092	RIVERBEND PHASE 1B	2/8/2011	117,621.25	(25,240)	92,382	Distribution	-	-	-	117,621.25	-	-	-	-	
4712	83095	DISCOVERY POINT CHLD DEVELOPMENT CENTER	2/8/2011	73,358.00	(15,741)	57,617	General Plant / Other	-	-	-	-	-	-	-	73,358.00	
4713	83429	CR 672 FORCEMAIN (BALM RIVERVIEW TO US301)	2/11/2011	2,687,862.68	(576,749)	2,111,114	WWTransmission	-	-	-	-	-	2,687,862.68	-	-	
4714	71565	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00	
4715	71566	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00	
4716	71567	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00	
4717	71568	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00	
4718	71569	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00	
4719	71570	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00	
4720	83430	SYMMES ROAD PUMP STATION	2/23/2011	188,172.49	(40,379)	147,794	Collection	-	-	-	-	188,172.49	-	-	-	
4721	83431	SYMMES ROAD WW PUMP STATION	2/23/2011	925,593.85	(198,617)	726,977	WWTransmission	-	-	-	-	-	925,593.85	-	-	
4722	83193	LITHIA WTP HYDRO SULFATE TREATMENT	3/1/2011	130,334.00	(27,696)	102,638	WTreatment	130,334.00	-	-	-	-	-	-	-	
4723	71453	COMPUTER LAPTOP	3/8/2011	1,124.43	(1,124)	-	General Plant / Other	-	-	-	-	-	-	-	1,124.43	
4724	71465	COMPUTER LAPTOP	3/8/2011	1,111.65	(1,112)	-	General Plant / Other	-	-	-	-	-	-	-	1,111.65	
4725	71487	COMPUTER LAPTOP	3/8/2011	1,111.65	(1,112)	-	General Plant / Other	-	-	-	-	-	-	-	1,111.65	
4726	72501	BALANCE ANALYTICAL	3/16/2011	1,985.24	(1,985)	-	General Plant / Other	-	-	-	-	-	-	-	1,985.24	
4727	72502	ICE MACHINE	3/17/2011	2,770.61	(2,771)	-	General Plant / Other	-	-	-	-	-	-	-	2,770.61	
4728	83196	BOYETTE ROAD 20IN FORCE MAIN UPGRADE	4/1/2011	76,414.55	(16,079)	60,336	General Plant / Other	-	-	-	-	-	-	-	76,414.55	
4729	83224	CLAY AVENUE MASTER PUMP STATION REHABILITATION	4/5/2011	355,604.44	(119,596)	236,009	WWTransmission	-	-	-	-	-	355,604.44	-	-	
4730	83225	CLAY AVENUE MASTER PUMP STATION REHABILITATION	4/5/2011	1,070,271.38	(360,234)	710,038	WWTransmission	-	-	-	-	-	1,070,271.38	-	-	
4731	83421	SOFTWARE KEY PACK (USB) (PUBLIC UTIL-WRS)	4/8/2011	6,820.00	(6,820)	-	General Plant / Other	-	-	-	-	-	-	-	6,820.00	
4732	72108	MICROWAVE MOISTURAL/SOLIDS ANALYZER	4/14/2011	11,299.77	(11,300)	-	General Plant / Other	-	-	-	-	-	-	-	11,299.77	
4733	83183	WINTHROP VILLAGE	4/18/2011	87,773.65	(21,107)	66,666	General Plant / Other	-	-	-	-					

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value															
Water System															
Wastewater System															
Other															
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4753	83226	CHEMICAL FEED SYSTEM REHABILITATION DALE MBRT/VAN D'	6/13/2011	881.98	(291)	591	General Plant / Other	-	-	-	-	-	-	-	881.98
4754	91550	WWTP CHEMICAL FEED SYSTEM REHAB - EQUIPMENT	6/13/2011	536,991.82	(536,992)	-	General Plant / Other	-	-	-	536,991.82	-	-	-	-
4755	72509	MASK AIR	6/15/2011	2,318.11	(2,318)	-	General Plant / Other	-	-	-	-	-	-	-	2,318.11
4756	83121	US 301 FM (PERMANENT EASEMENT)	6/16/2011	8,535.50	-	8,536	General Plant / Other	-	-	-	-	-	-	-	8,535.50
4757	72503	TOOL CRIMPING	6/20/2011	1,224.60	(1,225)	-	General Plant / Other	-	-	-	-	-	-	-	1,224.60
4758	72500	CRANE PORTABLE GANTRY	6/30/2011	3,287.70	(3,288)	-	General Plant / Other	-	-	-	-	-	-	-	3,287.70
4759	83274	MAGNOLIA MANOR WATER PIPES	7/19/2011	31,045.00	(7,244)	23,801	General Plant / Other	-	-	-	-	-	-	-	31,045.00
4760	83276	SUPERIOR CENTER WATER PIPES FOLIO 27480	7/19/2011	4,070.00	(950)	3,120	General Plant / Other	-	-	-	-	-	-	-	4,070.00
4761	83214	CITECT SOFTWARE UPGRADE	7/27/2011	46,000.00	(46,000)	-	General Plant / Other	-	-	-	-	-	-	-	46,000.00
4762	83268	CIRCA STREET EXTENSION FOLIO#76828	7/27/2011	62,659.56	(14,621)	48,039	General Plant / Other	-	-	-	-	-	-	-	62,659.56
4763	72870	TRAILER UTILITY	8/1/2011	11,140.00	(9,005)	2,135	General Plant / Other	-	-	-	-	-	-	-	11,140.00
4764	72941	SERVER PROLIANT DL380 G7	8/1/2011	3,208.11	(3,208)	-	General Plant / Other	-	-	-	-	-	-	-	3,208.11
4765	72549	TRUCK F250	8/8/2011	31,592.00	(31,592)	-	General Plant / Other	-	-	-	-	-	-	-	31,592.00
4766	83273	LUTZ CARE AND REHAB CENTER WATER/WASTEWATER PIPES F	8/9/2011	109,377.20	(22,103)	87,274	Collection	-	-	-	-	109,377.20	-	-	-
4767	83232	SR 674 FM (CLUBHOUSE PS TO SCR AWTP)-TEMP EASM	8/11/2011	57,140.50	-	57,141	General Plant / Other	-	-	-	-	-	-	-	57,140.50
4768	83272	HEMINGWAY CENTRAL PUMP STATION FOLIO 51561	8/11/2011	73,670.99	(17,014)	56,657	General Plant / Other	-	-	-	-	-	-	-	73,670.99
4769	83353	INFOSWMM SUITE 8.5 FLOATING (3 LICENSES)	8/15/2011	47,800.00	(47,800)	-	General Plant / Other	-	-	-	-	-	-	-	47,800.00
4770	72100	DRILL PORTABLE MAGNETIC MT3	8/17/2011	3,091.50	(3,092)	-	General Plant / Other	-	-	-	-	-	-	-	3,091.50
4771	72101	WELDER CUTTER SYSTEM	8/17/2011	1,507.50	(1,508)	-	General Plant / Other	-	-	-	-	-	-	-	1,507.50
4772	72099	FOLDING MACHINE	8/18/2011	1,600.00	-	-	General Plant / Other	-	-	-	-	-	-	-	1,600.00
4773	83267	ARBOR RESERVE ESTATE FOLIO 87330	8/29/2011	219,098.00	(44,276)	174,822	Distribution	-	-	219,098.00	-	-	-	-	-
4774	83285	WWTP VAN DYKE CLARIFIER & AERATOR REHABILITATION	9/7/2011	917,159.87	(182,808)	734,352	WWTreatment	-	-	-	917,159.87	-	-	-	-
4775	83286	WWTP VAN DYKE CLARIFIER & AERATOR REHABILITATION	9/7/2011	1,255,131.38	(248,938)	1,006,193	WWTreatment	-	-	-	1,255,131.38	-	-	-	-
4776	83266	ADVANTAGE ACADEMY	9/13/2011	29,354.00	(6,709)	22,645	General Plant / Other	-	-	-	-	-	-	-	29,354.00
4777	83269	ERLICH ANIMAL HOSPITAL FOLIO 3122	9/13/2011	11,528.00	(2,635)	8,893	General Plant / Other	-	-	-	-	-	-	-	11,528.00
4778	83275	STARLING @ FISHHAWK WATER AND WASTEWATER PIPES	9/13/2011	240,475.00	(48,095)	192,380	Collection	-	-	-	-	240,475.00	-	-	-
4779	83277	VALLEY CREST OFFICE DEVELOPMENT FOLIO 64690	9/13/2011	34,330.00	(7,847)	26,483	General Plant / Other	-	-	-	-	-	-	-	34,330.00
4780	72943	HOPPER SELF DUMPING HEAVY DUTY 2YD	9/15/2011	1,519.20	(1,519)	-	General Plant / Other	-	-	-	-	-	-	-	1,519.20
4781	83270	EMERALD OAKS FKA STILLWATER SUBDIVISION FOLIO 65938	9/19/2011	44,714.60	(88,943)	355,772	Distribution	-	-	444,714.60	-	-	-	-	-
4782	83271	FISHHAWK RANCH RECLAIMED WATER LINE FOLIO 88329	9/26/2011	18,498.45	(4,228)	14,270	General Plant / Other	-	-	-	-	-	-	-	18,498.45
4783	72830	PLOTTER	9/30/2011	33,500.00	(33,500)	-	General Plant / Other	-	-	-	-	-	-	-	33,500.00
4784	83288	CENTRAL HILLS WTP ALTERNATE ELECTRIC PWR SUPPLY	9/30/2011	168,447.29	(38,435)	130,013	WTreatment	168,447.29	-	-	-	-	-	-	-
4785	83260	PHONE MESSAGING SYSTEM AT RIVER OAKS WWTP	10/5/2011	15,214.36	(11,849)	3,365	General Plant / Other	-	-	-	-	-	-	-	15,214.36
4786	72833	VALVE OPERATOR	10/10/2011	9,324.46	(9,324)	-	General Plant / Other	-	-	-	-	-	-	-	9,324.46
4787	83337	LIBERTY CRENSHAW FORCE MAIN-SR10-0058	10/11/2011	40,640.00	(9,192)	31,448	General Plant / Other	-	-	-	-	-	-	-	40,640.00
4788	69013	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4789	69014	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4790	69015	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4791	69016	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4792	83341	VALENCIA LAKES RECLAIMED WATER/WASTEWATER PIPES SR1	10/28/2011	277,170.70	(62,693)	214,477	General Plant / Other	-	-	-	-	-	-	-	277,170.70
4793	83340	STARLING AT FISHHAWK WATER/WW PIPES SR08-0208	11/4/2011	184,252.85	(41,238)	143,015	Distribution	-	-	184,252.85	-	-	-	-	-
4794	83336	WW RM FISHHAWK CHAPMAN CROSSING LINES	11/7/2011	145,741.00	(32,618)	113,123	Collection	-	-	-	-	145,741.00	-	-	-
4795	83338	PARSONS WOODS WATER/WASTEWATER PIPES-SR06-0285	11/8/2011	115,185.35	(25,780)	89,406	Collection	-	-	-	-	115,185.35	-	-	-
4796	83299	US 301 FM (VALENCIA LAKES TO SR 674) (PERM EASEMENT)	11/9/2011	70,885.50	-	70,886	General Plant / Other	-	-	-	-	-	-	-	70,885.50
4797	73262	AIR COMPRESSOR	11/10/2011	2,260.26	(2,260)	-	General Plant / Other	-	-	-	-	-	-	-	2,260.26
4798	83736	W LPSS 1619 SE THIRD ST Q1 RETROFIT INSTALLATIONS	11/14/2011	140,891.00	(31,533)	109,358	Collection	-	-	-	-	-	-	-	140,891.00
4799	83173	NATURES WAY WASTEWATER PUMP STATION UPGRADES	11/15/2011	534,881.44	(119,712)	415,170	Collection	-	-	-	-	-	-	-	534,881.44
4800	83174	NATURES WAY WASTEWATER PUMP STATION UPGRADES	11/15/2011	2,460,646.16	-	1,909,930	WWTreatment	-	-	-	-	-	2,460,646.16	-	-
4801	83342	VALTERRA SUBDIVISION WATER/WATERWATER PIPES SR05-009	11/15/2011	159,766.00	(35,757)	124,009	Distribution	-	-	159,766.00	-	-	-	-	-
4802	83343	VALTERRA SUBDIVISION	11/15/2011	342,016.00	(76,546)	265,470	Distribution	-	-	342,016.00	-	-	-	-	-
4803	83339	RIVERVIEW TOWN CENTER-SR05-0425	11/16/2011	230,247.05	(51,531)	178,716	Distribution	-	-	230,247.05	-	-	-	-	-
4804	83740	FAWN RIDGE WTP CHEMICAL TRIM	11/17/2011	265,323.71	(59,382)	205,942	WTreatment	265,323.71	-	-	-	-	-	-	-
4805	83171	STONE BRANCH PUMP STATION REPLACEMENTS	11/23/2011	117,414.00	(26,278)	91,136	Distribution	-	-	117,414.00	-	-	-	-	-
4806	83737	WWTP LAKE PARK FUEL	11/28/2011	23,272.00	(5,208)	18,064	General Plant / Other	-	-	-	-	-	-	-	23,272.00
4807	83303	HILLS ATLAS RETRIEVAL PROGRAM (HARP) UPDATE	11/30/2011	4,500.00	(4,500)	-	General Plant / Other	-	-	-	-	-	-	-	4,500.00
4808	83172	HANDY #2 PUMPSTATION REPLACEMENTS	12/6/2011	1,053,097.87	(233,468)	819,912	Collection	-	-	-	-	1,053,097.87	-	-	-
4809	83170	BALM/RIVERVIEW PUMP STATIONS REPLACEMENTS	12/8/2011	305,508.00	(67,648)	237,860	Collection	-	-	-	-	305,508.00	-	-	-
4810	84671	FLOOR SCRUBBER COMPACT RIDER 32	12/15/2011	15,440.15	(15,440)	-	General Plant / Other	-	-	-	-	-	-	-	15,440.15
4811	73693	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4812	73694	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4813	73695	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4814	73696	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4815	73697	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4816	73698	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4817	73700	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4818	73701	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4819	73702	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4820	73703	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4821	73705	DOCKING STATION METER READER	12/20/2011	1,698.00	(1,698)	-	General Plant / Other	-	-	-	-	-	-	-	1,698.00
4822	73706	DOCKING STATION METER READER	12/20/2011	1,698.00	(1,698)	-	General Plant / Other	-	-	-	-	-	-	-	1,698.00
4823	83738	FOUR WHEEL DRIVE WATER SYSTEM REPLACEMENT	12/22/2011	108,587.48	(24,044)	84,543	Distribution	-	-	108,587.48	-	-	-	-	-
4824	83739	FOUR WHEEL DRIVE WATER SYSTEM REPLACEMENTS	12/22/2011	25,673.63	(5,685)	19,989	General Plant / Other	-	-	-	-	-	-	-	25,673.63
4825	83735	RIVER OAKS EXPORT PIPING REPLACEMENTS AND DEMOLITION	12/30/2011	279,857.46	(61,662)	218,195	WWTreatment	-	-	-	279,857.46	-	-	-	-
4826	73131	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4827	73132	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4828	73634	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4829	73635	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4830	73636	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4831	73637	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4832	73638	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4833	73643	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4834	73644	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4835	73645	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4836	73646	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4837	73647	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4838	73648	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	1

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4841	83145	MAGNOLIA PARK NORTHEAST C SR#10-0096 WATER/WW LINES	1/9/2012	83,334.09	(18,254)	65,080	General Plant / Other	-	-	-	-	-	-	-	83,334.09
4842	83146	MAGNOLIA PARK SR#10-0097 WATER/WW LINES	1/9/2012	122,328.00	(26,796)	95,532	Distribution	-	-	122,328.00	-	-	-	-	-
4843	83142	CITRUS PARK WATER/WASTEWATER LINES	1/10/2012	80,180.00	(17,563)	62,617	General Plant / Other	-	-	-	-	-	-	-	80,180.00
4844	83144	KNANAYA CATHOLIC CONGRESS SR#09-0122 WATER MAIN	1/10/2012	59,645.00	(13,065)	46,580	General Plant / Other	-	-	-	-	-	-	-	59,645.00
4845	83148	WESTSHIRE ESTATES SR#10-0069 PORCEMAIN	1/11/2012	3,080.00	(675)	2,405	General Plant / Other	-	-	-	-	-	-	-	3,080.00
4846	83311	FALKENBURG RD WD CUST SERV/WHSE (IMPROVEMENTS)	1/11/2012	11,410.70	(8,571)	2,839	General Plant / Other	-	-	-	-	-	-	-	11,410.70
4847	73235	SAMPLER AUTOMAX	2/12/2012	26,255.00	(26,255)	-	General Plant / Other	-	-	-	-	-	-	-	26,255.00
4848	83769	CHASE BANK N FLORIDA @US41	2/14/2012	75,002.20	(16,250)	58,752	General Plant / Other	-	-	-	-	-	-	-	75,002.20
4849	83568	WW PS BIG BEND ROAD	2/17/2012	2,304,839.60	(436,938)	1,867,902	WWTransmission	-	-	-	-	-	2,304,839.60	-	-
4850	83569	WW PS BIG BEND ROAD	2/17/2012	46,043.07	(8,580)	37,463	WWTransmission	-	-	-	-	-	46,043.07	-	-
4851	73708	METER DISSOLVED OXYGEN	3/1/2012	1,640.50	(1,641)	-	General Plant / Other	-	-	-	-	-	-	-	1,640.50
4852	83147	STARLING @ FISHHAWK SR#10-0114 WATER/WW LINES	3/2/2012	46,950.50	(10,061)	36,890	General Plant / Other	-	-	-	-	-	-	-	46,950.50
4853	83344	PUMP STATION CW MAJOR REPLACEMENT SITE	3/6/2012	12,420.75	-	12,421	General Plant / Other	-	-	-	-	-	-	-	12,420.75
4854	83143	FISHHAWK BLVD. SR#10-0107 WATER MAIN EXTENSION	3/12/2012	91,700.00	(19,650)	72,050	General Plant / Other	-	-	-	-	-	-	-	91,700.00
4855	73236	BULB DISPOSAL UNIT	3/21/2012	2,063.36	(2,063)	-	General Plant / Other	-	-	-	-	-	-	-	2,063.36
4856	83638	US 301 UTILITY PIPES RELOCATION	4/09/2012	15,751.138	(2,951,688)	\$ 12,799,449.97	50/50Transmission	-	1,338,394.30	-	-	-	14,412,743.21	-	-
4857	83451	WWTP DALE MABRY FILTER SCREW PUMP REHABILITATION	4/5/2012	5,154.92	(1,250)	3,905	WWTreatment	-	-	-	5,154.92	-	-	-	-
4858	83452	WWTP DALE MABRY FILTER SCREW PUMP REHABILITATION	4/5/2012	709,625.60	(150,429)	559,196	WWTreatment	-	-	-	709,625.60	-	-	-	-
4859	83455	CROSBY ROAD RWTM IMPROVEMENTS	4/12/2012	96,045.09	(20,352)	75,693	General Plant / Other	-	-	-	-	-	-	-	96,045.09
4860	83456	CROSBY ROAD RWTM LINES	4/12/2012	1,557,994.60	(330,138)	1,227,857	Reclaimed	-	-	-	-	-	-	1,557,994.60	-
4861	91547	WW CROSBY ROAD RWTM (MILLER RD TO VALRICO AWTP)	4/12/2012	21,767.74	(16,144)	5,623	General Plant / Other	-	-	-	-	-	-	-	21,767.74
4862	73618	WINCH	4/19/2012	2,643.62	(2,644)	-	General Plant / Other	-	-	-	-	-	-	-	2,643.62
4863	83139	S HILLS AQUIFER RECHARGE PROG (SHARP)	4/19/2012	150.00	-	150	General Plant / Other	-	-	-	-	-	-	-	150.00
4864	83775	STARLING @ FISHHAWK WATER/WASTEWATER PIPES	5/1/2012	152,684.00	(31,991)	120,693	Collection	-	-	-	-	152,684.00	-	-	-
4865	83776	STONEBRIAR-WATER/WASTEWATER PIPES	5/1/2012	149,543.60	(31,333)	118,211	Collection	-	-	-	-	149,543.60	-	-	-
4866	83771	GRAND VILLAS @ CRENSHAW PRESERVE -WATER PIPES	5/15/2012	23,114.00	(4,843)	18,271	General Plant / Other	-	-	-	-	-	-	-	23,114.00
4867	83741	UTIL. COORDINATION ACTIVITY TRACKING APP (MS ACCESS)	5/16/2012	9,918.85	(9,919)	-	General Plant / Other	-	-	-	-	-	-	-	9,918.85
4868	83774	ROCKY CREEK ESTATES WATER/WASTEWATER PIPES	5/16/2012	432,175.00	(90,551)	341,624	Distribution	-	-	432,175.00	-	-	-	-	-
4869	83777	SUN CITY CENTER RICHMOND VILLAS WATER/WASTEWATER PI	5/18/2012	104,610.88	(21,918)	82,692	Collection	-	-	-	-	104,610.88	-	-	-
4870	73942	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4871	73943	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4872	73944	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4873	73945	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4874	73947	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4875	73948	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4876	73949	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4877	73950	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4878	73951	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4879	83773	MAGNOLIA PARK SE2 WATER/WASTEWATER PIPES	6/4/2012	265,879.23	(55,075)	210,804	Collection	-	-	-	-	265,879.23	-	-	-
4880	73594	SAMPLER PORTABLE	6/6/2012	4,781.16	(4,781)	-	General Plant / Other	-	-	-	-	-	-	-	4,781.16
4881	83772	MAGNOLIA PARK WATER/WASTEWATER PIPES	6/11/2012	424,444.95	(87,921)	336,524	Distribution	-	-	424,444.95	-	-	-	-	-
4882	83453	SOUTH COUNTY AWTP SLUDGE PROCESSING CENTER	6/12/2012	718,659.10	(103,480)	615,179	WWTreatment	-	-	-	718,659.10	-	-	-	-
4883	84840	SOUTH COUNTY ATWP SLUDGE PROCESSING CENTER	6/21/2012	2,419,785.32	(425,479)	1,994,306	WWTreatment	-	-	-	2,419,785.32	-	-	-	-
4884	73595	PIPE LOCATOR	6/22/2012	4,999.50	(5,000)	-	General Plant / Other	-	-	-	-	-	-	-	4,999.50
4885	73596	PIPE LOCATOR	6/22/2012	4,999.50	(5,000)	-	General Plant / Other	-	-	-	-	-	-	-	4,999.50
4886	83770	FAMILY DOLLAR BRANDON	6/22/2012	33,175.00	(6,872)	26,303	General Plant / Other	-	-	-	-	-	-	-	33,175.00
4887	74230	REFRIGERATOR	7/12/2012	1,818.76	(1,819)	-	General Plant / Other	-	-	-	-	-	-	-	1,818.76
4888	83577	STONEBRIER WATER/WASTEWATER PIPES	7/17/2012	133,502.15	(27,336)	106,166	Collection	-	-	-	-	133,502.15	-	-	-
4889	83578	WATERSSET PHASE 1A WATER/WASTEWATER PIPES	7/18/2012	129,078.00	(26,430)	102,648	Collection	-	-	-	-	129,078.00	-	-	-
4890	83579	WATERSSET PHASE 1C WATER/WASTEWATER PIPES	7/19/2012	64,216.50	(13,149)	51,067	General Plant / Other	-	-	-	-	-	-	-	64,216.50
4891	83574	FISHHAWK TOWNCENTER PHASE 2C RECLAIMED WATER PIPES	7/24/2012	107,627.60	(22,038)	85,590	General Plant / Other	-	-	-	-	-	-	-	107,627.60
4892	83575	MAGNOLIA PARK WATER MAIN	7/24/2012	90,271.22	(18,484)	71,787	General Plant / Other	-	-	-	-	-	-	-	90,271.22
4893	74049	TRUCK F150	7/31/2012	15,248.00	(15,248)	-	General Plant / Other	-	-	-	-	-	-	-	15,248.00
4894	74052	TRUCK F250	7/31/2012	29,265.00	(29,265)	-	General Plant / Other	-	-	-	-	-	-	-	29,265.00
4895	83563	WWTP FALKENBURG EFFLUENT PUMP REPLACEMENT	8/6/2012	599,471.32	(121,310)	478,162	WWTreatment	-	-	-	599,471.32	-	-	-	-
4896	83572	CHARTER USE WATER/WASTEWATER PIPES	8/6/2012	64,608.70	(13,076)	51,533	General Plant / Other	-	-	-	-	-	-	-	64,608.70
4897	75421	ICE MACHINE	8/13/2012	2,653.55	(2,654)	-	General Plant / Other	-	-	-	-	-	-	-	2,653.55
4898	74178	RADAR GROUND SYSTEM	8/15/2012	12,100.00	(12,100)	-	General Plant / Other	-	-	-	-	-	-	-	12,100.00
4899	83564	GOLF&SEA WWPS CONVERSION	8/17/2012	133,453.86	(26,956)	106,498	Collection	-	-	-	-	133,453.86	-	-	-
4900	83565	GOLF&SEA WWPD CONVERSION	8/17/2012	650,989.25	(131,748)	519,241	Collection	-	-	-	-	650,989.25	-	-	-
4901	83566	WW PS DAWNVIEW REPLACEMENT	8/17/2012	486,052.43	(98,251)	387,802	Collection	-	-	-	-	486,052.43	-	-	-
4902	83567	DAWNVIEW WWPE REHABILITATION	8/21/2012	137,412.26	(27,805)	109,607	Collection	-	-	-	-	137,412.26	-	-	-
4903	83516	CENTRAL ELECTRICAL FEED	8/23/2012	796,606.92	(161,218)	635,389	WWTreatment	-	-	-	796,606.92	-	-	-	-
4904	83517	NWRIF BAR SCREEN REPLACEMENT	8/23/2012	5,643.31	(1,599)	4,044	General Plant / Other	-	-	-	-	-	-	-	5,643.31
4905	83571	BONVIEW SUBDIVISION WATER/WASTEWATER PIPES	8/23/2012	149,948.02	(30,347)	119,601	Collection	-	-	-	-	149,948.02	-	-	-
4906	83573	FISHHAWK RANCH TRACT 8 BAYBERRY GLEN WATER/WASTEW.	8/28/2012	78,177.00	(15,822)	62,356	General Plant / Other	-	-	-	-	-	-	-	78,177.00
4907	74088	TRUCK F150	9/15/2012	25,968.00	(25,968)	-	General Plant / Other	-	-	-	-	-	-	-	25,968.00
4908	83576	ROCKY CREEK ESTATES WATER/WASTEWATER PIPES	9/19/2012	96,573.50	(19,315)	77,259	Distribution	-	-	96,573.50	-	-	-	-	-
4909	83626	PUMP STN REPL MP-2010	10/1/2012	1,807,004.45	(312,039)	1,									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4929	83620	OAK CREEK PARCEL 2 WATER/WASTEWATER PIPES FOLIO 76034	11/13/2012	221,500.00	(43,245)	178,255	Collection	-	-	-	-	221,500.00	-	-	-
4930	74933	TRUCK F250	11/16/2012	30,202.00	(30,202)	-	General Plant / Other	-	-	-	-	-	-	-	30,202.00
4931	74934	TRUCK F250	11/16/2012	30,202.00	(30,202)	-	General Plant / Other	-	-	-	-	-	-	-	30,202.00
4932	74935	TRUCK UTILITY BODY	11/16/2012	41,230.00	(41,230)	-	General Plant / Other	-	-	-	-	-	-	-	41,230.00
4933	74936	TRUCK F450	11/16/2012	45,000.90	(45,001)	-	General Plant / Other	-	-	-	-	-	-	-	45,000.90
4934	83643	MINOR N HOOD IMPROVEMENTS	11/16/2012	258,561.43	(88,342)	170,220	Distribution	-	-	258,561.43	-	-	-	-	-
4935	74937	TRUCK F350	11/28/2012	27,542.00	(27,542)	-	General Plant / Other	-	-	-	-	-	-	-	27,542.00
4936	74938	TRUCK F350	11/28/2012	27,542.00	(27,542)	-	General Plant / Other	-	-	-	-	-	-	-	27,542.00
4937	83623	VALENCIA LAKES PH 1 WATER/WASTEWATER PIPES FOLIO 78011	11/28/2012	133,884.80	(26,139)	107,745	Collection	-	-	-	-	133,884.80	-	-	-
4938	83641	LITHIA WTP SULFIDE TREATMENT INTEGRATION	11/28/2012	1,750,561.16	(298,214)	1,452,348	WTransmission	-	1,750,561.16	-	-	-	-	-	-
4939	91899	WWTP LITHIA HYDROGEN SULFIDE INTEGRATION BLDG IMPRO'	11/28/2012	307,903.56	(210,401)	97,503	WWTreatment	-	-	-	307,903.56	-	-	-	-
4940	83619	FISHHAWK BLVD WATER MAIN EXT PH 3 FOLIO 76828	12/11/2012	92,200.00	(17,781)	74,419	General Plant / Other	-	-	-	-	-	-	-	92,200.00
4941	75045	ICE MACHINE	12/13/2012	3,977.38	(3,977)	-	General Plant / Other	-	-	-	-	-	-	-	3,977.38
4942	83624	VALENCIA LAKES TRACT NN WATER/WASTEWATER/RECLM PIP	12/13/2012	75,974.99	(14,652)	61,323	General Plant / Other	-	-	-	-	-	-	-	75,974.99
4943	75300	TRUCK F250	12/17/2012	30,202.00	(30,202)	-	General Plant / Other	-	-	-	-	-	-	-	30,202.00
4944	75301	TRUCK F450	12/17/2012	41,703.02	(41,703)	-	General Plant / Other	-	-	-	-	-	-	-	41,703.02
4945	83674	FOREST GLENN WATER/WASTEWATER PIPES	1/3/2013	456,472.05	(76,079)	380,393	Distribution	-	-	456,472.05	-	-	-	-	-
4946	75106	DRILLING MACHINE KIT	1/4/2013	1,969.00	(1,969)	-	General Plant / Other	-	-	-	-	-	-	-	1,969.00
4947	83672	WINTHROP VILLAGE - WATER/WASTEWATER PIPES	1/13/2013	152,337.50	(25,390)	126,948	Collection	-	-	-	-	152,337.50	-	-	-
4948	75087	PORTABLE INSPECTION SYSTEM GATORCAM	1/18/2013	9,415.00	(9,415)	-	General Plant / Other	-	-	-	-	-	-	-	9,415.00
4949	83676	LLT ACADEMY WASTEWATER PIPES	2/12/2013	7,109.88	(1,337)	5,773	General Plant / Other	-	-	-	-	-	-	-	7,109.88
4950	75135	ANTENNA TESTER	2/15/2013	1,394.08	(1,394)	-	General Plant / Other	-	-	-	-	-	-	-	1,394.08
4951	83650	INFORMATION MANAGEMENT (PHONE SYSTEMS)	2/22/2013	37,901.84	(37,902)	-	General Plant / Other	-	-	-	-	-	-	-	37,901.84
4952	75194	SPECTROPHOTOMETER	2/26/2013	7,494.55	(7,495)	-	General Plant / Other	-	-	-	-	-	-	-	7,494.55
4953	75195	METER DISSOLVED OXYGEN W/PROBE	2/26/2013	1,377.21	(1,377)	-	General Plant / Other	-	-	-	-	-	-	-	1,377.21
4954	83673	CHAMPIONS FORECT WATER/WASTEWATER PIPES	2/28/2013	536,935.60	(88,371)	448,565	Distribution	-	-	536,935.60	-	-	-	-	-
4955	83679	VALENCIAL LAKES TRACT J FORCE MAIN AND PIPES	2/28/2013	746,842.95	(122,918)	623,925	Collection	-	-	-	-	746,842.95	-	-	-
4956	83675	OLD MEMORIAL SUBDIVISION PHASE I WATER/WASTEWATER PI	3/1/2013	497,268.00	(80,806)	416,462	Distribution	-	-	497,268.00	-	-	-	-	-
4957	83677	OLD MEMORIAL SUBDIVISION PHASE II WATER/WASTEWATER P	3/1/2013	59,010.00	(10,959)	48,051	General Plant / Other	-	-	-	-	-	-	-	59,010.00
4958	75187	COMPUTER WORKSTATION	3/13/2013	3,276.00	(3,276)	-	General Plant / Other	-	-	-	-	-	-	-	3,276.00
4959	83686	US 301 FORCE MAIN VALENCIAL LAKES TO SR674	3/13/2013	2,847,630.34	(462,740)	2,384,890	WWTransmission	-	-	-	-	2,847,630.34	-	-	-
4960	83687	US301 FORCE MAIN VALENCIAL LAKES TO SR674	3/13/2013	382,923.82	(62,225)	320,699	WWTransmission	-	-	-	-	382,923.82	-	-	-
4961	83678	PARSONS WOODS WATER/WASTEWATER PIPES	3/18/2013	92,708.85	(17,217)	75,492	General Plant / Other	-	-	-	-	-	-	-	92,708.85
4962	91695	WW NORTHWEST BIOSOLIDS GRAVITY BELT THICKENER REHA	3/18/2013	38,907.56	(38,908)	-	General Plant / Other	-	-	-	-	-	-	-	38,907.56
4963	83671	TIRE KINGDOM AT GUNN HIGHWAY-FORCE MAIN	3/22/2013	24,211.97	(4,497)	19,715	General Plant / Other	-	-	-	-	-	-	-	24,211.97
4964	83688	NW BIOSOLIDS GRAVITY BELT THICKNER	3/29/2013	31,654.08	(8,230)	23,424	WWTreatment	-	-	-	31,654.08	-	-	-	-
4965	83689	NW BIOSOLIDS GRAVITY BELT THICKNER	3/29/2013	76,608.49	(24,747)	51,861	WWTreatment	-	-	-	76,608.49	-	-	-	-
4966	83690	NW BIOSOLIDS GRAVITY BELT THICKNER	3/29/2013	640,565.84	(208,184)	432,382	WWTreatment	-	-	-	640,565.84	-	-	-	-
4967	75192	TRUCK WITH CRANE	4/1/2013	151,498.35	(151,498)	-	General Plant / Other	-	-	-	-	-	-	-	151,498.35
4968	75193	TRUCK WITH CRANE	4/1/2013	150,796.51	(150,797)	-	General Plant / Other	-	-	-	-	-	-	-	150,796.51
4969	83669	IMPR @ WOODBERRY MASTER PUMP STN	4/11/2013	4,985.00	(3,199)	1,786	General Plant / Other	-	-	-	-	-	-	-	4,985.00
4970	75277	METER SUSPENDED SOLID	4/12/2013	1,725.00	(1,725)	-	General Plant / Other	-	-	-	-	-	-	-	1,725.00
4971	90138	KINGSWAY ROAD SUBDIVISION WW (SR 12-0039)	4/15/2013	34,721.94	(5,570)	29,152	General Plant / Other	-	-	-	-	-	-	-	34,721.94
4972	90139	KINGSWAY ROAD SUBDIVISION WATER (SR 12-0039)	4/15/2013	52,369.99	(8,401)	43,969	General Plant / Other	-	-	-	-	-	-	-	52,369.99
4973	90159	WILSON MANOR PH 1 WW (SR 11-0016)	4/26/2013	308,865.55	(49,547)	259,318	Collection	-	-	-	-	308,865.55	-	-	-
4974	90160	WILSON MANOR PH 1 WATER (SR 11-0016)	4/26/2013	201,335.89	(32,298)	169,038	Distribution	-	-	201,335.89	-	-	-	-	-
4975	90161	WILSON MANOR PH 2 WW (SR 12-0020)	4/26/2013	42,963.55	(6,892)	36,072	General Plant / Other	-	-	-	-	-	-	-	42,963.55
4976	90162	WILSON MANOR PH 2 WATER (SR 12-0020)	4/26/2013	65,279.83	(10,472)	54,808	General Plant / Other	-	-	-	-	-	-	-	65,279.83
4977	75654	TITRATOR	5/8/2013	2,662.57	(2,663)	-	General Plant / Other	-	-	-	-	-	-	-	2,662.57
4978	90133	CAMDEN WOODS PH 2 WW (SR 08-0146)	5/9/2013	171,617.63	(27,173)	144,445	Collection	-	-	-	-	171,617.63	-	-	-
4979	90134	CAMDEN WOODS PH 2 WATER (SR 08-0146)	5/9/2013	47,100.00	(7,457)	39,643	General Plant / Other	-	-	-	-	-	-	-	47,100.00
4980	90140	MAYS RIDGE SUBDIVISION WW (SR 07-0014)	5/9/2013	268,160.22	(42,459)	225,702	Collection	-	-	-	-	268,160.22	-	-	-
4981	90141	MAYS RIDGE SUBDIVISION WATER (SR 07-0014)	5/9/2013	47,100.00	(7,457)	39,643	General Plant / Other	-	-	-	-	-	-	-	47,100.00
4982	90142	SOUTH SHORE FALLS PH 3C WW (SR 09-0132)	5/9/2013	29,338.50	(4,645)	24,693	General Plant / Other	-	-	-	-	-	-	-	29,338.50
4983	90143	SOUTH SHORE FALLS PH 3C WATER (SR 09-0132)	5/9/2013	32,346.00	(5,121)	27,225	General Plant / Other	-	-	-	-	-	-	-	32,346.00
4984	90146	STONEBRIER PH 4D WW (SR 09-0128)	5/9/2013	46,495.50	(7,362)	39,134	General Plant / Other	-	-	-	-	-	-	-	46,495.50
4985	90147	STONEBRIER PH 4D WATER (SR 09-0128)	5/9/2013	35,853.40	(5,677)	30,177	General Plant / Other	-	-	-	-	-	-	-	35,853.40
4986	90148	STONEBRIER PH 2B2 WW (SR 09-0125)	5/9/2013	2,200.00	(348)	1,852	General Plant / Other	-	-	-	-	-	-	-	2,200.00
4987	90149	STONEBRIER PH 2B2 WATER (SR 09-0125)	5/9/2013	1,050.00	(166)	884	General Plant / Other	-	-	-	-	-	-	-	1,050.00
4988	90131	APRILE SUBDIVISION PH 2 WW (SR 11-0123)	5/10/2013	100,771.01	(15,955)	84,816	Collection	-	-	-	-	100,771.01	-	-	-
4989	90132	APRILE SUBDIVISION PH 2 WATER (SR 11-0123)	5/10/2013	94,728.84	(14,999)	79,730	General Plant / Other	-	-	-	-	-	-	-	94,728.84
4990	75652	SAMPLER COMPOSITE	5/15/2013	5,821.60	(5,822)	-	General Plant / Other	-	-	-	-	-	-	-	5,821.60
4991	90136	ERINDALE OAKS SUBDIVISION WW (SR 03-0231)	5/15/2013	4,544.40	(720)	3,825	General Plant / Other	-	-	-	-	-	-	-	4,544.40
4992	90137	ERINDALE OAKS SUBDIVISION WATER (SR 03-0231)	5/15/2013	9,012.00	(1,427)	7,585	General Plant / Other	-	-	-	-	-	-	-	9,012.00
4993	90150	SUN CITY CENTER-SIENNA IIA WW (SR 06-0085)	5/17/2013	33,546.25	(5,311)	28,235	General Plant / Other	-	-	-	-	-	-	-	33,546.25
4994	90151	SUN CITY CENTER-SIENNA IIA WATER (SR 06-0085)	5/17/2013	39,345.00	(6,230)	33,115	General Plant / Other	-	-	-	-	-	-	-	39,345.00
4995	90152	THORNTONS AT GUNN & LINEBAUGH WW (SR 12-0084)	5/17/2013	1,600.00	(253)	1,347	General Plant / Other	-	-	-	-	-	-	-	1,600.00
4996	90153	THORNTONSAT													

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
5017	75496	WELDER	7/11/2013	3,066.80	(3,067)	-	General Plant / Other	-	-	-	-	-	-	-	3,066.80
5018	75497	WELDER	7/11/2013	3,066.80	(3,067)	-	General Plant / Other	-	-	-	-	-	-	-	3,066.80
5019	75509	TOOL CRIMPING	7/17/2013	2,610.00	(2,610)	-	General Plant / Other	-	-	-	-	-	-	-	2,610.00
5020	75512	SUV ESCAPE	7/17/2013	23,201.00	(23,201)	-	General Plant / Other	-	-	-	-	-	-	-	23,201.00
5021	91549	WW MEMORIAL HWY FORCEMAIN PIPES AND VALVES	7/19/2013	3,302,332.59	(3,302,333)	-	WWTransmission	-	-	-	-	3,302,332.59	-	-	-
5022	90199	WATERSTONE SUBDIVISION PH 1 WW (SR 12-0021)	7/22/2013	305,668.07	(47,124)	258,544	Distribution	-	-	305,668.07	-	-	-	-	-
5023	90200	WATERSTONE SUBDIVISION PH 1 WATER (SR 12-0021)	7/22/2013	46,922.07	(7,234)	39,688	General Plant / Other	-	-	-	-	-	-	-	46,922.07
5024	90163	BAYOU PASS PH 4 WW (SR 10-0120)	7/23/2013	627,842.00	(96,792)	531,050	Collection	-	-	-	-	627,842.00	-	-	-
5025	90164	BAYOU PASS PH 4 WW (SR 10-0120)	7/23/2013	261,285.50	(40,281)	221,004	Collection	-	-	-	-	261,285.50	-	-	-
5026	90185	PROVIDENCE POINT WATER (SR 10-0057)	7/24/2013	65,924.50	(10,163)	55,761	General Plant / Other	-	-	-	-	-	-	-	65,924.50
5027	90193	STARLING AT FISHHAWK RANCH WW (SR 11-0068)	7/24/2013	303,608.00	(46,806)	256,802	Collection	-	-	-	-	303,608.00	-	-	-
5028	90166	ENCLAVE AT RAMBLE CREEK WW (SR 05-0150)	7/26/2013	323,701.27	(49,904)	273,797	Collection	-	-	-	-	323,701.27	-	-	-
5029	90167	ENCLAVE AT RAMBLE CREEK WATER (SR 05-0150)	7/26/2013	86,640.00	(13,357)	73,283	General Plant / Other	-	-	-	-	-	-	-	86,640.00
5030	90168	HAWKS POINT PH 1A WW (SR 07-0214)	8/2/2013	83,265.00	(12,663)	70,602	General Plant / Other	-	-	-	-	-	-	-	83,265.00
5031	90169	HAWKS POINT PH 1A WATER (SR 07-0214)	8/2/2013	67,319.50	(10,238)	57,081	General Plant / Other	-	-	-	-	-	-	-	67,319.50
5032	90170	HAWKS POINT PH 1B WW (SR 07-0216)	8/2/2013	75,156.31	(11,430)	63,726	General Plant / Other	-	-	-	-	-	-	-	75,156.31
5033	90171	HAWKS POINT PH 1B WATER (SR 07-0216)	8/2/2013	45,124.90	(6,863)	38,262	General Plant / Other	-	-	-	-	-	-	-	45,124.90
5034	90196	THORNTONS AT HILLSBOROUGH & GEORGE RD WW (SR 12-0087)	8/12/2013	21,140.00	(3,215)	17,925	General Plant / Other	-	-	-	-	-	-	-	21,140.00
5035	85110	SPECTROPHOTOMETER	8/14/2013	2,809.15	(2,809)	-	General Plant / Other	-	-	-	-	-	-	-	2,809.15
5036	90191	RETREAT AT CARROLLWOOD WW (SR 12-0048)	8/14/2013	420,197.25	(63,905)	356,292	Collection	-	-	-	-	420,197.25	-	-	-
5037	90192	RETREAT AT CARROLLWOOD WATER (SR 12-0048)	8/14/2013	123,464.10	(18,777)	104,687	Distribution	-	-	123,464.10	-	-	-	-	-
5038	84903	PUMP DIAPHRAGM	8/15/2013	4,032.39	(4,032)	-	General Plant / Other	-	-	-	-	-	-	-	4,032.39
5039	84904	METER VIBRATION MACHINERY	8/15/2013	2,745.30	(2,745)	-	General Plant / Other	-	-	-	-	-	-	-	2,745.30
5040	91551	WWTP FALKENBURG SLUDGE DEWATERING UPGRADE BLDG IM	8/27/2013	860,045.24	(523,194)	336,851	WWTreatment	-	-	-	860,045.24	-	-	-	-
5041	91552	WWTP FALKENBURG AWWP SLUDGE DEWATERING UPGRADE EC	8/27/2013	5,133,510.49	(5,133,510)	-	WWTreatment	-	-	-	5,133,510.49	-	-	-	-
5042	84913	CAMERA INSPECTION SYSTEM	8/28/2013	14,985.00	(14,985)	-	General Plant / Other	-	-	-	-	-	-	-	14,985.00
5043	84898	COMPUTER WORKSTATION HP Z220	8/30/2013	1,599.00	(1,599)	-	General Plant / Other	-	-	-	-	-	-	-	1,599.00
5044	118512	WW FM HENRY AVENUE	8/30/2013	418,405.88	(254,530)	163,876	WWTransmission	-	-	-	-	418,405.88	-	-	-
5045	90172	LEVY CHILD CARE WATER (SR 12-0078)	9/10/2013	7,426.52	(1,114)	6,313	General Plant / Other	-	-	-	-	-	-	-	7,426.52
5046	85032	COMPUTER LAPTOP	9/16/2013	1,279.73	(1,280)	-	General Plant / Other	-	-	-	-	-	-	-	1,279.73
5047	85043	COMPUTER LAPTOP	9/16/2013	1,279.73	(1,280)	-	General Plant / Other	-	-	-	-	-	-	-	1,279.73
5048	90194	SUN CITY CENTER NOTTINGHAM WW (SR 06-0291)	9/16/2013	57,444.25	(8,617)	48,828	General Plant / Other	-	-	-	-	-	-	-	57,444.25
5049	90195	SUN CITY CENTER NOTTINGHAM WATER (SR 06-0291)	9/16/2013	59,870.00	(8,981)	50,889	General Plant / Other	-	-	-	-	-	-	-	59,870.00
5050	85107	DEFIBRILLATOR	9/17/2013	1,651.80	(1,652)	-	General Plant / Other	-	-	-	-	-	-	-	1,651.80
5051	85108	DEFIBRILLATOR	9/17/2013	1,651.80	(1,652)	-	General Plant / Other	-	-	-	-	-	-	-	1,651.80
5052	85344	NETWORK TESTER	9/17/2013	6,517.00	(6,517)	-	General Plant / Other	-	-	-	-	-	-	-	6,517.00
5053	85345	NETWORK TESTER	9/17/2013	6,516.99	(6,517)	-	General Plant / Other	-	-	-	-	-	-	-	6,516.99
5054	90189	RAVINIA PH 2 WW (SR 08-0106)	9/18/2013	90,560.24	(13,584)	76,976	General Plant / Other	-	-	-	-	-	-	-	90,560.24
5055	90190	RAVINIA PH 2 WATER (SR 08-0106)	9/18/2013	89,478.80	(13,422)	76,057	General Plant / Other	-	-	-	-	-	-	-	89,478.80
5056	85273	UPGRADE/MAINTAIN TELEPHONE SYSTEM	9/23/2013	73,411.36	(73,411)	-	General Plant / Other	-	-	-	-	-	-	-	73,411.36
5057	90165	DOLLAR GENERAL MARKET WATER (SR 12-0142)	9/23/2013	16,650.40	(2,498)	14,153	General Plant / Other	-	-	-	-	-	-	-	16,650.40
5058	90187	PROVIDENCE RD IMPROVEMENTS WATER	9/24/2013	30,871.18	(4,631)	26,241	General Plant / Other	-	-	-	-	-	-	-	30,871.18
5059	85307	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5060	85308	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5061	85310	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5062	85316	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5063	85322	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5064	85326	CRIMPER HYDRAULIC	9/27/2013	3,269.05	(3,269)	-	General Plant / Other	-	-	-	-	-	-	-	3,269.05
5065	85328	BARCODE SCANNER	9/27/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5066	85332	BARCODE SCANNER	9/27/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5067	85336	BARCODE SCANNER	9/27/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5068	85371	BARCODE SCANNER	9/30/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5069	85389	BARCODE SCANNER	9/30/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5070	85434	TRUCK F150	9/30/2013	23,747.00	(23,747)	-	General Plant / Other	-	-	-	-	-	-	-	23,747.00
5071	85437	TRUCK F150	9/30/2013	23,747.00	(23,747)	-	General Plant / Other	-	-	-	-	-	-	-	23,747.00
5072	85438	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5073	85439	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5074	85440	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5075	85441	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5076	85513	TRUCK F150	9/30/2013	23,228.00	(23,228)	-	General Plant / Other	-	-	-	-	-	-	-	23,228.00
5077	85515	TRUCK F150	9/30/2013	23,747.00	(23,747)	-	General Plant / Other	-	-	-	-	-	-	-	23,747.00
5078	85571	SAMPLER COMPOSITE	9/30/2013	4,657.28	(4,657)	-	General Plant / Other	-	-	-	-	-	-	-	4,657.28
5079	85573	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5080	85574	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5081	85575	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5082	85576	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5083	85661	MILLDRILL W/STAND	9/30/2013	2,345.00	(2,345)	-	General Plant / Other	-	-	-	-	-	-	-	2,345.00
5084	85691	SPECTROPHOTOMETER	9/30/2013	7,494.55	(7,495)	-	General Plant / Other	-	-	-	-	-	-	-	7,494.55
5085	85763	RADIO TOWER 50 FT	9/30/2013	6,755.90	(3,378)	3,378	General Plant / Other	-	-	-	-	-	-	-	6,755.90
5086	86007	RADIO TRANSCEIVER	9/30/2013	1,878.10	(1,878)	-	General Plant / Other	-	-	-	-	-			

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value			Wastewater System			Other
								W/Treatment	W/Transmission	Distribution	W/WTreatment	Collection	W/WTransmission	Reclaimed	General Plant / Other		
5105	96448	W LPSS 1705 1ST ST SE RUSKIN	10/30/2013	36.10	(21)	15	General Plant / Other	-	-	-	-	-	-	-	-	-	36.10
5106	96453	W LPSS 1309 4TH AVE NE RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5107	96454	W LPSS 1306 4TH AVE NE RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5108	96455	W LPSS 1407 MURILLO LOOP RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5109	96456	W LPSS 112 5TH ST NE RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5110	86261	PUMP TRAILER MTD	10/31/2013	167,540.00	(99,128)	68,412	Distribution	-	-	167,540.00	-	-	-	-	-	-	-
5111	96439	W LPSS 101 12TH ST WIMAUMA	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5112	96440	W LPSS 311 DELIA ST WIMAUMA	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5113	96441	W LPSS 403 13TH ST SW RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5114	96442	W LPSS 6002 BASSA ST WIMAUMA	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5115	96443	W LPSS 301 6TH ST SE RUSKIN	11/1/2013	144.40	(84)	60	General Plant / Other	-	-	-	-	-	-	-	-	-	144.40
5116	96444	W LPSS 406 6TH AVE SE RUSKIN	11/1/2013	108.30	(63)	45	General Plant / Other	-	-	-	-	-	-	-	-	-	108.30
5117	96445	W LPSS 408 6TH AVE SE RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5118	96446	W LPSS 602 6TH AVE SE RUSKIN	11/1/2013	108.30	(63)	45	General Plant / Other	-	-	-	-	-	-	-	-	-	108.30
5119	96447	W LPSS 603 8TH COURT SE RUSKIN	11/1/2013	36.10	(21)	15	General Plant / Other	-	-	-	-	-	-	-	-	-	36.10
5120	96449	W LPSS 510 E COLLEGE AVE RUSKIN	11/20/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5121	96450	W LPSS 305 5TH AVE NW RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5122	96457	W LPSS 702 2ND AVE NE RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5123	94857	WW PS CARROLLWOOD SPRINGS REHAB	11/8/2013	13,470.74	(7,858)	5,613	General Plant / Other	-	-	-	-	-	-	-	-	-	13,470.74
5124	88556	WATERSET PLACE WW (SR 06-0457)	11/13/2013	1,397,621.00	(203,820)	1,193,801	Collection	-	-	-	-	-	1,397,621.00	-	-	-	-
5125	88557	WATERSET PLACE WATER (SR 06-0457)	11/13/2013	471,162.00	(68,711)	402,451	Distribution	-	-	471,162.00	-	-	-	-	-	-	-
5126	91554	WW PS DEL WEBB SOUTH REHAB	11/18/2013	386,166.69	(386,167)	-	Collection	-	-	-	-	-	386,166.69	-	-	-	-
5127	96437	W LPSS 206 7TH AVE NW RUSKIN	11/19/2013	36.10	(21)	15	General Plant / Other	-	-	-	-	-	-	-	-	-	36.10
5128	88554	RIVERVIEW MEADOWS WW (SR 12-0067)	11/20/2013	378,280.86	(55,166)	323,115	Collection	-	-	-	-	-	378,280.86	-	-	-	-
5129	88555	RIVERVIEW MEADOWS WATER (SR 12-0067)	11/20/2013	144,785.35	(21,115)	123,671	Distribution	-	-	144,785.35	-	-	-	-	-	-	-
5130	96438	W LPSS 1101 CIRCLE DR RUSKIN	11/20/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5131	91553	WW VALRICO AWTP SPRAYFIELD REHAB EQUIPMENT	11/21/2013	1,508,665.28	(1,508,665)	-	WWTreatment	-	-	-	-	1,508,665.28	-	-	-	-	-
5132	86407	TRUCK F150	11/24/2013	27,172.00	(27,172)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	27,172.00
5133	86408	TRUCK F150	11/24/2013	27,172.00	(27,172)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	27,172.00
5134	86574	PUMP 4 INCH TRALER MTD	11/24/2013	10,045.00	(5,860)	4,185	General Plant / Other	-	-	-	-	-	-	-	-	-	10,045.00
5135	91571	WWTP RIVER OAKS CHEMICAL FEED SYSTEM REHAB	12/3/2013	1,168,319.71	(671,784)	496,536	WWTreatment	-	-	-	-	1,168,319.71	-	-	-	-	-
5136	86548	TRUCK F350	12/16/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	45,805.00
5137	96452	W LPSS 409 COLLEGE AVE RUSKIN	12/19/2013	72.20	(41)	31	General Plant / Other	-	-	-	-	-	-	-	-	-	72.20
5138	96458	W LPSS 1310 4TH AVE NE RUSKIN	12/19/2013	108.30	(62)	46	General Plant / Other	-	-	-	-	-	-	-	-	-	108.30
5139	96459	W LPSS 407 5TH AVE SE RUSKIN	12/19/2013	108.30	(62)	46	General Plant / Other	-	-	-	-	-	-	-	-	-	108.30
5140	96460	W LPSS 412 4TH AVE SE RUSKIN	12/19/2013	144.40	(83)	61	General Plant / Other	-	-	-	-	-	-	-	-	-	144.40
5141	96461	W LPSS 408 4TH AVE SE RUSKIN	12/19/2013	108.30	(62)	46	General Plant / Other	-	-	-	-	-	-	-	-	-	108.30
5142	87434	FAN CIRCULATOR MISTING 30 INCH	12/23/2013	1,266.08	(1,266)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,266.08
5143	87435	FAN CIRCULATOR MISTING 30 INCH	12/23/2013	1,266.08	(1,266)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,266.08
5144	86622	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,702.59
5145	86623	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,702.59
5146	86624	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,702.59
5147	86625	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,702.59
5148	86626	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,702.59
5149	86943	DIFFUSER WITH TRUCK MOUNT	12/31/2013	1,243.50	(1,244)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,243.50
5150	86944	DIFFUSER WITH TRUCK MOUNT	12/31/2013	1,243.50	(1,244)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,243.50
5151	87069	VAN	12/31/2013	24,168.00	(24,168)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	24,168.00
5152	90103	HIGHLAND ESTATES WW (SR 06-0148)	1/7/2014	212,494.45	(30,103)	182,391	Collection	-	-	-	-	212,494.45	-	-	-	-	-
5153	90104	HIGHLAND ESTATES WATER (SR 06-0148)	1/7/2014	177,892.75	(25,201)	152,691	Distribution	-	-	177,892.75	-	-	-	-	-	-	-
5154	90098	CITRUS PARK CROSSINGS WW (SR 13-0014)	1/14/2014	16,664.00	(2,361)	14,303	General Plant / Other	-	-	-	-	-	-	-	-	-	16,664.00
5155	91572	WWTP RIVER OAKS HEADWORKS REHAB	1/14/2014	1,711,225.22	(969,694)	741,531	WWTreatment	-	-	-	-	1,711,225.22	-	-	-	-	-
5156	96431	W LPSS 411 4TH AVE SE RUSKIN	1/14/2014	3,526.27	(1,998)	1,528	General Plant / Other	-	-	-	-	-	-	-	-	-	3,526.27
5157	96463	WWTP LITHIA PROCESS CONTROL ANALYZERS	1/14/2014	338,702.70	(191,932)	146,771	WWTreatment	-	-	-	-	338,702.70	-	-	-	-	-
5158	90108	MARTIN'S GARDEN WW (SR 13-0009)	1/21/2014	355,636.10	(50,382)	305,254	Collection	-	-	-	-	355,636.10	-	-	-	-	-
5159	90109	MARTIN'S GARDEN WATER (SR 13-0009)	1/21/2014	104,605.80	(14,819)	89,787	Distribution	-	-	104,605.80	-	-	-	-	-	-	-
5160	87497	COLORIMETER	1/22/2014	1,178.00	(1,178)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	1,178.00
5161	90120	WATERSET WW (SR 13-0003)	1/27/2014	262,478.20	(37,184)	225,294	Distribution	-	-	262,478.20	-	-	-	-	-	-	-
5162	90121	WATERSET WATER (SR 13-0003)	1/27/2014	168,677.75	(23,896)	144,782	Distribution	-	-	168,677.75	-	-	-	-	-	-	-
5163	96432	W LPSS 315 6TH AVE SE RUSKIN	1/27/2014	21,643.80	(12,265)	9,379	General Plant / Other	-	-	-	-	-	-	-	-	-	21,643.80
5164	96434	W LPSS 305 W SHELL POINT RD RUSKIN	1/27/2014	18,527.30	(10,499)	8,029	General Plant / Other	-	-	-	-	-	-	-	-	-	18,527.30
5165	96435	W LPSS 6104 BASSA ST WIMAUMA	1/27/2014	20,516.30	(11,626)	8,890	General Plant / Other	-	-	-	-	-	-	-	-	-	20,516.30
5166	96436	W LPSS 1715 1ST SE RUSKIN	1/27/2014	20,720.90	(11,742)	8,979	General Plant / Other	-	-	-	-	-	-	-	-	-	20,720.90
5167	87282	COMPUTER LAPTOP	1/31/2014	2,009.00	(2,009)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	2,009.00
5168	87283	COMPUTER LAPTOP	1/31/2014	2,009.00	(2,009)	-	General Plant / Other	-	-	-	-	-	-	-	-	-	2,009.00
5169	87429	TITRATOR	1/31/2014	3,296.02	(3,296)	-	General Plant / Other	-									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
5193	90110	MIRABELLA SUBDIVISION WW (SR 11-0075)	2/27/2014	383,113.65	(53,476)	329,637	Collection	-	-	-	-	383,113.65	-	-	-
5194	90111	MIRABELLA SUBDIVISION WATER (SR 11-0075)	2/27/2014	177,429.20	(24,766)	152,663	Distribution	-	-	177,429.20	-	-	-	-	-
5195	96433	W LPSS 404 14TH ST SW RUSKIN	2/27/2014	21,112.90	(11,788)	9,325	General Plant / Other	-	-	-	-	-	-	-	21,112.90
5196	88232	PLATFORM LIFT FOR FORKLIFT	2/28/2014	1,072.56	(1,073)	-	General Plant / Other	-	-	-	-	-	-	-	1,072.56
5197	88233	HOLE PUNCH	2/28/2014	1,853.28	(1,853)	-	General Plant / Other	-	-	-	-	-	-	-	1,853.28
5198	88234	OSCILLOSCOPE	2/28/2014	4,949.43	(4,949)	-	General Plant / Other	-	-	-	-	-	-	-	4,949.43
5199	88237	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5200	88240	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5201	88241	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5202	88242	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5203	88245	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5204	88274	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5205	88284	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5206	88285	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5207	88289	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5208	88290	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5209	88347	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5210	88348	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5211	88357	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5212	88358	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5213	88360	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5214	88361	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5215	88362	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5216	88647	SPECTROPHOTOMETER	2/28/2014	7,348.50	(7,349)	-	General Plant / Other	-	-	-	-	-	-	-	7,348.50
5217	91573	Calusa Trace and Pheasant Woods Instrumentation	3/3/2014	922,834.96	(922,835)	-	Distribution	-	-	922,834.96	-	-	-	-	-
5218	90119	VERANDA SUBDIVISION WATER (SR 03-0370)	3/6/2014	50,970.00	(7,008)	43,962	General Plant / Other	-	-	-	-	-	-	-	50,970.00
5219	94856	WW PS RIVER BIRCH REHAB BLDG IMP	3/13/2014	4,408,024.16	(2,424,413)	1,983,611	Collection	-	-	-	-	4,408,024.16	-	-	-
5220	90096	BUDGET SELF STORAGE WW (SR 12-0162)	3/20/2014	11,715.00	(1,611)	10,104	General Plant / Other	-	-	-	-	-	-	-	11,715.00
5221	90097	BUDGET SELF STORAGE WATER (SR 12-0162)	3/20/2014	29,825.00	(4,101)	25,724	General Plant / Other	-	-	-	-	-	-	-	29,825.00
5222	90102	FISHHAWK BLVD OPERATIONAL IMPR WATER	3/20/2014	88,525.00	(12,172)	76,353	General Plant / Other	-	-	-	-	-	-	-	88,525.00
5223	90114	SOUTH FORK WW (SR 12-0076)	3/20/2014	191,984.17	(26,398)	165,586	Collection	-	-	-	-	191,984.17	-	-	-
5224	90115	SOUTH FORK WATER (SR 12-0076)	3/20/2014	2,885.68	(397)	2,489	General Plant / Other	-	-	-	-	-	-	-	2,885.68
5225	88847	PRESSURE WASHER	3/23/2014	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
5226	88848	PLASMA CUTTER	3/23/2014	1,605.56	(1,606)	-	General Plant / Other	-	-	-	-	-	-	-	1,605.56
5227	88849	CRANE GANTRY PORTABLE	3/26/2014	6,391.90	(6,392)	-	General Plant / Other	-	-	-	-	-	-	-	6,391.90
5228	88850	PUMP TRAILER MTD	3/31/2014	25,657.32	(14,112)	11,546	Distribution	-	-	25,657.32	-	-	-	-	-
5229	88851	TERMINATION KIT FIBER OPTIC FC 7 AX104271	3/31/2014	2,431.75	(2,432)	-	General Plant / Other	-	-	-	-	-	-	-	2,431.75
5230	92193	Fishhawk Ranch West 1B/1C WW SR (12-0151)	4/4/2014	1,029,465.21	(139,407)	890,058	Collection	-	-	-	-	1,029,465.21	-	-	-
5231	92194	Fishhawk Ranch West 1B/1C Water SR (12-0151)	4/4/2014	485,588.00	(65,757)	419,831	Distribution	-	-	485,588.00	-	-	-	-	-
5232	92209	Waterleaf 1A WW SR (12-0157)	4/4/2014	580,472.33	(78,606)	501,867	Collection	-	-	-	-	580,472.33	-	-	-
5233	92210	Waterleaf 1A Water SR (12-0157)	4/4/2014	155,346.50	(21,036)	134,310	Distribution	-	-	155,346.50	-	-	-	-	-
5234	92211	Waterleaf 1B WW SR (13-0060)	4/4/2014	110,331.34	(14,941)	95,391	Distribution	-	-	110,331.34	-	-	-	-	-
5235	92212	Waterleaf 1B Water SR (13-0060)	4/4/2014	66,345.50	(8,984)	57,361	General Plant / Other	-	-	-	-	-	-	-	66,345.50
5236	92213	Waterleaf 1C WW SR (13-0144)	4/4/2014	46,504.24	(6,297)	40,207	General Plant / Other	-	-	-	-	-	-	-	46,504.24
5237	92214	Waterleaf 1C Water SR (13-0144)	4/4/2014	35,563.00	(4,816)	30,747	General Plant / Other	-	-	-	-	-	-	-	35,563.00
5238	92201	Preserve at Carrollwood Village WW SR (01-0196)	4/8/2014	55,720.00	(7,545)	48,175	General Plant / Other	-	-	-	-	-	-	-	55,720.00
5239	92202	Preserve at Carrollwood Village Water SR (01-0196)	4/8/2014	32,391.00	(4,386)	28,005	General Plant / Other	-	-	-	-	-	-	-	32,391.00
5240	94829	WW PS LYNMAR REHAB	4/10/2014	7,771.25	(4,209)	3,562	General Plant / Other	-	-	-	-	-	-	-	7,771.25
5241	96426	W LPSS 6006 BASSA ST	4/11/2014	21,874.84	(11,849)	10,026	General Plant / Other	-	-	-	-	-	-	-	21,874.84
5242	91556	WWTP FALKENBURG RD UV DISINFECTION SYSTEM ELECTRICA	4/14/2014	344,958.26	(186,852)	158,106	WWTreatment	-	-	-	344,958.26	-	-	-	-
5243	94830	WW PS WEST BEARSS REHAB	4/15/2014	70,585.30	(38,234)	32,352	General Plant / Other	-	-	-	-	-	-	-	70,585.30
5244	89104	AIR COMPRESSOR	4/17/2014	1,202.75	(1,203)	-	General Plant / Other	-	-	-	-	-	-	-	1,202.75
5245	88936	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5246	88939	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5247	88940	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5248	88941	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5249	88943	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5250	88944	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5251	89120	TESTER WATER METER	4/22/2014	4,143.26	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,143.26
5252	89121	TESTER WATER METER	4/22/2014	4,143.26	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,143.26
5253	89122	TESTER WATER METER	4/22/2014	4,143.26	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,143.26
5254	89009	TRUCK F350	4/23/2014	39,376.00	(39,376)	-	General Plant / Other	-	-	-	-	-	-	-	39,376.00
5255	89010	TRUCK F350	4/23/2014	40,450.00	(40,450)	-	General Plant / Other	-	-	-	-	-	-	-	40,450.00
5256	89011	TRUCK F350	4/24/2014	84,720.00	(84,720)	-	General Plant / Other	-	-	-	-	-	-	-	84,720.00
5257	94388	WWTP NW REG RECLAMATION IN PLANT PS REHAB	4/24/2014	147,449.94	(79,869)	67,581	WWTransmission	-	-	-	-	147,449.94	-	-	-
5258	89029	COMPUTER LAPTOP	4/28/2014	2,194.34	(2,194)	-	General Plant / Other	-	-	-	-	-	-	-	2,194.34
5259	92195	Mirabay Parcel 22 WW SR (12-0169)	4/28/2014	496,896.42	(67,288)	429,608	Collection	-	-	-	-	496,896.42	-	-	-
5260	92196	Mirabay Parcel 22 Water SR (12-0169)	4/28/2014	244,284.50	(33,080)	211,204	Distribution	-	-	244,284.50	-	-	-	-	-
5261	89068	BEARING HEATER	4/30/2014	1,646.91	(1,647)	-	General Plant / Other	-	-	-	-	-	-	-	1,646.91
5262	89069	BEARING HEATER	4/30/2014	1,646.91	(1,647)	-	General Plant / Other	-	-	-	-	-	-	-	1,646.91
5263	89107	SCOOTER	4/30/2014	11,480											

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Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
5281	92199	Park Creek 1C WW SR (12-0145)	5/13/2014	34,356.55	(4,581)	29,776	General Plant / Other	-	-	-	-	-	-	-	34,356.55
5282	92200	Park Creek 1C Water SR (12-0145)	5/13/2014	38,457.70	(5,128)	33,330	General Plant / Other	-	-	-	-	-	-	-	38,457.70
5283	94390	WWTP RIVER OAKS VALVES REPLACEMENT	5/14/2014	21,958.59	(11,711)	10,247	General Plant / Other	-	-	-	-	-	-	-	21,958.59
5284	94784	WW PS SOUTH KINGS #1 REHAB	5/16/2014	34,248.85	(18,266)	15,983	General Plant / Other	-	-	-	-	-	-	-	34,248.85
5285	94831	WW PS WOODBERRY #1 REHAB	5/16/2014	4,848.17	(2,586)	2,263	General Plant / Other	-	-	-	-	-	-	-	4,848.17
5286	94832	WW PS DOUBLE BRANCH REHAB	5/22/2014	5,615.12	(2,995)	2,620	General Plant / Other	-	-	-	-	-	-	-	5,615.12
5287	94833	WW PS WELLMAN	5/28/2014	31,397.50	(16,745)	14,652	General Plant / Other	-	-	-	-	-	-	-	31,397.50
5288	94834	WW PS ALAMBRA #2	5/28/2014	117,984.47	(62,925)	55,060	Collection	-	-	-	-	117,984.47	-	-	-
5289	96409	WW PS FAIRWAY DIESEL BACKUP PUMP AND PIPING	5/28/2014	33,649.66	(17,946)	15,703	General Plant / Other	-	-	-	-	-	-	-	33,649.66
5290	96427	W LPSS 305 WENDI LANE RUSKIN	5/28/2014	20,861.06	(11,126)	9,735	General Plant / Other	-	-	-	-	-	-	-	20,861.06
5291	96428	W LPSS 106 CARMELINA ST RUSKIN	5/28/2014	20,503.34	(10,935)	9,568	General Plant / Other	-	-	-	-	-	-	-	20,503.34
5292	96429	W LPSS 309 4TH ST SE RUSKIN	5/28/2014	21,890.44	(11,675)	10,216	General Plant / Other	-	-	-	-	-	-	-	21,890.44
5293	96430	W LPSS 306 4TH AVE SE RUSKIN	5/28/2014	20,887.20	(11,140)	9,747	General Plant / Other	-	-	-	-	-	-	-	20,887.20
5294	94835	WW PS COPPERFIELD ELECTRICAL MODS	5/30/2014	21,392.67	(11,409)	9,983	General Plant / Other	-	-	-	-	-	-	-	21,392.67
5295	89752	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5296	89753	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5297	89756	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5298	89757	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5299	89758	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5300	89759	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5301	89760	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5302	89762	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5303	89763	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5304	89764	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5305	89765	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5306	89766	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5307	89767	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5308	89768	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5309	89770	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5310	89771	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5311	89772	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5312	89773	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5313	89774	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5314	89775	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5315	89776	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5316	89777	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5317	89778	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5318	89779	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5319	89780	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5320	89781	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5321	89782	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5322	89783	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5323	89784	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5324	89811	SUV ESCAPE	5/31/2014	19,164.00	(19,164)	-	General Plant / Other	-	-	-	-	-	-	-	19,164.00
5325	89851	FORKLIFT	5/31/2014	32,086.00	(32,086)	-	General Plant / Other	-	-	-	-	-	-	-	32,086.00
5326	89874	FORKLIFT	5/31/2014	5,116.00	(5,116)	-	General Plant / Other	-	-	-	-	-	-	-	5,116.00
5327	89875	OVEN LABORATORY	5/31/2014	2,386.02	(2,386)	-	General Plant / Other	-	-	-	-	-	-	-	2,386.02
5328	92207	Valencia Lakes Tract H Tract H Phase 2 WW SR (11-0036)	6/4/2014	34,857.21	(4,575)	30,282	General Plant / Other	-	-	-	-	-	-	-	34,857.21
5329	92208	Valencia Lakes Tract H Tract H Phase 2 Water SR (11-0036)	6/4/2014	52,141.66	(6,844)	45,298	General Plant / Other	-	-	-	-	-	-	-	52,141.66
5330	92203	Starling at Fishhawk Ranch Off-Site WW SR (13-0094)	6/6/2014	147,280.00	(19,331)	127,950	Collection	-	-	-	-	147,280.00	-	-	-
5331	92204	Starling at Fishhawk Ranch Multi 1A, 1B1, 1B2, 1C, 2A, 2B1, 2B2, 2C1, 2i	6/6/2014	619,334.00	(81,288)	538,046	Distribution	-	-	-	619,334.00	-	-	-	-
5332	94836	WW PS GRAINERY ELECTRICAL MODS	6/6/2014	26,689.52	(14,012)	12,678	General Plant / Other	-	-	-	-	-	-	-	26,689.52
5333	96462	WW SUN CITY MHP CHLORINE ANALYZER REPLACEMENT	6/6/2014	8,656.53	(4,545)	4,112	General Plant / Other	-	-	-	-	-	-	-	8,656.53
5334	94387	WW DALE MABRY DITCH AERATOR # 3 FEEDER WIRES REPL-ELI	6/11/2014	24,541.92	(12,885)	11,657	General Plant / Other	-	-	-	-	-	-	-	24,541.92
5335	91548	WWTP VANDYKE HEADWORKS REHAB EQUIPMENT	6/13/2014	2,399,200.79	(2,399,201)	-	WWTreatment	-	-	-	-	2,399,200.79	-	-	-
5336	118433	W SR 574 UTILITY RELOCATION IMPROVEMENTS	6/13/2014	327,659.17	(172,021)	155,638	Distribution	-	-	-	327,659.17	-	-	-	-
5337	91555	WW VALRICO AWTP MTR CONTROL CENTERS #6 & #7 UPGRADE	6/19/2014	98,136.88	(51,522)	46,615	General Plant / Other	-	-	-	-	-	-	-	98,136.88
5338	92191	Brooker Reserve FKA Alterra Subdivision WW SR (13-0001)	6/23/2014	306,033.00	(40,167)	265,866	Collection	-	-	-	-	306,033.00	-	-	-
5339	92192	Brooker Reserve FKA Alterra Subdivision Water SR (13-0001)	6/23/2014	138,191.00	(18,138)	120,053	Distribution	-	-	-	138,191.00	-	-	-	-
5340	90275	TRUCK F150	6/25/2014	26,456.00	(26,456)	-	General Plant / Other	-	-	-	-	-	-	-	26,456.00
5341	90276	TRUCK F150	6/25/2014	26,456.00	(26,456)	-	General Plant / Other	-	-	-	-	-	-	-	26,456.00
5342	90277	TRUCK F150	6/25/2014	26,456.00	(26,456)	-	General Plant / Other	-	-	-	-	-	-	-	26,456.00
5343	91557	WWTP VALRICO ELECTRICAL PULL BOX DRAIN SYSTEM	6/25/2014	21,267.03	(11,165)	10,102	General Plant / Other	-	-	-	-	-	-	-	21,267.03
5344	92205	Sun City Center Sienna 2B WW SR (13-0156)	6/26/2014	33,427.00	(4,387)	29,040	General Plant / Other	-	-	-	-	-	-	-	33,427.00
5345	92206	Sun City Center Sienna 2B Water SR (13-0156)	6/26/2014	41,075.00	(5,391)	35,684	General Plant / Other	-	-	-	-	-	-	-	41,075.00
5346	90279	TRUCK F150	6/29/2014	19,484.00	(19,484)	-	General Plant / Other	-	-	-	-	-	-	-	19,484.00
5347	90099	CITRUS PARK CROSSINGS WATER (SR 13-0014)	6/30/2014	38,519.00	(5,056)	33,463	General Plant / Other	-	-	-	-	-	-	-	38,519.00
5348	90377	TRUCK F150	6/30/2014	22,905.00	(22,905)	-	General Plant / Other	-	-	-	-	-	-	-	22,905.00
5349	90378	TRUCK F150	6/30/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	-	22,153.00
5350	90379	TRUCK F150	6/30/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	-	22,153.00
5351	90398	PROGRAMABLE MESSAGE BOARD TRAILER MOUNTED	6/30/2014	12,067.33	(6,335)	5,732									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System				Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	
5369	90550	TRUCK F150	7/24/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	-	22,153.00
5370	90551	TRUCK F150	7/24/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	-	22,153.00
5371	94722	South Shore Corporate Park Ph 1B SR (13-0145) Water	7/25/2014	38,000.00	(4,908)	33,092	General Plant / Other	-	-	-	-	-	-	-	38,000.00
5372	94845	WW PS HANDY	7/25/2014	23,936.40	(12,367)	11,569	General Plant / Other	-	-	-	-	-	-	-	23,936.40
5373	118453	WM W KINGS AVE ALAFIA RIVER CROSSING DECOMMISSION	7/25/2014	7,259.37	(3,751)	3,509	General Plant / Other	-	-	-	-	-	-	-	7,259.37
5374	94840	WW PS WEST VILLAGE ELECTRICAL MODIFICATIONS	7/28/2014	17,371.36	(8,975)	8,396	General Plant / Other	-	-	-	-	-	-	-	17,371.36
5375	94396	WWTP SR 674 FM CLUBHOUSE PS WEST TO SC AWTP	7/30/2014	7,007,693.13	(3,620,641)	3,387,052	WWTreatment	-	-	-	7,007,693.13	-	-	-	-
5376	90701	MANHOLE SMOKE BLOWER	7/31/2014	1,463.00	(1,463)	-	General Plant / Other	-	-	-	-	-	-	-	1,463.00
5377	91170	DESK UNIT	7/31/2014	2,044.91	(1,057)	988	General Plant / Other	-	-	-	-	-	-	-	2,044.91
5378	94855	WW PS DALE MABRY #3 REHAB	7/31/2014	104,918.69	(54,208)	50,711	Collection	-	-	-	-	104,918.69	-	-	-
5379	94714	Park Creek Subdivision Ph 2A SR (13-0022) WW	8/2/2014	16,320.00	(2,074)	14,246	General Plant / Other	-	-	-	-	-	-	-	16,320.00
5380	94715	Park Creek Subdivision Ph 2A SR (13-0022) Water	8/2/2014	10,125.20	(1,287)	8,839	General Plant / Other	-	-	-	-	-	-	-	10,125.20
5381	94716	Park Creek Subdivision Ph 2B SR (13-0023) WW	8/2/2014	54,144.10	(6,881)	47,263	General Plant / Other	-	-	-	-	-	-	-	54,144.10
5382	94717	Park Creek Subdivision Ph 2B SR (13-0023) Water	8/2/2014	42,062.60	(5,345)	36,717	General Plant / Other	-	-	-	-	-	-	-	42,062.60
5383	94697	Brandon Preserve flia Harvey Subdivision SR (12-0171) WW	8/5/2014	372,287.88	(47,312)	324,976	General Plant / Other	-	-	-	-	-	-	-	372,287.88
5384	94698	Brandon Preserve flia Harvey Subdivision SR (12-0171) Water	8/5/2014	61,414.29	(7,805)	53,610	General Plant / Other	-	-	-	-	-	-	-	61,414.29
5385	96425	WM ANGUS DRIVE	8/6/2014	121,638.53	(61,833)	59,806	Distribution	-	-	121,638.53	-	-	-	-	-
5386	94706	Hawks Point Subdivision Ph S1 SR (13-0087) WW	8/8/2014	161,423.29	(20,514)	140,909	General Plant / Other	-	-	-	-	-	-	-	161,423.29
5387	94707	Hawks Point Subdivision Ph S1 SR (13-0087) Water	8/8/2014	161,585.30	(20,535)	141,050	General Plant / Other	-	-	-	-	-	-	-	161,585.30
5388	94708	Hawks Point Subdivision Ph S2 SR (13-0088) WW	8/8/2014	107,463.20	(13,657)	93,806	General Plant / Other	-	-	-	-	-	-	-	107,463.20
5389	94709	Hawks Point Subdivision Ph S2 SR (13-0088) Water	8/8/2014	94,310.60	(11,985)	82,325	General Plant / Other	-	-	-	-	-	-	-	94,310.60
5390	94713	Park Brook Subdivision SR (05-0475) Water	8/12/2014	47,519.25	(6,039)	41,480	General Plant / Other	-	-	-	-	-	-	-	47,519.25
5391	90979	TELEHANDLER	8/14/2014	74,562.00	(74,562)	-	General Plant / Other	-	-	-	-	-	-	-	74,562.00
5392	90980	TELEHANDLER	8/14/2014	74,562.00	(74,562)	-	General Plant / Other	-	-	-	-	-	-	-	74,562.00
5393	94846	WW PS NATURES WAY #2 REHAB	8/14/2014	30,746.06	(15,629)	15,117	General Plant / Other	-	-	-	-	-	-	-	30,746.06
5394	94847	WW PS HAMPTON PARK REHAB	8/14/2014	8,762.94	(4,454)	4,309	General Plant / Other	-	-	-	-	-	-	-	8,762.94
5395	94841	WW PS SAKONNET RIVER ELECTRICAL MODS	8/15/2014	6,087.92	(3,095)	2,993	General Plant / Other	-	-	-	-	-	-	-	6,087.92
5396	94848	WW PS SCHOONER WAY REHAB	8/18/2014	17,989.15	(9,144)	8,845	General Plant / Other	-	-	-	-	-	-	-	17,989.15
5397	94695	33rd St & Shell Point Road Extension SR (13-0175) WW	8/19/2014	48,000.00	(6,100)	41,900	General Plant / Other	-	-	-	-	-	-	-	48,000.00
5398	94696	33rd St & Shell Point Road Extension SR (13-0175) Water	8/19/2014	27,000.00	(3,431)	23,569	General Plant / Other	-	-	-	-	-	-	-	27,000.00
5399	94842	WW PS CLUBHOUSE REHAB	8/20/2014	93,167.27	(47,360)	45,807	General Plant / Other	-	-	-	-	-	-	-	93,167.27
5400	94849	WW PS MLK REHAB	8/20/2014	38,627.34	(19,635)	18,992	General Plant / Other	-	-	-	-	-	-	-	38,627.34
5401	94850	WW PS OLD GROVE REHAB	8/20/2014	62,397.00	(31,719)	30,678	General Plant / Other	-	-	-	-	-	-	-	62,397.00
5402	94843	WW PS COUNTY LINE RD REHAB	8/22/2014	10,634.72	(5,406)	5,229	General Plant / Other	-	-	-	-	-	-	-	10,634.72
5403	116524	WW FM BOYETTE RD SE	8/22/2014	532,892.76	(67,722)	465,171	WWTransmission	-	-	-	-	532,892.76	-	-	-
5404	116527	WWTP VALRICO FILTER VALVES	8/22/2014	435,644.44	(88,581)	347,063	WWTreatment	-	-	-	435,644.44	-	-	-	-
5405	94725	Sun City Center - Somerset Villas Ph 1 SR (13-0072) WW	8/25/2014	67,350.00	(8,559)	58,791	General Plant / Other	-	-	-	-	-	-	-	67,350.00
5406	94726	Sun City Center - Somerset Villas Ph 1 SR (13-0072) Water	8/25/2014	69,202.50	(8,794)	60,408	General Plant / Other	-	-	-	-	-	-	-	69,202.50
5407	91000	COMPUTER WORKSTATION HP Z420	8/27/2014	1,498.97	(1,499)	-	General Plant / Other	-	-	-	-	-	-	-	1,498.97
5408	118460	WM RHODINE RD EXTENSION ACP REMOVAL IMP	8/27/2014	231,865.04	(78,576)	153,289	Distribution	-	-	231,865.04	-	-	-	-	-
5409	94723	Southgate Ph 1 & 2 SR (11-0140 & 12-0081) WW	8/28/2014	325,870.60	(41,413)	284,458	General Plant / Other	-	-	-	-	-	-	-	325,870.60
5410	94724	Southgate Ph 1 & 2 SR (11-0140 & 12-0081) Water	8/28/2014	125,517.61	(15,951)	109,566	General Plant / Other	-	-	-	-	-	-	-	125,517.61
5411	94851	WW PS PINE STREET #2 REHAB	8/28/2014	21,269.11	(10,812)	10,457	General Plant / Other	-	-	-	-	-	-	-	21,269.11
5412	94852	WW PS MONTARA REHAB	8/28/2014	4,820.43	(2,450)	2,370	General Plant / Other	-	-	-	-	-	-	-	4,820.43
5413	94853	WW PS HUTCHINSON #3 REHAB	8/28/2014	15,099.64	(7,676)	7,424	General Plant / Other	-	-	-	-	-	-	-	15,099.64
5414	94854	WW PS WESSON CIRCLE REHAB	8/28/2014	21,460.28	(10,909)	10,551	General Plant / Other	-	-	-	-	-	-	-	21,460.28
5415	96410	WW PS TANGLEWOOD DIESEL BACKUP PUMP AND PIPING	8/29/2014	61,552.27	(31,289)	30,263	General Plant / Other	-	-	-	-	-	-	-	61,552.27
5416	91348	TRUCK F350	8/31/2014	39,291.00	(39,291)	-	General Plant / Other	-	-	-	-	-	-	-	39,291.00
5417	91349	TRUCK F350	8/31/2014	39,291.00	(39,291)	-	General Plant / Other	-	-	-	-	-	-	-	39,291.00
5418	91511	RADAR GROUND SYSTEM	8/31/2014	12,100.00	(12,100)	-	General Plant / Other	-	-	-	-	-	-	-	12,100.00
5419	91512	RADAR GROUND SYSTEM	8/31/2014	10,100.00	(10,100)	-	General Plant / Other	-	-	-	-	-	-	-	10,100.00
5420	91764	POWER UNIT	8/31/2014	5,650.00	(5,650)	-	General Plant / Other	-	-	-	-	-	-	-	5,650.00
5421	91765	PUMP UNIT	8/31/2014	5,650.00	(5,650)	-	General Plant / Other	-	-	-	-	-	-	-	5,650.00
5422	92003	PUMP TRAILER MTD	8/31/2014	58,427.00	(29,700)	28,727	Distribution	-	-	58,427.00	-	-	-	-	-
5423	118509	Countywide Manhole Rehabilitation Northwest area- Lakeview Drive Manh	8/31/2014	195,178.25	(99,216)	95,963	Collection	-	-	-	-	195,178.25	-	-	-
5424	94392	WWTP VALRICO VFD REPLACE for Aerators 1A & 1B	9/5/2014	59,776.33	(29,888)	29,888	General Plant / Other	-	-	-	-	-	-	-	59,776.33
5425	94393	WWTP RIVER OAKS SODIUM HYPOCHLORITE FEED TO CCC	9/8/2014	22,842.03	(11,421)	11,421	General Plant / Other	-	-	-	-	-	-	-	22,842.03
5426	94731	Watson Road - Riverleaf Subdivision SR (13-0124) WW	9/9/2014	323,355.35	(40,419)	282,936	General Plant / Other	-	-	-	-	-	-	-	323,355.35
5427	94732	Watson Road - Riverleaf Subdivision SR (13-0124) Water	9/9/2014	93,927.00	(11,741)	82,186	General Plant / Other	-	-	-	-	-	-	-	93,927.00
5428	94699	Bullfrog Creek Preserve SR (13-0035) WW	9/15/2014	564,504.60	(70,563)	493,942	Collection	-	-	-	-	564,504.60	-	-	-
5429	94700	Bullfrog Creek Preserve SR (13-0035) Water	9/15/2014	308,066.00	(38,508)	269,558	General Plant / Other	-	-	-	-	-	-	-	308,066.00
5430	118461	WM S OLD GIBSONTON DR (W SIDE I-75) IMP	9/15/2014	70,221.43	(23,407)	46,814	General Plant / Other	-	-	-	-	-	-	-	70,221.43
5431	94394	WW VAN DYKE EAST OX DITCH EFFLUENT WEIR ACTUATOR	9/17/2014	4,610.00	(2,305)	2,305	General Plant / Other	-	-	-	-	-	-	-	4,610.00
5432	94395	WW DALE MABRY CLARIFIERS 1 & 2 Drain Valves Replacement	9/17/2014	18,216.86	(9,108)	9,108	General Plant / Other	-	-	-	-	-	-	-	18,216.86
5433	118459	WM TOM FOLSON RD INTERCONNECT IMP	9/17/2014	195,503.10	(65,168)	130,335	Distribution	-	-	195,503.10	-	-	-	-	-
5434	94720	South Fork Tract M SR (13-0067) WW	9/19/2014	3,820.80	(1,910)	1,910	General Plant / Other	-	-	-	-	-	-	-	3,820.80
5435	94721	South Fork Tract M SR (13-0067) Water	9/19/2014	1,378.10	(689)	689	General Plant / Other	-	-	-	-	-	-	-	1,378.10
5436	91897	AER													

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

								Functionalization - Acquisition Value							
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5457	185487	WW PS STALL RD MASTER	9/30/2014	350.00		350	General Plant / Other	-	-	-	-	-	-	350.00	
5458	545666	REGIONAL WASTEWATER TREATMENT PLANT IMPROVEMENTS	10/1/2014	587,502.08	(288,855)	298,647	General Plant / Other	-	-	-	587,502.08	-	-	-	
5459	94742	Citrus Park Apts SR 13-0058 WW	10/2/2014	84,775.32	(10,420)	74,355	General Plant / Other	-	-	-	-	-	-	84,775.32	
5460	94743	Citrus Park Apts SR 13-0058 Water	10/2/2014	116,605.00	(14,333)	102,272	General Plant / Other	-	-	-	-	-	-	116,605.00	
5461	94740	Chandler Woods aka Insan SR 13-0143 WW	10/3/2014	288,176.60	(35,422)	252,755	General Plant / Other	-	-	-	-	-	-	288,176.60	
5462	94741	Chandler Woods aka Insan SR 13-0143 Water	10/3/2014	53,819.60	(6,615)	47,204	General Plant / Other	-	-	-	-	-	-	53,819.60	
5463	94859	WW PS COPPERTREE ELECTRICAL MODIFICATIONS	10/3/2014	43,578.04	(21,426)	22,152	General Plant / Other	-	-	-	-	-	-	43,578.04	
5464	96417	Meridian Point #2 Pumps	10/3/2014	34,129.12	(16,780)	17,349	General Plant / Other	-	-	-	-	-	-	34,129.12	
5465	96418	Meridian Point #2 Electrical	10/3/2014	707.41	(348)	359	General Plant / Other	-	-	-	-	-	-	707.41	
5466	96524	Big Bend PS Pump	10/3/2014	8,845.80	(4,349)	4,497	General Plant / Other	-	-	-	-	-	-	8,845.80	
5467	96525	WW PS BIG BEND ROAD	10/3/2014	69,659.51	(8,562)	61,097	WWTransmission	-	-	-	-	69,659.51	-	-	
5468	96526	Big Bend PS Valves	10/3/2014	42,371.21	(8,333)	34,038	General Plant / Other	-	-	-	-	-	-	42,371.21	
5469	96527	Big Bend PS ELEC	10/3/2014	4,333.89	(2,131)	2,203	General Plant / Other	-	-	-	-	-	-	4,333.89	
5470	94762	The Preserve At Rivercrest SR 13-0079 WW	10/6/2014	422,335.60	(51,912)	370,424	General Plant / Other	-	-	-	-	-	-	422,335.60	
5471	94763	The Preserve At Rivercrest SR 13-0079 Water	10/6/2014	117,946.50	(14,498)	103,449	General Plant / Other	-	-	-	-	-	-	117,946.50	
5472	96406	NWRWRF Effluent Pumps 1 & 2 Rehabilitation Pump	10/6/2014	36,261.14	(17,828)	18,433	General Plant / Other	-	-	-	-	-	-	36,261.14	
5473	116612	17701 Lake Carlton Drive	10/7/2014	13,683.08	(3,364)	10,319	General Plant / Other	-	-	-	-	-	-	13,683.08	
5474	94758	Summerfield Crossings Village 2 Tracts 1 & 2 Ph 1 SR 13-0096 WW	10/9/2014	157,143.00	(19,135)	137,828	General Plant / Other	-	-	-	-	-	-	157,143.00	
5475	94759	Summerfield Crossings Village 2 Tracts 1 & 2 Ph 1 SR 13-0096 Water	10/9/2014	66,685.00	(8,197)	58,488	General Plant / Other	-	-	-	-	-	-	66,685.00	
5476	94735	Arbor Oaks SR 13-0113 WW	10/10/2014	300,989.35	(36,997)	263,993	General Plant / Other	-	-	-	-	-	-	300,989.35	
5477	94736	Arbor Oaks SR 13-0113 Water	10/10/2014	120,105.00	(14,763)	105,342	General Plant / Other	-	-	-	-	-	-	120,105.00	
5478	94737	Arbor Oaks SR 13-0113 Reclaimed Water	10/10/2014	62,322.35	(7,660)	54,662	General Plant / Other	-	-	-	-	-	-	62,322.35	
5479	94748	Oak Creek Ph1C-1 SR 12-0082 WW	10/15/2014	143,789.87	(17,674)	126,116	General Plant / Other	-	-	-	-	-	-	143,789.87	
5480	94749	Oak Creek Ph1C-1 SR 12-0082 Water	10/15/2014	103,229.76	(12,689)	90,541	General Plant / Other	-	-	-	-	-	-	103,229.76	
5481	95010	FH REPLACEMENT 125CLOW	10/15/2014	1,668,995.96	(1,641,179)	27,817	Distribution	-	-	1,668,995.96	-	-	-	-	
5482	116615	6617 Gunn Highway	10/16/2014	16,151.48	(3,971)	12,181	General Plant / Other	-	-	-	-	-	-	16,151.48	
5483	94750	Sanctuary Ph1 SR 13-0135 WW	10/17/2014	164,485.26	(20,218)	144,267	General Plant / Other	-	-	-	-	-	-	164,485.26	
5484	94751	Sanctuary Ph1 SR 13-0135 Water	10/17/2014	143,995.06	(17,699)	126,296	General Plant / Other	-	-	-	-	-	-	143,995.06	
5485	116614	4518 Southampton Court	10/17/2014	13,044.52	(3,207)	9,838	General Plant / Other	-	-	-	-	-	-	13,044.52	
5486	94764	Valencia Lakes Tract MM Ph 3 SR 10-0026 WW	10/23/2014	92,517.45	(11,372)	81,146	General Plant / Other	-	-	-	-	-	-	92,517.45	
5487	94765	Valencia Lakes Tract MM Ph 3 SR 10-0026 Water	10/23/2014	75,017.30	(9,221)	65,796	General Plant / Other	-	-	-	-	-	-	75,017.30	
5488	96408	BMF Sludge Holding Tank Blower #2 Replacement Proc-Eq	10/23/2014	13,300.20	(6,539)	6,761	General Plant / Other	-	-	-	-	-	-	13,300.20	
5489	118457	WM LIMONA ST INTERCONNECT IMP	10/23/2014	370,866.18	(121,562)	249,304	WTransmission	-	370,866.18	-	-	-	-	-	
5490	94744	Highland Estates Ph2A SR 12-0155 WW	10/24/2014	244,261.55	(30,024)	214,238	General Plant / Other	-	-	-	-	-	-	244,261.55	
5491	94745	Highland Estates Ph2A SR 12-0155 Water	10/24/2014	144,395.00	(17,749)	126,646	General Plant / Other	-	-	-	-	-	-	144,395.00	
5492	95011	WWTP RIVER OAKS IN-PLANT RECL WATER SYS REPL	10/24/2014	332,595.67	(163,526)	169,070	WWTreatment	-	-	-	332,595.67	-	-	-	
5493	96715	WW PS VALENCIA LAKES REHAB PUMP	10/27/2014	45,635.78	(22,438)	23,198	General Plant / Other	-	-	-	-	-	-	45,635.78	
5494	96716	WW PS VALENCIA LAKES REHAB BLDGRDS	10/27/2014	43,938.95	(54)	386	General Plant / Other	-	-	-	-	-	-	43,938.95	
5495	96717	WW PS VALENCIA LAKES REHAB VALVE	10/27/2014	10,502.75	(2,066)	8,437	General Plant / Other	-	-	-	-	-	-	10,502.75	
5496	96718	WW PS VALENCIA LAKES REHAB ELECTRICAL	10/27/2014	2,514.07	(1,236)	1,278	General Plant / Other	-	-	-	-	-	-	2,514.07	
5497	95009	WM LINSLEY MOON AVE REPLACMENT	10/28/2014	482,211.99	(237,087)	245,125	WTransmission	-	482,211.99	-	-	-	-	-	
5498	116610	1360 Lake Magdalene Boulevard	10/28/2014	23,782.55	(5,846)	17,936	General Plant / Other	-	-	-	-	-	-	23,782.55	
5499	116598	WW LPSS 131 9TH ST WIMAUMA	10/29/2014	25,445.62	(12,511)	12,935	General Plant / Other	-	-	-	-	-	-	25,445.62	
5500	92304	TRUCK F350	10/30/2014	39,291.00	(38,636)	655	General Plant / Other	-	-	-	-	-	-	39,291.00	
5501	92305	TRUCK F350	10/30/2014	39,291.00	(38,636)	655	General Plant / Other	-	-	-	-	-	-	39,291.00	
5502	92306	TRUCK F350	10/30/2014	39,291.00	(38,636)	655	General Plant / Other	-	-	-	-	-	-	39,291.00	
5503	116599	WW LPSS 502 SHEFFIELD ST WIMAUMA	10/30/2014	21,156.00	(10,402)	10,754	General Plant / Other	-	-	-	-	-	-	21,156.00	
5504	94746	Lucaya Lake Club Ph1A SR 13-0079 WW	11/4/2014	843,860.95	(114,894)	741,894	Collection	-	-	-	843,860.95	-	-	-	
5505	94747	Lucaya Lake Club Ph1A SR 13-0079 Water	11/4/2014	375,370.75	(45,357)	330,013	General Plant / Other	-	-	-	-	-	-	375,370.75	
5506	116611	18700 Wimbledon Circle	11/4/2014	16,167.08	(3,907)	12,260	General Plant / Other	-	-	-	-	-	-	16,167.08	
5507	116597	WW LPSS 307 SW 13TH ST RUSKIN	11/6/2014	20,378.96	(9,850)	10,529	General Plant / Other	-	-	-	-	-	-	20,378.96	
5508	96713	Plantation #1 Pump Station Rehabilitation Pump	11/13/2014	30,885.00	(14,928)	15,957	General Plant / Other	-	-	-	-	-	-	30,885.00	
5509	96714	Plantation #1 Pump Station Rehabilitation Valve	11/13/2014	17,391.11	(3,362)	14,029	General Plant / Other	-	-	-	-	-	-	17,391.11	
5510	94754	South Cove Subdivision Ph4 SR 13-0017 WW	11/18/2014	72,616.69	(8,774)	63,842	General Plant / Other	-	-	-	-	-	-	72,616.69	
5511	94755	South Cove Subdivision Ph4 SR 13-0017 Water	11/18/2014	62,215.44	(7,518)	54,698	General Plant / Other	-	-	-	-	-	-	62,215.44	
5512	96407	NWRWRF LED Facility Lighting Replacement Elec	11/20/2014	114,778.71	(55,476)	59,302	WWTreatment	-	-	-	114,778.71	-	-	-	
5513	96411	WW PS WEBB RD MPS	11/26/2014	86,982.67	(42,042)	44,941	General Plant / Other	-	-	-	-	-	-	86,982.67	
5514	96412	WW PS WEBB MPS BLDGRS	11/26/2014	16,219.64	(1,960)	14,260	General Plant / Other	-	-	-	-	-	-	16,219.64	
5515	96413	WW PS WEBB RD STRUCTURE	11/26/2014	23,176.62	(4,481)	18,696	General Plant / Other	-	-	-	-	-	-	23,176.62	
5516	96414	WW PS WEBB RD VALVE	11/26/2014	24,331.97	(4,704)	19,628	General Plant / Other	-	-	-	-	-	-	24,331.97	
5517	96415	WW PS WEBB RD ELECTRICAL	11/26/2014	21,710.14	(10,493)	11,217	General Plant / Other	-	-	-	-	-	-	21,710.14	
5518	96711	WW PS CONVERTED ASSETS	11/26/2014	1,625,762.44	(196,446)	1,429,316	Collection	-	-	-	1,625,762.44	-	-	-	
5519	547023	WW PS LAKEVIEW MASTER	11/26/2014	99,377.53	(48,033)	51,345	General Plant / Other	-	-	-	-	-	-	99,377.53	
5520	547027	WW PS FISHHAWK BLVD F&I PE	11/26/2014	90,118.10	(43,557)	46,561	General Plant / Other	-	-	-	-	-	-	90,118.10	
5521	547028	WW PS 78TH ST MPS	11/26/2014	8,064.79	(3,898)	4,167	General Plant / Other	-	-	-	-	-	-	8,064.79	
5522	547029	WW PS COUNTRYWAY #2	11/26/2014	1,016.41	(491)	525	General Plant / Other	-	-	-	-	-	-	1,016.41	
5523	93099	TRIPOD	11/30/2014	2,783.23	(2,690)	93	General Plant / Other	-	-	-	-	-	-	2,783.23	
5524	94756	South Fork PhN SR 13-0151 WW	12/3/2014	193,895.37	(23,025)	170,870	General Plant / Other	-	-	-	-	-	-	193,895.37	
5525	94757	South Fork PhN SR 13-0151 Water	12/3/2014	166,258.46	(19,743)	146,515	General Plant / Other	-	-	-	-	-	-	166,258.46	
5526	94766	Waterset Ph2C-1 & 2C-2 SR 07-0374 & 13-0104 WW	12/3/2014	232,147.00	(27,567)	204,580	General Plant / Other	-	-	-	-	-	-	232,147.00	
5527	94767	Waterset Ph2C-1 & 2C-2 SR 07-0374 & 13-0104 Water	12/3/2014	326,283.35	(38,746)	287,537	General Plant / Other	-	-	-	-	-	-	326,283.35	
5528	94768	Waterset Ph2C-1 & 2C-2 SR 07-0374 & 13-0104 Reclaimed Water	12/3/2014	252,240.85	(29,954)	222,287	General Plant / Other	-	-	-	-	-	-	252,240.85	
5529	94733	Aprille Subdivision Ph5 SR 12-0064 WW	12/5/2014	62,958.63	(7,476)	55,482	General Plant / Other	-	-	-	-	-	-	62,958.63	
5530	94734	Aprille Subdivision Ph5 SR 12-0064 Water	12/5/2014	74,175.27	(8,808)	65,367	General Plant / Other	-	-	-	-	-	-	74,175.27	
5531	94738	Brushy Creek Preserve SR 12-0143 WW	12/5/2014	222,984.00	(26,945)	196,039	General Plant / Other	-	-	-	-	-	-	222,984.00	
5532	94739	Brushy Creek Preserve SR 12-0143 Water	12/5/2014	69,492.00	(8,252)	61,240	General Plant / Other	-	-	-	-	-	-	69,492.00	
5533	94752	Shedland Ridge SR 13-0153 WW	12/16/2014	328,939.76	(39,062)	289,878	General Plant / Other	-	-	-	-	-	-	328,939.76	
5534	94753	Shedland Ridge SR 13-0153 Water	12/16/2014	119,083.61	(14,141)	104,942	General Plant / Other	-	-	-	-	-	-	119,083.61	
5535	94760	Sun City Center - Somerset Villas at Kings Point Ph2 SR 14-0055 WW	12/16/2014	60,760.00	(7,215)	53,545	General Plant / Other	-	-	-	-	-	-	60,760.00	
5536	94761	Sun City Center - Somerset Villas at Kings Point Ph2 SR 14-0055 Water	12/16/2014	28,755.00	(3,415)	25,340	General Plant / Other	-	-	-	-	-	-	28,755.00	
5537	94769	Winthrop Village Ph2E SR 12-0140 WW	12/17/2014	45,323.30	(5,382)	39,941	General Plant / Other	-	-	-	-	-	-	45,323.30	
5538	94770	Winthrop Village Ph2E SR 12-0140 Water	12/17/2014	58,891.60	(6,993)	51,898	General Plant / Other	-	-	-	-	-	-	58,891.60	
5539	94325	VAN	12/31/2014	20,465.00	(19,442)	1,023	General Plant / Other	-	-	-	-	-	-	20,465.00	
5540	94326	TRUCK F350	12/31/2014	37,992.00	(36,092)	1,900	General Plant / Other	-	-	-	-	-	-	37,992.00	
5541	94370														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5545	94469	VAN	12/31/2014	24,547.00	(23,320)	1,227	General Plant / Other	-	-	-	-	-	-	-	24,547.00
5546	118508	Countywide Manhole Rehabilitation North area- Manholes	12/31/2014	74,872.27	(35,564)	39,308	General Plant / Other	-	-	-	-	-	-	-	74,872.27
5547	118466	WW HENRY ST CANAL PIPING	1/3/2015	116,141.00	(13,550)	102,591	Collection	-	-	-	-	116,141.00	-	-	-
5548	118467	WW US 301 BALM RIVERVIEW PIPING	1/3/2015	60,711.90	(7,083)	53,629	General Plant / Other	-	-	-	-	-	-	-	60,711.90
5549	116592	CWEPW SUN CITY MHP WTP REHAB	1/9/2015	1,330,492.76	(155,224)	1,175,269	Distribution	-	-	1,330,492.76	-	-	-	-	-
5550	94490	TRUCK F150	1/15/2015	20,953.00	(19,556)	1,397	General Plant / Other	-	-	-	-	-	-	-	20,953.00
5551	94491	TRUCK F150	1/15/2015	20,953.00	(19,556)	1,397	General Plant / Other	-	-	-	-	-	-	-	20,953.00
5552	116594	CWEPW OLD HILLS AVE WATER MAIN	1/18/2015	1,526,063.00	(178,041)	1,348,022	WTransmission	-	1,526,063.00	-	-	-	-	-	-
5553	94497	TRUCK F350	1/22/2015	46,095.00	(43,022)	3,073	General Plant / Other	-	-	-	-	-	-	-	46,095.00
5554	639107	WW PS BELL SHOALS (ELECTRICAL MODIFICATIONS)	1/23/2015	35,436.79	(16,537)	18,900	General Plant / Other	-	-	-	-	-	-	-	35,436.79
5555	94549	LETTER OPENER	1/23/2015	1,713.00	(1,599)	114	General Plant / Other	-	-	-	-	-	-	-	1,713.00
5556	113438	Fishhawk Ranch West Ph 2A & 2B 13-0130 / 13-0131 WW	1/28/2015	664,045.20	(77,472)	586,573	Collection	-	-	-	-	664,045.20	-	-	-
5557	113439	Fishhawk Ranch West Ph 2A & 2B 13-0130 / 13-0131 Water	1/28/2015	581,051.00	(67,789)	513,262	Distribution	-	-	581,051.00	-	-	-	-	-
5558	94583	TRUCK SEPTIC TANKER	1/29/2015	159,794.00	(149,141)	10,653	General Plant / Other	-	-	-	-	-	-	-	159,794.00
5559	94773	REFRIGERATOR	1/29/2015	1,975.63	(1,844)	132	General Plant / Other	-	-	-	-	-	-	-	1,975.63
5560	94712	Park Brook Subdivision SR (05-0475) WW	1/31/2015	215,270.37	(25,115)	190,156	General Plant / Other	-	-	-	-	-	-	-	215,270.37
5561	94774	ANTENNA TESTER	1/31/2015	1,463.85	(1,366)	98	General Plant / Other	-	-	-	-	-	-	-	1,463.85
5562	94775	ANTENNA TESTER	1/31/2015	1,464.57	(1,367)	98	General Plant / Other	-	-	-	-	-	-	-	1,464.57
5563	94779	DIFFUSER WITH TRUCK MOUNT	1/31/2015	1,227.98	(1,146)	82	General Plant / Other	-	-	-	-	-	-	-	1,227.98
5564	94780	DIFFUSER WITH TRUCK MOUNT	1/31/2015	1,227.97	(1,146)	82	General Plant / Other	-	-	-	-	-	-	-	1,227.97
5565	94783	HOIST CONFINED SPACE	1/31/2015	6,436.43	(6,007)	429	General Plant / Other	-	-	-	-	-	-	-	6,436.43
5566	94785	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	-	1,387.10
5567	94786	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	-	1,387.10
5568	94787	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	-	1,387.10
5569	94788	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	-	1,387.10
5570	95069	SPECTROPHOTOMETER	1/31/2015	7,959.10	(7,428)	531	General Plant / Other	-	-	-	-	-	-	-	7,959.10
5571	258487	BRUCE B DOWNS (BEARSS AVE TO PALM SPRINGS) ROAD WIDE?	1/31/2015	13,622.57	-	13,623	General Plant / Other	-	-	-	-	-	-	-	13,622.57
5572	113464	Waterleaf Ph 3A 13-0217 WW	2/2/2015	154,174.52	(17,666)	136,509	General Plant / Other	-	-	-	-	-	-	-	154,174.52
5573	113465	Waterleaf Ph 3A 13-0217 Water	2/2/2015	99,871.24	(11,444)	88,428	General Plant / Other	-	-	-	-	-	-	-	99,871.24
5574	113466	Waterleaf Ph 3B 13-0218 WW	2/2/2015	49,775.08	(5,703)	44,072	General Plant / Other	-	-	-	-	-	-	-	49,775.08
5575	113467	Waterleaf Ph 3B 13-0218 Water	2/2/2015	64,795.60	(7,424)	57,371	General Plant / Other	-	-	-	-	-	-	-	64,795.60
5576	118458	WM WEST LINEBAUGH EXTENSION IMP	2/4/2015	269,226.38	(82,264)	186,963	Distribution	-	-	269,226.38	-	-	-	-	-
5577	113452	Preserve at Fishhawk Ranch Ph 2 12-0050 WW	2/5/2015	160,047.00	(18,339)	141,708	General Plant / Other	-	-	-	-	-	-	-	160,047.00
5578	113453	Preserve at Fishhawk Ranch Ph 2 12-0050 Water	2/5/2015	154,777.50	(17,735)	137,043	General Plant / Other	-	-	-	-	-	-	-	154,777.50
5579	113462	Sun City Center Unit 274 & 275 13-0193 WW	2/6/2015	284,658.06	(32,617)	252,041	General Plant / Other	-	-	-	-	-	-	-	284,658.06
5580	113463	Sun City Center Unit 274 & 275 13-0193 Water	2/6/2015	264,790.00	(30,341)	234,449	General Plant / Other	-	-	-	-	-	-	-	264,790.00
5581	113434	Belmont Ph 1C-1 06-0269 WW	2/9/2015	289,450.02	(33,166)	256,284	General Plant / Other	-	-	-	-	-	-	-	289,450.02
5582	113435	Belmont Ph 1C-1 06-0269 Water	2/9/2015	206,024.86	(23,607)	182,418	General Plant / Other	-	-	-	-	-	-	-	206,024.86
5583	113436	Belmont Ph 1B 06-0268 WW	2/9/2015	201,066.65	(23,039)	178,028	General Plant / Other	-	-	-	-	-	-	-	201,066.65
5584	113437	Belmont Ph 1B 06-0268 Water	2/9/2015	101,945.45	(11,681)	90,264	General Plant / Other	-	-	-	-	-	-	-	101,945.45
5585	113470	Waterstone Ph 2 12-0093 WW	21/6/2015	32,295.48	(3,700)	28,595	General Plant / Other	-	-	-	-	-	-	-	32,295.48
5586	113471	Waterstone Ph 2 12-0093 Water	21/6/2015	35,476.33	(4,065)	31,411	General Plant / Other	-	-	-	-	-	-	-	35,476.33
5587	96719	WWTP NW REG RECLAMATION BACKWASH WATER PUMPS BLDI	21/7/2015	9,133.00	(1,046)	8,087	General Plant / Other	-	-	-	-	-	-	-	9,133.00
5588	96720	NWRWRF Backwash Water Pumps ELEC	21/7/2015	103,159.00	(47,281)	55,878	WWTreatment	-	-	-	103,159.00	-	-	-	-
5589	96721	NWRWRF Backwash Water Pumps PUMPS	21/7/2015	57,352.00	(26,286)	31,066	General Plant / Other	-	-	-	-	-	-	-	57,352.00
5590	96722	NWRWRF Backwash Water Pumps STRUC	21/7/2015	6,660.48	(1,221)	5,439	General Plant / Other	-	-	-	-	-	-	-	6,660.48
5591	96831	NWRWRF Backwash Water Pumps VALVES	21/7/2015	60,110.00	(11,020)	49,090	General Plant / Other	-	-	-	-	-	-	-	60,110.00
5592	113458	Riverview ALF 12-0166 WW	21/8/2015	26,725.00	(3,062)	23,663	General Plant / Other	-	-	-	-	-	-	-	26,725.00
5593	113455	Reserve at Hunters Lake 13-0102 Water	22/3/2015	96,496.17	(11,057)	85,439	General Plant / Other	-	-	-	-	-	-	-	96,496.17
5594	114977	Reserve at Hunters Lake 13-0102 WW	22/3/2015	621,223.68	(71,182)	550,042	Collection	-	-	-	-	621,223.68	-	-	-
5595	116679	WW SOUTH HILLSBOROUGH RECHARGE PROJECTS SHARP	22/7/2015	149,441.04	(68,494)	80,947	Collection	-	-	-	-	149,441.04	-	-	-
5596	118498	SOUTH HILLSBOROUGH RECHARGE PROJECTS SHARP STRUCTU	42062	2,799,832	(1,283,257)	\$ 1,516,575.72	50/50Treatment	318,074.56	-	-	2,481,757.68	-	-	-	-
5597	95175	CIRCUIT TRACING KIT (4 PCS)	22/8/2015	1,397.49	(1,281)	116	General Plant / Other	-	-	-	-	-	-	-	1,397.49
5598	95213	COMPUTER LAPTOP	22/8/2015	1,269.23	(1,163)	106	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5599	95216	CABLE PULLER	22/8/2015	3,874.00	(3,551)	323	General Plant / Other	-	-	-	-	-	-	-	3,874.00
5600	95221	TAPPING MACHINE	22/8/2015	1,895.00	(1,737)	158	General Plant / Other	-	-	-	-	-	-	-	1,895.00
5601	95222	TAPPING MACHINE	22/8/2015	1,895.00	(1,737)	158	General Plant / Other	-	-	-	-	-	-	-	1,895.00
5602	95370	TRUCK F150	22/8/2015	22,647.00	(20,760)	1,887	General Plant / Other	-	-	-	-	-	-	-	22,647.00
5603	95371	TRUCK F150	22/8/2015	22,647.00	(20,760)	1,887	General Plant / Other	-	-	-	-	-	-	-	22,647.00
5604	95431	SPECTROPHOTOMETER	22/8/2015	11,578.93	(10,614)	965	General Plant / Other	-	-	-	-	-	-	-	11,578.93
5605	95432	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	-	1,071.10
5606	95433	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	-	1,071.10
5607	95434	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	-	1,071.10
5608	95435	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	-	1,071.10
5609	96723	WWTP RIVER OAKS FINAL CLARIFIER SCUM PIPING SYSTEM INS'	3/4/2015	24,387.02	(21,948)	2,439	General Plant / Other	-	-	-	-	-	-	-	24,387.02
5610	96724	WWTP RIVER OAKS FINAL CLARIFIERS SCUM SYSTEM PIPING V&	3/4/2015	76,262.51	(13,727)	62,535	General Plant / Other	-	-	-	-	-	-	-	76,262.51
5611	96725	WWTP RIVER OAKS DENTRIFICATION TANK #1 MIXER #27 ELEC	3/4/2015	2,582.47	(1,162)	1,420	General Plant / Other	-	-	-	-	-	-	-	2,582.47
5612	96726	RIVER OAKS DENTRIFICATION TANK #1 MIXER #27 PROC ELEC	3/4/2015	16,297.10	(7,334)										

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5633	116593	CWEPW WILLIAMS RD WTM-US92/BAR	3/19/2015	1,439,380.54	(161,930)	1,277,450	WTransmission	-	1,439,380.54	-	-	-	-	-	-
5634	639106	WW PS SANDRIDGE (REHAB)	3/19/2015	12,812.80	(5,766)	7,047	General Plant / Other	-	-	-	-	-	-	-	12,812.80
5635	96728	WWTP RIVER OAKS FACILITY LIGHT REPLACE LED'S ELEC	3/20/2015	112,604.38	(50,672)	61,932	WWTreatment	-	-	-	112,604.38	-	-	-	-
5636	113445	Lucaya Lake Club Ph 1C 14-0190 WW	3/20/2015	99,019.90	(11,140)	87,880	General Plant / Other	-	-	-	-	-	-	-	99,019.90
5637	113446	Lucaya Lake Club Ph 1C 14-0190 Water	3/20/2015	53,373.15	(6,004)	47,369	General Plant / Other	-	-	-	-	-	-	-	53,373.15
5638	116617	7950 Gunn Highway	3/21/2015	12,019.72	(2,704)	9,315	General Plant / Other	-	-	-	-	-	-	-	12,019.72
5639	113432	Ballentrae Ph 1 13-0189 WW	3/23/2015	621,312.19	(69,898)	551,415	Collection	-	-	-	-	621,312.19	-	-	-
5640	113433	Ballentrae Ph 1 13-0189 Water	3/23/2015	243,813.24	(27,429)	216,384	General Plant / Other	-	-	-	-	-	-	-	243,813.24
5641	732125	WW PS KESTREL R&R	3/23/2015	26,446.00	(7,934)	18,512	General Plant / Other	-	-	-	-	-	-	-	26,446.00
5642	113447	WW MAGNOLIA PARK NE Ph E 13-0034 Water	3/24/2015	51,065.00	(5,745)	45,320	General Plant / Other	-	-	-	-	-	-	-	51,065.00
5643	113448	Marsh Point 04-0315 WW	3/24/2015	173,884.09	(19,562)	154,322	General Plant / Other	-	-	-	-	-	-	-	173,884.09
5644	113449	Marsh Point 04-0315 Water	3/24/2015	64,398.24	(7,245)	57,153	General Plant / Other	-	-	-	-	-	-	-	64,398.24
5645	113459	Ruskin Family Dollar 12-0122 Water	3/24/2015	6,140.00	(691)	5,449	General Plant / Other	-	-	-	-	-	-	-	6,140.00
5646	113460	South County YMCA 13-0203 Reclaimed	3/24/2015	8,710.00	(980)	7,730	General Plant / Other	-	-	-	-	-	-	-	8,710.00
5647	113461	Sun City Center Ph 2 14-0011 WW	3/24/2015	97,026.00	(10,915)	86,111	General Plant / Other	-	-	-	-	-	-	-	97,026.00
5648	113468	Waterset Off-Site 07-0302 WW	3/24/2015	146,222.00	(16,450)	129,772	General Plant / Other	-	-	-	-	-	-	-	146,222.00
5649	113469	Waterset Off-Site 13-0051 Water	3/24/2015	205,235.00	(23,089)	182,146	General Plant / Other	-	-	-	-	-	-	-	205,235.00
5650	114998	Waterset Ph 2C1-3 14-0007 WW	3/24/2015	13,300.00	(1,496)	11,804	General Plant / Other	-	-	-	-	-	-	-	13,300.00
5651	114999	Waterset Ph 2C1-3 14-0007 Water	3/24/2015	20,511.30	(2,308)	18,204	General Plant / Other	-	-	-	-	-	-	-	20,511.30
5652	115000	Waterset Ph 2C1-3 14-0007 Reclaimed	3/24/2015	45,651.75	(5,136)	40,516	General Plant / Other	-	-	-	-	-	-	-	45,651.75
5653	118436	5017 Umber Way	3/24/2015	17,514.93	(3,941)	13,574	General Plant / Other	-	-	-	-	-	-	-	17,514.93
5654	95310	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5655	95311	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5656	95350	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5657	95351	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5658	95352	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5659	96729	Van Dyke Backwash Water Pumps Replacement - ELEC	3/27/2015	4,048.00	(1,822)	2,226	General Plant / Other	-	-	-	-	-	-	-	4,048.00
5660	96730	Van Dyke Backwash Water Pumps Replacement - PUMPS	3/27/2015	12,702.00	(5,716)	6,986	General Plant / Other	-	-	-	-	-	-	-	12,702.00
5661	96731	Van Dyke Backwash Water Pumps Replacement - VALVES	3/27/2015	4,012.52	(722)	3,290	General Plant / Other	-	-	-	-	-	-	-	4,012.52
5662	96732	Valrico SCADA Energy Management Software - INSTR	3/30/2015	39,783.59	(35,805)	3,978	General Plant / Other	-	-	-	-	-	-	-	39,783.59
5663	95454	TITRATOR	3/31/2015	3,600.00	(3,240)	360	General Plant / Other	-	-	-	-	-	-	-	3,600.00
5664	95455	DOCKING STATION METER READER	3/31/2015	1,698.00	(1,528)	170	General Plant / Other	-	-	-	-	-	-	-	1,698.00
5665	95456	METER READER	3/31/2015	2,595.00	(2,336)	260	General Plant / Other	-	-	-	-	-	-	-	2,595.00
5666	95457	METER READER	3/31/2015	2,595.00	(2,336)	260	General Plant / Other	-	-	-	-	-	-	-	2,595.00
5667	95458	METER READER	3/31/2015	2,595.00	(2,336)	260	General Plant / Other	-	-	-	-	-	-	-	2,595.00
5668	95459	COMPUTER WORKSTATION	3/31/2015	1,198.44	(1,079)	120	General Plant / Other	-	-	-	-	-	-	-	1,198.44
5669	95460	COMPUTER WORKSTATION	3/31/2015	1,198.44	(1,079)	120	General Plant / Other	-	-	-	-	-	-	-	1,198.44
5670	95461	COMPUTER WORKSTATION	3/31/2015	1,198.44	(1,079)	120	General Plant / Other	-	-	-	-	-	-	-	1,198.44
5671	95551	HAMMER DRILL	3/31/2015	1,102.64	(992)	110	General Plant / Other	-	-	-	-	-	-	-	1,102.64
5672	116620	8003 Double Branch Road	3/31/2015	23,765.56	(5,347)	18,418	General Plant / Other	-	-	-	-	-	-	-	23,765.56
5673	114994	Valencia Lakes Tract J Phase 2 11-0066 WW	4/3/2015	131,355.80	(14,504)	116,852	General Plant / Other	-	-	-	-	-	-	-	131,355.80
5674	114995	Valencia Lakes Tract J Phase 2 11-0066 Water	4/3/2015	89,689.20	(9,903)	79,786	General Plant / Other	-	-	-	-	-	-	-	89,689.20
5675	114923	Fishhawk Ranch Apts 13-0149 WW	4/6/2015	136,324.30	(15,052)	121,272	General Plant / Other	-	-	-	-	-	-	-	136,324.30
5676	114924	Fishhawk Ranch Apts 13-0149 Water	4/6/2015	97,499.00	(10,765)	86,734	General Plant / Other	-	-	-	-	-	-	-	97,499.00
5677	114844	DG Farms Collector Road 13-0205 WW	4/7/2015	96,622.20	(10,669)	85,954	General Plant / Other	-	-	-	-	-	-	-	96,622.20
5678	114845	DG Farms Collector Road 13-0205 Water	4/7/2015	99,071.00	(10,939)	88,132	General Plant / Other	-	-	-	-	-	-	-	99,071.00
5679	114846	DG Farms Ph 1A 13-0202 WW	4/7/2015	27,757.90	(3,065)	24,693	General Plant / Other	-	-	-	-	-	-	-	27,757.90
5680	114847	DG Farms Ph 1A 13-0202 Water	4/7/2015	14,767.80	(1,631)	13,137	General Plant / Other	-	-	-	-	-	-	-	14,767.80
5681	114913	DG Farms Ph 1B 13-0203 WW	4/7/2015	78,781.60	(8,699)	70,083	General Plant / Other	-	-	-	-	-	-	-	78,781.60
5682	114914	DG Farms Ph 1B 13-0203 Water	4/7/2015	44,460.05	(4,909)	39,551	General Plant / Other	-	-	-	-	-	-	-	44,460.05
5683	114915	DG Farms Ph 2A 13-0224 WW	4/7/2015	81,998.20	(9,054)	72,944	General Plant / Other	-	-	-	-	-	-	-	81,998.20
5684	114916	DG Farms Ph 2A 13-0224 Water	4/7/2015	42,100.80	(4,649)	37,452	General Plant / Other	-	-	-	-	-	-	-	42,100.80
5685	114919	DG Farms Ph 3A 13-0234 WW	4/7/2015	67,088.40	(7,408)	59,681	General Plant / Other	-	-	-	-	-	-	-	67,088.40
5686	114920	DG Farms Ph 3A 13-0234 Water	4/7/2015	29,096.80	(3,213)	25,884	General Plant / Other	-	-	-	-	-	-	-	29,096.80
5687	114921	DG Farms Ph 3B 13-0235 WW	4/7/2015	47,935.00	(5,293)	42,642	General Plant / Other	-	-	-	-	-	-	-	47,935.00
5688	114922	DG Farms Ph 3B 13-0235 Water	4/7/2015	23,541.00	(2,599)	20,942	General Plant / Other	-	-	-	-	-	-	-	23,541.00
5689	116530	WW PS SUGAR PLUM FULL REHAB	4/8/2015	102,192.54	(45,135)	57,058	Collection	-	-	-	-	102,192.54	-	-	-
5690	118454	WM 11TH AVENUE SE POTABLE EXTENSION IMP	4/8/2015	179,691.92	(52,909)	126,783	Distribution	-	-	-	179,691.92	-	-	-	-
5691	95597	TRUCK SEWER JET	4/9/2015	368,799.00	(325,772)	43,027	General Plant / Other	-	-	-	-	-	-	-	368,799.00
5692	95598	RECEIVER PIPE LOCATOR	4/9/2015	3,434.00	(3,033)	401	General Plant / Other	-	-	-	-	-	-	-	3,434.00
5693	95599	RECEIVER PIPE LOCATOR	4/9/2015	3,434.00	(3,033)	401	General Plant / Other	-	-	-	-	-	-	-	3,434.00
5694	95600	PIPE LOCATOR TRANSMITTER	4/9/2015	2,841.00	(2,510)	331	General Plant / Other	-	-	-	-	-	-	-	2,841.00
5695	95601	PIPE LOCATOR TRANSMITTER	4/9/2015	2,841.00	(2,510)	331	General Plant / Other	-	-	-	-	-	-	-	2,841.00
5696	95890	H01ST CONFINED SPACE	4/9/2015	6,436.43	(5,685)	751	General Plant / Other	-	-	-	-	-	-	-	6,436.43
5697	116600	WW LPSS 1408 NETHERS PL RUSKIN	4/9/2015	20,587.12	(9,093)	11,494	General Plant / Other	-	-	-	-	-	-	-	20,587.12
5698	116531	WW PS WILSKY REHAB	4/14/2015	14,278.33	(6,306)	7,972	General Plant / Other	-	-	-	-	-	-	-	14,278.33
5699	116623	6210 Sheldon Road	4/14/2015	15,430.04	(3,407)	12,023	General Plant / Other	-	-	-	-	-	-	-	15,430.04
5700	116624	6202 Sheldon Road	4/14/2015	14,716.53	(3,250)	11,467	General Plant / Other	-	-	-					

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5721	96808	SAMPLER COMPOSITE	4/30/2015	5,149.12	(4,548)	601	General Plant / Other	-	-	-	-	-	-	-	5,149.12
5722	116535	WW PS MAIN STREET (REHAB)	4/30/2015	15,382.72	(6,794)	8,589	General Plant / Other	-	-	-	-	-	-	-	15,382.72
5723	116536	WW VALRICO FOREST FRO NEW PUMPS	4/30/2015	14,791.63	(6,533)	8,259	General Plant / Other	-	-	-	-	-	-	-	14,791.63
5724	118455	WM 9002 HILLSBOROUGH CONNECT AUTO FLUSHER INSTALL	4/30/2015	27,551.23	(8,112)	19,439	General Plant / Other	-	-	-	-	-	-	-	27,551.23
5725	121441	WWTP FALKENBURG PLC UPGRADE PLC3 FILTERS	4/30/2015	897,131.31	(396,233)	500,898	WWTreatment	-	-	-	897,131.31	-	-	-	-
5726	169472	GOODWILL PLURIS EASTLAKE & PEBBLE CREEK	4/30/2015	1,468,972.97	(216,265)	1,252,708	General Plant / Other	-	-	-	-	-	-	-	1,468,972.97
5727	114987	Shadow Wood Estates 11-0136 WW	5/1/2015	69,245.00	(7,502)	61,743	General Plant / Other	-	-	-	-	-	-	-	69,245.00
5728	114988	Shadow Wood Estates 11-0136 Water	5/1/2015	37,442.50	(4,056)	33,386	General Plant / Other	-	-	-	-	-	-	-	37,442.50
5729	116616	12101 N. Dale Mabry Highway	5/3/2015	16,917.66	(3,665)	13,252	General Plant / Other	-	-	-	-	-	-	-	16,917.66
5730	116538	WW PS SOARING TRAILS REHAB	5/4/2015	19,124.49	(8,287)	10,837	General Plant / Other	-	-	-	-	-	-	-	19,124.49
5731	116539	WW PS HEATHERFIELD REHAB	5/4/2015	16,074.87	(6,966)	9,109	General Plant / Other	-	-	-	-	-	-	-	16,074.87
5732	116621	9602 S. Mobley Road	5/5/2015	11,377.86	(2,465)	8,913	General Plant / Other	-	-	-	-	-	-	-	11,377.86
5733	116537	WW PS ROBIN HILLS REPLACEMENT FRO	5/6/2015	9,930.53	(4,303)	5,627	General Plant / Other	-	-	-	-	-	-	-	9,930.53
5734	116613	10585 Cape Hatteras Drive	5/7/2015	23,344.84	(5,058)	18,287	General Plant / Other	-	-	-	-	-	-	-	23,344.84
5735	114930	Lucaya Lake Club Ph 1B 13-0159 WW	5/11/2015	41,983.35	(4,548)	37,435	General Plant / Other	-	-	-	-	-	-	-	41,983.35
5736	114931	Lucaya Lake Club Ph 1B 13-0159 Water	5/11/2015	27,071.05	(2,933)	24,138	General Plant / Other	-	-	-	-	-	-	-	27,071.05
5737	114981	Reserve at Pradera Ph 1B 13-0244 WW	5/11/2015	153,827.45	(16,665)	137,163	General Plant / Other	-	-	-	-	-	-	-	153,827.45
5738	114982	Reserve at Pradera Ph 1B 13-0244 Water	5/11/2015	147,239.87	(15,951)	131,289	General Plant / Other	-	-	-	-	-	-	-	147,239.87
5739	115011	Wynnmore West Ph 1 13-0211 WW	5/11/2015	551,482.61	(59,744)	491,739	Collection	-	-	-	-	551,482.61	-	-	-
5740	115012	Wynnmore West Ph 1 13-0211 Water	5/11/2015	208,109.54	(22,545)	185,564	General Plant / Other	-	-	-	-	-	-	-	208,109.54
5741	114983	Reserve at South Fork Ph 2 aka South Fork Tract D 12-0164 WW	5/14/2015	42,495.88	(4,604)	37,892	General Plant / Other	-	-	-	-	-	-	-	42,495.88
5742	114984	Reserve at South Fork Ph 2 aka South Fork Tract D 12-0164 Water	5/14/2015	54,896.63	(5,947)	48,950	General Plant / Other	-	-	-	-	-	-	-	54,896.63
5743	116601	WW LPSS 1710 1ST ST. SE RUSKIN	5/14/2015	21,357.62	(9,255)	12,103	General Plant / Other	-	-	-	-	-	-	-	21,357.62
5744	114747	WW SUMMERFIELD CROSSINGS VILLAGE 2 TRACTS 1 & 2 PH 2 14	5/15/2015	100,600.00	(10,898)	89,702	General Plant / Other	-	-	-	-	-	-	-	100,600.00
5745	114989	Summerfield Crossings Village 2 Tracts 1 & 2 Ph 2 14-0016 Water	5/15/2015	90,540.00	(9,809)	80,732	General Plant / Other	-	-	-	-	-	-	-	90,540.00
5746	114996	Valencia Lakes Tract M 13-0027 WW	5/15/2015	262,985.40	(28,490)	234,495	General Plant / Other	-	-	-	-	-	-	-	262,985.40
5747	114997	Valencia Lakes Tract M 13-0027 Water	5/15/2015	158,689.00	(17,191)	141,498	General Plant / Other	-	-	-	-	-	-	-	158,689.00
5748	96809	SAMPLER COMPOSITE	5/18/2015	5,149.12	(4,463)	687	General Plant / Other	-	-	-	-	-	-	-	5,149.12
5749	96841	SPECTROPHOTOMETER	5/18/2015	7,959.10	(6,898)	1,061	General Plant / Other	-	-	-	-	-	-	-	7,959.10
5750	96842	TURBIDIMETER	5/18/2015	1,018.40	(883)	136	General Plant / Other	-	-	-	-	-	-	-	1,018.40
5751	116540	WW PS HOOVER REHAB	5/19/2015	16,730.67	(7,250)	9,481	General Plant / Other	-	-	-	-	-	-	-	16,730.67
5752	116541	WW PS HANLEY #1 REHAB	5/19/2015	22,007.79	(9,537)	12,471	General Plant / Other	-	-	-	-	-	-	-	22,007.79
5753	116542	WW PS FLORIDA MINING REHAB	5/19/2015	8,742.32	(3,788)	4,954	General Plant / Other	-	-	-	-	-	-	-	8,742.32
5754	116543	WW PS EDEN LAKE REHAB	5/19/2015	15,652.89	(6,783)	8,870	General Plant / Other	-	-	-	-	-	-	-	15,652.89
5755	114932	Medford Lakes Ph 1 09-0095 WW	5/20/2015	539,084.89	(58,401)	480,684	Collection	-	-	-	-	539,084.89	-	-	-
5756	114933	Medford Lakes Ph 1 09-0095 Water	5/20/2015	275,086.93	(29,801)	245,286	General Plant / Other	-	-	-	-	-	-	-	275,086.93
5757	116544	WW PS SYDNEY #2 REHAB	5/21/2015	15,565.39	(6,745)	8,820	General Plant / Other	-	-	-	-	-	-	-	15,565.39
5758	116545	WW PS SHERBROOK #1 REHAB	5/21/2015	33,363.38	(14,457)	18,906	General Plant / Other	-	-	-	-	-	-	-	33,363.38
5759	96332	TRUCK F150	5/26/2015	29,120.00	(25,237)	3,883	General Plant / Other	-	-	-	-	-	-	-	29,120.00
5760	116546	WW PS TAMPA WEST ELECTRICAL REHAB	5/26/2015	15,909.24	(6,894)	9,015	General Plant / Other	-	-	-	-	-	-	-	15,909.24
5761	116548	WW PS SHERBROOK #2 REHAB	5/26/2015	41,930.02	(18,170)	23,760	General Plant / Other	-	-	-	-	-	-	-	41,930.02
5762	116602	WW LPSS 227 15TH ST NW RUSKIN	5/28/2015	6,585.61	(2,854)	3,732	General Plant / Other	-	-	-	-	-	-	-	6,585.61
5763	116603	WW LPSS 5922 BASSA ST WIMAUMA	5/28/2015	20,656.90	(8,951)	11,706	General Plant / Other	-	-	-	-	-	-	-	20,656.90
5764	116604	WW LPSS 1904 7TH ST SW RUSKIN	5/28/2015	23,813.64	(10,319)	13,494	General Plant / Other	-	-	-	-	-	-	-	23,813.64
5765	116605	WW LPSS 2052 SAFFOLD PARK DR RUSKIN	5/28/2015	22,463.69	(9,734)	12,729	General Plant / Other	-	-	-	-	-	-	-	22,463.69
5766	96489	SUV ESCAPE	5/29/2015	19,775.00	(17,138)	2,637	General Plant / Other	-	-	-	-	-	-	-	19,775.00
5767	116526	WWTP VALRICO SMG RW STR	5/29/2015	452,143.37	(78,371)	373,772	WWTreatment	-	-	-	452,143.37	-	-	-	-
5768	116560	WW PS SWINDON REHAB (Diesel Backup Pump & Piping)	5/29/2015	131,224.23	(56,864)	74,360	Collection	-	-	-	-	131,224.23	-	-	-
5769	96712	PORTABLE INSPECTION SYSTEM GATORCAM	5/31/2015	8,478.00	(7,348)	1,130	General Plant / Other	-	-	-	-	-	-	-	8,478.00
5770	96810	SCOOTER	5/31/2015	11,514.64	(9,979)	1,535	General Plant / Other	-	-	-	-	-	-	-	11,514.64
5771	118513	WW FM RIVER OAKS	5/31/2015	882,121.99	(382,253)	499,869	WWTransmission	-	-	-	-	-	882,121.99	-	-
5772	547031	GROUP 1 VALVE REPLACEMENTS	5/31/2015	3,985,839.60	(1,727,197)	2,258,642	Distribution	-	-	3,985,839.60	-	-	-	-	-
5773	547032	SHELDON ROAD FORCEMAIN	5/31/2015	63,911.20	(27,695)	36,216	General Plant / Other	-	-	-	-	-	-	-	63,911.20
5774	114937	WW PARK CREEK PH 3B-1 14-0180	6/1/2015	47,876.10	(5,087)	42,789	General Plant / Other	-	-	-	-	-	-	-	47,876.10
5775	114938	WW PARK CREEK PH 3B-1 14-0180 WATER	6/1/2015	16,191.60	(1,720)	14,471	General Plant / Other	-	-	-	-	-	-	-	16,191.60
5776	114939	WW PARK CREEK PH 4A 14-0050	6/1/2015	77,595.00	(8,244)	69,351	General Plant / Other	-	-	-	-	-	-	-	77,595.00
5777	114940	WW PARK CREEK PH 4A 14-0050 Water	6/1/2015	45,883.00	(4,875)	41,008	General Plant / Other	-	-	-	-	-	-	-	45,883.00
5778	114941	WW PARK CREEK PH 4B 14-0051	6/1/2015	59,564.00	(6,329)	53,235	General Plant / Other	-	-	-	-	-	-	-	59,564.00
5779	114978	WW PARK CREEK PH 4B 14-0051 WATER	6/1/2015	41,111.00	(4,368)	36,743	General Plant / Other	-	-	-	-	-	-	-	41,111.00
5780	116549	WW PS SAVERESE ELECTRICAL REHAB	6/1/2015	20,525.52	(8,723)	11,802	General Plant / Other	-	-	-	-	-	-	-	20,525.52
5781	114979	Providence Ranch Subdivision 13-0254 WW	6/4/2015	20,456.00	(2,173)	18,283	General Plant / Other	-	-	-	-	-	-	-	20,456.00
5782	114980	Providence Ranch Subdivision 13-0254 Water	6/4/2015	56,925.00	(6,048)	50,877	General Plant / Other	-	-	-	-	-	-	-	56,925.00
5783	116596	WWTP RIVER OAKS BLOWER #1 DENITE TANK #1	6/4/2015	319,230.93	(135,673)	183,558	WWTreatment	-	-	-	319,230.93	-	-	-	-
5784	118430	WWTP RIVER OAKS BLOWER 1 DENITE TANK 1 EQP	6/4/2015	37,598.25	(15,979)	21,619	General Plant / Other	-	-	-	-	-	-	-	37,598.25
5785	193477	WW PS NW BY IRI GROUP 2	6/4/2015	153,687.78	(57,667)	96,021	WWTransmission	-	-	-	-	135,687.78	-	-	-
5786	116550	WW PS BAY POINT REPLACEMENT	6/7/2015	38,173.79	(16,224)	21,950	General Plant / Other	-	-	-	-	-	-	-	38,173.79
5787	116551	WW PS HAMILTON #2 REPLACEMENT	6/												

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5809	96818	TRAILER VALVE MAINTENANCE	6/16/2015	55,456.25	(23,569)	31,887	General Plant / Other	-	-	-	-	-	-	-	55,456.25
5810	96813	TRUCK F150	6/19/2015	29,120.00	(24,752)	4,368	General Plant / Other	-	-	-	-	-	-	-	29,120.00
5811	96815	TRUCK F150	6/19/2015	26,883.00	(22,851)	4,032	General Plant / Other	-	-	-	-	-	-	-	26,883.00
5812	114925	Kelly Road Nursing Home 14-0102 WW	6/22/2015	14,763.50	(1,569)	13,195	General Plant / Other	-	-	-	-	-	-	-	14,763.50
5813	114985	Sanctuary Ph 2 13-0136 WW	6/22/2015	64,891.70	(6,895)	57,997	General Plant / Other	-	-	-	-	-	-	-	64,891.70
5814	114986	Sanctuary Ph 2 13-0136 Water	6/22/2015	76,282.00	(8,105)	68,177	General Plant / Other	-	-	-	-	-	-	-	76,282.00
5815	114992	Valencia Lakes Tract 1 14-0073 WW	6/22/2015	115,039.35	(12,223)	102,816	General Plant / Other	-	-	-	-	-	-	-	115,039.35
5816	114993	Valencia Lakes Tract 1 14-0073 Water	6/22/2015	118,192.80	(12,558)	105,635	General Plant / Other	-	-	-	-	-	-	-	118,192.80
5817	115006	Waterset Ph 3A-2 & Covington Garden Dr Ph 2C1-4 & 3A 14-0028 WW	6/22/2015	164,463.61	(17,474)	146,989	General Plant / Other	-	-	-	-	-	-	-	164,463.61
5818	115007	Waterset Ph 3A-2 & Covington Garden Dr Ph 2C1-4 & 3A 14-0028 Water	6/22/2015	74,864.60	(7,954)	66,910	General Plant / Other	-	-	-	-	-	-	-	74,864.60
5819	115008	Waterset Ph 3A-2 & Covington Garden Dr Ph 2C1-4 & 3A 14-0028 Reclaim	6/22/2015	58,288.20	(6,193)	52,095	General Plant / Other	-	-	-	-	-	-	-	58,288.20
5820	115009	West Lake Townhomes Ph 1 13-0245 WW	6/22/2015	61,855.00	(6,572)	55,283	General Plant / Other	-	-	-	-	-	-	-	61,855.00
5821	115010	West Lake Townhomes Ph 1 13-0245 Water	6/22/2015	114,103.00	(12,123)	101,980	General Plant / Other	-	-	-	-	-	-	-	114,103.00
5822	96872	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5823	96873	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5824	96875	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5825	96878	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5826	96884	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5827	96885	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5828	96886	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5829	96891	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5830	96892	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5831	96894	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5832	96899	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5833	96900	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5834	96905	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5835	96906	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5836	96914	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5837	96916	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5838	96921	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5839	96926	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5840	96927	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5841	96928	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5842	96929	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5843	96930	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5844	96931	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5845	96936	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5846	96938	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5847	96940	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5848	96942	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5849	96943	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5850	96944	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5851	96951	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5852	96954	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5853	96955	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5854	96968	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5855	114630	Bell Creek Preserve Ph 1 FKA Seitz Property 14-0209 WW	6/24/2015	587,731.50	(62,446)	525,285	Collection	-	-	-	-	587,731.50	-	-	-
5856	114843	Bell Creek Preserve Ph 1 FKA Seitz Property 14-0209 Water	6/24/2015	252,566.00	(26,835)	225,731	General Plant / Other	-	-	-	-	-	-	-	252,566.00
5857	114926	La Colina Ph 1A 14-0112 WW	6/24/2015	937,239.13	(99,582)	837,658	Collection	-	-	-	-	937,239.13	-	-	-
5858	114927	La Colina Ph 1A 14-0112 Water	6/24/2015	194,605.69	(20,677)	173,929	General Plant / Other	-	-	-	-	-	-	-	194,605.69
5859	114928	La Colina Ph 1B 14-0113 WW	6/24/2015	79,022.83	(8,396)	70,627	General Plant / Other	-	-	-	-	-	-	-	79,022.83
5860	114929	La Colina Ph 1B 14-0113 Water	6/24/2015	90,777.99	(9,645)	81,133	General Plant / Other	-	-	-	-	-	-	-	90,777.99
5861	114990	Summerfield Crossings Village Tract 15 14-0129 WW	6/24/2015	33,995.00	(3,612)	30,383	General Plant / Other	-	-	-	-	-	-	-	33,995.00
5862	114991	Summerfield Crossings Village Tract 15 14-0129 Water	6/24/2015	29,448.45	(3,129)	26,320	General Plant / Other	-	-	-	-	-	-	-	29,448.45
5863	97035	CALIBRATOR MULTIFUNCTION	6/30/2015	20,766.88	(17,652)	3,115	General Plant / Other	-	-	-	-	-	-	-	20,766.88
5864	97036	CALIBRATOR MULTIFUNCTION	6/30/2015	20,766.88	(17,652)	3,115	General Plant / Other	-	-	-	-	-	-	-	20,766.88
5865	97085	TRUCK CUES TV INSPECTION	6/30/2015	290,100.00	(246,585)	43,515	General Plant / Other	-	-	-	-	-	-	-	290,100.00
5866	97172	TRUCK F350	6/30/2015	45,681.00	(38,829)	6,852	General Plant / Other	-	-	-	-	-	-	-	45,681.00
5867	97173	TRUCK F350	6/30/2015	45,681.00	(38,829)	6,852	General Plant / Other	-	-	-	-	-	-	-	45,681.00
5868	97174	TRUCK F350	6/30/2015	45,681.00	(38,829)	6,852	General Plant / Other	-	-	-	-	-	-	-	45,681.00
5869	99372	TRUCK F150	6/30/2015	19,903.00	(16,918)	2,985	General Plant / Other	-	-	-	-	-	-	-	19,903.00
5870	116553	WW PS EAGLE TRAIL ELECTRICAL REHAB	6/30/2015	10,624.16	(4,515)	6,109	General Plant / Other	-	-	-	-	-	-	-	10,624.16
5871	116554	WW PS HENDERSON SOUTH ELECTRICAL REHAB	6/30/2015	19,721.24	(8,382)	11,340	General Plant / Other	-	-	-	-	-	-	-	19,721.24
5872	116555	WW PS WOODLAND CENTER ELECTRICAL REHAB	6/30/2015	23,095.56	(9,816)	13,280	General Plant / Other	-	-	-	-	-	-	-	23,095.56
5873	116556	WW PS MYRA ELECTRICAL REHAB	6/30/2015	10,120.24	(4,301)	5,819	General Plant / Other	-	-	-	-	-	-	-	10,120.24
5874	116609	WM MCMULLEN LOOP AC REPLACEMENT	6/30/2015	73,546.00	(7,814)	65,732	General Plant / Other	-	-	-	-	-	-	-	73,546.00
5875	169473	GOODWILL HILLSBOROUGH WATERWORKS	6/30/2015	218,198.00	(30,911)	187,287	General Plant / Other	-	-	-	-	-	-	-	218,198.00
5876	116557	WW PS MINNEHAHA ELECTRICAL REHAB	7/3/2015	20,805.86	(8,669)	12,137	General Plant / Other	-	-	-	-	-	-	-	20,805.86
5877	116607	WW LPSS 309 4TH AVE SW RUSKIN	7/6/2015	21,148.61	(8,812)	12,337	General Plant / Other								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
5897	102377	SCOOTER	7/21/2015	16,911.10	(14,093)	2,819	General Plant / Other	-	-	-	-	-	-	-	16,911.10
5898	104375	TELEVISION 75 INCH	7/21/2015	3,522.74	(2,936)	587	General Plant / Other	-	-	-	-	-	-	-	3,522.74
5899	116595	WWTP FALKENBURG ROAD	7/21/2015	858,927.61	(357,887)	501,041	WWTreatment	-	-	-	858,927.61	-	-	-	-
5900	145513	Sunshine Village Off-Site Ph 1A-1, 1B-1, 1C, 14-0046 Water	7/21/2015	9,170.00	(955)	8,215	General Plant / Other	-	-	-	-	-	-	-	9,170.00
5901	145514	Sunshine Village Off-Site Ph 1A-1, 1B-1, 1C, 14-0046 WW	7/21/2015	31,715.00	(3,304)	28,411	General Plant / Other	-	-	-	-	-	-	-	31,715.00
5902	145515	Sunshine Village On-Site Ph 1A-1, 1B-1, 1C, 14-0046 Water	7/21/2015	466,939.55	(48,640)	418,300	Distribution	-	-	466,939.55	-	-	-	-	-
5903	145516	Sunshine Village On-Site Ph 1A-1, 1B-1, 1C, 14-0046 WW	7/21/2015	589,890.92	(61,447)	528,444	Collection	-	-	-	-	589,890.92	-	-	-
5904	145525	Villamaine Shores aka Osprey Landing 14-0010 Water	7/21/2015	41,641.79	(4,338)	37,304	General Plant / Other	-	-	-	-	-	-	-	41,641.79
5905	145526	Villamaine Shores aka Osprey Landing 14-0010 WW	7/21/2015	1,415.46	(147)	1,268	General Plant / Other	-	-	-	-	-	-	-	1,415.46
5906	102375	TRENCH SHIELD SYSTEM	7/22/2015	4,460.00	(3,717)	743	General Plant / Other	-	-	-	-	-	-	-	4,460.00
5907	103376	TRENCH SHIELD SYSTEM INFLATABLE	7/22/2015	5,836.00	(4,863)	973	General Plant / Other	-	-	-	-	-	-	-	5,836.00
5908	102373	SCOOTER	7/24/2015	11,483.99	(9,570)	1,914	General Plant / Other	-	-	-	-	-	-	-	11,483.99
5909	102376	ANALYZER PORTABLE PARALLEL	7/24/2015	2,802.50	(2,335)	467	General Plant / Other	-	-	-	-	-	-	-	2,802.50
5910	102381	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5911	102382	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5912	102384	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5913	102388	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5914	102390	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5915	102392	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5916	102393	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5917	102396	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5918	102397	COMPUTER WORKSTATION HP Z420	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5919	104376	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5920	104379	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5921	104382	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5922	104383	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5923	104384	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5924	104385	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5925	145495	WW RW CITRUS PARK MEDICAL CLINIC 14-0083 Reclaimed	7/27/2015	1,755.00	(183)	1,572	General Plant / Other	-	-	-	-	-	-	-	1,755.00
5926	145496	WW CITRUS PARK MEDICAL CLINIC 14-0083 Water	7/27/2015	10,474.68	(1,091)	9,384	General Plant / Other	-	-	-	-	-	-	-	10,474.68
5927	145497	WW CITRUS PARK MEDICAL CLINIC 14-0083 WW	7/27/2015	7,628.60	(795)	6,834	General Plant / Other	-	-	-	-	-	-	-	7,628.60
5928	193478	WW PS NW BY IRI GROUP 1	7/27/2015	99,739.38	(41,558)	58,181	General Plant / Other	-	-	-	-	-	-	-	99,739.38
5929	103379	TRUCK F150	7/29/2015	22,782.00	(18,985)	3,797	General Plant / Other	-	-	-	-	-	-	-	22,782.00
5930	103380	TRUCK F350	7/29/2015	46,891.00	(39,076)	7,815	General Plant / Other	-	-	-	-	-	-	-	46,891.00
5931	114445	ANALYZER PORTABLE PARALLEL	7/29/2015	2,802.50	(2,335)	467	General Plant / Other	-	-	-	-	-	-	-	2,802.50
5932	116522	ANALYZER PORTABLE PARALLEL	7/31/2015	2,802.50	(2,335)	467	General Plant / Other	-	-	-	-	-	-	-	2,802.50
5933	127432	WW PS HENRY #1 ELECTRICAL REHAB	7/31/2015	6,465.62	(2,694)	3,772	General Plant / Other	-	-	-	-	-	-	-	6,465.62
5934	145501	Magnolia Park Southwest Off-Site Ph G, 13-0198 Water	7/31/2015	20,536.00	(2,139)	18,397	General Plant / Other	-	-	-	-	-	-	-	20,536.00
5935	145502	Magnolia Park Southwest Off-Site Ph G, 13-0198 WW	7/31/2015	16,150.00	(1,682)	14,468	General Plant / Other	-	-	-	-	-	-	-	16,150.00
5936	145503	Magnolia Park Southwest On-Site Ph G, 13-0198 Water	7/31/2015	157,644.50	(16,421)	141,223	General Plant / Other	-	-	-	-	-	-	-	157,644.50
5937	145504	Magnolia Park Southwest On-Site Ph G, 13-0198 WW	7/31/2015	465,707.20	(48,511)	417,196	Collection	-	-	-	-	465,707.20	-	-	-
5938	145509	St Cloud Commercial Center Ph 1, 09-0104 Water	7/31/2015	42,293.96	(4,406)	37,888	General Plant / Other	-	-	-	-	-	-	-	42,293.96
5939	145510	St Cloud Commercial Center Ph 1, 09-0104 WW	7/31/2015	18,791.40	(1,957)	16,834	General Plant / Other	-	-	-	-	-	-	-	18,791.40
5940	145523	Town Center Daycare 14-0058 Water	8/5/2015	42,444.00	(4,333)	38,111	General Plant / Other	-	-	-	-	-	-	-	42,444.00
5941	145524	Town Center Daycare 14-0058 WW	8/5/2015	19,625.00	(2,003)	17,622	General Plant / Other	-	-	-	-	-	-	-	19,625.00
5942	185484	Apollo Beach	8/7/2015	32,547.17	(6,645)	25,902	General Plant / Other	-	-	-	-	-	-	-	32,547.17
5943	109418	SUV ESCAPE	8/12/2015	19,775.00	(16,150)	3,625	General Plant / Other	-	-	-	-	-	-	-	19,775.00
5944	121442	Supervisory Control & Data Acquisition Phase II (Control Panels)	8/13/2015	21,293,545.34	(8,694,864)	12,598,681	General Plant / Other	-	-	-	-	-	-	-	21,293,545.34
5945	145530	Waterset & Waterset Blvd Ph 3B-3 & 2B & 3A, 14-0253 Water	8/18/2015	192,787.50	(19,680)	173,107	General Plant / Other	-	-	-	-	-	-	-	192,787.50
5946	145531	Waterset & Waterset Blvd Ph 3B-3 & 2B & 3A, 14-0253 WW	8/18/2015	194,907.00	(19,897)	175,010	General Plant / Other	-	-	-	-	-	-	-	194,907.00
5947	113426	TRUCK F150	8/19/2015	21,443.00	(17,512)	3,931	General Plant / Other	-	-	-	-	-	-	-	21,443.00
5948	113427	TRUCK F150	8/19/2015	21,443.00	(17,512)	3,931	General Plant / Other	-	-	-	-	-	-	-	21,443.00
5949	118487	RADIO PORTABLE	8/19/2015	1,745.04	(1,425)	320	General Plant / Other	-	-	-	-	-	-	-	1,745.04
5950	118488	RADIO PORTABLE	8/19/2015	1,745.04	(1,425)	320	General Plant / Other	-	-	-	-	-	-	-	1,745.04
5951	118489	RADIO PORTABLE	8/19/2015	1,745.04	(1,425)	320	General Plant / Other	-	-	-	-	-	-	-	1,745.04
5952	112528	TRUCK F350	8/20/2015	46,532.00	(38,001)	8,531	General Plant / Other	-	-	-	-	-	-	-	46,532.00
5953	112529	TRUCK F350	8/20/2015	46,532.00	(38,001)	8,531	General Plant / Other	-	-	-	-	-	-	-	46,532.00
5954	112530	TRUCK F350	8/20/2015	46,532.00	(38,001)	8,531	General Plant / Other	-	-	-	-	-	-	-	46,532.00
5955	116523	METER SUSPENDED SOLID	8/21/2015	4,971.95	(4,060)	912	General Plant / Other	-	-	-	-	-	-	-	4,971.95
5956	114449	METER READER	8/24/2015	2,805.00	(2,291)	514	General Plant / Other	-	-	-	-	-	-	-	2,805.00
5957	130563	LAND - HILLSBOROUGH WATERWORKS, INC. ACQUISITION	8/24/2015	13,100.28	-	13,100	General Plant / Other	-	-	-	-	-	-	-	13,100.28
5958	116547	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5959	116563	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5960	116564	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5961	116566	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5962	116567	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5963	116568	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5964	116569	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5985	116608	TRUCK F250	8/31/2015	40,654.20	(33,201)	7,453	General Plant / Other	-	-	-	-	-	-	-	40,654.20
5986	118432	WWTP SOUTH COUNTY EXPANSION- EQP	8/31/2015	1,040,064.20	(849,386)	190,678	WWTreatment	-	-	-	1,040,064.20	-	-	-	-
5987	118434	WWTP VALRICO AWTP RAS PUMP EQUIP	8/31/2015	70,485.19	(57,563)	12,922	General Plant / Other	-	-	-	-	-	-	-	70,485.19
5988	118435	WW PS BRUSHY CREEK RENOV EQ	8/31/2015	11,169.21	(9,122)	2,048	General Plant / Other	-	-	-	-	-	-	-	11,169.21
5989	118502	WW WATERSET SPORTS COMPLEX	8/31/2015	271,537.28	-	271,537	Collection	-	-	-	-	271,537.28	-	-	-
5990	145521	The Oaks at Shady Creek Ph 1, 13-0177 Water	8/31/2015	166,258.46	(16,972)	149,286	General Plant / Other	-	-	-	-	-	-	-	166,258.46
5991	145522	The Oaks at Shady Creek Ph 1, 13-0177 WW	8/31/2015	193,895.37	(19,793)	174,102	General Plant / Other	-	-	-	-	-	-	-	193,895.37
5992	258770	WW PS RECLAIMED WATER	8/31/2015	123,930.00	(50,605)	73,325	Collection	-	-	-	-	123,930.00	-	-	-
5993	261685	WW REMOVAL NON-URGENT FACILITY MAINTENANCE	8/31/2015	867,875.23	(354,382)	513,493	WWTreatment	-	-	-	867,875.23	-	-	-	-
5994	145498	Cypress Creek Ph 4B, 15-0098 Water	9/3/2015	67,125.99	(6,713)	60,413	General Plant / Other	-	-	-	-	-	-	-	67,125.99
5995	145499	Cypress Creek Ph 4B, 15-0098 WW	9/3/2015	34,818.83	(3,482)	31,337	General Plant / Other	-	-	-	-	-	-	-	34,818.83
5996	145491	Boyette Subdivision 13-0164 Water	9/4/2015	1,597,717.14	(159,772)	1,437,945	Distribution	-	-	1,597,717.14	-	-	-	-	-
5997	145492	Boyette Subdivision 13-0164 WW	9/4/2015	549,820.26	(54,982)	494,838	Collection	-	-	-	-	549,820.26	-	-	-
5998	145511	Sunshine Village Ph 1B-2, 14-0047 Water	9/4/2015	124,848.40	(12,485)	112,364	General Plant / Other	-	-	-	-	-	-	-	124,848.40
5999	145512	Sunshine Village Ph 1B-2, 14-0047 WW	9/4/2015	126,569.52	(12,657)	113,913	General Plant / Other	-	-	-	-	-	-	-	126,569.52
6000	145507	Reserve at Pradera Amenity Center 14-0136 Water	9/8/2015	14,153.68	(1,415)	12,738	General Plant / Other	-	-	-	-	-	-	-	14,153.68
6001	145508	Reserve at Pradera Amenity Center 14-0136 WW	9/8/2015	6,548.80	(655)	5,894	General Plant / Other	-	-	-	-	-	-	-	6,548.80
6002	121443	WW PS 82ND AVE MASTER REHAB	9/9/2015	267,717.86	(107,087)	160,631	Collection	-	-	-	-	267,717.86	-	-	-
6003	145506	Pine Cove Estates 14-0243 Off Site Water Main	9/11/2015	337,419.49	(33,742)	303,678	General Plant / Other	-	-	-	-	-	-	-	337,419.49
6004	121428	TRUCK F350	9/12/2015	46,532.00	(37,226)	9,306	General Plant / Other	-	-	-	-	-	-	-	46,532.00
6005	121429	TRUCK F250	9/12/2015	46,382.00	(37,106)	9,276	General Plant / Other	-	-	-	-	-	-	-	46,382.00
6006	130562	COMPUTER LAPTOP	9/14/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6007	130584	COMPUTER LAPTOP	9/14/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6008	122647	ANALYZER PORTABLE PARALLEL	9/15/2015	2,802.50	(2,242)	561	General Plant / Other	-	-	-	-	-	-	-	2,802.50
6009	122648	ANALYZER PORTABLE PARALLEL	9/15/2015	2,802.50	(2,242)	561	General Plant / Other	-	-	-	-	-	-	-	2,802.50
6010	145493	Carriage Point South Ph 2A, 13-0066 Water	9/16/2015	39,197.70	(3,920)	35,278	General Plant / Other	-	-	-	-	-	-	-	39,197.70
6011	145494	Carriage Point South Ph 2A, 13-0066 WW	9/16/2015	49,707.30	(4,971)	44,737	General Plant / Other	-	-	-	-	-	-	-	49,707.30
6012	145527	Waterset & Covington Garden Dr Ph 3A-3 & 3B, 14-0227 Reclaimed	9/17/2015	240,770.80	(24,077)	216,694	General Plant / Other	-	-	-	-	-	-	-	240,770.80
6013	145528	Waterset & Covington Garden Dr Ph 3A-3 & 3B, 14-0227 Water	9/17/2015	315,133.10	(31,513)	283,620	General Plant / Other	-	-	-	-	-	-	-	315,133.10
6014	145529	Waterset & Covington Garden Dr Ph 3A-3 & 3B, 14-0227 WW	9/17/2015	331,016.33	(33,102)	297,915	General Plant / Other	-	-	-	-	-	-	-	331,016.33
6015	123430	SUV ESCAPE	9/19/2015	24,327.00	(19,462)	4,865	General Plant / Other	-	-	-	-	-	-	-	24,327.00
6016	127500	TRUCK F150	9/19/2015	24,907.00	(19,926)	4,981	General Plant / Other	-	-	-	-	-	-	-	24,907.00
6017	124426	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6018	124427	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6019	124428	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6020	124429	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6021	124430	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6022	124431	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6023	130595	BALANCE ANALYTICAL	9/22/2015	2,336.48	(1,869)	467	General Plant / Other	-	-	-	-	-	-	-	2,336.48
6024	145532	Winthrop Village Ph 2FA, 13-0033 Water	9/23/2015	84,868.75	(8,487)	76,382	General Plant / Other	-	-	-	-	-	-	-	84,868.75
6025	145533	Winthrop Village Ph 2FA, 13-0033 WW	9/23/2015	51,437.25	(5,144)	46,294	General Plant / Other	-	-	-	-	-	-	-	51,437.25
6026	145534	Wynnemere East Ph 1, 14-0084 Water	9/23/2015	132,750.01	(13,275)	119,475	General Plant / Other	-	-	-	-	-	-	-	132,750.01
6027	145535	Wynnemere East Ph 1, 14-0084 WW	9/23/2015	543,678.72	(54,368)	489,311	Collection	-	-	-	-	543,678.72	-	-	-
6028	127436	TRUCK F150	9/25/2015	24,487.00	(19,590)	4,897	General Plant / Other	-	-	-	-	-	-	-	24,487.00
6029	127438	TRUCK F150	9/25/2015	24,724.00	(19,779)	4,945	General Plant / Other	-	-	-	-	-	-	-	24,724.00
6030	127506	TRUCK F150	9/25/2015	30,361.00	(24,289)	6,072	General Plant / Other	-	-	-	-	-	-	-	30,361.00
6031	130567	Linko Remote Inspector Software	9/28/2015	16,605.00	(16,605)	-	General Plant / Other	-	-	-	-	-	-	-	16,605.00
6032	128466	SUV EXPLORER	9/30/2015	30,414.00	(24,331)	6,083	General Plant / Other	-	-	-	-	-	-	-	30,414.00
6033	130590	PRINTER METAL INDST ID TAG	9/30/2015	25,602.79	-	25,603	General Plant / Other	-	-	-	-	-	-	-	25,602.79
6034	130604	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6035	130605	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6036	130606	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6037	130607	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6038	130608	VAN	9/30/2015	29,180.00	(23,344)	5,836	General Plant / Other	-	-	-	-	-	-	-	29,180.00
6039	130610	VAN	9/30/2015	23,256.00	(18,605)	4,651	General Plant / Other	-	-	-	-	-	-	-	23,256.00
6040	137425	VAN	9/30/2015	29,180.00	(23,344)	5,836	General Plant / Other	-	-	-	-	-	-	-	29,180.00
6041	261684	WW NON-URGENT FACILITY-Removal R&R	9/30/2015	(10,496.08)	4,198	(6,298)	General Plant / Other	-	-	-	-	-	-	-	(10,496.08)
6042	545036	WW WYANDOTTE WATER MAIN UPGRADE	9/30/2015	128,140.14	(34,171)	93,969	Distribution	-	-	128,140.14	-	-	-	-	-
6043	193482	WWTP FALKENBURG BACKWASH MAG METER REPLACE	10/1/2015	24.14	(9)	15	General Plant / Other	-	-	-	-	-	-	-	24.14
6044	240490	Baycrest Canal PS (Rehab)	10/5/2015	7,759.05	(3,039)	4,720	General Plant / Other	-	-	-	-	-	-	-	7,759.05
6045	178493	WW RW SURREY PARK MAIN	10/13/2015	48,366.00	(4,736)	43,630	General Plant / Other	-	-	-	-	-	-	-	48,366.00
6046	185483	WW LITHIA RECLAIMED WATER 16 INCH VALVE REPLACE	10/15/2015	74,831.81	(29,309)	45,523	General Plant / Other	-	-	-	-	-	-	-	74,831.81
6047	639105	WW PS SOUTH KINGS #2 REPLACEMENT	10/15/2015	28,433.92	(11,137)	17,297	General Plant / Other	-	-	-	-	-	-	-	28,433.92
6048	257483	11020 CAUSEWAY BLVD (ED MORSE CADILLAC)	10/16/2015	32,379.56	(6,341)	26,039	General Plant / Other	-	-	-	-	-	-	-	32,379.56
6049	257487	WWTP VALRICO ANNOX WEIR METERS INSTALLATION	10/16/2015	66,260.38	(25,952)	40,308	General Plant / Other	-	-	-	-	-	-	-	66,260.38
6050	257488	WWTP FALKENBURG AERATOR #7 SPARE GEARBOX REBUILD	10/20/2015	30,239.00	(11,844)	18,395	General Plant / Other	-	-	-	-	-	-	-	30,239.00
6051	257484	1313 GLENMERE DR	10/21/2015	20,751.00	(4,064)	16,687	General Plant / Other	-	-	-	-	-	-	-	20,751.00
6052	137427	TRUCK F350	10/22/2015	37,983.00	(29,753)										

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								Wtreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6073	183510	Providence Run #1 900511	11/2/2015	18,179.68	(6,969)	11,211	General Plant / Other	-	-	-	-	-	-	-	18,179.68
6074	185485	WWTP RIVER OAKS RECLAIMED FLOW METER REPLACE	11/2/2015	10,142.65	(3,888)	6,255	General Plant / Other	-	-	-	-	-	-	-	10,142.65
6075	178484	Valencia Lakes Tract N SR 14-0130 WW	11/3/2015	101,738.05	(9,750)	91,988	General Plant / Other	-	-	-	-	-	-	-	101,738.05
6076	178492	Valencia Lakes Tract N SR 14-0130 Water	11/3/2015	170,813.00	(16,370)	154,443	General Plant / Other	-	-	-	-	-	-	-	170,813.00
6077	183506	WW PS FARMINGTON Rehab	11/4/2015	114,791.31	(44,003)	70,788	Collection	-	-	-	-	114,791.31	-	-	170,813.00
6078	258761	WASTEWATER # 1 BLOWER REPLACEMENT	11/6/2015	67,094.08	(17,146)	49,948	General Plant / Other	-	-	-	-	-	-	-	67,094.08
6079	258731	WW PS MAPLEDALE REHAB	11/12/2015	2,774.61	(1,064)	1,711	General Plant / Other	-	-	-	-	-	-	-	2,774.61
6080	147425	PUMP TRAILER MTD	11/13/2015	17,559.00	(6,731)	10,828	Distribution	-	-	17,559.00	-	-	-	-	-
6081	142426	PLATE COMPACTOR	11/16/2015	3,317.40	(2,543)	774	General Plant / Other	-	-	-	-	-	-	-	3,317.40
6082	142427	PLATE COMPACTOR	11/16/2015	1,719.00	(1,318)	401	General Plant / Other	-	-	-	-	-	-	-	1,719.00
6083	142428	PLATE COMPACTOR	11/16/2015	3,049.65	(2,338)	712	General Plant / Other	-	-	-	-	-	-	-	3,049.65
6084	178480	Mariposa (Off - Site) Ph 1 SR 14-0070 WW	11/16/2015	40,105.00	(3,843)	36,262	General Plant / Other	-	-	-	-	-	-	-	40,105.00
6085	178487	Mariposa (Off - Site) Ph 1 SR 14-0070 Water	11/16/2015	47,200.00	(4,523)	42,677	General Plant / Other	-	-	-	-	-	-	-	47,200.00
6086	185478	WWTP VALRICO MIXER REHAB	11/16/2015	75,168.55	(14,407)	60,761	General Plant / Other	-	-	-	-	-	-	-	75,168.55
6087	258768	WW DALE MABRY RECLAIM UPS INSTALL	11/17/2015	19,381.96	(7,430)	11,952	General Plant / Other	-	-	-	-	-	-	-	19,381.96
6088	178479	Mariposa (Gomto Lake Rd) Ph 1 SR 14-0070 WW	11/18/2015	514,230.42	(49,280)	464,950	Collection	-	-	-	-	514,230.42	-	-	-
6089	178483	Reserve at Lake LeClare SR 06-0010 & 14-0023 WW	11/18/2015	300,085.90	(28,758)	271,328	General Plant / Other	-	-	-	-	-	-	-	300,085.90
6090	178486	Mariposa (Gomto Lake Rd) Ph 1 SR 14-0070 Water	11/18/2015	103,540.00	(9,923)	93,617	General Plant / Other	-	-	-	-	-	-	-	103,540.00
6091	178490	Reserve at Lake LeClare SR 06-0010 & 14-0023 Water	11/18/2015	164,358.95	(15,751)	148,608	General Plant / Other	-	-	-	-	-	-	-	164,358.95
6092	144429	PUMP HYDRAULIC 20 HP	11/19/2015	6,769.41	(5,190)	1,580	General Plant / Other	-	-	-	-	-	-	-	6,769.41
6093	144430	PUMP HYDRAULIC 20 HP	11/19/2015	6,769.41	(5,190)	1,580	General Plant / Other	-	-	-	-	-	-	-	6,769.41
6094	183514	Acanthus #900623	11/19/2015	11,220.00	(4,301)	6,919	General Plant / Other	-	-	-	-	-	-	-	11,220.00
6095	183523	Westchester Hills #902535	11/19/2015	14,439.75	(5,535)	8,905	General Plant / Other	-	-	-	-	-	-	-	14,439.75
6096	146427	TITRATOR	11/20/2015	3,575.00	(2,741)	834	General Plant / Other	-	-	-	-	-	-	-	3,575.00
6097	147426	SAW BAND	11/20/2015	1,619.31	(1,241)	378	General Plant / Other	-	-	-	-	-	-	-	1,619.31
6098	147428	DRILL PRESS	11/20/2015	1,048.74	(804)	245	General Plant / Other	-	-	-	-	-	-	-	1,048.74
6099	147429	AIR COMPRESSOR	11/20/2015	2,371.50	(1,818)	553	General Plant / Other	-	-	-	-	-	-	-	2,371.50
6100	147427	TITRATOR	11/23/2015	3,546.40	(2,719)	828	General Plant / Other	-	-	-	-	-	-	-	3,546.40
6101	183518	Elmfield 900846	11/24/2015	107,282.54	(41,125)	66,158	General Plant / Other	-	-	-	-	-	-	-	107,282.54
6102	185486	BMF GST Digester #1 Valve Actuators	11/25/2015	204,332.31	(78,327)	126,005	WWTreatment	-	-	-	204,332.31	-	-	-	-
6103	258729	WW PS BEAUMONT CENTER REHAB	11/26/2015	2,081.14	(798)	1,283	General Plant / Other	-	-	-	-	-	-	-	2,081.14
6104	158473	RADIO PORTABLE	11/30/2015	1,759.62	(1,349)	411	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6105	183513	Lumsden #4 #900580	12/1/2015	13,996.00	(5,249)	8,748	General Plant / Other	-	-	-	-	-	-	-	13,996.00
6106	185477	WWTP FALKENBURG LEVEL TRANSMITTERS 10745	12/1/2015	9,197.10	(6,898)	2,299	General Plant / Other	-	-	-	-	-	-	-	9,197.10
6107	183516	Sheryl Lynn #900634	12/2/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6108	183520	Grand Heritage #902015	12/2/2015	6,862.00	(2,573)	4,289	General Plant / Other	-	-	-	-	-	-	-	6,862.00
6109	258749	WW PS LUMSDEN #1	12/2/2015	799.13	(300)	499	General Plant / Other	-	-	-	-	-	-	-	799.13
6110	547024	WW PS WESTLAKE (GODWIN)	12/2/2015	29,454.58	(11,045)	18,409	General Plant / Other	-	-	-	-	-	-	-	29,454.58
6111	547025	WW PS FOREST HAVEN	12/2/2015	57,497.09	(21,561)	35,936	General Plant / Other	-	-	-	-	-	-	-	57,497.09
6112	178482	Oak Creek Ph 1C (1C-2 Only) SR 12-0083 WW	12/3/2015	123,152.00	(11,546)	111,607	General Plant / Other	-	-	-	-	-	-	-	123,152.00
6113	178489	Oak Creek Ph 1C (1C-2 Only) SR 12-0083 Water	12/3/2015	99,543.30	(9,332)	90,211	General Plant / Other	-	-	-	-	-	-	-	99,543.30
6114	183515	Taylor Rd. 900625	12/3/2015	19,276.93	(7,229)	12,048	General Plant / Other	-	-	-	-	-	-	-	19,276.93
6115	257485	3010 SR 674	12/3/2015	80,512.58	(15,096)	65,417	General Plant / Other	-	-	-	-	-	-	-	80,512.58
6116	178477	Fishhawk Ranch West Ph 3A SR 14-0126 WW	12/8/2015	718,425.41	(67,352)	646,073	Collection	-	-	-	-	718,425.41	-	-	-
6117	178478	Fishhawk Ranch West - Off-Site Ph 3A SR 14-0126 WW	12/8/2015	59,700.00	(5,597)	54,103	General Plant / Other	-	-	-	-	-	-	-	59,700.00
6118	178485	Fishhawk Ranch West Ph 3A SR 14-0126 Water	12/8/2015	333,139.00	(31,232)	301,907	General Plant / Other	-	-	-	-	-	-	-	333,139.00
6119	178491	Tampa Hauling SR 14-0118 Water	12/8/2015	191,300.74	(17,934)	173,366	General Plant / Other	-	-	-	-	-	-	-	191,300.74
6120	185480	WWTP VALRICO WAS CONTROL SYSTEM REHAB	12/8/2015	491,706.42	(184,390)	307,317	WWTreatment	-	-	-	491,706.42	-	-	-	-
6121	258759	LITHIA HSP 1,2,3 VFD DRIVES REPLACEMENT	12/8/2015	296,927.06	(111,348)	185,579	Distribution	-	-	-	296,927.06	-	-	-	-
6122	185481	WWTP RIVER OAKS FILTER VALVE GALLER SUMP #1 REPLACEM	12/9/2015	16,452.62	(1,543)	14,910	General Plant / Other	-	-	-	-	-	-	-	16,452.62
6123	193481	WWTP RIVER OAKS GRIT CLASSIFIER DRAIN SYS REHAB	12/9/2015	29,399.83	(11,025)	18,375	General Plant / Other	-	-	-	-	-	-	-	29,399.83
6124	257489	WWTP RIVER OAKS SECONDARY CLARIFIERS SUMP PS #3 REHAB	12/9/2015	14,382.92	(5,394)	8,989	General Plant / Other	-	-	-	-	-	-	-	14,382.92
6125	185479	WWTP FALKENBURG NPW-2 MOTOR	12/10/2015	19,950.90	(7,482)	12,469	General Plant / Other	-	-	-	-	-	-	-	19,950.90
6126	185482	WWTP FALKENBURG FRO CLARIFIER #4	12/10/2015	87,700.00	(16,444)	71,256	General Plant / Other	-	-	-	-	-	-	-	87,700.00
6127	258766	WWTP FALKENBURG ROAD	12/10/2015	7,597.80	(1,899)	5,698	WWTreatment	-	-	-	7,597.80	-	-	-	-
6128	183502	Hanley #2 900809	12/11/2015	31,570.54	(11,839)	19,732	General Plant / Other	-	-	-	-	-	-	-	31,570.54
6129	183503	Peking Place 900832	12/11/2015	39,809.06	(14,928)	24,881	General Plant / Other	-	-	-	-	-	-	-	39,809.06
6130	183504	Anna George 902541	12/11/2015	7,304.00	(2,739)	4,565	General Plant / Other	-	-	-	-	-	-	-	7,304.00
6131	183505	South Mobley 905038	12/11/2015	24,922.65	(9,346)	15,577	General Plant / Other	-	-	-	-	-	-	-	24,922.65
6132	183508	Tampa West New Pumps	12/11/2015	11,220.00	(4,208)	7,013	General Plant / Other	-	-	-	-	-	-	-	11,220.00
6133	183509	FRO Nixon #1 900831	12/11/2015	14,904.00	(5,589)	9,315	General Plant / Other	-	-	-	-	-	-	-	14,904.00
6134	183511	Lumsden #3 #900564	12/11/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6135	153527	PIPE THICKNESS GAUGE	12/14/2015	1,282.40	(962)	321	General Plant / Other	-	-	-	-	-	-	-	1,282.40
6136	153528	FLOW METER KIT	12/14/2015	8,472.00	(6,354)	2,118	General Plant / Other	-	-	-	-	-	-	-	8,472.00
6137	153529	FLOW METER KIT	12/14/2015	8,472.00	(6,354)	2,118	General Plant / Other	-	-	-	-	-	-	-	8,472.00
6138	153530	PIPE THICKNESS GAUGE	12/14/2015	1,282.40	(962)	321	General Plant / Other	-	-	-	-	-	-	-	1,282.40
6139	183519	Miller Rd. #2 #902514	12/14/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6140	153474	BALLOON LIGHT	12/15/2015	3,545.00	(2,659)	886	General Plant / Other	-	-	-	-	-	-	-	3,545.00
6141	183524	Via Del Mar #902562	12/15/2015	8,878.34	(3,329)	5,549	General Plant / Other	-	-	-	-	-	-	-	8,878.34
6142	183525	Summer Harbor 903030	12/15/2015	10,656.00	(3,996)	6,660	General Plant / Other	-	-	-	-	-	-	-	10,656.00
6143	183527	Henderson Master 900845	12/15/2015	27,800.00	(10,425)	17,375	General Plant / Other	-	-	-	-	-	-	-	27,800.00
6144	152475	SAW CHAINSAW CONCRETE	12/17/2015	4,695.00	(3,521)	1,174	General Plant / Other	-	-	-	-	-	-	-	4,695.00
6145	183517	Mimihaha 900779	12/17/2015	13,310.83	(4,991)	8,319	General Plant / Other	-	-	-	-	-	-	-	13,310.83
6146	240477	WW PS STALL RD MASTER REHAB PUMPS VALVES ELECTRICAL	12/17/2015	532,653.71	(199,745)	332,909	Collection	-	-	-	-	532,653.71	-	-	-
6147	152476	SCOOTER	12/18/2015	12,748.00	(9,561)	3,187	General Plant / Other	-	-	-	-	-	-	-	12,748.00
6148	240491	WW LPSS 911 SW ORNELDA ST RUSKIN	12/18/2015	21,687.22	(8,133)	13,555	General Plant / Other	-	-	-	-	-	-	-	21,687.22
6149	240492	W LPSS 5530 SR 674 WIMAUMA	12/18/2015	21,513.99	(8,068)	13,446	General Plant / Other	-	-	-	-	-	-	-	21,513.99
6150	240493	W LPSS 610 DICKMAN DR SW RUSKIN	12/18/2015	23,404.78	(8,777)	14,628	General Plant / Other	-	-	-	-	-	-	-	23,404.78
6151	240494	W LPSS 713 FISH LIPS LANE RUSKIN	12/18/2015	21,577.75	(8,092)	13,486	General Plant / Other	-	-	-	-	-	-	-	21,577.75
6152	183521	Silver Trumpet #902521	12/19/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6153	183522	Windcrest Oaks #902525	12/19/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6154	257490	WWTP FALKENBURG UV LAMP SOCKETS UPGRADE	12/20/2015	548,220.00	(205,583)	342,638	WWTreatment	-	-	-	-	548,220.00	-	-	-
6155	257491	BMF CENTRIFUGE #5 REHABILITATION	12/20/2015	83,017.05	(34,017.05)	48,761	WWTreatment</								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6161	159480	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6162	163490	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6163	163491	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6164	163492	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6165	164470	COLORIMETER	12/31/2015	1,233.10	(925)	308	General Plant / Other	-	-	-	-	-	-	-	1,233.10
6166	183507	Linebaugh Mullis City PS (Rehab)	12/31/2015	22,559.67	(8,460)	14,100	General Plant / Other	-	-	-	-	-	-	-	22,559.67
6167	183512	SADDLEGOLD -900577	12/31/2015	10,656.00	(3,996)	6,660	General Plant / Other	-	-	-	-	-	-	-	10,656.00
6168	257486	13602 S VILLAGE DRIVE	12/31/2015	42,796.36	(8,024)	34,772	General Plant / Other	-	-	-	-	-	-	-	42,796.36
6169	220491	WW LAKE PARK GST EFFLUENT VALVES REPLACEMENT	1/4/2016	31,912.12	(11,701)	20,211	General Plant / Other	-	-	-	-	-	-	-	31,912.12
6170	212479	Fishhawk Ranch West Ph 5 SR 15-0053 WW	1/6/2016	150,035.90	(13,753)	136,283	General Plant / Other	-	-	-	-	-	-	-	150,035.90
6171	212486	Fishhawk Ranch West Ph 5 SR 15-0053 Water	1/6/2016	102,505.50	(9,396)	93,109	General Plant / Other	-	-	-	-	-	-	-	102,505.50
6172	220493	WM KINGS ROW REPLACEMENT	1/6/2016	849,645.01	(311,537)	538,109	Distribution	-	-	849,645.01	-	-	-	-	-
6173	220511	WW LPSS 704 6TH AVE SE RUSKIN	1/7/2016	21,723.65	(3,186)	18,538	General Plant / Other	-	-	-	-	-	-	-	21,723.65
6174	220512	WW LPSS 810 BLUE HERON RUSKIN	1/7/2016	21,861.62	(3,206)	18,655	General Plant / Other	-	-	-	-	-	-	-	21,861.62
6175	257492	W LPSS 704 6TH AVE SE RUSKIN	1/7/2016	21,565.32	(7,907)	13,658	General Plant / Other	-	-	-	-	-	-	-	21,565.32
6176	212483	South Fork Ph Tract L Ph 2 SR 13-0068 WW	1/8/2016	91,560.34	(8,393)	83,167	General Plant / Other	-	-	-	-	-	-	-	91,560.34
6177	212490	South Fork Ph Tract L Ph 2 SR 13-0068 Water	1/8/2016	82,264.81	(7,541)	74,724	General Plant / Other	-	-	-	-	-	-	-	82,264.81
6178	220488	Reflections #1	1/18/2016	49,119.00	(18,010)	31,109	General Plant / Other	-	-	-	-	-	-	-	49,119.00
6179	220492	WWTP LITHIA ADMIN BUILDING REHAP EQP PHASE 1	1/18/2016	303,504.08	(111,285)	192,219	WWTreatment	-	-	-	303,504.08	-	-	-	-
6180	212478	Fishhawk Ranch Ph Tract 15A SR 14-0238 WW	1/20/2016	7,500.00	(688)	6,813	General Plant / Other	-	-	-	-	-	-	-	7,500.00
6181	212485	Fishhawk Ranch Ph Tract 15A SR 14-0238 Water	1/20/2016	63,940.00	(5,861)	58,079	General Plant / Other	-	-	-	-	-	-	-	63,940.00
6182	220487	WW PS 900900 WEST BANK Rehabilitation	1/21/2016	19,559.09	(7,172)	12,387	General Plant / Other	-	-	-	-	-	-	-	19,559.09
6183	220490	WW PS EHRLICH ROAD Rehabilitation	1/21/2016	70,437.68	(25,827)	44,611	General Plant / Other	-	-	-	-	-	-	-	70,437.68
6184	166470	EXCAVATOR	1/26/2016	46,779.00	(34,305)	12,474	General Plant / Other	-	-	-	-	-	-	-	46,779.00
6185	178470	RADIO PORTABLE	1/26/2016	1,759.62	(1,290)	469	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6186	220489	Westwood Lakes Pump Station Rehabilitation	1/28/2016	13,063.54	(4,790)	8,274	General Plant / Other	-	-	-	-	-	-	-	13,063.54
6187	257497	SUN CITY FIRE PROTECTION FIRE FLOW DEFICIENCY	1/28/2016	2,498,937.26	(916,277)	1,582,660	Distribution	-	-	2,498,937.26	-	-	-	-	-
6188	240484	Fawn Ridge Effluent Venturi Relocation Improvements	1/29/2016	211,893.96	(155,389)	56,505	WWTreatment	-	-	-	211,893.96	-	-	-	-
6189	170470	PORTABLE INSPECTION SYSTEM	1/31/2016	6,476.40	(4,749)	1,727	General Plant / Other	-	-	-	-	-	-	-	6,476.40
6190	170471	TELEVISION 75 INCH	1/31/2016	2,294.75	(1,683)	612	General Plant / Other	-	-	-	-	-	-	-	2,294.75
6191	171504	TURBIDIMETER	1/31/2016	1,319.55	(968)	352	General Plant / Other	-	-	-	-	-	-	-	1,319.55
6192	171505	SAMPLER COMPOSITE	1/31/2016	6,286.15	(4,610)	1,676	General Plant / Other	-	-	-	-	-	-	-	6,286.15
6193	171506	SHED	1/31/2016	2,584.00	(1,895)	689	General Plant / Other	-	-	-	-	-	-	-	2,584.00
6194	171507	EXCAVATOR	1/31/2016	46,779.00	(34,305)	12,474	General Plant / Other	-	-	-	-	-	-	-	46,779.00
6195	171508	EXCAVATOR	1/31/2016	46,779.00	(34,305)	12,474	General Plant / Other	-	-	-	-	-	-	-	46,779.00
6196	171509	SCOOTER	1/31/2016	12,748.00	(9,349)	3,399	General Plant / Other	-	-	-	-	-	-	-	12,748.00
6197	172470	TOOL BOX JOB SITE SLOPE LID 44 CUBIT	1/31/2016	1,019.41	(748)	272	General Plant / Other	-	-	-	-	-	-	-	1,019.41
6198	172471	ICE MACHINE	1/31/2016	1,995.63	(1,463)	532	General Plant / Other	-	-	-	-	-	-	-	1,995.63
6199	173476	TRAILER CARGO	1/31/2016	6,886.00	(2,525)	4,361	General Plant / Other	-	-	-	-	-	-	-	6,886.00
6200	173477	TRAILER CARGO	1/31/2016	6,886.00	(2,525)	4,361	General Plant / Other	-	-	-	-	-	-	-	6,886.00
6201	257500	1911 BRANDON CROSSINGS	1/31/2016	21,951.23	(4,024)	17,927	General Plant / Other	-	-	-	-	-	-	-	21,951.23
6202	240480	WWTP VAN DYKE SLUDGE HOLDING THICKENING IMP	2/2/2016	1,214,003.31	(435,018)	778,986	WWTreatment	-	-	-	1,214,003.31	-	-	-	-
6203	258732	WW PS EASTBAY #1 903026	2/2/2016	13,402.18	(4,802)	8,600	General Plant / Other	-	-	-	-	-	-	-	13,402.18
6204	212477	Ballantrae Subdivision Ph 2 SR 14-0026 WW	2/3/2016	216,127.23	(19,361)	196,766	General Plant / Other	-	-	-	-	-	-	-	216,127.23
6205	258765	ALAFIA AND HANNAWAY STORMWATER IMPROVEMENTS PW	2/8/2016	248,947.12	(178,412)	70,535	Distribution	-	-	248,947.12	-	-	-	-	-
6206	258740	CHERRY BLOSSOM TRAIL PUMP REPL	2/11/2016	14,106.64	(5,055)	9,052	General Plant / Other	-	-	-	-	-	-	-	14,106.64
6207	177542	TRUCK UTILITY	2/15/2016	147,736.00	(105,877)	41,859	General Plant / Other	-	-	-	-	-	-	-	147,736.00
6208	173470	TAPPING MACHINE	2/16/2016	1,689.00	-	1,689	General Plant / Other	-	-	-	-	-	-	-	1,689.00
6209	173471	TAPPING MACHINE	2/16/2016	1,689.00	-	1,689	General Plant / Other	-	-	-	-	-	-	-	1,689.00
6210	173478	SAW CHAINSAW CONCRETE	2/16/2016	4,695.00	(3,365)	1,330	General Plant / Other	-	-	-	-	-	-	-	4,695.00
6211	173479	TELEVISION 75 INCH	2/16/2016	2,636.59	(1,890)	747	General Plant / Other	-	-	-	-	-	-	-	2,636.59
6212	173480	SEWER CLEANER	2/16/2016	49,815.00	(17,850)	31,965	General Plant / Other	-	-	-	-	-	-	-	49,815.00
6213	212480	Hidden Oaks Estates Ph SR 14-0063 WW	2/16/2016	31,246.28	(2,799)	28,447	General Plant / Other	-	-	-	-	-	-	-	31,246.28
6214	212487	Hidden Oaks Estates Ph SR 14-0063 Water	2/16/2016	49,568.84	(4,441)	45,128	General Plant / Other	-	-	-	-	-	-	-	49,568.84
6215	212482	La Collina Ph 2A & 2B SR 14-0114 & 14-0115 WW	2/17/2016	107,376.48	(9,619)	97,757	General Plant / Other	-	-	-	-	-	-	-	107,376.48
6216	212489	La Collina Ph 2A & 2B SR 14-0114 & 14-0115 Water	2/17/2016	132,786.60	(11,895)	120,891	General Plant / Other	-	-	-	-	-	-	-	132,786.60
6217	240481	WW PS MICHELL MASTER REHAB IMP	2/17/2016	2,593,672.88	(929,399)	1,664,273	WWTransmission	-	-	-	-	2,593,672.88	-	-	-
6218	258734	WW PS 902518 SHOALS LANDING	2/18/2016	14,438.00	(5,174)	9,264	General Plant / Other	-	-	-	-	-	-	-	14,438.00
6219	258757	WWTP FALKENBURG REJECT RETURN #2 RE-BUILD	2/19/2016	8,246.92	(1,970)	6,277	General Plant / Other	-	-	-	-	-	-	-	8,246.92
6220	176472	TRUCK F150	2/22/2016	25,561.00	(18,319)	7,242	General Plant / Other	-	-	-	-	-	-	-	25,561.00
6221	178474	RADIO PORTABLE	2/22/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6222	178475	RADIO PORTABLE	2/22/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6223	178476	RADIO PORTABLE	2/22/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6224	178471	HOIST DURA VEHICLE HITCH MOUNT DH 12	2/24/2016	1,281.28	(918)	363	General Plant / Other	-	-	-	-	-	-	-	1,281.28
6225	180481	RADIO PORTABLE	2/24/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6226	180482	RADIO PORTABLE	2/24/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6227	180483	RADIO PORTABLE	2/24/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6228	240479	WWTP FALKENBURG BACKWASH BLOWERS REPLACEMENT	2/24/2016	994,828.79	(356,480)	638,348	WWTreatment	-	-	-	994,828.79	-	-	-	-
6229	212481	Jono Subdivision Ph SR 14-0164 WW	2/25/2016												

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

								Water System			Wastewater System				Other	
List No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other	
6249	240483	WW BSCC SCADA OPERATIONS SUPPORT CENTER BUILDING	3/15/2016	4,524,892.05	(1,583,712)	2,941,180	General Plant / Other	-	-	-	-	-	-	-	4,524,892.05	
6250	257503	16510 FISHHAWK BLVD	3/15/2016	17,820.18	(3,119)	17,820.18	General Plant / Other	-	-	-	-	-	-	-	17,820.18	
6251	187480	TRUCK F150	3/16/2016	33,413.00	(23,389)	10,024	General Plant / Other	-	-	-	-	-	-	-	33,413.00	
6252	258752	WM SHILL ST, MELROSE ST & TAYLOR RD INTERCONNECT	3/16/2016	300,662.01	(70,154)	230,508	Distribution	-	-	300,662.01	-	-	-	-	-	
6253	189484	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62	
6254	189485	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62	
6255	189486	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62	
6256	189487	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62	
6257	189488	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62	
6258	189489	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62	
6259	189481	PLOTTER	3/24/2016	6,581.04	(4,607)	1,974	General Plant / Other	-	-	-	-	-	-	-	6,581.04	
6260	189483	SUV EXPLORER	3/24/2016	28,878.00	(20,215)	8,663	General Plant / Other	-	-	-	-	-	-	-	28,878.00	
6261	190571	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95	
6262	190572	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95	
6263	190573	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95	
6264	190574	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95	
6265	258739	WW PS LAKE VISTA #1	3/24/2016	23,064.00	(8,072)	14,992	General Plant / Other	-	-	-	-	-	-	-	23,064.00	
6266	257496	WWTP RIVER OAKS PRIMARY CLARIFIER #1 SLIDE GATE REPLAC	3/25/2016	15,789.54	(5,526)	10,263	General Plant / Other	-	-	-	-	-	-	-	15,789.54	
6267	257504	16688 N DALE MABRY HIGHWAY	3/26/2016	15,817.56	(2,768)	13,049	General Plant / Other	-	-	-	-	-	-	-	15,817.56	
6268	258738	WW PS ORIENT ROAD	3/28/2016	41,894.00	(14,663)	27,231	General Plant / Other	-	-	-	-	-	-	-	41,894.00	
6269	193509	SCBA UNIT	3/29/2016	2,216.06	(1,551)	665	General Plant / Other	-	-	-	-	-	-	-	2,216.06	
6270	193510	SCBA UNIT	3/29/2016	2,216.06	(1,551)	665	General Plant / Other	-	-	-	-	-	-	-	2,216.06	
6271	193484	WW LPSS 506 6TH AVE SE RUSKIN	3/30/2016	20,740.92	(2,904)	17,837	General Plant / Other	-	-	-	-	-	-	-	20,740.92	
6272	193507	LASER SHAFT ALIGNMENT	3/30/2016	9,370.18	(6,559)	2,811	General Plant / Other	-	-	-	-	-	-	-	9,370.18	
6273	193508	LASER SHAFT ALIGNMENT	3/30/2016	9,370.18	(6,559)	2,811	General Plant / Other	-	-	-	-	-	-	-	9,370.18	
6274	194478	FUSION SPLICER KIT	3/31/2016	4,085.06	(2,860)	1,226	General Plant / Other	-	-	-	-	-	-	-	4,085.06	
6275	195483	TRUCK F150	3/31/2016	25,220.95	(17,655)	7,566	General Plant / Other	-	-	-	-	-	-	-	25,220.95	
6276	195484	TRUCK F150	3/31/2016	25,041.95	(17,529)	7,513	General Plant / Other	-	-	-	-	-	-	-	25,041.95	
6277	195485	TRUCK F150	3/31/2016	23,670.95	(16,570)	7,101	General Plant / Other	-	-	-	-	-	-	-	23,670.95	
6278	198478	CABLE PULLER	3/31/2016	4,999.99	(3,500)	1,500	General Plant / Other	-	-	-	-	-	-	-	4,999.99	
6279	198479	ICE MACHINE	3/31/2016	3,116.75	(2,182)	935	General Plant / Other	-	-	-	-	-	-	-	3,116.75	
6280	198480	BUILDING 10X16	3/31/2016	3,060.00	(2,142)	918	General Plant / Other	-	-	-	-	-	-	-	3,060.00	
6281	220494	900410 Fairway Meadows #1	3/31/2016	25,006.41	(8,752)	16,254	General Plant / Other	-	-	-	-	-	-	-	25,006.41	
6282	220495	FRO Evergreen 900513	3/31/2016	11,374.00	(3,981)	7,393	General Plant / Other	-	-	-	-	-	-	-	11,374.00	
6283	220496	900573 Fishhawk Pump Station Rehabilitation	3/31/2016	23,617.10	(8,266)	15,351	General Plant / Other	-	-	-	-	-	-	-	23,617.10	
6284	220497	Valrico #3 #900594	3/31/2016	40,459.53	(14,161)	26,299	General Plant / Other	-	-	-	-	-	-	-	40,459.53	
6285	220498	900792 PS Woodhurst SCADA Phase II Installations	3/31/2016	8,446.39	(2,956)	5,490	General Plant / Other	-	-	-	-	-	-	-	8,446.39	
6286	220499	900827 Linebaugh Mullis City PS Pump Station Rehabilitation	3/31/2016	22,194.19	(7,768)	14,426	General Plant / Other	-	-	-	-	-	-	-	22,194.19	
6287	220500	900801 Woodlake PS SCADA Phase II Installations	3/31/2016	13,813.29	(4,835)	8,979	General Plant / Other	-	-	-	-	-	-	-	13,813.29	
6288	220501	FRO John Moore #2 902523 ABS to flygt Conversion, Frank Ferlita	3/31/2016	10,654.00	(3,729)	6,925	General Plant / Other	-	-	-	-	-	-	-	10,654.00	
6289	220502	Lincoln Pump Station	3/31/2016	50,168.00	(17,559)	32,609	General Plant / Other	-	-	-	-	-	-	-	50,168.00	
6290	220503	FRO 903024 Navigation New Pumps	3/31/2016	22,134.00	(7,747)	14,387	General Plant / Other	-	-	-	-	-	-	-	22,134.00	
6291	220504	903046 Summerfield	3/31/2016	13,082.00	(4,579)	8,503	General Plant / Other	-	-	-	-	-	-	-	13,082.00	
6292	220505	903063 Marquette F&I Replacement Pumps and Rails, FF	3/31/2016	15,330.00	(5,360)	9,965	General Plant / Other	-	-	-	-	-	-	-	15,330.00	
6293	220506	FRO Graycliff 903089 ABS to Flygt Pump Changeover	3/31/2016	14,438.00	(5,053)	9,385	General Plant / Other	-	-	-	-	-	-	-	14,438.00	
6294	220507	FRO Alafia Point 903116 ABS to Flygt Pump Changeover	3/31/2016	14,438.00	(5,053)	9,385	General Plant / Other	-	-	-	-	-	-	-	14,438.00	
6295	220508	903121 Egret Crossing	3/31/2016	10,655.80	(3,730)	6,926	General Plant / Other	-	-	-	-	-	-	-	10,655.80	
6296	220509	900442 GRAN KAYMAN	3/31/2016	11,220.00	(3,927)	7,293	General Plant / Other	-	-	-	-	-	-	-	11,220.00	
6297	220510	904015 LACEWOOD NEW PUMPS	3/31/2016	22,134.00	(7,747)	14,387	General Plant / Other	-	-	-	-	-	-	-	22,134.00	
6298	220513	WW LPSS 207 W SHELL POINT RD RUSKIN	3/31/2016	22,124.72	(7,744)	14,381	General Plant / Other	-	-	-	-	-	-	-	22,124.72	
6299	220514	WWTP CENTERFUGE #2 GEARBOX REPLACE	3/31/2016	46,436.01	(16,253)	30,183	General Plant / Other	-	-	-	-	-	-	-	46,436.01	
6300	257505	EAST LAKE WATER CONNECTION TO CITY OF TAMPA	3/31/2016	194,584.34	(68,105)	126,480	Distribution	-	-	194,584.34	-	-	-	-	-	
6301	240485	WW FM PINE STREET REPLACEMENT IMP	4/1/2016	1,118,977.84	(382,317)	736,660	WWTransmission	-	-	-	-	-	-	-	-	
6302	257498	WW FM PINE STREET	4/1/2016	437,528.48	(149,489)	288,040	Collection	-	-	-	-	-	-	-	-	
6303	257499	WW FM OLD HILLSBOROUGH	4/1/2016	381,584.50	(130,375)	251,210	WWTransmission	-	-	-	-	-	-	-	-	
6304	258741	WW PS MARSTON REHABILITATION	4/4/2016	11,409.08	(3,898)	7,511	General Plant / Other	-	-	-	-	-	-	-	11,409.08	
6305	257509	W LPSS 904 7TH ST SW, RUSKIN	4/5/2016	22,963.79	(7,846)	15,118	General Plant / Other	-	-	-	-	-	-	-	22,963.79	
6306	257510	W LPSS 1611 SAFFOLD PARK DR, RUSKIN	4/5/2016	21,685.15	(7,409)	14,276	General Plant / Other	-	-	-	-	-	-	-	21,685.15	
6307	257518	9101 W HILLSBOROUGH AVE METERS	4/5/2016	13,975.49	(2,387)	11,588	General Plant / Other	-	-	-	-	-	-	-	13,975.49	
6308	245511	Belle Montclair SR 14-0041 Water	4/11/2016	84,326.25	(7,203)	77,123	General Plant / Other	-	-	-	-	-	-	-	84,326.25	
6309	245527	Grand Oak Glen On-Site and Off-Site SR 13-0163 Water	4/11/2016	140,506.04	(12,002)	128,504	General Plant / Other	-	-	-	-	-	-	-	140,506.04	
6310	245528	Grand Oak Glen On-Site and Off-Site SR 13-0163 WW	4/11/2016	393,672.21	(33,626)	360,046	General Plant / Other	-	-	-	-	-	-	-	393,672.21	
6311	257519	6301 W LONGBOAT BLVD METERS	4/12/2016	14,936.25	(2,552)	12,385	General Plant / Other	-	-	-	-	-	-	-	14,936.25	
6312	258735	WW PS COMBINE REHAB	4/12/2016	22,281.25	(7,613)	14,668	General Plant / Other	-	-	-	-	-	-	-	22,281.25	
6313	258737	WW PS DRYCREEK REHABILITATION	4/12/2016	9,721.41	(3,321)	6,400	General Plant / Other	-	-	-	-	-	-	-	9,721.41	
6314	200496	MONITOR KVM CONSOLE	4/14/2016	2,270.95	(1,552)	719	General Plant / Other	-	-	-	-	-	-	-	2,270.95	
6315	197487	TRUCK F150	4/15/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95	
6316	197488	TRUCK F150	4/15/2016	27,968.95	(19,112)	8,857	General Plant / Other	-	-	-	-	-	-	-	27,968.95	
6317	197489	TRUCK F150	4/15/2016	31,338.95	(21,415)	9,924	General Plant / Other	-	-	-	-	-	-	-	31,338.95	
6318	197491	TRUCK F150	4/15/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95	
6319	257524	WW LITHIA DISCHARGE CHECK VALVES REPLACEMENT	4/15/2016	163,265.89	(55,783)	107,483	WWTreatment	-	-	-	163,265.89	-	-	-	-	
6320	258726	11311 BOYETTE RD	4/16/2016	24,739.18	(4,226)	20,513	General Plant / Other	-	-	-	-	-	-	-	24,739.18	
6321	207479	METER READER	4/20/2016	2,495.00	(1,705)	790	General Plant / Other	-	-	-	-	-	-	-	2,495.00	
6322	207480	METER READER	4/20/2016	2,495.00	(1,705)	790	General Plant / Other	-	-	-	-	-	-	-	2,495.00	
6323	240487	WW ST CLOUD LANDING RWIU IMP	4/21/2016	127,536.27	(43,575)	83,961	General Plant / Other	-	-	-	-	-	-	-	127,536.27	
6324	257523	WW BENT TREE & ST CLOUD LANDINGS RW TRANSMISSION MA	4/21/2016	267,264.06	(91,315)	175,949	Reclaimed	-	-	-	-	-	-	-	-	
6325	200479	TRUCK F150	4/22/2016	27,397.95	(18,722)	8,676	General Plant / Other	-	-	-	-	-	-	-	27,397.95	
6326	200480	TRUCK F150	4/22/2016	27,397.95	(18,722)	8,676	General Plant / Other	-	-	-	-	-	-	-	27,397.95	
6327	200481	TRUCK F150	4/22/2016	23,905.95	(16,336)	7,570	General Plant / Other	-	-	-	-	-	-	-	23,905.95	
6328	200491	HYDRANT FLUSHER AUTO	4/25/2016	1,620.95	(1,108)	513	General Plant / Other	-	-	-	-	-	-	-	1,620.95	
6329	200492	HYDRANT FLUSHER AUTO	4/25/2016	1,620.95	(1,108)	513	General Plant / Other	-	-	-	-	-	-	-	1,620.95	
6330	200493	HYDRANT FLUSHER AUTO	4/25/2016	1,620.95	(1,108)	513	General Plant / Other	-	-	-	-	-	-	-	1,620.95	
6331	201479	TRUCK DUMP 12YD	4/26/2016	121,959.00	(83,339)	38,620	General Plant / Other	-	-	-	-	-	-	-	121,959.00	
6332	201481	TRUCK DUMP 12YD	4/26/2016	121,959.00	(83,339)	38,620	General Plant / Other	-	-	-	-	-	-	-	121,959.00	
6333	258725	6378 E LONGBOAT DRIVE	4/26/2016	84,742.76	(14,477)	70,266	General Plant / Other	-	-	-	-					

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6337	245536	Primrose School - Carrollwood SR 11-0048 Water	4/27/2016	7,160.00	(612)	6,548	General Plant / Other	-	-	-	-	-	-	-	7,160.00
6338	245537	Primrose School - Carrollwood SR 11-0048 WW	4/27/2016	2,780.00	(237)	2,543	General Plant / Other	-	-	-	-	-	-	-	2,780.00
6339	257508	FY16 MANHOLE REHABILITATION	4/27/2016	1,498,135.56	(511,863)	986,273	Collection	-	-	-	-	1,498,135.56	-	-	-
6340	201484	TRUCK DUMP FLATBED	4/28/2016	95,227.00	(65,072)	30,155	General Plant / Other	-	-	-	-	-	-	-	95,227.00
6341	201486	TRUCK DUMP 5YD	4/28/2016	94,787.00	(64,771)	30,016	General Plant / Other	-	-	-	-	-	-	-	94,787.00
6342	201487	TRUCK DUMP FLATBED	4/28/2016	95,227.00	(65,072)	30,155	General Plant / Other	-	-	-	-	-	-	-	95,227.00
6343	245530	John Moore Subdivision SR 05-0368 Water	4/28/2016	34,590.00	(2,955)	31,635	General Plant / Other	-	-	-	-	-	-	-	34,590.00
6344	245531	John Moore Subdivision SR 05-0368 WW	4/28/2016	75,650.00	(6,462)	69,188	General Plant / Other	-	-	-	-	-	-	-	75,650.00
6345	258767	WW FS NORTH LAKES RECLAIMED VFD REPLACEMENT	4/28/2016	106,659.05	(36,442)	70,217	Reclaimed	-	-	-	-	-	-	106,659.05	-
6346	257506	WW PS OAKWOOD REHAB	4/29/2016	3,933.85	(1,344)	2,590	General Plant / Other	-	-	-	-	-	-	-	3,933.85
6347	258750	WWTP VAN DYKE SODIUM HYPOCHLORITE TANK REPLACEMENT	4/29/2016	63,774.18	(21,789)	41,985	General Plant / Other	-	-	-	-	-	-	-	63,774.18
6348	203478	TRUCK F150	4/30/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6349	203485	COMPUTER LAPTOP	4/30/2016	1,387.53	(948)	439	General Plant / Other	-	-	-	-	-	-	-	1,387.53
6350	206509	EARTH BORING MACHINE	4/30/2016	4,950.00	(3,383)	1,568	General Plant / Other	-	-	-	-	-	-	-	4,950.00
6351	209479	TELEVISION 75 INCH	4/30/2016	2,249.97	(1,537)	713	General Plant / Other	-	-	-	-	-	-	-	2,249.97
6352	211506	TRUCK F150	4/30/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6353	213478	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6354	213479	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6355	213480	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6356	213482	VAN	4/30/2016	32,190.00	(21,997)	10,194	General Plant / Other	-	-	-	-	-	-	-	32,190.00
6357	213483	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6358	213485	TRUCK F150	4/30/2016	27,695.95	(18,926)	8,770	General Plant / Other	-	-	-	-	-	-	-	27,695.95
6359	245517	Fern Hill Ph 1A SR 14-0187, 14-0194 Water	5/2/2016	258,386.00	(21,532)	236,854	General Plant / Other	-	-	-	-	-	-	-	258,386.00
6360	245518	Fern Hill Ph 1A SR 14-0187, 14-0194 WW	5/2/2016	768,685.50	(64,057)	704,628	Collection	-	-	-	-	768,685.50	-	-	-
6361	257511	W LPSS 5316 EDINA ST, WIMAUMA	5/2/2016	21,900.57	(7,300)	14,600	General Plant / Other	-	-	-	-	-	-	-	21,900.57
6362	257512	W LPSS 5605 HILLSBOROUGH ST, WIMAUMA	5/2/2016	21,578.94	(7,193)	14,386	General Plant / Other	-	-	-	-	-	-	-	21,578.94
6363	258744	WW PS SUMMERVIEW	5/2/2016	14,441.04	(4,814)	9,627	General Plant / Other	-	-	-	-	-	-	-	14,441.04
6364	257520	3303 LAKEVIEW DRIVE METERS	5/3/2016	16,599.43	(2,767)	13,833	General Plant / Other	-	-	-	-	-	-	-	16,599.43
6365	258728	WW PS CARROLLWOOD DRIVE #1	5/3/2016	131,479.08	(43,826)	87,653	Collection	-	-	-	-	131,479.08	-	-	-
6366	257507	WW CENTRAL AREA GROUP 3 SCADA INSTALLS & REPAIRS	5/4/2016	113,151.27	(37,717)	75,434	Collection	-	-	-	-	113,151.27	-	-	-
6367	257513	W LPSS 1326 ATLANTIC DR, RUSKIN	5/9/2016	23,274.26	(7,758)	15,516	General Plant / Other	-	-	-	-	-	-	-	23,274.26
6368	257514	W LPSS 721 MAGGIE ST, WIMAUMA	5/9/2016	21,093.27	(7,031)	14,062	General Plant / Other	-	-	-	-	-	-	-	21,093.27
6369	257525	WM NORTH ROME AVE INTERCONNECT - IMPROVEMENTS	5/9/2016	1,016,290.02	(338,763)	677,527	WTransmission	-	1,016,290.02	-	-	-	-	-	-
6370	240488	WW BENT TREE SOUTH RWIU IMP	5/10/2016	242,110.33	(80,704)	161,407	General Plant / Other	-	-	-	-	-	-	-	242,110.33
6371	257641	16401 N DALE MABRY	5/10/2016	17,264.86	(2,878)	14,387	General Plant / Other	-	-	-	-	-	-	-	17,264.86
6372	257515	W LPSS 602 W SHELL POINT RD, RUSKIN	5/11/2016	24,250.31	(8,083)	16,167	General Plant / Other	-	-	-	-	-	-	-	24,250.31
6373	257516	W LPSS 703 ORNELDA, RUSKIN	5/11/2016	23,578.13	(7,859)	15,719	General Plant / Other	-	-	-	-	-	-	-	23,578.13
6374	257517	W LPSS 508 W COLLEGE AVE, RUSKIN	5/11/2016	23,291.12	(7,764)	15,527	General Plant / Other	-	-	-	-	-	-	-	23,291.12
6375	245532	Leisure Avenue SR 15-0184 Water	5/13/2016	16,626.75	(1,386)	15,241	General Plant / Other	-	-	-	-	-	-	-	16,626.75
6376	245512	Carriage Pointe South Ph 2C, 2E, 2F Off-Site Ekker Rd SR 13-0081 Water	5/16/2016	248,455.21	(20,705)	227,751	General Plant / Other	-	-	-	-	-	-	-	248,455.21
6377	245513	Carriage Pointe South Ph 2C, 2E, 2F Off-Site Ekker Rd SR 13-0081 WW	5/16/2016	598,882.61	(49,907)	548,976	Distribution	-	-	598,882.61	-	-	-	-	-
6378	245514	Carriage Pointe South Ph 2C 2E 2F Symmes Rd SR 13-0083 13-0085 13-01	5/16/2016	347,255.03	(28,938)	318,317	General Plant / Other	-	-	-	-	-	-	-	347,255.03
6379	245515	Carriage Pointe South Ph 2C, 2E, 2F, Symmes Rd SR 13-0083, 13-0085, 13	5/16/2016	325,106.44	(27,092)	298,014	General Plant / Other	-	-	-	-	-	-	-	325,106.44
6380	257521	16130 N FLORIDA AVE METERS	5/17/2016	14,879.30	(2,480)	12,399	General Plant / Other	-	-	-	-	-	-	-	14,879.30
6381	258745	WW PS INNEGARY	5/20/2016	19,764.29	(6,588)	13,176	General Plant / Other	-	-	-	-	-	-	-	19,764.29
6382	258748	WW PS FAIRVIEW PARK REPLACEMENT	5/20/2016	7,439.40	(2,480)	4,960	General Plant / Other	-	-	-	-	-	-	-	7,439.40
6383	258762	EAST LAKE BLOWOFFS	5/20/2016	71,980.95	(15,996)	55,985	General Plant / Other	-	-	-	-	-	-	-	71,980.95
6384	245519	Fishhawk Ranch Skytop Drive SR 14-0150 Water	5/23/2016	100,630.00	(8,386)	92,244	General Plant / Other	-	-	-	-	-	-	-	100,630.00
6385	245520	Fishhawk Ranch Skytop Drive SR 14-0150 WW	5/23/2016	53,583.00	(4,465)	49,118	General Plant / Other	-	-	-	-	-	-	-	53,583.00
6386	245525	Fishhawk Ranch West Ph 6 SR 15-0025 Water	5/23/2016	103,765.00	(8,647)	95,118	General Plant / Other	-	-	-	-	-	-	-	103,765.00
6387	245526	Fishhawk Ranch West Ph 6 SR 15-0025 WW	5/23/2016	393,901.90	(32,825)	361,077	General Plant / Other	-	-	-	-	-	-	-	393,901.90
6388	219479	TRUCK F350	5/24/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6389	219480	TRUCK F350	5/24/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6390	220515	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6391	220516	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6392	220517	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6393	220518	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6394	220519	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6395	220520	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6396	220521	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6397	220522	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6398	220523	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6399	220524	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6400	220525	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6401	220526	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6402	220527	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6403	220528	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6404	220530	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6425	222478	COMPUTER WORKSTATION HP Z440	5/26/2016	1,432.52	(955)	478	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6426	222479	COMPUTER WORKSTATION HP Z440	5/26/2016	1,432.52	(955)	478	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6427	240486	WWTP RIVER OAKS FILTER REHAB IMP	5/27/2016	1,218,939.34	(406,313)	812,626	WWTreatment	-	-	-	1,218,939.34	-	-	-	-
6428	221479	EXCAVATOR	5/31/2016	239,582.00	(159,721)	79,861	General Plant / Other	-	-	-	-	-	-	-	239,582.00
6429	221481	SUV ESCAPE	5/31/2016	23,323.00	(15,549)	7,774	General Plant / Other	-	-	-	-	-	-	-	23,323.00
6430	221482	VAN	5/31/2016	32,190.00	(21,460)	10,730	General Plant / Other	-	-	-	-	-	-	-	32,190.00
6431	221483	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6432	221484	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6433	221485	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6434	221487	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6435	221488	TRUCK F150	5/31/2016	26,771.95	(17,848)	8,924	General Plant / Other	-	-	-	-	-	-	-	26,771.95
6436	221489	TRUCK F150	5/31/2016	25,315.95	(16,877)	8,439	General Plant / Other	-	-	-	-	-	-	-	25,315.95
6437	225478	PIPE THREADING MACHINE	5/31/2016	1,163.37	(776)	388	General Plant / Other	-	-	-	-	-	-	-	1,163.37
6438	225479	INCUBATOR	5/31/2016	3,251.50	(2,168)	1,084	General Plant / Other	-	-	-	-	-	-	-	3,251.50
6439	225480	INCUBATOR	5/31/2016	3,251.50	(2,168)	1,084	General Plant / Other	-	-	-	-	-	-	-	3,251.50
6440	225481	INCUBATOR	5/31/2016	3,251.50	(2,168)	1,084	General Plant / Other	-	-	-	-	-	-	-	3,251.50
6441	257526	PEBBLE CREEK WWTP CHEMICAL FEED IMPROVEMENTS	6/1/2016	1,374,479.13	(446,706)	927,773	WWTreatment	-	-	-	1,374,479.13	-	-	-	-
6442	258747	WW PS BLOOMINGDALE #1	6/2/2016	11,693.20	(3,800)	7,893	General Plant / Other	-	-	-	-	-	-	-	11,693.20
6443	258736	RAILS ABS TO FLYGT PUMP	6/3/2016	10,212.00	(3,319)	6,893	General Plant / Other	-	-	-	-	-	-	-	10,212.00
6444	258756	NWRWRF REAERATION BASINS BLOWERS REPLACEMENT	6/6/2016	10,606.05	(2,298)	8,308	General Plant / Other	-	-	-	-	-	-	-	10,606.05
6445	245523	Fishhawk Ranch West Ph 4A SR 15-0099 Water	6/9/2016	177,196.00	(14,397)	162,799	General Plant / Other	-	-	-	-	-	-	-	177,196.00
6446	245524	Fishhawk Ranch West Ph 4A SR 15-0099 WW	6/9/2016	227,942.75	(18,520)	209,422	General Plant / Other	-	-	-	-	-	-	-	227,942.75
6447	226619	TRUCK F350	6/14/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6448	226620	TRUCK F350	6/14/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6449	226621	TRUCK F350	6/14/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6450	226622	SUV ESCAPE	6/14/2016	23,418.00	(15,222)	8,196	General Plant / Other	-	-	-	-	-	-	-	23,418.00
6451	226623	VAN	6/14/2016	22,709.00	(14,761)	7,948	General Plant / Other	-	-	-	-	-	-	-	22,709.00
6452	228477	SCISSOR LIFT	6/15/2016	27,035.00	(17,573)	9,462	General Plant / Other	-	-	-	-	-	-	-	27,035.00
6453	233513	METER HQ40D WATER	6/16/2016	3,376.30	(2,195)	1,182	General Plant / Other	-	-	-	-	-	-	-	3,376.30
6454	245529	Hawks Landing aka Highlands SR 15-0021 WW	6/16/2016	6,463.33	(525)	5,938	General Plant / Other	-	-	-	-	-	-	-	6,463.33
6455	235478	PRESSURE WASHER	6/21/2016	1,573.97	(1,023)	551	General Plant / Other	-	-	-	-	-	-	-	1,573.97
6456	233514	ICE MACHINE	6/24/2016	3,152.38	(2,049)	1,103	General Plant / Other	-	-	-	-	-	-	-	3,152.38
6457	239484	PRESSURE WASHER	6/24/2016	1,695.00	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.00
6458	239485	PRESSURE WASHER	6/24/2016	1,695.00	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.00
6459	245533	Oak Creek Par 6 On-Site and Off-Site SR 05-0328 Water	6/24/2016	110,842.40	(9,006)	101,836	General Plant / Other	-	-	-	-	-	-	-	110,842.40
6460	245534	Oak Creek Par 6 On-Site and Off-Site SR 05-0328 WW	6/24/2016	118,624.30	(9,638)	108,986	General Plant / Other	-	-	-	-	-	-	-	118,624.30
6461	258742	WW PS CAMDEN PUMPS	6/24/2016	11,806.00	(3,837)	7,969	General Plant / Other	-	-	-	-	-	-	-	11,806.00
6462	258743	WW PS SWINDON	6/24/2016	27,404.00	(8,906)	18,498	General Plant / Other	-	-	-	-	-	-	-	27,404.00
6463	258746	WW PS MERIDIAN POINT #1	6/24/2016	11,616.00	(3,775)	7,841	General Plant / Other	-	-	-	-	-	-	-	11,616.00
6464	235481	RADAR GROUND SYSTEM	6/27/2016	21,400.00	(13,910)	7,490	General Plant / Other	-	-	-	-	-	-	-	21,400.00
6465	245516	Cypress Creek Golf Club SR 14-0174 Water	6/27/2016	79,553.00	(6,464)	73,089	General Plant / Other	-	-	-	-	-	-	-	79,553.00
6466	245535	Old Memorial aka Hixon Preserve SR 14-0219 Water	6/27/2016	61,201.00	(4,973)	56,228	General Plant / Other	-	-	-	-	-	-	-	61,201.00
6467	245538	Terracina Ika Braun Property SR 14-0025 Water	6/27/2016	137,533.04	(11,175)	126,359	General Plant / Other	-	-	-	-	-	-	-	137,533.04
6468	245539	Terracina Ika Braun Property SR 14-0025 WW	6/27/2016	313,295.57	(25,455)	287,840	General Plant / Other	-	-	-	-	-	-	-	313,295.57
6469	245540	Wynnmere West Ph 2 & 3 SR 14-0276, 14-0277 Water	6/27/2016	256,477.94	(20,839)	235,639	General Plant / Other	-	-	-	-	-	-	-	256,477.94
6470	245541	Wynnmere West Ph 2 & 3 SR 14-0276, 14-0277 WW	6/27/2016	264,240.33	(21,470)	242,771	General Plant / Other	-	-	-	-	-	-	-	264,240.33
6471	245521	Fishhawk Ranch West Ph 3B-1 SR 15-0253 Water	6/28/2016	57,597.50	(4,680)	52,918	General Plant / Other	-	-	-	-	-	-	-	57,597.50
6472	245522	Fishhawk Ranch West Ph 3B-1 SR 15-0253 WW	6/28/2016	22,427.00	(1,822)	20,605	General Plant / Other	-	-	-	-	-	-	-	22,427.00
6473	231485	TRUCK F350	6/30/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6474	233498	RADER GROUND PENETRATING SYSTEM	6/30/2016	7,270.77	(4,726)	2,545	General Plant / Other	-	-	-	-	-	-	-	7,270.77
6475	233499	RADER GROUND PENETRATING SYSTEM	6/30/2016	7,270.77	(4,726)	2,545	General Plant / Other	-	-	-	-	-	-	-	7,270.77
6476	233515	ANALYZER PORTABLE PARALLEL	6/30/2016	2,802.50	(1,822)	981	General Plant / Other	-	-	-	-	-	-	-	2,802.50
6477	235482	TITRATOR	6/30/2016	3,575.00	(2,324)	1,251	General Plant / Other	-	-	-	-	-	-	-	3,575.00
6478	243483	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6479	243484	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6480	243485	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6481	243486	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6482	243487	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6483	243488	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6484	243489	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6485	243490	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6486	243491	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6487	243492	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6488	243493	HOSE MONSTER 4.5	6/30/2016	1,647.00	(1,071)	576	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6489	243494	HOSE MONSTER 4.5	6/30/2016	1,647.00	(1,071)	576	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6490	258755	DOGWOOD LIFT STATION REHABILITATION	6/30/2016	291,432.22	(63,144)	228,289	Collection	-	-	-	-	291,432.22	-	-	-
6491	258754	WWTP RIVER OAKS PRIMARY CLARIFIERS PUMP STATION #6 SCU	7/7/2016	56,892.84	(12,011)	44,882	General Plant / Other	-	-	-	-	-	-	-	56,892.84
6492	258760	LAKE PARK WELL FIELD SODIUM HYPOCHLORITE PUMPS REPL/	7/8/2016	36,640.10	(11,603)	25,037	General Plant / Other	-	-	-	-	-	-	-	36,640.10
6493	258763	WW PS MLK WATER SERVICE</													

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
		Water System			Wastewater System				Other
		WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	
1,229,803	Distribution	-	-	1,335,533.10	-	-	-	-	-
455,318	Collection	-	-	-	-	494,462.50	-	-	-
1,484	General Plant / Other	-	-	-	-	-	-	-	4,047.80
1,581	General Plant / Other	-	-	-	-	-	-	-	4,310.94
712	General Plant / Other	-	-	-	-	-	-	-	1,940.88
1,078	General Plant / Other	-	-	-	-	-	-	-	2,939.50
1,078	General Plant / Other	-	-	-	-	-	-	-	2,939.50
1,078	General Plant / Other	-	-	-	-	-	-	-	2,939.50
719	General Plant / Other	-	-	-	-	-	-	-	1,960.96
719	General Plant / Other	-	-	-	-	-	-	-	1,960.96
719	General Plant / Other	-	-	-	-	-	-	-	1,960.96
719	General Plant / Other	-	-	-	-	-	-	-	1,960.96
719	General Plant / Other	-	-	-	-	-	-	-	1,960.96
719	General Plant / Other	-	-	-	-	-	-	-	1,960.96
1,090	General Plant / Other	-	-	-	-	-	-	-	2,973.73
1,090	General Plant / Other	-	-	-	-	-	-	-	2,973.73
436	General Plant / Other	-	-	-	-	-	-	-	1,188.48
436	General Plant / Other	-	-	-	-	-	-	-	1,188.48
1,175	General Plant / Other	-	-	-	-	-	-	-	3,203.75
1,175	General Plant / Other	-	-	-	-	-	-	-	3,203.75
18,162	General Plant / Other	-	-	-	-	-	-	-	49,531.95
18,162	General Plant / Other	-	-	-	-	-	-	-	49,531.95
525	General Plant / Other	-	-	-	-	-	-	-	1,432.52
4,927	General Plant / Other	-	-	-	-	-	-	-	13,438.00
4,927	General Plant / Other	-	-	-	-	-	-	-	13,438.00
7,355	General Plant / Other	-	-	-	-	-	-	-	10,763.00
7,355	General Plant / Other	-	-	-	-	-	-	-	10,763.00
550	General Plant / Other	-	-	-	-	-	-	-	1,499.17
550	General Plant / Other	-	-	-	-	-	-	-	1,499.17
550	General Plant / Other	-	-	-	-	-	-	-	1,499.17
905	General Plant / Other	-	-	-	-	-	-	-	2,467.53
905	General Plant / Other	-	-	-	-	-	-	-	2,467.53
905	General Plant / Other	-	-	-	-	-	-	-	2,467.53
905	General Plant / Other	-	-	-	-	-	-	-	2,467.53
905	General Plant / Other	-	-	-	-	-	-	-	2,467.53
14,769	General Plant / Other	-	-	-	-	-	-	-	16,002.50
27,194	General Plant / Other	-	-	-	-	-	-	-	29,464.85
73,675	General Plant / Other	-	-	-	-	-	-	-	79,828.60
21,992	General Plant / Other	-	-	-	-	-	-	-	23,828.80
27,424	General Plant / Other	-	-	-	-	-	-	-	29,714.70
53,702	General Plant / Other	-	-	-	-	-	-	-	58,187.00
138,279	General Plant / Other	-	-	-	-	-	-	-	149,828.54
91,566	General Plant / Other	-	-	-	-	-	-	-	99,214.00
89,630	General Plant / Other	-	-	-	-	-	-	-	97,116.00
1,913	General Plant / Other	-	-	-	-	-	-	-	4,990.00
15,299	General Plant / Other	-	-	-	-	-	-	-	22,118.57
15,326	General Plant / Other	-	-	-	-	-	-	-	22,157.42
14,646	General Plant / Other	-	-	-	-	-	-	-	21,175.52
14,548	General Plant / Other	-	-	-	-	-	-	-	21,032.62
15,308	General Plant / Other	-	-	-	-	-	-	-	22,131.95
1,018	General Plant / Other	-	-	-	-	-	-	-	2,655.00
1,018	General Plant / Other	-	-	-	-				

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
6601	258825	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6602	258826	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6603	258827	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6604	258828	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6605	258829	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6606	258830	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6607	258831	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6608	258832	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6609	258833	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6610	258834	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6611	258835	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6612	258836	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6613	258837	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6614	258838	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6615	258839	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6616	262651	CITECT SCADA SOFTWARE	8/26/2016	154,021.75	(154,022)	-	General Plant / Other	-	-	-	-	-	-	-	154,021.75
6617	265143	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6618	265144	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6619	265145	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6620	265146	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6621	258753	WM OAKVIEW BLVD EXTENSION	8/29/2016	89,497.50	(18,397)	71,101	General Plant / Other	-	-	-	-	-	-	-	89,497.50
6622	257556	COMPUTER WORKSTATION HP Z440	8/31/2016	1,674.52	(1,033)	642	General Plant / Other	-	-	-	-	-	-	-	1,674.52
6623	257566	COMPUTER WORKSTATION HP Z440	8/31/2016	1,674.52	(1,033)	642	General Plant / Other	-	-	-	-	-	-	-	1,674.52
6624	257579	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6625	257582	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6626	257587	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6627	257598	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6628	257599	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6629	258494	TRUCK F350	8/31/2016	49,531.95	(30,545)	18,987	General Plant / Other	-	-	-	-	-	-	-	49,531.95
6630	258495	TRUCK F350	8/31/2016	49,820.95	(30,723)	19,098	General Plant / Other	-	-	-	-	-	-	-	49,820.95
6631	258498	TRUCK F350	8/31/2016	50,055.95	(30,868)	19,188	General Plant / Other	-	-	-	-	-	-	-	50,055.95
6632	258501	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6633	258502	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6634	258503	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6635	258504	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6636	258505	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6637	258506	SERVER PROLIANT DL380	8/31/2016	6,329.55	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.55
6638	258659	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6639	258660	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6640	258661	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6641	258662	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6642	265110	LINE STOPPING UNIT	8/31/2016	13,523.00	(8,339)	5,184	General Plant / Other	-	-	-	-	-	-	-	13,523.00
6643	272719	RIVERVIEW MEADOWS PHASE 2 SR 13-0165 WASTEWATER	9/13/2016	97,997.80	(7,350)	90,648	General Plant / Other	-	-	-	-	-	-	-	97,997.80
6644	272720	RIVERVIEW MEADOWS PHASE 2 SR 13-0165 WATER	9/13/2016	72,841.00	(5,463)	67,378	General Plant / Other	-	-	-	-	-	-	-	72,841.00
6645	272721	RIVERVIEW MEADOWS OFF-SITE PHASE 1B SR 12-0067 WASTEW/	9/13/2016	49,220.00	(3,691)	45,529	General Plant / Other	-	-	-	-	-	-	-	49,220.00
6646	272722	RIVERVIEW MEADOWS OFF-SITE PHASE 1B SR 12-0067 WATER	9/13/2016	81,848.00	(6,139)	75,709	General Plant / Other	-	-	-	-	-	-	-	81,848.00
6647	272711	MARIPOSA PHASE 2A & 2B SR 14-0071 / 14-0248 WASTEWATER	9/14/2016	121,298.48	(9,097)	112,201	General Plant / Other	-	-	-	-	-	-	-	121,298.48
6648	272712	MARIPOSA PHASE 2A & 2B SR 14-0071 / 14-0248 WATER	9/14/2016	78,986.25	(5,924)	73,062	General Plant / Other	-	-	-	-	-	-	-	78,986.25
6649	272717	RIVERVIEW LAKES TOWNHOMES SR 15-0020 WASTEWATER	9/14/2016	395,251.66	(29,644)	365,608	General Plant / Other	-	-	-	-	-	-	-	395,251.66
6650	272718	RIVERVIEW LAKES TOWNHOMES SR 15-0020 WATER	9/14/2016	393,894.92	(29,542)	364,353	General Plant / Other	-	-	-	-	-	-	-	393,894.92
6651	258775	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6652	258776	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6653	258781	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6654	258782	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6655	258785	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6656	258787	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6657	258788	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6658	258790	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6659	258792	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6660	258795	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6661	258800	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6662	258801	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6663	258802	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6664	258803	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6665	258804	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6666	258805	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6667	258808	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6668	272701	AYERSWORTH GLEN PHASE 3A SR 15-0133 WASTEWATER	9/19/2016	536,636.65	(40,248)	496,389	Collection	-	-	-	-	536,636.65	-	-	-
6669	272702	AYERSWORTH GLEN PHASE 3A SR 15-0133 WATER	9/19/2016	236,144.90	(17,711)	218,434	General Plant / Other	-	-	-	-	-	-	-	236,144.90
6670	258773	BASE RADIO WIRELESS 150	9/2												

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

[illegible]

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6777	411908	VINEYARD RESERVE SR 15-0189 WATER	12/29/2016	80,260.00	(5,518)	74,742	General Plant / Other	-	-	-	-	-	-	-	80,260.00
6778	309917	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6779	309978	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6780	310023	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6781	310033	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6782	310037	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6783	441881	LABORATORY INFORMATION MANAGEMENT SYSTEM (LIMS)	12/31/2016	166,255.00	(152,400)	13,855	General Plant / Other	-	-	-	-	-	-	-	166,255.00
6784	329906	CARIBBEAN ISLES & HERCHEL HEIGHTS FIRE PROTECTION	1/3/2017	3,734,688.80	(995,917)	2,738,772	Distribution	-	-	3,734,688.80	-	-	-	-	-
6785	364887	SR 574 (MLK BLVD) FROM E OF PARSONS AVE TO E OF KINGSWA	1/4/2017	631,915.17	(42,128)	589,788	WTransmission	-	631,915.17	-	-	-	-	-	-
6786	558107	SR 574 (MLK BLVD)	1/4/2017	58,380.57	(3,892)	54,488	General Plant / Other	-	-	-	-	-	-	-	58,380.57
6787	600100	LITHIA PINECREST RD	1/4/2017	169,157.00	(11,277)	157,880	Distribution	-	-	169,157.00	-	-	-	-	-
6788	411928	ENCLAVE AT CHANNING PARK FKA ALLEN PROPERTY SR 13-020	1/6/2017	387,311.32	(25,821)	361,491	General Plant / Other	-	-	-	-	-	-	-	387,311.32
6789	411929	ENCLAVE AT CHANNING PARK FKA ALLEN PROPERTY SR 13-020	1/6/2017	199,612.19	(13,307)	186,305	General Plant / Other	-	-	-	-	-	-	-	199,612.19
6790	329988	COUNTYWIDE PANEL MODIFICATIONS AND STARTUP ASSISTAN	1/10/2017	58,098.06	(15,417)	42,681	General Plant / Other	-	-	-	-	-	-	-	58,098.06
6791	329902	WWTP FALKENBURG WEATHER STATION REPLACEMENT	1/10/2017	11,969.24	(6,384)	5,586	General Plant / Other	-	-	-	-	-	-	-	11,969.24
6792	329903	WWTP FALKENBURG RAS PUMPS 1 & 4 REPLACEMENT	1/10/2017	213,910.37	(57,043)	156,868	WWTreatment	-	-	-	213,910.37	-	-	-	-
6793	411939	MARKET PLACE AT CITRUS PARK COSTCO SR 14-0196 WASTEW	1/10/2017	8,380.00	(559)	7,821	General Plant / Other	-	-	-	-	-	-	-	8,380.00
6794	411940	MARKET PLACE AT CITRUS PARK COSTCO SR 14-0196 WATER	1/10/2017	24,146.00	(1,610)	22,536	General Plant / Other	-	-	-	-	-	-	-	24,146.00
6795	329905	WW PS REGENTS PARK #1 REHAB	1/11/2017	180,374.24	(96,200)	84,175	Collection	-	-	-	-	180,374.24	-	-	-
6796	411931	FISHHAWK RANCH WEST SR 16-0029 WASTEWATER	1/12/2017	51,699.50	(3,447)	48,253	General Plant / Other	-	-	-	-	-	-	-	51,699.50
6797	411932	FISHHAWK RANCH WEST SR 16-0029 WATER	1/12/2017	42,881.00	(2,859)	40,022	General Plant / Other	-	-	-	-	-	-	-	42,881.00
6798	329904	WWTP FALKENBURG REPLACEMENT FILTER EFFLUENT STAIRCASE	1/16/2017	25,497.63	(1,700)	23,798	General Plant / Other	-	-	-	-	-	-	-	25,497.63
6799	411943	PUBLICX SOUTHSORE VILLAGE SR 15-0145 & 15-0146 WASTEW	1/17/2017	49,367.60	(3,291)	46,076	General Plant / Other	-	-	-	-	-	-	-	49,367.60
6800	411944	PUBLICX SOUTHSORE VILLAGE SR 15-0145 & 15-0146 WATER	1/17/2017	9,608.00	(641)	8,967	General Plant / Other	-	-	-	-	-	-	-	9,608.00
6801	411947	SOUTHSORE CHARTER ACADEMY SR 15-0285 WASTEWATER	1/17/2017	18,390.34	(1,236)	17,154	General Plant / Other	-	-	-	-	-	-	-	18,390.34
6802	411948	SOUTHSORE CHARTER ACADEMY SR 15-0285 WATER	1/17/2017	79,918.44	(5,328)	74,591	General Plant / Other	-	-	-	-	-	-	-	79,918.44
6803	411914	CARLTON & CLEMENT PRIDE BLVD SOUTH SR ??? WASTEWATE	1/18/2017	450,731.80	(30,049)	420,683	Collection	-	-	-	-	-	450,731.80	-	-
6804	411915	CARLTON & CLEMENT PRIDE BLVD SOUTH SR ??? WATER	1/18/2017	314,567.95	(20,971)	293,597	General Plant / Other	-	-	-	-	-	-	-	314,567.95
6805	364877	NORTHEAST PUMPS CELLULAR AUTODIALER PROGRAM	1/20/2017	45,049.83	(12,013)	33,036	General Plant / Other	-	-	-	-	-	-	-	45,049.83
6806	411930	FISHHAWK RANCH SR 15-0291 WATER	1/20/2017	27,395.00	(1,826)	25,569	General Plant / Other	-	-	-	-	-	-	-	27,395.00
6807	441882	ORACLE WEBLOGIC SUITE	1/30/2017	235,065.22	(208,947)	26,118	Distribution	-	-	235,065.22	-	-	-	-	-
6808	318930	ICE MACHINE	1/31/2017	2,970.55	(1,584)	1,386	General Plant / Other	-	-	-	-	-	-	-	2,970.55
6809	325879	REFRIGERATOR LAB	1/31/2017	5,581.08	(2,977)	2,605	General Plant / Other	-	-	-	-	-	-	-	5,581.08
6810	325895	SCBA UNIT	1/31/2017	1,591.67	(849)	743	General Plant / Other	-	-	-	-	-	-	-	1,591.67
6811	326886	SCBA UNIT	1/31/2017	1,591.67	(849)	743	General Plant / Other	-	-	-	-	-	-	-	1,591.67
6812	326887	SCBA UNIT	1/31/2017	1,591.67	(849)	743	General Plant / Other	-	-	-	-	-	-	-	1,591.67
6813	350877	BALANCE ANALYTICAL	1/31/2017	8,697.45	(4,639)	4,059	General Plant / Other	-	-	-	-	-	-	-	8,697.45
6814	364878	CR 579 (MANGO RD) (I-4 TO SLIGH AV) - PW & WW	1/31/2017	625,221.60	(41,681)	583,540	Collection	-	-	-	-	-	625,221.60	-	-
6815	411926	DOVER ROAD SUBDIVISION SR 15-0109 WASTEWATER	2/1/2017	539,562.25	(34,847)	504,716	Collection	-	-	-	-	-	539,562.25	-	-
6816	411927	DOVER ROAD SUBDIVISION SR 15-0109 WATER	2/1/2017	388,941.00	(25,119)	363,822	General Plant / Other	-	-	-	-	-	-	-	388,941.00
6817	364879	LUMSDEN WASTEWATER PUMP STATION ACCESS IMP	2/3/2017	162,820.84	(42,062)	120,759	Collection	-	-	-	-	-	162,820.84	-	-
6818	364880	SOUTH COUNTY OUTFALL VALVE REPLACEMENT	2/6/2017	120,408.26	(7,776)	112,632	Distribution	-	-	120,408.26	-	-	-	-	-
6819	411912	ALTA AT MAGNOLIA PARK SR 5-0162 WASTEWATER	2/7/2017	2,965.20	(192)	2,774	General Plant / Other	-	-	-	-	-	-	-	2,965.20
6820	411913	ALTA AT MAGNOLIA PARK SR 5-0162 WATER	2/7/2017	72,514.41	(4,683)	67,829	General Plant / Other	-	-	-	-	-	-	-	72,514.41
6821	411920	CARRIAGE POINTE SOUTH SR 13-0084 WASTEWATER	2/7/2017	90,997.94	(5,877)	85,121	General Plant / Other	-	-	-	-	-	-	-	90,997.94
6822	411921	CARRIAGE POINTE SOUTH SR 13-0084 WATER	2/7/2017	107,484.65	(6,942)	100,543	General Plant / Other	-	-	-	-	-	-	-	107,484.65
6823	411941	OLDSMAR TRACE SR 15-0030 WASTEWATER	2/8/2017	31,725.77	(2,049)	29,677	General Plant / Other	-	-	-	-	-	-	-	31,725.77
6824	411942	OLDSMAR TRACE SR 15-0030 WATER	2/8/2017	69,727.09	(4,503)	65,224	General Plant / Other	-	-	-	-	-	-	-	69,727.09
6825	364884	NWRWR INFLUENT LINE FILTER NO 1 VALVE REHAB OR REPLA	2/10/2017	15,311.64	(3,956)	11,356	General Plant / Other	-	-	-	-	-	-	-	15,311.64
6826	364885	LITHIA SWITCHGEAR SAFETY/CONTROL IMPROVEMENTS	2/10/2017	19,471.55	(10,060)	9,411	General Plant / Other	-	-	-	-	-	-	-	19,471.55
6827	411949	VALENCIA LAKES SR 14-0209 WASTEWATER	2/13/2017	187,479.30	(12,108)	175,371	General Plant / Other	-	-	-	-	-	-	-	187,479.30
6828	411950	VALENCIA LAKES SR 14-0209 WATER	2/13/2017	153,480.40	(9,912)	143,568	General Plant / Other	-	-	-	-	-	-	-	153,480.40
6829	364881	REGENTS PARK #2 PS REHAB	2/14/2017	16,396.00	(4,236)	12,160	Collection	-	-	-	-	-	-	-	-
6830	364882	VAN DYKE REJECT PIPING RECONFIGURATION	2/14/2017	330,134.30	(21,321)	308,813	WWTreatment	-	-	-	330,134.30	-	16,396.00	-	-
6831	364886	WW ENVIRONMENTAL LABORATORY REPLACEMENT	2/17/2017	8,043,450.86	(4,155,783)	3,887,668	WWTreatment	-	-	-	8,043,450.86	-	-	-	-
6832	411953	WYNNMERE EAST SR 14-0275 WASTEWATER	2/20/2017	248,451.45	(16,046)	232,406	General Plant / Other	-	-	-	-	-	-	-	248,451.45
6833	411954	WYNNMERE EAST SR 14-0275 WATER	2/20/2017	206,796.20	(13,356)	193,441	General Plant / Other	-	-	-	-	-	-	-	206,796.20
6834	336912	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6835	336913	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6836	336914	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6837	336915	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6838	329908	SUBMERSIBLE TRASH PUMP	2/24/2017	2,350.74	(1,215)	1,136	General Plant / Other	-	-	-	-	-	-	-	2,350.74
6839	329912	MUD PUMP DIAPHRAGM 2 INCH	2/24/2017	1,312.00	(678)	634	General Plant / Other	-	-	-	-	-	-	-	1,312.00
6840	329913	MUD PUMP DIAPHRAGM 2 INCH	2/24/2017	1,312.00	(678)	634	General Plant / Other	-	-	-	-	-	-	-	1,312.00
6841	329914	MUD PUMP DIAPHRAGM 2 INCH	2/24/2017	1,312.00	(678)	634	General Plant / Other	-	-	-	-	-	-	-	1,312.00
6842	411922	CYPRESS CREEK SR 16-0038 WASTEWATER	2/27/2017	405,204.31	(26,169)	379,035	General Plant / Other	-	-	-	-	-	-	-	405,204.31
6843	411923	CYPRESS CREEK SR 16-0038 WATER	2/27/2017	98,741.09	(6,377)	92,364	General Plant / Other	-	-	-	-	-	-	-	98,741.09
6844	411933	GIBSONTON SQUARE SR 15-0144 WASTEWATER	2/27/2017	69,606.00	(4,495)	65,111	General Plant / Other	-	-	-	-	-	-	-	69,606.00
6845	411934	GIBSONTON SQUARE SR 15-0144 WATER	2/27/2017	154,254.00	(9,962)	144,292	General Plant / Other	-	-	-	-	-	-	-	154,254.00
6846	331878	SAW CONCRETE WALK BEHIND	2/28/2017	5,698.00	(2,944)	2,754	General Plant / Other	-	-	-	-	-	-	-	5,698.00
6847	334896	COMPUTER LAPTOP	2/28/2017	1,013.54	(524)	490	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6848	545038	WW 2ND ST NE AND SHELL POINT RD	2/28/2017	44,810.55	(7,717)	37,093	General Plant / Other	-	-	-	-	-	-	-	44,810.55
6849	364888	VALRICO WWTP HEADWORKS REPLACEMENT	3/1/2017	11,371,543.85	(5,685,772)	5,685,772	WWTreatment	-	-	-	11,371,543.85	-	-	-	-
6850	411937	MAGNOLIA PARK SR 15-0140 WASTEWATER	3/1/2017	590,234.30	(36,890)	553,345	Collection	-	-	-	-	-	590,234.30	-	-
6851	411938	MAGNOLIA PARK SR 15-0140 WATER	3/1/2017	285,911.50	(17,869)	268,042	General Plant / Other	-	-	-	-	-	-	-	285,911.50
6852	411916	CARLTON LAKES SR 15-0120 WASTEWATER	3/13/2017	66,757.10	(4,172)	62,585	General Plant / Other	-	-	-	-	-	-	-	66,757.10
6853	411917	CARLTON LAKES SR 15-0120 WATER	3/13/2017	46,525.90	(2,908)	43,618	General Plant / Other	-	-	-	-	-	-	-	46,525.90
6854	411924	CYPRESS ESTATES SR 15-0113 WASTEWATER	3/13/2017	77,633.00	(4,852)	72,781	General Plant / Other	-	-	-	-	-	-	-	77,633.00
6855	411925	CYPRESS ESTATES SR 15-0113 WATER	3/13/2017	58,683.00	(3,668)	55,015	General Plant / Other	-	-	-	-	-	-	-	58,683.00
6856	411945	RIVERBEND WEST SR 14-0268 WASTEWATER	3/13/2017	101,640.21	(6,353)	95,288	General Plant / Other	-	-	-	-	-	-	-	101,640.21
6857	411946	RIVERBEND WEST SR 14-0268 WATER	3/13/2017	103,844.46	(6,490)	97,354	General Plant / Other	-	-	-	-	-	-	-	103,844.46
6858	411918	CARLTON LAKES SR 15-0219 WASTEWATER	3/15/2017	41,474.95	(2,592)	38,883	General Plant / Other	-	-	-	-	-	-</		

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value						
								Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	
6865	344897	COMPUTER LAPTOP	3/27/2017	1,072.00	(536)	536	General Plant / Other	-	-	-	-	-	-	1,072.00
6866	350887	STORAGE CABINET	3/27/2017	2,136.92	(1,068)	1,068	General Plant / Other	-	-	-	-	-	-	2,136.92
6867	350888	STORAGE CABINET	3/27/2017	2,136.92	(1,068)	1,068	General Plant / Other	-	-	-	-	-	-	2,136.92
6868	355881	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	8,270.00
6869	355882	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	8,270.00
6870	355883	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	8,270.00
6871	355884	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	8,270.00
6872	345878	COMPUTER WORKSTATION	3/28/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	1,658.00
6873	345884	COMPUTER WORKSTATION	3/28/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	1,658.00
6874	345903	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6875	345907	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6876	345908	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6877	345916	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6878	345917	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6879	411935	LUCAYA LAKE CLUB SR 15-0036 WASTEWATER	3/29/2017	93,454.20	(5,841)	87,613	General Plant / Other	-	-	-	-	-	-	93,454.20
6880	411936	LUCAYA LAKE CLUB SR 15-0036 WATER	3/29/2017	84,399.00	(5,275)	79,124	General Plant / Other	-	-	-	-	-	-	84,399.00
6881	347877	METER TESTER	3/31/2017	3,500.00	(1,750)	1,750	General Plant / Other	-	-	-	-	-	-	3,500.00
6882	350878	MICROSCOPE W/CAMERA	3/31/2017	1,998.27	(999)	999	General Plant / Other	-	-	-	-	-	-	1,998.27
6883	350879	PALLET JACK TRUCK	3/31/2017	4,247.07	(2,124)	2,124	General Plant / Other	-	-	-	-	-	-	4,247.07
6884	350880	SPECTROPHOTOMETER	3/31/2017	3,999.93	(2,000)	2,000	General Plant / Other	-	-	-	-	-	-	3,999.93
6885	350881	ANALYZER MOISTER	3/31/2017	5,247.47	(2,624)	2,624	General Plant / Other	-	-	-	-	-	-	5,247.47
6886	350897	COMPUTER LAPTOP	3/31/2017	1,763.57	(882)	882	General Plant / Other	-	-	-	-	-	-	1,763.57
6887	350909	COMPUTER WORKSTATION	3/31/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	1,658.00
6888	350911	COMPUTER WORKSTATION	3/31/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	1,658.00
6889	350920	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6890	350921	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6891	350926	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6892	350927	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6893	350928	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6894	350930	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6895	350931	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6896	350936	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6897	350939	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6898	350946	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6899	350956	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6900	350963	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6901	350966	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6902	350970	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6903	350987	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	1,013.54
6904	351879	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	2,385.00
6905	351880	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	2,385.00
6906	351881	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	2,385.00
6907	351882	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	2,385.00
6908	351884	ANALYZER	3/31/2017	2,836.50	(1,418)	1,418	General Plant / Other	-	-	-	-	-	-	2,836.50
6909	360877	STORAGE CONTAINER	3/31/2017	2,427.00	(1,214)	1,214	General Plant / Other	-	-	-	-	-	-	2,427.00
6910	360878	STORAGE CONTAINER	3/31/2017	2,427.00	(1,214)	1,214	General Plant / Other	-	-	-	-	-	-	2,427.00
6911	412881	WW PS LUMSDEN #6 MODIFICATIONS FOR PUMP STATION REPL/	4/1/2017	10,214.00	(2,468)	7,746	General Plant / Other	-	-	-	-	-	-	10,214.00
6912	411979	WATERLEAF SR 13-0219 WASTEWATER	4/3/2017	82,529.34	(4,986)	77,543	General Plant / Other	-	-	-	-	-	-	82,529.34
6913	411981	WATERLEAF SR 13-0219 WATER	4/3/2017	54,440.05	(3,289)	51,151	General Plant / Other	-	-	-	-	-	-	54,440.05
6914	412883	SPRINGVALE PUMP STATION REHABILITATION FF 900490	4/3/2017	163,309.84	(39,467)	123,843	Collection	-	-	-	-	163,309.84	-	-
6915	411983	WATERSSET SR 14-0075 WASTEWATER	4/4/2017	253,493.12	(15,315)	238,178	General Plant / Other	-	-	-	-	-	-	253,493.12
6916	411984	WATERSSET SR 14-0075 WATER	4/4/2017	98,969.55	(5,979)	92,990	General Plant / Other	-	-	-	-	-	-	98,969.55
6917	411985	WATERSSET SR 14-0075 RECLAIMED WATER	4/4/2017	69,514.90	(4,200)	65,315	General Plant / Other	-	-	-	-	-	-	69,514.90
6918	411977	RUSKIN XPRESS STORAGE SR 15-0295 WATER	4/12/2017	113,603.00	(6,864)	106,740	General Plant / Other	-	-	-	-	-	-	113,603.00
6919	352889	PUMP SUBMERSIBLE	4/14/2017	35,076.00	(8,477)	26,599	General Plant / Other	-	-	-	-	-	-	35,076.00
6920	352890	PUMP TRAILER MTD	4/14/2017	61,095.52	(14,765)	46,331	Distribution	-	-	61,095.52	-	-	-	-
6921	358884	COMPUTER LAPTOP	4/24/2017	2,573.10	(1,244)	1,329	General Plant / Other	-	-	-	-	-	-	2,573.10
6922	358886	COMPUTER LAPTOP	4/24/2017	2,573.10	(1,244)	1,329	General Plant / Other	-	-	-	-	-	-	2,573.10
6923	358895	COMPUTER LAPTOP	4/24/2017	2,573.10	(1,244)	1,329	General Plant / Other	-	-	-	-	-	-	2,573.10
6924	411980	WATERLEAF SR 13-0220 WASTEWATER	4/24/2017	163,210.05	(9,861)	153,349	General Plant / Other	-	-	-	-	-	-	163,210.05
6925	411982	WATERLEAF SR 13-0220 WATER	4/24/2017	141,529.15	(8,551)	132,978	General Plant / Other	-	-	-	-	-	-	141,529.15
6926	412882	WW BLUE LILAC REPLACE ABS PUMPS WITH FLYGT PUMPS 9025	4/24/2017	14,438.00	(3,489)	10,949	General Plant / Other	-	-	-	-	-	-	14,438.00
6927	411978	US 301 SHOPS AT SUMMERFIELD SR 15-0175 WATER	4/26/2017	61,653.15	(3,725)	57,928	General Plant / Other	-	-	-	-	-	-	61,653.15
6928	361879	DIRT SEPARATOR	4/27/2017	59,000.00	(14,258)	44,742	General Plant / Other	-	-	-	-	-	-	59,000.00
6929	361883	TRACTOR	4/27/2017	53,970.00	(26,086)	27,885	General Plant / Other	-	-	-	-	-	-	53,970.00
6930	372878	ICE MACHINE	4/27/2017	3,090.65	(1,494)	1,597	General Plant / Other	-	-	-	-	-	-	3,090.65
6931	362877	CLEAN OUT TANK	4/28/2017	17,595.00	(4,252)	13,343	General Plant / Other	-	-	-	-	-	-	17,595.00
6932	411955	BELMONT SR 15-0246 WASTEWATER	4/28/2017	166,425.69	(10,055)	156,371	General Plant / Other	-	-	-	-	-	-	166,425.69
6933	411956	BELMONT SR 15-0246 WATER	4/28/2017	139,274.97	(8,415)	130,860	General Plant / Other	-	-	-	-	-	-	139,274.97
6934	363891	VALVE KEY W/COUNTER	4/30/2017	1,500.00	(725)	775	General Plant / Other	-	-	-	-	-	-	1,500.00
6935	363892	VALVE KEY W/COUNTER	4/30/2017	1,500.00	(725)	775	General Plant / Other	-	-	-	-	-	-	1,500.00
6936	363893	VALVE KEY W/COUNTER	4/30/2017	1,500.00	(725)	775	General Plant / Other	-	-	-	-	-	-	1,500.00
6937	372914	BRILLE DISPLAY KEYBOARD	4/30/2017	7,795.00	(3,768)	4,027	General Plant / Other	-	-	-	-	-	-	7,795.00
6938	</													

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6953	371880	PUMP 6 INCH	5/16/2017	43,162.50	(10,071)	33,091	General Plant / Other	-	-	-	-	-	-	-	43,162.50
6954	371881	PUMP 6 INCH	5/16/2017	48,119.68	(11,228)	36,892	General Plant / Other	-	-	-	-	-	-	-	48,119.68
6955	526987	6727 CR 579	5/16/2017	256.05	(30)	226	General Plant / Other	-	-	-	-	-	-	-	256.05
6956	373890	CAMERA SEWER	5/17/2017	1,230.25	(574)	656	General Plant / Other	-	-	-	-	-	-	-	1,230.25
6957	411968	GERACI ROAD IMPROVEMENTS SR 16-0005 WASTEWATER	5/17/2017	77,767.50	(4,536)	73,231	General Plant / Other	-	-	-	-	-	-	-	77,767.50
6958	411969	GERACI ROAD IMPROVEMENTS SR 16-0005 WATER	5/17/2017	120,923.95	(7,054)	113,870	General Plant / Other	-	-	-	-	-	-	-	120,923.95
6959	526988	4610 CLAYMORE DRIVE	5/18/2017	256.05	(30)	226	General Plant / Other	-	-	-	-	-	-	-	256.05
6960	526989	227 MORRISON ROAD	5/30/2017	256.05	(30)	226	General Plant / Other	-	-	-	-	-	-	-	256.05
6961	378886	TRUCK F150	5/31/2017	26,645.33	(12,434)	14,211	General Plant / Other	-	-	-	-	-	-	-	26,645.33
6962	378888	TRUCK F150	5/31/2017	30,048.95	(14,023)	16,026	General Plant / Other	-	-	-	-	-	-	-	30,048.95
6963	379882	COMPUTER LAPTOP	5/31/2017	1,078.76	(503)	575	General Plant / Other	-	-	-	-	-	-	-	1,078.76
6964	379883	COMPUTER LAPTOP	5/31/2017	1,078.76	(503)	575	General Plant / Other	-	-	-	-	-	-	-	1,078.76
6965	379884	COMPUTER LAPTOP	5/31/2017	1,078.76	(503)	575	General Plant / Other	-	-	-	-	-	-	-	1,078.76
6966	384886	GPS RECEIVER	5/31/2017	4,614.63	(2,153)	2,461	General Plant / Other	-	-	-	-	-	-	-	4,614.63
6967	384887	GPS RECEIVER	5/31/2017	4,614.63	(2,153)	2,461	General Plant / Other	-	-	-	-	-	-	-	4,614.63
6968	384888	GPS TRANSMITTER	5/31/2017	2,656.14	(1,240)	1,417	General Plant / Other	-	-	-	-	-	-	-	2,656.14
6969	384889	GPS TRANSMITTER	5/31/2017	2,656.14	(1,240)	1,417	General Plant / Other	-	-	-	-	-	-	-	2,656.14
6970	387882	SWITCH ETHERNET	5/31/2017	2,211.64	(1,032)	1,180	General Plant / Other	-	-	-	-	-	-	-	2,211.64
6971	387883	SWITCH ETHERNET	5/31/2017	2,211.64	(1,032)	1,180	General Plant / Other	-	-	-	-	-	-	-	2,211.64
6972	387884	SWITCH ETHERNET	5/31/2017	2,211.64	(1,032)	1,180	General Plant / Other	-	-	-	-	-	-	-	2,211.64
6973	387885	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6974	387886	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6975	387887	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6976	387888	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6977	387889	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6978	387890	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6979	387891	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6980	387892	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6981	387893	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6982	387894	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6983	387895	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6984	387896	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6985	387897	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6986	387898	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6987	387899	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6988	387900	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6989	387901	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6990	387902	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6991	387903	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6992	387904	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6993	387905	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6994	387906	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6995	387907	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6996	387908	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6997	387909	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6998	387910	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6999	387911	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
7000	387912	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
7001	387913	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
7002	390883	MICROSCOPE W/CAMERA	5/31/2017	1,791.45	(836)	955	General Plant / Other	-	-	-	-	-	-	-	1,791.45
7003	411961	CITRUS CHASE FKA ZAMBITO PROPERTY SR 15-0003 WASTEWAT	5/31/2017	434,808.35	(25,364)	409,445	Collection	-	-	-	-	434,808.35	-	-	-
7004	411962	CITRUS CHASE FKA ZAMBITO PROPERTY SR 15-0003 WATER	5/31/2017	146,890.40	(8,569)	138,322	General Plant / Other	-	-	-	-	-	-	-	146,890.40
7005	412886	VAN DYKE PORTABLE DISC FILTER INSTALLATION	5/31/2017	46,431.92	(10,834)	35,598	General Plant / Other	-	-	-	-	-	-	-	46,431.92
7006	412885	CENTRIFUGE #3 REHABILITATION FRO	6/2/2017	151,075.73	(33,992)	117,084	WWTreatment	-	-	-	151,075.73	-	-	-	-
7007	389883	ANALYZER PORTABLE PARALLEL	6/13/2017	3,459.60	(1,557)	1,903	General Plant / Other	-	-	-	-	-	-	-	3,459.60
7008	411976	RAILS ROAD WATER MAIN EXTENSION SR 16-0044 WATER	6/13/2017	17,849.00	(1,004)	16,845	General Plant / Other	-	-	-	-	-	-	-	17,849.00
7009	411972	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0237 WASTEV	6/14/2017	39,163.00	(2,203)	36,960	General Plant / Other	-	-	-	-	-	-	-	39,163.00
7010	411973	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0236 WASTEV	6/14/2017	241,480.45	(13,583)	227,897	General Plant / Other	-	-	-	-	-	-	-	241,480.45
7011	411974	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0237 WATER	6/14/2017	83,512.60	(4,698)	78,815	General Plant / Other	-	-	-	-	-	-	-	83,512.60
7012	411975	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0236 WATER	6/14/2017	160,011.25	(9,001)	151,011	General Plant / Other	-	-	-	-	-	-	-	160,011.25
7013	386883	HOSE MONSTER	6/15/2017	1,649.40	(742)	907	General Plant / Other	-	-	-	-	-	-	-	1,649.40
7014	386884	HOSE MONSTER	6/15/2017	1,649.40	(742)	907	General Plant / Other	-	-	-	-	-	-	-	1,649.40
7015	526990	13124 KINGS LAKE DRIVE	6/19/2017	256.05	(29)	227	General Plant / Other	-	-	-	-	-	-	-	256.05
7016	411965	FISHHAWK RANCH WEST SR 14-0127 & 14-0128 WASTEWATER	6/21/2017	101,241.83	(5,695)	95,547	General Plant / Other	-	-	-	-	-	-	-	101,241.83
7017	411966	FISHHAWK RANCH WEST WATER	6/21/2017	13,706.25	(771)	12,935	General Plant / Other	-	-	-	-	-	-	-	13,706.25
7018	411967	FISHHAWK RANCH WEST SR 14-0127 & 14-0128 WATER	6/21/2017	241,437.21	(13,581)	227,856	General Plant / Other	-	-	-	-	-	-	-	241,437.21
7019	411970	GRAND OAKS 75 BUSINESS CENTER WASTEWATER	6/21/2017	145,590.00	(8,189)	137,401	General Plant / Other	-	-	-	-	-	-	-	145,590.00
7020	411971	GRAND OAKS 75 BUSINESS CENTER WATER	6/21/2017	43,975.00	(2,474)	41,501	General Plant / Other	-	-	-	-	-	-	-	43,975.00
7021	411986	WATERSSET MILESTONE DRIVE 1ST EXT & SCHOOL ACCESS RD S	6/21/2017	49,987.49	(2,812)	47,176	General Plant / Other	-	-	-	-	-	-	-	49,987.49
7022	411987	WATERSSET MILESTONE DRIVE 1ST EXT & SCHOOL ACCESS													

Appendix A

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7041	420891	BLOOMINGDALE AVENUE RTWM EXTENSION	7/17/2017	707,688.29	(38,333)	669,355	Reclaimed	-	-	-	-	-	-	707,688.29	-
7042	507882	ELECTRICAL BUILDING NO 1 UPS REPLACEMENT	7/17/2017	30,757.14	(13,328)	17,429	General Plant / Other	-	-	-	-	-	-	-	30,757.14
7043	404881	TRUCK CAMERA INSPECTION	7/19/2017	290,767.79	(125,999)	164,768	General Plant / Other	-	-	-	-	-	-	-	290,767.79
7044	464917	CYPRESS CREEK PH 5C-2 SR 16-0264 WASTEWATER	7/20/2017	104,578.96	(5,665)	98,914	General Plant / Other	-	-	-	-	-	-	-	104,578.96
7045	464919	CYPRESS CREEK PH 5C-2 SR 16-0264 WATER	7/20/2017	118,835.84	(6,437)	112,399	General Plant / Other	-	-	-	-	-	-	-	118,835.84
7046	420887	LONGBOAT #3 PUMP STATION REHABILITATION	7/21/2017	143,804.67	(31,158)	112,647	Distribution	-	-	143,804.67	-	-	-	-	-
7047	419884	ANALYZER	7/24/2017	4,998.75	(2,166)	2,833	General Plant / Other	-	-	-	-	-	-	-	4,998.75
7048	419885	ANALYZER	7/24/2017	4,998.75	(2,166)	2,833	General Plant / Other	-	-	-	-	-	-	-	4,998.75
7049	432883	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7050	432884	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7051	432885	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7052	432886	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7053	432887	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7054	432888	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7055	432889	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7056	432890	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7057	432891	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7058	432892	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7059	432893	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7060	432894	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7061	432895	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7062	432896	SERVER DL360	7/24/2017	6,506.80	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.80
7063	464929	MIRABELLA SUBDIVISION PH 2B SR 14-0234 WASTEWATER	7/24/2017	104,423.70	(5,656)	98,767	General Plant / Other	-	-	-	-	-	-	-	104,423.70
7064	464930	MIRABELLA SUBDIVISION PH 2B SR 14-0234 WATER	7/24/2017	80,052.25	(4,336)	75,716	General Plant / Other	-	-	-	-	-	-	-	80,052.25
7065	420884	COUNTYWIDE CELLULAR AUTODIALER PROGRAM	7/26/2017	12,775.24	(5,536)	7,239	General Plant / Other	-	-	-	-	-	-	-	12,775.24
7066	407887	SEWER JET TRAILER MTD	7/27/2017	70,725.00	(15,324)	55,401	General Plant / Other	-	-	-	-	-	-	-	70,725.00
7067	407888	SEWER JET TRAILER MTD	7/27/2017	70,725.00	(15,324)	55,401	General Plant / Other	-	-	-	-	-	-	-	70,725.00
7068	407889	SEWER JET TRAILER MTD	7/27/2017	70,725.00	(15,324)	55,401	General Plant / Other	-	-	-	-	-	-	-	70,725.00
7069	407890	TRUCK SEWER JET	7/27/2017	513,506.79	(222,520)	290,987	General Plant / Other	-	-	-	-	-	-	-	513,506.79
7070	407891	TRUCK SEWER JET	7/27/2017	506,029.00	(219,279)	286,750	General Plant / Other	-	-	-	-	-	-	-	506,029.00
7071	464931	NORTH DALE MABRY ACADEMY SR 15-0311 WASTEWATER	7/27/2017	197,724.49	(10,710)	187,014	General Plant / Other	-	-	-	-	-	-	-	197,724.49
7072	464932	NORTH DALE MABRY ACADEMY SR 15-0311 WATER	7/27/2017	66,008.75	(3,575)	62,433	General Plant / Other	-	-	-	-	-	-	-	66,008.75
7073	412896	TRUCK F350	7/31/2017	44,752.95	(19,393)	25,360	General Plant / Other	-	-	-	-	-	-	-	44,752.95
7074	415881	SUV ESCAPE	7/31/2017	19,012.33	(8,239)	10,774	General Plant / Other	-	-	-	-	-	-	-	19,012.33
7075	415883	TRUCK F150	7/31/2017	23,406.33	(10,143)	13,264	General Plant / Other	-	-	-	-	-	-	-	23,406.33
7076	419883	FLOW METER KIT	7/31/2017	10,339.20	(4,480)	5,859	General Plant / Other	-	-	-	-	-	-	-	10,339.20
7077	464935	SOUTH FORK TRACT Q SR 16-0058 & 16-0133 WASTEWATER	8/1/2017	228,024.20	(11,876)	216,148	General Plant / Other	-	-	-	-	-	-	-	228,024.20
7078	464936	SOUTH FORK TRACT Q SR 16-0058 & 16-0133 WATER	8/1/2017	236,672.70	(12,327)	224,346	General Plant / Other	-	-	-	-	-	-	-	236,672.70
7079	464910	AYERSWORTH GLEN PH 3C SR 16-0083 WASTEWATER	8/4/2017	180,304.24	(9,391)	170,913	General Plant / Other	-	-	-	-	-	-	-	180,304.24
7080	464911	AYERSWORTH GLEN PH 3C SR 16-0083 WATER	8/4/2017	236,200.03	(12,302)	223,898	General Plant / Other	-	-	-	-	-	-	-	236,200.03
7081	470881	GENERAC ATS INSTALLATIONS @ SAN REMO	8/4/2017	1,174.13	(245)	930	General Plant / Other	-	-	-	-	-	-	-	1,174.13
7082	470883	GENERAC ATS INSTALLATIONS @ CALM HARBOUR	8/4/2017	1,171.61	(163)	1,009	General Plant / Other	-	-	-	-	-	-	-	1,171.61
7083	464912	BLOOMINGDALE ACADEMY SR 16-0156 WASTEWATER	8/8/2017	4,833.67	(252)	4,582	General Plant / Other	-	-	-	-	-	-	-	4,833.67
7084	464913	BLOOMINGDALE ACADEMY SR 16-0156 WATER	8/8/2017	134,201.40	(6,990)	127,212	General Plant / Other	-	-	-	-	-	-	-	134,201.40
7085	464923	KIDS COMMUNITY COLLEGE MIDDLE SCHOOL SR 16-0021 WAST	8/8/2017	8,700.00	(453)	8,247	General Plant / Other	-	-	-	-	-	-	-	8,700.00
7086	464924	KIDS COMMUNITY COLLEGE MIDDLE SCHOOL SR 16-0021 WATE	8/8/2017	4,124.00	(215)	3,909	General Plant / Other	-	-	-	-	-	-	-	4,124.00
7087	442890	WW BSOC PUMP SHOP TEST PANEL	8/11/2017	311,122.75	(129,634)	181,488	WWTreatment	-	-	-	311,122.75	-	-	-	-
7088	454439	COMPUTER LAPTOP 840	8/14/2017	1,126.00	(469)	657	General Plant / Other	-	-	-	-	-	-	-	1,126.00
7089	454440	COMPUTER LAPTOP 840	8/14/2017	1,126.00	(469)	657	General Plant / Other	-	-	-	-	-	-	-	1,126.00
7090	465896	WW PS SHAW 905007 ABS TO FLYGT CONVERSION	8/14/2017	15,462.00	(6,443)	9,020	General Plant / Other	-	-	-	-	-	-	-	15,462.00
7091	465897	WW DOWLING MILL 904022 ABS TO FLYGT CONVERSION (NE)	8/14/2017	15,462.00	(6,443)	9,020	General Plant / Other	-	-	-	-	-	-	-	15,462.00
7092	470882	GENERAC ATS INSTALLATIONS @ CYPRESS COVE	8/17/2017	1,177.75	(164)	1,014	General Plant / Other	-	-	-	-	-	-	-	1,177.75
7093	437902	PUMP TRAILER MTD	8/18/2017	47,350.00	(9,865)	37,485	Distribution	-	-	47,350.00	-	-	-	-	-
7094	437903	PUMP TRAILER MTD	8/18/2017	47,350.00	(9,865)	37,485	Distribution	-	-	47,350.00	-	-	-	-	-
7095	802179	SUNSHINE VILLAGE-HIDDEN CREEK BLVD PH A SR 06-0421 WAS'	8/20/2017	20,016.76	(1,043)	18,974	General Plant / Other	-	-	-	-	-	-	-	20,016.76
7096	802180	SUNSHINE VILLAGE-HIDDEN CREEK BLVD PH A SR 06-0421 WAT	8/20/2017	114,676.40	(5,973)	108,704	General Plant / Other	-	-	-	-	-	-	-	114,676.40
7097	439903	UV CABINET W/LIGHT	8/22/2017	1,652.12	(688)	964	General Plant / Other	-	-	-	-	-	-	-	1,652.12
7098	439904	INCUBATOR	8/22/2017	1,497.63	(624)	874	General Plant / Other	-	-	-	-	-	-	-	1,497.63
7099	442889	CLEWIS AVE FORCEMAIN EXTENSION	8/22/2017	96,661.91	(5,034)	91,627	General Plant / Other	-	-	-	-	-	-	-	96,661.91
7100	442891	FALKENBURG BAR SCREENS 1 AND 2 REHABILITATION	8/22/2017	180,522.16	(37,609)	142,913	WWTreatment	-	-	-	180,522.16	-	-	-	-
7101	465898	WW WOODLAND CENTER RISER PIPE REPLACEMENT AND OTHE	8/22/2017	23,083.58	(9,618)	13,465	General Plant / Other	-	-	-	-	-	-	-	23,083.58
7102	464927	LUCAYA LAKE CLUB PH 2E SR 15-0037 WASTEWATER	8/23/2017	53,356.90	(2,779)	50,578	General Plant / Other	-	-	-	-	-	-	-	53,356.90
7103	464928	LUCAYA LAKE CLUB PH 2E SR 15-0037 WATER	8/23/2017	47,490.00	(2,473)	45,017	General Plant / Other	-	-	-	-	-	-	-	47,490.00
7104	464925	LANDINGS AT ALAFIA SR 15-0148 WASTEWATER	8/24/2017	40,940.31	(2,132)	38,808	General Plant / Other	-	-	-	-	-	-	-	40,940.31
7105	464926	LANDINGS AT ALAFIA SR 15-0148 WATER	8/24/2017	41,160.35	(2,144)	39,017	General Plant / Other	-	-	-	-	-	-	-	41,160.35
7106	464933	OAK CREEK PARCEL 7 SR 16-0022 WASTEWATER	8/24/2017	176,766.75	(9,207)	167,560	General Plant / Other	-	-	-	-	-	-	-	176,766.75
7107	464934	OAK CREEK PARCEL 7 SR 16-0022 WATER	8/24/2017	86,883.00	(4,525)	82,358	General Plant / Other	-	-	-	-	-	-	-	86,883.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7129	450907	BALANCE ANALYTICAL	8/26/2017	8,445.00	(3,519)	4,926	General Plant / Other	-	-	-	-	-	-	-	8,445.00
7130	464940	TRIPLE CREEK BLVD EXTENSION SECTION 1 SR 16-0185 WASTE	8/26/2017	91,313.50	(4,756)	86,558	General Plant / Other	-	-	-	-	-	-	-	91,313.50
7131	464941	TRIPLE CREEK BLVD EXTENSION SECTION 1 SR 16-0185 WATER	8/26/2017	316,118.25	(16,464)	299,654	General Plant / Other	-	-	-	-	-	-	-	316,118.25
7132	437893	BARCODE SCANNER	8/29/2017	1,300.95	(542)	759	General Plant / Other	-	-	-	-	-	-	-	1,300.95
7133	437894	BARCODE SCANNER	8/29/2017	1,300.95	(542)	759	General Plant / Other	-	-	-	-	-	-	-	1,300.95
7134	437895	BARCODE SCANNER	8/29/2017	1,300.95	(542)	759	General Plant / Other	-	-	-	-	-	-	-	1,300.95
7135	437896	BARCODE SCANNER	8/29/2017	1,300.94	(542)	759	General Plant / Other	-	-	-	-	-	-	-	1,300.94
7136	439905	INCUBATOR	8/29/2017	3,514.22	(1,464)	2,050	General Plant / Other	-	-	-	-	-	-	-	3,514.22
7137	439906	ANALYZER	8/29/2017	3,459.60	(1,442)	2,018	General Plant / Other	-	-	-	-	-	-	-	3,459.60
7138	464942	WATERSET PH 3C-1 SR 16-0190 RECLAIMED	8/29/2017	60,417.79	(3,147)	57,271	General Plant / Other	-	-	-	-	-	-	-	60,417.79
7139	464943	WATERSET PH 3C-1 SR 16-0190 WASTEWATER	8/29/2017	108,187.85	(5,635)	102,553	General Plant / Other	-	-	-	-	-	-	-	108,187.85
7140	464944	WATERSET PH 3C-1 SR 16-0190 WATER	8/29/2017	83,160.55	(4,331)	78,829	General Plant / Other	-	-	-	-	-	-	-	83,160.55
7141	435882	TRUCK DUMP FLATBED	8/31/2017	100,190.00	(41,746)	58,444	General Plant / Other	-	-	-	-	-	-	-	100,190.00
7142	437890	TRUCK F350	8/31/2017	65,311.20	(27,213)	38,098	General Plant / Other	-	-	-	-	-	-	-	65,311.20
7143	437891	TRUCK F350	8/31/2017	44,752.95	(18,647)	26,106	General Plant / Other	-	-	-	-	-	-	-	44,752.95
7144	437892	LOADER W/BACKHOE	8/31/2017	79,721.00	(33,217)	46,504	General Plant / Other	-	-	-	-	-	-	-	79,721.00
7145	440910	FORKLIFT	8/31/2017	33,667.00	(14,028)	19,639	General Plant / Other	-	-	-	-	-	-	-	33,667.00
7146	448881	PIPE THREADER	8/31/2017	5,694.22	(2,373)	3,322	General Plant / Other	-	-	-	-	-	-	-	5,694.22
7147	448883	METER MULTIPROBE	8/31/2017	4,651.46	(1,938)	2,713	General Plant / Other	-	-	-	-	-	-	-	4,651.46
7148	448884	METER MULTIPROBE	8/31/2017	4,651.46	(1,938)	2,713	General Plant / Other	-	-	-	-	-	-	-	4,651.46
7149	448885	METER MULTIPROBE	8/31/2017	4,651.46	(1,938)	2,713	General Plant / Other	-	-	-	-	-	-	-	4,651.46
7150	464945	WEST CLIFTON STREET SR 14-0125 WASTEWATER	9/5/2017	77,520.00	(3,876)	73,644	General Plant / Other	-	-	-	-	-	-	-	77,520.00
7151	464946	WEST CLIFTON STREET SR 14-0125 WATER	9/5/2017	114,610.00	(5,730)	108,880	General Plant / Other	-	-	-	-	-	-	-	114,610.00
7152	450911	CALIPER	9/14/2017	3,072.35	(1,229)	1,843	General Plant / Other	-	-	-	-	-	-	-	3,072.35
7153	441899	LIGHT TOWER	9/18/2017	9,550.00	(1,910)	7,640	General Plant / Other	-	-	-	-	-	-	-	9,550.00
7154	464916	CYPRESS CREEK PH 4A SR 06-0330 WASTEWATER	9/19/2017	284,282.53	(14,214)	270,068	General Plant / Other	-	-	-	-	-	-	-	284,282.53
7155	464918	CYPRESS CREEK PH 4A SR 06-0330 WATER	9/19/2017	259,119.75	(12,956)	246,164	General Plant / Other	-	-	-	-	-	-	-	259,119.75
7156	447883	VAN	9/26/2017	31,353.33	(12,541)	18,812	General Plant / Other	-	-	-	-	-	-	-	31,353.33
7157	447884	TRUCK F350	9/26/2017	57,190.63	(22,876)	34,314	General Plant / Other	-	-	-	-	-	-	-	57,190.63
7158	449885	TRUCK F350	9/26/2017	59,905.05	(23,962)	35,943	General Plant / Other	-	-	-	-	-	-	-	59,905.05
7159	452889	TRUCK F350	9/26/2017	57,190.63	(22,876)	34,314	General Plant / Other	-	-	-	-	-	-	-	57,190.63
7160	450920	CAMERA SEWER	9/27/2017	14,995.00	(5,998)	8,997	General Plant / Other	-	-	-	-	-	-	-	14,995.00
7161	465894	VALRICO FILTER NON POTABLE WATER SYSTEM UPGRADE	9/27/2017	27,574.53	(5,515)	22,060	General Plant / Other	-	-	-	-	-	-	-	27,574.53
7162	465895	VALRICO PLC PROCESSOR UPGRADE	9/27/2017	208,666.64	(41,733)	166,933	WWTreatment	-	-	-	208,666.64	-	-	-	-
7163	449890	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7164	449891	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7165	449892	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7166	449893	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7167	449894	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7168	449895	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7169	449896	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7170	449897	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7171	449898	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7172	449899	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7173	449900	COMPUTER LAPTOP 6700HQ	9/28/2017	1,991.74	(797)	1,195	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7174	464922	FLORIDA SAFETY CONTRACTORS SR 16-0142 WATER	9/28/2017	14,319.29	(716)	13,603	General Plant / Other	-	-	-	-	-	-	-	14,319.29
7175	465899	WW PS COPPERTREE 900478 PURCHASE NEW PUMPS	9/28/2017	21,193.93	(8,478)	12,716	General Plant / Other	-	-	-	-	-	-	-	21,193.93
7176	450924	TRUCK F350	9/29/2017	57,243.45	(22,897)	34,346	General Plant / Other	-	-	-	-	-	-	-	57,243.45
7177	450926	TRUCK F350	9/29/2017	44,872.33	(17,949)	26,923	General Plant / Other	-	-	-	-	-	-	-	44,872.33
7178	450930	TRUCK F350	9/29/2017	44,872.33	(17,949)	26,923	General Plant / Other	-	-	-	-	-	-	-	44,872.33
7179	450931	TRUCK F350	9/29/2017	44,752.95	(17,901)	26,852	General Plant / Other	-	-	-	-	-	-	-	44,752.95
7180	450932	TRUCK F350	9/29/2017	44,701.83	(17,881)	26,821	General Plant / Other	-	-	-	-	-	-	-	44,701.83
7181	452902	TRUCK F350	9/29/2017	51,363.00	(20,545)	30,818	General Plant / Other	-	-	-	-	-	-	-	51,363.00
7182	452903	TRUCK F250	9/29/2017	39,059.00	(15,624)	23,435	General Plant / Other	-	-	-	-	-	-	-	39,059.00
7183	452904	TRUCK F250	9/29/2017	38,059.00	(15,224)	22,835	General Plant / Other	-	-	-	-	-	-	-	38,059.00
7184	455958	TRUCK F350	9/29/2017	50,928.00	(20,371)	30,557	General Plant / Other	-	-	-	-	-	-	-	50,928.00
7185	464920	FERN HILL PH 1B SR 15-0069 WASTEWATER	9/29/2017	135,908.65	(6,795)	129,113	General Plant / Other	-	-	-	-	-	-	-	135,908.65
7186	464921	FERN HILL PH 1B SR 15-0069 WATER	9/29/2017	118,703.94	(5,935)	112,769	General Plant / Other	-	-	-	-	-	-	-	118,703.94
7187	464947	WINTHROP VILLAGE PH 2FB SR 14-0282 WASTEWATER	9/29/2017	56,909.40	(2,845)	54,064	General Plant / Other	-	-	-	-	-	-	-	56,909.40
7188	464948	WINTHROP VILLAGE PH 2FB SR 14-0282 WATER	9/29/2017	101,512.40	(5,076)	96,437	General Plant / Other	-	-	-	-	-	-	-	101,512.40
7189	813175	WW N GIBSONTON WATER MAIN REPLACEMENTS	9/29/2017	14,498.86	(1,933)	12,566	General Plant / Other	-	-	-	-	-	-	-	14,498.86
7190	463909	SPECTROMETER MASS	9/30/2017	166,583.18	(66,633)	99,950	General Plant / Other	-	-	-	-	-	-	-	166,583.18
7191	500881	ANALYZER	9/30/2017	59,975.00	(23,990)	35,985	General Plant / Other	-	-	-	-	-	-	-	59,975.00
7192	500882	ANALYZER	9/30/2017	29,975.00	(11,990)	17,985	General Plant / Other	-	-	-	-	-	-	-	29,975.00
7193	545040	WW BEACHWOOD BLVD WM	9/30/2017	58,269.82	(7,768)	50,501	General Plant / Other	-	-	-	-	-	-	-	58,269.82
7194	526983	WW LPSS 1426 DEIDRE DRIVE RUSKIN	10/1/2017	4,157.70	(531)	3,626	General Plant / Other	-	-	-	-	-	-	-	4,157.70
7195	543010	WW N LOIS AVENUE GRAVITY FM	10/1/2017	146,508.75	(7,020)	139,488	WWTransmission	-	-	-	-	-	146,508.75	-	-
7196	543011	WW CW WW EXPANSION	10/1/2017	103,377.05	(4,954)	98,424	Collection	-	-	-	-	103,377.05	-	-	-
7197	545055	WW PS 904000 CRYST													

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7217	578097	WW PS 900635 HIGHVIEW	10/1/2017	118,423.95	(45,396)	73,028	Collection	-	-	-	-	118,423.95	-	-	-
7218	642098	WW PS JOHN MOORE #1 (REHAB)	10/1/2017	53,004.82	(10,159)	42,846	General Plant / Other	-	-	-	-	-	-	-	53,004.82
7219	642099	WW PS REMBRANDT (REHAB)	10/1/2017	7,885.32	(1,511)	6,374	General Plant / Other	-	-	-	-	-	-	-	7,885.32
7220	642100	WW PS DORMAN (REHAB)	10/1/2017	8,145.50	(1,561)	6,584	General Plant / Other	-	-	-	-	-	-	-	8,145.50
7221	642101	WW PS CITRUS PARK PLAZA (REHAB)	10/1/2017	107,693.09	(20,641)	87,052	Collection	-	-	-	-	107,693.09	-	-	-
7222	642102	WW PS 900752 BRIGANTINE	10/1/2017	15,101.44	(2,895)	12,207	General Plant / Other	-	-	-	-	-	-	-	15,101.44
7223	642103	WW PS BRIGANTINE (REHAB)	10/1/2017	10,773.65	(2,065)	8,709	General Plant / Other	-	-	-	-	-	-	-	10,773.65
7224	642104	WW PS WEST WATERS #2 (REHAB)	10/1/2017	15,021.44	(2,879)	12,142	General Plant / Other	-	-	-	-	-	-	-	15,021.44
7225	642105	WW PS 900812 LEWARD	10/1/2017	15,969.80	(3,061)	12,909	General Plant / Other	-	-	-	-	-	-	-	15,969.80
7226	642106	WW PS PINEDALE REHAB	10/1/2017	112,544.94	(21,571)	90,974	Collection	-	-	-	-	112,544.94	-	-	-
7227	642107	WW PS VALRICO #2 (REHAB)	10/1/2017	53,844.98	(10,320)	43,525	General Plant / Other	-	-	-	-	-	-	-	53,844.98
7228	642108	WW PS EMERALD CREEK (REHAB)	10/1/2017	7,437.26	(1,425)	6,012	General Plant / Other	-	-	-	-	-	-	-	7,437.26
7229	642109	WW PS PROVIDENCE RUN #2 REHAB	10/1/2017	120,661.45	(23,127)	97,535	Collection	-	-	-	-	120,661.45	-	-	-
7230	642110	WW PS CEDAR WAXWING REHAB	10/1/2017	13,958.00	(2,675)	11,283	General Plant / Other	-	-	-	-	-	-	-	13,958.00
7231	642111	WW PS CLIFTON (REHAB)	10/1/2017	31,880.11	(6,110)	25,770	General Plant / Other	-	-	-	-	-	-	-	31,880.11
7232	642112	WW PS TIDEWATER TRAIL FRO NEW PUMPS	10/1/2017	10,820.00	(2,074)	8,746	General Plant / Other	-	-	-	-	-	-	-	10,820.00
7233	642113	WW PS HENDERSON MASTER (REHAB)	10/1/2017	125,180.58	(23,993)	101,188	Collection	-	-	-	-	125,180.58	-	-	-
7234	642114	WW PS LITHIA PINECREST PUMPS	10/1/2017	7,304.00	(1,400)	5,904	General Plant / Other	-	-	-	-	-	-	-	7,304.00
7235	642115	WW PS VIA VIVA 900542 NEW PUMPS INSTALLATION	10/1/2017	17,234.13	(3,303)	13,931	General Plant / Other	-	-	-	-	-	-	-	17,234.13
7236	642116	WW PS TATIANA PUMP REPLACEMENT	10/1/2017	7,304.00	(1,400)	5,904	General Plant / Other	-	-	-	-	-	-	-	7,304.00
7237	642117	WW CALF PATH FRO NEW PUMPS	10/1/2017	10,302.60	(1,975)	8,328	General Plant / Other	-	-	-	-	-	-	-	10,302.60
7238	642118	WW PS STAGHORN #1 900885 NEW PUMPS INSTALLATION	10/1/2017	47,541.00	(9,112)	38,429	General Plant / Other	-	-	-	-	-	-	-	47,541.00
7239	642119	WW PS COMANCHE 1 ELECTRICAL REHABILITATION	10/1/2017	14,579.06	(2,794)	11,785	General Plant / Other	-	-	-	-	-	-	-	14,579.06
7240	642120	WW PS FLURIS - PEBBLE CREEK SURVEYS	10/1/2017	21,208.50	(4,065)	17,144	General Plant / Other	-	-	-	-	-	-	-	21,208.50
7241	642121	WW PS GUADALUPE CHOPPER PUMP TEST	10/1/2017	9,736.00	(1,866)	7,870	General Plant / Other	-	-	-	-	-	-	-	9,736.00
7242	642122	WW NATURES WAY #2 CHOPPER PUMP TEST	10/1/2017	11,786.00	(2,259)	9,527	General Plant / Other	-	-	-	-	-	-	-	11,786.00
7243	642123	WW LUMSDEN #2 CHOPPER PUMP TEST	10/1/2017	11,786.00	(2,259)	9,527	General Plant / Other	-	-	-	-	-	-	-	11,786.00
7244	642124	WW PS NE & NW MINOR REPAIRS II	10/1/2017	206,396.41	(39,559)	166,837	WWTransmission	-	-	-	-	-	206,396.41	-	-
7245	642125	WW PS WOODBERRY MASTER TRANSFORMER REPAIR OR REPL	10/1/2017	12,286.32	(2,355)	9,931	General Plant / Other	-	-	-	-	-	-	-	12,286.32
7246	642126	WW PS COMANCHE 1 ELECTRICAL REHABILITATION	10/1/2017	41,990.21	(8,048)	33,942	General Plant / Other	-	-	-	-	-	-	-	41,990.21
7247	642127	WW PS CITRUS PARK WEST (REHAB)	10/1/2017	2,641.28	(506)	2,135	General Plant / Other	-	-	-	-	-	-	-	2,641.28
7248	642128	WW PS CITRUS PARK EAST (REHAB)	10/1/2017	2,429.62	(466)	1,964	General Plant / Other	-	-	-	-	-	-	-	2,429.62
7249	642129	WW PS FRUITWOOD (REHAB)	10/1/2017	1,408.87	(270)	1,139	General Plant / Other	-	-	-	-	-	-	-	1,408.87
7250	642130	WW PS FRO EVERSHINE UPGRADE (NE)	10/1/2017	15,765.86	(3,022)	12,744	General Plant / Other	-	-	-	-	-	-	-	15,765.86
7251	642131	WW PS SOUTH PUMPS CELLULAR AUTODIALER PROGRAM	10/1/2017	57,584.47	(22,074)	35,510	General Plant / Other	-	-	-	-	-	-	-	57,584.47
7252	643104	WW PS FRO SILVER TRUMPET	10/1/2017	10,519.56	(2,016)	8,503	General Plant / Other	-	-	-	-	-	-	-	10,519.56
7253	643105	WW PS FRO BLOOMINGDALE #1 900494	10/1/2017	36,044.86	(6,909)	29,136	General Plant / Other	-	-	-	-	-	-	-	36,044.86
7254	643106	WW PS GRAYCLIFF 903089 ABS TO FLYGT PUMP CHANGEOVER	10/1/2017	9,958.00	(1,909)	8,049	General Plant / Other	-	-	-	-	-	-	-	9,958.00
7255	643107	WW PS FRO SADDLE GOLD	10/1/2017	12,896.41	(2,472)	10,425	General Plant / Other	-	-	-	-	-	-	-	12,896.41
7256	643108	WW PS FRO SUMMER HARBOR	10/1/2017	10,058.00	(1,928)	8,130	General Plant / Other	-	-	-	-	-	-	-	10,058.00
7257	643109	WW PS FRO BLUE LILAC	10/1/2017	11,058.00	(2,119)	8,939	General Plant / Other	-	-	-	-	-	-	-	11,058.00
7258	643110	WW PS FRO ANNA GEORGE PS	10/1/2017	11,058.00	(2,119)	8,939	General Plant / Other	-	-	-	-	-	-	-	11,058.00
7259	643111	WW PS FRO JOHN MOORE #2	10/1/2017	10,298.00	(1,974)	8,324	General Plant / Other	-	-	-	-	-	-	-	10,298.00
7260	643112	WW PS FRO MARSANNE CONVERSION	10/1/2017	9,846.41	(1,887)	7,959	General Plant / Other	-	-	-	-	-	-	-	9,846.41
7261	643113	WW PS FRO ADDISON MANOR PS	10/1/2017	10,632.00	(2,038)	8,594	General Plant / Other	-	-	-	-	-	-	-	10,632.00
7262	643114	WW PS FRO CRYSTAL LAKE #1	10/1/2017	3,330.89	(638)	2,692	General Plant / Other	-	-	-	-	-	-	-	3,330.89
7263	643115	WW PS PROVIDENCE LAKES #1 900527	10/1/2017	6,145.24	(1,178)	4,967	General Plant / Other	-	-	-	-	-	-	-	6,145.24
7264	643116	WW PS ELECTRICAL AND SITE REPAIRS TO MLK #1	10/1/2017	16,921.82	(3,243)	13,678	General Plant / Other	-	-	-	-	-	-	-	16,921.82
7265	643117	WW PS FRO SOUTH 903092	10/1/2017	24,638.80	(4,722)	19,916	General Plant / Other	-	-	-	-	-	-	-	24,638.80
7266	643118	WW PS FRO LUTZ LAKE FERN	10/1/2017	8,988.00	(1,723)	7,265	General Plant / Other	-	-	-	-	-	-	-	8,988.00
7267	643119	WW PS FRO STILL LAKES	10/1/2017	9,908.00	(1,899)	8,009	General Plant / Other	-	-	-	-	-	-	-	9,908.00
7268	643120	WW PS FRO ALAFIA COVE	10/1/2017	8,384.00	(1,607)	6,777	General Plant / Other	-	-	-	-	-	-	-	8,384.00
7269	643121	WW PS FRO 12TH ST SE 900571	10/1/2017	8,544.00	(1,638)	6,906	General Plant / Other	-	-	-	-	-	-	-	8,544.00
7270	643122	WW PS FRO EAST BAY #1 903026	10/1/2017	6,516.00	(1,249)	5,267	General Plant / Other	-	-	-	-	-	-	-	6,516.00
7271	643123	WW PS FRO WINCHESTER	10/1/2017	9,829.83	(1,884)	7,946	General Plant / Other	-	-	-	-	-	-	-	9,829.83
7272	643125	WW PS FRO GARROTE DE AVILA	10/1/2017	6,344.00	(1,216)	5,128	General Plant / Other	-	-	-	-	-	-	-	6,344.00
7273	643126	WW PS FRO EVERSHINE	10/1/2017	27,526.00	(5,276)	22,250	General Plant / Other	-	-	-	-	-	-	-	27,526.00
7274	643127	WW PS FRO TERRAIN DE GOLF	10/1/2017	6,944.00	(1,331)	5,613	General Plant / Other	-	-	-	-	-	-	-	6,944.00
7275	643128	WW PS FRO GRAINARY 900905	10/1/2017	14,636.00	(2,805)	11,831	General Plant / Other	-	-	-	-	-	-	-	14,636.00
7276	643129	WW PS FRO MERRYWATER	10/1/2017	8,504.00	(1,630)	6,874	General Plant / Other	-	-	-	-	-	-	-	8,504.00
7277	643130	WW PS FRO COLLEGE AVE	10/1/2017	25,085.20	(4,808)	20,277	General Plant / Other	-	-	-	-	-	-	-	25,085.20
7278	643131	WW PS FRO 10 ST	10/1/2017	13,623.96	(2,611)	11,013	General Plant / Other	-	-	-	-	-	-	-	13,623.96
7279	643132	WW PS FRO WESTCHESTER HILLS	10/1/2017	7,772.00	(1,490)	6,282	General Plant / Other	-	-	-	-	-	-	-	7,772.00
7280	643133	WW PS FRO YUKON CLIFF	10/1/2017	21,662.80	(4,152)	17,511	General Plant / Other	-	-	-	-	-	-	-	21,662.80
7281	643134	WW PS FRO AYERSWORTH GLENN	10/1/2017	7,326.00	(1,404)	5,922	General Plant / Other	-	-	-	-	-	-	-	7,326.00
7282	643135	WW PS FRO PANTHERTRACE #1	10/1/2017	15,260.00	(2,925)	12,335	General Plant / Other	-	-	-	-	-	-	-	15,260.00
7283	643136	WW PS FRO NANTUCKET	10/1/2017	2,796.00	(536)	2,260	General Plant / Other	-	-	-	-	-	-	-	2,796.00
7284	643137	WW PS FRO YUKON CLIFF	10/1/2017	18,754.											

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7305	644121	WWTP BMF MCC BLOWER SWITCHGEAR #1 #2 #4 #5	10/1/2017	131,384.94	(50,364)	81,021	WWTreatment	-	-	-	131,384.94	-	-	-	-
7306	644122	WWTP RIVER OAKS FET WATER CANNON #1 REPLACEMENT	10/1/2017	29,494	(18,334)	11,160	General Plant / Other	-	-	-	-	-	-	-	47,827.64
7307	644123	WWTP VALRICO UV SYSTEM WIPERS REHABILITATION	10/1/2017	111,499.48	(21,371)	90,129	WWTreatment	-	-	-	111,499.48	-	-	-	-
7308	644124	WWTP RIVER OAKS FSTS SCUM PUMPS REPLACEMENT	10/1/2017	22,014.00	(4,219)	17,795	General Plant / Other	-	-	-	-	-	-	-	22,014.00
7309	644125	WWTP NWRWRF BASIN #2 2ND ANOXIC MIXER REPLACEMENT	10/1/2017	50,179.00	(9,618)	40,561	General Plant / Other	-	-	-	-	-	-	-	50,179.00
7310	644126	WWTP VALRICO ANOX DITCH 1 & 2 DRAIN SYSTEM REHABILITATION	10/1/2017	334.07	(64)	270	General Plant / Other	-	-	-	-	-	-	-	334.07
7311	644127	WWTP RIVER OAKS FILTER INFLUENT BYPASS GATE MODIFICATION	10/1/2017	107,575.87	(20,619)	86,957	WWTreatment	-	-	-	107,575.87	-	-	-	-
7312	644128	WWTP VAN DYKE SWITCHGEAR AND GEN REPL	10/1/2017	135,782.18	(52,050)	83,732	WWTreatment	-	-	-	135,782.18	-	-	-	-
7313	644129	WWTP BMF CENTRIFUGES PLC REPLACEMENT	10/1/2017	96,452.89	(36,974)	59,479	General Plant / Other	-	-	-	-	-	-	-	96,452.89
7314	644130	WWTP VALRICO EYE WASH STATIONS REHABILITATION	10/1/2017	2,936.82	(563)	2,374	General Plant / Other	-	-	-	-	-	-	-	2,936.82
7315	644131	WWTP BAR SCREENS REHABILITATION	10/1/2017	107,405.76	(20,586)	86,820	WWTreatment	-	-	-	107,405.76	-	-	-	-
7316	646132	WWTP DALE MABRY CLARIFIERS 2 AND 4 RAKE DRIVES REHAB	10/1/2017	64,151.67	(12,296)	51,856	General Plant / Other	-	-	-	-	-	-	-	64,151.67
7317	646133	WWTP BMF SLUDGE BIN 2 & 3 EIGHT (8)	10/1/2017	15,309.10	(2,934)	12,375	General Plant / Other	-	-	-	-	-	-	-	15,309.10
7318	648106	COUNTY-WIDE ASSET TAGS PRINTER	10/1/2017	8,557.55	(3,280)	5,277	General Plant / Other	-	-	-	-	-	-	-	8,557.55
7319	648107	WW PS SOUTH COUNTY REPUMP STATION ADDITIONAL CHLORINATOR	10/1/2017	7,180.35	(1,376)	5,804	General Plant / Other	-	-	-	-	-	-	-	7,180.35
7320	536018	LEGACY RIDGE SR 15-0250 WASTEWATER	10/2/2017	118,306.49	(5,669)	112,638	General Plant / Other	-	-	-	-	-	-	-	118,306.49
7321	536025	RESERVE AT CITRUS PARK SR 16-0141 WASTEWATER	10/2/2017	304,758.75	(14,603)	290,156	General Plant / Other	-	-	-	-	-	-	-	304,758.75
7322	536034	RESERVE AT CITRUS PARK SR 16-0141 WATER	10/2/2017	127,951.25	(6,131)	121,820	General Plant / Other	-	-	-	-	-	-	-	127,951.25
7323	536035	LEGACY RIDGE SR 15-0250 WATER	10/2/2017	122,686.88	(5,879)	116,808	General Plant / Other	-	-	-	-	-	-	-	122,686.88
7324	543012	WW HAMILTON PUMP REHAP	10/2/2017	35,360.52	(6,777)	28,583	General Plant / Other	-	-	-	-	-	-	-	35,360.52
7325	543042	LPSS LOW PRESSURE SEWER SYSTEM	10/2/2017	1,786,513.64	(228,277)	1,558,237	Collection	-	-	-	-	1,786,513.64	-	-	-
7326	536020	WOODLAND PRESERVE FKA MEMORIAL OAKS SR 15-0155 WASTEWATER	10/5/2017	124,452.50	(5,963)	118,489	General Plant / Other	-	-	-	-	-	-	-	124,452.50
7327	536041	WOODLAND PRESERVE FKA MEMORIAL OAKS SR 15-0155 WATER	10/5/2017	63,038.50	(3,021)	60,018	General Plant / Other	-	-	-	-	-	-	-	63,038.50
7328	526985	CIP 46131.094 KINGSDWAY SMI DRAINAGE IMPROVEMENTS	10/11/2017	111,116.92	(5,324)	105,793	Distribution	-	-	111,116.92	-	-	-	-	-
7329	551005	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7330	551006	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7331	551007	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7332	551008	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7333	551009	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7334	465890	SUV EXPLORER	10/12/2017	28,811.00	(11,044)	17,767	General Plant / Other	-	-	-	-	-	-	-	28,811.00
7335	536024	BELMONT PH 2C SR 15-0248 WASTEWATER	10/12/2017	225,692.20	(10,814)	214,878	General Plant / Other	-	-	-	-	-	-	-	225,692.20
7336	536028	BELMONT PH 2C SR 15-0248 WATER	10/12/2017	240,850.84	(11,541)	229,310	General Plant / Other	-	-	-	-	-	-	-	240,850.84
7337	591097	SERVER DL 360	10/12/2017	11,196.61	(4,292)	6,905	General Plant / Other	-	-	-	-	-	-	-	11,196.61
7338	591098	SERVER DL360	10/12/2017	11,196.61	(4,292)	6,905	General Plant / Other	-	-	-	-	-	-	-	11,196.61
7339	536017	MARIPOSA PH 3A 3B SR 14-0072 14-0249 WASTEWATER	10/13/2017	103,110.44	(4,941)	98,170	General Plant / Other	-	-	-	-	-	-	-	103,110.44
7340	536039	MARIPOSA PH 3A 3B SR 14-0072 14-0249 WATER	10/13/2017	75,902.00	(3,637)	72,265	General Plant / Other	-	-	-	-	-	-	-	75,902.00
7341	543033	WW LPSS 207 RAILROAD ST	10/15/2017	23,537.00	(3,008)	20,530	General Plant / Other	-	-	-	-	-	-	-	23,537.00
7342	545033	WW N RIVER RD WM UPGRADE	10/15/2017	356,287.78	(45,526)	310,762	Collection	-	-	-	-	356,287.78	-	-	-
7343	545039	WW FY 17 BLOWOFFS	10/15/2017	906,203.62	(115,793)	790,411	Collection	-	-	-	-	906,203.62	-	-	-
7344	545063	WW LPSS 2203 ROOSEVELT ST	10/15/2017	24,193.25	(3,091)	21,102	General Plant / Other	-	-	-	-	-	-	-	24,193.25
7345	545064	WW LPSS 405 INLET RD RUSKIN	10/15/2017	22,037.00	(2,816)	19,221	General Plant / Other	-	-	-	-	-	-	-	22,037.00
7346	545071	WW SHELL POINT ROAD WM REPLACEMENT	10/15/2017	2,690,756.96	(128,932)	2,561,825	WTransmission	-	2,690,756.96	-	-	-	-	-	-
7347	545072	WW WM REPAIR & REPLACE	10/15/2017	11,638.56	(558)	11,081	General Plant / Other	-	-	-	-	-	-	-	11,638.56
7348	545073	WW CW R&R AC & SCH 40 P	10/15/2017	207,281.11	(9,932)	197,349	Collection	-	-	-	-	207,281.11	-	-	-
7349	545074	WW US301 6-IN AC WM REP	10/15/2017	186,329.01	(8,928)	177,401	Collection	-	-	-	-	186,329.01	-	-	-
7350	545075	WW SHANGRI LA SUBDIVISION WM REPL	10/15/2017	2,451,539.68	(117,470)	2,334,070	Distribution	-	-	2,451,539.68	-	-	-	-	-
7351	536026	BELMONT PH 2B SR 15-0247 WASTEWATER	10/19/2017	528,213.95	(25,310)	502,904	Collection	-	-	-	-	528,213.95	-	-	-
7352	536031	BELMONT PH 2B SR 15-0247 WATER	10/19/2017	159,078.12	(7,622)	151,456	General Plant / Other	-	-	-	-	-	-	-	159,078.12
7353	473881	ANALYZER	10/24/2017	11,050.00	(4,236)	6,814	General Plant / Other	-	-	-	-	-	-	-	11,050.00
7354	526992	4211 VAN DYKE ROAD	10/25/2017	55.94	(5)	51	General Plant / Other	-	-	-	-	-	-	-	55.94
7355	543038	WW LPSS 106 3RD AVE SE	10/31/2017	23,202.52	(2,965)	20,238	General Plant / Other	-	-	-	-	-	-	-	23,202.52
7356	545010	WW VETERANS WIDENING UTILITY RELOCATIONS	10/31/2017	87,249.59	(4,181)	83,069	General Plant / Other	-	-	-	-	-	-	-	87,249.59
7357	545011	WW US 301 (SR 41) FRM RELOCATION	10/31/2017	106,347.05	(5,096)	101,251	Collection	-	-	-	-	106,347.05	-	-	-
7358	545012	WW WILLIAMS RD & COLUMBUS DR UTILITY RELOCATION	10/31/2017	18,000.00	(863)	17,138	General Plant / Other	-	-	-	-	-	-	-	18,000.00
7359	545013	WW BRYAN AND BROOKER UTILITY RELOCATIONS	10/31/2017	90,385.07	(4,331)	86,054	General Plant / Other	-	-	-	-	-	-	-	90,385.07
7360	545014	WW LAKESHORE AND WILCOX UTILITY RELOCATIONS	10/31/2017	143,511.13	(6,877)	136,635	Collection	-	-	-	-	143,511.13	-	-	-
7361	545015	WW CIRCLE K AGREEMENT UTILITY RELOCATION	10/31/2017	50,230.00	(2,407)	47,823	General Plant / Other	-	-	-	-	-	-	-	50,230.00
7362	545016	WW PRINCETON ST SW UTILITY RELOCATIONS	10/31/2017	4,436.41	(213)	4,224	General Plant / Other	-	-	-	-	-	-	-	4,436.41
7363	545017	WW FPID #254677 UTILITY RELOCATION	10/31/2017	34,323.20	(1,645)	32,679	General Plant / Other	-	-	-	-	-	-	-	34,323.20
7364	545018	WW HENRY CANAL FRM BENJ UTILITY RELOCATION	10/31/2017	930.87	(45)	886	General Plant / Other	-	-	-	-	-	-	-	930.87
7365	545019	WW UTILITY RELOCATION COORDINATION	10/31/2017	127,109.99	(6,091)	121,019	Collection	-	-	-	-	127,109.99	-	-	-
7366	545020	WW BAKER CREEK UTILITY RELOCATION	10/31/2017	23,102.32	(1,107)	21,995	General Plant / Other	-	-	-	-	-	-	-	23,102.32
7367	545021	WW DM @ N LAKEVIEW DR UTILITY RELOCATION	10/31/2017	108,801.37	(5,213)	103,588	Collection	-	-	-	-	108,801.37	-	-	-
7368	545022	WW MCMULLEN LOOP STORMW UTILITY RELOCATION	10/31/2017	6,050.00	(290)	5,760	General Plant / Other	-	-	-	-	-	-	-	6,050.00
7369	545023	WW CARROLLWOOD FIRE FLOW PROTECTION	10/31/2017	480.00	(92)	388	General Plant / Other	-	-	-	-	-	-	-	480.00
7370	545024	WW BRYAN & BAMA FIRE FLOW PROTECTION	10/31/2017	1,542,880.72	(295,719)	1,247,162	Distribution	-	-	1,542,880.72	-	-	-	-	-

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7393	578107	WW PS 900862 CEDAR CREEK	10/31/2017	109,335.93	(20,956)	88,380	Collection	-	-	-	-	109,335.93	-	-	-
7394	578108	WW PS 900742 HENRY STREET	10/31/2017	96,732.85	(18,540)	78,192	General Plant / Other	-	-	-	-	-	-	-	96,732.85
7395	600101	WW FY 16 UTILITY RELOCATION MASTER PLAN	10/31/2017	49,924.94	(2,392)	47,533	General Plant / Other	-	-	-	-	-	-	-	49,924.94
7396	610121	WW MCCOLSKY AVE WATER MAIN	10/31/2017	860.00	(41)	819	General Plant / Other	-	-	-	-	-	-	-	860.00
7397	722141	WW RW TM DALE MABRY DIVERSION	10/31/2017	16,499,354.08	(790,594)	15,708,760	Reclaimed	-	-	-	-	-	-	16,499,354.08	-
7398	526982	BELLAMY RD GRAVITY MAIN	11/3/2017	650,973.96	(29,836)	621,138	Collection	-	-	-	-	650,973.96	-	-	-
7399	536019	DIAMOND RIDGE SR 13-0249 WASTEWATER	11/7/2017	120,882.62	(5,540)	115,342	General Plant / Other	-	-	-	-	-	-	-	120,882.62
7400	536042	DIAMOND RIDGE SR 13-0249 WATER	11/7/2017	55,188.30	(2,529)	52,659	General Plant / Other	-	-	-	-	-	-	-	55,188.30
7401	648108	4100 W FLETCHER AVENUE	11/20/2017	261.22	(24)	237	General Plant / Other	-	-	-	-	-	-	-	261.22
7402	487898	PLATE COMPACTOR	11/21/2017	4,700.00	(1,723)	2,977	General Plant / Other	-	-	-	-	-	-	-	4,700.00
7403	487899	CABLE CUTTER KIT	11/21/2017	1,941.00	(712)	1,229	General Plant / Other	-	-	-	-	-	-	-	1,941.00
7404	487900	ICE MACHINE	11/21/2017	3,215.94	(1,179)	2,037	General Plant / Other	-	-	-	-	-	-	-	3,215.94
7405	487901	SPECTROPHOTOMETER	11/22/2017	3,999.93	(1,467)	2,533	General Plant / Other	-	-	-	-	-	-	-	3,999.93
7406	487925	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7407	487926	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7408	487927	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7409	487928	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7410	487930	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7411	487931	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7412	487932	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7413	487933	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7414	487934	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7415	487935	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7416	487915	TITRATOR	11/29/2017	3,550.00	(1,302)	2,248	General Plant / Other	-	-	-	-	-	-	-	3,550.00
7417	487917	PIPE LOCATOR RECEIVER	11/30/2017	3,166.17	(1,161)	2,005	General Plant / Other	-	-	-	-	-	-	-	3,166.17
7418	487918	PIPE LOCATOR TRANSMITTER	11/30/2017	2,778.67	(1,019)	1,760	General Plant / Other	-	-	-	-	-	-	-	2,778.67
7419	487919	VALVE OPERATOR	11/30/2017	7,195.00	(2,638)	4,557	General Plant / Other	-	-	-	-	-	-	-	7,195.00
7420	487920	BALLOON LIGHT	11/30/2017	3,939.42	(1,444)	2,495	General Plant / Other	-	-	-	-	-	-	-	3,939.42
7421	487921	BALLOON LIGHT	11/30/2017	3,939.42	(1,444)	2,495	General Plant / Other	-	-	-	-	-	-	-	3,939.42
7422	487922	BALLOON LIGHT	11/30/2017	3,939.42	(1,444)	2,495	General Plant / Other	-	-	-	-	-	-	-	3,939.42
7423	543009	WW WATERSET SPORTS COMPLEX	11/30/2017	676,124.12	(82,637)	593,487	Collection	-	-	-	-	676,124.12	-	-	-
7424	543013	WW VALRICO AWTIP CLARIFIER	11/30/2017	972,664.59	(118,881)	853,783	WTreatment	972,664.59	-	-	-	-	-	-	-
7425	543014	WW VALRICO AWTIP LIGHTING	11/30/2017	595,300.93	(72,759)	522,542	WWTreatment	-	-	-	595,300.93	-	-	-	-
7426	507881	EVERINA WATER MAIN REPLACEMENT	12/1/2017	1,362,574.41	(238,451)	1,124,124	Distribution	-	-	1,362,574.41	-	-	-	-	-
7427	591099	SWITCH CATALYST 12PT	12/4/2017	6,016.58	(2,106)	3,911	General Plant / Other	-	-	-	-	-	-	-	6,016.58
7428	591100	SWITCH CATALYST 12PT	12/4/2017	6,016.58	(2,106)	3,911	General Plant / Other	-	-	-	-	-	-	-	6,016.58
7429	591101	SWITCH CATALYST 24PT	12/4/2017	4,051.40	(1,418)	2,633	General Plant / Other	-	-	-	-	-	-	-	4,051.40
7430	591102	SWITCH CATALYST 24PT	12/4/2017	4,051.40	(1,418)	2,633	General Plant / Other	-	-	-	-	-	-	-	4,051.40
7431	536014	SANCTUARY AT ROCKY CREEK SR 15-0309 WASTEWATER	12/5/2017	12,201.14	(534)	11,667	General Plant / Other	-	-	-	-	-	-	-	12,201.14
7432	536038	WOODSPRING SUITES BRANDON SR 16-0091 WATER	12/5/2017	88,998.00	(3,894)	85,104	General Plant / Other	-	-	-	-	-	-	-	88,998.00
7433	536044	SANCTUARY AT ROCKY CREEK SR 15-0309 WATER	12/5/2017	20,806.83	(910)	19,897	General Plant / Other	-	-	-	-	-	-	-	20,806.83
7434	536016	SOUTH FORK TRACT O PH 2 SR 15-0002 WASTEWATER	12/6/2017	83,279.38	(3,643)	79,636	General Plant / Other	-	-	-	-	-	-	-	83,279.38
7435	536027	NORTHGATE SUBDIVISION PH 1 SR 15-0210 WASTEWATER	12/6/2017	543,808.76	(23,792)	520,017	Collection	-	-	-	-	543,808.76	-	-	-
7436	536030	NORTHGATE SUBDIVISION PH 1 SR 15-0210 WATER	12/6/2017	171,400.17	(7,499)	163,901	General Plant / Other	-	-	-	-	-	-	-	171,400.17
7437	536033	NORTHGATE SUBDIVISION PH 1 Office SR 15-0210 WATER	12/6/2017	132,688.50	(5,805)	126,883	General Plant / Other	-	-	-	-	-	-	-	132,688.50
7438	536036	SOUTH FORK TRACT O PH 2 SR 15-0002 WATER	12/6/2017	102,268.60	(4,474)	97,794	General Plant / Other	-	-	-	-	-	-	-	102,268.60
7439	536013	SANCTUARY AT CARROLLWOOD SR 15-0143 WASTEWATER	12/7/2017	9,263.52	(405)	8,858	General Plant / Other	-	-	-	-	-	-	-	9,263.52
7440	536029	SANCTUARY AT CARROLLWOOD SR 15-0143 WATER	12/7/2017	184,435.74	(8,069)	176,367	General Plant / Other	-	-	-	-	-	-	-	184,435.74
7441	536015	BRANDON ASSEMBLY OF GOD SR 14-0280 WASTEWATER	12/12/2017	74,315.00	(3,251)	71,064	General Plant / Other	-	-	-	-	-	-	-	74,315.00
7442	536021	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE OFF-SITE	12/13/2017	154,235.10	(6,748)	147,487	General Plant / Other	-	-	-	-	-	-	-	154,235.10
7443	536022	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE SR 16-004	12/13/2017	165,014.25	(7,219)	157,795	General Plant / Other	-	-	-	-	-	-	-	165,014.25
7444	536037	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE SR 16-004	12/13/2017	91,140.50	(3,987)	87,153	General Plant / Other	-	-	-	-	-	-	-	91,140.50
7445	536040	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE OFF-SITE	12/13/2017	74,087.75	(3,241)	70,846	General Plant / Other	-	-	-	-	-	-	-	74,087.75
7446	543016	WW LPS 133 18TH ST NW RUSKIN	12/14/2017	23,660.50	(2,760)	20,900	General Plant / Other	-	-	-	-	-	-	-	23,660.50
7447	545062	WW FY17 COUNTYWIDE MANHOLE REHAB	12/15/2017	12,285.76	(1,433)	10,853	General Plant / Other	-	-	-	-	-	-	-	12,285.76
7448	547036	CALF PATH ROAD FORCEMAIN	12/15/2017	24,737.19	(4,329)	20,408	General Plant / Other	-	-	-	-	-	-	-	24,737.19
7449	526984	VALRICO REPLACE DRIVES	12/17/2017	283,949.23	(33,127)	250,822	WWTreatment	-	-	-	283,949.23	-	-	-	-
7450	536023	TWIN CREEKS PH 1 & 2 SR 15-0054 WASTEWATER	12/20/2017	187,795.65	(8,216)	179,580	General Plant / Other	-	-	-	-	-	-	-	187,795.65
7451	536032	TWIN CREEKS PH 1 & 2 SR 15-0054 WATER	12/20/2017	142,171.50	(6,220)	135,952	General Plant / Other	-	-	-	-	-	-	-	142,171.50
7452	519977	TURBIDIMETER	12/21/2017	1,129.95	(395)	734	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7453	536043	CUBESMART SELF STORAGE OF RIVERVIEW SR 15-0224 15-0265 V	12/21/2017	37,377.50	(1,635)	35,742	General Plant / Other	-	-	-	-	-	-	-	37,377.50
7454	491932	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7455	491933	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7456	491934	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7457	491935	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7458	491936	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7459	491937	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7460	491938	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714									

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Water and Wastewater Impact and AGRF Fee Study

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Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
7481	542015	DIGESTION SYSTEM	12/31/2017	3,436.90	(1,203)	2,234	General Plant / Other	-	-	-	-	-	-	-	3,436.90
7482	543015	WW CW FORCEMENT TRANSMISSION	12/31/2017	401,488.90	(17,565)	383,924	WWTransmission	-	-	-	-	-	-	-	-
7483	543017	LPSS 804 2ND AVE NE RUSKIN	12/31/2017	20,067.24	(2,341)	17,726	General Plant / Other	-	-	-	-	-	-	401,488.90	-
7484	543018	LPSS 610 4TH AVE SE RUSKIN	12/31/2017	21,248.50	(2,479)	18,770	General Plant / Other	-	-	-	-	-	-	-	-
7485	543034	WW LPSS 202 6TH ST NE RUSKIN	12/31/2017	20,723.74	(2,418)	18,306	General Plant / Other	-	-	-	-	-	-	-	-
7486	543035	WW LPSS 113 S DOMINO DRIVE	12/31/2017	22,552.12	(2,631)	19,921	General Plant / Other	-	-	-	-	-	-	-	-
7487	543036	WW LPSS 305 6TH ST SW RUSKIN	12/31/2017	21,476.88	(2,506)	18,971	General Plant / Other	-	-	-	-	-	-	-	-
7488	543039	LPSS 5913 BASSA ST	12/31/2017	3,728.50	(435)	3,294	General Plant / Other	-	-	-	-	-	-	-	-
7489	543040	WW LPSS 5718 CAMP ST	12/31/2017	24,758.00	(2,888)	21,870	General Plant / Other	-	-	-	-	-	-	-	-
7490	543041	WW LPSS 125 21ST AVE SW	12/31/2017	25,151.00	(2,934)	22,217	General Plant / Other	-	-	-	-	-	-	-	-
7491	545041	WW RW NORTHDALE RECLAIMED WTM	12/31/2017	2,869,497.65	(125,541)	2,743,957	Reclaimed	-	-	-	-	-	-	-	-
7492	545044	WW CITRUS PARK WATER MAIN	12/31/2017	317,624.93	(13,896)	303,729	Collection	-	-	-	-	-	-	-	-
7493	545045	WW CHERRYWOOD AVE WATER MAIN EXT	12/31/2017	433,559.18	(18,968)	414,591	Distribution	-	-	-	-	-	-	-	-
7494	545046	WW WEST CREEK DRIVE WATER MAIN	12/31/2017	74,807.78	(3,273)	71,535	General Plant / Other	-	-	-	-	-	-	-	-
7495	545047	WM 2211 GRAND ISLE DRIVE	12/31/2017	98,758.91	(8,641)	90,118	General Plant / Other	-	-	-	-	-	-	-	-
7496	545054	FPID #436495-	12/31/2017	2,366,277.86	(103,525)	2,262,753	General Plant / Other	-	-	-	-	-	-	-	-
7497	547037	FY 16 RECLAIMED WATER	12/31/2017	3,734.02	(653)	3,081	General Plant / Other	-	-	-	-	-	-	-	-
7498	547040	LPSS 601 4TH AVE SW	12/31/2017	23,952.10	(2,794)	21,158	General Plant / Other	-	-	-	-	-	-	-	-
7499	547041	WW LPSS 1911 4TH ST SW	12/31/2017	23,777.00	(2,774)	21,003	General Plant / Other	-	-	-	-	-	-	-	-
7500	547042	WW LPSS 308 4TH ST SW	12/31/2017	23,747.00	(2,770)	20,977	General Plant / Other	-	-	-	-	-	-	-	-
7501	600102	WW FY17 UTILITY RELOCATION MASTER PLAN	12/31/2017	1,472,042.21	(64,402)	1,407,640	WWTransmission	-	-	-	-	-	-	-	-
7502	586112	TRIPLE CREEK VILLAGE SR 15-0258 WASTEWATER	1/3/2018	149,346.95	(6,223)	143,124	General Plant / Other	-	-	-	-	-	-	-	-
7503	586115	TRIPLE CREEK VILLAGE SR 15-0259 WASTEWATER	1/3/2018	203,452.75	(8,477)	194,976	General Plant / Other	-	-	-	-	-	-	-	-
7504	586120	TRIPLE CREEK VILLAGE SR 14-0230 WASTEWATER	1/3/2018	599,335.35	(24,972)	574,363	Collection	-	-	-	-	-	-	-	-
7505	586141	TRIPLE CREEK VILLAGE SR 15-0258 WATER	1/3/2018	114,603.80	(4,775)	109,829	General Plant / Other	-	-	-	-	-	-	-	-
7506	586142	TRIPLE CREEK VILLAGE SR 15-0259 WATER	1/3/2018	141,390.80	(5,891)	135,500	General Plant / Other	-	-	-	-	-	-	-	-
7507	586143	TRIPLE CREEK VILLAGE SR 14-0230 WATER	1/3/2018	171,828.00	(7,160)	164,669	General Plant / Other	-	-	-	-	-	-	-	-
7508	586101	WATERSSET - US 41 APOLLO BEACH SR 15-0241 WASTEWATER	1/4/2018	20,625.00	(859)	19,766	General Plant / Other	-	-	-	-	-	-	-	-
7509	586132	WATERSSET - US 41 APOLLO BEACH SR 15-0241 WATER	1/4/2018	49,600.00	(2,067)	47,533	General Plant / Other	-	-	-	-	-	-	-	-
7510	644113	WW PS LAKEVIEW MASTER 900922	1/4/2018	15,576.88	(2,596)	12,981	General Plant / Other	-	-	-	-	-	-	-	-
7511	586105	LAKESHORE OAKS SUBDIVISION FKA LAKESHORE RD SUB SR 14	1/16/2018	33,426.90	(1,393)	32,034	General Plant / Other	-	-	-	-	-	-	-	-
7512	586123	LAKESHORE OAKS SUBDIVISION FKA LAKESHORE RD SUB SR 14	1/16/2018	3,584.62	(149)	3,435	General Plant / Other	-	-	-	-	-	-	-	-
7513	586103	GRAND OAK GLEN SR 16-0143 WASTEWATER	1/17/2018	26,872.36	(1,120)	25,753	General Plant / Other	-	-	-	-	-	-	-	-
7514	586130	GRAND OAK GLEN SR 16-0143 WATER	1/17/2018	44,984.85	(1,874)	43,110	General Plant / Other	-	-	-	-	-	-	-	-
7515	519978	LINE STOPPING UNIT	1/18/2018	46,970.00	(15,657)	31,313	General Plant / Other	-	-	-	-	-	-	-	-
7516	513888	HAMMER BREAKER	1/19/2018	1,782.22	(594)	1,188	General Plant / Other	-	-	-	-	-	-	-	-
7517	518919	WELDER	1/19/2018	3,999.00	(1,333)	2,666	General Plant / Other	-	-	-	-	-	-	-	-
7518	586098	BLOOMINGDALE MEDICAL PLAZA SR 16-0309 WASTEWATER	1/23/2018	9,450.00	(394)	9,056	General Plant / Other	-	-	-	-	-	-	-	-
7519	586113	SYMMES COVE SR 15-0306 WASTEWATER	1/23/2018	150,683.00	(6,278)	144,405	General Plant / Other	-	-	-	-	-	-	-	-
7520	586134	SYMMES COVE SR 15-0306 WATER	1/23/2018	64,060.00	(2,669)	61,391	General Plant / Other	-	-	-	-	-	-	-	-
7521	514881	ICE MACHINE	1/25/2018	3,578.63	(1,193)	2,386	General Plant / Other	-	-	-	-	-	-	-	-
7522	518920	SAW	1/25/2018	2,220.00	(740)	1,480	General Plant / Other	-	-	-	-	-	-	-	-
7523	513889	CONCRETE SAW WALK BEHIND	1/26/2018	2,052.32	(684)	1,368	General Plant / Other	-	-	-	-	-	-	-	-
7524	646135	WWTP VAN DYKE SLUDGE HOLDING TANK REHAB	1/29/2018	317,037.61	(52,840)	264,198	WWTreatment	-	-	-	-	-	-	-	-
7525	518921	SPECTROPHOTOMETER	1/30/2018	8,456.49	(2,819)	5,638	General Plant / Other	-	-	-	-	-	-	-	-
7526	513890	METER SUSPENDED SOLID	1/31/2018	2,820.00	(940)	1,880	General Plant / Other	-	-	-	-	-	-	-	-
7527	514882	METER MULTIPROBE	1/31/2018	4,336.75	(1,446)	2,891	General Plant / Other	-	-	-	-	-	-	-	-
7528	514885	GAS DETECTOR	1/31/2018	2,161.22	(720)	1,441	General Plant / Other	-	-	-	-	-	-	-	-
7529	514886	GAS DETECTOR	1/31/2018	2,161.22	(720)	1,441	General Plant / Other	-	-	-	-	-	-	-	-
7530	517881	GENERATOR	1/31/2018	1,028.00	(343)	685	General Plant / Other	-	-	-	-	-	-	-	-
7531	517882	GENERATOR	1/31/2018	1,028.00	(343)	685	General Plant / Other	-	-	-	-	-	-	-	-
7532	518922	AIR COMPRESSOR	1/31/2018	5,724.99	(1,908)	3,817	General Plant / Other	-	-	-	-	-	-	-	-
7533	518923	DRILL PRESS FLOOR MTD	1/31/2018	3,753.67	(1,251)	2,502	General Plant / Other	-	-	-	-	-	-	-	-
7534	520978	VALVE OPERATOR	1/31/2018	4,428.84	(1,476)	2,953	General Plant / Other	-	-	-	-	-	-	-	-
7535	547043	WW LPSS 1011 10TH ST SW	1/31/2018	23,776.00	(2,642)	21,134	General Plant / Other	-	-	-	-	-	-	-	-
7536	547044	LPSS 627 OCEAN MIST CT	1/31/2018	24,872.50	(2,764)	22,109	General Plant / Other	-	-	-	-	-	-	-	-
7537	547045	WW LPSS 2020 7TH ST	1/31/2018	23,181.00	(2,576)	20,605	General Plant / Other	-	-	-	-	-	-	-	-
7538	547046	WW LPSS 1801 W SHELL POINT RD	1/31/2018	25,059.50	(2,784)	22,275	General Plant / Other	-	-	-	-	-	-	-	-
7539	547047	WW LPSS 5610 NORTH ST	1/31/2018	23,386.50	(2,599)	20,788	General Plant / Other	-	-	-	-	-	-	-	-
7540	547048	LPSS 704 SW OAK ST	1/31/2018	23,852.50	(2,650)	21,202	General Plant / Other	-	-	-	-	-	-	-	-
7541	553005	FLOW METER	1/31/2018	11,755.45	(3,918)	7,837	General Plant / Other	-	-	-	-	-	-	-	-
7542	553106	MICROSCOPE	1/31/2018	1,998.28	(666)	1,332	General Plant / Other	-	-	-	-	-	-	-	-
7543	586114	SHELL POINT RD SUB SR 16-0014 WASTEWATER	2/2/2018	154,174.93	(6,103)	148,072	General Plant / Other	-	-	-	-	-	-	-	-
7544	586137	SHELL POINT RD SUB SR 16-0014 WATER	2/2/2018	88,738.62	(3,513)	85,226	General Plant / Other	-	-	-	-	-	-	-	-
7545	586121	CARLTON LAKES WEST SR 16-0087 16-0088 WASTEWATER	2/6/2018	743,657.15	(29,436)	714,221	Collection	-	-	-	-	-	-	-	-
7546	586146	CARLTON LAKES WEST SR 16-0087 16-0088 WATER	2/6/2018	312,210.80	(12,358)	299,852	General Plant / Other	-	-	-	-	-	-	-	-
7547	638162	WW LPSS 1717 1ST ST SW RUSKIN	2/8/2018	6,350.50	(670)	5,680	General Plant / Other	-	-	-	-	-	-	-	-
7548	586096	HANDY STORAGE AKA PROGRESS PARK WASTEWATER	2/13/2018	1,624.00	(64)	1,560	General Plant / Other	-	-	-	-	-	-	-	-
7549	586124	HANDY STORAGE AKA PROGRESS PARK WATER	2/13/2018	7,933.30	(314)	7,619	General Plant / Other	-	-	-	-	-	-	-	-
7550	525977	COMPUTER LAPTOP 6700HQ	2/15/2018	1,722.53	(545)	1,177	General Plant / Other	-	-	-	-	-	-	-	-
7551	525978	COMPUTER LAPTOP 6700HQ	2/15/2018	1,722.53	(545)	1,177	General Plant / Other	-	-	-	-	-	-	-	-

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

							Water System			Wastewater System			Other		
No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTtransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7569	586119	FOREST BROOKE SR 14-0022 WASTEWATER	3/1/2018	577,680.00	(21,663)	556,017	Collection	-	-	-	-	577,680.00	-	-	-
7570	586126	CYPRESS CREEK SR 16-0265 WATER	3/1/2018	21,927.20	(822)	21,105	General Plant / Other	-	-	-	-	-	-	-	21,927.20
7571	586136	TRIPLE CREEK VILLAGE SR 14-0231 WATER	3/1/2018	79,502.00	(2,981)	76,521	General Plant / Other	-	-	-	-	-	-	-	79,502.00
7572	586138	FOREST BROOKE SR 14-0141 WATER	3/1/2018	95,219.00	(3,571)	91,648	General Plant / Other	-	-	-	-	-	-	-	95,219.00
7573	586144	WATERSSET SR 16-0228 WATER	3/1/2018	243,577.55	(10,472)	233,106	General Plant / Other	-	-	-	-	-	-	-	243,577.55
7574	586145	FOREST BROOKE SR 14-0022 WATER	3/1/2018	295,855.00	(11,095)	284,760	General Plant / Other	-	-	-	-	-	-	-	295,855.00
7575	586149	WATERSSET SR 16-0228 DRAINAGE	3/1/2018	203,732.80	(7,640)	196,093	General Plant / Other	-	-	-	-	-	-	-	203,732.80
7576	586107	TRIPLE CREEK VILLAGE SR 15-0257 WASTEWATER	3/2/2018	95,025.18	(3,563)	91,462	General Plant / Other	-	-	-	-	-	-	-	95,025.18
7577	586108	TRIPLE CREEK VILLAGE SR 15-0257 WASTEWATER	3/2/2018	113,836.85	(4,269)	109,568	General Plant / Other	-	-	-	-	-	-	-	113,836.85
7578	586131	TRIPLE CREEK VILLAGE SR 15-0257 WATER	3/2/2018	47,362.91	(1,776)	45,587	General Plant / Other	-	-	-	-	-	-	-	47,362.91
7579	586139	TRIPLE CREEK VILLAGE SR 15-0257 WATER	3/2/2018	95,685.00	(3,588)	92,097	General Plant / Other	-	-	-	-	-	-	-	95,685.00
7580	599104	WWTP VALRICO RAS PUMP REPLACEMENT	3/6/2018	2,090,160.59	(313,524)	1,776,637	WWTreatment	-	-	-	2,090,160.59	-	-	-	-
7581	599105	TATE LAKE RECLAIMED WATER MAIN RELOCATION	3/6/2018	670,533.84	(67,053)	603,480	Collection	-	-	-	-	670,533.84	-	-	-
7582	533033	CONCRETE SAW	3/12/2018	1,105.96	(332)	774	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7583	586007	WEST LAKE RESERVE AKA KEENE SUB SR 15-0129 WASTEWATER	3/14/2018	5,300.00	(199)	5,101	General Plant / Other	-	-	-	-	-	-	-	5,300.00
7584	586106	FOREST BROOKE SR 14-0143 WASTEWATER	3/14/2018	65,472.75	(2,455)	63,018	General Plant / Other	-	-	-	-	-	-	-	65,472.75
7585	586110	CARLTON LAKES WEST SR 16-0089 WASTEWATER	3/14/2018	143,818.60	(5,393)	138,425	General Plant / Other	-	-	-	-	-	-	-	143,818.60
7586	586128	FOREST BROOKE SR 14-0143 WATER	3/14/2018	35,756.25	(1,341)	34,415	General Plant / Other	-	-	-	-	-	-	-	35,756.25
7587	586133	WEST LAKE RESERVE AKA KEENE SUB SR 15-0129 WATER	3/14/2018	58,000.00	(2,175)	55,825	General Plant / Other	-	-	-	-	-	-	-	58,000.00
7588	586140	CARLTON LAKES WEST SR 16-0089 WATER	3/14/2018	97,143.55	(3,643)	93,501	General Plant / Other	-	-	-	-	-	-	-	97,143.55
7589	586102	CARRIAGE POINTE SOUTH SR 13-0084 WASTEWATER	3/15/2018	21,035.35	(789)	20,247	General Plant / Other	-	-	-	-	-	-	-	21,035.35
7590	586135	CARRIAGE POINTE SOUTH SR 13-0084 WATER	3/15/2018	72,570.65	(2,721)	69,849	General Plant / Other	-	-	-	-	-	-	-	72,570.65
7591	586118	FOREST BROOKE ACTIVE ADULT SR 16-0216, 16-0232, 15-0294 WA	3/16/2018	434,985.52	(16,312)	418,674	Distribution	-	-	434,985.52	-	-	-	-	-
7592	586148	FOREST BROOKE ACTIVE ADULT SR 16-0216, 16-0232, 15-0294 WA	3/16/2018	386,654	(14,285)	366,654	General Plant / Other	-	-	-	-	-	-	-	386,654
7593	586099	AVANT GARDE ACADEMY - WESTCHASE SR 16-0288 WASTEWATER	3/20/2018	16,508.00	(619)	15,889	General Plant / Other	-	-	-	-	-	-	-	16,508.00
7594	586127	AVANT GARDE ACADEMY - WESTCHASE SR 16-0288 WATER	3/20/2018	34,790.00	(1,305)	33,485	General Plant / Other	-	-	-	-	-	-	-	34,790.00
7595	586100	HABITAT FOR HUMANITY - RIDGEWOOD SR 17-0085 WASTEWATER	3/21/2018	20,035.53	(751)	19,284	General Plant / Other	-	-	-	-	-	-	-	20,035.53
7596	586125	HABITAT FOR HUMANITY - RIDGEWOOD SR 17-0085 WATER	3/21/2018	9,239.11	(346)	8,893	General Plant / Other	-	-	-	-	-	-	-	9,239.11
7597	599099	WW LPSS 5307 EDINA STREET WIMAUMA	3/21/2018	23,540.50	(883)	22,658	General Plant / Other	-	-	-	-	-	-	-	23,540.50
7598	542007	TRENCH SHIELD SYSTEM	3/22/2018	4,460.00	(1,338)	3,122	General Plant / Other	-	-	-	-	-	-	-	4,460.00
7599	543005	DRUM LOADER	3/22/2018	3,392.84	(1,018)	2,375	General Plant / Other	-	-	-	-	-	-	-	3,392.84
7600	535041	BLUEROV 2	3/23/2018	4,122.00	(1,237)	2,885	General Plant / Other	-	-	-	-	-	-	-	4,122.00
7601	542008	PLATE COMPACTOR	3/23/2018	3,665.81	(1,100)	2,566	General Plant / Other	-	-	-	-	-	-	-	3,665.81
7602	543006	MICROSCOPE	3/23/2018	1,996.06	(599)	1,398	General Plant / Other	-	-	-	-	-	-	-	1,996.06
7603	555100	RADIO PORTABLE	3/26/2018	1,923.83	(577)	1,347	General Plant / Other	-	-	-	-	-	-	-	1,923.83
7604	555101	RADIO PORTABLE	3/26/2018	1,923.83	(577)	1,347	General Plant / Other	-	-	-	-	-	-	-	1,923.83
7605	586122	BOYETTE PARK & MCMULLEN RD AKA GOOLSBY PROP SR 16-00	3/26/2018	847,106.15	(31,766)	815,340	Distribution	-	-	847,106.15	-	-	-	-	-
7606	586147	BOYETTE PARK & MCMULLEN RD AKA GOOLSBY PROP SR 16-00	3/26/2018	333,159.15	(12,493)	320,666	General Plant / Other	-	-	-	-	-	-	-	333,159.15
7607	556099	COMPUTER LAPTOP MACBOOK PRO	3/27/2018	2,599.00	(780)	1,819	General Plant / Other	-	-	-	-	-	-	-	2,599.00
7608	644112	WW PS 905018 TUDOR CHASE	3/27/2018	43,107.89	(6,466)	36,642	General Plant / Other	-	-	-	-	-	-	-	43,107.89
7609	542009	TRIPDOD AND WINCH	3/28/2018	5,338.90	(1,602)	3,737	General Plant / Other	-	-	-	-	-	-	-	5,338.90
7610	542010	TRIPDOD AND WINCH	3/28/2018	5,338.90	(1,602)	3,737	General Plant / Other	-	-	-	-	-	-	-	5,338.90
7611	542011	TAPPING MACHINE	3/28/2018	2,970.00	(891)	2,079	General Plant / Other	-	-	-	-	-	-	-	2,970.00
7612	542013	SAMPLER SEALER	3/29/2018	3,750.00	(1,125)	2,625	General Plant / Other	-	-	-	-	-	-	-	3,750.00
7613	542016	CART SHOVEL ALUMINUM	3/29/2018	1,000.00	(300)	700	General Plant / Other	-	-	-	-	-	-	-	1,000.00
7614	542017	CART SHOVEL ALUMINUM	3/29/2018	1,000.00	(300)	700	General Plant / Other	-	-	-	-	-	-	-	1,000.00
7615	542018	CART SHOVEL ALUMINUM	3/29/2018	1,000.00	(300)	700	General Plant / Other	-	-	-	-	-	-	-	1,000.00
7616	553110	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7617	553115	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7618	553116	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7619	553117	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7620	562096	WW RW WESTCHASE RWTM REPLACEMENT	3/30/2018	3,510,479.35	(351,048)	3,159,431	Reclaimed	-	-	-	-	-	-	3,510,479.35	-
7621	541007	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7622	541008	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7623	541009	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7624	541010	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7625	541011	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7626	545077	CAMERA SEWER	3/31/2018	9,500.00	(2,850)	6,650	General Plant / Other	-	-	-	-	-	-	-	9,500.00
7627	545078	LINE LOCATOR	3/31/2018	3,057.60	(917)	2,140	General Plant / Other	-	-	-	-	-	-	-	3,057.60
7628	545079	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7629	545080	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7630	545081	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7631	545082	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7632	545083	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7633	545084	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7634	545085	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7635	545086	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7636	545087	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7637	545088	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7638	545089	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7639	545090	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7640	545091	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7641	545092	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7642	553121	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7643	553122	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7644	553123	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7645	553124	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7646	553125	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7647	553126	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7648	553127	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7649	553128	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7650	553129	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7651	553130	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7652	553131	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7653	553132	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7654	553133	PUMP MUD 2 INCH	3/31/2018	1,3											

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7657	558097	WW LPSS 307 5TH AVE SE RUSKIN	3/31/2018	25,467.50	(2,547)	22,921	General Plant / Other	-	-	-	-	-	-	-	25,467.50
7658	558098	WW LPSS 103 W NORTH BRANCH	3/31/2018	21,972.50	(2,197)	19,775	General Plant / Other	-	-	-	-	-	-	-	21,972.50
7659	558099	WW LPSS 5453 NORTH ST	3/31/2018	19,517.65	(1,952)	17,566	General Plant / Other	-	-	-	-	-	-	-	19,517.65
7660	558100	WW LPSS 109 2ND ST SW	3/31/2018	19,175.00	(1,917)	17,258	General Plant / Other	-	-	-	-	-	-	-	19,175.00
7661	558101	WW LPSS 1707 1ST ST SE	3/31/2018	24,137.60	(2,414)	21,724	General Plant / Other	-	-	-	-	-	-	-	24,137.60
7662	558102	WW LPSS 103 E NORTH BRANCH	3/31/2018	24,072.50	(2,407)	21,665	General Plant / Other	-	-	-	-	-	-	-	24,072.50
7663	558103	WW LPSS 1618 7TH ST SW	3/31/2018	29,101.35	(2,910)	26,191	General Plant / Other	-	-	-	-	-	-	-	29,101.35
7664	558104	WW LPSS 305 6TH AVE NW	3/31/2018	24,087.00	(2,409)	21,678	General Plant / Other	-	-	-	-	-	-	-	24,087.00
7665	558105	LPSS 5903 VEL ST WIMAUMA	3/31/2018	47,275.00	(4,728)	42,548	General Plant / Other	-	-	-	-	-	-	-	47,275.00
7666	558106	LPSS 602 13TH ST SW	3/31/2018	23,959.50	(2,396)	21,564	General Plant / Other	-	-	-	-	-	-	-	23,959.50
7667	599098	FY17 RECLAIMED WATER	3/31/2018	135,156.34	(13,516)	121,641	General Plant / Other	-	-	-	-	-	-	-	135,156.34
7668	600103	WW EMILY & RUBY GRAV	3/31/2018	22,383.24	(839)	21,544	General Plant / Other	-	-	-	-	-	-	-	22,383.24
7669	638120	NATIONAL ADVERTISING COMPANY SR 16-0017 WASTEWATER	4/2/2018	24,100.20	(854)	23,247	General Plant / Other	-	-	-	-	-	-	-	24,100.20
7670	638123	WATERLEAF PH 5B SR 13-0223 WASTEWATER	4/3/2018	55,418.54	(1,963)	53,456	General Plant / Other	-	-	-	-	-	-	-	55,418.54
7671	638124	WATERLEAF PH 4C SR 13-0221 WASTEWATER	4/3/2018	64,062.79	(2,269)	61,794	General Plant / Other	-	-	-	-	-	-	-	64,062.79
7672	638137	SUNSHINE VILLAGE PH 3A & 4 SR 15-0214 WASTEWATER	4/3/2018	1,134,908.50	(40,195)	1,094,714	Collection	-	-	-	-	1,134,908.50	-	-	-
7673	638143	WATERLEAF PH 5B SR 13-0223 WATER	4/3/2018	50,081.17	(1,774)	48,307	General Plant / Other	-	-	-	-	-	-	-	50,081.17
7674	638145	WATERLEAF PH 4C SR 13-0221 WATER	4/3/2018	65,311.29	(2,313)	62,998	General Plant / Other	-	-	-	-	-	-	-	65,311.29
7675	638155	SUNSHINE VILLAGE PH 3A & 4 SR 15-0214 WATER	4/3/2018	776,465.00	(27,500)	748,965	Distribution	-	-	-	-	776,465.00	-	-	-
7676	599102	WW LPSS 115 S DOMINO DRIVE RUSKIN	4/9/2018	23,977.60	(2,265)	21,713	General Plant / Other	-	-	-	-	-	-	-	23,977.60
7677	638125	DG FARMS AKA SERENO PH 4B SR 13-0240 WASTEWATER	4/12/2018	65,590.67	(2,323)	63,268	General Plant / Other	-	-	-	-	-	-	-	65,590.67
7678	638141	DG FARMS AKA SERENO PH 4B SR 13-0240 WATER	4/12/2018	41,880.95	(1,483)	40,398	General Plant / Other	-	-	-	-	-	-	-	41,880.95
7679	638121	CASEY COVE ESTATES SR 06-0160 WASTEWATER	4/13/2018	30,500.00	(1,080)	29,420	General Plant / Other	-	-	-	-	-	-	-	30,500.00
7680	638138	CASEY COVE ESTATES SR 06-0160 WATER	4/13/2018	2,500.00	(89)	2,411	General Plant / Other	-	-	-	-	-	-	-	2,500.00
7681	638128	SOUT FORK TRACT P PH 3A SR 17-0108 WASTEWATER	4/16/2018	103,274.25	(3,658)	99,617	General Plant / Other	-	-	-	-	-	-	-	103,274.25
7682	638147	SOUTH FORK TRACT P PH 3A SR 17-0108 WATER	4/16/2018	80,281.75	(2,843)	77,438	General Plant / Other	-	-	-	-	-	-	-	80,281.75
7683	638136	TAHO WOODS SR 16-0225 WASTEWATER	4/18/2018	469,728.75	(16,636)	453,093	Collection	-	-	-	-	469,728.75	-	-	-
7684	638151	TAHO WOODS SR 16-0225 WATER	4/18/2018	173,422.00	(6,142)	167,280	General Plant / Other	-	-	-	-	-	-	-	173,422.00
7685	644114	WW PS FOREST HAVEN (DIESEL BACKUP PUMP & PIPING)	4/20/2018	255,189.18	(36,152)	219,037	Collection	-	-	-	-	255,189.18	-	-	-
7686	553007	PRESSURE WASHER TRAILER MTD	4/25/2018	4,545.00	(644)	3,901	General Plant / Other	-	-	-	-	-	-	-	4,545.00
7687	555097	PLOTTER	4/27/2018	24,005.00	(6,801)	17,204	General Plant / Other	-	-	-	-	-	-	-	24,005.00
7688	561096	LASER SHAFT ALIGNMENT	4/27/2018	9,035.00	(2,560)	6,475	General Plant / Other	-	-	-	-	-	-	-	9,035.00
7689	559096	TELEVISION 75 INCH	4/30/2018	3,923.80	(1,112)	2,812	General Plant / Other	-	-	-	-	-	-	-	3,923.80
7690	561099	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7691	561100	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7692	561101	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7693	561102	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7694	561103	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7695	561104	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7696	561105	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7697	561106	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7698	561107	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7699	561108	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7700	561109	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7701	561110	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7702	561111	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7703	561112	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7704	561113	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7705	561114	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7706	561115	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7707	561116	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7708	561117	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7709	561118	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7710	561119	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7711	561120	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7712	561121	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7713	561122	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7714	561123	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7715	561124	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7716	561125	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7717	561126	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7718	561127	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7719	561128	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7720	569096	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7721	569097	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7722	569098	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7723	569099	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7724	569100	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7725	569101	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,5									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7745	566119	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7746	566120	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7747	566121	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7748	566122	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7749	566123	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7750	566124	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7751	638127	RESERVE AT PRADERA PH 3 SR 16-0250 WASTEWATER	5/16/2018	100,486.54	(3,350)	97,137	General Plant / Other	-	-	-	-	-	-	-	100,486.54
7752	638148	RESERVE AT PRADERA PH 3 SR 16-0250 WATER	5/16/2018	92,628.69	(3,088)	89,541	General Plant / Other	-	-	-	-	-	-	-	92,628.69
7753	638163	WW LPSS 809 BLUE HERON BOULEVARD RUSKIN	5/20/2018	24,283.00	(2,158)	22,125	General Plant / Other	-	-	-	-	-	-	-	24,283.00
7754	570096	PRINTER M608DN	5/22/2018	1,149.08	(306)	843	General Plant / Other	-	-	-	-	-	-	-	1,149.08
7755	570150	COMPUTER LAPTOP 840	5/22/2018	1,068.32	(285)	783	General Plant / Other	-	-	-	-	-	-	-	1,068.32
7756	570206	COMPUTER LAPTOP 840	5/22/2018	1,068.32	(285)	783	General Plant / Other	-	-	-	-	-	-	-	1,068.32
7757	570225	COMPUTER LAPTOP 840	5/22/2018	1,068.32	(285)	783	General Plant / Other	-	-	-	-	-	-	-	1,068.32
7758	570247	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7759	570295	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7760	570305	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7761	570317	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7762	577098	RADAR GROUND SYSTEM W/RTC OPTION	5/22/2018	12,350.00	(3,293)	9,057	General Plant / Other	-	-	-	-	-	-	-	12,350.00
7763	577099	RADAR GROUND SYSTEM W/RTC OPTION	5/22/2018	12,350.00	(3,293)	9,057	General Plant / Other	-	-	-	-	-	-	-	12,350.00
7764	577100	RADAR GROUND SYSTEM W/CART	5/22/2018	10,700.00	(2,853)	7,847	General Plant / Other	-	-	-	-	-	-	-	10,700.00
7765	577101	RADAR GROUND SYSTEM W/CART	5/22/2018	10,700.00	(2,853)	7,847	General Plant / Other	-	-	-	-	-	-	-	10,700.00
7766	579097	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7767	579098	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7768	579099	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7769	579100	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7770	570100	PIPE LOCATOR TRANSMITTER	5/24/2018	2,656.14	(708)	1,948	General Plant / Other	-	-	-	-	-	-	-	2,656.14
7771	570101	PIPE LOCATOR TRANSMITTER	5/24/2018	2,656.14	(708)	1,948	General Plant / Other	-	-	-	-	-	-	-	2,656.14
7772	570102	PIPE LOCATOR RECEIVER	5/24/2018	4,614.63	(1,231)	3,384	General Plant / Other	-	-	-	-	-	-	-	4,614.63
7773	570103	PIPE LOCATOR RECEIVER	5/24/2018	4,614.63	(1,231)	3,384	General Plant / Other	-	-	-	-	-	-	-	4,614.63
7774	575096	EXCAVATOR	5/24/2018	98,452.00	(26,254)	72,198	General Plant / Other	-	-	-	-	-	-	-	98,452.00
7775	574135	WW LPSS 3217 W SHELLPOINT	5/30/2018	22,989.50	(3,065)	19,924	General Plant / Other	-	-	-	-	-	-	-	22,989.50
7776	599101	WW LPSS 409 6TH ST WIMAUMA	5/30/2018	23,282.50	(3,104)	20,178	General Plant / Other	-	-	-	-	-	-	-	23,282.50
7777	575101	ANALYZER MFC	5/31/2018	12,228.39	(3,261)	8,968	General Plant / Other	-	-	-	-	-	-	-	12,228.39
7778	576988	MANHOLE SMOKE BLOWER	5/31/2018	2,028.42	(541)	1,488	General Plant / Other	-	-	-	-	-	-	-	2,028.42
7779	578110	COMPUTER LAPTOP 840	5/31/2018	1,068.56	(285)	784	General Plant / Other	-	-	-	-	-	-	-	1,068.56
7780	580097	CAMERA POLE	5/31/2018	15,729.00	(4,194)	11,535	General Plant / Other	-	-	-	-	-	-	-	15,729.00
7781	580098	CAMERA SEWER	5/31/2018	9,753.74	(2,601)	7,153	General Plant / Other	-	-	-	-	-	-	-	9,753.74
7782	638131	THE OAKS AT SHADY CREEK PH 2 SR 14-0233 WASTEWATER	6/4/2018	157,214.70	(4,913)	152,302	General Plant / Other	-	-	-	-	-	-	-	157,214.70
7783	638152	THE OAKS AT SHADY CREEK PH 2 SR 14-0233 WATER	6/4/2018	201,707.20	(6,303)	195,404	General Plant / Other	-	-	-	-	-	-	-	201,707.20
7784	638130	ENCLAVE AT CHANNING PARK PH 2 SR 15-0112 WASTEWATER	6/5/2018	128,021.00	(4,001)	124,020	General Plant / Other	-	-	-	-	-	-	-	128,021.00
7785	638150	ENCLAVE AT CHANNING PARK PH 2 SR 15-0112 WATER	6/5/2018	101,003.95	(3,156)	97,848	General Plant / Other	-	-	-	-	-	-	-	101,003.95
7786	694112	WW FALKENBURG DS-1A DISCONNECT DRAINAGE VAULT	6/5/2018	177,426.76	(22,178)	155,248	WWTreatment	-	-	-	177,426.76	-	-	-	-
7787	638122	PARK BROOK NORTH SR 16-0201 WASTEWATER	6/14/2018	39,844.80	(1,245)	38,600	General Plant / Other	-	-	-	-	-	-	-	39,844.80
7788	638140	PARK BROOK NORTH SR 16-0201 WATER	6/14/2018	23,463.42	(733)	22,730	General Plant / Other	-	-	-	-	-	-	-	23,463.42
7789	591106	SCADA PARTS AND EQUIPMENT	6/20/2018	537,117.69	(134,279)	402,838	General Plant / Other	-	-	-	-	-	-	-	537,117.69
7790	638132	BAYBERRY WOODS SR 16-0117 WASTEWATER	6/21/2018	205,430.82	(6,420)	199,011	General Plant / Other	-	-	-	-	-	-	-	205,430.82
7791	638135	OAKMONT SUBDIVISION SR 16-0138 WASTEWATER	6/21/2018	442,793.87	(13,837)	428,957	Collection	-	-	-	-	442,793.87	-	-	-
7792	638144	BAYBERRY WOODS SR 16-0117 WATER	6/21/2018	54,767.59	(1,711)	53,056	General Plant / Other	-	-	-	-	-	-	-	54,767.59
7793	638154	OAKMONT SUBDIVISION SR 16-0138 WATER	6/21/2018	740,533.93	(23,142)	717,392	Distribution	-	-	740,533.93	-	-	-	-	-
7794	638134	WATERSSET BL & PASEO AL MAR BL CENT SEG PH 3B & 1 SR 16-01	6/26/2018	397,366.50	(12,418)	384,949	General Plant / Other	-	-	-	-	-	-	-	397,366.50
7795	638153	WATERSSET BL & PASEO AL MAR BL CENT SEG PH 3B & 1 SR 16-01	6/26/2018	218,489.25	(6,828)	211,661	General Plant / Other	-	-	-	-	-	-	-	218,489.25
7796	638157	WATERSSET BL & PASEO AL MAR BL CENTRAL SEG PH 3B & 1 SR	6/26/2018	890,090.83	(27,815)	862,276	Distribution	-	-	890,090.83	-	-	-	-	-
7797	596112	STAIRS W/LANDING FO OFFICE MEZZANINE	6/27/2018	4,590.00	(1,148)	3,443	General Plant / Other	-	-	-	-	-	-	-	4,590.00
7798	638126	HUNTCLIFF SUBDIVISION SR 16-0189 WASTEWATER	6/27/2018	69,841.00	(2,183)	67,658	General Plant / Other	-	-	-	-	-	-	-	69,841.00
7799	638133	KINGSWAY SOUTH ESTATES SR 17-0084 WASTEWATER	6/27/2018	228,795.23	(7,150)	221,645	General Plant / Other	-	-	-	-	-	-	-	228,795.23
7800	638142	HUNTCLIFF SUBDIVISION SR 16-0189 WATER	6/27/2018	43,062.00	(1,346)	41,716	General Plant / Other	-	-	-	-	-	-	-	43,062.00
7801	638146	KINGSWAY SOUTH ESTATES SR 17-0084 WATER	6/27/2018	71,086.68	(2,221)	68,865	General Plant / Other	-	-	-	-	-	-	-	71,086.68
7802	597125	COMPUTER LAPTOP 840	6/30/2018	1,193.30	(298)	895	General Plant / Other	-	-	-	-	-	-	-	1,193.30
7803	597128	COMPUTER LAPTOP 840	6/30/2018	1,193.30	(298)	895	General Plant / Other	-	-	-	-	-	-	-	1,193.30
7804	597139	COMPUTER LAPTOP 840	6/30/2018	1,193.30	(298)	895	General Plant / Other	-	-	-	-	-	-	-	1,193.30
7805	602096	CAMERA SEWER	6/30/2018	1,295.00	(324)	971	General Plant / Other	-	-	-	-	-	-	-	1,295.00
7806	602097	CAMERA SEWER	6/30/2018	1,295.00	(324)	971	General Plant / Other	-	-	-	-	-	-	-	1,295.00
7807	602098	DATA LOGGER SONDE	6/30/2018	1,405.00	(351)	1,054	General Plant / Other	-	-	-	-	-	-	-	1,405.00
7808	610120	WM 330 Providence Road	6/30/2018	31,230.95	(1,952)	29,279	General Plant / Other	-	-	-	-	-	-	-	31,230.95
7809	610128	WW PS VAN DYKE RW	6/30/2018	87,821.15	(7,318)	80,503	General Plant / Other	-	-	-	-	-	-	-	87,821.15
7810	610129	WW PS LITHIA JOCKEY RW	6/30/2018	15,428.86	(1,286)	14,143	General Plant / Other	-	-	-	-	-	-	-	15,428.86
7811	610130	WW PS VALRICO RW	6/30/2018	131,565.99	(10,964)	120,602	Collection	-	-	-	-	-	-	-	-
7812	610131	WW PS FALKENBURG RW	6/30/2018	313,816.18	(26,151)	287,665	Reclaimed	-	-	-	-	-			

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7833	664219	TALAVERA SUBDIVISION SR 13-0251 WATER	7/19/2018	113,960.00	(3,324)	110,636	General Plant / Other	-	-	-	-	-	-	-	113,960.00
7834	616101	LUBE CHECKER KIT	7/24/2018	2,214.64	(517)	1,698	General Plant / Other	-	-	-	-	-	-	-	2,214.64
7835	616102	LUBE CHECKER KIT	7/24/2018	2,214.63	(517)	1,698	General Plant / Other	-	-	-	-	-	-	-	2,214.63
7836	619101	BALLOON LIGHT	7/24/2018	3,395.00	(792)	2,603	General Plant / Other	-	-	-	-	-	-	-	3,395.00
7837	664210	CREEL WAREHOUSE SR 15-0303 WASTEWATER	7/24/2018	5,738.00	(167)	5,571	General Plant / Other	-	-	-	-	-	-	-	5,738.00
7838	664220	FALKENBURG RD EXTENSION SR 10-0051 WATER	7/24/2018	108,534.78	(3,166)	105,369	WTreatment	108,534.78	-	-	-	-	-	-	-
7839	664228	WASHED UP SEFFNER SR 16-0239 WATER	7/24/2018	28,256.00	(824)	27,432	General Plant / Other	-	-	-	-	-	-	-	28,256.00
7840	664231	CREEL WAREHOUSE SR 15-0303 WATER	7/24/2018	3,138.00	(92)	3,046	General Plant / Other	-	-	-	-	-	-	-	3,138.00
7841	664202	HICKORY BREEZE SUB (FKA RHODINE RD/BOYETTE RD) SR 16-0	7/25/2018	95,477.39	(2,785)	92,693	General Plant / Other	-	-	-	-	-	-	-	95,477.39
7842	664226	HICKORY BREEZE SUB (FKA RHODINE RD/BOYETTE RD) SR 16-0	7/25/2018	57,757.80	(1,685)	56,073	General Plant / Other	-	-	-	-	-	-	-	57,757.80
7843	619103	BALLOON LIGHT	7/26/2018	3,395.00	(792)	2,603	General Plant / Other	-	-	-	-	-	-	-	3,395.00
7844	664193	FREEDOM RIDGE SR 10-0079 WASTEWATER	7/26/2018	408,748.34	(11,922)	396,827	General Plant / Other	-	-	-	-	-	-	-	408,748.34
7845	664215	FREEDOM RIDGE SR 10-0079 WATER	7/26/2018	139,631.01	(4,073)	135,558	General Plant / Other	-	-	-	-	-	-	-	139,631.01
7846	619137	FLOW METER KIT	7/27/2018	1,201.82	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.82
7847	619138	FLOW METER KIT	7/27/2018	1,201.82	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.82
7848	619139	FLOW METER KIT	7/27/2018	1,201.82	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.82
7849	619140	FLOW METER KIT	7/27/2018	1,201.80	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.80
7850	664203	CAMDEN WOODS PH 3 SR 17-0168 WASTEWATER	7/30/2018	79,503.65	(2,319)	77,185	General Plant / Other	-	-	-	-	-	-	-	79,503.65
7851	664229	CAMDEN WOODS PH 3 SR 17-0168 WATER	7/30/2018	27,681.01	(807)	26,874	General Plant / Other	-	-	-	-	-	-	-	27,681.01
7852	610122	WW LPSS 410 15TH ST NE	7/31/2018	23,991.75	(1,866)	22,126	General Plant / Other	-	-	-	-	-	-	-	23,991.75
7853	610123	WW LPSS 105 2ND AVE SE	7/31/2018	24,356.50	(1,894)	22,462	General Plant / Other	-	-	-	-	-	-	-	24,356.50
7854	610124	WW LPSS 304 5TH AVE NW	7/31/2018	24,043.50	(1,870)	22,173	General Plant / Other	-	-	-	-	-	-	-	24,043.50
7855	610125	WW LPSS 121 24TH AVE SW	7/31/2018	24,963.00	(1,942)	23,021	General Plant / Other	-	-	-	-	-	-	-	24,963.00
7856	610126	WW LPSS 503 5TH AVE SE	7/31/2018	24,009.00	(1,867)	22,142	General Plant / Other	-	-	-	-	-	-	-	24,009.00
7857	615102	ANALYZER PORTABLE PARALLEL	7/31/2018	2,922.06	(682)	2,240	General Plant / Other	-	-	-	-	-	-	-	2,922.06
7858	615103	ANALYZER PORTABLE PARALLEL	7/31/2018	2,922.06	(682)	2,240	General Plant / Other	-	-	-	-	-	-	-	2,922.06
7859	616096	STORAGE ARRAY	7/31/2018	95,557.43	(22,297)	73,261	General Plant / Other	-	-	-	-	-	-	-	95,557.43
7860	616097	TELEVISION 75 INCH	7/31/2018	2,299.99	(537)	1,763	General Plant / Other	-	-	-	-	-	-	-	2,299.99
7861	616103	STORAGE ARRAY	7/31/2018	30,367.18	(7,086)	23,282	General Plant / Other	-	-	-	-	-	-	-	30,367.18
7862	616104	STORAGE ARRAY	7/31/2018	30,367.18	(7,086)	23,282	General Plant / Other	-	-	-	-	-	-	-	30,367.18
7863	617097	TRAILER	7/31/2018	7,990.32	(932)	7,058	General Plant / Other	-	-	-	-	-	-	-	7,990.32
7864	619105	LINE LOCATOR	7/31/2018	1,745.49	(407)	1,338	General Plant / Other	-	-	-	-	-	-	-	1,745.49
7865	619106	PIPE CUTTER	7/31/2018	7,456.51	(1,740)	5,717	General Plant / Other	-	-	-	-	-	-	-	7,456.51
7866	619107	PIPE CUTTER	7/31/2018	7,456.51	(1,740)	5,717	General Plant / Other	-	-	-	-	-	-	-	7,456.51
7867	619144	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7868	619145	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7869	619146	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7870	619147	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7871	634097	SWITCH CATALYST 2960 48P	7/31/2018	3,726.18	(869)	2,857	General Plant / Other	-	-	-	-	-	-	-	3,726.18
7872	634106	WW LPSS 1818 SAFFOLD PARK DR	7/31/2018	23,776.50	(1,849)	21,927	General Plant / Other	-	-	-	-	-	-	-	23,776.50
7873	634107	WW LPSS 3430 W SHELLPOINT DR	7/31/2018	24,102.25	(1,875)	22,228	General Plant / Other	-	-	-	-	-	-	-	24,102.25
7874	634114	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7875	634115	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7876	634116	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7877	634117	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7878	634118	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7879	634119	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7880	634120	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7881	634121	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7882	634122	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7883	634123	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7884	634124	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7885	634125	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7886	634126	SWITCH IE 2000 8P	7/31/2018	2,988.00	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.00
7887	634127	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7888	634128	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7889	634129	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7890	634130	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7891	634131	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7892	634132	SWITCH IE 4000 4P	7/31/2018	2,221.77	(518)	1,703	General Plant / Other	-	-	-	-	-	-	-	2,221.77
7893	634133	SWITCH IE 4000 4P	7/31/2018	2,221.77	(518)	1,703	General Plant / Other	-	-	-	-	-	-	-	2,221.77
7894	634134	SWITCH IE 4000 8P	7/31/2018	2,301.40	(537)	1,764	General Plant / Other	-	-	-	-	-	-	-	2,301.40
7895	634135	SWITCH IE 4000 8P	7/31/2018	2,301.40	(537)	1,764	General Plant / Other	-	-	-	-	-	-	-	2,301.40
7896	634139	SWITCH CATALYST 3850 48P	7/31/2018	7,369.67	(1,720)	5,650	General Plant / Other	-	-	-	-	-	-	-	7,369.67
7897	634140	SWITCH CATALYST 3850 48P	7/31/2018	7,369.67	(1,720)	5,650	General Plant / Other	-	-	-	-	-	-	-	7,369.67
7898	634141	SWITCH CATALYST 3850 24P	7/31/2018	4,069.90	(950)	3,120	General Plant / Other	-	-	-	-	-	-	-	4,069.90
7899	634142	SWITCH CATALYST 3850 24P	7/31/2018	4,069.90	(950)	3,120	General Plant / Other	-	-	-	-	-	-	-	4,069.90
7900	634143	SWITCH CATALYST 3850 12P	7/31/2018	6,129.58	(1,430)	4,699	General Plant / Other	-	-	-	-	-	-	-	6,129.58
7901	634144	SWITCH CATALYST 3850 12P	7/31/2018	6,129.58	(1,430)	4,69									

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
7921	664201	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 2 SR 16-01	8/6/2018	116,097.18	(3,144)	112,953	General Plant / Other	-	-	-	-	-	-	-	116,097.18
7922	664213	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 2 SR 16-01	8/6/2018	196,890.00	(5,332)	191,558	General Plant / Other	-	-	-	-	-	-	-	196,890.00
7923	664232	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 2 SR 16-01	8/6/2018	225,330.00	(6,103)	219,227	General Plant / Other	-	-	-	-	-	-	-	225,330.00
7924	694118	FALKENBURG OIL STORAGE AREA	8/6/2018	84,649.72	(6,114)	78,536	General Plant / Other	-	-	-	-	-	-	-	84,649.72
7925	638161	VAN DYKE AERATION DITCHES RW PIPELINE REPLC	8/8/2018	284,453.92	(7,704)	276,750	General Plant / Other	-	-	-	-	-	-	-	284,453.92
7926	664198	TRIPLE CREEK PH 2, VILLAGE E3 SR 14-0232 WASTEWATER	8/13/2018	209,352.20	(5,670)	203,682	General Plant / Other	-	-	-	-	-	-	-	209,352.20
7927	664214	TRIPLE CREEK PH 2, VILLAGE E3 SR 14-0232 WATER	8/13/2018	158,593.00	(4,295)	154,298	General Plant / Other	-	-	-	-	-	-	-	158,593.00
7928	617098	TRUCK F150	8/14/2018	30,679.00	(6,647)	24,032	General Plant / Other	-	-	-	-	-	-	-	30,679.00
7929	617099	TRUCK F150	8/14/2018	30,679.00	(6,647)	24,032	General Plant / Other	-	-	-	-	-	-	-	30,679.00
7930	664197	OAK CREEK PARCEL 8 PH 1 SR 16-0290 WASTEWATER	8/14/2018	212,317.99	(5,750)	206,568	General Plant / Other	-	-	-	-	-	-	-	212,317.99
7931	664204	OAK CREEK PARCEL 8 PH 2 SR 17-0181 WASTEWATER	8/14/2018	54,088.91	(1,465)	52,624	General Plant / Other	-	-	-	-	-	-	-	54,088.91
7932	664205	KIDS COMMUNITY COLLEGE HIGH SCHOOL SR 16-0303 WASTEW	8/14/2018	31,155.00	(844)	30,311	General Plant / Other	-	-	-	-	-	-	-	31,155.00
7933	664216	OAK CREEK PARCEL 8 PH 1 SR 16-0290 WATER	8/14/2018	139,090.88	(3,767)	135,324	General Plant / Other	-	-	-	-	-	-	-	139,090.88
7934	664223	KIDS COMMUNITY COLLEGE HIGH SCHOOL SR 16-0303 WATER	8/14/2018	62,985.00	(1,706)	61,279	General Plant / Other	-	-	-	-	-	-	-	62,985.00
7935	664225	OAK CREEK PARCEL 8 PH 2 SR 17-0181 WATER	8/14/2018	59,763.11	(1,619)	58,144	General Plant / Other	-	-	-	-	-	-	-	59,763.11
7936	618096	TRUCK F150	8/15/2018	27,816.33	(6,027)	21,789	General Plant / Other	-	-	-	-	-	-	-	27,816.33
7937	618097	TRUCK F150	8/15/2018	27,816.33	(6,027)	21,789	General Plant / Other	-	-	-	-	-	-	-	27,816.33
7938	618098	TRUCK F150	8/15/2018	27,816.33	(6,027)	21,789	General Plant / Other	-	-	-	-	-	-	-	27,816.33
7939	618099	TRUCK F150	8/15/2018	32,446.33	(7,030)	25,416	General Plant / Other	-	-	-	-	-	-	-	32,446.33
7940	628096	COMPUTER LAPTOP MACBOOK PRO	8/17/2018	4,601.20	(997)	3,604	General Plant / Other	-	-	-	-	-	-	-	4,601.20
7941	634136	ROUTER ISR 4321	8/18/2018	3,828.43	(829)	2,999	General Plant / Other	-	-	-	-	-	-	-	3,828.43
7942	634137	ROUTER ISR 4321	8/18/2018	3,828.43	(829)	2,999	General Plant / Other	-	-	-	-	-	-	-	3,828.43
7943	634138	ROUTER ISR 4321	8/18/2018	3,828.44	(829)	2,999	General Plant / Other	-	-	-	-	-	-	-	3,828.44
7944	627099	COMPUTER LAPTOP 840	8/20/2018	1,360.30	(295)	1,066	General Plant / Other	-	-	-	-	-	-	-	1,360.30
7945	664206	LA COLLINA PH 3 SR 14-0116 WASTEWATER	8/20/2018	27,252.25	(738)	26,514	General Plant / Other	-	-	-	-	-	-	-	27,252.25
7946	664222	LA COLLINA PH 3 SR 14-0116 WATER	8/20/2018	79,903.66	(2,164)	77,740	General Plant / Other	-	-	-	-	-	-	-	79,903.66
7947	623103	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7948	623104	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7949	623105	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7950	623106	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7951	623107	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7952	664192	LUCAYA LAKE CLUB PH 3 SR 16-0223 WASTEWATER	8/22/2018	918,590.05	(24,878)	893,712	Collection	-	-	-	-	918,590.05	-	-	-
7953	664211	LUCAYA LAKE CLUB PH 3 SR 16-0223 WATER	8/22/2018	243,028.00	(6,582)	236,446	General Plant / Other	-	-	-	-	-	-	-	243,028.00
7954	694117	CWEFOW COUNTYWIDE POT WA EX PRO	8/24/2018	3,842.02	(104)	3,738	General Plant / Other	-	-	-	-	-	-	-	3,842.02
7955	628102	ANALYZER	8/27/2018	2,922.06	(633)	2,289	General Plant / Other	-	-	-	-	-	-	-	2,922.06
7956	634111	ENCLOSURE SYNERGY 12000	8/28/2018	22,221.66	(4,815)	17,407	General Plant / Other	-	-	-	-	-	-	-	22,221.66
7957	634112	ENCLOSURE SYNERGY 12000	8/28/2018	22,221.66	(4,815)	17,407	General Plant / Other	-	-	-	-	-	-	-	22,221.66
7958	634113	ENCLOSURE SYNERGY 12000	8/28/2018	37,269.32	(8,075)	29,194	General Plant / Other	-	-	-	-	-	-	-	37,269.32
7959	638160	WW LPSS 5715 CAMP STREET WIMAUMA	8/28/2018	23,773.00	(1,717)	22,056	General Plant / Other	-	-	-	-	-	-	-	23,773.00
7960	631101	ARROW BOARD	8/31/2018	4,961.84	(538)	4,424	General Plant / Other	-	-	-	-	-	-	-	4,961.84
7961	632102	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7962	632103	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7963	632104	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7964	632105	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7965	632106	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7966	632107	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7967	634099	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7968	634100	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7969	634101	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7970	635096	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7971	650123	WATER MAIN FLUSHER	8/31/2018	2,673.50	(579)	2,094	General Plant / Other	-	-	-	-	-	-	-	2,673.50
7972	650124	WATER MAIN FLUSHER	8/31/2018	2,673.50	(579)	2,094	General Plant / Other	-	-	-	-	-	-	-	2,673.50
7973	664196	PARK CREEK PH 3B-2, 3C SR 13-0127 14-0180 WASTEWATER	8/31/2018	241,734.37	(6,547)	235,187	General Plant / Other	-	-	-	-	-	-	-	241,734.37
7974	664207	PARK CREEK PH 3A SR 13-0125 WASTEWATER	8/31/2018	12,022.84	(326)	11,697	General Plant / Other	-	-	-	-	-	-	-	12,022.84
7975	664217	PARK CREEK PH 3B-2, 3C SR 13-0127 14-0180 WATER	8/31/2018	131,460.90	(3,560)	127,900	General Plant / Other	-	-	-	-	-	-	-	131,460.90
7976	664230	PARK CREEK PH 3A SR 13-0125 WATER	8/31/2018	12,290.40	(333)	11,957	General Plant / Other	-	-	-	-	-	-	-	12,290.40
7977	694114	WW LPSS 415 4TH AVE SE	9/11/2018	24,810.75	(1,654)	23,157	General Plant / Other	-	-	-	-	-	-	-	24,810.75
7978	637097	SWITCH IE 2000	9/12/2018	1,745.86	(349)	1,397	General Plant / Other	-	-	-	-	-	-	-	1,745.86
7979	664195	OAK CREEK PARCEL 9 SR 16-0294 WASTEWATER	9/12/2018	267,598.85	(6,690)	260,909	General Plant / Other	-	-	-	-	-	-	-	267,598.85
7980	664218	OAK CREEK PARCEL 9 SR 16-0294 WATER	9/12/2018	130,091.95	(3,252)	126,840	General Plant / Other	-	-	-	-	-	-	-	130,091.95
7981	694115	LPSS 610 SHEFFIELD AVE	9/12/2018	3,198.50	(213)	2,985	General Plant / Other	-	-	-	-	-	-	-	3,198.50
7982	664209	SWEETWATER APARTMENTS OFF-SITE SR 16-0301 WASTEWATER	9/13/2018	5,976.00	(149)	5,827	General Plant / Other	-	-	-	-	-	-	-	5,976.00
7983	639109	FORKLIFT	9/15/2018	33,667.00	(6,733)	26,934	General Plant / Other	-	-	-	-	-	-	-	33,667.00
7984	664200	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 1 SR 16-01	9/18/2018	134,522.21	(3,363)	131,159	General Plant / Other	-	-	-	-	-	-	-	134,522.21
7985	664224	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 1 SR 16-01	9/18/2018	62,260.56	(1,557)	60,704	General Plant / Other	-	-	-	-	-	-	-	62,260.56
7986	664233	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 1 SR 16-01	9/18/2018	53,137.41	(1,328)	51,809	General Plant / Other	-	-	-	-	-	-	-	53,137.41
7987	694116	WW PS REHABILITATION CS AND S	9/18/2018	154,862.46	(15,486)	139,376	Collection	-	-	-	-	154,862.46	-	-	-

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8009	646151	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8010	646152	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8011	646153	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8012	646154	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8013	646155	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8014	646156	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8015	646157	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8016	646158	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8017	646159	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8018	646160	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8019	648110	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8020	650105	EXCAVATOR	9/26/2018	46,790.00	(9,358)	37,432	General Plant / Other	-	-	-	-	-	-	-	46,790.00
8021	650106	TRUCK F350	9/26/2018	53,867.13	(10,773)	43,094	General Plant / Other	-	-	-	-	-	-	-	53,867.13
8022	650107	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8023	650108	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8024	650109	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8025	650110	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8026	650111	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8027	650112	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8028	650113	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8029	650114	SECURITY CAMERAS PU TECO RD	9/26/2018	49,442.02	(9,888)	39,554	General Plant / Other	-	-	-	-	-	-	-	49,442.02
8030	650119	TRUCK F150	9/27/2018	25,865.00	(5,173)	20,692	General Plant / Other	-	-	-	-	-	-	-	25,865.00
8031	654103	PLATFORM TRUCK	9/27/2018	4,999.00	(1,000)	3,999	General Plant / Other	-	-	-	-	-	-	-	4,999.00
8032	654104	HYDRAULIC POWER UNIT	9/27/2018	6,032.35	(1,206)	4,826	General Plant / Other	-	-	-	-	-	-	-	6,032.35
8033	654389	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8034	654390	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8035	654391	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8036	654392	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8037	654393	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8038	655096	LITHIA WATER PLANT SECURITY CAMERAS	9/27/2018	127,111.08	(25,422)	101,689	WWTreatment	127,111.08	-	-	-	-	-	-	-
8039	654449	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8040	654450	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8041	654451	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8042	654452	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8043	651185	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8044	651190	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8045	651191	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8046	651192	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8047	651194	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8048	651196	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8049	651197	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8050	651198	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8051	651199	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8052	651201	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8053	651202	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8054	651205	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8055	694129	DAVID DR WM UPGRADE	10/1/2018	228,040.09	(13,936)	214,104	Distribution	-	-	228,040.09	-	-	-	-	-
8056	724118	NWRWF FILTER BACKWASH BLOWERS REPLACEMENT	10/1/2018	223,766.90	(13,675)	210,092	WWTreatment	-	-	-	223,766.90	-	-	-	-
8057	724119	VAN DYKE FILTER ACTUATOR VALVES REPLACEMENT	10/1/2018	136,453.74	(3,127)	133,327	WWTreatment	-	-	-	136,453.74	-	-	-	-
8058	724120	COPPERTREE FM REPLACEMENT	10/1/2018	12,354.06	(755)	11,599	General Plant / Other	-	-	-	-	-	-	-	12,354.06
8059	724121	REGENTS PARK FORCEMAIN	10/1/2018	400,267.52	(24,461)	375,807	WWTransmission	-	-	-	-	-	400,267.52	-	-
8060	724122	MLK # 2 PUMP STATION REHABILITATION	10/1/2018	200,096.47	(12,228)	187,868	WWTransmission	-	-	-	-	-	200,096.47	-	-
8061	724123	FAIRVIEW PARK DRIVE PUMP STATION REHABILITATION	10/1/2018	105,134.93	(6,425)	98,710	Distribution	-	-	105,134.93	-	-	-	-	-
8062	724124	REGENTS PARK #2 PS REHAB	10/1/2018	186,773.05	(11,414)	175,359	Collection	-	-	-	-	186,773.05	-	-	-
8063	724125	REGENTS PARK #3 PS REHAB	10/1/2018	211,908.85	(12,950)	198,959	Collection	-	-	-	-	211,908.85	-	-	-
8064	724126	VALRICO ALUM PUMPS REPL	10/1/2018	16,936.40	(1,035)	15,901	General Plant / Other	-	-	-	-	-	-	-	16,936.40
8065	724127	CRYSTAL GROVE PS FM REPLACEMENT	10/1/2018	19,980.38	(1,221)	18,759	General Plant / Other	-	-	-	-	-	-	-	19,980.38
8066	725129	SUMMERFIELD RWPS BYPASS	10/1/2018	4,297.15	(263)	4,035	General Plant / Other	-	-	-	-	-	-	-	4,297.15
8067	725130	NINE EAGLES GOLF COURSE METER REPLACEMENT	10/1/2018	2,715.00	(166)	2,549	General Plant / Other	-	-	-	-	-	-	-	2,715.00
8068	725131	VAN DYKE RW MOTORIZED CONTROL VALVE REPLACEMENT	10/1/2018	45,800.25	(8,397)	37,404	General Plant / Other	-	-	-	-	-	-	-	45,800.25
8069	725132	BUCKHORN PLC REPLACEMENT	10/1/2018	2,198.54	(134)	2,064	General Plant / Other	-	-	-	-	-	-	-	2,198.54
8070	725133	FRO EGRET CROSSING 903121 ABS TO FLYGT CONVERSION	10/1/2018	9,418.00	(1,727)	7,691	General Plant / Other	-	-	-	-	-	-	-	9,418.00
8071	725134	FRO SHOALS LANDING CONVERSION TO FLYGT FROM ABS PUM	10/1/2018	10,806.41	(1,981)	8,825	General Plant / Other	-	-	-	-	-	-	-	10,806.41
8072	725135	3419 SR 60 E	10/1/2018	256.05	(6)	250	General Plant / Other	-	-	-	-	-	-	-	256.05
8073	725136	6520 US 301	10/1/2018	256.05	(6)	250	General Plant / Other	-	-	-	-	-	-	-	256.05
8074	725138	PUBLIC UTILITIES SCADA NETWORK AND SUPPORT (MASTER PR	10/1/2018	192,300.58	(35,255)	157,045	General Plant / Other	-	-	-	-	-	-	-	192,300.58
8075	725139	BACKFLOW UPGRADE PROGRAM (MASTER PROJECT)	10/1/2018	650,801.01	(39,771)	611,030	Distribution	-	-	650,801.01	-	-	-	-	-
8076	726119	WW PS PUMP STATION ELECTRICAL PANEL	10/1/2018	497,236.60	(91,160)	406,077	Collection	-	-	-	-	497,236.60	-	-	-
8077	726121	WW PW BOYETTE & RHODINE	10/1/2018	48,615.19	(2,971)	45,644	General Plant / Other	-	-	-	-	-	-	-	48,615.19
8078	731116	LITHIA SCADA HARDWARE UPGRADE	10/1/2018	77,931.79	(14,287)	63,644	General Plant / Other	-	-	-	-	-	-	-	77,931.79
8079	731117														

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Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
8097	733121	WWTP RIVER OAKS POLY TANKS PROBES	10/1/2018	74,037.92	(13,574)	60,464	General Plant / Other	-	-	-	-	-	-	-	74,037.92
8098	733122	WW CW TP VALVES REPL	10/1/2018	109,305.65	(10,020)	99,286	WWTreatment	-	-	-	109,305.65	-	-	-	-
8099	733123	WW S CNTY ODOR CONTROL UNIT	10/1/2018	303,544.00	(55,650)	247,894	WWTreatment	-	-	-	303,544.00	-	-	-	-
8100	733124	WW RIVER OAKS BLEACH TANKS REPL	10/1/2018	151,711.45	(5,563)	146,149	Collection	-	-	-	-	151,711.45	-	-	-
8101	733125	WW NWRWRF NW DECHLOR FLOW REPLC	10/1/2018	103,077.35	(18,898)	84,180	WWTreatment	-	-	-	103,077.35	-	-	-	-
8102	733126	WW BMF UPS SYSTEM FOR CENTRIFUGES	10/1/2018	12,693.82	(2,327)	10,367	General Plant / Other	-	-	-	-	-	-	-	12,693.82
8103	733127	WW TP VALRICO LS #1 REHAB	10/1/2018	249,605.94	(15,254)	234,352	WWTreatment	-	-	-	249,605.94	-	-	-	-
8104	734116	WW TP COUNTYWIDE ASSET TAG PRINTER	10/1/2018	17,069.38	(1,565)	15,505	General Plant / Other	-	-	-	-	-	-	-	17,069.38
8105	734117	WW PS FRO ALAFIA PS	10/1/2018	9,778.00	(896)	8,882	General Plant / Other	-	-	-	-	-	-	-	9,778.00
8106	738116	WW 902506 FOREST BREEZE PS REHAB	10/1/2018	19,995.61	(1,833)	18,163	General Plant / Other	-	-	-	-	-	-	-	19,995.61
8107	738117	WW 902522 WHEELER RD PS REHAB	10/1/2018	20,703.00	(1,898)	18,805	General Plant / Other	-	-	-	-	-	-	-	20,703.00
8108	738118	WW P CARD JOBS NE NW C	10/1/2018	74,318.65	(6,813)	67,506	General Plant / Other	-	-	-	-	-	-	-	74,318.65
8109	738119	WW OAKBROOK PUMP REPLAC	10/1/2018	15,380.40	(2,820)	12,561	General Plant / Other	-	-	-	-	-	-	-	15,380.40
8110	738120	WW FRO LYNN PS	10/1/2018	27,640.44	(5,067)	22,573	General Plant / Other	-	-	-	-	-	-	-	27,640.44
8111	738121	WW FRO SEA LAVENDER PS REHAB	10/1/2018	10,717.42	(1,965)	8,753	General Plant / Other	-	-	-	-	-	-	-	10,717.42
8112	738122	WW FRO BERKFORD PS REHAB	10/1/2018	10,717.42	(1,965)	8,753	General Plant / Other	-	-	-	-	-	-	-	10,717.42
8113	738123	WW FRO CASEY PS #1 REHAB	10/1/2018	10,717.42	(1,965)	8,753	General Plant / Other	-	-	-	-	-	-	-	10,717.42
8114	738124	WW FRO CHAPMAN PS REHAB	10/1/2018	17,877.80	(3,278)	14,600	General Plant / Other	-	-	-	-	-	-	-	17,877.80
8115	738125	WW FRO 82ND ST MPR	10/1/2018	91,656.36	(16,804)	74,853	General Plant / Other	-	-	-	-	-	-	-	91,656.36
8116	738126	WW FRO CLOUDS PEAK PS REHAB	10/1/2018	15,923.56	(2,919)	13,004	General Plant / Other	-	-	-	-	-	-	-	15,923.56
8117	739123	WW PS FRO VALRICO FOREST	10/1/2018	4,804.64	(881)	3,924	General Plant / Other	-	-	-	-	-	-	-	4,804.64
8118	739124	WW VANDYKE ODOR CONTROL	10/1/2018	72,332.90	(6,631)	65,702	General Plant / Other	-	-	-	-	-	-	-	72,332.90
8119	739125	WW EMERGENCY GENERATOR REHAB	10/1/2018	45,216.28	(4,145)	41,071	General Plant / Other	-	-	-	-	-	-	-	45,216.28
8120	739126	WW FALKENBURG VFD	10/1/2018	42,295.04	(3,877)	38,418	General Plant / Other	-	-	-	-	-	-	-	42,295.04
8121	739127	WW TANK REPLACEMENT	10/1/2018	151,457.00	(5,553)	145,904	Collection	-	-	-	-	151,457.00	-	-	-
8122	739128	WW FALKENBERG ANOX MIXER REPL	10/1/2018	235,394.34	(21,578)	213,817	WWTreatment	-	-	-	235,394.34	-	-	-	-
8123	739129	WW FALKENBURG AERATOR REHAB	10/1/2018	48,584.70	(4,454)	44,131	General Plant / Other	-	-	-	-	-	-	-	48,584.70
8124	739130	WW RIVER OAKS CLERIFIER # 3 PUMP REPL	10/1/2018	27,707.16	(2,540)	25,167	General Plant / Other	-	-	-	-	-	-	-	27,707.16
8125	739131	WW BMF SIDE STREAM #1 FLOWMETER REPL	10/1/2018	8,026.22	(368)	7,658	General Plant / Other	-	-	-	-	-	-	-	8,026.22
8126	739132	WW VALRICO REUSE PUMP #2 REPL	10/1/2018	25,769.38	(2,362)	23,407	General Plant / Other	-	-	-	-	-	-	-	25,769.38
8127	739133	WW FRO SOUTH COUNTY BAR SCREEN REHAB	10/1/2018	107,618.55	(9,865)	97,754	Collection	-	-	-	-	107,618.55	-	-	-
8128	739134	RW NWRWRF EFFLUENT PUMP REPAIR	10/1/2018	13,587.44	(1,246)	12,342	General Plant / Other	-	-	-	-	-	-	-	13,587.44
8129	739135	WW RIVER OAKS AWT PUMP FRO	10/1/2018	13,984.82	(1,282)	12,703	General Plant / Other	-	-	-	-	-	-	-	13,984.82
8130	739136	WW SUMP PUMP #2 REPL	10/1/2018	13,600.00	(1,247)	12,353	General Plant / Other	-	-	-	-	-	-	-	13,600.00
8131	745150	WW CW SLIPLINING	10/1/2018	1,434,400.01	(32,872)	1,401,528	Collection	-	-	-	-	1,434,400.01	-	-	-
8132	750116	WW RIVER BIRCH PS CONVERSION FY13	10/1/2018	1,504,864.71	(137,946)	1,366,919	Collection	-	-	-	-	1,504,864.71	-	-	-
8133	750117	WTP FAWN RIDGE, LITHIA, LAKE PARK CONVERSION FY15	10/1/2018	663,582.48	(40,552)	623,030	WWTreatment	663,582.48	-	-	-	-	-	-	-
8134	754117	WW PS FRO PROJECTS FY14	10/1/2018	478,029.87	(43,819)	434,210	Collection	-	-	-	-	478,029.87	-	-	-
8135	754118	WW PS FRO PROJECTS FY15	10/1/2018	896,243.21	(82,156)	814,088	Collection	-	-	-	-	896,243.21	-	-	-
8136	754119	WW PS FRO PROJECTS FY16	10/1/2018	1,795,060.33	(164,547)	1,630,513	Collection	-	-	-	-	1,795,060.33	-	-	-
8137	754121	WW PS FRO PROJECTS FY17	10/1/2018	673,933.06	(61,777)	612,156	Collection	-	-	-	-	673,933.06	-	-	-
8138	755116	WW CAPITALIZED PROJECTS FY14	10/1/2018	897,022.90	(82,227)	814,796	General Plant / Other	-	-	-	-	-	-	-	897,022.90
8139	755117	WW CAPITALIZED FRO PROJECTS FY15	10/1/2018	1,135,624.01	(104,099)	1,031,525	Collection	-	-	-	-	1,135,624.01	-	-	-
8140	756116	WW CAPITALIZED PROJECTS FY15	10/1/2018	635,936.81	(58,294)	577,643	General Plant / Other	-	-	-	-	-	-	-	635,936.81
8141	756117	WW CAPITALIZED PROJECTS FY17	10/1/2018	512,706.78	(46,998)	465,709	General Plant / Other	-	-	-	-	-	-	-	512,706.78
8142	759119	RW PROJECTS FY15	10/1/2018	37,408.55	(6,858)	30,550	General Plant / Other	-	-	-	-	-	-	-	37,408.55
8143	759120	RE PS PROJECTS FY17	10/1/2018	35,746.07	(3,277)	32,469	General Plant / Other	-	-	-	-	-	-	-	35,746.07
8144	759121	RW PS PROJECTS FY18	10/1/2018	14,225.00	(1,304)	12,921	General Plant / Other	-	-	-	-	-	-	-	14,225.00
8145	760122	WW FRANCHISE FRO FY15	10/1/2018	2,969.68	(544)	2,425	General Plant / Other	-	-	-	-	-	-	-	2,969.68
8146	760123	WW FRANCHISE FRO FY16	10/1/2018	326,627.02	(59,882)	266,745	Collection	-	-	-	-	326,627.02	-	-	-
8147	760124	WW FRANCHISE FRO FY17	10/1/2018	131,641.96	(24,134)	107,508	Collection	-	-	-	-	131,641.96	-	-	-
8148	761146	WTP THI BLEACH PUMP SKID FY14	10/1/2018	9,692.85	(1,777)	7,916	General Plant / Other	-	-	-	-	-	-	-	9,692.85
8149	761147	WTP FY17 COMPLETED FROS	10/1/2018	60,647.50	(5,559)	55,088	General Plant / Other	-	-	-	-	-	-	-	60,647.50
8150	766118	WW CLEMONS ROAD WATER MAIN	10/1/2018	210.80	(5)	206	General Plant / Other	-	-	-	-	-	-	-	210.80
8151	766119	WW CAPITALIZED FRO PROJECTS FY18	10/1/2018	26,795.37	(2,456)	24,339	General Plant / Other	-	-	-	-	-	-	-	26,795.37
8152	773147	SOUTH CNTY WWTP EXP	10/1/2018	349,666.00	(32,053)	317,613	WWTreatment	-	-	-	349,666.00	-	-	-	-
8153	776145	WW PS FALKENBURG RD WOODBERRY FRO	10/1/2018	259,364.39	(47,550)	211,814	WWTransmission	-	-	-	-	-	259,364.39	-	-
8154	776146	WW FRO PS COLONIAL RIDGE	10/1/2018	70,909.61	(13,000)	57,910	General Plant / Other	-	-	-	-	-	-	-	70,909.61
8155	776147	WW FRO PS FALKENBURG NO 3 903113	10/1/2018	14,402.00	(2,640)	11,762	General Plant / Other	-	-	-	-	-	-	-	14,402.00
8156	776148	WW PS FRO COUNTRY CARRIAGE PUMP REPL	10/1/2018	10,656.00	(1,954)	8,702	General Plant / Other	-	-	-	-	-	-	-	10,656.00
8157	776149	WW PS NORTH BLVD ELECTRICAL MODIFICATIONS	10/1/2018	17,740.39	(1,626)	16,114	General Plant / Other	-	-	-	-	-	-	-	17,740.39
8158	780144	WW FRO WINDSOR PARK ABS	10/1/2018	19,753.37	(3,621)	16,132	General Plant / Other	-	-	-	-	-	-	-	19,753.37
8159	780145	WW FRO PS CARROLLWOOD DR PUMP REPL	10/1/2018	61,525.97	(11,280)	50,246	General Plant / Other	-	-	-	-	-	-	-	61,525.97
8160	780146	WW FRO PS HARBOR BLUE PUMP REPL	10/1/2018	31,634.00	(5,880)	25,834	General Plant / Other	-	-	-	-	-	-	-	31,634.00
8161	780147	WW FRO PS RACETRACK #2 ABS	10/1/2018	8,013.88	(1,468)	6,545	General Plant / Other	-	-	-	-	-	-	-	8,013.88
8162	780148	WW FRO PS WOODBERRY MASTER REPL PUMP ASSET 405025	10/1/2018	53,447.03	(9,799)	43,648	General Plant / Other	-	-	-	-	-	-	-	53,447.03
8163	780149	WW FRO PESTWICK NEW PUMPS	10/1/2018	17,608.00	(3,228)	14,380	General Plant / Other	-	-	-	-	-	-	-	17,608.0

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8185	798157	WW TP VALRICO SLUDGE BLDG REPAIR	10/1/2018	7,124.60	(653)	6,472	General Plant / Other	-	-	-	-	-	-	-	7,124.60
8186	798158	WW TP COUNTY WIDE ELEC R&R	10/1/2018	63,580.50	(5,828)	57,752	General Plant / Other	-	-	-	-	-	-	-	63,580.50
8187	798159	WWTP RIVER OAKS BLOWER #3 MEDIUM	10/1/2018	17,147.57	(3,144)	14,004	General Plant / Other	-	-	-	-	-	-	-	17,147.57
8188	798160	WW TP VALRICO STEP SCREEN	10/1/2018	24,000.35	(4,400)	19,600	General Plant / Other	-	-	-	-	-	-	-	24,000.35
8189	798161	WW TP BMF GBT FEED PUMP REPAIR	10/1/2018	177,059.71	(32,461)	144,599	WWTreatment	-	-	-	177,059.71	-	-	-	-
8190	798162	WW TP FALKENBURG VALVES REPAIR	10/1/2018	455,046.30	(83,425)	371,621	WWTreatment	-	-	-	455,046.30	-	-	-	-
8191	798163	WWTP RIVER OAKS VFD PUMP 3 & 4 REPL	10/1/2018	6,359.58	(1,166)	5,194	General Plant / Other	-	-	-	-	-	-	-	6,359.58
8192	798164	WW TP VALRICO SPRAYFIELD SPRAYER REPL	10/1/2018	26,808.90	(4,915)	21,894	General Plant / Other	-	-	-	-	-	-	-	26,808.90
8193	798165	WW TP VANDYKE SODIUM HYPOC TANK REPL	10/1/2018	12,624.84	(463)	12,162	General Plant / Other	-	-	-	-	-	-	-	12,624.84
8194	798166	WW CW PS FACILITIES WORCS REHAB	10/1/2018	49,915.00	(4,576)	45,339	General Plant / Other	-	-	-	-	-	-	-	49,915.00
8195	798167	WW TP FALKENBURG CHEM SCAN AERATION	10/1/2018	11,898.00	(1,091)	10,807	General Plant / Other	-	-	-	-	-	-	-	11,898.00
8196	798168	WWTP RIVER OAKS FET PUMP #3 REPL	10/1/2018	33,998.25	(6,233)	27,765	General Plant / Other	-	-	-	-	-	-	-	33,998.25
8197	798169	WW TP FALKENBURG FILTER MUDWELL & CLARIFIER STRUCTU	10/1/2018	22,516.96	(2,064)	20,453	General Plant / Other	-	-	-	-	-	-	-	22,516.96
8198	798170	WW TP NWRWRF AERATION DITCH	10/1/2018	92,866.77	(8,513)	84,354	General Plant / Other	-	-	-	-	-	-	-	92,866.77
8199	798171	WW TP WORCS 10 CONTRACT	10/1/2018	358.32	(33)	325	General Plant / Other	-	-	-	-	-	-	-	358.32
8200	798172	WW TP SOUTH CO INF	10/1/2018	8,169.55	(749)	7,421	General Plant / Other	-	-	-	-	-	-	-	8,169.55
8201	798173	WW TP VALRICO INPLANT FRO	10/1/2018	5,490.34	(1,007)	4,484	General Plant / Other	-	-	-	-	-	-	-	5,490.34
8202	798174	WWTP RIVER OAKS PUMP R&R	10/1/2018	9,235.72	(1,693)	7,543	General Plant / Other	-	-	-	-	-	-	-	9,235.72
8203	802145	WW BMF DIGESTER #4 REPLACEMENT	10/1/2018	95,838.60	(8,785)	87,053	General Plant / Other	-	-	-	-	-	-	-	95,838.60
8204	802146	WW FRO BMF CENTRIFUGE #6 VFD REPLACEMENT	10/1/2018	15,447.78	(1,416)	14,032	General Plant / Other	-	-	-	-	-	-	-	15,447.78
8205	803142	WTP FRO CALM HARBOR HYDRO PNEUMATIC TANK REPL	10/1/2018	22,894.85	(839)	22,055	General Plant / Other	-	-	-	-	-	-	-	22,894.85
8206	804142	WW RIVER BIRCH PS DIESEL PUMP INSTALL	10/1/2018	38,789.62	(7,111)	31,678	General Plant / Other	-	-	-	-	-	-	-	38,789.62
8207	804143	WW 905026 GARROTE PS	10/1/2018	442.68	(81)	362	General Plant / Other	-	-	-	-	-	-	-	442.68
8208	810143	WTP FRO WINDSOR PARK SCADA REHAB	10/1/2018	2,550.00	(468)	2,083	General Plant / Other	-	-	-	-	-	-	-	2,550.00
8209	810144	WTP CHW FLUORIDE & BLEACH DOSING SYST REPL	10/1/2018	29,688.78	(5,443)	24,246	General Plant / Other	-	-	-	-	-	-	-	29,688.78
8210	811147	WW FRO WIN 911 SOFTWARE FOR SCADA SERVERS	10/1/2018	9,965.00	(3,045)	6,920	General Plant / Other	-	-	-	-	-	-	-	9,965.00
8211	811148	WW FRO 904021 RAILS ROAD ABS TO FLYGT CONVERSION	10/1/2018	12,378.01	(1,135)	11,243	General Plant / Other	-	-	-	-	-	-	-	12,378.01
8212	813172	WW PINEY BRANCH PS REHAB 900541	10/1/2018	2,957.72	(271)	2,687	General Plant / Other	-	-	-	-	-	-	-	2,957.72
8213	813173	VALRICO MAINT SHOP BATHROOM RENOVATIONS	10/1/2018	24,265.82	(2,224)	22,041	General Plant / Other	-	-	-	-	-	-	-	24,265.82
8214	813174	SPMS GENERATOR INSTALL CAMS 1509190 66	10/1/2018	109,039.16	(19,991)	89,049	WWTransmission	-	-	-	-	-	109,039.16	-	-
8215	813176	WM 15002 HUTCHISON ROAD	10/1/2018	7,068.09	(324)	6,744	General Plant / Other	-	-	-	-	-	-	-	7,068.09
8216	813177	WM PROGRAM TIME MANAGEMENT	10/1/2018	44,531.99	(2,041)	42,491	General Plant / Other	-	-	-	-	-	-	-	44,531.99
8217	815224	WW NEW WORCS CONTRACT 3 AND 4	10/1/2018	1,020.56	(94)	927	General Plant / Other	-	-	-	-	-	-	-	1,020.56
8218	815225	WW PS LITLHA PINECREST NUMBER 2	10/1/2018	450.00	(41)	409	General Plant / Other	-	-	-	-	-	-	-	450.00
8219	838181	WTP FAWN RIDGE AUTOMATIC TRANSFER SWITCH REPL	10/1/2018	41,707.01	(7,646)	34,061	General Plant / Other	-	-	-	-	-	-	-	41,707.01
8220	838190	WW FRO CARRIAGE CROSSING NEW PUMPS	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8221	838192	WW FRO JUNE LAKE	10/1/2018	7,438.00	(1,364)	6,074	General Plant / Other	-	-	-	-	-	-	-	7,438.00
8222	838193	FRO VALTERRA VISTA PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	16,010.00	(1,468)	14,542	General Plant / Other	-	-	-	-	-	-	-	16,010.00
8223	838194	WW FRO COADE STONE PURCHASE OF NEW FLYGT PUMPS TO R	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8224	838195	WW FRO MISTY VALLEY PURCHASE OF NEW FLYGT PUMPS TO F	10/1/2018	7,438.00	(1,364)	6,074	General Plant / Other	-	-	-	-	-	-	-	7,438.00
8225	838196	FRO TAMPA GATEWAY PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	16,011.80	(2,935)	13,076	General Plant / Other	-	-	-	-	-	-	-	16,011.80
8226	838197	FRO WARREN OAKS PURCHASE OF NEW FLYGT PUMPS TO REPL	10/1/2018	16,519.86	(3,029)	13,491	General Plant / Other	-	-	-	-	-	-	-	16,519.86
8227	838198	FRO CROWNED EAGLE PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8228	838199	FRO OAKCREST PURCHASE OF NEW FLYGT PUMPS TO REPLACE	10/1/2018	11,020.00	(2,020)	9,000	General Plant / Other	-	-	-	-	-	-	-	11,020.00
8229	838200	WW FRO TAYLOR BAY PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	4,789.22	(878)	3,911	General Plant / Other	-	-	-	-	-	-	-	4,789.22
8230	838201	WW FRO GRANGE STEAD PURCHASE OF NEW FLYGT PUMPS TO	10/1/2018	16,010.00	(2,935)	13,075	General Plant / Other	-	-	-	-	-	-	-	16,010.00
8231	838202	WW FRO PARTHENON PURCHASE OF NEW FLYGT PUMPS TO REI	10/1/2018	10,644.00	(1,951)	8,693	General Plant / Other	-	-	-	-	-	-	-	10,644.00
8232	838203	WW FRO VALRICO HEIGHTS PURCHASE OF NEW FLYGT PUMPS T	10/1/2018	10,644.00	(1,951)	8,693	General Plant / Other	-	-	-	-	-	-	-	10,644.00
8233	838204	WW FRO FALKENBURG #3 PURCHASE OF NEW FLYGT PUMPS TO	10/1/2018	16,013.08	(2,936)	13,077	General Plant / Other	-	-	-	-	-	-	-	16,013.08
8234	838205	WW FRO VALRICO #4 PURCHASE OF NEW FLYGT PUMPS TO REPI	10/1/2018	13,843.08	(2,538)	11,305	General Plant / Other	-	-	-	-	-	-	-	13,843.08
8235	838206	WW FRO VALRICO #6 PURCHASE OF NEW FLYGT PUMPS TO REPI	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8236	838207	WW FRO EKKER WET WELL MACHINE WORK AND REPAIR	10/1/2018	21,024.09	(3,854)	17,170	General Plant / Other	-	-	-	-	-	-	-	21,024.09
8237	838208	WW FRO PRESTWICK PS WET WELL REPAIR	10/1/2018	21,625.53	(1,982)	19,643	General Plant / Other	-	-	-	-	-	-	-	21,625.53
8238	838209	WW FRO BIG BEND MASTER EAST	10/1/2018	3,927.27	(360)	3,567	General Plant / Other	-	-	-	-	-	-	-	3,927.27
8239	838210	WW FRO GUADALUPE PS WET WELL REPAIR	10/1/2018	18,402.53	(1,687)	16,716	General Plant / Other	-	-	-	-	-	-	-	18,402.53
8240	838211	WW FRO ACADIA GREENS PS WET WELL REPAIRS	10/1/2018	24,266.20	(2,224)	22,042	General Plant / Other	-	-	-	-	-	-	-	24,266.20
8241	838212	WW FRO MIRA BAY COLLECTOR WET WELL REPAIR	10/1/2018	24,562.75	(2,252)	22,311	General Plant / Other	-	-	-	-	-	-	-	24,562.75
8242	838213	WW FRO MILLER MAC PS GATES REPL	10/1/2018	1,462.28	(268)	1,194	General Plant / Other	-	-	-	-	-	-	-	1,462.28
8243	842179	WW FRO CHERRY BLOSSOM ABS PUMP PURCHASE	10/1/2018	16,746.12	(3,070)	13,676	General Plant / Other	-	-	-	-	-	-	-	16,746.12
8244	842180	WW FRO BSOC LAB ABS PUMP PURCHASE	10/1/2018	7,440.92	(1,364)	6,077	General Plant / Other	-	-	-	-	-	-	-	7,440.92
8245	842181	WW FRO MONTARA ABS PUMP PURCHASE	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8246	842182	WW FRO EASTBAY #1 ABS PUMP PURCHASE	10/1/2018	16,746.12	(3,070)	13,676	General Plant / Other	-	-	-	-	-	-	-	16,746.12
8247	842183	WW FRO GREEN OASIS ABS PUMP PURCHASE	10/1/2018	16,013.08	(2,936)	13,077	General Plant / Other	-	-	-	-	-	-	-	16,013.08
8248	842184	WW FRO GREEN OASIS ABS PUMP PURCHASE	10/1/2018	16,746.12	(3,070)	13,676	General Plant / Other	-	-	-	-	-	-	-	16,746.12
8249	842185	WW EASTBAY #2 ABS PUMP PURCHASE	10/1/2018	16,013.08	(2,936)	13,077	General Plant / Other	-	-	-	-	-	-	-	16,013.08
8250	842186	WW FRO LAKE REFLECTIONS ABS PUMP PURCHASE	10/1/2018	16,010.00	(2,935)	13,075	General Plant / Other	-	-	-	-	-	-	-	16,010.00
8251	842187	WW FRO SADIE STREET ABS PUMP PURCHASE	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	</							

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8273	659100	TRUCK F350	10/12/2018	42,972.13	(7,878)	35,094	General Plant / Other	-	-	-	-	-	-	-	42,972.13
8274	659101	TRUCK F250	10/12/2018	40,145.13	(7,360)	32,785	General Plant / Other	-	-	-	-	-	-	-	40,145.13
8275	659102	TRUCK F250	10/12/2018	39,105.13	(7,169)	31,936	General Plant / Other	-	-	-	-	-	-	-	39,105.13
8276	659103	TRUCK F250	10/12/2018	39,105.13	(7,169)	31,936	General Plant / Other	-	-	-	-	-	-	-	39,105.13
8277	662103	TRUCK F350	10/12/2018	52,059.13	(9,544)	42,515	General Plant / Other	-	-	-	-	-	-	-	52,059.13
8278	662104	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8279	662105	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8280	664190	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8281	664191	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8282	669097	TRUCK F350	10/12/2018	52,059.13	(9,544)	42,515	General Plant / Other	-	-	-	-	-	-	-	52,059.13
8283	673098	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8284	739116	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8285	739117	TRUCK F350	10/12/2018	42,972.13	(7,878)	35,094	General Plant / Other	-	-	-	-	-	-	-	42,972.13
8286	674097	SAW PIPE	10/26/2018	9,995.00	(1,832)	8,163	General Plant / Other	-	-	-	-	-	-	-	9,995.00
8287	842200	WW VANDYKE FILTER FEED	10/28/2018	23,286.19	(2,135)	21,152	General Plant / Other	-	-	-	-	-	-	-	23,286.19
8288	669098	VALVE OPERATOR	10/29/2018	7,163.75	(1,313)	5,850	General Plant / Other	-	-	-	-	-	-	-	7,163.75
8289	757120	BELL CREEK PRESERVE AKA SEITZ PARCEL PH 2 SR 13-0209 WAS	10/30/2018	53,428.00	(1,224)	52,204	General Plant / Other	-	-	-	-	-	-	-	53,428.00
8290	757127	BEAUVAIS AKA BELLINA SUBDIVISION SR 17-0095 WASTEWATEF	10/30/2018	252,505.31	(5,787)	246,719	Collection	-	-	-	-	252,505.31	-	-	-
8291	757140	BELL CREEK PRESERVE AKA SEITZ PARCEL PH 2 SR 13-0209 WA1	10/30/2018	74,011.00	(1,696)	72,315	General Plant / Other	-	-	-	-	-	-	-	74,011.00
8292	757143	BEAUVAIS AKA BELLINA SUBDIVISION SR 17-0095 WATER	10/30/2018	136,240.19	(3,122)	133,118	Collection	-	-	-	-	136,240.19	-	-	-
8293	757148	BEAUVAIS AKA BELLINA SUBDIVISION SR 17-0095 RECLAIMED V	10/30/2018	48,312.10	(1,107)	47,205	General Plant / Other	-	-	-	-	-	-	-	48,312.10
8294	669101	TRAILER DECK OVER	10/31/2018	16,015.00	(1,468)	14,547	General Plant / Other	-	-	-	-	-	-	-	16,015.00
8295	673099	SWEOPER	10/31/2018	23,692.39	(4,344)	19,349	General Plant / Other	-	-	-	-	-	-	-	23,692.39
8296	673100	SWEOPER	10/31/2018	7,556.00	(1,385)	6,171	General Plant / Other	-	-	-	-	-	-	-	7,556.00
8297	673101	TRAILER DECK OVER	10/31/2018	22,888.50	(2,098)	20,790	General Plant / Other	-	-	-	-	-	-	-	22,888.50
8298	673102	TRAILER DECK OVER	10/31/2018	22,888.50	(2,098)	20,790	General Plant / Other	-	-	-	-	-	-	-	22,888.50
8299	676131	HOSE MONSTER	10/31/2018	1,211.98	(222)	990	General Plant / Other	-	-	-	-	-	-	-	1,211.98
8300	676132	HOSE MONSTER	10/31/2018	1,211.98	(222)	990	General Plant / Other	-	-	-	-	-	-	-	1,211.98
8301	694124	VALRICO LAB RENOVATION	10/31/2018	66,768.84	(6,120)	60,648	General Plant / Other	-	-	-	-	-	-	-	66,768.84
8302	694125	BONITA VISTA FM REPLACEMENT	10/31/2018	330,299.49	(20,185)	310,114	Collection	-	-	-	-	330,299.49	-	-	-
8303	694128	VALRICO AWTP DEWATERING SYSTEM REPLACEMENT	10/31/2018	3,121,869.54	(190,781)	2,931,089	wwTreatment	-	-	-	3,121,869.54	-	-	-	-
8304	695112	WW COUNTYWIDE TM FM R&R	10/31/2018	2,366,846.06	(216,961)	2,149,885	wwTransmission	-	-	-	-	-	2,366,846.06	-	-
8305	726120	WW FM DALE MABRY FY18	10/31/2018	288.00	(7)	281	General Plant / Other	-	-	-	-	-	-	-	288.00
8306	731119	WW PS COUNTYWIDE PS REPAIR	10/31/2018	256,340.01	(23,498)	232,842	Collection	-	-	-	-	256,340.01	-	-	-
8307	802147	WW ODOR CONTROL SUMP PUMP #2 REPL	10/31/2018	7,337.49	(673)	6,665	General Plant / Other	-	-	-	-	-	-	-	7,337.49
8308	858180	WW FALKENBURG EFFLUENT	11/1/2018	4,729.39	(99)	4,631	General Plant / Other	-	-	-	-	-	-	-	4,729.39
8309	672103	SAW CONCRETE	11/6/2018	1,116.76	(186)	931	General Plant / Other	-	-	-	-	-	-	-	1,116.76
8310	676101	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8311	676102	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8312	676103	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8313	676104	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8314	676105	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8315	676106	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8316	676107	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8317	676108	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8318	676109	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8319	676110	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8320	676111	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8321	676112	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8322	676113	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8323	676114	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8324	676115	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8325	676116	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8326	676117	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8327	676118	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8328	676119	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8329	676120	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8330	676121	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8331	676122	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8332	676123	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8333	676124	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8334	676125	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8335	676126	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8336	676127	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8337	676128	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8338	676129	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8339	676130	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8340	838184	WW FRO SCADA HARD DRIVE	11/13/2018	9,147.50	(762)	8,385	General Plant / Other	-	-	-	-	-	-	-	9,147.50
8341	674100	TRUCK SEPTIC TANKER	11/14/2018	170,990.00	(28,498)	142,492	General Plant / Other	-	-	-	-	-	-	-	170,990.00
8342	676099	GENERATOR	11/14/2018	2,999.00	(500										

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8361	708112	WW 900945 PINE BAY	11/30/2018	17,328.58	(1,444)	15,885	General Plant / Other	-	-	-	-	-	-	-	17,328.58
8362	823185	WW RIVER OAKS AWT RDS	11/30/2018	21,633.45	(1,803)	19,831	General Plant / Other	-	-	-	-	-	-	-	21,633.45
8363	757130	SOUTH FORK TRACT Q PH 2 SR 17-0109 WASTEWATER	12/25/2018	811,945.85	(15,224)	796,722	Collection	-	-	-	-	811,945.85	-	-	-
8364	757145	SOUTH FORK TRACT Q PH 2 SR 17-0109 WATER	12/25/2018	228,341.25	(4,281)	224,060	Collection	-	-	-	-	228,341.25	-	-	-
8365	688098	SNORKEL LIFT	12/11/2018	164,994.00	(24,749)	140,245	General Plant / Other	-	-	-	-	-	-	-	164,994.00
8366	757118	SUNCOAST CREDIT UNION RUSKIN SERVICE CENTER SR 17-0017	12/11/2018	11,688.00	(219)	11,469	General Plant / Other	-	-	-	-	-	-	-	11,688.00
8367	757131	SUNCOAST CREDIT UNION RUSKIN SERVICE CENTER SR 17-0017	12/11/2018	6,260.00	(117)	6,143	General Plant / Other	-	-	-	-	-	-	-	6,260.00
8368	757126	SOUTH FORK TRACT R PH 1 SR 16-0286 WASTEWATER	12/12/2018	154,269.75	(2,893)	151,377	Collection	-	-	-	-	154,269.75	-	-	-
8369	757142	SOUTH FORK TRACT R PH 1 SR 16-0286 WATER	12/12/2018	120,666.65	(2,262)	118,404	Collection	-	-	-	-	120,666.65	-	-	-
8370	757122	BEARSS LANDING AKA BEARSS TOWNHOMES PH 1 SR 17-0001 W.	12/13/2018	71,427.65	(1,339)	70,088	General Plant / Other	-	-	-	-	-	-	-	71,427.65
8371	757128	WATERSET PH 5A-1 SR 17-0054 WASTEWATER	12/13/2018	386,888.00	(7,254)	379,634	Collection	-	-	-	-	386,888.00	-	-	-
8372	757135	BEARSS LANDING AKA BEARSS TOWNHOMES PH 1 SR 17-0001 W.	12/13/2018	48,632.00	(912)	47,720	General Plant / Other	-	-	-	-	-	-	-	48,632.00
8373	757146	WATERSET PH 5A-1 SR 17-0054 WATER	12/13/2018	365,013.77	(6,844)	358,170	Collection	-	-	-	-	365,013.77	-	-	-
8374	757150	WATERSET PH 5A-1 SR 17-0054 RECLAIMED WATER	12/13/2018	554,747.07	(10,402)	544,346	Collection	-	-	-	-	554,747.07	-	-	-
8375	690113	SUV EXPLORER	12/14/2018	31,019.00	(4,653)	26,366	General Plant / Other	-	-	-	-	-	-	-	31,019.00
8376	702116	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8377	702117	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8378	702118	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8379	702119	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8380	702120	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8381	702121	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8382	702122	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8383	702123	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8384	702124	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8385	702125	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8386	702126	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8387	802149	LPSS 105 1ST AVE NW RUSKIN	12/15/2018	24,363.51	(1,827)	22,536	General Plant / Other	-	-	-	-	-	-	-	24,363.51
8388	704112	AUTO TITRATE UNIT	12/28/2018	73,136.01	(10,970)	62,166	General Plant / Other	-	-	-	-	-	-	-	73,136.01
8389	757121	TOM FULLER RD AKA LAKEVIEW AT CITRUS PARK SR 17-0044 W.	12/28/2018	66,674.90	(1,250)	65,425	General Plant / Other	-	-	-	-	-	-	-	66,674.90
8390	757123	SIMMONS LOOP APARTMENTS SR 16-0076 WASTEWATER	12/28/2018	78,530.28	(1,472)	77,058	General Plant / Other	-	-	-	-	-	-	-	78,530.28
8391	757132	TOM FULLER RD AKA LAKEVIEW AT CITRUS PARK SR 17-0044 W.	12/28/2018	36,556.75	(685)	35,871	General Plant / Other	-	-	-	-	-	-	-	36,556.75
8392	757139	SIMMONS LOOP APARTMENTS SR 16-0076 WATER	12/28/2018	71,100.00	(1,333)	69,767	General Plant / Other	-	-	-	-	-	-	-	71,100.00
8393	762139	WW PS FRO PROJECTS FY18	12/30/2018	1,033,184.16	(77,489)	955,695	Collection	-	-	-	-	1,033,184.16	-	-	-
8394	802143	WW PROGRAM MANAGEMENT	12/31/2018	24,213.42	(1,211)	23,003	General Plant / Other	-	-	-	-	-	-	-	24,213.42
8395	810145	LPSS 2310 7TH STREET SW	12/31/2018	24,934.91	(1,247)	23,688	General Plant / Other	-	-	-	-	-	-	-	24,934.91
8396	810146	LPSS 1603 1ST STREET SW	12/31/2018	25,211.39	(1,261)	23,951	General Plant / Other	-	-	-	-	-	-	-	25,211.39
8397	810147	LPSS 204 6TH AVE NW	12/31/2018	24,812.38	(1,241)	23,572	General Plant / Other	-	-	-	-	-	-	-	24,812.38
8398	842203	WW FY18 BLOWOFFS	12/31/2018	248,053.51	(12,403)	235,651	Collection	-	-	-	-	248,053.51	-	-	-
8399	780143	RW PLC RADIO REPL	1/3/2019	694,328.13	(92,577)	601,751	Reclaimed	-	-	-	-	-	-	694,328.13	-
8400	709112	PALLET JACK	1/4/2019	4,384.54	(585)	3,800	General Plant / Other	-	-	-	-	-	-	-	4,384.54
8401	773146	PW CW POTABLE WTR QUALITY MONITORING	1/4/2019	1,518,553.56	(101,237)	1,417,317	Distribution	-	-	1,518,553.56	-	-	-	-	-
8402	802172	RESERVE AT PRADERA PH 2 SR 16-0249 WASTEWATER	1/9/2019	267,015.47	(4,450)	262,565	Collection	-	-	-	-	267,015.47	-	-	-
8403	802173	RESERVE AT PRADERA PH 2 SR 16-0249 WATER	1/9/2019	191,997.30	(3,200)	188,797	Distribution	-	-	191,997.30	-	-	-	-	-
8404	773142	WW PS BELL SHOALS REHAB	1/15/2019	182,602.40	(24,347)	158,255	Collection	-	-	-	-	182,602.40	-	-	-
8405	713117	ANALYZER	1/16/2019	13,125.00	(1,750)	11,375	General Plant / Other	-	-	-	-	-	-	-	13,125.00
8406	802169	OAKMONT RESERVE PH 2 SR 18-0127 WASTEWATER	1/16/2019	58,436.34	(974)	57,462	General Plant / Other	-	-	-	-	-	-	-	58,436.34
8407	802170	OAKMONT RESERVE PH 2 SR 18-0127 WATER	1/16/2019	77,841.24	(1,297)	76,544	General Plant / Other	-	-	-	-	-	-	-	77,841.24
8408	709116	TRAILER DROP DECK TILT	1/17/2019	10,077.60	(672)	9,406	General Plant / Other	-	-	-	-	-	-	-	10,077.60
8409	802193	WATERSET-PASEO AL MAR BLVD EAST SEGMENT SR 16-0055 WA	1/17/2019	117,035.80	(1,951)	115,085	Distribution	-	-	-	117,035.80	-	-	-	-
8410	802194	WATERSET-PASEO AL MAR BLVD EAST SEGMENT SR 16-0055 WA	1/17/2019	90,106.45	(1,502)	88,605	General Plant / Other	-	-	-	-	-	-	-	90,106.45
8411	802195	WATERSET-PASEO AL MAR BLVD EAST SEGMENT SR 16-0055 RE	1/17/2019	635,353.59	(10,589)	624,764	Distribution	-	-	-	635,353.59	-	-	-	-
8412	716119	AUTO SAMPLER MERCURY	1/22/2019	29,549.00	(3,940)	25,609	General Plant / Other	-	-	-	-	-	-	-	29,549.00
8413	722143	ANALYZER FLORIDE	1/23/2019	3,036.45	(405)	2,632	General Plant / Other	-	-	-	-	-	-	-	3,036.45
8414	717117	METER CONDUCTIVITY KIT	1/30/2019	1,218.30	(162)	1,056	General Plant / Other	-	-	-	-	-	-	-	1,218.30
8415	717118	METER CONDUCTIVITY KIT	1/30/2019	1,218.30	(162)	1,056	General Plant / Other	-	-	-	-	-	-	-	1,218.30
8416	802187	WATERSET SOUTH PH 4A SR 17-0052 WASTEWATER	1/30/2019	927,972.00	(15,466)	912,506	Distribution	-	-	-	-	927,972.00	-	-	-
8417	802188	WATERSET SOUTH PH 4A SR 17-0052 WATER	1/30/2019	241,955.25	(4,033)	237,923	Distribution	-	-	-	-	241,955.25	-	-	-
8418	802189	WATERSET SOUTH PH 4A SR 17-0052 RECLAIMED WATER	1/30/2019	162,372.00	(2,706)	159,666	Distribution	-	-	-	-	162,372.00	-	-	-
8419	721116	DALE MABRY DIVERSION FM TO NWRWRF	1/31/2019	118,609.05	(7,907)	110,702	wwTransmission	-	-	-	-	-	118,609.05	-	-
8420	721117	DALE MABRY DIVERSION RW TM TO NWRWRF	1/31/2019	131,276.79	(2,188)	129,089	Reclaimed	-	-	-	-	-	-	131,276.79	-
8421	724117	TRAILER	1/31/2019	61,325.00	(4,088)	57,237	General Plant / Other	-	-	-	-	-	-	-	61,325.00
8422	773145	WW CALM HARBOR WATER SUPPLY	1/31/2019	840,553.35	(37,358)	803,195	wTreatment	840,553.35	-	-	-	-	-	-	-
8423	780142	RW RAGG RD CAL VALUVE REPL FRO	1/31/2019	8,796.00	(1,173)	7,623	General Plant / Other	-	-	-	-	-	-	-	8,796.00
8424	802148	WW VALRICO CLARIFIER #1 GEARBOX REPL	1/31/2019	61,030.00	(4,069)	56,961	General Plant / Other	-	-	-	-	-	-	-	61,030.00
8425	802152	BOYETTE PARK PH 1E 2A 2B 3 SR 16-0247 WASTEWATER	2/6/2019	250,286.30	(2,866)	246,636	Collection	-	-	-	-	250,286.30	-	-	-
8426	802153	BOYETTE PARK PH 1E 2A 2B 3 SR 16-0247 WATER	2/6/2019	163,638.09	(2,386)	161,252	Distribution	-	-	-	163,				

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8449	802177	SOUTH FORK TRACTS S&T SR 17-0275 & 17-0276 WATER	3/1/2019	188,711.45	(2,359)	186,353	Collection	-	-	-	-	-	188,711.45	-	-
8450	838182	WW PS FRO PLANTATION #1 EQUIP	3/1/2019	18,620.71	(931)	17,690	General Plant / Other	-	-	-	-	-	-	-	18,620.71
8451	802158	CYPRESS MILL FKA MILLER CREEK PH 1C1 SR 16-0298 WASTEW	3/4/2019	84,008.50	(1,050)	82,958	General Plant / Other	-	-	-	-	-	-	-	84,008.50
8452	802159	CYPRESS MILL FKA MILLER CREEK PH 1C1 SR 16-0298 WATER	3/4/2019	75,164.85	(940)	74,225	General Plant / Other	-	-	-	-	-	-	-	75,164.85
8453	802182	VALENCIA DEL SOL FKA DG FARMS NORTH 1A&1B PH 1 SR 17-00	3/6/2019	1,447,389.34	(18,092)	1,429,297	Collection	-	-	-	-	1,447,389.34	-	-	-
8454	802183	VALENCIA DEL SOL FKA DG FARMS NORTH 1A&1B PH 1 SR 17-00	3/6/2019	847,786.13	(10,597)	837,189	Collection	-	-	-	-	847,786.13	-	-	-
8455	753117	MOWER	3/11/2019	16,239.00	(1,624)	14,615	General Plant / Other	-	-	-	-	-	-	-	16,239.00
8456	802164	MEADOWGROVE FKA CROSBY ROAD SR 17-0202 & 17-0203 WAST	3/11/2019	651,609.90	(8,145)	643,465	Collection	-	-	-	-	651,609.90	-	-	-
8457	802165	MEADOWGROVE FKA CROSBY ROAD SR 17-0202 & 17-0203 WATE	3/11/2019	197,427.70	(2,468)	194,960	Collection	-	-	-	-	197,427.70	-	-	-
8458	802166	MEADOWGROVE FKA CROSBY ROAD SR 17-0202 & 17-0203 RECL.	3/11/2019	121,597.60	(1,520)	120,078	Collection	-	-	-	-	121,597.60	-	-	-
8459	802167	LAKE MARY LOU SR 17-0015 WASTEWATER	3/13/2019	226,171.00	(2,827)	223,344	Collection	-	-	-	-	226,171.00	-	-	-
8460	802163	LAKE MARY LOU SR 17-0015 WATER	3/13/2019	161,104.00	(2,014)	159,090	Collection	-	-	-	-	161,104.00	-	-	-
8461	750118	WW PRIOR YEARS CONVERSION	3/20/2019	6,931,071.81	(346,554)	6,584,518	General Plant / Other	-	-	-	-	-	-	-	6,931,071.81
8462	802184	VERONA AKA EMMERSON TOWNHOMES SR 17-0052 WATER	3/20/2019	27,280.00	(341)	26,939	General Plant / Other	-	-	-	-	-	-	-	27,280.00
8463	853181	WW SCADA AUTOMATED CONTROLS	3/25/2019	101,360.00	(5,068)	96,292	General Plant / Other	-	-	-	-	-	-	-	101,360.00
8464	802156	CITRUS PARK INDEPENDENT LIVING SR 15-0269 WASTEWATER	3/27/2019	66,109.00	(826)	65,283	General Plant / Other	-	-	-	-	-	-	-	66,109.00
8465	802157	CITRUS PARK INDEPENDENT LIVING SR 15-0269 WATER	3/27/2019	48,208.00	(603)	47,605	General Plant / Other	-	-	-	-	-	-	-	48,208.00
8466	802171	POSKY SR 14-0104 WASTEWATER	3/27/2019	8,630.12	(108)	8,522	General Plant / Other	-	-	-	-	-	-	-	8,630.12
8467	838179	WW FRO VALRICO PUMP REPAIRS	3/29/2019	179,711.00	(8,986)	170,725	wwTreatment	-	-	-	-	179,711.00	-	-	-
8468	762137	TITRATOR	3/31/2019	3,611.00	(361)	3,250	General Plant / Other	-	-	-	-	-	-	-	3,611.00
8469	838183	WW PS ELECTRI EQUIP PURCHASE	4/1/2019	68,830.80	(2,868)	65,963	General Plant / Other	-	-	-	-	-	-	-	68,830.80
8470	859229	WATERSET 30TH STREET SR 18-0009 RECLAIMED WATER	4/4/2019	42,213.00	(440)	41,773	General Plant / Other	-	-	-	-	-	-	-	42,213.00
8471	859230	WATERSET 30TH STREET SR 18-0009 WATER	4/4/2019	47,613.00	(496)	47,117	General Plant / Other	-	-	-	-	-	-	-	47,613.00
8472	762138	TITRATOR	4/8/2019	3,611.00	(301)	3,310	General Plant / Other	-	-	-	-	-	-	-	3,611.00
8473	855200	TAX ASSESSMENT SYSTEM SOFTWARE	4/9/2019	63,140.00	(8,769)	54,371	General Plant / Other	-	-	-	-	-	-	-	63,140.00
8474	859187	BAYCARE HEALTH HUB-BLOOMINGDALE SR 16-0227 RECLAI	4/9/2019	7,575.00	(79)	7,496	General Plant / Other	-	-	-	-	-	-	-	7,575.00
8475	859188	BAYCARE HEALTH HUB-BLOOMINGDALE SR 16-0227 WASTEWAT	4/9/2019	4,601.25	(48)	4,553	General Plant / Other	-	-	-	-	-	-	-	4,601.25
8476	859189	BAYCARE HEALTH HUB-BLOOMINGDALE SR 16-0227 WATER	4/9/2019	8,825.00	(92)	8,733	General Plant / Other	-	-	-	-	-	-	-	8,825.00
8477	820182	WW S HILLSBOROUGH AQUIFER RECHARGE PROG	4/15/2019	1,968,276.41	(32,805)	1,935,472	wwTreatment	-	-	-	-	1,968,276.41	-	-	-
8478	859202	DG FARMS NKA SERENO PH 6A SR 16-0208 WASTEWATER	4/15/2019	116,729.15	(1,216)	115,513	Collection	-	-	-	-	116,729.15	-	-	-
8479	859203	DG FARMS NKA SERENO PH 6A SR 16-0208 WATER	4/15/2019	60,764.28	(633)	60,131	General Plant / Other	-	-	-	-	-	-	-	60,764.28
8480	768120	TITRATOR	4/16/2019	3,611.00	(301)	3,310	General Plant / Other	-	-	-	-	-	-	-	3,611.00
8481	838186	WW FRO PULSE NET LIC	4/16/2019	48,450.00	(2,019)	46,431	General Plant / Other	-	-	-	-	-	-	-	48,450.00
8482	859200	CYPRESS CREEK PARCEL J PH 1 & 2 SR 17-0136 & 17-0137 WASTE	4/17/2019	791,978.40	(8,250)	783,729	Collection	-	-	-	-	791,978.40	-	-	-
8483	859201	CYPRESS CREEK PARCEL J PH 1 & 2 SR 17-0136 & 17-0137 WATER	4/17/2019	304,036.47	(3,167)	300,869	Collection	-	-	-	-	304,036.47	-	-	-
8484	859222	TRIPLE CREEK AMENITY CENTER SR 16-0238 WASTEWATER	4/22/2019	46,320.48	(483)	45,838	General Plant / Other	-	-	-	-	-	-	-	46,320.48
8485	859223	TRIPLE CREEK AMENITY CENTER SR 16-0238 WATER	4/22/2019	35,194.54	(367)	34,828	General Plant / Other	-	-	-	-	-	-	-	35,194.54
8486	859216	SONATA FKA HILLSBORO FARMS PH 1 SR 17-0062 WASTEWATER	4/23/2019	236,571.00	(2,464)	234,107	Collection	-	-	-	-	236,571.00	-	-	-
8487	859217	SONATA FKA HILLSBORO FARMS PH 1 SR 17-0062 WATER	4/23/2019	141,542.55	(1,474)	140,068	Collection	-	-	-	-	141,542.55	-	-	-
8488	838188	WW FRO DEEPBROOK PS FENCE REPL	4/24/2019	3,478.73	(145)	3,334	General Plant / Other	-	-	-	-	-	-	-	3,478.73
8489	838189	WW FRO COUNTRY CARRIAGE FENCE REPL	4/24/2019	1,637.12	(68)	1,569	General Plant / Other	-	-	-	-	-	-	-	1,637.12
8490	770145	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8491	770146	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8492	770147	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8493	770148	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8494	770149	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8495	772149	COMPUTER	4/30/2019	3,164.37	(264)	2,901	General Plant / Other	-	-	-	-	-	-	-	3,164.37
8496	774143	VALVE OPERATOR	4/30/2019	10,695.00	(891)	9,804	General Plant / Other	-	-	-	-	-	-	-	10,695.00
8497	774144	VALVE OPERATOR	4/30/2019	10,695.00	(891)	9,804	General Plant / Other	-	-	-	-	-	-	-	10,695.00
8498	810142	WW COUNTYWIDE VALVE INSPECTION REPAIR/REPLACEMENT	4/30/2019	56,916.33	(2,372)	54,545	General Plant / Other	-	-	-	-	-	-	-	56,916.33
8499	859218	SOUTH FORK TRACT R PH 2A & 2B SR 17-0273 & 17-0274 WASTEW	4/30/2019	202,153.70	(2,106)	200,048	Collection	-	-	-	-	202,153.70	-	-	-
8500	859219	SOUTH FORK TRACT R PH 2A & 2B SR 17-0273 & 17-0274 WATER	4/30/2019	131,017.10	(1,365)	129,652	Collection	-	-	-	-	131,017.10	-	-	-
8501	859206	FERN HILL PH 3 SR 17-0021 WASTEWATER	5/3/2019	98,219.14	(818)	97,401	General Plant / Other	-	-	-	-	-	-	-	98,219.14
8502	859207	FERN HILL PH 3 SR 17-0021 WATER	5/3/2019	94,908.13	(791)	94,117	General Plant / Other	-	-	-	-	-	-	-	94,908.13
8503	859185	AYERSWORTH GLEN PH 3B SR 16-0082 WASTEWATER	5/7/2019	255,477.24	(2,129)	253,348	Collection	-	-	-	-	255,477.24	-	-	-
8504	859186	AYERSWORTH GLEN PH 3B SR 16-0082 WATER	5/7/2019	212,272.49	(1,769)	210,504	Collection	-	-	-	-	212,272.49	-	-	-
8505	859208	KNANAYA HOMES SR 15-0249 WASTEWATER	5/7/2019	19,625.00	(164)	19,461	General Plant / Other	-	-	-	-	-	-	-	19,625.00
8506	859209	KNANAYA HOMES SR 15-0249 WATER	5/7/2019	42,444.00	(354)	42,090	General Plant / Other	-	-	-	-	-	-	-	42,444.00
8507	820180	WW MARSH POINTE WATER MAIN EXTENSION	5/8/2019	29,869.81	(664)	29,206	General Plant / Other	-	-	-	-	-	-	-	29,869.81
8508	782143	SHREDDER	5/14/2019	1,128.49	(75)	1,053	General Plant / Other	-	-	-	-	-	-	-	1,128.49
8509	782144	SHREDDER	5/14/2019	1,128.49	(75)	1,053	General Plant / Other	-	-	-	-	-	-	-	1,128.49
8510	859196	CARLTON LAKES WEST II SR 17-0228 WASTEWATER	5/16/2019	126,904.05	(1,058)	125,847	Collection	-	-	-	-	126,904.05	-	-	-
8511	859197	CARLTON LAKES WEST II SR 17-0228 WATER	5/16/2019	119,187.00	(993)	118,194	Collection	-	-	-	-	119,187.00	-	-	-
8512	859220	SUNSHINE VILLAGE PH 3B SR 17-0148 WASTEWATER	5/17/2019	206,101.40	(1,718)	204,384	Collection	-	-	-	-	206,101.40	-	-	-
8513	859221	SUNSHINE VILLAGE PH 3B SR 17-0148 WATER	5/17/2019	186,115.90	(1,551)	184,565	Collection	-	-	-	-	186,115.90	-	-	-
8514	79619														

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

										Water System		Functionalization - Acquisition Value			Wastewater System		Other	
List No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Wtreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other			
8537	859198	CARLTON PH 1E - 1 SR 17-0281 WASTEWATER	6/18/2019	142,760.65	(892)	141,868	Collection	-	-	-	-	142,760.65	-	-	-			
8538	859199	CARLTON PH 1E - 1 SR 17-0281 WATER	6/18/2019	99,271.80	(620)	98,651	General Plant / Other	-	-	-	-	-	-	-	99,271.80			
8539	813170	ACOUSTIC PIPE INSPECTION	6/19/2019	26,320.00	(1,316)	25,004	General Plant / Other	-	-	-	-	-	-	-	26,320.00			
8540	820181	WW FY19 BLOWOFFS	6/19/2019	132,902.59	(2,215)	130,688	wwTreatment	-	-	-	132,902.59	-	-	-	-			
8541	859212	PADDOCK MANOR SR 17-0300 WASTEWATER	6/19/2019	112,986.33	(706)	112,280	Collection	-	-	-	-	112,986.33	-	-	-			
8542	859213	PADDOCK MANOR SR 17-0300 WATER	6/19/2019	161,344.80	(1,008)	160,336	Distribution	-	-	161,344.80	-	-	-	-	-			
8543	813178	TURBIDIMETER	6/28/2019	7,294.92	(365)	6,930	General Plant / Other	-	-	-	-	-	-	-	7,294.92			
8544	820179	WW 19TH AVE RWTM	6/28/2019	6,869,770.02	(42,936)	6,826,834	General Plant / Other	-	-	-	-	-	-	-	6,869,770.02			
8545	852190	WW 19TH AVE WW FORCEMAIN	6/28/2019	6,715,667.52	(41,973)	6,673,695	wwTransmission	-	-	-	-	-	6,715,667.52	-	-			
8546	859226	US HWY 301 & SYMMES RD SR 17-0269 WATER	6/28/2019	11,975.79	(75)	11,901	General Plant / Other	-	-	-	-	-	-	-	11,975.79			
8547	859227	VICTORY LANDING SR 17-0231 WASTEWATER	6/28/2019	531,073.53	(3,319)	527,754	Collection	-	-	-	-	531,073.53	-	-	-			
8548	859228	VICTORY LANDING SR 17-0231 WATER	6/28/2019	157,637.12	(985)	156,652	Distribution	-	-	157,637.12	-	-	-	-	-			
8549	814177	VACUUM TRAILER MTD	6/30/2019	89,712.00	(2,243)	87,469	General Plant / Other	-	-	-	-	-	-	-	89,712.00			
8550	817180	PUMP TRAILER	6/30/2019	59,986.00	(1,500)	58,486	General Plant / Other	-	-	-	-	-	-	-	59,986.00			
8551	831179	DESK WITH HUTCH	6/30/2019	2,022.27	(101)	1,921	General Plant / Other	-	-	-	-	-	-	-	2,022.27			
8552	852189	RW NORTHWEST HILLS AREA RECHARGE PROJ NHARP	7/1/2019	3,476,630.82	(14,486)	3,462,145	Reclaimed	-	-	-	-	-	-	3,476,630.82	-			
8553	852195	WW FRO FALKENBURG CLARIFIERS 1-3 REPL	7/2/2019	448,498.68	(7,474.97)	441,024	wwTreatment	-	-	-	448,498.68	-	-	-	-			
8554	822179	SUV ESCAPE	7/10/2019	20,496.00	(683.20)	19,813	General Plant / Other	-	-	-	-	-	-	-	20,496.00			
8555	822181	TRUCK F150	7/10/2019	26,796.00	(893.20)	25,903	General Plant / Other	-	-	-	-	-	-	-	26,796.00			
8556	838180	LPSS 208 6TH AVE SW	7/22/2019	53,465.41	(594.06)	52,871	General Plant / Other	-	-	-	-	-	-	-	53,465.41			
8557	823189	LPSS 1705 3RD ST SE	7/23/2019	44,878.94	(498.65)	44,380	General Plant / Other	-	-	-	-	-	-	-	44,878.94			
8558	852191	WW LUTZ ATHLETIC FIELD WTR CONNECTION	7/23/2019	126,978.54	(1,410.88)	125,568	Collection	-	-	-	-	126,978.54	-	-	-			
8559	853180	WW FRO NORTHDALE REHAB	7/23/2019	17,693.06	(196.58)	17,496	General Plant / Other	-	-	-	-	-	-	-	17,693.06			
8560	824273	COMPUTER LAPTOP RUGGED	7/24/2019	1,799.00	(59.96)	1,739	General Plant / Other	-	-	-	-	-	-	-	1,799.00			
8561	824274	COMPUTER LAPTOP RUGGED	7/24/2019	1,799.00	(59.96)	1,739	General Plant / Other	-	-	-	-	-	-	-	1,799.00			
8562	834179	PLATE COMPACTOR	7/24/2019	3,888.62	(129.62)	3,759	General Plant / Other	-	-	-	-	-	-	-	3,888.62			
8563	830179	SMARTBOARD 70 INCH	7/31/2019	3,149.99	(104.99)	3,045	General Plant / Other	-	-	-	-	-	-	-	3,149.99			
8564	830180	FUSION SPlicer KIT	7/31/2019	4,008.65	(133.62)	3,875	General Plant / Other	-	-	-	-	-	-	-	4,008.65			
8565	836180	SEWER INSPECTION CAMERA REEL	7/31/2019	6,007.75	(200.25)	5,808	General Plant / Other	-	-	-	-	-	-	-	6,007.75			
8566	858181	WW PSOC DR FIREWALLS	8/1/2019	71,384.78	(1,189.74)	70,195	General Plant / Other	-	-	-	-	-	-	-	71,384.78			
8567	858182	WW SC REPUMP STATION	8/6/2019	32,587.00	(271.55)	32,315	General Plant / Other	-	-	-	-	-	-	-	32,587.00			
8568	837181	CENTRIFUGE	8/8/2019	6,516.71	(108.61)	6,408	General Plant / Other	-	-	-	-	-	-	-	6,516.71			
8569	836185	TRUCK F150	8/12/2019	28,996.00	(483.26)	28,513	General Plant / Other	-	-	-	-	-	-	-	28,996.00			
8570	852181	6 CHANNEL RECORDER DATA ACQUISITION	8/12/2019	5,346.79	(89.11)	5,258	General Plant / Other	-	-	-	-	-	-	-	5,346.79			
8571	836190	FILTER CART	8/13/2019	2,731.00	(45.51)	2,685	General Plant / Other	-	-	-	-	-	-	-	2,731.00			
8572	836191	FILTER CART	8/13/2019	2,731.00	(45.51)	2,685	General Plant / Other	-	-	-	-	-	-	-	2,731.00			
8573	837185	COMPACT TRACK LOADER	8/14/2019	54,466.00	(907.76)	53,558	General Plant / Other	-	-	-	-	-	-	-	54,466.00			
8574	845198	QUANTI-TRAY SEALER PLUS	8/14/2019	4,750.00	(79.17)	4,671	General Plant / Other	-	-	-	-	-	-	-	4,750.00			
8575	852192	WW VAN DYKE WWTP RAS/WAS PUMP REPLACEMENT	8/19/2019	340,097.89	(2,834.14)	337,264	wwTreatment	-	-	-	340,097.89	-	-	-	-			
8576	843182	WW SOUTH CCOUNTY WATER RPS WTM TO 19TH AVE	8/20/2019	6,379,158.14	(13,289.91)	6,365,868	wwTreatment	-	-	-	6,379,158.14	-	-	-	-			
8577	854215	SERVER	8/23/2019	48,455.56	(807.59)	47,648	General Plant / Other	-	-	-	-	-	-	-	48,455.56			
8578	854216	SERVER	8/23/2019	48,455.56	(807.59)	47,648	General Plant / Other	-	-	-	-	-	-	-	48,455.56			
8579	852182	INCUBATOR	8/27/2019	2,479.94	(41.33)	2,439	General Plant / Other	-	-	-	-	-	-	-	2,479.94			
8580	869183	WWTP FALKENBURG FLOCCULATION TANK AND CONTROL PAN	8/27/2019	402,480.00	(6,708.00)	395,772	wwTreatment	-	-	-	402,480.00	-	-	-	-			
8581	843185	TRUCK F350	8/28/2019	55,055.00	(917.58)	54,137	General Plant / Other	-	-	-	-	-	-	-	55,055.00			
8582	843186	TRUCK INTERNATIONAL	8/28/2019	159,079.00	(2,651.31)	156,428	General Plant / Other	-	-	-	-	-	-	-	159,079.00			
8583	852196	REFRIGERATOR	8/28/2019	5,836.58	(97.27)	5,739	General Plant / Other	-	-	-	-	-	-	-	5,836.58			
8584	852197	REFRIGERATOR	8/28/2019	5,836.58	(97.27)	5,739	General Plant / Other	-	-	-	-	-	-	-	5,836.58			
8585	852183	INCUBATOR	8/29/2019	3,859.28	(64.32)	3,795	General Plant / Other	-	-	-	-	-	-	-	3,859.28			
8586	865182	BUCKET ATTACHMENT EXCAVATOR	8/30/2019	3,923.00	(65.38)	3,858	General Plant / Other	-	-	-	-	-	-	-	3,923.00			
8587	852184	SPECTROPHOTOMETER	8/31/2019	9,993.95	(166.56)	9,827	General Plant / Other	-	-	-	-	-	-	-	9,993.95			
8588	852185	CIRCULATING BATH	8/31/2019	2,712.45	(45.20)	2,667	General Plant / Other	-	-	-	-	-	-	-	2,712.45			
8589	854186	METER SUSPENDED SOLIDS	8/31/2019	2,428.57	(40.47)	2,388	General Plant / Other	-	-	-	-	-	-	-	2,428.57			
8590	854209	GENERATOR PORTABLE	9/31/2019	2,019.00	(33.65)	1,985	General Plant / Other	-	-	-	-	-	-	-	2,019.00			
8591	851181	VAN	9/12/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	-	27,896.00			
8592	851182	VAN	9/13/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	-	27,896.00			
8593	851183	VAN	9/13/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	-	27,896.00			
8594	851184	VAN	9/13/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	-	27,896.00			
8595	852193	SUV ESCAPE	9/16/2019	22,779.00	-	22,779	General Plant / Other	-	-	-	-	-	-	-	22,779.00			
8596	855188	TRAILER UTILITY	9/19/2019	11,793.00	-	11,793	General Plant / Other	-	-	-	-	-	-	-	11,793.00			
8597	855189	TRUCK F350	9/19/2019	54,913.00	-	54,913	General Plant / Other	-	-	-	-	-	-	-	54,913.00			
8598	855190	CALIBRATOR	9/19/2019	19,212.50	-	19,213	General Plant / Other	-	-	-	-	-	-	-	19,212.50			
8599	855191	CALIBRATOR	9/19/2019	19,212.50	-	19,213	General Plant / Other	-	-	-	-	-	-	-	19,212.50			
8600	856181	TRAILER DECK COVER	9/20/2019	24,291.80	-	24,292	General Plant / Other	-	-	-	-	-	-	-	24,291.80			
8601	856182	TRAILER DECK COVER	9/20/2019	24,291.80	-	24,292	General Plant / Other	-	-	-	-	-	-	-	24,291.80			
8602	856183	TRAILER DECK COVER	9/20/2019	24,291.80	-	24,292	General Plant / Other	-	-	-	-	-	-	-	24,291.80			
8603	856184	TRAILER UTILITY	9/20/2019	11,015.10	-	11,015	General Plant / Other	-	-	-	-	-	-	-	11,015.10			
8604	856185	TRAILER UTILITY	9/20/2019	16,570.60	-	16,571	General Plant / Other	-	-	-	-	-	-	-	16,570.60			
8605	856186	TRAILER DECK COVER	9/20/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	-	15,113.90			
8606	860193	TRUCK F350	9/24/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	-	53,507.33			
8607	861190	COMPUTER TOUCH SCREEN	9/24/2019	8,683.01	-	8,683	General Plant / Other	-	-	-	-	-	-	-	8,683.01			
8608	860194	CEMENT MIXER	9/25/2019	4,737.00	-	4,737	General Plant / Other	-	-	-	-	-	-	-	4,737.00			
8609	865187	EXCAVATOR	9/30/2019	66,725.00	-	66,725	General Plant / Other	-	-	-	-	-	-	-	66,725.00			
8610	865188	TRUCK F350	9/30/2019	59,367.33	-	59,367	General Plant / Other	-	-	-	-	-	-	-	59,367.33			
8611	865189	TRUCK F350	9/30/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	-	53,507.33			
8612	865190	TRUCK F350	9/30/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	-	53,507.33			
8613	865191	TRAILER DECK COVER	9/30/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	-	15,113.90			
8614	865192	TRAILER DECK COVER	9/30/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	-	15,113.90			
8615	865193	TRAILER DECK COVER	9/30/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	-	15,113.90			
8616	865194	TRAILER DECK COVER TILT	9/30/2019	25,181.60	-	25,182	General Plant / Other	-	-	-	-	-	-	-	25,181.60			
8617	865195	TRAILER DECK COVER TILT	9/30/2019	25,181.60	-	25,182	General Plant / Other	-	-	-	-	-	-	-	25,181.60			
8618	865196	TRUCK VACUUM	9/30/2019	182,715.00	-	182,715	General Plant / Other	-	-	-	-	-	-	-	182,715.00			
8619	865198	TRUCK F350	9/30/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	-	53,507.33			
8620	865199	TRUCK F350	9/30/2019	59,367.33	-	59,367	General Plant / Other	-	-	-	-	-	-	-	59,367.33			
8621	865200	TRUCK F350	9/30/2019	59,367.33	-	59,367	General Plant / Other	-	-	-	-	-	-	-	59,367.33			
8622	870251	SCALE PRECISION DIGITAL	9/30/2019	1,255.31	-	1,255	General Plant / Other	-	-	-	-	-	-	-	1,255.31			
8623	870252	CAMERA SNAKE																

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8625			SUBTOTAL	\$ 2,210,440,408	\$ (1,214,251,591)	\$ 996,188,817		\$ 46,325,288	\$ 99,191,376	\$ 335,611,663	\$ 761,650,623	\$ 334,487,700	\$ 201,088,300	\$ 92,748,335	\$ 339,337,123
8626			Less Donated	\$ -	\$ -	\$ -									
8627			TOTAL	\$ 2,210,440,408	\$ (1,214,251,591)	\$ 996,188,817		\$ 46,325,288	\$ 99,191,376	\$ 335,611,663	\$ 761,650,623	\$ 334,487,700	\$ 201,088,300	\$ 92,748,335	\$ 339,337,123

School Impact Fee Study for Hillsborough County, Florida



prepared by
Duncan Associates

September 2019

Table of Contents

EXECUTIVE SUMMARY	1
Current Fees	1
Updated Fees.....	1
Indexing for Cost Inflation	3
Comparative Fees	3
LEGAL FRAMEWORK	5
The Need Test	5
The Benefit Test	6
Florida Statutes	7
STUDENT GENERATION RATES	10
Students by Housing Type	10
Students by Unit Size	11
LEVEL OF SERVICE	14
Student Station Capacity.....	14
Existing School Inventory.....	14
Student-Capacity Ratio	15
CAPITAL COSTS	16
Construction Cost	16
Land Cost.....	18
Ancillary Facility Cost	19
Capital Cost Summary	20
REVENUE CREDITS.....	21
Projected Funding for Capacity.....	22
Revenue Credit per Student.....	23
Net Cost Summary	24
NET COST SCHEDULE.....	25
APPENDIX A: STUDENT GENERATION DATA	26
Census Data.....	26
American Housing Survey Data	28
APPENDIX B: EXISTING SCHOOL INVENTORY.....	30
APPENDIX C: LAND ACQUISITIONS.....	35
APPENDIX D: SCHOOL DEBT	37

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List of Tables

Table 1. Current School Impact Fees	1
Table 2. Updated School Impact Fees	2
Table 3. Comparison of Current and Updated School Fees	2
Table 4. Comparison of Original and Updated School Fee Components	3
Table 5. Comparative Single-Family School Fees, Florida Counties.....	4
Table 6. Student Generation Rates by Grade Level and Housing Type.....	10
Table 7. Student Generation Rates by Unit Size	12
Table 8. Change in Student Generation Rates.....	13
Table 9. Existing Level of Service for Traditional Schools	15
Table 10. New School Construction Cost per Student	17
Table 11. State Construction Cost Caps and Local Costs per Student.....	17
Table 12. Weighted Construction Cost per Student.....	18
Table 13. Recent School Land Acquisitions	18
Table 14. Land Cost per Student.....	19
Table 15. Ancillary Facility Costs	19
Table 16. Existing Vehicle Fleet Cost.....	20
Table 17. Ancillary Cost per Student	20
Table 18. Total Capital Cost per Student	20
Table 19. Planned Capital Funding, FY 2018-2022.....	22
Table 20. Planned Capital Expenditures, FY 2019-2023	23
Table 21. Available Funding for Capacity, FY 2019-2023.....	23
Table 22. Revenue Credit per Student	24
Table 23. Net Cost per Student	24
Table 24. Net Cost per Dwelling Unit.....	25
Table 25. Census Data Sample Size, Hillsborough County.....	26
Table 26. Student Generation Rates by Housing Type and Rooms.....	27
Table 27. American Housing Survey Sample Size, U.S., 2017	28
Table 28. Dwelling Units by Number of Rooms, Size and Type, U.S., 2017	29
Table 29. Existing School Inventory.....	30
Table 30. School Land Acquisitions Since 2000.....	35
Table 31. Outstanding School Debt Principal.....	37
Table 32. Capacity Percentage of Debt	37
Table 33. Debt Capacity Analysis	38

EXECUTIVE SUMMARY

This study was commissioned by Hillsborough County to update the school impact fee calculations. The study on which the current fees are based was prepared in 2004. This update was performed using essentially the same methodology employed in the 2004 study. Briefly, the methodology involves (a) determining the current capital cost to provide the facilities (schools, land, buses and ancillary facilities) needed to serve a new student; (b) determining an appropriate revenue credit to account for taxes that will be paid by new development and used to finance capacity improvements, (c) subtracting the revenue credit per student from the cost per student to determine the net cost per student, and (d) multiplying the net cost per student by the student generation rate per unit to determine the maximum school impact fee per unit for different types of housing units.

Current Fees

The 2004 study calculated alternative maximum impact fees by housing type and dwelling unit size. The County adopted fees based on unit size at 91.5% of the maximum amounts, as shown in Table 1.

Table 1. Current School Impact Fees

Housing Type	2004 Study	Current	Percent
Single-Family Detached	\$4,069	n/a	n/a
Single-Family Attached	\$2,259	n/a	n/a
Multi-Family	\$2,287	n/a	n/a
Mobile Home	\$3,208	n/a	n/a
Unit Size			
less than 500 sq. ft.	\$1,319	\$1,207	91.5%
500-749 sq. ft.	\$1,939	\$1,774	91.5%
750-999 sq. ft.	\$2,576	\$2,357	91.5%
1,000-1,249 sq. ft.	\$3,052	\$2,793	91.5%
1,250-1,499 sq. ft.	\$3,438	\$3,146	91.5%
1,500-1,999 sq. ft.	\$3,896	\$3,565	91.5%
2,000-2,499 sq. ft.	\$4,371	\$4,000	91.5%
2,500-2,999 sq. ft.	\$4,748	\$4,345	91.5%
3,000-3,999 sq. ft.	\$5,206	\$4,764	91.5%
4,000 sq. ft. or more	\$5,682	\$5,200	91.5%

Source: 2004 study fees from Duncan Associates, *Hillsborough County Comprehensive Impact Fee Study*, July 2004; adopted fees from Hillsborough County website, May 9, 2018.

Updated Fees

The updated maximum school impact fees calculated in this study are summarized in Table 2 on the following page.

Table 2. Updated School Impact Fees

Housing Type	
Single-Family Detached	\$8,034
Single-Family Attached	\$4,549
Multi-Family	\$3,988
Mobile Home	\$6,698
Unit Size	
<900 sq. ft.	\$1,645
900-1,299 sq. ft.	\$3,891
1,300-1,799 sq. ft.	\$7,027
1,800-2,499 sq. ft.	\$8,227
2,500-3,399 sq. ft.	\$9,369
3,400+ sq. ft.	\$10,976

Source: Table 24.

Maximum fees from the 2004 study and current adopted fees are compared to the updated fees in Table 3. Like the 2004 study, this update calculates alternative fees by housing type and unit size. However, updated unit size categories differ from the ones used in the original study. Because of this, a finer unit size breakdown is necessary to make the comparison.

In general, the fees calculated in this study by housing type are roughly double 2004 study fees. When compared to the adopted fees by unit size, the updated fees are roughly double current fees for larger units (1,300 square feet or more), but the increases are lower or even negative for smaller units. Including an annual cost inflation adjustment in the ordinance would reduce the need for such major fee increases in the future.

Table 3. Comparison of Current and Updated School Fees

Housing Type	2004			% Change From:	
	Study	Adopted	Updated	Study	Adopted
Single-Family Detached	\$4,069	n/a	\$8,034	97%	n/a
Single-Family Attached	\$2,259	n/a	\$4,549	101%	n/a
Multi-Family	\$2,287	n/a	\$3,988	74%	n/a
Mobile Home	\$3,208	n/a	\$6,698	109%	n/a
Unit Size					
<500 sq. ft.	\$1,319	\$1,207	\$1,645	25%	36%
500-749 sq. ft.	\$1,939	\$1,774	\$1,645	-15%	-7%
750-899 sq. ft.	\$2,576	\$2,357	\$1,645	-36%	-30%
900-999 sq. ft.	\$2,576	\$2,357	\$3,891	51%	65%
1,000-1,249 sq. ft.	\$3,052	\$2,793	\$3,891	27%	39%
1,250-1,299 sq. ft.	\$3,438	\$3,146	\$3,891	13%	24%
1,300-1,499 sq. ft.	\$3,438	\$3,146	\$7,027	104%	123%
1,500-1,799 sq. ft.	\$3,896	\$3,565	\$7,027	80%	97%
1,800-1,999 sq. ft.	\$3,896	\$3,565	\$8,227	111%	131%
2,000-2,499 sq. ft.	\$4,371	\$4,000	\$8,227	88%	106%
2,500-2,999 sq. ft.	\$4,748	\$4,345	\$9,369	97%	116%
3,000-3,399 sq. ft.	\$5,206	\$4,764	\$9,369	80%	97%
3,400-3,999 sq. ft.	\$5,206	\$4,764	\$10,976	111%	130%
4,000+ sq. ft.	\$5,682	\$5,200	\$10,976	93%	111%

* "Current" fees by housing type are 91.5% of study fees

Source: 2004 study and current fees from Table 1 with caveats noted above; updated fees from Table 2.

The reasons for the changes in the fees can be seen by comparing the major calculation components from this study with those from the 2004 study, as summarized in Table 4. Costs per student are up considerably for school construction, land, and ancillary facilities. This update does not include interest costs, because the District is not planning to issue any new debt. The result is a 50% increase in the total cost per student. The revenue credit is down, due to the virtual disappearance of State capital funding, the reduction in the capital improvements property tax from 2.00 to 1.50 mills, and the reduced percentage of capital funding available for capacity improvements. Student generation rates are also somewhat lower than they were. The net result is that the updated maximum fee for a typical single-family unit is 88% more than it was in the 2004 study.

Table 4. Comparison of Original and Updated School Fee Components

	2004 Study	2019 Update	Percent Change
Construction Cost per Student	\$12,009	\$22,579	88%
Land Cost per Student	\$732	\$2,076	184%
Ancillary Cost per Student	\$411	\$1,151	180%
Interest Cost per Student	\$4,080	n/a	n/a
Total Cost per Student	\$17,232	\$25,806	50%
Revenue Credit per Student	-\$8,256	-\$6,448	-22%
Net Cost per Student	\$8,976	\$19,358	116%
Students per Typical Single-Family Unit*	0.487	0.425	-13%
Typical Single-Family Fee	\$4,371	\$8,227	88%

* for a 2,000-2,499 sq. foot unit

Source: 2004 study fees from Duncan Associates, *Hillsborough County Comprehensive Impact Fee Study*, July 2004; update study data from Table 18 (costs), Table 22 (revenue credit) and Table 7 (student generation rates by unit size).

Indexing for Cost Inflation

It is common practice in many jurisdictions to index the fees annually for cost inflation in years when the fees are not comprehensively updated. This helps to avoid large fee increases when the fees are periodically updated. It can be done administratively as set out in the ordinance, or it can be structured to require annual approval by the governing body. For schools, the primary cost is for buildings. In Hillsborough County, buildings account for 90% of the total school cost per student. A reasonable index for school impact fees is the *Engineering-News Record* Building Cost Index.

Comparative Fees

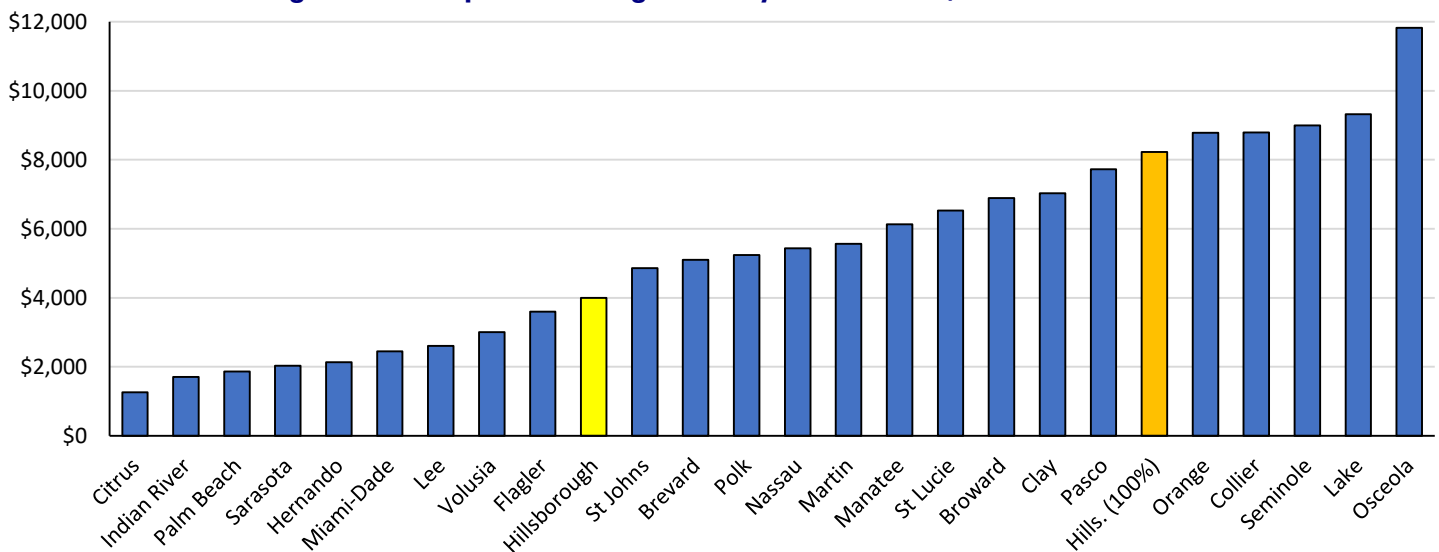
Current and updated school impact fees are compared to current fees charged by other Florida counties for a single-family unit in Table 5. Where fees are based on unit size, as they are in Hillsborough County, fees shown are for a unit with 2,000 sq. ft. of living area.

Table 5. Comparative Single-Family School Fees, Florida Counties

Florida County	Study Year	Max. Fee at 100%	Adoption Percent	Adopted Fee
Miami-Dade	1995	\$2,448	100%	\$2,448
Citrus	2014	\$2,522	50%	\$1,261
Hernando	2016	\$4,266	50%	\$2,133
Hillsborough (current)	2004	\$4,371	92%	\$4,000
Volusia	2013	\$4,483	67%	\$3,000
Flagler	2004	\$4,756	76%	\$3,600
St Johns	2017	\$4,855	100%	\$4,855
Nassau	2018	\$5,431	100%	\$5,431
Lee	2018	\$5,484	48%	\$2,605
Martin	2007	\$5,567	100%	\$5,567
Indian River	2015	\$6,077	28%	\$1,702
Manatee	2007	\$6,127	100%	\$6,127
St Lucie	2018	\$6,529	100%	\$6,529
Palm Beach	2015	\$6,956	27%	\$1,866
Sarasota	2016	\$7,835	26%	\$2,032
Hillsborough (proposed)	2019	\$8,595	n/a	n/a
Orange	2016	\$8,784	100%	\$8,784
Pasco	2017	\$9,028	86%	\$7,728
Clay	2009	\$9,096	77%	\$7,034
Lake	2015	\$9,324	100%	\$9,324
Broward	2017	\$9,516	72%	\$6,888
Brevard	2015	\$10,193	50%	\$5,097
Polk	2015	\$10,484	50%	\$5,242
Collier	2015	\$11,164	67%	\$8,790
Osceola	2017	\$11,823	100%	\$11,823
Seminole	2017	\$12,322	73%	\$9,000

Source: Duncan Associates, August 14, 2019 (fees for 2,000 sq. ft. single-family unit).

The typical single-family school fees currently charged by Florida counties are illustrated in Figure 1, along with Hillsborough County's updated fee from this study if it is adopted at 100%.

Figure 1. Comparative Single-Family School Fees, Florida Counties

LEGAL FRAMEWORK

Impact fees are a way for local governments to require new developments to pay a proportionate share of the infrastructure costs those developments impose on the community. In contrast to traditional “negotiated” developer exactions, impact fees are charges that are assessed on new development using a standard formula based on objective characteristics, such as the number and type of dwelling units constructed. The fees are one-time, up-front charges, with the payment usually made at the time of issuance of building permit or certificate of occupancy. Impact fees require that each new development project pay its pro-rata share of the cost of new capital facilities required to serve that development.

Since impact fees were pioneered in states like Florida that lacked specific enabling legislation, such fees have been defended as a legal exercise of local government’s broad “police power” to regulate land development in order to protect the health, safety and welfare of the community. The courts have developed guidelines for constitutionally valid impact fees, based on “rational nexus” standards.¹ The standards set by court cases generally require that an impact fee meet a two-part test:

- 1) The fees must be proportional to the need for new facilities created by new development, and
- 2) The expenditure of impact fee revenues must provide benefit to the fee-paying development.

In 1983, a Florida district court of appeals described the dual rational nexus test as follows, and this language was later quoted and followed by the Florida Supreme Court in its 1991 St. Johns County decision:

In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.²

The Need Test

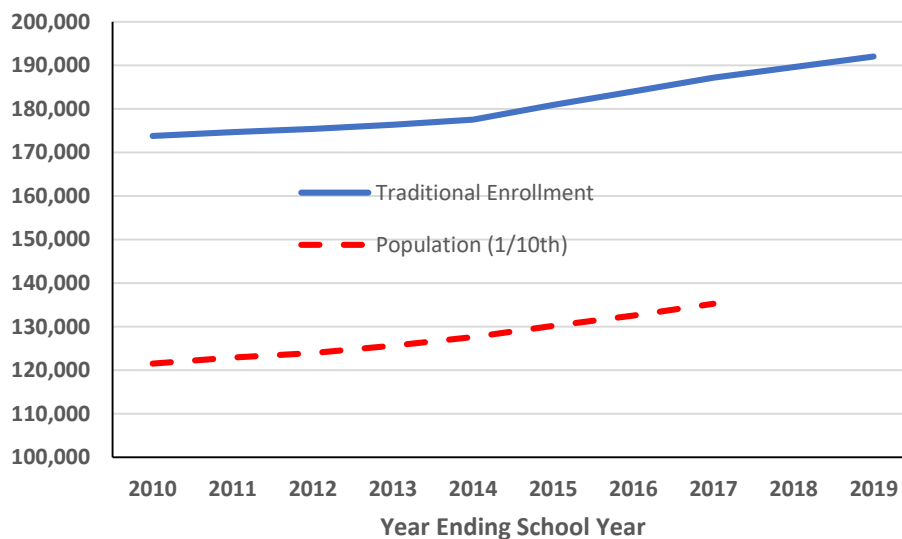
To meet the first prong of the dual rational nexus test, it is necessary to demonstrate that new development creates the need for additional educational facilities. New residential development

¹ There are six major Florida cases that have guided the development of impact fees in the state: *Contractors and Builders Association of Pinellas County v. City of Dunedin*, 329 So.2d 314 (Fla. 1976); *Hollywood, Inc. v. Broward County*, 431 So.2d 606 (Fla. 1976); *Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County*, 446 So.2d 140 (Fla. 4th DCA 1983); *Seminole County v. City of Casselberry*, 541 So.2d 666 (Fla. 5th DCA 1989); *City of Ormond Beach v. County of Volusia*, 535 So.2d 302 (Fla. 5th DCA 1988); and *St. Johns County v. Northeast Florida Builders Association*, 583 So. 2d 635, 637 (Fla. 1991).

² *Hollywood, Inc. v. Broward County*, 431 So. 2d 606, 611-12 (Fla. 4th DCA), review denied, 440 So. 2d 352 (Fla. 1983), quoted and followed in *St. Johns County v. Northeast Florida Builders Ass'n*, 583 So. 2d 635, 637 (Fla. 1991).

results in increased population and enrollment growth, creating the need for new school facilities. Growth in the District's traditional public school enrollment has closely tracked population growth in the county, as illustrated in Figure 2.

Figure 2. Traditional School Enrollment and Population, 2010 to 2019



The County's school impact fees are proportional to the average number of students expected to enroll in public school for each type of dwelling unit. In addition, the impact fees are reduced to take into account future local school taxes and State funding that will be generated by new residential development and used for capacity-expanding capital improvements.

The Benefit Test

To meet the second prong of the dual rational nexus test, it is necessary to demonstrate that development subject to the fee will benefit from the expenditure of the impact fee funds. One requirement is that the fees be used to fill the need that serves as the justification for the fees under the first part of the test. The County's impact fee ordinance contains provisions requiring that school impact fee revenues be spent only on growth-related school capital improvements and prohibits their use for operational costs or expenses.³ These provisions ensure that school impact fee revenues are spent on improvements that expand the capacity of the public educational system to accommodate new students, rather than on the maintenance or rehabilitation of existing school facilities or other purposes.

Another way to ensure that the fees are spent for their intended purpose is to require that the fees be refunded if they have not been used within a reasonable period of time. The Florida District Court of Appeals upheld Palm Beach County's road impact fee in 1983, in part because the ordinance includes refund provisions if school fees are not spent within 10 years (5 years with a possible 5-year extension) from the date of fee payment.⁴ In sum, ordinance provisions requiring the earmarking of

³ Hillsborough County Code of Ordinances, Sec. 40-62(b)(4)c.

⁴ Hillsborough County Code of Ordinances, Sec. 40-63(c)(3)

funds and refunding of unexpended funds to fee-payers ensure that the fees are spent to benefit the fee-paying development.

Florida Statutes

The 2006 Florida Legislature passed Senate Bill 1194, which established certain requirements for impact fees in Florida. The bill, which became effective on June 14, 2006, created a new Section 163.31801, Florida Statutes. It was most recently amended in 2019 by House Bill 7103, which was became effective on June 28, 2019. The current Florida Impact Fee Act reads as follows:

163.31801 Impact fees; short title; intent; minimum requirements, audits; challenges.--

- (1) This section may be cited as the "Florida Impact Fee Act."*
- (2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.*
- (3) At a minimum, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must satisfy all of the following conditions:*
 - (a) The calculation of the impact fee must be based on the most recent and localized data.*
 - (b) The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must account for the revenues and expenditures of such impact fee in a separate accounting fund.*
 - (c) Administrative charges for the collection of impact fees must be limited to actual costs.*
 - (d) The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.*
 - (e) Collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.*
 - (f) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.*
 - (g) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.*
 - (h) The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.*
 - (i) Revenues generated by the impact fee may not be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or commercial construction.*

(4) The local government must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public education facilities, including land dedication, site planning and design, or construction. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.

(5) If a local government increases its impact fee rates, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. This subsection shall operate prospectively and not retrospectively.

(6) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

(7) In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 438 163.3180(6)(b)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(8) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

(9) This section does not apply to water and sewer connection fees.

Key provisions of the Florida Impact Fee Act in effect prior to the 2019 amendments include the requirements that: (1) impact fees are calculated based on the most current and localized data, (2) administrative charges do not exceed actual costs, (3) 90 days' notice is provided before a new or increased impact fee goes into effect, (4) financial audits include certification of compliance with the Act, and (5) the burden of proof in any impact fee litigation is on the local government.

Notable provisions added in 2019 include the following:

- Fees cannot be collected prior to the date of issuance of a building permit.
- Developer contributions must be credited at full market value. In particular, proportionate-share contributions for educational facilities must be credited based on the full value of the contribution, without regard for what grade level was benefitted by the contribution (amendment by the same bill to Sec. 163.3180(6)(h)2.b., as referenced in the amended Act).
- The value of developer credits must be increased by the same percentage when the applicable type of impact fees for which the credit was given is increased. It appears that most jurisdictions are interpreting the stipulation that this provision does not apply retroactively to mean that it only applies to credits approved after the effective date of HB 7103. Because updated fees tend to change by different percentages, new developer credit agreements should stipulate what housing types or land uses the credits will be used for.

- Waivers of impact fees for affordable housing projects, as defined in Sec. 420.9071, do not have to be offset with other government revenues.
- Mobility fees must comply with the Florida Impact Fee Act (amendment by the same bill to Sec. 163.3180(5)(i), not referenced in the amended Act).

Other provisions relating to impact fees are scattered about in the Florida Statutes. For example, the boards of independent special fire control districts are authorized to establish fire impact fees in Section 191.009(4). Public schools are exempted from the payment of impact fees in Section 1013.371(1)(a).

Florida law requires that impact fees must “be based on the most recent and localized data.”⁵ A variety of recent, local data have been gathered for use in the impact fee calculations. The major inputs into the formula are student generation rates, level of service per unit of residential development, capital cost and revenue credits. Student generation rates by housing type are based on the School District’s 2017 *Long Range School Planning Study*, which matched the address of each student with the housing type in which the student resides. Student generation rates by unit size are based on the most Census data for Hillsborough County, as well as the most recent national housing survey, and calibrated to generation rates by housing type. The level of service is based on the current inventory of public school facilities and current student station capacity. Capital costs are based on recent acquisitions of school sites, recent school construction costs per student station, and current insured values of ancillary facilities. The revenue credits are based on the current five-year capital plan, projected State capital funding, and property and sales tax funds available for capacity expansion. This report complies with all the substantive requirements of the Florida Impact Fee Act.

⁵ Florida Impact Fee Act, Sec. 163.31801(3)(a), Florida Statutes

STUDENT GENERATION RATES

The impact fees are based on the demand generated by new residential development on the need for traditional public school facilities. Non-traditional facilities such as charter schools, exceptional centers and vocational education facilities are not included in the school impact fees, because traditional schools make up the predominant capital cost incurred by the School District to accommodate growth.

The long-term average cost incurred by the district to accommodate a new residential dwelling unit is proportional to the average number of traditional public school students generated. Student generation rates are calculated as the ratio of traditional students to total units (not just occupied units, because some percentage of units will always be vacant).

The student generation rates used to develop the adopted school impact fees are based strictly on the size of the dwelling unit. This update calculates two alternative sets of student generation rates: by housing type and by unit size (square feet of living area).

Students by Housing Type

The *Long Range School Planning Study* prepared for the School District in 2017 calculated student generation rates by housing type. The analysis used Geographic Information Systems (GIS) to link student addresses to parcels in the Hillsborough County Property Appraiser's database. The student data (which excluded non-traditional students) contained grade level (elementary, middle or high), while the Property Appraiser data contained information on housing type. By matching addresses between the two data sets, the analysis identified the number of traditional school students by housing type and grade level. About 95% of the traditional school students that resided in the County were successfully linked to a parcel. Students who were not linked to a parcel or whose address linked to a vacant parcel were redistributed among the four housing types. Finally, the number of students by grade level and housing type was divided by the total number of housing units by housing type, resulting in the student generation rates shown in Table 6 (rates for the two combined categories are used in the unit size analysis).

Table 6. Student Generation Rates by Grade Level and Housing Type

Housing Type	Elem.	Middle	High	Total
Single-Family Detached	0.193	0.087	0.135	0.415
Single-Family Attached (Townhouse)	0.114	0.048	0.073	0.235
Multi-Family (Apartment/Condo)	0.114	0.041	0.051	0.206
Mobile Home	0.185	0.071	0.090	0.346
Weighted Average, All Housing Types	0.163	0.069	0.102	0.334
Single-Fam. Det. (incl. Mobile Home)	0.192	0.085	0.130	0.407
Multi-Family (Townhome/Apt./Condo)	0.114	0.042	0.055	0.211

Note: Data represent number of traditional public school K-12 students per unit

Source: Tindale Oliver, *Hillsborough County Public Schools Long Range School Planning Study*, May 2017, Table 6 (rates for single-family detached/mobile homes based on 88.62% single-family detached and for multi-family based on 81.55% apartment/condo per the distribution of units by housing type from 2012-2016 American Community Survey data for Hillsborough County).

Students by Unit Size

The County's adopted fees are based strictly on the size of the dwelling unit in terms of livable floor area. The current fees vary by ten size categories, ranging from less than 500 square feet to 4,000 square feet or more. In the 2004 study, student generation rates for the size categories were based on regression analysis using data from Property Appraiser tax parcel records and the 2000 U.S. Census. That study also calculated student generation rates by housing type and number of bedrooms, relying on data from the 2000 census.

Student generation rates by unit size should address the possibility that rates may vary significantly by housing type for units of the same size. The address-matching approach used to develop student generation rates by housing type in the *Long Range School Planning Study*, as described above, is less suitable for addressing the relationship between housing type and unit size, because apartment units are not individual tax parcels and therefore the size of the unit is not available. Potential differences between student generation rates by housing type for the same type of housing are analyzed using Census sample data for Hillsborough County and national sample data from the *American Housing Survey*.

For the purpose of this analysis, housing types are collapsed into two major categories – single-family detached (including mobile home) and multi-family (apartment, townhouse, and condominium). Single-family detached units have higher average student generation rates than mobile homes, but that reflects the fact that single-family homes tend to be larger. Similarly, while townhouses generate somewhat more students than other multi-family housing types, they also tend to be somewhat larger.

The most current available census information for Hillsborough County is 2012-2016 American Community Survey sample data. This data set is a compilation of annual 1% survey samples compiled by the Census Bureau for the five-year period. It consists of records for 41,330 individual housing units in Hillsborough County. It includes information on the number of K-12 public school students living in the unit. While it does not have information on the square footage of the unit, it does include the number of rooms, which is strongly correlated with square feet. The number of rooms is consolidated into categories for which sample sizes are reasonably large.

The American Housing Survey (AHS) contains data that links unit size in terms of number of rooms to unit size in square feet. The biennial survey is funded by the Department of Housing and Urban Development and conducted by the Census Bureau. The 2017 survey contains information on the number of rooms and square feet of living area for a nation-wide sample of 58,865 dwelling units. The national data appear to be reasonably representative of housing sizes in Hillsborough County. For example, the average size of a single-family detached unit in Hillsborough County is 1,939 square feet according to 2018 tax parcel records, compared to a national average of 2,067 square feet. The AHS data are summarized by housing type, rooms and square feet of living area in Table 27 in Appendix A. The AHS data by number of rooms has been combined into broader room categories with adequate sample sizes for the student data. Approximate midpoints between the average unit sizes have been used to develop square footage categories.

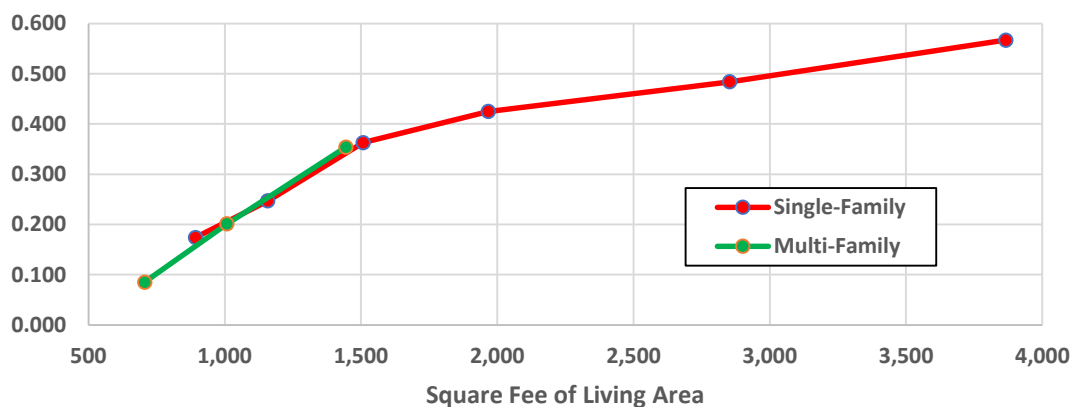
Information from the two data sources (presented in Appendix A), along with the District's student generation rates by housing type based on address matching, are combined in Table 7 to calculate student generation rates for the two major housing types by square footage categories. Students per unit from the census data overstate traditional school student generation, because they include charter and other non-traditional students. The adjusted students per unit correct for this because they are based on the District's traditional student generation rates by housing type for all unit sizes derived from matching student addresses with housing types. The two major housing types have very similar student generation rates by unit size, as illustrated in Figure 3. The recommended rates for all housing types utilize the lower multi-family rates for dwelling units up to 4 rooms and the lower single-family rates for units with 5 or more rooms.

Table 7. Student Generation Rates by Unit Size

Table 7: Student Generation Rates by Unit Size						
No. of Rooms	Am Housing Survey		Sq. Footage Category	Students/ Unit	Ratio to Average	Adjusted Students/ Unit
	Sample Size	Average Size (sf)				
Single-Family Detached (includes Mobile Home)						
1-3	685	893	<1,100	0.174	0.428	0.174
4	3,059	1,158	1,100-1,399	0.247	0.607	0.247
5	8,044	1,508	1,400-1,799	0.363	0.892	0.363
6-7	17,067	1,967	1,800-2,499	0.425	1.044	0.425
8-9	7,699	2,853	2,500-3,399	0.484	1.189	0.484
10+	1,184	3,866	3,400+	0.567	1.393	0.567
All Sizes	37,738	1,989		0.407	1.000	0.407
Multi-Family (Townhome, Apartment, and Condominium)						
1-3	5,936	706	<900	0.085	0.403	0.085
4	7,211	1,008	900-1,299	0.201	0.953	0.201
5+	7,980	1,445	1,300+	0.354	1.678	0.354
All Sizes	21,127	1,095		0.211	1.000	0.211
Recommended (All Housing Types)						
1-3		706	<900	n/a	n/a	0.085
4		1,008	900-1,299	n/a	n/a	0.201
5		1,445	1,300-1,799	n/a	n/a	0.363
6-7		1,967	1,800-2,499	n/a	n/a	0.425
8-9		2,853	2,500-3,399	n/a	n/a	0.484
10+		3,866	3,400+	n/a	n/a	0.567
All Sizes				n/a	n/a	n/a

Source: American Housing Survey data derived from Table 28 in Appendix A; square footage categories based on approximate midpoints between average sizes; students per unit derived from U.S. Census American Community Survey data for Hillsborough County from Table 26 in Appendix A; adjusted students per unit is ratio times students per unit by housing type from Table 6

Figure 3. Student Generation Rates by Housing Type and Unit Size



Source: Table 7 (data points are approximate midpoints of size categories).

The updated student generation rates are compared to those from the 2004 study in Table 8. The updated student generation rates are lower for all unit types, but especially for the smallest size units.

Table 8. Change in Student Generation Rates

Housing Type	2004 Study	2019 Update	Percent Change
Single-Family Detached	0.438	0.415	-5%
Single-Family Attached	0.254	0.235	-7%
Multi-Family	0.255	0.206	-19%
Mobile Home	0.361	0.346	-4%
Unit Size			
<900 Sq. Feet	0.287	0.085	-70%
900-1,299 Sq. Feet	0.340	0.201	-41%
1,300-1,799 Sq. Feet	0.409	0.363	-11%
1,800-2,499 Sq. Feet	0.487	0.425	-13%
2,500-3,399 Sq. Feet	0.555	0.484	-13%
3,400+ Sq. Feet	0.633	0.567	-10%

* 2004 study rates by unit size are approximations based on closest current size category or average of two overlapping current size categories

Source: 2004 rates from Duncan Associates, *Hillsborough County Comprehensive Impact Fee Study*, July 2004; updated rates from Table 6 (housing type) and Table 7 (unit size).

LEVEL OF SERVICE

A fundamental principle of impact fees is that new development should not be held to a higher standard than existing development. If the impact fees are based on a higher level of service standard than currently exists, the impact fees must be reduced to account for taxes that will be paid by new development and used to help pay to remedy the deficiency.

Public School Facility Goal 2 of the *Hillsborough County Comprehensive Plan* provides a regulatory minimum level-of-service standard for public school facilities of 100% of permanent FISH capacity. This regulatory level-of-service standard is intended to control development permitting in areas where existing schools are over-capacity. School capacity is determined in accordance with standards developed by the State, as described below.

Student Station Capacity

Florida voters approved the Classroom Size Reduction Amendment (Amendment 9) to the Florida Constitution in 2002. Section 1 of Article IX of the State Constitution establishes, by the beginning of the 2010-2011 school year, the following maximum number of students in core-curricula courses assigned to a teacher: (1) Pre-kindergarten through grade 3 – 18 students; (2) grades 4 through 8 – 22 students; and (3) grades 9 through 12 – 25 students.

The Florida Department of Education (DOE) maintains an inventory of student stations in schools, known as the Florida Inventory of School Houses (FISH). There are two related measures of school capacity: Satisfactory Student Stations and FISH Capacity. Satisfactory Student Stations are computed by multiplying the core-curriculum classrooms by the maximum students per class by grade level as provided in Section 1003.03, Florida Statutes (different capacities are specified for specialized classrooms). FISH Capacity takes into account utilization rates adopted by DOE in the State Requirements for Educational Facilities. The utilization rates are: 100 percent of Satisfactory Student Stations for elementary schools, 90 percent for middle schools and high schools with up to 1,500 Satisfactory Student Stations, and 95 percent for high schools with more than 1,500 Satisfactory Student Stations. Utilization rates give districts flexibility at middle and high school levels to accommodate inefficiencies created with multiple class changes, electives and other activities. Schools that have a combination of grade levels (e.g., K-8 or 6-12) have a utilization rate of 90 percent.

Existing School Inventory

In order to determine the current level of service for educational facilities in Hillsborough County, an inventory was prepared of existing schools completed and in service for the 2018/2019 school year. Table 29 in Appendix B shows the existing school inventory, including the name of each school, site area, FISH capacity and current enrollment. Charter school students as well as students confined in juvenile detention or enrolled in other non-district facilities were excluded from the inventory, because the District is not responsible for funding the capital costs of serving these students.

Student-Capacity Ratio

The existing level of service is measured as the ratio of FISH Capacity in permanent buildings to students. Since the costs per student are calculated for permanent buildings, the FISH capacity has been reduced to reflect only the capacity in permanent buildings. The existing level of service for public K-12 traditional schools in Hillsborough County is summarized in Table 9. Only enrollment and capacity of traditional schools are considered, because capacity in special centers is not available for assignment to the general population.

District-wide, the School District provides enough classrooms to meet the Classroom Size Reduction Amendment standards of maximum students per classroom. The impact fees will be based on the cost of providing one permanent student station per student. In addition, there is some amount of excess capacity at all grade levels. Outstanding debt on this excess capacity is eligible to be repaid with school impact fees, although this is not the District's current practice.

Table 9. Existing Level of Service for Traditional Schools

	Elem.	Middle	High	Total
FISH Capacity in Permanent Buildings	115,861	50,074	62,834	228,769
÷ Enrollment in District-Owned Facilities	94,333	38,887	58,755	191,975
FISH Capacity in Permanent Space per Student	1.23	1.29	1.07	1.19
FISH Capacity in Permanent Buildings	115,861	50,074	62,834	228,769
– Enrollment in District-Owned Facilities	-94,333	-38,887	-58,755	-191,975
Excess Capacity	21,528	11,187	4,079	36,794

Source: FISH capacity and enrollment from Table 29 in Appendix B.

CAPITAL COSTS

The capital cost of providing school facilities includes the cost of school construction, land acquisition and ancillary facilities, including administrative offices, fleet maintenance facilities and buses.

Construction Cost

There are two ways to add student stations: build new schools or expand existing schools. In most school impact fee analysis, the cost to add student capacity is based on the cost of building new schools. This is true for several reasons. The cost of an expansion that adds classrooms without expanding core facilities, such as cafeteria, gymnasium, library and administrative offices, generally does not include the full cost. This is because the core facilities already had excess capacity that was constructed earlier, or else the core facilities are now over-utilized and will need to be expanded in the future. In addition, expansion projects often include extensive remodeling work, which makes it difficult to identify the project costs that are attributable to adding capacity.

State law establishes maximum school construction costs per student station. State construction cost standards were updated in 2006 and are based on Amendment 9 enrollment standards. Section 1013.64(6)(b)1 reads as follows:

(b)1. A district school board may not use funds from the following sources: Public Education Capital Outlay and Debt Service Trust Fund; School District and Community College District Capital Outlay and Debt Service Trust Fund; Classrooms First Program funds provided in s. 1013.68; nonvoted 1.5-mill levy of ad valorem property taxes provided in s. 1011.71(2); Classrooms for Kids Program funds provided in s. 1013.735; District Effort Recognition Program funds provided in s. 1013.736; or High Growth District Capital Outlay Assistance Grant Program funds provided in s. 1013.738 for any new construction of educational plant space with a total cost per student station, including change orders, that equals more than:

- a. \$17,952 for an elementary school,*
- b. \$19,386 for a middle school, or*
- c. \$25,181 for a high school,*

(January 2006) as adjusted annually to reflect increases or decreases in the Consumer Price Index.

Table 10 below presents construction costs for traditional public elementary, middle and high schools constructed since 2005 in Hillsborough County. In order to calculate the average construction cost per student, the construction costs are divided by the FISH Capacity to determine the cost per student. The estimated current average cost per student station from the District's 2017 *Long Range School Planning Study* (LRSPS) are also shown. For each grade level, the LRSPS costs per station are 2-5% lower. To be conservative, the lower costs from the planning study will be used in the fee calculations.

Table 10. New School Construction Cost per Student

School Name	Year	FISH Cap.	Facility Cost	Utilities Cost	Drainage Cost	Road Access	Envir. Issues	Total Plant Cost	Cost/Station
Lamb Elem	2016	940	\$19,709,748	\$135,213	\$327,574	\$18,693	\$17,125	\$20,210,370	\$21,500
Thompson Elem	2015	950	\$18,511,074	\$82,444	\$263,266	\$535,000	\$7,575	\$19,401,377	\$20,423
Bailey Elem	2009	928	\$12,909,270	\$5,452,486	\$459,517	\$3,240,655	\$5,030	\$22,068,977	\$23,781
Stowers Elem	2009	1,008	\$17,208,804	\$20,323	\$3,023	\$1,918	\$5,520	\$17,241,608	\$17,105
Kimbell Elem	2008	636	\$16,853,125	\$2,032	\$168,740	\$0	\$194	\$17,026,112	\$26,771
Reddick Elem	2008	948	\$21,015,059	\$74,401	\$1,806,177	\$20,954	\$194	\$22,918,807	\$24,176
Deer Park Elem	2007	1,046	\$23,275,473	\$899,682	\$1,416,570	\$2,127,842	\$908	\$27,722,498	\$26,503
Hammond Elem	2007	938	\$18,719,794	\$72,781	\$122,607	\$0	\$364	\$18,917,570	\$20,168
Oak Park Elem	2007	753	\$16,612,910	\$58,788	\$231,943	\$274,792	\$424,510	\$17,604,968	\$23,380
Summerfield Elem	2007	959	\$16,538,203	\$99,140	\$137,627	\$1,185,300	\$144,227	\$18,106,523	\$18,881
Collins Elem	2006	894	\$20,301,964	\$38,684	\$264,072	\$8,450	\$1,478	\$20,616,675	\$23,061
Elementary School Average Cost per FISH Capacity									\$22,341
Estimated Current Average Cost per FISH Capacity (from Long Range School Planning Study)									\$21,200
Barrington Middle	2009	1,635	\$26,794,530	\$23,114	\$5,872	\$3,726	\$10,636	\$26,839,895	\$16,416
Smith Middle	2008	1,578	\$36,779,589	\$49,747	\$90,272	\$1,004,350	\$22,429	\$37,948,404	\$24,048
Giunta Middle	2007	1,724	\$21,952,951	\$727,115	\$188,887	\$610,675	\$335,083	\$23,816,728	\$13,815
Bartels Middle	2006	1,301	\$24,895,208	\$50,788	\$4,332,284	\$0	\$959	\$29,281,256	\$22,507
Middle School Average Cost per FISH Capacity									\$19,197
Estimated Current Average Cost per FISH Capacity (from Long Range School Planning Study)									\$18,800
Steinbrenner High	2009	2,513	\$63,244,013	\$57,893	\$2,139,588	\$1,045,122	\$62,366	\$66,550,999	\$26,483
Strawberry Crest High	2009	2,446	\$70,087,049	\$8,402,882	\$1,987,578	\$4,423,966	\$396,882	\$85,300,374	\$34,873
Lennard High	2006	2,082	\$50,260,234	\$1,697,833	\$1,388,641	\$0	\$99,854	\$53,448,579	\$25,672
Spoto High	2006	2,193	\$47,176,289	\$1,625,402	\$2,498,742	\$1,320,331	\$0	\$52,622,781	\$23,996
High School Average Cost per FISH Capacity									\$27,756
Estimated Current Average Cost per FISH Capacity (from Long Range School Planning Study)									\$27,300

Source: Contract year, construction cost, and FISH capacity from Hillsborough County School District, December 6, 2018; LRSPS costs from Hillsborough County Public Schools Long Range School Planning Study, May 23, 2017, p. 49.

The average construction costs per student calculated above are compared with the State-imposed maximum construction costs per student for the current year. As previously mentioned, the State cap is based on FISH Satisfactory Student Stations, while the local cost is based on FISH Capacity. In order to compare the State cap to the local cost used in this study, the State cap is adjusted by multiplying the State cap figure by an inflation factor to determine the applicable current cap, then further adjusted for middle and high schools to reflect the utilization rates used in determining Actual FISH Capacity. These adjustments determine the State construction spending cap per student for FISH Capacity. The District's recent school construction costs per student station are lower than the State caps, as illustrated in Table 11.

Table 11. State Construction Cost Caps and Local Costs per Student

Grade Level	State Cap	CPI	Current Cap per:		Local Cost/	Percent of Cap
	Jan. 2006	Factor	Stud. Sta.	FISH Cap.	FISH Cap.	
Elementary	\$17,952	1.2669	\$22,743	\$22,743	\$21,200	93.2%
Middle	\$19,386	1.2669	\$24,560	\$27,289	\$18,800	68.9%
High	\$25,181	1.2669	\$31,902	\$33,581	\$27,300	81.3%

Source: State cap is maximum construction cost per student station from Sec. 1013.64, Florida Statutes for January 2006; CPI factor is ratio of Consumer Price Index, U.S. City Average, All Urban Consumers, All Items, 1982-84 = 100 for Dec. 2018 to Jan. 2006; adjusted cap per student provides adjustment to FISH Satisfactory Student Station used in state caps by dividing adjusted cap for middle schools by utilization rate of 90 percent and high school by utilization rate of 95 percent; local cost from Table 10.

The costs per student for individual grade levels are weighted by current enrollment to produce a weighted average construction cost per student capacity in permanent classrooms. The weighted average construction cost is \$22,579 per student, as shown in Table 12.

Table 12. Weighted Construction Cost per Student

Grade Level	No. of Students	% of Students	Avg. Cost/Student	Wtd. Cost/Student
Elementary	94,333	49.1%	\$21,200	\$10,409
Middle	38,887	20.3%	\$18,800	\$3,816
High	58,755	30.6%	\$27,300	\$8,354
Total	191,975	100.0%		\$22,579

Source: Number of students in regular facilities from Table 29 in Appendix A; average construction cost per student based on local cost per FISH Capacity from Table 12.

Land Cost

The cost of land for new school sites must be added to construction costs. Recent acquisitions are summarized in Table 13. Acquisitions over the last two years have averaged \$119,033 per acre. To be conservative, the current cost per acre will be based on all of the District's acquisitions since 2000, which has averaged \$103,288. This figure is based on original costs and has not been adjusted for inflation.

Table 13. Recent School Land Acquisitions

School Name	Year	Original		
		Cost	Acres	Cost/Ac.
Dawson Elem.	2017	\$1,355,570	15.00	\$90,371
High School TTT	2018	\$5,020,000	37.74	\$133,015
Pineda	2018	\$649,735	8.96	\$72,515
Saenz	2018	\$416,054	5.00	\$83,211
Huynh	2018	\$491,498	2.50	\$196,599
Elementary D	2018	\$2,200,825	18.00	\$122,268
Elementary E	2018	\$2,245,125	16.80	\$133,678
Total		\$12,378,807	104.00	\$119,033
Total since 2000		\$93,566,941	905.89	\$103,288

Source: Hillsborough County School District, January 18, 2019; total since 2000 from Table 30 in Appendix C.

The acreage occupied by existing traditional schools is divided by permanent school capacity to determine the acres of land required per student. The resulting acres per student is multiplied by the average cost per acre to derive the land cost of \$2,076 per student, as shown in Table 14 on the following page.

Table 14. Land Cost per Student

Total School Acres in Traditional Schools	4,593.00
÷ Current Permanent Capacity in Traditional Schools	228,769
Acres per Student Capacity	0.0201
x Land Cost Per Acre	\$103,288
Land Cost Per Student	\$2,076

Source: Total acres and permanent capacity in traditional schools from Table 29 in Appendix A; land cost per acre from Table 13.

Ancillary Facility Cost

In addition to schools themselves, the District provides ancillary facilities that must also be expanded as enrollment grows. These ancillary facilities include administration buildings, fleet maintenance facilities, and buses and other vehicles.

Table 15 summarizes information on the School District's existing ancillary facilities. The estimated replacement costs are based on the School District's insured values. The total replacement cost of administrative facilities is \$130.5 million.

Table 15. Ancillary Facility Costs

Facility	Address	Gross Sq. Ft.	Insured Value		Total
			Building	Contents	
40th St. Vehicle Maint. Bldg.	2909 N. 40th St., Tampa	11,158	\$1,129,807	\$0	\$1,129,807
Area I Office	2718 Paxton Ave., Tampa	3,240	\$518,502	\$49,150	\$567,652
Bus Garage	9455 Harney Rd, Thonotosassa	47,526	\$7,159,839	\$443,503	\$7,603,342
Furniture Refinishing	3702 E 10th Ave., Tampa	12,413	\$989,315	\$75,855	\$1,065,170
Green Street Offices	1731 Green Street, Tampa	23,406	\$1,730,400	\$194,689	\$1,925,089
Hanna Street Warehouse	5715 East Hanna Ave, Tampa	83,456	\$6,433,792	\$653,294	\$7,087,086
Horatio Office Building	908 Horatio Street, Tampa	1,981	\$344,844	\$0	\$344,844
Instructional Services Center	3993 E. 21st Ave., Tampa	100,400	\$18,266,535	\$1,265,820	\$19,532,355
Maintenance Central	4905 East 32nd Ave, Tampa	51,304	\$4,261,934	\$356,691	\$4,618,625
Maintenance East	3102 N. Airport Rd, Plant City	14,982	\$3,349,529	\$123,606	\$3,473,135
Maintenance Operations Center	4805 E Martin Luther, Tampa	33,813	\$3,262,834	\$556,890	\$3,819,724
Maintenance West	5002 North Lois Avenue, Tampa	33,467	\$16,532,155	\$2,619,571	\$19,151,725
Nifong Building	703 Thomas St., Plant City	4,604	\$420,549	\$59,419	\$479,968
Raymond O Shelton Admin. Ctr	901 E. Kennedy Blvd, Tampa	156,749	\$40,924,887	\$3,207,634	\$44,132,521
Sanchez Service Center	200 E 26th Ave, Tampa	9,407	\$1,345,592	\$128,475	\$1,474,067
Velasco Student Service Center	1202 Palm Ave, Tampa	40,030	\$7,423,931	\$767,892	\$8,191,823
Technology Operations Center	8921 Brittany Way, Tampa	n/a	\$3,581,204	\$2,368,971	\$5,950,175
Total		627,936	\$117,675,649	\$12,871,459	\$130,547,107

Source: Hillsborough County School District, December 6, 2018.

The District has 1,230 buses and a number of other vehicles in its current fleet. These include spare buses used for field trips and as substitute buses when the route buses are in for service. The replacement value of the current vehicle fleet is based on original costs from fixed asset listings adjusted for inflation. The total cost of the current vehicle fleet is estimated at \$132.7 million, as shown in Table 16.

Table 16. Existing Vehicle Fleet Cost

Vehicle Type	Number	Current Cost
School Bus	1,230	\$117,944,185
Utility Truck	112	\$4,002,353
Van	17	\$4,281,078
Truck	58	\$3,193,597
Pickup Truck	53	\$1,170,505
Automobile	159	\$1,061,485
SUV	18	\$471,812
Trailer	138	\$310,062
Fork Lift	4	\$110,856
Wrecker	2	\$142,610
Total	1,791	\$132,688,543

Source: Number of vehicles in fleet and unit costs from Hillsborough County School District, fixed asset listing, December 6, 2018; current cost is original cost adjusted by the change in the Consumer Price Index from the year of acquisition to the 2017 annual average index.

The total ancillary cost is the sum of ancillary facility and vehicle fleet costs. The total cost is divided by the current permanent capacity to determine the ancillary capital cost per student. The ancillary facility cost is \$1,151 per student, as shown in Table 17.

Table 17. Ancillary Cost per Student

Ancillary Facility Cost	\$130,547,107
Vehicle Fleet Cost	\$132,688,543
Total Ancillary Cost	\$263,235,650
÷ Current Permanent Capacity	228,769
Ancillary Capital Cost Per Student	\$1,151

Source: Ancillary facility cost from Table 15; vehicle fleet cost from Table 16; permanent capacity from Table 29 in Appendix A.

Capital Cost Summary

The sum of school construction, land and ancillary costs yields the total capital cost per student necessary to accommodate growing enrollment. The total capital cost is \$25,806 per student, as presented in Table 18.

Table 18. Total Capital Cost per Student

Construction Cost per Student	\$22,579
Land Cost per Student	\$2,076
Ancillary Cost per Student	\$1,151
Total Capital Cost per Student	\$25,806

Source: Construction cost from Table 12; land cost from Table 14; ancillary cost from Table 17.

REVENUE CREDITS

Impact fees are often reduced by a revenue credit intended to ensure that new development is not required to pay more than its fair share of growth-related improvement costs. There are two clear cases where a revenue credit is required. The first is if the fees are based on a higher level of service (LOS) than is currently being provided for existing development. In that case, new development will pay in the future a portion of the cost of remedying the existing deficiency, and the fee should be reduced by the net present value of such future payments. The County's school impact fees are based on a one-to-one ratio of system-wide capacity to students that is lower than the existing LOS because the School District has some excess capacity. Consequently, no revenue credit is required based on an existing LOS deficiency.

The second clear case is if the LOS on which the fees are based has not been fully paid for by existing development. Based on the debt analysis provided in Appendix D, all the capacity-related outstanding debt is attributable to existing excess capacity. Consequently, no revenue credit is required for outstanding debt on facilities providing the desired LOS for existing development.

Many jurisdictions in Florida also provide revenue credits for other funds besides impact fees that are projected to be available for or have historically been used to help fund growth-related capital improvements. In the case of transportation impact fees, for example, providing a credit for State/Federal funding reasonably anticipated to be available to help fund growth-related improvements seems appropriate, but State funding has not been provided for school capacity improvements in Florida for some time.

All the School District's projected funding for capacity improvements comes from local sources, and the non-impact fee sources can be used for either capacity or maintenance/renovation projects. Impact fees are used to pay for virtually all new capacity project costs. Discretionary non-impact fee funds are programmed primarily to retire outstanding debt, which was accumulated in the absence of sufficient impact fee funds, and also represents excess capacity that could be retired with impact fees. Projections of impact fee revenues in the District's five-year work plan assume current impact fee rates based on fee calculations from 15 years ago. (The five-year work plan also did not anticipate the 10-year 1/2-cent sales tax for schools approved by voters in November 2018, much of which will be used to replace air conditioners and repair roofs.)

In this context, it is not clear that a revenue credit is required for the District's projected allocation of some non-impact fee revenue for capacity-expanding improvements or capacity-related debt service. The District has a backlog of unmet non-capacity capital needs, as well as some additional capacity needs that are not included in the five-year work plan because of inadequate funding. If impact fees were increased to represent full costs, more of the capacity-related debt could be retired with impact fees and non-impact fee funding currently programmed to pay that debt would be freed up to address the District's non-growth-related capital needs.

Despite legitimate questions about whether it is required, this study provides a revenue credit for the allocation of non-impact fee revenues for new capacity projects and capacity-related debt attributable to excess capacity. This is being done to be consistent with the approach used in the original study and the common practice of other jurisdictions in Florida, but the fact that a credit is being calculated is not intended to imply that such a credit must necessarily be provided.

Credit for future revenues is calculated in this study for non-impact fee funds that are projected to be used for capacity-related expenditures in the District's current official five-year Work Plan submitted to the Florida Department of Education. The Work Plan is used to estimate the future capital funding projected to be used to pay for capacity-expanding improvements over the next five years.

Projected Funding for Capacity

The capital funding that the Hillsborough County School Board expects to receive over the next five years, as set forth in the five-year Work Program, is summarized in Table 19. The District's major source of capital funding is the local 1.50 mill property tax for capital improvements, which is supplemented by sales tax, impact fee, and State revenues (CO&DS and PECO).

Impact fees are restricted to capacity improvements, while State PECO funding is earmarked for maintenance. Most of the District's capital revenue – \$827 million or 81% of the total – is not earmarked for either capacity or replacement/renovation improvements.

Table 19. Planned Capital Funding, FY 2018-2022

1.50 Mill Capital Improvement Property Tax	\$778,921,215
Community Investment Tax (Sales Tax)	\$38,150,000
Capital Outlay and Debt Service (CO&DS)	\$9,837,105
Subtotal, Non-Earmarked Revenue	\$826,908,320
Impact Fee Revenue	\$179,685,875
PECO Maintenance	\$17,294,326
Subtotal, Earmarked Revenue	\$196,980,201
Total New Revenue	\$1,023,888,521

Source: Hillsborough County School District, 2018/2019 Work Plan.

The capital expenditures in the current 5-year work plan are summarized in Table 20. Debt service payments account for almost one-third of planned expenditures. While it is not the District's practice to use impact fees to retire debt, the debt service attributable to past capacity expansion projects could be retired with impact fees. The capital plan includes \$197 million for five new schools, a school addition, and land purchases. Adding the debt service that is not attributable to past renovation or repair projects, the capital plan includes \$495 million in capacity-related expenditures.

Table 20. Planned Capital Expenditures, FY 2019-2023

	Total	Non-Capacity	Capacity
Robinson Sr. High Addition	\$9,608,698	\$0	\$9,608,698
New Elementary School "E"	\$23,464,050	\$0	\$23,464,050
New High School "TTT"	\$80,260,267	\$0	\$80,260,267
New Elementary "D"	\$22,257,550	\$0	\$22,257,550
New PK-8 School	\$29,572,800	\$0	\$29,572,800
New High School	\$14,522,508	\$0	\$14,522,508
Site Purchases	\$17,500,000	\$0	\$17,500,000
Debt Service	\$322,319,484	\$24,141,729	\$298,177,755
School Bus and Vehicle Purchases	\$47,400,000	\$47,400,000	\$0
Maintenance, Renovation, Repair	\$220,189,928	\$220,189,928	\$0
Environmental Problems	\$32,800,000	\$32,800,000	\$0
Fixed Budgets	\$17,310,845	\$17,310,845	\$0
Health, Life, Safety Corrections	\$17,210,781	\$17,210,781	\$0
Portable Replacement, Relocation & Demolition	\$12,815,338	\$12,815,338	\$0
Rent/Lease Payments	\$300,000	\$300,000	\$0
School Conversions	\$22,500,000	\$22,500,000	\$0
Transfer to General Fund	\$133,856,270	\$133,856,270	\$0
Total Expenditures	\$1,023,888,519	\$528,524,891	\$495,363,628

Source: Hillsborough County School District, 2018/2019 Work Plan. (all vehicle purchases for replacement per District, January 14, 2019); debt allocated to capacity based on percentage from Table 32 in Appendix D

Revenue credits will be provided for capital funds generated in part by new development that will be available to be used to fund capacity improvements. This is a conservative approach, because it assumes that impact fees will not be increased (impact fee revenue projections in the work plan are based on current impact fee rates). Most of the non-earmarked revenue in the current work plan will be needed for non-capacity expenditures. About \$316 million is estimated to be available for capacity improvements, as shown in Table 21.

Table 21. Available Funding for Capacity, FY 2019-2023

	Total	Non-Capacity	Capacity
Total Expenditures	\$1,023,888,519	\$528,524,891	\$495,363,628
– Impact Fees	-\$179,685,875	\$0	-\$179,685,875
– PECO Maintenance	-\$17,294,326	-\$17,294,326	\$0
Paid with Non-Earmarked Revenue	\$826,908,318	\$511,230,565	\$315,677,753

Source: Total expenditures from Table 20; revenues from Table 19.

Revenue Credit per Student

Based on the current work plan, new development will generate \$329 per student annually in revenue that would be available to fund capacity improvements. (Although only new residential development generates new students and pays impact fees, the credit includes revenue generated new nonresidential development as well.) The credit is based on the net present value of this future stream of revenue from new development over a 30-year period. As shown in Table 22, the credit is \$6,448 per student. This amount will be deducted from the total cost per student in determining the updated impact fee.

Table 22. Revenue Credit per Student

5-Year Capacity Funding from Non-Earmarked Revenue	\$315,677,753
÷ Number of Years	5
Annual Capacity Funding from Non-Earmarked Revenue	\$63,135,551
÷ Traditional Public School Enrollment, 2019	191,975
Annual Capacity Funding per Student	\$329
x Present Value Factor (20 Years)	19.60
Future Capacity Funding per Student	\$6,448

Source: 5-year non-earmarked revenue programmed in the 5-year work plan for capacity from Table 21; current enrollment from Table 29 in Appendix A; net present value factor based on 20 years and a discount rate of 3.00%, which is the national average yield on AAA-rated municipal bonds as of January 25, 2019 from fmsbonds.com.

Net Cost Summary

Reducing the capital cost per student by the revenue credit results in the net cost per student. As shown in Table 23, the net cost is \$19,358 per student.

Table 23. Net Cost per Student

Total Capital Cost per Student	\$25,806
– Revenue Credit per Student	-\$6,448
Net Capital Cost per Student	\$19,358

Source: Total capital cost from Table 18; revenue credit from Table 22.

NET COST SCHEDULE

The net cost per dwelling unit is the product of the number of traditional public school students that, on average, can be expected to be generated per dwelling unit and the net cost per student calculated in this report. The resulting net costs shown in Table 24 represent the maximum school impact fees that can be justified based on the analysis contained in this study. Two alternative fee schedules are provided – by housing type and by unit size. Under both alternatives, mobile home parks should be assessed per space based on the average mobile home student generation rate, because those fees should be assessed when the mobile home park is developed and before the size of the mobile home is known. The comparison of the updated fees with current fees is presented in the Executive Summary.

Table 24. Net Cost per Dwelling Unit

Housing Type	Students/ Unit	Net Cost/ Student	Net Cost/ Unit
Single-Family Detached	0.415	\$19,358	\$8,034
Single-Family Attached	0.235	\$19,358	\$4,549
Multi-Family	0.206	\$19,358	\$3,988
Mobile Home	0.346	\$19,358	\$6,698
Unit Size			
<900 Sq. Feet	0.085	\$19,358	\$1,645
900-1,299 Sq. Feet	0.201	\$19,358	\$3,891
1,300-1,799 Sq. Feet	0.363	\$19,358	\$7,027
1,800-2,499 Sq. Feet	0.425	\$19,358	\$8,227
2,500-3,399 Sq. Feet	0.484	\$19,358	\$9,369
3,400+ Sq. Feet	0.567	\$19,358	\$10,976

Source: Students per unit from Table 6 (by housing type) and Table 7 (by unit size); net cost per student from Table 23.

APPENDIX A: STUDENT GENERATION DATA

This appendix contains supporting calculations for the updated school impact fees by unit size. It includes analysis of (1) Census data for Hillsborough County on students per unit by housing type and number of rooms, and (2) national housing survey data on square footage by housing type and number of rooms. The common number-of-rooms variable allows student generation data from the Census to be merged with unit size data, because rooms are a good proxy for unit size. The student generation rates from the Census include charter and other non-traditional students, so they are calibrated to student generation rates by housing type derived from matching student addresses (see Table 7 in the Student Generation Rate chapter).

Census Data

Recent 5% sample data on dwelling units by housing types and number of rooms, as well as the number of K-12 public school students living in such units, are available from the U.S. Census American Community Survey. As shown in Table 25, this data set contains characteristics of individual housing records for 30,431 dwelling units in Hillsborough County. Sample sizes are too small for statistical reliability for the smallest and largest units for some housing types.

Table 25. Census Data Sample Size, Hillsborough County

No. of Rooms	Single-Family	Multi-Family	Mobile Home	All Units
1	44	691	17	752
2	39	625	49	713
3	250	2,145	270	2,665
4	1,406	2,939	643	4,988
5	3,625	1,853	610	6,088
6	4,518	858	357	5,733
7	3,400	275	175	3,850
8	2,481	136	82	2,699
9	1,255	52	50	1,357
10	770	36	15	821
11	360	11	1	372
14	167	9	2	178
15	52	3	2	57
16	148	7	3	158
All Sizes	18,515	9,640	2,276	30,431

Source: Number of unweighted dwelling units sampled in Hillsborough County from 2012-2016 from U.S. Census, American Community Survey.

Weighted estimates of the number of K-12 public school students and housing units by housing type and number of rooms from the 2012-2016 American Community Survey are summarized in Table 26 on the following page. Due to inadequate sample sizes for some of the categories, some of the room categories are combined in the student generation analysis presented in the body of the report.

Table 26. Student Generation Rates by Housing Type and Rooms

No. of Rooms	Single-Family	Multi-Family	Mobile Home	All Units
Students				
1	161	3,197	76	3,434
2	0	523	69	592
3	898	4,568	1,000	6,466
4	6,639	16,375	4,034	27,048
5	26,214	17,431	5,332	48,977
6	36,317	8,556	2,934	47,807
7	27,462	1,833	1,436	30,731
8	20,885	627	672	22,184
9	10,353	548	377	11,278
10	7,133	84	271	7,488
11	3,030	129	0	3,159
14	1,648	7	0	1,655
15	396	17	0	413
16	1,825	11	32	1,868
All Sizes	142,961	53,906	16,233	213,100
Housing Units				
1	607	20,445	218	21,270
2	706	11,129	835	12,670
3	4,176	44,410	5,042	53,628
4	24,268	63,367	11,997	99,632
5	65,108	39,177	11,473	115,758
6	79,081	16,759	5,811	101,651
7	56,201	4,636	2,471	63,308
8	39,169	1,970	1,061	42,200
9	18,959	806	647	20,412
10	11,489	482	194	12,165
11	5,342	143	8	5,493
14	2,401	132	14	2,547
15	775	40	63	878
16	2,286	116	38	2,440
All Sizes	310,568	203,612	39,872	554,052
Students/Unit				
1	0.265	0.156	0.349	0.161
2	0.000	0.047	0.083	0.047
3	0.215	0.103	0.198	0.121
4	0.274	0.258	0.336	0.271
5	0.403	0.445	0.465	0.423
6	0.459	0.511	0.505	0.470
7	0.489	0.395	0.581	0.485
8	0.533	0.318	0.633	0.526
9	0.546	0.680	0.583	0.553
10	0.621	0.174	1.397	0.616
11	0.567	0.902	0.000	0.575
14	0.686	0.053	0.000	0.650
15	0.511	0.425	0.000	0.470
16	0.798	0.095	0.842	0.766
All Sizes	0.460	0.265	0.407	0.385

Source: Weighted estimates of K-12 public school students and housing units in Hillsborough County from U.S. Census, 2012-2016 American Community Survey data.

American Housing Survey Data

Data on dwelling units by housing type, unit size, and number of bedrooms are available at the national level from the 2017 American Housing Survey (AHS). The AHS microdata set includes data at the level of the individual dwelling unit. The 2017 survey includes information on 58,865 dwelling units, as shown in Table 25. Sample sizes are too small for statistical reliability for the smallest and largest units for some housing types. Consequently, some of the room categories are combined in the student generation analysis presented in the body of the report

Table 27. American Housing Survey Sample Size, U.S., 2017

No. of Rooms	Single-Family	Multi-Family	Mobile Home	Total
1	23	293	2	318
2	58	571	21	650
3	391	5,072	190	5,653
4	2,234	7,211	825	10,270
5	7,014	4,707	1,030	12,751
6	9,010	2,189	592	11,791
7	7,281	707	184	8,172
8	5,028	283	68	5,379
9	2,589	69	14	2,672
10	850	21	0	871
11	215	4	0	219
12	111	0	0	111
13	8	0	0	8
Total	34,812	21,127	2,926	58,865

Source: Number of unweighted dwelling units from 2017 American Housing Survey.

Weighted estimates of the number of dwelling units by housing type and number of rooms in the U.S. from the 2017 American Housing Survey are summarized in Table 28 on the following page.

Table 28. Dwelling Units by Number of Rooms, Size and Type, U.S., 2017

No. of Rooms	No. of Housing Units by Square Footage Category (Midpoint)									Avg. Size (sq. ft.)
	<500 (400)	500-749 (625)	750-999 (825)	1,000-1,499 (1,250)	1,500-1,999 (1,750)	2,000-2,499 (2,250)	2,500-2,999 (2,750)	3,000-3,999 (3,500)	4,000+ (5,000)	
Single-Family Detached										
1	16,284	12,163	17,711	6,841	2,776	3,145	2,780	0	0	922
2	53,609	43,435	25,124	9,417	1,797	0	2,890	0	3,846	795
3	123,215	236,459	282,240	193,613	63,981	39,661	12,942	9,440	9,573	1,019
4	67,269	512,816	1,510,960	2,032,093	695,039	261,718	65,850	47,209	39,616	1,239
5	70,988	250,890	1,634,177	7,297,129	4,482,436	1,630,482	493,978	361,649	129,190	1,556
6	42,980	99,322	732,833	5,848,036	7,330,405	3,512,459	1,287,600	751,763	319,628	1,832
7	37,324	43,072	203,954	2,135,794	5,029,422	4,255,279	2,244,312	1,476,710	427,990	2,191
8	27,029	14,942	54,570	525,774	1,578,856	3,200,825	2,267,857	2,161,465	811,846	2,682
9	8,677	3,827	28,692	132,514	318,678	881,877	1,110,677	1,921,139	947,748	3,223
10	0	5,018	1,086	22,104	42,149	149,082	212,751	600,435	746,963	3,856
11	0	4,060	2,595	3,951	11,410	20,263	33,113	97,679	118,718	3,776
12	0	0	0	858	1,731	3,977	6,287	31,974	58,525	4,208
13	0	0	0	0	0	0	0	0	7,862	5,000
Total	447,375	1,226,003	4,493,942	18,208,125	19,558,680	13,958,768	7,741,037	7,459,464	3,621,505	2,067
Multi-Family										
1	389,371	106,534	17,097	14,916	3,008	0	0	4,572	0	516
2	508,706	375,480	99,844	25,722	13,893	6,822	0	0	1,326	581
3	975,110	3,926,716	2,596,841	555,132	85,253	15,885	15,022	1,109	20,562	734
4	402,184	2,278,156	5,024,946	4,263,698	687,007	146,419	29,953	27,162	47,987	1,008
5	189,414	609,746	2,044,007	3,850,790	1,101,689	315,764	47,634	55,985	28,943	1,221
6	46,665	135,960	432,595	1,593,167	1,093,153	400,456	153,446	70,131	50,114	1,555
7	8,227	17,455	53,593	284,847	377,246	203,450	129,335	113,380	31,396	2,003
8	5,180	2,501	21,561	61,843	106,837	131,109	73,166	63,935	22,345	2,287
9	2,255	0	1,694	0	7,139	30,752	15,610	38,163	33,950	3,321
10	0	0	0	1,022	2,662	1,753	11,615	1,027	14,229	3,608
11	852	0	0	0	0	0	871	524	932	2,904
Total	2,527,964	7,452,546	10,292,179	10,651,138	3,477,887	1,252,409	476,652	375,987	251,784	1,095
Mobile Home										
1	869	3,143	0	0	0	0	0	0	0	576
2	30,165	4,706	13,836	0	0	0	0	0	0	542
3	151,580	128,778	75,960	41,483	9,389	0	0	0	0	668
4	137,441	431,957	796,895	575,315	91,213	15,358	0	0	12,545	950
5	35,546	186,141	578,773	1,333,782	406,510	73,086	16,839	11,886	14,111	1,246
6	24,458	62,127	175,847	549,355	462,704	109,336	22,234	8,061	2,924	1,440
7	10,170	1,065	30,167	93,153	191,815	99,437	14,981	7,349	5,436	1,763
8	0	5,452	10,215	22,647	40,856	65,241	25,043	3,306	6,855	2,077
9	0	0	4,098	2,776	0	23,462	7,004	2,172	0	2,189
Total	390,229	823,370	1,685,792	2,618,512	1,202,487	385,919	86,101	32,774	41,872	1,220

Source: National data from 2017 American Housing Survey microdata (weighted based on sample data – see unweighted units in Table 27).

APPENDIX B: EXISTING SCHOOL INVENTORY

Table 29. Existing School Inventory

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Alafia Elementary	40	845	845	654
Alexander Elementary	28	726	726	601
Anderson Elementary	14	446	446	382
Apollo Beach Elementary	15	703	703	648
Bailey Elementary School	20	920	920	762
Ballast Point Elementary	10	460	503	518
Bay Crest Elementary	15	954	954	662
Bellamy Elementary	15	914	914	635
Bevis Elementary	14	945	945	853
Bing Elementary	19	738	738	508
Boyette Springs Elementary	20	1,019	1,019	856
Brooker Elementary	18	1,002	1,053	954
Broward Elementary	10	548	548	394
Bryan Elementary	13	771	771	709
Bryant Elementary	10	994	1,066	980
Buckhorn Elementary	15	843	843	759
Burney Elementary	11	412	456	339
Cannella Elementary	13	979	979	705
Carrollwood Elementary	10	886	886	749
Chiaramonte Elementary	9	493	511	406
Chiles Elementary	15	963	963	879
Cimino Elementary	10	1,002	1,045	891
Citrus Park Elementary	9	876	876	583
Clair-Mel Elementary	16	883	883	548
Clark Elementary	18	975	975	842
Claywell Elementary	17	898	898	716
Cleveland Elementary	5	380	416	312
Collins Elementary	16	1,146	1,146	1,010
Colson Elementary	20	896	896	713
Cork Elementary	12	935	935	686
Corr Elementary	14	929	929	733
Crestwood Elementary	15	1,089	1,089	876
Cypress Creek Elementary	16	983	983	871
Davis Elementary	26	1,038	1,038	771
Dawson Elementary	15	912	912	652
Deer Park Elementary	23	1,054	1,054	909
Desoto Elementary	4	322	322	250
Dickenson Elementary	11	703	703	602
Doby Elementary	15	958	958	766
Dover Elementary	20	823	949	623
Dunbar Elementary	3	363	363	273
Edison Elementary	9	608	618	359
Egypt Lake Elementary	14	710	710	541
Essrig Elementary	13	825	825	634
Fishhawk Creek Elementary	15	1,056	1,056	1,031

continued on next page

Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Folsom Elementary	20	698	698	492
Forest Hills Elementary	11	1,069	1,069	703
Foster Elementary	14	667	667	482
Frost Elementary	18	966	966	604
Gibson Elementary	11	804	822	544
Gorrie Elementary	3	529	529	580
Grady Elementary	15	504	540	534
Graham Elementary	4	390	444	354
Hammond Elementary	21	938	938	726
Heritage Elementary	15	747	747	567
Hunters Green Elementary	15	1,016	1,016	734
Ippolito Elementary	13	872	872	566
Jackson Elementary	5	594	594	525
James Elementary	10	726	832	651
Just Elementary	9	598	598	267
Kenly Elementary	12	731	731	512
Kimbell Elementary	9	652	652	508
Kingswood Elementary	15	781	781	459
Knights Elementary	20	926	926	730
Lake Magdalene Elementary	15	1,110	1,110	800
Lamb Elementary	20	950	950	720
Lanier Elementary	16	446	456	340
Lee Elem. School of Tech.	4	399	399	284
Lewis Elementary	24	945	945	792
Limona Elementary	18	710	710	637
Lincoln Elementary	5	414	450	448
Lithia Springs Elementary	31	731	731	659
Lockhart Elementary	11	673	997	439
Lomax Elementary	4	509	509	412
Lopez Elementary	13	648	779	573
Lowry Elementary	15	1,063	1,063	988
Lutz Elementary	14	868	893	640
Mabry Elementary	18	835	835	868
Macfarlane Elementary	3	406	406	373
Mango Elementary	14	667	793	750
Maniscalco Elementary	15	857	857	617
McDonald Elementary	15	580	631	535
Mckitrick Elementary	27	1,027	1,027	919
Mendenhall Elementary	9	835	835	551
Miles Elementary	10	807	835	876
Mintz Elementary	14	1,009	1,009	852
Mitchell Elementary	3	728	728	763
Morgan Woods Elementary	16	769	769	445
Mort Elementary	20	1,000	1,030	886
Muller Elementary	8	466	466	420
Nelson Elementary	21	963	963	803
Northwest Elementary	17	865	865	654
Oak Grove Elementary	20	928	1,018	785
Oak Park Elementary	9	747	747	571

continued on next page

Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Palm River Elementary	20	707	707	481
Pinecrest Elementary	37	820	820	557
Pizzo Elementary	10	864	864	891
Potter Elementary	10	708	744	487
Pride Elementary	22	930	1,018	732
Rampello Downtown Partnership	3	937	937	779
Reddick Elementary	15	948	948	854
Riverhills Elementary	7	554	572	503
Riverview Elementary	18	914	914	548
Robinson Elementary	17	638	674	647
Robles Elementary	9	832	832	759
Roland Park K-8	7	1,035	1,035	771
Roosevelt Elementary	5	621	745	740
Ruskin Elementary	12	936	1,008	775
Schmidt Elementary	18	717	717	593
Schwarzkopf Elementary	15	677	677	630
Seffner Elementary	16	898	898	525
Seminole Elementary	7	582	582	439
Sessums Elementary	15	1,020	1,164	1,001
Shaw Elementary	10	800	872	715
Sheehy Elementary	8	454	544	352
Shore Elementary	4	467	467	470
Springhead Elementary	18	874	874	844
Stowers Elementary	8	972	972	820
Sulphur Springs K-8	18	1,096	1,096	874
Summerfield Elementary	15	922	994	777
Summerfield Crossings Elem.	15	943	1,015	866
Symmes Elementary	18	729	729	540
Tampa Bay Blvd Elementary	10	867	867	667
Tampa Palms Elementary	15	965	965	926
Temple Terrace Elementary	21	853	853	636
Thompson Elementary	15	950	950	819
Thonotosassa Elementary	22	551	551	427
Tinker K-8	18	688	820	637
Town & Country Elementary	10	732	732	426
Trapnell Elementary	10	488	524	505
Turner Bartels K-8	26	2,568	2,568	1,877
Twin Lakes Elementary	11	774	774	737
Valrico Elementary	20	979	979	810
Walden Lake Elementary	10	983	983	839
Washington Elementary	6	634	634	460
West Shore Elementary	5	380	395	356
West Tampa Elementary	7	575	575	347
Westchase Elementary	14	939	1,037	935
Wilson Elementary	4	405	405	329
Wimauma Elementary	9	659	659	609
Witter Elementary	10	664	679	590
Woodbridge Elementary	15	883	883	671
Woodson Pk-8 School	23	1,781	1,781	983

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Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Yates Elementary	15	860	860	694
Subtotal, Elementary	2,012	115,861	118,489	94,333
Adams Middle	14	1,461	1,500	847
Barrington Middle	19	1,472	1,472	1,519
Benito Middle	32	1,326	1,326	1,082
Buchanan Middle	20	1,004	1,023	708
Burnett Middle	27	1,199	1,199	791
Burns Middle	39	1,394	1,473	1,314
Coleman Middle	14	952	952	1,042
Daidsen Middle	24	1,438	1,438	1,097
Dowdell Middle	9	1,060	1,060	637
Eisenhower Middle	50	1,489	1,568	1,293
Farnell Middle	28	1,291	1,291	1,234
Ferrell Middle Magnet	17	860	860	597
Franklin Middle Magnet	12	932	932	566
Giunta Middle	34	1,559	1,559	827
Greco Middle	27	1,293	1,293	621
Hill Middle	33	1,170	1,170	999
Jennings Middle	39	1,203	1,203	820
Liberty Middle	28	1,481	1,481	1,155
Madison Middle	19	893	952	584
Mann Middle	19	1,336	1,336	960
Marshall Middle	30	1,237	1,237	883
Martinez Middle	57	1,210	1,210	1,193
McLane Middle	23	1,450	1,450	651
Memorial Middle	24	887	1,045	636
Monroe Middle	34	884	884	428
Mulrennan Middle	29	1,445	1,445	1,338
Orange Grove Middle	6	587	587	552
Pierce Middle	23	1,221	1,221	943
Progress Village Middle	14	1,000	1,000	941
Randall Middle	22	1,438	1,438	1,422
Rodgers Middle	88	1,219	1,219	745
Shields Middle	42	1,556	1,556	1,586
Sligh Middle	26	1,130	1,130	575
Smith Middle	11	1,420	1,420	756
Stewart Middle	18	1,214	1,214	1,027
Tomlin Middle	21	1,713	1,713	1,666
Turkey Creek Middle	29	1,227	1,227	992
Walker Middle	42	982	982	965
Webb Middle	18	1,014	1,014	731
Williams Middle	18	853	853	831
Wilson Middle	4	588	588	668
Young Middle	12	986	986	665
Subtotal, Middle School	1,095	50,074	50,507	38,887
Alonso High	60	2,896	2,896	2,589
Armwood Senior High	53	2,465	2,465	2,214

continued on next page

Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019
		Perm.	Total	Enrollment
Blake Senior High	16	1,705	1,705	1,751
Bloomingtondale Senior High	80	2,091	2,233	2,342
Brandon Senior High	69	2,491	2,491	1,878
Chamberlain Senior High	36	1,991	2,371	1,596
Durant Senior High	82	2,739	2,739	2,397
East Bay Senior High	58	2,493	2,493	2,262
Freedom Senior High	56	2,588	2,588	1,945
Gaither Senior High	52	2,161	2,214	2,038
Hillsborough Senior High	23	2,100	2,100	1,903
Jefferson Senior High	51	2,061	2,076	1,775
King Senior High	47	2,359	2,406	1,845
Lennard High	47	2,500	3,070	3,117
Leto Senior High	46	2,265	2,265	2,165
Middleton Senior High	50	1,997	1,997	1,610
Newsome Senior High	71	3,012	3,012	3,040
Plant Senior High	27	2,490	2,490	2,509
Plant City Senior High	72	2,465	2,483	2,324
Riverview Senior High	79	2,567	2,567	2,576
Robinson Senior High	37	1,603	1,603	1,570
Sickles Senior High	86	2,404	2,404	2,383
Spoto High School	53	1,978	1,978	1,686
Steinbrenner High	53	2,417	2,417	2,475
Strawberry Crest High	58	2,324	2,324	2,271
Tampa Bay Tech. High	48	2,233	2,423	2,051
Wharton Senior High	76	2,439	2,486	2,443
Subtotal, High School	1,486	62,834	64,296	58,755
Total, Traditional Schools	4,593	228,769	233,292	191,975

Source: Florida Department of Education, *Florida Inventory of School Houses (FISH)*, *School Land Inventory*, November 2018, 2018/2019 enrollment based on 40th-day count from Hillsborough County School District, December 6, 2018.

APPENDIX C: LAND ACQUISITIONS

Table 30. School Land Acquisitions Since 2000

Location	Year	Method	Original Cost	Acres	Cost/ Acre
Jennings	2001	Purchase	\$733,680	40.00	\$18,342
Corr Elementary	2001	Purchase	\$903,022	14.00	\$64,502
Cimino Elementary	2001	Purchase	\$872,572	24.06	\$36,267
Bowers Whitley & Muller	2001	Purchase	\$6,783,221	25.17	\$269,496
Nelson	2002	Purchase	\$548,474	20.00	\$27,424
Schmidt	2002	Purchase	\$1,505,744	34.24	\$43,976
Mulrennan	2002	Purchase	\$880,741	30.00	\$29,358
Sessums	2002	Purchase	\$478,761	15.00	\$31,917
Gary Adult HS	2002	Purchase	\$665,040	3.50	\$190,011
Rampello School	2002	Purchase	\$4,120,143	2.35	\$1,753,252
Waters Career	2002	Purchase	\$44,340	0.48	\$92,375
Doby	2003	Dedication	\$297,809	15.09	\$19,736
Lennard HS & Elem School Site	2003	Purchase	\$2,569,920	70.00	\$36,713
Fishhawk Creek	2003	Dedication	\$295,485	13.64	\$21,663
Rampello Garage	2004	Purchase	\$2,306,709	1.17	\$1,971,546
Frost/Giunta	2004	Purchase	\$3,936,000	52.00	\$75,692
Spoto plus	2004	Purchase	\$7,160,000	53.35	\$134,208
Turner/Bartels	2004	Purchase	\$1,534,000	17.15	\$89,446
Collins	2004	Dedication	\$1,200,000	15.97	\$75,141
Davis	2004	Trade	\$660,000	27.06	\$24,390
McLane	2004	Purchase	\$192,000	1.60	\$120,000
McLane	2004	Purchase	\$375,018	2.78	\$134,899
Magnet Bus Ramp @ 40th St	2005	Purchase	\$1,350,000	5.52	\$244,565
4310 Hillsborough Avenue	2005	Purchase	\$1,697,975	7.90	\$214,934
McLane	2005	Purchase	\$225,000	1.00	\$225,000
Folsom Elementary	2006	Purchase	\$165,218	1.38	\$119,723
Reddick	2006	Dedication	\$1,425,000	14.60	\$97,603
Deer Park	2006	Trade	\$2,412,317	24.73	\$97,546
Steinbrenner	2006	Purchase	\$2,064,065	51.00	\$40,472
Steinbrenner	2006	Purchase	\$2,748,018	21.00	\$130,858
Steinbrenner	2006	Purchase	\$618,018	5.90	\$104,749
Keystone	2006	Purchase	\$2,201,369	20.00	\$110,068
Oak Park	2006	TAKE	\$7,398,514	9.35	\$791,285
Bailey	2007	Purchase	\$3,770,018	34.29	\$109,945
Bailey	2007	Purchase	\$1,030,185	9.80	\$105,121
Bailey	2007	Purchase	\$197,567	1.39	\$142,135
Strawberry Crest	2007	Purchase	\$5,745,044	56.81	\$101,127
Kimbell	2007	Purchase	\$2,594,060	7.24	\$358,296
Central Park Village (Meachem)	2007	Trade	\$1,269,000	2.13	\$595,775
Graham	2007	Purchase	\$130,018	0.16	\$812,613
Barrington & Stowers	2008	Dedication	\$1,653,625	26.61	\$62,143
1506 E. Palifox (Edison)	2008	Purchase	\$122,900	0.16	\$768,125
Vermont St (Jackson)	2008	Purchase	\$150,044	0.16	\$937,775

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Table 30. School Land Acquisitions Since 2000 (continued)

Location	Year	Method	Original Cost	Acres	Cost/ Acre
Oak Grove	2009	Purchase	\$375,000	0.68	\$551,471
Bungalow Park Av (Mitchell)	2009	Purchase	\$575,000	0.30	\$1,916,667
S Boulevard (Gorrie)	2009	Purchase	\$1,525,000	0.98	\$1,556,122
W Horatio (Gorrie)	2010	Purchase	\$380,000	0.19	\$2,000,000
Magnolia Park	2011	Dedication	\$1,302,500	20.00	\$65,125
Dawson Elem.	2017	Dedication	\$1,355,570	15.00	\$90,371
High School TTT	2018	Purchase	\$5,020,000	37.74	\$133,015
Pineda	2018	Purchase	\$649,735	8.96	\$72,515
Saenz	2018	Purchase	\$416,054	5.00	\$83,211
Huynh	2018	Purchase	\$491,498	2.50	\$196,599
Elementary D	2018	Dedication	\$2,200,825	18.00	\$122,268
Elementary E	2018	Dedication	\$2,245,125	16.80	\$133,678
Total Since 2000			\$93,566,941	905.89	\$103,288

Source: Hillsborough County School District, December 6, 2018.

APPENDIX D: SCHOOL DEBT

The Hillsborough County School District's outstanding debt is summarized in Table 31. The total outstanding principal amounts to about \$726 million.

Table 31. Outstanding School Debt Principal

Date Due	COPs-1.5 mill	Sales Tax Rev Bonds	State Rev Bonds	Total
7/1/2019	\$36,970,000	10/1/2019 \$15,865,000	8/1/2019 \$280,000	\$53,115,000
7/1/2020	\$37,130,000	10/1/2020 \$16,110,000	8/1/2020 \$285,000	\$53,525,000
7/1/2021	\$39,180,000	10/1/2021 \$16,850,000	8/1/2021 \$295,000	\$56,325,000
7/1/2022	\$41,175,000	10/1/2022 \$17,630,000	8/1/2022 \$305,000	\$59,110,000
7/1/2023	\$43,115,000	10/1/2023 \$18,445,000	8/1/2023 \$310,000	\$61,870,000
7/1/2024	\$45,155,000	10/1/2024 \$19,300,000	8/1/2024 \$325,000	\$64,780,000
7/1/2025	\$47,255,000	10/1/2025 \$19,835,000	8/1/2025 \$340,000	\$67,430,000
7/1/2026	\$49,375,000	10/1/2026 \$20,370,000	8/1/2026 \$350,000	\$70,095,000
7/1/2027	\$51,755,000		8/1/2027 \$360,000	\$52,115,000
7/1/2028	\$54,260,000		8/1/2028 \$375,000	\$54,635,000
7/1/2029	\$56,895,000		8/1/2029 \$385,000	\$57,280,000
7/1/2030	\$48,810,000		8/1/2030 \$395,000	\$49,205,000
7/1/2031	\$25,470,000		8/1/2031 \$410,000	\$25,880,000
			8/1/2032 \$420,000	\$420,000
Total	\$576,545,000	\$144,405,000	\$4,835,000	\$725,785,000

Source: Hillsborough County School District, December 6, 2018.

All the outstanding issues refunded debt previously issued. Project information for previous bond issues is summarized in Table 32. Based on this data, 92.51% of the outstanding debt is attributable to past capacity-expanding improvements.

Table 32. Capacity Percentage of Debt

Bond Issue	Capacity Cost	Total Cost	Capacity Percent
1994 COPs	\$198,987,750	\$198,987,750	100.00%
1995 COPs	\$76,150,770	\$79,150,770	96.21%
1996 COPs	\$28,500,000	\$28,500,000	100.00%
1998 COPs	\$65,069,230	\$65,069,230	100.00%
1999 COPs	\$127,889,789	\$127,889,789	100.00%
2000 COPs	\$47,207,488	\$47,207,488	100.00%
2001B COPs	\$70,200,372	\$70,200,372	100.00%
2002 COPs	\$65,238,352	\$65,238,352	100.00%
2003B COPs	\$72,242,798	\$72,242,798	100.00%
2004 QZAB	\$0	\$7,291,624	0.00%
2004B COPs	\$59,437,933	\$59,437,933	100.00%
2004C COPs	\$82,303,587	\$93,176,180	88.33%
2005 QZAB	\$0	\$3,772,179	0.00%
2006A COPs	\$86,493,258	\$98,134,517	88.14%
2007 COPs	\$78,779,067	\$89,974,102	87.56%
2010 QSCBs	\$0	\$37,935,000	0.00%
Total	\$1,058,500,393	\$1,144,208,083	92.51%

Source: Derived from project costs and descriptions from Hillsborough County School District, January 14, 2019.

As shown in Table 33 below, outstanding debt principal attributable to past capacity improvements, along with outstanding developer credits (which are like debt in that they represent existing capacity not yet paid for) are the equivalent of 26,116 FISH capacity. This is considerably less than the total amount of existing excess capacity, indicating that all existing capacity-related debt could be paid for with impact fee revenue, as well as developer credits, although in this case the fees would not be collected. The outstanding debt represents the cost of existing excess capacity available for future development. This analysis demonstrates that the District could use impact fee revenue to repay all the capacity-related debt, although this is not the District's current practice.

Table 33. Debt Capacity Analysis

Total Outstanding Debt Principal	\$725,785,000
x Percent for Capacity	92.5%
Outstanding Debt Principal for Capacity	\$671,423,704
Outstanding Developer Credits	\$2,530,000
Total Outstanding Debt and Developer Credits	\$673,953,704
÷ Cost per Student	\$25,806
Outstanding Debt/Credits in Equivalent FISH Capacity	26,116
Current Excess Capacity	36,794
÷ Outstanding Debt/Credits in Equivalent FISH Capacity	26,116
Maximum Impact Fee Eligible % of Debt/Credits	100.0%

Source: Outstanding principal from Table 31; capacity percentage from Table 32; developer credits from Hillsborough County, January 28, 2019; cost per student from Table 18; excess capacity from Table 33.



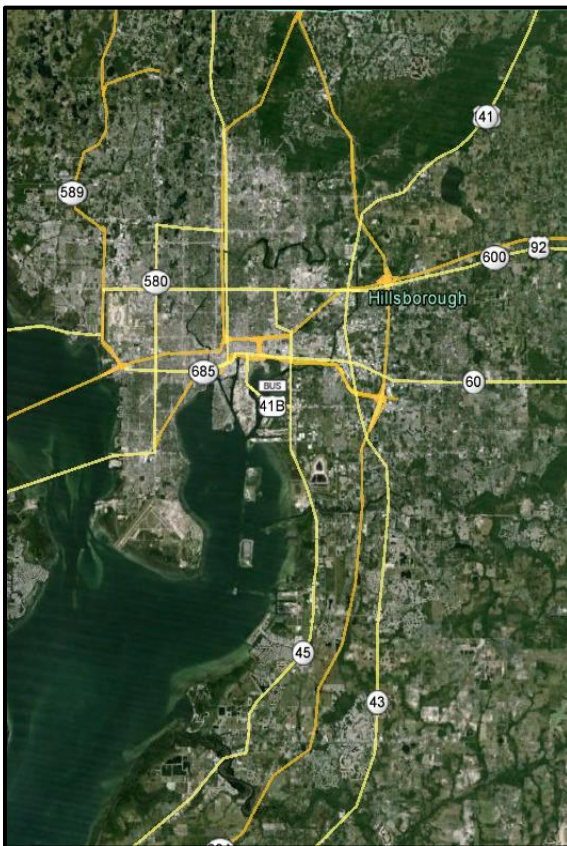
**Hillsborough
County Florida**



HILLSBOROUGH COUNTY MOBILITY FEE UPDATE STUDY

FINAL-DRAFT REPORT

December 6, 2019



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Hillsborough County

Mobility Fee Update Study

Table of Contents

INTRODUCTION	1
Methodology.....	1
Legal Standard Overview	2
DEMAND COMPONENT	6
Travel Demand.....	6
Interstate & Toll Facility Adjustment Factor.....	6
Conversion of Vehicle-Trips to Person-Trips	7
Mobility Fee Assessment Districts	7
Land Use Changes	7
COST COMPONENT.....	10
County Roadway Cost	10
State Roadway Cost	12
Summary of Costs (Blended Cost Analysis)	14
Person-Miles of Capacity Added per Lane Mile (Roadways).....	15
Cost per Person-Mile of Capacity Added (Roadways)	16
Bicycle and Pedestrian Facility Costs	17
Transit Capital Cost per Person-Mile of Travel	17
CREDIT COMPONENT.....	19
Capital Improvement Credit	19
Present Worth Variables.....	21
Fuel Efficiency	21
Effective Days per Year	22
CALCULATED MOBILITY FEE SCHEDULE	23
Mobility Fee Calculation	25
Mobility Fee Comparison.....	25

Appendix A: Demand Component Calculations

Appendix B: Cost Component Calculations

Appendix C: Credit Component Calculations

Appendix D: Ad Valorem Credit

Appendix E: Mobility Fee Schedules

Introduction

Hillsborough County's transportation impact fee schedule was initially adopted in 1985 and updated in 1989. Until 2016, there had been no major update or significant changes in the transportation impact fee rates. In 2016, the County transitioned from a road-only fee to a mobility fee, allowing for more flexibility in revenue spending. The mobility fee was adopted at 50 percent of the full calculated rates with a 5-year phase-in provision with the option for annual indexing. At the request of the Hillsborough County Board of County Commissioners, the fee rates were to be reviewed annually and indexed if needed. Since then, the following changes occurred:

- In 2016, after the adoption of the mobility fee, Hillsborough County Board of County Commissioners made a 10-year commitment to increase funding for transportation, which would be funded with ad valorem tax revenues among other revenue sources.
- In 2017, the Institute for Transportation Engineer (ITE) released its 10th Edition Trip Generation Handbook, which included significant changes to the travel characteristics of multiple land uses; and
- In 2018, Hillsborough County voters approved a charter county transportation sales surtax, which results in changes to the credit component.

additional funding for transportation.]

Given these changes and rising construction costs, the County retained Tindale Oliver to update the ~~demand, cost, and credit components of the~~ mobility fee and reflect the most recent data available.

Methodology

The methodology used for the mobility fee study follows a consumption-driven approach in which new development is charged based upon the proportion of person-miles of travel (PMT) that each unit of new development is expected to consume of a lane-mile of the transportation network.

Under this methodology, the mobility fees assess a proportionate share cost for the entire transportation network in the county, including classified County and State roadways, with the exception of local/neighborhood roads. Generally, neighborhood roads are the obligation of the developer and are part of the site/subdivision approvals.

and toll roads

Included in this document is the necessary support material used in the calculation of the mobility fee. The general equation used to compute the mobility fee for a given land use is:

$$[\text{Demand} \times \text{Cost}] - \text{Credit} = \text{Fee}$$

The “demand” for travel placed on a transportation system is expressed in units of Person-Miles of Travel (daily vehicle-trip generation rate x the trip length x the percent new trips [of total trips] x person-trip factor) for each land use contained in the impact fee schedule. Trip generation represents the average daily rates since new development consumes trips on a daily basis.

The “cost” of building new capacity typically is expressed in units of dollars per person-mile of transportation capacity.

The “credit” is an estimate of future non-impact fee revenues generated by new development that are allocated to provide transportation capacity expansion. The impact fee is considered to be an “up front” payment for a portion of the cost of building a person-mile of capacity that is directly related to the amount of capacity consumed by each unit of land use contained in the impact fee schedule, that is not paid for by future tax revenues generated by the new development activity. These credits are required under the supporting case law for the calculation of impact fees where a new development activity must be reasonably assured that they are not being charged twice for the same level of service.

It should be noted that, consistent with the State Impact Fee Act requirements, the information used to develop the mobility fee schedule was based on the most recent and localized data available.

Legal Standard Overview

In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980’s. Impact fees must comply with the “dual rational nexus” test, which requires that they:

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through establishment of benefit districts and a list of capacity-adding

projects included in the County's Capital Improvement Plan, Capital Improvement Element, or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee changes, and other similar requirements, most of which were common to the practice already.

More recent legislation further affected the impact fee framework in Florida, including the following:

- **HB 227 in 2009:** The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.
- **SB 360 in 2009:** Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Economic Opportunity) and Florida Department of Transportation (FDOT) to conduct studies on "mobility fees," which were completed in 2010.
- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.3180(5)(f), Florida Statutes, including:
 1. Adoption of long-term strategies to facilitate development patterns that support multi-modal solutions, including urban design, and appropriate land use mixes, including intensity and density.
 2. **Adoption of an area-wide level of service not dependent on any single road segment function.**
 3. Exempting or discounting impacts of locally desired development, such as development in urban areas, redevelopment, job creation, and mixed use on the transportation system.
 4. Assigning secondary priority to vehicle mobility and primary priority to ensuring a safe, comfortable, and attractive pedestrian environment, with convenient

interconnection to transit.

5. Establishing multi-modal level of service standards that rely primarily on non-vehicular modes of transportation where existing or planned community design will provide adequate level of mobility.
6. Reducing impact fees or local access fees to promote development within urban areas, multi-modal transportation districts, and a balance of mixed-use development in certain areas or districts, or for affordable or workforce housing.

Also, under HB 319, a mobility fee funding system expressly must comply with the dual rational nexus test applicable to traditional impact fees. Furthermore, any mobility fee revenues collected must be used to implement the local government's plan, which served as the basis for the fee. Finally, under HB 319, an alternative mobility system, that is not mobility fee-based, must not impose upon new development any responsibility for funding an existing transportation deficiency.

- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
 1. Impact fees cannot be collected prior to building permit issuance; and
 2. Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.
- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement will operate prospectively. This bill also allowed local governments to waive/reduce impact fees for affordable/workforce housing projects without having to offset the associated revenue loss.

The following paragraphs provide further detail on the generally applicable legal standards related to impact fees.

Impact Fee Definition

- An impact fee is a one-time capital charge levied against new development.
- An impact fee is designed to cover the portion of the capital costs of infrastructure capacity consumed by new development.

- The principle purpose of an impact fee is to assist in funding the implementation of projects identified in the Capital Improvements Element (CIE) and other capital improvement programs for the respective facility/service categories.

Impact Fee vs. Tax

- An impact fee is generally regarded as a regulatory function established based upon the specific benefit to the user related to a given infrastructure type and is not established for the primary purpose of generating revenue for the general benefit of the community, as are taxes.
- Impact fee expenditures must convey a proportional benefit to the fee payer. This is accomplished through the establishment of benefit districts, where fees collected in a benefit district are spent in the same benefit district.
- An impact fee must be tied to a proportional need for new infrastructure capacity created by new development.

This technical report has been prepared to support legal compliance with existing case law and statutory requirements and documents the methodology used for impact fee calculations in the following sections. Information supporting this analysis was obtained from the County and other sources, as indicated.

Demand Component

Travel Demand

The amount of road system consumed by a unit of new land development is calculated using the following variables and is a measure of the vehicle miles of new travel a unit of development places on the existing roadway system:

- Number of daily trips generated;
- Average length of those trips; and
- Proportion of travel that is new travel, rather than travel that is already on the transportation system.

As part of this update, the trip characteristics variables were obtained primarily from two sources: (1) similar studies conducted throughout Florida (Florida Studies Database) and (2) the Institute of Transportation Engineers' (ITE) Trip Generation reference report (10th edition). The Florida Trip Characteristics Studies Database is included in Appendix A. This database was used to determine trip length, percent new trips, and trip rate for some land uses.

Interstate & Toll Facility Adjustment Factor

This variable was used to recognize that interstate highway and toll facility improvements are funded by the State (specifically, the Florida Department of Transportation) using earmarked State and Federal funds. Typically, mobility fees are not used to pay for these improvements and the portion of travel occurring on the interstate/toll facility system is usually eliminated from the total travel for each use.

To calculate the interstate and toll (I/T) facility adjustment factor, the loaded highway network file was generated for the Tampa Bay Regional Planning Model (TBRPM v8.2). A select link analysis was run for all traffic analysis zones located within Hillsborough County in order to differentiate trips with an origin and/or destination within the county versus trips with no origin or destination within the county.

Currently, interstate and toll facilities in Hillsborough County include I-275, I-75, I-4, the Suncoast Parkway, the Lee Roy Selmon Expressway and the Veterans Expressway (to Dale Mabry). The limited access vehicle-miles of travel (Limited Access VMT) for trips with an origin and/or destination within County was calculated for the identified limited access facilities. The total

Hillsborough County VMT was calculated for all trips with an origin and/or destination within County for all roads, including limited access facilities, located within Hillsborough County.

The I/T adjustment factor of 36.8 percent was determined by dividing the total limited access VMT by the total County VMT. By applying this factor to the total County VMT, the reduced VMT is then representative of only the roadways which are funded by impact/mobility fees. Appendix A, Table A-1 provides further detail on this calculation.

Conversion of Vehicle-Trips to Person-Trips

In the case of the mobility fee, it is necessary to estimate travel in units of person-miles. Vehicle-trips were converted to person-trips by applying a vehicle-trip to person-trip conversion factor of 1.40. This value was derived from a review of the TBRPM v8.2. Given that a large portion of travel occurs via automobile, this approach is found to be reasonable.

Mobility Fee Assessment Districts

As detailed in the *Hillsborough County 2016 Mobility Fee Study*, the County has two mobility fee assessment districts: inside the urban service area (USA) and outside of the urban service area. The fee differentiation in these two districts is based on an analysis of the travel conditions under the adopted level-of-service (LOS) standard and the current level of roadway performance. Within the USA, new development is charged for their fair-share of travel added at a level to achieve the adopted roadway LOS standard on a countywide average. In the rural area (outside of the USA), the residents are enjoying a higher level of service than the urban area, measured in terms of travel speed. In 2016, recognizing this quality of service provided in the rural area, the County made a commitment to continue to provide a higher level of service in the rural area and adopted a higher fee that reflects this differential. This update study continues to apply this approach to the updated fee schedules.

Land Use Changes

As part of this update study, the following land uses were revised/added/removed from the Hillsborough County mobility fee schedule to reflect the most recent data on demand variables.

Multi-Family Housing

The current mobility fee schedule includes “multi-family (apartment) 1-2 stories”, “multi-family (apartment) 3+ stories”, “residential condominium/townhouse” and “high-rise condominiums”

land uses. ITE 10th Edition has realigned these uses, creating a combined “multi-family housing” category, with differentiation in trip generation rate based on the number of stories. This change is incorporated into the mobility fee schedule, shown by Land Use Code (LUC) used by ITE:

- LUC 220 (multi-family, low-rise, 1-2 floors) – includes apartments, townhouses, and condominiums located within the same building with at least three other dwelling units and that have one or two levels (floors).
- LUC 221 (multi-family, mid-rise, 3-10 floors) – includes apartments, townhouses, and condominiums located within the same building with at least three other dwelling units and that have between three and 10 levels (floors).
- LUC 222 (multi-family, high-rise, >10 floors) – includes apartments, townhouses, and condominiums that have more than 10 levels (floors). They are likely to have one or more elevators.

Mid-Rise Residential w/1st Floor Commercial

New land use (LUC 231) added to ITE 10th Edition and recommended for the mobility fee schedule. Defined as mixed-use multi-family housing buildings that have between three and 10 levels (floors) and include retail space on the first level. These facilities are typically found in dense multi-use urban and center city core settings.

High-Rise Residential w/1st Floor Commercial

New land use (LUC 232) added to ITE 10th Edition and recommended for the mobility fee schedule. Defined as mixed-use multi-family housing buildings that have more than 10 levels (floors) and include retail space that is open to the public on the first floor. These facilities are typically found in dense multi-use urban and center city core settings.

Public Park

The current mobility fee schedule includes LUC 412, general recreation, which was removed from ITE 10th Edition. In its place, the schedule includes the following:

- LUC 411: Public Park (measured per acre)

General Office

For the general office land use, the updated trip generation rate data in ITE 10th Edition indicate that there is little variation in TGR as the square footage of the facility increases. Therefore, the updated mobility fee schedule includes a single office fee rate.

Retail

For the retail land use, the updated trip generation rate data in ITE 10th Edition, along with the trip length and percent new trips regression curves indicate a relatively minor variation in VMT as the square footage of the facility increases. Therefore, the updated mobility fee schedule includes a single retail fee rate.

Gas Station w/Convenience Market

The current mobility fee schedule includes “gas/service station with or without car wash” and “gas/service station with convenience market” land uses. ITE 10th Edition has realigned these uses and added an additional “super” convenience land use, with differentiation in trip generation rate based on the size of the convenience market. This update was incorporated into the mobility fee schedule, shown by Land Use Code (LUC) used by ITE:

- LUC 944: Gas Station w/Convenience Market <2,000 sq ft
- LUC 945: Gas Station w/Convenience Market 2,000 to 2,999 sq ft
- LUC 960: Gas Station w/Convenience Market 3,000+ sq ft

This re-alignment eliminates the need for LUC 853 (convenience market w/gasoline) and therefore, this use was removed to simplify the County’s mobility fee schedule and reduce any potential confusion in classifying new development.

Fast Casual Restaurant

New land use (LUC 930) added to ITE 10th Edition and recommended for the mobility fee schedule. Defined as a sit-down restaurant with no wait staff or table service. Customers typically order off a menu board, pay for food before the food is prepared and seat themselves. The menu generally contained higher quality made-to-order food items with fewer frozen or processed ingredients than fast food restaurants.

General Heavy Industrial

The current mobility fee schedule includes LUC 120, general heavy industrial, which is removed from ITE 10th Edition. Therefore, this land use has been removed from the County’s mobility fee schedule.

High-Cube Transload & Short-Term Storage Warehouse

The current mobility fee schedule includes LUC 152, high-cube warehouse/distribution center, which is removed from ITE 10th Edition. In its place, the schedule will include the following:

- LUC 154: High-Cube Transload & Short-Term Storage Warehouse (measured per 1,000 sq ft).

Cost Component

Over the past 15 years, transportation capital costs fluctuated significantly in Florida. Costs increased between 2005 and 2007 due to additional construction demand caused by hurricanes, the housing market growth, and other factors. Appreciation in land values also resulted in higher right-of-way (ROW) costs during the same period. In early 2008, costs started to stabilize and between 2008 and 2011 most communities experienced a decrease in construction costs, returning to levels seen before 2005. In 2013/2014, roadway costs started to increase again and have continued to increase through 2019. Cost information from Hillsborough County, other Florida Counties, and the Florida Department of Transportation (FDOT) was reviewed to develop a unit cost for all phases involved in the construction of one lane-mile of roadway capacity. In addition, cost information for bicycle/pedestrian and transit facilities was reviewed and included in the cost component calculations for the mobility fee rate. The following sections summarize the methodology and findings of the total unit cost analysis for all modes of travel. Appendix B provides the data and other support information utilized in these analyses.

County Roadway Cost

This section examines the right-of-way (ROW), construction and other cost components associated with county roads with respect to transportation capacity expansion improvements in Hillsborough County. For this purpose, recent bid data for recently completed/ongoing local projects and recent construction bid data from roadway projects throughout Florida were used to identify and provide supporting cost data for County roadway improvements. The cost for each roadway capacity project was separated into four phases: design, construction/engineering inspection (CEI), ROW, and construction.

Design and CEI

Design costs for county roads were estimated at 13 percent of construction phase costs based on a review of recently completed and ongoing local improvements and recent transportation impact fee studies throughout Florida. Additional detail is included in Appendix B, Tables B-2 and B-3.

CEI costs for county roads were estimated at nine (9) percent of construction phase costs based on a review of recently completed and ongoing local improvements and recent transportation impact fee studies throughout Florida. Additional detail is included in Appendix B, Tables B-9 and B-10.

Right-of-Way

The ROW cost reflects the total cost of the acquisitions along a corridor that were necessary to have sufficient cross-section width to widen an existing road or, in the case of new construction, to build a new road. A review of recent ROW cost data for Hillsborough County identified 14 improvements with acquisition data. Using the construction costs for these improvements, a ROW-to-construction factor was calculated for each improvement, ranging from 4 to 119 percent, with a weighted average of approximately 46 percent. Based on this review and discussions with staff, ROW costs were estimated at 46 percent of the county road construction costs for the mobility fee calculation. The use of a 46 percent ROW factor is slightly higher than other ROW ratios seen in recent impact fee studies throughout Florida, which average approximately 42 percent for county roadways. This reflects Hillsborough County's urban nature that results in higher ROW costs compared to more suburban and rural jurisdictions. Additional detail is included in Appendix B, Tables B-4 and B-5.

Construction

The construction cost for county roads was based on a review of local and statewide projects. A review of recent construction cost data for Hillsborough County identified 15 recent capacity expansion improvements averaging \$3.32 million per lane mile, as shown in Appendix B, Table B-6.

In addition to local improvements, recent bids from multiple communities throughout the state were also reviewed. This review included more than 154 lane miles of urban-design (curb & gutter) roadway improvements from 12 counties and calculated an average cost of \$2.77 million per lane mile. Appendix B, Table B-7 provides a detailed description of the projects reviewed.

Based on this review, a county roadway cost of **\$3.30 million** per lane mile was used in the mobility fee calculation for county roads with urban-design characteristics.

To determine the cost per lane mile for county roads with rural-design characteristics (open drainage), the relationship between urban and rural roadway costs from the FDOT District 7 Long Range Estimates (LRE)¹ was reviewed. Based on these cost estimates, the costs for roadways with rural-design characteristics were estimated at approximately 74 percent of the costs for roadways with urban-design characteristics. Additional detail is provided in Appendix B, Table B-1.

¹ <http://www.dot.state.fl.us/planning/policy/costs/>

To determine the weighted average cost for county roadways, the cost for urban-design and rural-design roadways were weighted based on the distribution of urban and rural roadways included in the Hillsborough County Metropolitan Planning Organization's 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan (Appendix B, Table B-11). The Community Transportation Plan was developed as part of the 2016 transportation surtax effort and although this Plan is not active, the projects included in the Plan provide guidance on the types of future improvements that are likely to be a priority. As shown in Table 1, the weighted average county roadway construction cost was calculated at approximately \$3.17 million per lane mile, with a total weighted average cost of \$5.33 million per lane mile for county roadways.

Table 1
Estimated Total Cost per Lane Mile for County Roads

Cost Phase	Cost per Lane Mile		
	Urban Design	Rural Design ⁽⁵⁾	Weighted Average ⁽⁶⁾
Design ⁽¹⁾	\$429,000	\$317,000	\$412,000
Right-of-Way ⁽²⁾	\$1,518,000	\$1,123,000	\$1,459,000
Construction ⁽³⁾	\$3,300,000	\$2,442,000	\$3,171,000
CEI ⁽⁴⁾	\$297,000	\$220,000	\$285,000
Total Cost	\$5,544,000	\$4,102,000	\$5,327,000
Lane Mile Distribution ⁽⁷⁾	85%	15%	100%

1) Design is estimated at 13% of construction costs

2) Right-of-Way is estimated at 46% of construction costs

3) Source: Appendix B, Table B-6 for urban design

4) CEI is estimated at 9% of construction costs

5) Rural design (open drainage) costs are estimated at 74% of the urban (curb & gutter) costs

6) Lane mile distribution (Item 7) multiplied by the design, ROW, construction, and CEI phase costs by improvement type to develop a weighted average cost per lane mile

7) Source: Appendix B, Table B-11; Items (c) and (d)

Note: All figures rounded to nearest \$000

State Roadway Cost

This section examines the right-of-way, construction and other cost components associated with state roads with respect to transportation capacity expansion improvements in Hillsborough County. For this purpose, recent data from state roadway projects in Hillsborough County and throughout Florida and the FDOT's Long Range Estimates were used to identify and provide supporting cost data for state improvements. The cost for each roadway capacity-expansion project was separated into four phases: design, CEI, ROW, and construction.

Design and CEI

Design and CEI costs for state roads were each estimated at 11 percent of construction phase costs based on a review of recent transportation impact fee studies throughout Florida. Additional detail is provided in Appendix B, Tables B-3 (design) and B-10 (CEI).

Right-of-Way

Given the limited data on ROW costs for state roads in Hillsborough County and based on experience in other jurisdictions, the ROW cost ratio calculation for county roads was also applied to state roads. Using this ROW-to-construction ratio of 46 percent, the ROW cost for state roads with urban design characteristics is approximately \$1.70 million per lane mile.

Construction

A review of recent state road capacity improvements in Hillsborough County identified three historical improvements, as shown in Appendix B, Table B-8:

- SR 41 (US 301) from S. of Tampa Bypass Canal to N. of Fowler Ave
- SR 43 (US 301) from SR 674 to S. of CR 672 (Balm Rd)
- CR 580 (Sam Allen Rd) from W. of SR 39 (Paul Buchman Hwy) to E. of Park Rd

These improvements ranged from approximately \$2.89 million per lane mile to \$5.80 million per lane mile for construction, with a weighted average of approximately \$3.64 million per lane mile. To increase the sample size, these costs were compared to costs for state road improvements for several other jurisdiction throughout the state. Considering 72 improvements with over 413 lane miles, the weighted average cost per lane mile for state road construction was approximately \$3.79 million per lane mile. Appendix B, Table B-8 provides a detailed description of the projects analyzed. Based on this review, a state roadway construction cost of **\$3.70 million** per lane mile was used in the mobility fee calculation.

To determine the cost per lane mile for state roads with rural design characteristics, the relationship between urban and rural roadway costs for state roadways was reviewed. With only limited local data available, the recent data from the FDOT District 7 LRE was reviewed. Based on these costs estimates, the costs for roadways with rural design characteristics were estimated to be approximately 74 percent of the costs for roadways with urban design characteristics. Additional detail is provided in Appendix B, Table B-1.

To determine the weighted average cost for state roadways, the cost for urban-design and rural-design roadways were weighted based on the distribution of urban and rural roadways included in the County's 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan (Appendix B, Table B-11). As shown in Table 2, the weighted average state roadway construction cost was calculated at approximately \$3.56 million per lane mile, with a total weighted average cost of \$5.97 million per lane mile for state roadways.

Table 2
Cost per Lane Mile for State Roads

Cost Phase	Cost per Lane Mile		
	Urban Design	Rural Design ⁽⁵⁾	Weighted Average ⁽⁶⁾
Design ⁽¹⁾	\$407,000	\$301,000	\$391,000
Right-of-Way ⁽²⁾	\$1,702,000	\$1,259,000	\$1,636,000
Construction ⁽³⁾	\$3,700,000	\$2,738,000	\$3,556,000
CEI ⁽⁴⁾	\$407,000	\$301,000	\$391,000
Total Cost	\$6,216,000	\$4,599,000	\$5,974,000
Lane Mile Distribution ⁽⁷⁾	85%	15%	100%

1) Design is estimated at 11% of construction costs

2) Right-of-Way is estimated at 46% of construction costs

3) Source: Appendix B, Table B-6 for urban design

4) CEI is estimated at 11% of construction costs

5) Rural design (open drainage) costs are estimated at 74% of the urban (curb & gutter) costs

6) Lane mile distribution (Item 7) multiplied by the design, ROW, construction, and CEI phase costs by improvement type to develop a weighted average cost per lane mile

7) Source: Appendix B, Table B-11; Items (c) and (d)

Note: All figures rounded to nearest \$000

Summary of Costs (Blended Cost Analysis)

The weighted average cost per lane mile for county and state roads is presented in Table 3. The resulting weighted average cost of approximately \$5.51 million per lane mile was utilized as the roadway cost input in the calculation of the mobility fee schedule. The weighted average cost per lane mile includes county and state roads and is based on weighting the lane miles of roadway improvements in the County's 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan.

Table 3
Estimated Cost per Lane Mile for
County and State Roadway Projects in Hillsborough County

Cost Type	County Roads ⁽¹⁾	State Roads ⁽²⁾	County and State Roads ⁽³⁾
Design	\$412,000	\$391,000	\$406,000
Right-of-Way	\$1,459,000	\$1,636,000	\$1,509,000
Construction	\$3,171,000	\$3,556,000	\$3,279,000
CEI	<u>\$285,000</u>	<u>\$391,000</u>	<u>\$315,000</u>
Total	\$5,327,000	\$5,974,000	\$5,509,000
Lane Mile Distribution ⁽⁴⁾	72%	28%	100%

1) Source: Table 1

2) Source: Table 2

3) Lane mile distribution (Item 4) multiplied by the design, ROW, construction, and CEI phase costs by jurisdiction to develop a weighted average cost per lane mile

4) Source: Appendix B, Table B-11; Items (a) and (b)

Person-Miles of Capacity Added per Lane Mile (Roadways)

An additional component of the mobility fee equation is the capacity added per lane mile (also known as the maximum service volume added per mile) of roadway constructed. To calculate the vehicle-miles of capacity (VMC) per lane mile of constructed future roadway, an analysis of the Hillsborough County 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan (see Appendix B, Table B-11) was conducted to review improvements that will be built in Hillsborough County in the future. As shown in Table 4, the VMC was then converted to person-miles of capacity (PMC) using the person-trip factor (1.40 persons per vehicle) previously discussed.

Table 4
Weighted Average Capacity Added per Lane Mile

Source	Lane Mile Added ⁽¹⁾	Vehicle-Miles of Capacity Added ⁽¹⁾	VMC Added per Lane Mile ⁽²⁾	Vehicle-Trip to Person-Trip Factor ⁽³⁾	PMC Added per Lane Mile ⁽⁴⁾
County Roads	98.06	891,447	9,091	1.40	12,727
State Roads	38.32	398,156	10,390	1.40	14,546
Total	136.38	1,289,603			
Weighted Average VMC Added per Lane Mile⁽⁵⁾			9,500	1.40	13,300

1) Source: Appendix B, Table B-11

2) Vehicle-miles of capacity added (Item 2) divided by lane mile added (Item 1)

3) Source: Based on a review of the transportation model, nation-wide vehicle occupancy data, and peer jurisdictions

4) VMC added per lane mile (Item 3) multiplied by the vehicle-trip to person-trip factor (Item 4)

5) Total vehicles miles of capacity added for city/county and state roads (Item 2) divided by the total lane miles added (Item 1)

Cost per Person-Mile of Capacity Added (Roadways)

The transportation cost per unit of development is assessed based on the cost per person-mile of capacity. As shown in Tables 3 and 4, the cost and capacity for roadways in Hillsborough County have been calculated based on typical roadway improvements. As shown in Table 5, the cost per PMC for travel within County is \$414.

The cost per PMC figure is used in the mobility fee calculation to determine the total mobility cost per unit of development based on the person-miles of travel consumed. For each person-mile of travel that is added to the road system, approximately \$414 of transportation capacity is consumed.

Table 5
Cost per Person-Mile of Capacity Added (Roadways)

Source	Cost per Lane Mile ⁽¹⁾	Average PMC Added per Lane Mile ⁽²⁾	Cost per PMC ⁽³⁾
County Roads	\$5,327,000	12,727	\$418.56
State Roads	\$5,974,000	14,546	\$410.70
Weighted Average	\$5,509,000	13,300	\$414.21

1) Source: Table 3

2) Source: Table 4

3) Cost per lane mile (Item 1) divided by average PMC added per lane mile (Item 2)

Bicycle and Pedestrian Facility Costs

Bicycle and pedestrian facilities provide for relatively small quantities of the total vehicle-miles of travel due to the difference in the average distance traveled by a car trip versus pedestrian/bicycle trips. Because of their relatively small role in the urban travel scheme, they do not have a significant effect on evaluating the costs of providing for mobility. However, bike and pedestrian facilities are important and provide a source of travel for those who cannot drive or cannot afford to drive, and they are a standard part of the urban street and sometimes included in rural roadways. Their costs are included in the standard roadway cross-sections for which costs are estimated for safety and mobility reasons. Thus, the costs of these facilities on major roads are included in the mobility fee. The mobility fee provides funding for only those bike and pedestrian facilities associated with roadways on the classified road system (excluding local/neighborhood roads) and allows for facilities to be added to existing classified roadways or included in the construction of a new classified roadway or lane addition improvement.

Transit Capital Cost per Person-Mile of Travel

A model for transit service and cost was developed to establish both the capital cost per person-mile of capacity and the system operating characteristics in terms of system coverage, hours of service, and headways. The model developed for Hillsborough County was based on information from the Hillsborough Area Regional Transit Authority's (HART) Transit Development Plan. Components of the transit capital cost include:

- Vehicle acquisition tied to new routes
- Bus stops, shelters, and benches
- Cost of road network used by transit vehicles

Transit capital costs are computed as the cost of capital features needed to expand the transit system, as follows:

$$\text{Transit Capital Cost} = \text{Bus Infrastructure Cost} + \text{Road Capacity Cost}$$

Taking into account the infrastructure costs and the decline in potential vehicle-capacity that comes with adding transit, it was determined that the difference between constructing a lane mile of roadway (for cars only) versus constructing a roadway with transit is not significant. The roadway with transit cost per PMC is approximately three (3) percent higher per lane mile than

the cost to simply construct a road without transit amenities. Therefore, for the mobility fee calculation, the cost per PMC of approximately \$414 is representative of the cost to provide transportation capacity for all modes of travel. Additional information regarding the transit capital cost calculation is included in Appendix B, Table B-13.

DRAFT

Credit Component

Capital Improvement Credit

The present value of the portion of non-impact/mobility fee funding generated by new development over a 25-year period that is expected to be expended on capacity expansion projects was credited against the cost of the system consumed by travel associated with new development. In order to provide a connection to the demand component that is measured in terms of travel, non-impact/mobility fee dollars are converted to gas tax equivalency.

City

As show in Table 6, the City of Tampa spends the equivalent of 0.4 pennies on transportation capacity-expansion projects funded with non-impact fee revenues. The future five-year plans for Temple Terrace and Plant City did not include any transportation capacity improvements, and therefore no additional non-impact/mobility fee funding credit was calculated for transportation improvements in these cities.

County

As show in Table 6, Hillsborough County spends the equivalent of 4.0 pennies on transportation capacity-expansion projects funded with non-impact/mobility fee and non-ad valorem revenues. In addition, the County allocates an equivalent non-mobility fee funding credit of 3.6 pennies for debt service associated with transportation capacity improvements.

Charter County Surtax

Effective January 1st, 2019, Hillsborough County started collecting the one percent charter county transportation sales surtax. Proceeds from this surtax are restricted to transportation-related improvements and the Charter Amendment further allocates the proceeds to specific buckets of money (congestion management, safety, bike/ped, maintenance, transit). Based on a review of preliminary projects and discussions with County staff, the portion of surtax revenues that are likely to be used for capacity projects of all modes (excluding rail) was estimated for mobility fee calculation purposes. As shown in Table 6, these assumptions resulted in 14.1 pennies of equivalent credit for charter county transportation surtax. In addition, the calculations took into consideration that, unlike fuel tax revenues, the sales tax revenues are likely to increase over time.

Ad Valorem Credit

The Hillsborough County financing plan for the next 6 years (FY 2020-2025) includes ad valorem tax funding for transportation capacity expansion projects, including lane additions, new road construction, intersection improvements, etc. The total value of these projects equates to approximately \$320 million, or \$53 million annually over the next six years. The value per 1-mil, based on the FY 2020 Hillsborough County budget is approximately \$95 million. Therefore, approximately 56 percent of the millage is used towards capacity expansion.

Since ad valorem revenues are going to be used to fund a portion of the CIP, a revenue credit is given. Credit due to ad valorem tax revenues for residential and non-residential land uses is calculated based on a review of the taxable value of each land use in Hillsborough County. Additional detail is included in Appendix D.

State

As show in Table 6, State expenditures on state roads were reviewed, and a credit for the capacity-expansion portion attributable to state projects was estimated (excluding expenditures on limited access facilities). The review, which included 10 years of historical expenditures, as well as 5 years of planned expenditures, indicated that FDOT spending generates an equivalent gas tax credit of 12.2 pennies of gas tax revenue annually. The use of a 15-year period for developing a State credit results in a reasonably stable credit for Hillsborough County, since it accounts for the volatility in FDOT spending in the county over short time periods.

In summary, the City of Tampa allocates 0.4 pennies, Hillsborough County allocates approximately 7.6 pennies (non-CIT, CIT, debt service), and FDOT is spending gas tax revenues at an average of 12.2 equivalent pennies for state transportation projects in Hillsborough County. In addition, approximately 14.1 equivalent pennies of the new charter county surtax and \$53 million of ad valorem tax revenues per year are estimated to be allocated to transportation capacity expansion. These capital improvement credits were included in the mobility fee equation to recognize the future capital revenue that is expected to be generated by new development from all non-impact/mobility fee revenues.

Table 6
Summary of Capital Improvement Credits

Credit	Average Annual Expenditures	Value per Penny ⁽⁷⁾	Equivalent Pennies per Gallon ⁽⁸⁾
City Revenues ⁽¹⁾	\$2,623,000	\$6,560,810	\$0.004
County Revenues, Non-CIT ⁽²⁾	\$5,577,000	\$6,560,810	\$0.009
County Revenues, CIT ⁽²⁾	\$20,498,467	\$6,560,810	\$0.031
County Debt Service ⁽³⁾	\$23,884,881	\$6,560,810	\$0.036
Charter County Surtax⁽⁴⁾	\$92,977,000	\$6,560,810	\$0.141
Ad Valorem Revenue ⁽⁵⁾	\$53,326,033	-	-
State Revenues ⁽⁶⁾	\$79,832,190	\$6,560,810	\$0.122
Total	\$278,718,571	-	-

1) Source: Appendix C, Table C-2

2) Source: Appendix C, Table C-3

3) Source: Appendix C, Table C-4

4) Source: Appendix C, Table C-5

5) Source: Appendix D, Table D-1

6) Source: Appendix C, Table C-6

7) Source: Appendix C, Table C-1

8) Average annual expenditures divided by value per penny (Item 6) divided by 100

Present Worth Variables

Facility Life

The facility life used in the mobility fee analysis is 25 years, which represents the reasonable life of a roadway.

Interest Rate

This is the discount rate at which gasoline tax revenues might be bonded. It is used to compute the present value of the gasoline taxes generated by new development. The discount rate of 2.5 percent was used in the mobility fee calculation based on information obtained from Hillsborough County.

Fuel Efficiency

The fuel efficiency (i.e., the average miles traveled per gallon of fuel consumed) of the fleet of motor vehicles was estimated using the quantity of gasoline consumed by travel associated with a particular land use.

Appendix C, Table C-15 documents the calculation of the fuel efficiency value based on the following equation, where “VMT” is vehicle miles of travel and “MPG” is fuel efficiency in terms of miles per gallon.

$$\text{Fuel Efficiency} = \sum VMT_{\text{Roadway Type}} \div \sum \left(\frac{VMT_{\text{Vehicle Type}}}{MPG_{\text{Vehicle Type}}} \right)_{\text{Roadway Type}}$$

The methodology uses non-interstate VMT and average fuel efficiency data for passenger vehicles (i.e., passenger cars and other 2-axle, 4-tire vehicles, such as vans, pickups, and SUVs) and large trucks (i.e., single-unit, 2-axle, 6-tire or more trucks and combination trucks) to calculate the total gallons of fuel used by each of these vehicle types.

The combined total VMT for the vehicle types is then divided by the combined total gallons of fuel consumed to calculate, in effect, a “weighted” fuel efficiency value that appropriately accounts for the existing fleet mix of traffic on non-interstate roadways. The VMT and average fuel efficiency data were obtained from the most recent *Highway Statistics 2017* (Federal Highway Administration). Based on the calculation completed in Appendix C, Table C-15, the fuel efficiency rate to be used in the updated mobility fee equation is 18.92 miles per gallon.

Effective Days per Year

An effective 365 days per year of operation was assumed for all land uses in the proposed fee. However, this will not be the case for all land uses since some uses operate only on weekdays (e.g., office buildings) and/or only seasonally (e.g., schools). The use of 365 days per year, therefore, provides a conservative estimate, ensuring that gasoline taxes are adequately credited against the fee.

Calculated Mobility Fee Schedule

The mobility fee calculations for each land use are included in Appendix D, which includes the major land use categories and the mobility fees for the individual land uses contained in each of the major categories. For each land use, Appendix D illustrates the following:

- Demand component variables (trip rate, trip length, percent new trips, and person-trip factor)
- Total mobility cost
- Annual capital improvement credit
- Present value of the capital improvement credit
- Net mobility fee
- Current Hillsborough County mobility fee
- Percent difference between the calculated mobility fee and the current fee

It should be noted that the net mobility fee illustrated in Appendix D is not necessarily a recommended fee, but instead represents a technically documented mobility fee per unit of land use that could be charged in Hillsborough County.

For clarification purposes, it may be useful to walk through the calculation of a mobility fee one of the land use categories. In the following example, the net mobility fee rate is calculated for the single-family residential land use category (ITE LUC 210) using information from the proposed mobility fee schedule included in Appendix D, Table D-1. For each land use category, the following equations are utilized to calculate the net mobility fee:

$$\text{Net Mobility Fee} = \text{Total Mobility Cost} - \text{All Capital Improvement Credits}$$

Where:

Total Mobility Cost = $([\text{Trip Rate} \times \text{Assessable Trip Length} \times \% \text{ New Trips}] / 2) \times (1 - \text{Interstate/Toll Facility Adjustment Factor}) \times (\text{Person-Trip Factor}) * (\text{Cost per Person-Mile of Capacity})$

Capital Improvement Credit = Present Value (Annual Gas Tax), given a 2.5% interest rate & a 25-year facility life

Annual Gas Tax = $([\text{Trip Rate} \times \text{Total Trip Length} \times \% \text{ New Trips}] / 2) \times (\text{Effective Days per Year} \times \$/\text{Gallon to Capital}) / \text{Fuel Efficiency}$

Each of the inputs has been discussed previously in this document; however, for purposes of this example, brief definitions for each input are provided in the following paragraphs, along with the actual inputs used in the calculation of the fee for the single-family detached residential (1,500-2,499 sf) land use category:

- *Trip Rate* = the average daily trip generation rate, in vehicle-trips/day (7.81)
- *Assessable Trip Length* = the actual average trip length for the category, in vehicle-miles (6.62)
- *Total Trip Length* = the assessable trip length plus an adjustment factor of half a mile, which is added to the trip length to account for the fact that gas taxes are collected for travel on all roads including local roads ($6.62 + 0.50 = 7.12$)
- *% New Trips* = adjustment factor to account for trips that are already on the roadway (100%)
- *Divide by 2* = the total daily miles of travel generated by a particular category (i.e., $\text{rate} \times \text{length} \times \% \text{ new trips}$) is divided by two to prevent the double-counting of travel generated among land use codes since every trip has an origin and a destination
- *Person-Trip Factor* = Converts vehicle-miles of travel to person-miles of travel (1.40)
- *Interstate/Toll Facility Adjustment Factor* = adjustment factor to account for the travel demand occurring on interstate highways and/or toll facilities (36.8%)
- *Cost per Person-Mile of Capacity* = unit of person-miles of capacity consumed per unit of development (\$414.21)
- *Effective Days per Year* = 365 days
- *\$/Gallon to Capital* = the amount of tax revenue per gallon of fuel that is used for capital improvements, in \$/gallon
 - \$0.202 for non-charter county surtax, non-impact fee, non-ad valorem
 - \$0.141 for charter county surtax
- *Ad Valorem Credit* = the amount of ad valorem taxes used toward transportation capacity, calculated based on average property value of each land use
- *Fuel Efficiency* = average fuel efficiency of vehicles, in vehicle-miles/gallon (18.92)
- *Present Value* = calculation of the present value of a uniform series of cash flows, gas tax payments in this case, given an interest rate, “i,” and a number of periods, “n;” for 2.5% interest and a 25-year facility life, the uniform series present worth factor is 18.4244
 - For the CIT portion, a facility life of 6-years was used (5.5081) to account for the fact that the CIT will expire at the end of 2026

- For the charter county surtax, a 0.5% present value factor was used (23.4456) to account for the fact that sales tax revenues tend to increase over time

Mobility Fee Calculation

Using these inputs, a net mobility fee can be calculated for the single-family residential (1,500-2,499 sf) detached land use category, for the urban area:

$$\text{Total Mobility Cost} = ([7.81 * 6.62 * 1.0] / 2) * (1 - 0.368) * 1.40 * (\$414.21) = \$9,474$$

Credit:

- Annual Gas Tax = $([7.81 * 7.12 * 1.0] / 2) * 365 * (\$0.171 / 18.92) = \$92$
- Revenue Credit = $\$92 * 18.4244 = \$1,695$
- Annual CIT = $([7.81 * 7.12 * 1.0] / 2) * 365 * (\$0.031 / 18.92) = \$17$
- Revenue Credit = $\$17 * 5.5081 = \$94$
- Annual Charter County Surtax = $([7.81 * 7.12 * 1.0] / 2) * 365 * (\$0.141 / 18.91) = \$76$
- Revenue Credit = $\$76 * 23.4456 = \$1,782$
- Ad Valorem Credit = \$594

$$\text{Net Mobility Fee} = \$9,474 - \$1,695 - \$94 - \$1,782 - \$594 = \$5,309$$

Mobility Fee Comparison

As part of the work effort in developing Hillsborough County mobility fee program, a comparison of calculated fees to mobility/multi-modal/roadway impact fee schedules adopted in other jurisdictions was completed, as shown in Table 7.

It should be noted that the differences in fee levels for a given land use can be caused by several factors, including the year of the technical study, adoption percentage, study methodology including variations in costs, credits and travel demand, land use categories included in the fee schedule, etc.

Table 7
Mobility/Multi-Modal/Roadway Impact Fee Comparison

Land Use	Unit ⁽²⁾	Hillsborough County				Pasco County ⁽⁶⁾			Polk County ⁽⁷⁾	Pinellas County ⁽⁸⁾	Manatee County Northeast ⁽⁹⁾	Hernando County ⁽¹⁰⁾	Citrus County ⁽¹¹⁾	Orange County ⁽¹²⁾	Collier County ⁽¹³⁾
		Full Calculated		Currently Adopted ⁽⁵⁾											
		Urban ⁽³⁾	Rural ⁽⁴⁾	Urban	Rural	Urban	Suburban	Rural							
Date of Last Update		2019	2019	2016	2016	2018	2018	2018	2015	1990	2015	2013	2014	2012	2015
Assessed Portion of Calculated ⁽¹⁾		100%	100%	70%	70%	n/a	n/a	n/a	100%	n/a	90%	22%	50%	56%	100%
Residential:															
Single Family Detached (2,000 sq ft)	du	\$5,309	\$8,467	\$4,458	\$6,455	\$5,835	\$8,570	\$9,800	\$2,155	\$2,066	\$6,891	\$1,269	\$1,697	\$3,830	\$7,444
Non-Residential:															
Light Industrial	1,000 sf	\$2,458	\$3,894	\$2,834	\$4,110	\$0	\$0	\$0	\$666	\$1,414	\$2,903	\$806	\$584	\$2,126	\$5,700
Office (50,000 sq ft)	1,000 sf	\$4,851	\$7,670	\$6,294	\$9,131	\$0	\$0	\$0	\$2,237	\$2,767	\$4,594	\$1,516	\$1,687	\$5,474	\$10,249
Retail (125,000 sq ft)	1,000 sf	\$7,685	\$9,652	\$7,079	\$8,498	\$5,641	\$7,051	\$8,813	\$3,808	\$3,627	\$11,737	\$1,844	\$1,248	\$5,362	\$14,354
Bank w/Drive-In	1,000 sf	\$11,456	\$14,496	\$14,914	\$17,899	\$12,730	\$14,384	\$15,582	\$3,808	\$2,975	\$11,737	\$4,257	\$1,248	\$11,288	\$28,961
Fast Food w/Drive-Thru	1,000 sf	\$58,522	\$73,536	\$49,578	\$59,638	\$40,950	\$46,712	\$50,978	\$3,808	\$19,599	\$11,737	\$17,397	\$1,248	\$37,636	\$96,567

1) Represents that portion of the maximum calculated fee for each respective county that is actually charged. Fees may have been lowered through indexing or policy discounts. Does not account for moratoriums/suspensions

2) Du = dwelling unit

3) Source: Appendix E, Table E-1

4) Source: Appendix E, Table E-2

5) Source: Hillsborough County Department of Development Services

6) Source: Pasco County Central Planning Department; Fees shown reflect the subsidized rates that are charged in the County

7) Source: Polk County Planning and Development

8) Source: Pinellas County Building Services; General County Fees

9) Source: Manatee County Impact Fee Administration; Northeast District fees are shown

10) Source: Hernando County Development Department

11) Source: Citrus County Planning and Development Department; County-wide rates

12) Source: Orange County Planning and Development; Average of AMA and Non-AMA districts

13) Source: Collier County Growth Management Division, Planning and Regulation

Appendix A
Demand Component Calculations

Appendix A: Demand Component

This appendix presents the detailed calculations for the demand component of the mobility fee update.

Interstate & Toll Facility Adjustment Factor

Table A-1 presents the interstate and toll facility adjustment factor used in the calculation of the mobility fee. This variable is based on data from the Tampa Bay Regional Planning Model, specifically the 2040 projected vehicle-miles of travel, accounting for roadway improvements included in the 2040 Long Range Transportation Plan. It should be noted that adjustment factor excludes all external-to-external trips, which represent traffic that goes through Hillsborough County, but does not necessarily stop in the county. This traffic is excluded from the analysis since it does not come from development within the county. The I/T adjustment factor is used to reduce the VMT that the mobility fee charges for each land use.

Table A-1
Interstate/Toll Facility Adjustment Factor

Roadway	VMT (2040)	% VMT
Interstate/Toll Facilities	16,301,975	36.8%
Other Roads	28,027,452	63.2%
Total (All Roads)	44,329,427	100.0%
Total (Interstate/Toll Roads)	16,301,975	36.8%

Source: Tampa Bay Regional Planning Model (TBRPM) v8.2, base year 2010, future year CA_2040 (TBRPM_v8.2)
Excludes EE Travel

Single Family Residential Trip Generation Rate Tiering

As part of this study, the single family residential trip generation rate tiering is included to reflect a three-tier analysis to ensure equity by the size of a home. To facilitate this, an analysis is completed on the comparative relationship between housing size and household travel behavior. In addition, an analysis is completed on the travel behavior of low income households. This analysis utilizes data from the 2017 National Household Travel Survey (NHTS) and the 2017 American Housing Survey (AHS) to examine overall trip-making characteristics of households in the United States.

Table A-2 presents the trip characteristics being utilized in the proposed mobility fee schedule for the single family (detached) land use. The 2017 NHTS database is used to assess average annual household vehicle miles of travel (VMT) for various annual household income levels. In

addition, the 2017 AHS database is used to compare median annual family/household incomes with housing unit size. It is important to recognize that the use of the income variable in each of these databases is completed simply to provide a convenient linking mechanism between household VMT from the NHTS and housing unit size from the AHS.

Table A-2
Calculated Single Family Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Single Family (Detached)	7.81	6.62	51.70

Source: Florida Studies for LUC 210 included in this Appendix

The results of the NHTS and AHS analyses are included in Tables A-3 through A-5. First, the data shown in Table A-3 presents the average income in the U.S. for families/households living in the three housing tiers. As shown, the average income for housing units between 1,500 square feet and 2,499 square feet in size (\$70,622) is higher than the overall average income for the U.S. (\$59,840). Table A-3 presents the median household income levels for low and very low income levels in Hillsborough County. Next, as shown in Table A-4, annual average household VMT is calculated from the NHTS database for a number of different income levels and ranges related to the resulting AHS income data from Table A-3 and the Hillsborough County SHIP definitions for low income (<\$53,500) and very low income (<\$33,450).

Table A-3
Annual Income by Housing Size

2017 AHS Average Income Data by Housing Size	Annual Income ⁽¹⁾
Less than 1,500 sf	\$47,441
1,500 to 2,499 sf	\$70,622
2,500 sf or more	\$87,984
Average of All Houses	\$59,840

Source: American Housing Survey for the United States in 2017

1) Weighted average of annual income for each tier

Table A-4
Hillsborough County SHIP Definitions

Hillsborough County SHIP Definitions	
Median Income	\$66,900
Low Income ⁽¹⁾	\$53,500
Very Low Income ⁽²⁾	\$33,450

Source: Florida Housing Finance Corporation,
2019 Income Limits; SHIP (4 person household)

1) Defined as 80% of the median income

2) Defined as 50% of the median income

To calculate a corresponding trip rate for the new tiers it is necessary to rely on comparative ratios. As an example, consider the \$47,441 annual income category. First, it is determined that the average annual household VMT for this income level is 17,678 miles. This figure is compared to the overall average annual VMT per household in the U.S. and normalized to the average of the \$59,840 (18,493 miles) category to derive a ratio of 0.956 as shown in Table A-5. This figure is then normalized to the \$70,622 (19,713 miles) category, as this tier corresponds to the average trip generation rate of 7.81 presented in Table A-2, resulting in a ratio of 0.897.

Next, the normalized ratio is applied to the daily VMT for the average single family housing unit size (less than 1,500 sf) to generate a daily VMT of 46.37 for the new tier, as shown in Table A-6. This daily VMT figure is then divided by the proposed assessable trip length of 6.62 miles to obtain a typical trip rate of 7.00 trips per day.

Table A-5
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean	Normalized to 1.066
Average of \$16,725	11,365	365	31.14	0.615	0.577
Average of \$26,750	13,173	365	36.09	0.712	0.668
Average of \$47,441	17,678	365	48.43	0.956	0.897
Total (All Homes)	18,493	365	50.67	1.000	
Average of \$70,622	19,713	365	54.01	1.066	1.000
Average of \$87,984	22,430	365	61.45	1.213	1.138

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-6
Trip Generation Rate by Single Family Land Use Tier

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
Single Family (Detached)				
Less than 1,500 sf & Very Low Income	4.51	6.62	29.83	0.577
Less than 1,500 sf & Low Income	5.22	6.62	34.54	0.668
Less than 1,500 sf	7.00	6.62	46.37	0.897
1,500 to 2,499 sf	7.81	6.62	51.70	1.000
2,500 sf or larger	8.89	6.62	58.83	1.138

1) Daily VMT (Item 3) divided by assessable trip length (Item 2) for each tiered single family land use category

2) Source: Table A-2

3) Ratio to the mean (Item 4) divided by total daily VMT for the 1,500 to 2,499 sf tier for each tiered single family land use category

4) Source: Table A-5

Table A-7 illustrates the tiered mobility fee schedule.

Table A-7
Net Mobility Fee by Single Family Land Use Tier

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
Single Family (Detached)				
Less than 1,500 sf & Very Low Income	4.51	6.62	29.83	\$2,814
Less than 1,500 sf & Low Income	5.22	6.62	34.54	\$3,357
Less than 1,500 sf	7.00	6.62	46.37	\$4,710
1,500 to 2,499 sf	7.81	6.62	51.70	\$5,309
2,500 sf or larger	8.89	6.62	58.83	\$6,153

1) Source: Table A-4

2) Source: Appendix E, Table E-1

Multi-Family Residential Trip Generation Rate Tiering

Similar to the single family residential land use, “low income” and “very low income” tiers were developed for the multi-family residential (apartment) land uses in Hillsborough County. Tables A-8 through A-15 detail these calculations for the Multi-Family Low-Rise, (1-2 stories), Mid-Rise (3-10 stories) and High-Rise (>10 stories) land uses.

Table A-8
Calculated Multi-Family (1-2 Levels) Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Multi-Family, Low-Rise, 1-2 Levels	7.32	5.10	37.33

Source: ITE 10th Edition and Florida Studies for LUC 220 included in this Appendix

Table A-9
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean
Average of \$16,725	11,365	365	31.14	0.591
Average of \$26,750	13,173	365	36.09	0.685
Average of \$66,900	19,244	365	52.72	1.000

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-10
Trip Generation Rate by Multi-Family (1-2 Levels) Income Level

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
Multi-Family, Low-Rise, 1-2 Levels				
Very Low Income	4.33	5.10	22.06	0.591
Low Income	5.01	5.10	25.57	0.685
Multi-Family, Low-Rise, 1-2 Levels	7.32	5.10	37.33	1.000

1) Daily VMT (Item 3) divided by assessable trip length (Item 2)

2) Source: Table A-8

3) Ratio to the mean (Item 4) divided by total daily VMT for the standard multi-family

4) Source: Table A-9

Table A-11
Net Mobility Fee by Multi-Family (1-2 Levels) Income Level

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
Multi-Family, Low-Rise, 1-2 Levels				
Very Low Income	4.33	5.10	22.06	\$2,126
Low Income	5.01	5.10	25.57	\$2,528
Multi-Family, Low-Rise, 1-2 Levels	7.32	5.10	37.33	\$3,838

1) Source: Table A-10

2) Source: Appendix E, Table E-1

Table A-12
Calculated Multi-Family (3-10 Levels) Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Multi-Family, Mid-Rise, 3-10 Levels	5.44	5.10	27.74

Source: ITE 10th Edition and Florida Studies for LUC 221 included in this Appendix

Table A-13
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean
Average of \$16,725	11,365	365	31.14	0.591
Average of \$26,750	13,173	365	36.09	0.685
Average of \$66,900	19,244	365	52.72	1.000

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-14
Trip Generation Rate by Multi-Family (3-10 Levels) Income Level

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
Multi-Family, Mid-Rise, 3-10 Levels				
Very Low Income	3.21	5.10	16.39	0.591
Low Income	3.73	5.10	19.00	0.685
Multi-Family, Mid-Rise, 3-10 Levels	5.44	5.10	27.74	1.000

1) Daily VMT (Item 3) divided by assessable trip length (Item 2)

2) Source: Table A-12

3) Ratio to the mean (Item 4) divided by total daily VMT for the standard multi-family

4) Source: Table A-13

Table A-15
Net Mobility Fee by Multi-Family (3-10 Levels) Income Level

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
Multi-Family, Mid-Rise, 3-10 Levels				
Very Low Income	3.21	5.10	16.39	\$1,485
Low Income	3.73	5.10	19.00	\$1,800
Multi-Family, Mid-Rise, 3-10 Levels	5.44	5.10	27.74	\$2,781

1) Source: Table A-14

2) Source: Appendix E, Table E-1

Table A-16
Calculated Multi-Family (>10 Levels) Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Multi-Family, High-Rise, >10 Levels	4.45	5.10	22.70

Source: ITE 10th Edition and Florida Studies for LUC 222 included in this Appendix

Table A-17
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean
Average of \$16,725	11,365	365	31.14	0.591
Average of \$26,750	13,173	365	36.09	0.685
Average of \$66,900	19,244	365	52.72	1.000

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-18
Trip Generation Rate by Multi-Family (>10 Levels) Income Level

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
Multi-Family, High-Rise, >10 Levels				
Very Low Income	2.63	5.10	13.42	0.591
Low Income	3.05	5.10	15.55	0.685
Multi-Family, High-Rise, >10 Levels	4.45	5.10	22.70	1.000

1) Daily VMT (Item 3) divided by assessable trip length (Item 2)

2) Source: Table A-16

3) Ratio to the mean (Item 4) divided by total daily VMT for the standard multi-family

4) Source: Table A-17

Table A-19
Net Mobility Fee by Multi-Family (>10 Levels) Income Level

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
Multi-Family, High-Rise, >10 Levels				
Very Low Income	2.63	5.10	13.42	\$1,154
Low Income	3.05	5.10	15.55	\$1,396
Multi-Family, High-Rise, >10 Levels	4.45	5.10	22.70	\$2,197

1) Source: Table A-18

2) Source: Appendix E, Table E-1

Florida Studies Trip Characteristics Database

The Florida Studies Trip Characteristics Database includes over 200 studies on 40 different residential and non-residential land uses collected over the last 25 years. Data from these studies include trip generation, trip length, and percent new trips for each land use. This information has been used in the development of impact/multi-modal/mobility fees and the creation of land use plan category trip characteristics for communities throughout Florida and the U.S.

Tindale Oliver estimates trip generation rates for all land uses in a mobility fee schedule using data from studies in the Florida Studies Database and the Institute of Transportation Engineers' (ITE) *Trip Generation* reference report (10th edition). In instances, when both ITE *Trip Generation* reference report (10th edition) and Florida Studies trip generation rate (TGR) data are available for a particular land use, the data is typically blended together to increase the sample size and provide a more valid estimate of the average number of trips generated per unit of development. If no Florida Studies data is available, only TGR data from the ITE reference report is used in the fee calculation.

The trip generation rate for each respective land use is calculated using machine counts that record daily traffic into and out of the site studied. The traffic count hoses are set at entrances to residential subdivisions for the residential land uses and at all access points for non-residential land uses.

The trip length information is obtained through origin-destination surveys that ask respondents where they came from prior to arriving at the site and where they intended to go after leaving the site. The results of these surveys were used to estimate average trip length by land use.

The percent new trip variable is based on assigning each trip collected through the origin-destination survey process a trip type (primary, secondary, diverted, and captured). The percent new trip variable is then calculated as 1 minus the percentage of trips that are captured. Tindale Oliver has published an article entitled, *Measuring Travel Characteristics for Transportation Impact Fees*, ITE Journal, April 1991 on the data collecting methodology for trip characteristics studies.

Land Use 151: Mini-Warehouse

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Orange Co, FL	89.6	2006	-	-	1.23	-	-	-	-	Orange County
Orange Co, FL	84.7	2006	-	-	1.39	-	-	-	-	Orange County
Orange Co, FL	93.0	2006	-	-	1.51	-	-	-	-	Orange County
Orange Co, FL	107.0	2007	-	-	1.45	-	-	-	-	Orange County
Orange Co, FL	77.0	2009	-	-	2.18	-	-	-	-	Tindale Oliver
Orange Co, FL	93.7	2012	-	-	1.15	-	-	-	-	Tindale Oliver

Total Size 545.0
ITE 780.0
Blended total 1,325.0

5
15

Average Trip Length: n/a
Weighted Average Trip Length: n/a

Weighted Percent New Trip Average: -

Weighted Average Trip Generation Rate: 1.47
ITE Average Trip Generation Rate: 1.51
Blend of FL Studies and ITE Average Trip Generation Rate: 1.49

Land Use 210: Single Family - Detached

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Gwinnett Co, GA	-	12/13-18/92	-	-	5.80	-	5.40	-	31.32	Street Smarts
Gwinnett Co, GA	-	12/13-18/92	-	-	5.40	-	6.10	-	32.94	Street Smarts
Sarasota Co, FL	76	Jun-93	70	70	10.03	-	6.00	-	60.18	Sarasota County
Sarasota Co, FL	79	Jun-93	86	86	9.77	-	4.40	-	42.99	Sarasota County
Sarasota Co, FL	135	Jun-93	75	75	8.05	-	5.90	-	47.50	Sarasota County
Sarasota Co, FL	152	Jun-93	63	63	8.55	-	7.30	-	62.42	Sarasota County
Sarasota Co, FL	193	Jun-93	123	123	6.85	-	4.60	-	31.51	Sarasota County
Sarasota Co, FL	97	Jun-93	33	33	13.20	-	3.00	-	39.60	Sarasota County
Sarasota Co, FL	282	Jun-93	146	146	6.61	-	8.40	-	55.52	Sarasota County
Sarasota Co, FL	393	Jun-93	207	207	7.76	-	5.40	-	41.90	Sarasota County
Hernando Co, FL	76	May-96	148	148	10.01	9a-6p	4.85	-	48.55	Tindale Oliver
Hernando Co, FL	128	May-96	205	205	8.17	9a-6p	6.03	-	49.27	Tindale Oliver
Hernando Co, FL	232	May-96	182	182	7.24	9a-6p	5.04	-	36.49	Tindale Oliver
Hernando Co, FL	301	May-96	264	264	8.93	9a-6p	3.28	-	29.29	Tindale Oliver
Charlotte Co, FL	135	Oct-97	230	-	5.30	9a-5p	7.90	-	41.87	Tindale Oliver
Charlotte Co, FL	142	Oct-97	245	-	5.20	9a-5p	4.10	-	21.32	Tindale Oliver
Charlotte Co, FL	150	Oct-97	160	-	5.00	9a-5p	10.80	-	54.00	Tindale Oliver
Charlotte Co, FL	215	Oct-97	158	-	7.60	9a-5p	4.60	-	34.96	Tindale Oliver
Charlotte Co, FL	257	Oct-97	225	-	7.60	9a-5p	7.40	-	56.24	Tindale Oliver
Charlotte Co, FL	345	Oct-97	161	-	7.00	9a-5p	6.60	-	46.20	Tindale Oliver
Charlotte Co, FL	368	Oct-97	152	-	6.60	9a-5p	5.70	-	37.62	Tindale Oliver
Charlotte Co, FL	383	Oct-97	516	-	8.40	9a-5p	5.00	-	42.00	Tindale Oliver
Charlotte Co, FL	441	Oct-97	195	-	8.20	9a-5p	4.70	-	38.54	Tindale Oliver
Charlotte Co, FL	1,169	Oct-97	348	-	6.10	9a-5p	8.00	-	48.80	Tindale Oliver
Collier Co, FL	90	Dec-99	91	-	12.80	8a-6p	11.40	-	145.92	Tindale Oliver
Collier Co, FL	400	Dec-99	389	-	7.80	8a-6p	6.40	-	49.92	Tindale Oliver
Lake Co, FL	49	Apr-02	170	-	6.70	7a-6p	10.20	-	68.34	Tindale Oliver
Lake Co, FL	52	Apr-02	212	-	10.00	7a-6p	7.60	-	76.00	Tindale Oliver
Lake Co, FL	126	Apr-02	217	-	8.50	7a-6p	8.30	-	70.55	Tindale Oliver
Pasco Co, FL	55	Apr-02	133	-	6.80	8a-6p	8.12	-	55.22	Tindale Oliver
Pasco Co, FL	60	Apr-02	106	-	7.73	8a-6p	8.75	-	67.64	Tindale Oliver
Pasco Co, FL	70	Apr-02	188	-	7.80	8a-6p	6.03	-	47.03	Tindale Oliver
Pasco Co, FL	74	Apr-02	188	-	8.18	8a-6p	5.95	-	48.67	Tindale Oliver
Pasco Co, FL	189	Apr-02	261	-	7.46	8a-6p	8.99	-	67.07	Tindale Oliver
Marion Co, FL	102	Apr-02	167	-	8.02	7a-6p	5.10	-	40.90	Kimley-Horn & Associates
Marion Co, FL	105	Apr-02	169	-	7.23	7a-6p	7.22	-	52.20	Kimley-Horn & Associates
Marion Co, FL	124	Apr-02	170	-	6.04	7a-6p	7.29	-	44.03	Kimley-Horn & Associates
Marion Co, FL	132	Apr-02	171	-	7.87	7a-6p	7.00	-	55.09	Kimley-Horn & Associates
Marion Co, FL	133	Apr-02	209	-	8.04	7a-6p	4.92	-	39.56	Kimley-Horn & Associates
Citrus Co, FL	111	Oct-03	273	-	8.66	7a-6p	7.70	-	66.68	Tindale Oliver
Citrus Co, FL	231	Oct-03	155	-	5.71	7a-6p	4.82	-	27.52	Tindale Oliver
Citrus Co, FL	306	Oct-03	146	-	8.40	7a-6p	3.94	-	33.10	Tindale Oliver
Citrus Co, FL	364	Oct-03	345	-	7.20	7a-6p	9.14	-	65.81	Tindale Oliver
Citrus Co, FL	374	Oct-03	248	-	12.30	7a-6p	6.88	-	84.62	Tindale Oliver
Lake Co, FL	42	Dec-06	122	-	11.26	-	5.56	-	62.61	Tindale Oliver
Lake Co, FL	51	Dec-06	346	-	18.22	-	9.46	-	172.36	Tindale Oliver
Lake Co, FL	59	Dec-06	144	-	12.07	-	10.79	-	130.24	Tindale Oliver
Lake Co, FL	90	Dec-06	194	-	9.12	-	5.78	-	52.71	Tindale Oliver
Lake Co, FL	239	Dec-06	385	-	7.58	-	8.93	-	67.69	Tindale Oliver
Hernando Co, FL	232	Apr-07	516	-	8.02	7a-6p	8.16	-	65.44	Tindale Oliver
Hernando Co, FL	95	Apr-07	256	-	8.08	7a-6p	5.88	-	47.51	Tindale Oliver
Hernando Co, FL	90	Apr-07	338	-	7.13	7a-6p	5.86	-	41.78	Tindale Oliver
Hernando Co, FL	58	Apr-07	153	-	6.16	7a-6p	8.39	-	51.68	Tindale Oliver
Collier Co, FL	74	Mar-08	503	-	12.81	7a-6p	3.05	-	39.07	Tindale Oliver
Collier Co, FL	97	Mar-08	512	-	8.78	7a-6p	11.29	-	99.13	Tindale Oliver
Collier Co, FL	315	Mar-08	1,347	-	6.97	7a-6p	6.55	-	45.65	Tindale Oliver
Collier Co, FL	42	Mar-08	314	-	9.55	7a-6p	10.98	-	104.86	Tindale Oliver

Total Size 10,380 55 13,130

Average Trip Length: 6.79
Weighted Average Trip Length: 6.62

Note: Georgia studies are not included in summary statistics

Weighted Average Trip Generation Rate: 7.81

Land Use 220/221/222: Multi-Family (Low-, Mid-, High-Rise)

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Sarasota Co, FL	212	Jun-93	42	42	5.78	-	5.20	-	30.06	Sarasota County
Sarasota Co, FL	243	Jun-93	36	36	5.84	-	-	-	-	Sarasota County
Marion Co, FL	214	Apr-02	175	175	6.84	-	4.61	-	31.53	Kimley-Horn & Associates
Marion Co, FL	240	Apr-02	174	174	6.96	-	3.43	-	23.87	Kimley-Horn & Associates
Marion Co, FL	288	Apr-02	175	175	5.66	-	5.55	-	31.41	Kimley-Horn & Associates
Marion Co, FL	480	Apr-02	175	175	5.73	-	6.88	-	39.42	Kimley-Horn & Associates
Marion Co, FL	500	Apr-02	170	170	5.46	-	5.94	-	32.43	Kimley-Horn & Associates
Lake Co, FL	250	Dec-06	135	135	6.71	-	5.33	-	35.76	Tindale Oliver
Lake Co, FL	157	Dec-06	265	265	13.97	-	2.62	-	36.60	Tindale Oliver
Lake Co, FL	169	Dec-06	212	-	8.09	-	6.00	-	48.54	Tindale Oliver
Lake Co, FL	226	Dec-06	301	-	6.74	-	2.17	-	14.63	Tindale Oliver
Hernando Co, FL	312	Apr-07	456	-	4.09	-	5.95	-	24.34	Tindale Oliver
Hernando Co, FL	176	Apr-07	332	-	5.38	-	5.24	-	28.19	Tindale Oliver
Orange Co, FL	364	Nov-13	-	-	9.08	-	-	-	-	Orange County
Orange Co, FL	108	Aug-14	-	-	5.51	-	-	-	-	Orange County
Hernando Co, FL	31	May-96	31	31	6.12	9a-6p	4.98	-	30.48	Tindale Oliver
Hernando Co, FL	128	May-96	128	128	6.47	9a-6p	5.18	-	33.51	Tindale Oliver
Pasco Co, FL	229	Apr-02	198	198	4.77	9a-6p	-	-	-	Tindale Oliver
Pasco Co, FL	248	Apr-02	353	353	4.24	9a-6p	3.53	-	14.97	Tindale Oliver
Total Size	4,575									
Total Size (TL)	3,631									
							Average Trip Length:	4.27		
							Weighted Average Trip Length:	5.10		

Land Use 240: Mobile Home Park

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Marion Co, FL	67	Jul-91	22	22	5.40	48hrs.	2.29	-	12.37	Tindale Oliver
Marion Co, FL	82	Jul-91	58	58	10.80	24hr.	3.72	-	40.18	Tindale Oliver
Marion Co, FL	137	Jul-91	22	22	3.10	24hr.	4.88	-	15.13	Tindale Oliver
Sarasota Co, FL	996	Jun-93	181	181	4.19	-	4.40	-	18.44	Sarasota County
Sarasota Co, FL	235	Jun-93	100	100	3.51	-	5.10	-	17.90	Sarasota County
Marion Co, FL	188	Apr-02	147	-	3.51	24hr.	5.48	-	19.23	Kimley-Horn & Associates
Marion Co, FL	227	Apr-02	173	-	2.76	24hr.	8.80	-	24.29	Kimley-Horn & Associates
Marion Co, FL	297	Apr-02	175	-	4.78	24hr.	4.76	-	22.75	Kimley-Horn & Associates
Hernando Co, FL	1,892	May-96	425	425	4.13	9a-6p	4.13	-	17.06	Tindale Oliver
Total Size	4,121		9	1,303			Average Trip Length:	4.84		
							Weighted Average Trip Length:	4.60		

Weighted Average Trip Generation Rate: 4.17

Land Use 253: Congregate Care Facility/Assisted Living Facility

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pinellas Park, FL	72	Aug-89	25	19	3.50	9am-5pm	2.20	79.0	7.70	Tindale Oliver
Palm Harbor, FL	200	Oct-89	58	40	-	9am-5pm	3.40	69.0	-	Tindale Oliver
Total Size	272	2	83	Average Trip Length: 2.80						
ITE	388	2		Weighted Average Trip Length: 3.08						
Blended total	660			Weighted Percent New Trip Average: 71.6						
	460			Weighted Average Trip Generation Rate: 3.50						

Weighted Average Trip Generation Rate: 3.50

ITE Average Trip Generation Rate: 2.02

Blend of FL Studies and ITE Average Trip Generation Rate: 2.25

Land Use 310: Hotel

Location	Size (Rooms)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pinellas Co, FL	174	Aug-89	134	106	12.50	7-11a/3-7p	6.30	79.0	62.21	Tindale Oliver
Pinellas Co, FL	114	Oct-89	30	14	7.30	12-7p	6.20	47.0	21.27	Tindale Oliver
Orange Co, FL	123	1997	-	-	6.32	-	-	-	-	Orange County
Orange Co, FL	120	1997	-	-	5.27	-	-	-	-	Orange County
Orange Co, FL	146	1997	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	252	1997	-	-	5.63	-	-	-	-	Orange County
Orange Co, FL	172	1997	-	-	6.36	-	-	-	-	Orange County
Orange Co, FL	170	1997	-	-	6.06	-	-	-	-	Orange County
Orange Co, FL	128	1997	-	-	6.10	-	-	-	-	Orange County
Orange Co, FL	200	1997	-	-	4.56	-	-	-	-	Orange County
Orange Co, FL	112	1998	-	-	2.78	-	-	-	-	Orange County
Orange Co, FL	130	1998	-	-	9.12	-	-	-	-	Orange County
Orange Co, FL	106	1998	-	-	7.34	-	-	-	-	Orange County
Orange Co, FL	98	1998	-	-	7.32	-	-	-	-	Orange County
Orange Co, FL	120	1998	-	-	5.57	-	-	-	-	Orange County
Orange Co, FL	70	1999	-	-	1.85	-	-	-	-	Orange County
Orange Co, FL	123	1999	-	-	4.81	-	-	-	-	Orange County
Orange Co, FL	123	1999	-	-	3.70	-	-	-	-	Orange County
Orange Co, FL	211	2000	-	-	2.23	-	-	-	-	Orange County
Orange Co, FL	144	2000	-	-	7.32	-	-	-	-	Orange County
Orange Co, FL	105	2001	-	-	5.25	-	-	-	-	Orange County
Orange Co, FL	891	2005	-	-	5.69	-	-	-	-	Orange County
Orange Co, FL	1,584	2005	-	-	5.88	-	-	-	-	Orange County
Orange Co, FL	210	2006	-	-	4.88	-	-	-	-	Orange County
Orange Co, FL	1,499	2006	-	-	4.69	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	4.74	-	-	-	-	Orange County
Orange Co, FL	148	-	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	160	-	-	-	6.19	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	4.29	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	3.40	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	7.66	-	-	-	-	Orange County
Orange Co, FL	100	-	-	-	7.37	-	-	-	-	Orange County
Orange Co, FL	190	-	-	-	4.71	-	-	-	-	Orange County
Orange Co, FL	1,501	2011	-	-	3.50	-	-	-	-	Tindale Oliver
Orange Co, FL	174	2011	-	-	7.03	-	-	-	-	Tindale Oliver
Orange Co, FL	238	2014	-	-	4.05	-	-	-	-	Tindale Oliver
Total Size	10,184	36	164	Average Trip Length: 6.25						
ITE	876	6		Weighted Average Trip Length: 6.26						
Blended total	11,060			Weighted Percent New Trip Average:				66.3		

Weighted Average Trip Generation Rate: 5.31

ITE Average Trip Generation Rate: 8.36

Blend of FL Studies and ITE Average Trip Generation Rate: 5.55

Land Use 320: Motel

Location	Size (Rooms)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Pinellas Co, FL	48	Oct-89	46	24	-	10a-2p	2.80	65.0	-	Tindale Oliver
Pinellas Co, FL	54	Oct-89	32	22	-	12p-7p	3.80	69.0	-	Tindale Oliver
Pinellas Co, FL	120	Oct-89	26	22	-	2p-7p	5.20	84.6	-	Tindale Oliver
Total Size	222		3	104			Average Trip Length: 3.93			
ITE	654		6				Weighted Average Trip Length: 4.34			
Weighted Percent New Trip Average:								76.6		

Land Use 444: Movie Theater

Location	Size (Screens)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Pinellas Co, FL	8	Oct-89	151	116	113.10	2p-8p	2.70	77.0	235.13	Tindale Oliver
Pinellas Co, FL	12	Sep-89	122	116	63.40	2p-8p	1.90	95.0	114.44	Tindale Oliver
Total Size	20		2	273			Average Trip Length: 2.30			
ITE	6		1				Weighted Average Trip Length: 2.22			
Blended total	26						Weighted Percent New Trip Average:			
								87.8		
								Weighted Average Trip Generation Rate:		83.28
								ITE Average Trip Generation Rate:		220.00
								Blend of FL Studies and ITE Average Trip Generation Rate:		114.83

Land Use 492: Health/Fitness Club

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Tampa, FL	-	Mar-86	33	31	-	-	7.90	94.0	-	Kimley-Horn & Associates
Total Size			33				Average Trip Length: n/a			
ITE	37		8				Percent New Trip Average:			
								94.0		
								ITE Average Trip Generation Rate (adjusted):		34.50

Land Use 565: Day Care Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Pinellas Co, FL	5.6	Aug-89	94	66	66.99	7a-6p	1.90	70.0	89.10	Tindale Oliver
Pinellas Co, FL	10.0	Sep-89	179	134	66.99	7a-6p	2.10	75.0	105.51	Tindale Oliver
Tampa, FL	-	Mar-86	28	25	-	-	2.60	89.0	-	Kimley-Horn & Associates
Total Size	15.6		2	301			Average Trip Length: 2.20			
ITE	135.0		27				Weighted Average Trip Length: 2.03			
Blended total	150.6						Weighted Percent New Trip Average:			
								73.2		
								Weighted Average Trip Generation Rate:		66.99
								ITE Average Trip Generation Rate:		47.62
								Blend of FL Studies and ITE Average Trip Generation Rate:		49.63

Land Use 620: Nursing Home

Location	Size (Beds)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Lakeland, FL	120	Mar-90	74	66	2.86	11a-4p	2.59	89.0	6.59	Tindale Oliver
Total Size	120		1	74			Average Trip Length: 2.59			
ITE	480		3				Weighted Average Trip Length: 2.59			
Blended total	600						Weighted Percent New Trip Average:			
								89.0		
								Weighted Average Trip Generation Rate:		2.86
								ITE Average Trip Generation Rate:		3.06
								Blend of FL Studies and ITE Average Trip Generation Rate:		3.02

Land Use 630: Clinic

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Largo, FL	103.9	Aug-89	614	572	37.03	7a-430p	5.10	93.0	175.63	Tindale Oliver
St. Petersburg, FL	-	Oct-89	280	252	-	9a-5p	4.10	90.0	-	Tindale Oliver
Total Size	103.9		1	894			Average Trip Length: 4.60			
ITE	63.0		3				Weighted Average Trip Length: 5.10			
Blended total	166.9						Weighted Percent New Trip Average:			
								93.0		
								Weighted Average Trip Generation Rate:		37.03
								ITE Average Trip Generation Rate:		38.16
								Blend of FL Studies and ITE Average Trip Generation Rate:		37.46

Land Use 710: General Office Building

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Sarasota Co, FL	14.3	Jun-93	14	14	46.85	-	11.30	-	529.41	Sarasota County
Gwinnett Co, GA	98.0	Dec-92	-	-	4.30	-	5.40	-	-	Street Smarts
Gwinnett Co, GA	180.0	Dec-92	-	-	3.60	-	5.90	-	-	Street Smarts
Pinellas Co, FL	187.0	Oct-89	431	388	18.49	7a-5p	6.30	90.0	104.84	Tindale Oliver
St. Petersburg, FL	262.8	Sep-89	291	274	-	7a-5p	3.40	94.0	-	Tindale Oliver
Total Size	742.1		5	736			Average Trip Length: 6.46			
ITE	11,286.0		66				Weighted Average Trip Length: 5.15			
								Weighted Percent New Trip Average:		92.3

Land Use 715: Single Tenant Office Building

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Sarasota Co, FL	82	Jun-93	142	142	17.59	-	6.60	-	116.09	Sarasota County
Sarasota Co, FL	84	Jun-93	79	79	11.54	-	7.20	-	83.09	Sarasota County
Total Size	166.0		2	221			Average Trip Length: 6.90			
ITE	1,452.0		12				Weighted Average Trip Length: 6.90			
Blended total	1,618.0						Weighted Percent New Trip Average:			
								-		
								Weighted Average Trip Generation Rate:		14.53
								ITE Average Trip Generation Rate:		11.25
								Blend of FL Studies and ITE Average Trip Generation Rate:		11.59

Site	Size (1,000 sf)	Tues., Jan 11		Wedn., Jan 12		Thur., Jan 13		TOTAL		AVERAGE		AVERAGE (per 1,000 sf)		
		IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	TOTAL
Site 1	2.100	35	35	22	22	13	13	70	70	23.33	23.33	11.11	11.11	22.22
Site 2	3.000	40	40	52	52	53	53	145	145	48.33	48.33	16.11	16.11	32.22
Site 3	2.000	28	28	19	21	24	26	71	75	23.67	25.00	11.84	12.50	24.34
Site 4	1.000	30	30	52	52	57	57	139	139	46.33	46.33	46.33	46.33	92.66
Site 5	3.024	31	32	43	43	24	24	98	99	32.67	33.00	10.80	10.91	21.71
Site 6	1.860	22	24	19	17	11	11	52	52	17.33	17.33	9.32	9.32	18.64
Average												17.59	17.71	35.30
Average (excluding Site 4)												11.84	11.99	23.83

Land Use 720: Medical-Dental Office Building

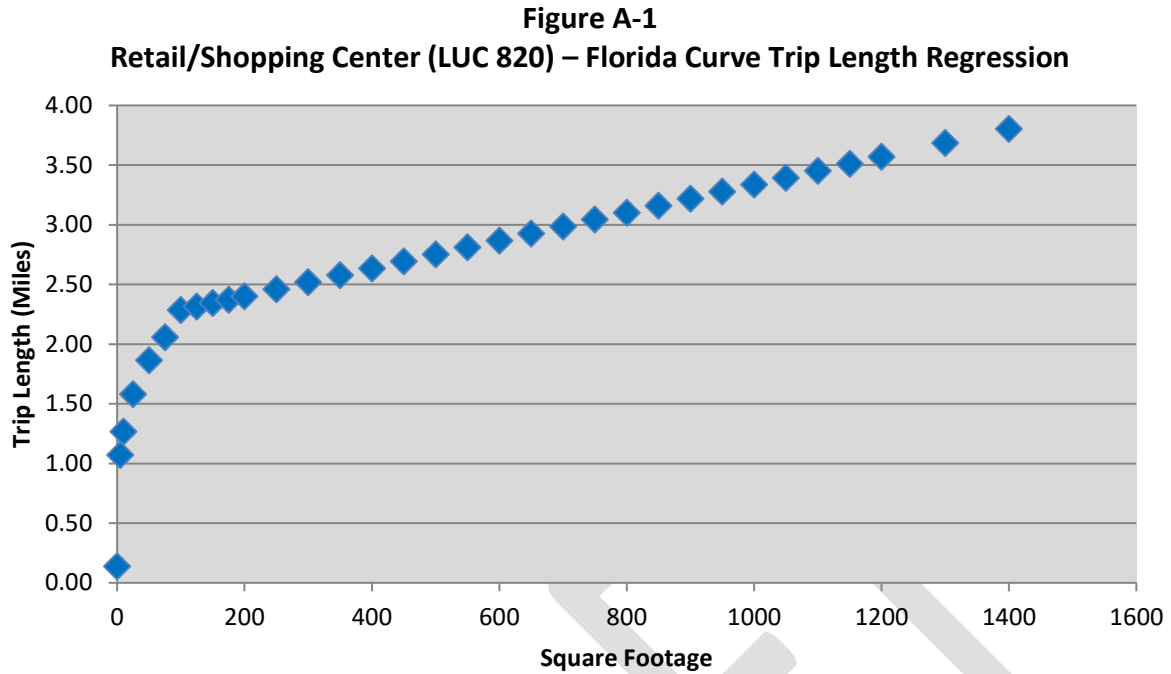
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	33	26	-	-	6.00	79.0	-	Kimley-Horn & Associates
Palm Harbor, FL	14.6	Oct-89	104	76	33.98	9a-5p	6.30	73.0	156.27	Tindale Oliver
St. Petersburg, FL	-	Nov-89	34	30	57.20	9a-4p	1.20	88.0	-	Tindale Oliver
Hernando Co, FL	58.4	May-96	390	349	28.52	9a-6p	6.47	89.5	165.09	Tindale Oliver
Hernando Co, FL	28.0	May-96	202	189	49.75	9a-6p	6.06	93.8	282.64	Tindale Oliver
Charlotte Co, FL	11.0	Oct-97	-	186	49.50	9a-5p	4.60	92.1	209.67	Tindale Oliver
Charlotte Co, FL	28.0	Oct-97	-	186	31.00	9a-5p	3.60	81.6	91.04	Tindale Oliver
Charlotte Co, FL	30.4	Oct-97	-	324	39.80	9a-5p	3.30	83.5	109.68	Tindale Oliver
Citrus Co, FL	38.9	Oct-03	-	168	32.26	8-6p	6.80	97.1	213.03	Tindale Oliver
Citrus Co, FL	10.0	Nov-03	-	340	40.56	8-630p	6.20	92.4	232.33	Tindale Oliver
Citrus Co, FL	5.3	Dec-03	-	20	29.36	8-5p	5.25	95.2	146.78	Tindale Oliver
Orange Co, FL	50.6	2009	-	-	26.72	-	-	-	-	Orange County
Orange Co, FL	23.5	2010	-	-	16.58	-	-	-	-	Tindale Oliver
Total Size	298.6	11	763	Average Trip Length: 5.07						
ITE	672.0	28		Weighted Average Trip Length: 5.55						
Blended total	970.6			Weighted Percent New Trip Average:				88.9		

Land Use 813: Discount Superstore

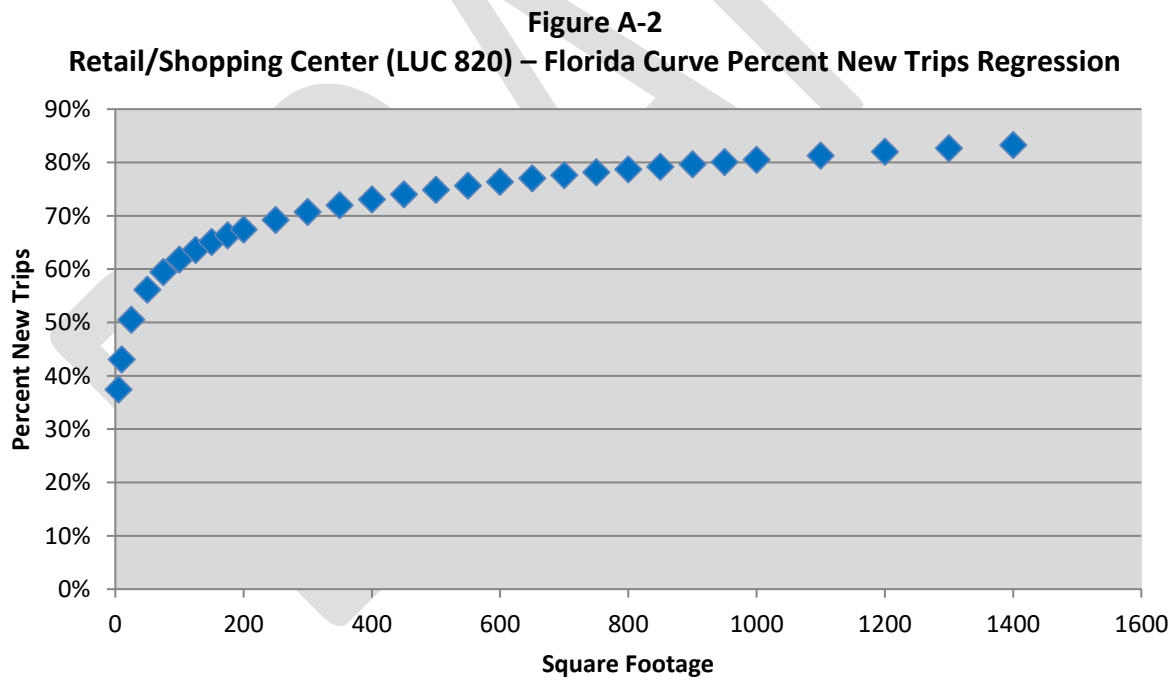
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Citrus Co, FL	203.6	Nov-03	-	236	55.01	8a-6p	5.91	91.8	298.5	Tindale Oliver
Total Size	203.6	1	-	Average Trip Length: 5.91						
ITE	13,065.0	67	-	Weighted Average Trip Length: 5.91						
Blended total	13,268.6			Weighted Percent New Trip Average:				91.8		
									Average Trip Generation Rate:	55.01
									ITE Average Trip Generation Rate:	50.70
Blend of FL Studies and ITE Average Trip Generation Rate:										50.77

Land Use 820: Shopping Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Tampa, FL	-	Mar-86	527	348	-	-	-	66.0	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	170	-	-	-	1.70	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	354	269	-	-	-	76.0	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	144	-	-	-	2.50	-	-	Kimley-Horn & Associates
St. Petersburg, FL	1,192.0	Aug-89	384	298	-	11a-7p	3.60	78.0	-	Tindale Oliver
St. Petersburg, FL	132.3	Sep-89	400	368	77.00	10a-7p	1.80	92.0	127.51	Tindale Oliver
Largo, FL	425.0	Aug-89	160	120	26.73	10a-6p	2.30	75.0	46.11	Tindale Oliver
Dunedin, FL	80.5	Sep-89	276	210	81.48	9a-5p	1.40	76.0	86.69	Tindale Oliver
Pinellas Park, FL	696.0	Sep-89	485	388	-	9a-6p	3.20	80.0	-	Tindale Oliver
Seminole, FL	425.0	Oct-89	674	586	-	-	-	87.0	-	Tindale Oliver
Hillsborough Co, FL	134.0	Jul-91	-	-	-	-	1.30	74.0	-	Tindale Oliver
Hillsborough Co, FL	151.0	Jul-91	-	-	-	-	1.30	73.0	-	Tindale Oliver
Collier Co, FL	-	Aug-91	68	64	-	-	3.33	94.1	-	Tindale Oliver
Collier Co, FL	-	Aug-91	208	154	-	-	2.64	74.0	-	Tindale Oliver
Sarasota/Bradenton, FL	109.0	Sep-92	300	185	-	12a-6p	-	61.6	-	King Engineering Associates, Inc.
Ocala, FL	133.4	Sep-92	300	192	-	12a-6p	-	64.0	-	King Engineering Associates, Inc.
Gwinnett Co, GA	99.1	Dec-92	-	-	46.00	-	3.20	70.0	103.04	Street Smarts
Gwinnett Co, GA	314.7	Dec-92	-	-	27.00	-	8.50	84.0	192.78	Street Smarts
Sarasota Co, FL	110.0	Jun-93	58	58	122.14	-	3.20	-	-	Sarasota County
Sarasota Co, FL	146.1	Jun-93	65	65	51.53	-	2.80	-	-	Sarasota County
Sarasota Co, FL	157.5	Jun-93	57	57	79.79	-	3.40	-	-	Sarasota County
Sarasota Co, FL	191.0	Jun-93	62	62	66.79	-	5.90	-	-	Sarasota County
Hernando Co, FL	107.8	May-96	608	331	77.60	9a-6p	4.68	54.5	197.85	Tindale Oliver
Charlotte Co, FL	88.0	Oct-97	-	-	73.50	9a-5p	1.80	57.1	75.56	Tindale Oliver
Charlotte Co, FL	191.9	Oct-97	-	-	72.00	9a-5p	2.40	50.9	87.97	Tindale Oliver
Charlotte Co, FL	51.3	Oct-97	-	-	43.00	9a-5p	2.70	51.8	60.08	Tindale Oliver
Lake Co, FL	67.8	Apr-01	246	177	102.60	-	3.40	71.2	248.37	Tindale Oliver
Lake Co, FL	72.3	Apr-01	444	376	65.30	-	4.50	59.0	173.37	Tindale Oliver
Pasco Co, FL	65.6	Apr-02	222	-	145.64	9a-5p	1.46	46.9	99.62	Tindale Oliver
Pasco Co, FL	75.8	Apr-02	134	-	38.23	9a-5p	2.36	58.2	52.52	Tindale Oliver
Citrus Co, FL	185.0	Oct-03	-	784	55.84	8a-6p	2.40	88.1	118.05	Tindale Oliver
Citrus Co, FL	91.3	Nov-03	-	390	54.50	8a-6p	1.60	88.0	76.77	Tindale Oliver
Bozeman, MT	104.3	Dec-06	359	359	46.96	-	3.35	49.0	77.08	Tindale Oliver
Bozeman, MT	159.9	Dec-06	502	502	56.49	-	1.56	54.0	47.59	Tindale Oliver
Bozeman, MT	35.9	Dec-06	329	329	69.30	-	1.39	74.0	71.28	Tindale Oliver
Total Size	5,757.5		7,536		Average Trip Length: 2.66					



Source: Regression analysis based on FL Studies data for LUC 820



Source: Regression analysis based on FL Studies data for LUC 820

Land Use 840/841: New/Used Automobile Sales

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
St.Petersburg, FL	43.0	Oct-89	152	120	-	9a-5p	4.70	79.0	-	Tindale Oliver
Clearwater, FL	43.0	Oct-89	136	106	29.40	9a-5p	4.50	78.0	103.19	Tindale Oliver
Orange Co, FL	13.8	1997	-	-	35.75	-	-	-	-	Orange County
Orange Co, FL	34.4	1998	-	-	23.45	-	-	-	-	Orange County
Orange Co, FL	66.3	2001	-	-	28.50	-	-	-	-	Orange County
Orange Co, FL	39.1	2002	-	-	10.48	-	-	-	-	Orange County
Orange Co, FL	116.7	2003	-	-	22.18	-	-	-	-	Orange County
Orange Co, FL	51.7	2007	-	-	40.34	-	-	-	-	L-TEC
Orange Co, FL	36.6	-	-	-	15.17	-	-	-	-	Orange County
Orange Co, FL	216.4	2008	-	-	13.45	-	-	-	-	Orange County
Total Size	618.0		8	288	Average Trip Length: 4.60					
ITE (840)	648.0		18		Weighted Average Trip Length: 4.60					
ITE (841)	28.0		14		Weighted Percent New Trip Average: 78.5					
Blended total	1,294.0				Weighted Average Trip Generation Rate: 21.04					
					ITE Average Trip Generation Rate (LUC 840): 27.84					
					ITE Average Trip Generation Rate (LUC 841): 27.06					
					Blend of FL Studies and ITE Average Trip Generation Rate: 24.58					

Land Use 850: Supermarket

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Palm Harbor, FL	62.0	Aug-89	163	62	106.26	9a-4p	2.08	56.0	123.77	Tindale Oliver
Total Size	62.0		1	163	Average Trip Length: 2.08					
ITE	170.0		5		Weighted Average Trip Length: 2.08					
Blended total	232.0				Weighted Percent New Trip Average: 56.0					
					Weighted Average Trip Generation Rate: 106.26					
					ITE Average Trip Generation Rate: 106.78					
					Blend of FL Studies and ITE Average Trip Generation Rate: 106.64					

Land Use 880/881: Pharmacy with and without Drive-Through Window

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Pasco Co, FL	11.1	Apr-02	138	38	88.97	-	2.05	27.5	50.23	Tindale Oliver
Pasco Co, FL	12.0	Apr-02	212	90	122.16	-	2.04	42.5	105.79	Tindale Oliver
Pasco Co, FL	15.1	Apr-02	1192	54	97.96	-	2.13	28.1	58.69	Tindale Oliver
Total Size	38.2		3	1,542	Average Trip Length: 2.07					
ITE (LUC 880)	66.0		6		Weighted Average Trip Length: 2.08					
ITE (LUC 881)	208.0		16		Weighted Percent New Trip Average: 32.4					
Blended total	312.2				Average Trip Generation Rate: 103.03					
					ITE Average Trip Generation Rate (LUC 880): 90.08					
					ITE Average Trip Generation Rate (LUC 881): 109.16					
					Blend of FL Studies and ITE Average Trip Generation Rate: 104.37					

Land Use 890: Furniture Store

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Largo, FL	15.0	7/28-30/92	64	34	-	-	4.63	52.5	-	Tindale Oliver
Tampa, FL	16.9	Jul-92	68	39	-	-	7.38	55.7	-	Tindale Oliver
Total Size	31.90		2	132	Average Trip Length: 6.01					
ITE	779.0		19		Weighted Average Trip Length: 6.09					
Blended total	810.90				Weighted Percent New Trip Average: 54.2					
					ITE Average Trip Generation Rate: 6.30					

Land Use 912: Drive-In Bank

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Tampa, FL	-	Mar-86	77	-	-	-	2.40	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	211	-	-	-	-	54.0	-	Kimley-Horn & Associates
Clearwater, FL	0.4	Aug-89	113	52	-	9a-6p	5.20	46.0	-	Tindale Oliver
Largo, FL	2.0	Sep-89	129	94	-	-	1.60	73.0	-	Tindale Oliver
Seminole, FL	4.5	Oct-89	-	-	-	-	-	-	-	Tindale Oliver
Marion Co, FL	2.3	Jun-91	69	29	-	24hr.	1.33	42.0	-	Tindale Oliver
Marion Co, FL	3.1	Jun-91	47	32	-	24hr.	1.75	68.1	-	Tindale Oliver
Marion Co, FL	2.5	Jul-91	57	26	-	48hrs.	2.70	45.6	-	Tindale Oliver
Collier Co, FL	-	Aug-91	162	96	-	24hr.	0.88	59.3	-	Tindale Oliver
Collier Co, FL	-	Aug-91	116	54	-	-	1.58	46.6	-	Tindale Oliver
Collier Co, FL	-	Aug-91	142	68	-	-	2.08	47.9	-	Tindale Oliver
Hernando Co, FL	5.4	May-96	164	41	-	9a-6p	2.77	24.7	-	Tindale Oliver
Marion Co, FL	2.4	Apr-02	70	-	-	24hr.	3.55	54.6	-	Kimley-Horn & Associates
Marion Co, FL	2.7	May-02	50	-	246.66	24hr.	2.66	40.5	265.44	Kimley-Horn & Associates
Total Size	25.2		9	1,407	Average Trip Length: 2.38					
ITE	147.0		21		Weighted Average Trip Length: 2.46					
Blended total	172.2				Weighted Percent New Trip Average: 46.2					
					Weighted Average Trip Generation Rate: 246.66					
					ITE Average Trip Generation Rate: 100.03					
					Blend of FL Studies and ITE Average Trip Generation Rate: 102.66					

Land Use 931: Low-Turnover (Quality) Restaurant

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Tampa, FL	-	Mar-86	76	62	-	-	2.10	82.0	-	Kimley-Horn & Associates
St. Petersburg, FL	7.5	Oct-89	177	154	-	11a-2p/4-8p	3.50	87.0	-	Tindale Oliver
Clearwater, FL	8.0	Oct-89	60	40	110.63	10a-2p/5-9p	2.80	67.0	207.54	Tindale Oliver
Total Size	15.5		2	313	Average Trip Length: 2.80					
ITE	90.0		10		Weighted Average Trip Length: 3.14					
Blended total	105.5				Weighted Percent New Trip Average: 76.7					
					Weighted Average Trip Generation Rate: 110.63					
					ITE Average Trip Generation Rate: 83.84					
					Blend of FL Studies and ITE Average Trip Generation Rate: 86.03					

Land Use 932: High-Turnover (Sit-Down) Restaurant

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Hernando Co, FL	6.2	1996	242	175	187.51	9a-6p	2.76	72.5	375.00	Tindale Oliver
Hernando Co, FL	8.2	1996	154	93	102.71	9a-6p	4.15	60.2	256.43	Tindale Oliver
St. Petersburg, FL	5.0	1989	74	68	132.60	1130-7p	2.00	92.0	243.98	Tindale Oliver
Kenneth City, FL	5.2	1989	236	176	127.88	4p-730p	2.30	75.0	220.59	Tindale Oliver
Pasco Co, FL	5.2	2002	114	88	82.47	9a-6p	3.72	77.2	236.81	Tindale Oliver
Pasco Co, FL	5.8	2002	182	102	116.97	9a-6p	3.49	56.0	228.77	Tindale Oliver
Orange Co, FL	5.0	1996	-	-	135.68	-	-	-	-	Orange County
Orange Co, FL	9.7	1996	-	-	132.32	-	-	-	-	Orange County
Orange Co, FL	11.2	1998	-	-	18.76	-	-	-	-	Orange County
Orange Co, FL	7.0	1998	-	-	126.40	-	-	-	-	Orange County
Orange Co, FL	4.6	1998	-	-	129.23	-	-	-	-	Orange County
Orange Co, FL	7.4	1998	-	-	147.44	-	-	-	-	Orange County
Orange Co, FL	6.7	1998	-	-	82.58	-	-	-	-	Orange County
Orange Co, FL	11.3	2000	-	-	95.33	-	-	-	-	Orange County
Orange Co, FL	7.2	2000	-	-	98.06	-	-	-	-	Orange County
Orange Co, FL	11.4	2001	-	-	91.67	-	-	-	-	Orange County
Orange Co, FL	5.6	2001	-	-	145.59	-	-	-	-	Orange County
Orange Co, FL	5.5	-	-	-	100.18	-	-	-	-	Orange County
Orange Co, FL	11.3	-	-	-	62.12	-	-	-	-	Orange County
Orange Co, FL	10.4	-	-	-	31.77	-	-	-	-	Orange County
Orange Co, FL	5.9	-	-	-	147.74	-	-	-	-	Orange County
Orange Co, FL	8.9	2008	-	-	52.69	-	-	-	-	Orange County
Orange Co, FL	9.7	2010	-	-	105.84	-	-	-	-	Orange County
Orange Co, FL	9.5	2013	-	-	40.46	-	-	-	-	Orange County
Orange Co, FL	11.0	2015	-	-	138.39	-	-	-	-	Orange County
Total Size	194.9	21	1,102							
ITE	250.0	50								
Blended total	444.9									
					Average Trip Length:		3.07			
					Weighted Average Trip Length:		3.17			
					Weighted Percent New Trip Average:					70.8
					Weighted Average Trip Generation Rate:					98.67
					ITE Average Trip Generation Rate:					112.18
					Blend of FL Studies and ITE Average Trip Generation Rate:					106.26

Land Use 934: Fast Food Restaurant with Drive-Through Window

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	61	-	-	-	2.70	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	306	-	-	-	-	65.0	-	Kimley-Horn & Associates
Pinellas Co, FL	2.20	Aug-89	81	48	502.80	11a-2p	1.70	59.0	504.31	Tindale Oliver
Pinellas Co, FL	4.30	Oct-89	456	260	660.40	1 day	2.30	57.0	865.78	Tindale Oliver
Tarpon Springs, FL	-	Oct-89	233	114	-	7a-7p	3.60	49.0	-	Tindale Oliver
Marion Co, FL	1.60	Jun-91	60	32	962.50	48hrs	0.91	53.3	466.84	Tindale Oliver
Marion Co, FL	4.00	Jun-91	75	46	625.00	48hrs	1.54	61.3	590.01	Tindale Oliver
Collier Co, FL	-	Aug-91	66	44	-	-	1.91	66.7	-	Tindale Oliver
Collier Co, FL	-	Aug-91	118	40	-	-	1.17	33.9	-	Tindale Oliver
Hernando Co, FL	5.43	May-96	136	82	311.83	9a-6p	1.68	60.2	315.27	Tindale Oliver
Hernando Co, FL	3.13	May-96	168	82	547.34	9a-6p	1.59	48.8	425.04	Tindale Oliver
Orange Co, FL	8.93	1996	-	-	377.00	-	-	-	-	Orange County
Lake Co, FL	2.20	Apr-01	376	252	934.30	-	2.50	74.6	1742.47	Tindale Oliver
Lake Co, FL	3.20	Apr-01	171	182	654.90	-	-	47.8	-	Tindale Oliver
Lake Co, FL	3.80	Apr-01	188	137	353.70	-	3.30	70.8	826.38	Tindale Oliver
Pasco Co, FL	2.66	Apr-02	100	46	283.12	9a-6p	-	46.0	-	Tindale Oliver
Pasco Co, FL	2.96	Apr-02	486	164	515.12	9a-6p	2.72	33.7	472.92	Tindale Oliver
Pasco Co, FL	4.42	Apr-02	168	120	759.24	9a-6p	1.89	71.4	1024.99	Tindale Oliver
Total Size	48.8	13	4,463							
ITE	201.0	67								
Blended total	249.8									
	34.0									
					Average Trip Length:		2.11			
					Weighted Average Trip Length:		2.05			
					Weighted Percent New Trip Average:					57.9
					Weighted Average Trip Generation Rate:					530.19
					ITE Average Trip Generation Rate:					470.95
					Blend of FL Studies and ITE Average Trip Generation Rate:					482.53

Land Use 942: Automobile Care Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	5.5	Sep-89	34	30	37.64	9a-5p	2.40	88.0	79.50	Tindale Oliver
Jacksonville, FL	2.3	2/3-4/90	124	94	-	9a-5p	3.07	76.0	-	Tindale Oliver
Jacksonville, FL	2.3	2/3-4/90	110	74	-	9a-5p	2.96	67.0	-	Tindale Oliver
Jacksonville, FL	2.4	2/3-4/90	132	87	-	9a-5p	2.32	66.0	-	Tindale Oliver
Lakeland, FL	5.2	Mar-90	24	14	-	9a-4p	1.36	59.0	-	Tindale Oliver
Lakeland, FL	-	Mar-90	54	42	-	9a-4p	2.44	78.0	-	Tindale Oliver
Orange Co, FL	25.0	Nov-92	41	39	-	2-6p	4.60	-	-	LCE, Inc.
Orange Co, FL	36.6	-	-	-	15.17	-	-	-	-	Orange County
Orange Co, FL	7.0	-	-	-	46.43	-	-	-	-	Orange County
Total Size	86.2	6	519							
ITE	102.0	6								
Blended total	188.2									
	151.1									
					Average Trip Length:		2.74			
					Weighted Average Trip Length:		3.62			
					Weighted Percent New Trip Average:					72.2
					Weighted Average Trip Generation Rate:					22.14
					ITE Average Trip Generation Rate (adjusted):					31.10
					Blend of FL Studies and ITE Average Trip Generation Rate:					28.19

Land Use 944, 945, 960: Gasoline/Service Station

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	0.6	Nov-89	70	14	-	8am-5pm	1.90	23.0	-	Tindale Oliver
Collier Co, FL	-	Aug-91	168	40	-	-	1.01	23.8	-	Tindale Oliver
Total Size	0.6	1	238							
ITE LUC 944 (vfp)	144.0	18								
ITE LUC 945 (vfp)	90.0	5								
					Average Trip Length:		1.46			
					Weighted Average Trip Length:		1.90			
					Weighted Percent New Trip Average:					23.0

Land Use 947: Self-Service Car Wash

Location	Size (Bays)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	10	Nov-89	111	84	-	8am-5pm	2.00	76.0	-	Tindale Oliver
Clearwater, FL	-	Nov-89	177	108	-	10am-5pm	1.30	61.0	-	Tindale Oliver
Collier Co, FL	11	Dec-09	304	-	30.24	-	2.50	57.0	-	Tindale Oliver
Collier Co, FL	8	Jan-09	186	-	22.75	-	1.96	72.0	-	Tindale Oliver
Total Size	29	3	778	Average Trip Length:				1.94		
Total Size (TGR)	19	2		Weighted Average Trip Length:				2.18		
ITE	5	1		Weighted Percent New Trip Average:				67.7		
Blended total	24							Weighted Average Trip Generation Rate:		27.09
								ITE Average Trip Generation Rate:		108.00
								Blend of FL Studies and ITE Average Trip Generation Rate:		43.94

Demand Variable Changes

Since the last demand component update in 2016, the trip generation rate (TGR), trip length (TL), and percent new trips (PNT) has changed for several land uses. Tables A-20 through A-23 present the change in each variable for each land use for the 2019 update.

Table A-20
Percent Change in Gross VMT of Mobility Fee Land Uses

LUC	Land Use	Unit	GVMT 2016	GVMT 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	8.67	14.93	72%	TGR update, see Table A-21
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	13.11	17.28	32%	TGR update, see Table A-21
	Single Family (Detached) <1,500 sf	du	20.22	23.17	15%	TGR update, see Table A-21
	Single Family (Detached) 1,501 to 2,499 sf	du	25.85	25.85	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	29.00	29.43	1%	TGR update, see Table A-21
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	6.07	10.66	76%	TGR update, see Table A-21
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	9.18	13.16	43%	TGR update, see Table A-21
	Multi-Family (Low-Rise); 1-2 Levels	du	16.83	18.67	11%	TGR update, see Table A-21
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	3.80	7.93	109%	TGR update, see Table A-21
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	5.74	9.79	71%	TGR update, see Table A-21
	Multi-Family (Mid-Rise); 3-10 Levels	du	10.56	13.87	31%	TGR update, see Table A-21
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	3.80	6.48	71%	TGR update, see Table A-21
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	5.74	8.01	40%	TGR update, see Table A-21
	Multi-Family (High-Rise); >10 Levels	du	10.56	11.35	7%	TGR update, see Table A-21
n/a	Residential Condominium/Townhouse	du	14.69	-	-	Land use removed from schedule
n/a	High-Rise Condominium; 3+ Stories	du	10.66	-	-	Land use removed from schedule
231	Mid-Rise Residential w/1st Floor Commercial	du	-	8.77	-	New land use
232	High-Rise Residential w/1st Floor Commercial	du	-	5.13	-	New land use
240	Mobile Home Park	du	9.59	9.59	0%	No change
253	Congregate Care Facility	du	2.49	2.49	0%	No change
LODGING:						
310	Hotel	room	13.14	11.47	-13%	TGR update, see Table A-21
311	Hotel; All Suites	room	10.12	9.21	-9%	TGR update, see Table A-21
320	Motel	room	9.41	5.60	-40%	TGR update, see Table A-21
RECREATION:						
411	Public Park	acre	-	1.81	-	New land use
412	General Recreation	acre	5.24	-	-	Land use removed from schedule
416	RV Park	site	3.73	3.73	0%	No change
420	Marina	boat berth	8.82	7.18	-19%	TGR update, see Table A-21
430	Golf Course	hole	106.47	90.50	-15%	TGR update, see Table A-21
444	Movie Theater	screen	104.16	112.17	8%	TGR update, see Table A-21
492	Health Club	1,000 sf	79.71	83.51	5%	TGR update, see Table A-21
INSTITUTIONS:						
520	Elementary School (Private)	student	2.22	2.50	13%	TGR & TL update, see Tables A-21 and A-22
522	Middle School (Private)	student	3.13	2.82	-10%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
530	High School (Private)	student	3.31	3.02	-9%	TGR & TL update, see Tables A-21 and A-22
540	University/Junior College (7,500 or fewer students) (Private)	student	5.96	5.96	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	4.47	4.47	0%	No change
560	Church	1,000 sf	15.99	12.23	-24%	TGR & TL update, see Tables A-21 and A-22
565	Day Care Center	1,000 sf	53.26	36.77	-31%	TGR update, see Table A-21
610	Hospital	1,000 sf	33.69	27.68	-18%	TGR & PNT update, see Tables A-21 and A-23
620	Nursing Home	bed	3.18	3.48	9%	TGR update, see Table A-21
630	Clinic	1,000 sf	78.78	88.84	13%	TGR update, see Table A-21
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	36.72	23.07	-37%	TGR update, see Table A-21
	General Office 50,001-100,000 sq ft	1,000 sf	31.10	23.07	-26%	TGR update, see Table A-21
	General Office 100,001-200,000 sq ft	1,000 sf	26.34	23.07	-12%	TGR update, see Table A-21
	General Office 200,001-400,000 sq ft	1,000 sf	22.29	23.07	3%	TGR update, see Table A-21
	General Office greater than 400,000 sq ft	1,000 sf	20.23	23.07	14%	TGR update, see Table A-21
715	Single Tenant Office Building	1,000 sf	27.60	27.46	-1%	TGR update, see Table A-21
720	Medical Office 10,000 sq ft or less	1,000 sf	58.85	58.85	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	85.75	84.27	-2%	TGR update, see Table A-21
RETAIL:						
813	Discount Superstore	1,000 sf	40.86	40.82	0%	TGR update, see Table A-21
815	Discount Store; Free-Standing	1,000 sf	46.02	37.71	-18%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
820	Shopping Center 50,000 sq ft or less	1,000 sf	45.32	37.57	-17%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
	Shopping Center 50,001-200,000 sq ft	1,000 sf	42.84	37.57	-12%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
	Shopping Center 200,001-400,000 sq ft	1,000 sf	40.28	37.57	-7%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
	Shopping Center greater than 400,000 sq ft	1,000 sf	39.56	37.57	-5%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
840/841	New/Used Auto Sales	1,000 sf	51.33	44.66	-13%	TGR update, see Table A-21
853	Convenience Market w/Gasoline	1,000 sf	163.86	-	-	Land use removed from schedule
857	Discount Club	1,000 sf	33.61	29.67	-12%	TL & PNT update, see Tables A-22 and A-23
862	Home Improvement Superstore	1,000 sf	24.71	23.38	-5%	TL & PNT update, see Tables A-22 and A-23
863	Electronics Superstore	1,000 sf	23.58	21.49	-9%	TGR update, see Table A-21
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	31.94	34.73	9%	TGR update, see Table A-21
890	Furniture Store	1,000 sf	8.32	10.36	25%	TGR update, see Table A-21
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	90.15	58.09	-36%	TGR update, see Table A-21
930	Fast Casual Restaurant	1,000 sf	-	187.37	-	New land use
931	Quality Restaurant	1,000 sf	110.13	104.00	-6%	TGR update, see Table A-21
932	High-Turn Over Restaurant	1,000 sf	131.22	119.58	-9%	TGR update, see Table A-21
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	303.79	286.86	-6%	TGR update, see Table A-21
942	Automobile Care Center	1,000 sf	40.96	32.03	-22%	TGR update, see Table A-21
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	34.38	37.58	9%	TGR update, see Table A-21
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	34.38	44.87	31%	TGR update, see Table A-21
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	34.38	50.37	47%	TGR update, see Table A-21
947	Self-Service Car Wash	service bay	32.57	32.57	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	16.51	11.75	-29%	TGR update, see Table A-21
120	General Heavy Industrial	1,000 sf	3.55	-	-	Land use removed from schedule
140	Manufacturing	1,000 sf	9.05	9.31	3%	TGR update, see Table A-21
150	Warehousing	1,000 sf	8.43	4.12	-51%	TGR update, see Table A-21
151	Mini-Warehouse	1,000 sf	3.07	2.41	-21%	TGR & TL update, see Tables A-21 and A-22
152	High-Cube Warehouse	1,000 sf	3.98	-	-	Land use removed from schedule
154	High-Cube Transload/Storage	1,000 sf	-	3.32	-	New land use

Gross VMT = TGR * TL * PNT / 2

Individual variables are shown in Tables A-21 through A-23

Table A-21
Percent Change in Trip Generation Rate of Mobility Fee Land Uses

LUC	Land Use	Unit	Trip Rate 2016	Trip Rate 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	2.62	4.51	72%	Using more recent AHS, NHTS & SHIP data
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	3.96	5.22	32%	Using more recent AHS, NHTS & SHIP data
	Single Family (Detached) <1,500 sf	du	6.11	7.00	15%	Using more recent AHS & NHTS data
	Single Family (Detached) 1,501 to 2,499 sf	du	7.81	7.81	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	8.76	8.89	1%	Using more recent AHS & NHTS data
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	2.38	4.18	76%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	3.60	5.16	43%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Low-Rise); 1-2 Levels	du	6.60	7.32	11%	Re-alignment of multi-family uses in ITE 10th Ed.
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	1.49	3.11	109%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	2.25	3.84	71%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Mid-Rise); 3-10 Levels	du	4.14	5.44	31%	Re-alignment of multi-family uses in ITE 10th Ed.
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	1.49	2.54	70%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	2.25	3.14	40%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (High-Rise); >10 Levels	du	4.14	4.45	7%	Re-alignment of multi-family uses in ITE 10th Ed.
n/a	Residential Condominium/Townhouse	du	5.76	-	-	Use removed from ITE, see LUC 220-222
n/a	High-Rise Condominium; 3+ Stories	du	4.18	-	-	Use removed from ITE, see LUC 220-222
231	Mid-Rise Residential w/1st Floor Commercial	du	-	3.44	-	New land use
232	High-Rise Residential w/1st Floor Commercial	du	-	2.01	-	New land use
240	Mobile Home Park	du	4.17	4.17	0%	No change
253	Congregate Care Facility	du	2.25	2.25	0%	No change
LODGING:						
310	Hotel	room	6.36	5.55	-13%	Additional FL Studies added and updated TGR in ITE 10th Edition
311	Hotel; All Suites	room	4.90	4.46	-9%	Updated TGR in ITE 10th Edition
320	Motel	room	5.63	3.35	-40%	Updated TGR in ITE 10th Edition
RECREATION:						
411	Public Park	acre	2.28	0.78	-66%	Re-alignment of park uses in ITE 10th Edition. 2016 TGR from LUC 154 is shown
412	General Recreation	acre	2.28	-	-	Use removed from ITE 10th Ed., see land use 411
416	RV Park	site	1.62	1.62	0%	No change
420	Marina	boat berth	2.96	2.41	-19%	Updated TGR in ITE 10th Edition
430	Golf Course	hole	35.74	30.38	-15%	Updated TGR in ITE 10th Edition
444	Movie Theater	screen	106.63	114.83	8%	Updated TGR in ITE 10th Edition
492	Health Club	1,000 sf	32.93	34.50	5%	Updated TGR in ITE 10th Edition (peak hour adjusted for daily)
INSTITUTIONS:						
520	Elementary School (Private)	student	1.29	1.89	47%	Updated TGR in ITE 10th Edition
522	Middle School (Private)	student	1.62	2.13	31%	Updated TGR in ITE 10th Edition
530	High School (Private)	student	1.71	2.03	19%	Updated TGR in ITE 10th Edition
540	University/Junior College (7,500 or fewer students) (Private)	student	2.00	2.00	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	1.50	1.50	0%	No change
560	Church	1,000 sf	9.11	6.95	-24%	Updated TGR in ITE 10th Edition
565	Day Care Center	1,000 sf	71.88	49.63	-31%	Updated TGR in ITE 10th Edition
610	Hospital	1,000 sf	13.22	10.72	-19%	Updated TGR in ITE 10th Edition
620	Nursing Home	bed	2.76	3.02	9%	Updated TGR in ITE 10th Edition
630	Clinic	1,000 sf	33.22	37.46	13%	Updated TGR in ITE 10th Edition
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	15.50	9.74	-37%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office 50,001-100,000 sq ft	1,000 sf	13.13	9.74	-26%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office 100,001-200,000 sq ft	1,000 sf	11.12	9.74	-12%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office 200,001-400,000 sq ft	1,000 sf	9.41	9.74	4%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office greater than 400,000 sq ft	1,000 sf	8.54	9.74	14%	Updated TGR in ITE 10th Edition, removal of tiering
715	Single Tenant Office Building	1,000 sf	11.65	11.59	-1%	Updated TGR in ITE 10th Edition
720	Medical Office 10,000 sq ft or less	1,000 sf	23.83	23.83	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	34.72	34.12	-2%	Updated TGR in ITE 10th Edition, removal of tiering
RETAIL:						
813	Discount Superstore	1,000 sf	50.82	50.77	0%	Updated TGR in ITE 10th Edition
815	Discount Store; Free-Standing	1,000 sf	57.24	53.12	-7%	Updated TGR in ITE 10th Edition
820	Shopping Center 50,000 sq ft or less	1,000 sf	86.56	37.75	-56%	Updated TGR in ITE 10th Edition, removal of tiering
	Shopping Center 50,001-200,000 sq ft	1,000 sf	53.28	37.75	-29%	Updated TGR in ITE 10th Edition, removal of tiering
	Shopping Center 200,001-400,000 sq ft	1,000 sf	41.80	37.75	-10%	Updated TGR in ITE 10th Edition, removal of tiering
	Shopping Center greater than 400,000 sq ft	1,000 sf	36.27	37.75	4%	Updated TGR in ITE 10th Edition, removal of tiering
840/841	New/Used Auto Sales	1,000 sf	28.25	24.58	-13%	Updated TGR in ITE 10th Edition. Blend of LUC 840 and 841
853	Convenience Market w/Gasoline	1,000 sf	775.14	-	-	Use removed from schedule. Use LUC 944, 945 or 960 for Gas w/ Conv. Market
857	Discount Club	1,000 sf	41.80	41.80	0%	No change
862	Home Improvement Superstore	1,000 sf	30.74	30.74	0%	No change
863	Electronics Superstore	1,000 sf	45.04	41.05	-9%	Updated TGR in ITE 10th Edition
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	95.96	104.37	9%	Updated TGR in ITE 10th Edition. Blend of LUC 880 and 881
890	Furniture Store	1,000 sf	5.06	6.30	25%	Updated TGR in ITE 10th Edition
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	159.34	102.66	-36%	Updated TGR in ITE 10th Edition
930	Fast Casual Restaurant	1,000 sf	-	315.17	-	New land use
931	Quality Restaurant	1,000 sf	91.10	86.03	-6%	Updated TGR in ITE 10th Edition
932	High-Turn Over Restaurant	1,000 sf	116.60	106.26	-9%	Updated TGR in ITE 10th Edition
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	511.00	482.53	-6%	Updated TGR in ITE 10th Edition
942	Automobile Care Center	1,000 sf	31.43	24.58	-22%	Updated TGR in ITE 10th Edition
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	157.33	172.01	9%	Re-alignment of Gas Station w/Convenience Market land uses in ITE 10th Ed.
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	157.33	205.36	31%	Re-alignment of Gas Station w/Convenience Market land uses in ITE 10th Ed.
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	157.33	230.52	47%	Re-alignment of Gas Station w/Convenience Market land uses in ITE 10th Ed.
947	Self-Service Car Wash	service bay	43.94	43.94	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	6.97	4.96	-29%	Updated TGR in ITE 10th Edition
120	General Heavy Industrial	1,000 sf	1.50	-	-	Use removed from ITE 10th Ed., see land use 140
140	Manufacturing	1,000 sf	3.82	3.93	3%	Updated TGR in ITE 10th Edition
150	Warehousing	1,000 sf	3.56	1.74	-51%	Updated TGR in ITE 10th Edition
151	Mini-Warehouse	1,000 sf	2.15	1.49	-31%	Updated TGR in ITE 10th Edition
152	High-Cube Warehouse	1,000 sf	1.68	-	-	Use removed from ITE 10th Ed., see land use 154
154	High-Cube Transload/Storage	1,000 sf	1.68	1.40	-17%	Re-alignment of high-cube uses in ITE 10th Edition. 2016 TGR from LUC 152 is shown

See Appendix E for additional information

Table A-22
Percent Change in Trip Length of Mobility Fee Land Uses

LUC	Land Use	Unit	Trip Length 2016	Trip Length 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	6.62	6.62	0%	No change
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	6.62	6.62	0%	No change
	Single Family (Detached) <1,500 sf	du	6.62	6.62	0%	No change
	Single Family (Detached) 1,501 to 2,499 sf	du	6.62	6.62	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	6.62	6.62	0%	No change
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	5.10	5.10	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels	du	5.10	5.10	0%	No change
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels	du	5.10	5.10	0%	No change
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (High-Rise); >10 Levels	du	5.10	5.10	0%	No change
n/a	Residential Condominium/Townhouse	du	5.10	-	-	Land use no longer in fee schedule
n/a	High-Rise Condominium; 3+ Stories	du	5.10	-	-	Land use no longer in fee schedule
231	Mid-Rise Residential w/1st Floor Commercial	du	-	5.10	-	New land use
232	High-Rise Residential w/1st Floor Commercial	du	-	5.10	-	New land use
240	Mobile Home Park	du	4.60	4.60	0%	No change
253	Congregate Care Facility	du	3.08	3.08	0%	No change
LODGING:						
310	Hotel	room	6.26	6.26	0%	No change
311	Hotel; All Suites	room	6.26	6.26	0%	No change
320	Motel	room	4.34	4.34	0%	No change
RECREATION:						
411	Public Park	acre	-	5.15	-	New land use
412	General Recreation	acre	5.11	-	-	Land use no longer in fee schedule
416	RV Park	site	4.60	4.60	0%	No change
420	Marina	boat berth	6.62	6.62	0%	No change
430	Golf Course	hole	6.62	6.62	0%	No change
444	Movie Theater	screen	2.22	2.22	0%	No change
492	Health Club	1,000 sf	5.15	5.15	0%	No change
INSTITUTIONS:						
520	Elementary School (Private)	student	4.30	3.31	-23%	Updated to use 50% of LUC 210 per review of travel demand models
522	Middle School (Private)	student	4.30	3.31	-23%	Updated to use 50% of LUC 210 per review of travel demand models
530	High School (Private)	student	4.30	3.31	-23%	Updated to use 50% of LUC 210 per review of travel demand models
540	University/Junior College (7,500 or fewer students) (Private)	student	6.62	6.62	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	6.62	6.62	0%	No change
560	Church	1,000 sf	3.90	3.91	0%	Updated to use the midpoint of LUC 710 and LUC 820 (App. A)
565	Day Care Center	1,000 sf	2.03	2.03	0%	No change
610	Hospital	1,000 sf	6.62	6.62	0%	No change
620	Nursing Home	bed	2.59	2.59	0%	No change
630	Clinic	1,000 sf	5.10	5.10	0%	No change
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	5.15	5.15	0%	No change
	General Office 50,001-100,000 sq ft	1,000 sf	5.15	5.15	0%	No change
	General Office 100,001-200,000 sq ft	1,000 sf	5.15	5.15	0%	No change
	General Office 200,001-400,000 sq ft	1,000 sf	5.15	5.15	0%	No change
	General Office greater than 400,000 sq ft	1,000 sf	5.15	5.15	0%	No change
715	Single Tenant Office Building	1,000 sf	5.15	5.15	0%	No change
720	Medical Office 10,000 sq ft or less	1,000 sf	5.55	5.55	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	5.55	5.55	0%	No change
RETAIL:						
813	Discount Superstore	1,000 sf	2.40	2.40	0%	No change
815	Discount Store; Free-Standing	1,000 sf	2.40	2.29	-5%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
820	Shopping Center 50,000 sq ft or less	1,000 sf gla	1.87	2.69	44%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 50,001-200,000 sq ft	1,000 sf gla	2.40	2.69	12%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 200,001-400,000 sq ft	1,000 sf gla	2.64	2.69	2%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center greater than 400,000 sq ft	1,000 sf gla	2.87	2.69	-6%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
840/841	New/Used Auto Sales	1,000 sf	4.60	4.60	0%	No change
853	Convenience Market w/Gasoline	1,000 sf	1.51	-	-	Land use no longer in fee schedule
857	Discount Club	1,000 sf	2.40	2.29	-5%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
862	Home Improvement Superstore	1,000 sf	2.40	2.34	-3%	Updated to reflect the average size in ITE 10th Edition (150k sq ft)
863	Electronics Superstore	1,000 sf	1.87	1.87	0%	No change
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	2.08	2.08	0%	No change
890	Furniture Store	1,000 sf	6.09	6.09	0%	No change
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	2.46	2.46	0%	No change
930	Fast Casual Restaurant	1,000 sf	-	2.05	-	New land use
931	Quality Restaurant	1,000 sf	3.14	3.14	0%	No change
932	High-Turn Over Restaurant	1,000 sf	3.17	3.17	0%	No change
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	2.05	2.05	0%	No change
942	Automobile Care Center	1,000 sf	3.62	3.62	0%	No change
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.90	1.90	0%	No change
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	1.90	1.90	0%	No change
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	1.90	1.90	0%	No change
947	Self-Service Car Wash	service bay	2.18	2.18	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	5.15	5.15	0%	No change
120	General Heavy Industrial	1,000 sf	5.15	-	-	Land use no longer in fee schedule
140	Manufacturing	1,000 sf	5.15	5.15	0%	No change
150	Warehousing	1,000 sf	5.15	5.15	0%	No change
151	Mini-Warehouse	1,000 sf	3.10	3.51	13%	Updated to use the midpoint of LUC 710 and LUC 820 (<50k sq ft)
152	High-Cube Warehouse	1,000 sf	5.15	-	-	Land use no longer in fee schedule
154	High-Cube Transload/Storage	1,000 sf	-	5.15	-	New land use

See Appendix E for additional information

Table A-23

Percent Change in Percent New Trips of Mobility Fee Land Uses

LUC	Land Use	Unit	% New Trips 2016	% New Trips 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	100%	100%	0%	No change
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	100%	100%	0%	No change
	Single Family (Detached) <1,500 sf	du	100%	100%	0%	No change
	Single Family (Detached) 1,501 to 2,499 sf	du	100%	100%	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	100%	100%	0%	No change
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	100%	100%	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	100%	100%	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels	du	100%	100%	0%	No change
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	100%	100%	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	100%	100%	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels	du	100%	100%	0%	No change
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	100%	100%	0%	No change
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	100%	100%	0%	No change
	Multi-Family (High-Rise); >10 Levels	du	100%	100%	0%	No change
n/a	Residential Condominium/Townhouse	du	100%	-	-	Land use no longer in fee schedule
n/a	High-Rise Condominium; 3+ Stories	du	100%	-	-	Land use no longer in fee schedule
231	Mid-Rise Residential w/1st Floor Commercial	du	100%	100%	0%	No change
232	High-Rise Residential w/1st Floor Commercial	du	100%	100%	0%	No change
240	Mobile Home Park	du	100%	100%	0%	No change
253	Congregate Care Facility	du	72%	72%	0%	No change
LODGING:						
310	Hotel	room	66%	66%	0%	No change
311	Hotel; All Suites	room	66%	66%	0%	No change
320	Motel	room	77%	77%	0%	No change
RECREATION:						
411	Public Park	acre	-	90%	-	New land use
412	General Recreation	acre	90%	-	-	Land use no longer in fee schedule
416	RV Park	site	100%	100%	0%	No change
420	Marina	boat berth	90%	90%	0%	No change
430	Golf Course	hole	90%	90%	0%	No change
444	Movie Theater	screen	88%	88%	0%	No change
492	Health Club	1,000 sf	94%	94%	0%	No change
INSTITUTIONS:						
520	Elementary School (Private)	student	80%	80%	0%	No change
522	Middle School (Private)	student	90%	80%	-11%	Updated to be the same as LUC 520
530	High School (Private)	student	90%	90%	0%	No change
540	University/Junior College (7,500 or fewer students) (Private)	student	90%	90%	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	90%	90%	0%	No change
560	Church	1,000 sf	90%	90%	0%	No change
565	Day Care Center	1,000 sf	73%	73%	0%	No change
610	Hospital	1,000 sf	77%	78%	1%	Updated to use the midpoint of LUC 310 and LUC 710
620	Nursing Home	bed	89%	89%	0%	No change
630	Clinic	1,000 sf	93%	93%	0%	No change
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	92%	92%	0%	No change
	General Office 50,001-100,000 sq ft	1,000 sf	92%	92%	0%	No change
	General Office 100,001-200,000 sq ft	1,000 sf	92%	92%	0%	No change
	General Office 200,001-400,000 sq ft	1,000 sf	92%	92%	0%	No change
	General Office greater than 400,000 sq ft	1,000 sf	92%	92%	0%	No change
715	Single Tenant Office Building	1,000 sf	92%	92%	0%	No change
720	Medical Office 10,000 sq ft or less	1,000 sf	89%	89%	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	89%	89%	0%	No change
RETAIL:						
813	Discount Superstore	1,000 sf	67%	67%	0%	No change
815	Discount Store; Free-Standing	1,000 sf	67%	62%	-7%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
820	Shopping Center 50,000 sq ft or less	1,000 sf gla	56%	74%	32%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 50,001-200,000 sq ft	1,000 sf gla	67%	74%	10%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 200,001-400,000 sq ft	1,000 sf gla	73%	74%	1%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center greater than 400,000 sq ft	1,000 sf gla	76%	74%	-3%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
840/841	New/Used Auto Sales	1,000 sf	79%	79%	0%	No change
853	Convenience Market w/Gasoline	1,000 sf	28%	-	-	Land use no longer in fee schedule
857	Discount Club	1,000 sf	67%	62%	-7%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
862	Home Improvement Superstore	1,000 sf	67%	65%	-3%	Updated to reflect the average size in ITE 10th Edition (150k sq ft)
863	Electronics Superstore	1,000 sf	56%	56%	0%	No change
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	32%	32%	0%	No change
890	Furniture Store	1,000 sf	54%	54%	0%	No change
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	46%	46%	0%	No change
930	Fast Casual Restaurant	1,000 sf	-	58%	-	New land use
931	Quality Restaurant	1,000 sf	77%	77%	0%	No change
932	High-Turn Over Restaurant	1,000 sf	71%	71%	0%	No change
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	58%	58%	0%	No change
942	Automobile Care Center	1,000 sf	72%	72%	0%	No change
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	23%	23%	0%	No change
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	23%	23%	0%	No change
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	23%	23%	0%	No change
947	Self-Service Car Wash	service bay	68%	68%	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	92%	92%	0%	No change
120	General Heavy Industrial	1,000 sf	92%	-	-	Land use no longer in fee schedule
140	Manufacturing	1,000 sf	92%	92%	0%	No change
150	Warehousing	1,000 sf	92%	92%	0%	No change
151	Mini-Warehouse	1,000 sf	92%	92%	0%	No change
152	High-Cube Warehouse	1,000 sf	92%	92%	-	Land use no longer in fee schedule
154	High-Cube Transload/Storage	1,000 sf	-	92%	-	New land use

See Appendix E for additional information

Appendix B
Cost Component Calculations

Appendix B: Cost Component

This appendix presents the detailed calculations for the cost component of the mobility fee update. Backup data and assumptions are provided for all cost variables, including:

- Design
- Right-of-Way
- Construction
- Construction engineering/inspection
- Roadway capacity
- Transit capital costs

Urban-Design vs. Rural-Design

Due to limited construction data for roadway with rural-design characteristics, the cost per lane mile for these types of roads was calculated using an adjustment factor. This factor was based on the rural-to-urban design cost ratio from the most recent District 7 Long Range Estimates provided by FDOT. Based on the LRE, the costs for rural-design roadway capacity expansion (new road construction or lane addition) is approximately 74 percent of the construction costs for urban-design roadway improvements.

Table B-1
Urban/Rural-Design Cost Factor

Improvement	Cost per Lane Mile		
	Rural Design	Urban Design	Ratio
0-2 Lanes	\$3,190,321	\$5,001,730	64%
0-4 Lanes	\$2,571,116	\$3,517,494	73%
0-6 Lanes	\$2,182,686	\$2,843,061	77%
2-4 Lanes	\$3,707,679	\$4,601,110	81%
4-6 Lanes	\$4,072,695	\$5,179,613	79%
Average	\$3,144,899	\$4,228,602	74%

Source: FDOT District 7 Long Range Estimates, 2019

Design

County Roadways

The design cost factor for county roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the design-to-construction cost

ratios from recently completed and bid improvements in Hillsborough County and from previously completed impact studies throughout Florida. For local county roadways, the design factors ranged from 3 percent to 32 percent, with a weighted average of 13 percent. For county roadways from throughout Florida, the design factors ranged from 6 percent to 14 percent with a weighted average of 10 percent. For purposes of this study, the design cost for county roads was calculated at 13 percent of the construction cost per lane mile based on the local data. See Tables B-2 and B-3 for additional information.

State Roadways

The design cost factor for state roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the design-to-construction cost ratios for state road unit costs in previously completed transportation impact studies throughout Florida. For state roadways, the design factors ranged from 10 percent to 11 percent, with a weighted average of 11 percent. For purposes of this study, the design cost for state roads was calculated at 11 percent of the construction cost per lane mile. See Table B-3 for additional information.

Table B-2
Design Cost Factor - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	Design Cost	Construction Cost	Design-to-Construction
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$4,749,955	\$14,931,747	32%
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$3,552,458	\$52,249,133	7%
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$4,534,978	\$37,489,099	12%
61057000	Columbus Dr Ext.	US 301	Falkenburg Rd	4/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$851,923	\$7,242,200	12%
61150000	Madison Ave	US 41	78th St	10/7/2011	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$923,013	\$7,000,000	13%
69106000	Gunn Hwy	Ehrlich Rd	S. Mobley Rd	10/15/2001	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$999,745	\$5,656,000	18%
69112000	Bell Shoals Rd	Bloomingtondale Ave	Boyette Rd	4/10/2007	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$780,150	\$24,000,000	3%
69118000	Race Track Rd, Ph. I	Douglas Rd	Linebaugh Ave	4/30/2008	Completed	2 to 6 Lanes	Urban; Curb & Gutter	\$5,019,295	\$12,187,144	11%
69119000	Race Track Rd, Ph. II	Countryway Blvd	S. Mobley Rd	7/16/2004	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$15,973,286	
69120000	Race Track Rd, Ph. III	Linebaugh Ave	Countryway Blvd	9/6/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$12,198,251	
69121000	Race Track Rd, Ph. IV	Hillsborough Ave	Douglas Rd	5/1/2009	Active	2 to 6 Lanes	Urban; Curb & Gutter		\$5,375,855	
69123000	Boyette Rd, Ph. II	Balm Riverview Rd	Donneymoor Dr	11/22/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$4,700,145	\$16,570,837	13%
69124000	Boyette Rd, Ph. III	Donneymoor Dr	Bell Shoals Rd	10/2/2009	Active	2 to 4 Lanes	Urban; Curb & Gutter		\$20,814,450	
69127000	Gornto Lake Rd Ext.	Brandon Town Center	SR 60	8/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$1,400,493	\$8,656,579	16%
69625000	Turkey Creek Rd	MLK Blvd	Sydney Rd	12/1/2014	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$700,000	\$6,166,000	11%
69660000	Progress Blvd and 78th St Improvements - Flyover I-75			10/1/2018	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$1,900,000	\$12,000,000	16%
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	\$6,000,000	\$20,000,000	30%
Total								\$36,112,155	\$278,510,581	13%

Source: Hillsborough County Public Works Department

Table B-3
Design Cost Factor for County and State Roads – Recent Impact Fee Studies

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		Design	Constr.	Design Ratio	Design	Constr.	Design Ratio
2012	Osceola	\$371,196	\$2,651,400	14%	\$313,258	\$2,847,800	11%
2012	Orange	\$264,000	\$2,400,000	11%	-	-	n/a
2013	Hernando	\$198,000	\$1,980,000	10%	\$222,640	\$2,024,000	11%
2013	Charlotte	\$220,000	\$2,200,000	10%	\$240,000	\$2,400,000	10%
2014	Indian River	\$159,000	\$1,598,000	10%	\$196,000	\$1,776,000	11%
2015	Collier	\$270,000	\$2,700,000	10%	\$270,000	\$2,700,000	10%
2015	Brevard	\$242,000	\$2,023,000	12%	\$316,000	\$2,875,000	11%
2015	Sumter	\$210,000	\$2,100,000	10%	\$276,000	\$2,505,000	11%
2015	Marion	\$167,000	\$2,668,000	6%	\$227,000	\$2,060,000	11%
2015	Palm Beach	\$224,000	\$1,759,000	13%	\$333,000	\$3,029,000	11%
2017	St. Lucie	\$220,000	\$2,200,000	10%	\$341,000	\$3,100,000	11%
2017	Clay	\$239,000	\$2,385,000	10%	-	-	n/a
2018	Orange	\$203,000	\$2,542,000	8%	-	-	n/a
2018	Collier	\$385,000	\$3,500,000	11%	\$385,000	\$3,500,000	11%
Average		\$240,871	\$2,336,171	10%	\$283,627	\$2,619,709	11%

Source: Recent impact fee studies conducted throughout Florida

Right-of-Way

The ROW cost reflects the total cost of the acquisitions along a corridor that was necessary to have sufficient cross-section width to widen an existing road or, in the case of new road construction, build a new road.

County Roadways

For mobility fee purposes, the ROW cost for county roads was estimated as a percentage of the construction cost per lane mile. To determine the ROW cost factor, Tindale Oliver conducted a review of recently completed ROW acquisitions and current ROW estimates along capacity expansion projects in Hillsborough County and also reviewed ROW estimates from recent transportation impact fee studies from other counties in Florida. For county roadways in Hillsborough County, the ROW factors ranged from 4 percent to 119 percent, with a weighted average of 46 percent, as shown in Table B-4. This factor is higher than the ratio of ROW to construction cost observed in other Florida jurisdictions (42 percent), as shown in Table B-5, and reflects more urbanized nature of County. For purposes of this update study, the ROW cost was estimated at 46 percent of the construction cost per lane mile for county roadways.

State Roadways

Similar to county roads, the ROW cost of state roads was estimated as a percentage of the construction cost per lane mile. Given the limited data of ROW costs for state roads in Hillsborough County and based on experience in other jurisdictions, the ROW cost ratio calculated for county roads was also applied to state roads. Therefore, for purposes of this update study, the ROW cost for state roads was calculated at 46 percent of the construction cost per lane mile. See Table B-5 for additional information.

Table B-4
Right-of-Way Cost Factor - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	ROW Cost	Construction Cost	ROW-to-Construction
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$590,366	\$14,931,747	4%
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$13,368,974	\$52,249,133	26%
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$9,831,370	\$37,489,099	26%
61057000	Columbus Dr Ext.	US 301	Falkenburg Rd	4/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$4,000,000	\$7,242,200	55%
69106000	Gunn Hwy	Ehrlich Rd	S. Mobley Rd	10/15/2001	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$6,750,000	\$5,656,000	119%
69112000	Bell Shoals Rd	Bloomington Ave	Boyette Rd	4/10/2007	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$23,700,000	\$24,000,000	99%
69118000	Race Track Rd, Ph. I	Douglas Rd	Linebaugh Ave	4/30/2008	Completed	2 to 6 Lanes	Urban; Curb & Gutter	\$23,782,299	\$12,187,144	52%
69119000	Race Track Rd, Ph. II	Countryway Blvd	S. Mobley Rd	7/16/2004	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$15,973,286	
69120000	Race Track Rd, Ph. III	Linebaugh Ave	Countryway Blvd	9/6/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$12,198,251	
69121000	Race Track Rd, Ph. IV	Hillsborough Ave	Douglas Rd	5/1/2009	Active	2 to 6 Lanes	Urban; Curb & Gutter		\$5,375,855	
69123000	Boyette Rd, Ph. II	Balm Riverview Rd	Donneymoor Dr	11/22/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$10,216,345	\$16,570,837	27%
69124000	Boyette Rd, Ph. III	Donneymoor Dr	Bell Shoals Rd	10/2/2009	Active	2 to 4 Lanes	Urban; Curb & Gutter		\$20,814,450	
69127000	Gornto Lake Rd Ext.	Brandon Town Center	SR 60	8/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$9,883,047	\$8,656,579	114%
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	\$14,000,000	\$20,000,000	70%
Total								\$116,122,401	\$253,344,581	46%

Source: Hillsborough County Public Works Department

Table B-5
Right-of-Way Cost Factor for County and State Roads – Recent Impact Fee Studies

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		ROW	Constr.	ROW Ratio	ROW	Constr.	ROW Ratio
2012	Osceola	\$1,087,074	\$2,651,400	41%	\$1,167,598	\$2,847,800	41%
2012	Orange	\$1,080,000	\$2,400,000	45%	-	-	n/a
2013	Hernando	\$811,800	\$1,980,000	41%	\$890,560	\$2,024,000	44%
2013	Charlotte	\$1,034,000	\$2,200,000	47%	\$1,128,000	\$2,400,000	47%
2014	Indian River	\$656,000	\$1,598,000	41%	\$781,000	\$1,776,000	44%
2015	Collier	\$863,000	\$2,700,000	32%	\$863,000	\$2,700,000	32%
2015	Brevard	\$708,000	\$2,023,000	35%	\$1,006,000	\$2,785,000	36%
2015	Sumter	\$945,000	\$2,100,000	45%	\$1,127,000	\$2,505,000	45%
2015	Marion	\$1,001,000	\$1,668,000	60%	\$1,236,000	\$2,060,000	60%
2015	Palm Beach	\$721,000	\$1,759,000	41%	\$1,333,000	\$3,029,000	44%
2017	St. Lucie	\$990,000	\$2,200,000	45%	\$1,395,000	\$3,100,000	45%
2017	Clay	\$954,000	\$2,385,000	40%	-	-	n/a
2018	Orange	\$1,200,000	\$2,542,000	47%	-	-	n/a
2018	Collier	\$1,208,000	\$3,500,000	35%	\$1,208,000	\$3,500,000	35%
Average		\$947,062	\$2,264,743	42%	\$1,103,196	\$2,611,527	42%

Source: Recent impact fee studies conducted throughout Florida

Note: Letter references (i.e., "a") are used to assist with footnotes and sourcing

Construction

County Roadways

A review of construction cost data for recent local county roadway capacity expansion projects identified 18 improvements in Hillsborough County.

- Gunn Highway from Ehrlich Road to South Mobley Road
- Bruce B. Downs Blvd, Segments A through D (three projects)
- Race Track Road, Phases I through IV (four projects)
- Columbus Drive Ext. from US 301 to Falkenburg Road
- Gornto Lake Road Ext. from Brandon Town Center to SR 60
- Bell Shoals Road from Bloomingdale Avenue to Boyette Road
- Boyette Road, Phases II and III (two projects)
- Madison Avenue from US 41 to 78th Street
- Turkey Creek Rd from MLK Jr. Boulevard to Sydney Road
- Citrus Park Extension from Sheldon Dr to Countryway Blvd
- Progress Blvd and 78th St Improvements (I-75 Flyover)
- Van Dyke Rd from Suncoast Pkwy to Whirley Rd

As shown in Table B-6, these improvements had a weighted average construction cost of approximately \$3.64 million per lane mile. However, this weighted average includes two segments on Boyette Road and a one segment on Progress Blvd which have very high construction costs. Removing these three improvements from the dataset reduces the average to approximately \$3.32 million per lane mile for urban-design improvements.

In addition to local data, a review of recently bid projects (from 2012 to 2018) throughout the state of Florida was conducted. As shown in Table B-15, a total of 35 projects from 12 different counties (excluding Hillsborough) were identified with a weighted average cost of approximately \$2.77 million per lane mile. When compared to these statewide bids, the local improvements average higher cost per lane mile. Discussions with the County representatives and the urban nature of Hillsborough County suggest that costs in Hillsborough County and in FDOT District 7 are typically higher than costs elsewhere in the state.

As shown in Table B-7 and Figure B-1, the average cost per lane mile has been steadily increasing in the past few years, far exceeding the average over the entire time period (\$2.77 million). Figure B-1 illustrates the range of construction costs per year as well as providing the annual average of the entire sample.

Figure B-2 provides two different trend lines based on the set of statewide data. The “reduction of sample” trend shows how costs have been increasing in more recent years by starting with the average of all projects (from 2012 to 2018) and then gradually removing an earlier year from sample data. Conversely, the “cumulative sample” shows how each additional year of cost data has impacted the weighted average as the sample size has increased. As shown, costs are continuing to increase over time, and use to multiple years results in a larger sample with a relatively conservative cost estimate.

Based on this review and discussions with staff, a county roadway cost of \$3.30 million per lane mile was used in the mobility fee calculation for county roads with urban-design characteristics.

Table B-6
Construction Cost - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile
69106000	Gunn Hwy	Ehrlich Rd	S. Mobley Rd	10/15/2001	Completed	2 to 4 Lanes	Urban; Curb & Gutter	0.90	2	1.80	\$5,656,000	\$3,142,222
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	1.36	4	5.44	\$14,931,747	\$2,744,806
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	3.36	4	13.44	\$52,249,133	\$3,887,584
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	3.56	4	14.24	\$37,489,099	\$2,632,661
69119000	Race Track Rd, Ph. II	Countryway Blvd	S. Mobley Rd	7/16/2004	Completed	2 to 4 Lanes	Urban; Curb & Gutter	1.80	2	3.60	\$15,973,286	\$4,437,024
69123000	Boyette Rd, Ph. II	Balm Riverview Rd	Donneymoor Dr	11/22/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	0.92	2	1.84	\$16,570,837	\$9,005,890
69120000	Race Track Rd, Ph. III	Linebaugh Ave	Countryway Blvd	9/6/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	1.26	2	2.52	\$12,198,251	\$4,840,576
61057000	Columbus Dr Ext.	US 301	Falkenburg Rd	4/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	1.56	4	6.24	\$7,242,200	\$1,160,609
69127000	Gornto Lake Rd Ext.	Brandon Town Center	SR 60	8/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	0.60	4	2.40	\$8,656,579	\$3,606,908
69112000	Bell Shoals Rd	Bloomingtondale Ave	Boyette Rd	4/10/2007	Active	2 to 4 Lanes	Urban; Curb & Gutter	2.20	2	4.40	\$24,000,000	\$5,454,545
69118000	Race Track Rd, Ph. I	Douglas Rd	Linebaugh Ave	4/30/2008	Completed	2 to 6 Lanes	Urban; Curb & Gutter	1.01	4	4.04	\$12,187,144	\$3,016,620
69124000	Boyette Rd, Ph. III	Donneymoor Dr	Bell Shoals Rd	10/2/2009	Active	2 to 4 Lanes	Urban; Curb & Gutter	1.84	2	3.68	\$20,814,450	\$5,656,101
69121000	Race Track Rd, Ph. IV	Hillsborough Ave	Douglas Rd	5/1/2009	Active	2 to 6 Lanes	Urban; Curb & Gutter	0.69	4	2.76	\$5,375,855	\$1,947,774
61150000	Madison Ave	US 41	78th St	10/7/2011	Active	2 to 4 Lanes	Urban; Curb & Gutter	2.29	2	4.58	\$7,000,000	\$1,528,384
69625000	Turkey Creek Rd	MLK Blvd	Sydney Rd	12/1/2014	Active	2 to 4 Lanes	Urban; Curb & Gutter	1.40	2	2.80	\$6,166,000	\$2,202,143
61134000	Citrus Park Extension	Sheldon Dr	Countryway Blvd	2015	Active	New 4 Lanes	Urban; Curb & Gutter	2.70	4	10.80	\$46,942,585	\$4,346,536
69660000	Progress Blvd and 78th St Improvements - Flyover I-75			10/1/2018	Active	2 to 4 Lanes	Urban; Curb & Gutter	0.34	2	0.68	\$12,000,000	\$17,647,059
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	2.05	2	4.10	\$20,000,000	\$4,878,049
Total								29.84	-	89.36	\$325,453,166	\$3,642,045
Total, 2001-2018 (excluding Boyette Rd, Ph. II and Ph. III & Progress Blvd)								26.74	-	83.16	\$276,067,879	\$3,319,720

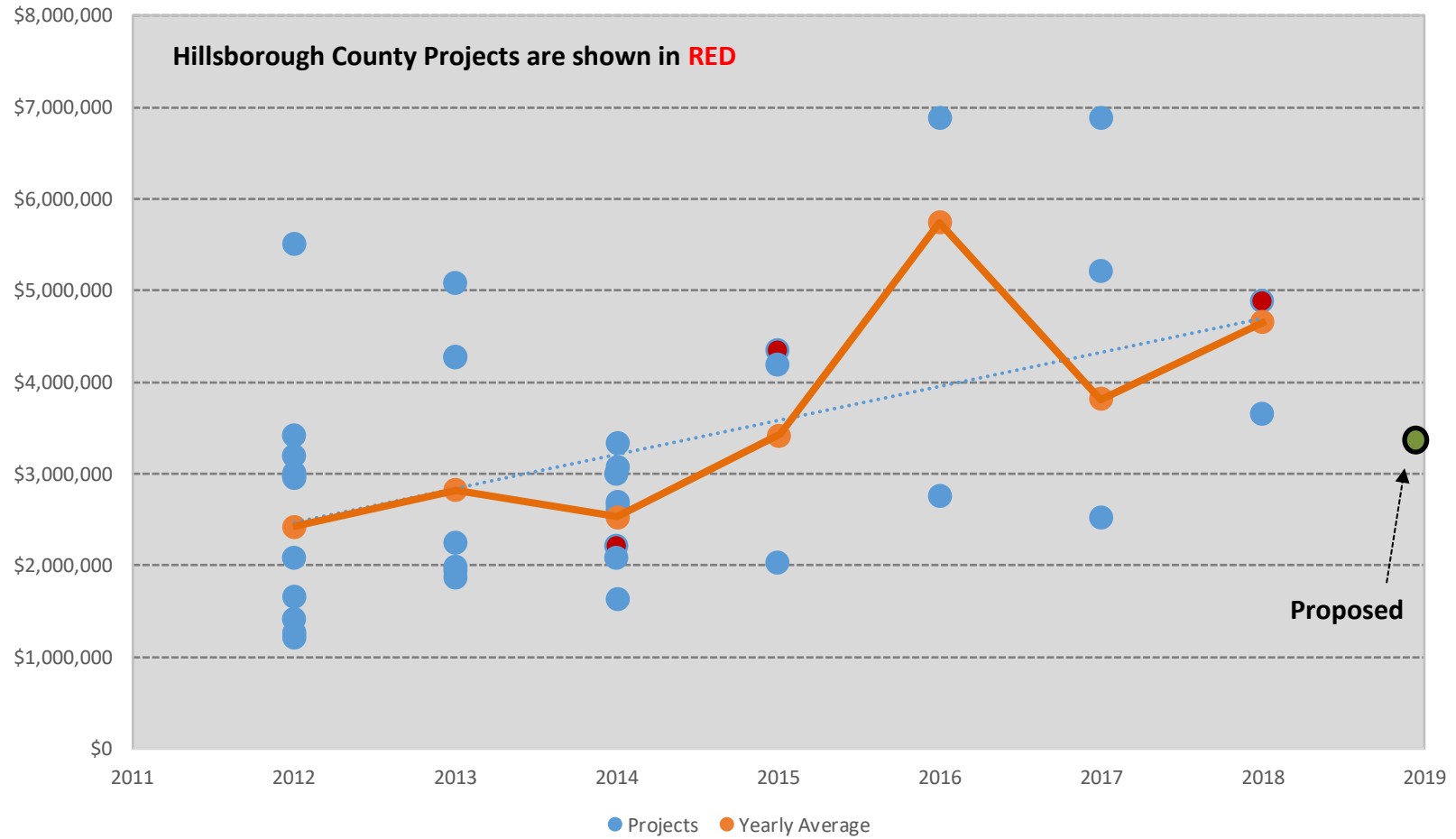
Source: Hillsborough County Public Works Department

Table B-7
Construction Cost – County Road Improvements from Other Jurisdictions throughout Florida

County	District	Description	From	To	Year	Status	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile
Indian River	4	Oslo Rd Ph. III	43rd Ave	58th Ave	2012	Bid	2 to 4	Urban	1.15	2	2.30	\$3,812,202	\$1,657,479
Indian River	4	66th Ave	SR 60	49th St	2012	Bid	2 to 4	Urban	3.05	2	6.10	\$20,773,389	\$3,405,474
Polk	1	Kathleen Rd (CR 35A) Ph. II	Galloway Rd	Duff Rd	2012	Bid	2 to 4	Urban	3.00	2	6.00	\$17,813,685	\$2,968,948
Polk	1	Bartow Northern Connector Ph. I	US 98	US 17	2012	Bid	0 to 4	Urban	2.00	4	8.00	\$11,255,736	\$1,406,967
Volusia	5	Tymber Creek Rd	S. of SR 40	N. of Peruvian Ln	2012	Bid	2 to 4	Urban	0.89	2	1.78	\$5,276,057	\$2,964,077
Palm Beach	4	Jog Rd	N. of SR 710	N. of Florida's Turnpike	2012	Bid	0 to 4	Urban	0.70	4	2.80	\$3,413,874	\$1,219,241
Palm Beach	4	West Atlantic Ave	W. of Lyons Rd	Starkey Rd	2012	Bid	2 to 4	Urban	0.80	2	1.60	\$8,818,727	\$5,511,704
Palm Beach	4	60th St N & SR 7 Ext.	E. of Royal Palm Beach Blvd	SR 7	2012	Bid	0 to 2	Urban	1.50	2	3.00	\$3,821,404	\$1,273,801
Orange	5	Clarcona-Ocoee Rd	Ocoee-Apopka Rd	Hiawassee Rd	2012	Bid	2 to 4	Urban	5.08	2	10.16	\$21,082,616	\$2,075,061
Orange	5	John Young Pkwy	SR 528	FL Turnpike	2012	Bid	4 to 6	Urban	2.34	2	4.68	\$14,108,710	\$3,014,682
Orange	5	Econlockhatchee Tr	SR 408	SR 50	2012	Bid	2 to 4	Urban	1.38	2	2.76	\$8,805,928	\$3,190,554
Brevard	5	Babcock St	S. of Foundation Park Blvd	Malabar Rd	2013	Bid	2 to 4	Urban	12.40	2	24.80	\$56,000,000	\$2,258,065
Collier	1	Collier Blvd (CR 951)	Golden Gate Blvd	Green Blvd	2013	Bid	4 to 6	Urban	2.00	2	4.00	\$17,122,640	\$4,280,660
Marion	5	SW 110th St	US 41	SW 200th Ave	2013	Bid	0 to 2	Urban	0.11	2	0.22	\$438,765	\$1,994,386
Marion	5	NW 35th St	NW 35th Avenue Rd	NW 27th Ave	2013	Bid	0 to 4	Urban	0.50	4	4.60	\$8,616,236	\$1,873,095
Marion	5	NW 35th St	NW 27th Ave	US 441	2013	Bid	2 to 4	Urban	1.30	2			
Sumter	5	C-466A, Ph. III	US 301 N	Powell Rd	2013	Bid	2 to 3/4	Urban	1.10	2	2.20	\$4,283,842	\$1,947,201
Orange	5	Rouse Rd	Lake Underhill	Corporate Blvd	2013	Bid	2 to 4	Urban	4.15	2	8.30	\$35,354,230	\$4,259,546
Orange	5	Lake Underhill	Goldenrod Rd	Chickasaw Tr	2013	Bid	2 to 4	Urban	0.69	2	1.38	\$7,002,038	\$5,073,941
Collier	1	Golden Gate Blvd	Wilson Blvd	Desoto Blvd	2014	Bid	2 to 4	Urban	2.40	2	4.80	\$16,003,504	\$3,334,063
Brevard	5	St. Johns Heritage Pkwy	SE of I-95 Intersection	US 192 (Space Coast Pkwy)	2014	Bid	0 to 2	Sub-Urb	3.11	2	6.22	\$16,763,567	\$2,695,107
Hillsborough	7	Turkey Creek Rd	Dr. MLK Blvd	Sydney Rd	2014	Bid	2 to 4	Urban	1.40	2	2.80	\$6,166,000	\$2,202,143
Sarasota	1	Bee Ridge Rd	Mauna Loa Blvd	Iona Rd	2014	Bid	2 to 4	Urban	2.68	2	5.36	\$14,066,523	\$2,624,351
St. Lucie	4	W Midway Rd (CR 712)	Selvitz Rd	South 25th St	2014	Bid	2 to 4	Urban	1.00	2	2.00	\$6,144,000	\$3,072,000
Lake	5	N Hancock Rd Ext.	Old 50	Gatewood Dr	2014	Bid	0/2 to 4	Urban	1.50	2/4	5.00	\$8,185,574	\$1,637,115
Polk	1	CR 655 & CR 559A	Pace Rd & N of CR 559A	N of CR 559A & SR 599	2014	Bid	2 to 4	Urban	2.60	2	5.20	\$10,793,552	\$2,075,683
Volusia	5	Howland Blvd	Courtland Blvd	N of SR 415	2014	Bid	2 to 4	Urban	2.08	2	4.16	\$11,110,480	\$2,670,788
Orange	5	CR 535 Seg. F	Overstreet Rd	Fossick Rd	2014	Bid	2 to 4	Urban	0.60	2	1.20	\$3,586,534	\$2,988,778
Hillsborough	7	Citrus Park Extension	Sheldon Dr	Countryway Blvd	2015	Bid	0 to 4	Urban	2.70	4	10.80	\$46,942,585	\$4,346,536
Polk	1	Ernie Caldwell Blvd	Pine Tree Tr	US 17/92	2015	Bid	0 to 4	Urban	2.41	4	9.64	\$19,535,391	\$2,026,493
Orange	5	International Dr	N Westwood Blvd	S Westwood Blvd	2015	Bid	4 to 6	Urban	2.20	2	4.40	\$18,435,028	\$4,189,779
Volusia	5	LPGA Blvd	Jimmy Ann Dr/Grand Reserve	Derbyshire Rd	2016	Bid	2 to 4	Urban	0.68	2	1.36	\$3,758,279	\$2,763,440
St. Lucie	4	W Midway Rd (CR 712)	W. of South 25th St	E. of SR 5 (US 1)	2016	Bid	2 to 4	Urban	1.77	2	3.54	\$24,415,701	\$6,897,091
Volusia	5	Howland Blvd	Providence Blvd	Elkcam Blvd	2017	Bid	2 to 4	Urban	2.15	2	4.30	\$10,850,000	\$2,523,256
Volusia	5	Orange Camp Rd	MLK Blvd	I-4 in DeLand	2017	Bid	2 to 4	Urban	0.75	2	1.50	\$10,332,000	\$6,888,000
Orange	5	Reams Rd	Delmar Ave	Taborfield Ave	2017	Bid	2 to 4	Urban	0.36	2	0.72	\$3,746,796	\$5,203,883
Lake	5	CR 466A, Ph. IIIA	Poinsettia Ave	Century Ave	2018	Bid	2 to 4	Urban	0.42	2	0.84	\$3,062,456	\$3,645,781
Hillsborough	7	Van Dyke Rd	Suncoast Pkwy	Whirley Ave	2018	Estimate	2 to 4	Urban	2.05	2	4.10	\$20,000,000	\$4,878,049
Total									Count:	38	172.62	\$501,698,049	\$2,906,373
Hillsborough County ONLY									Count:	3	17.70	\$73,108,585	\$4,130,429
Total, excluding Hillsborough County									Count:	35	154.92	\$428,589,464	\$2,766,521

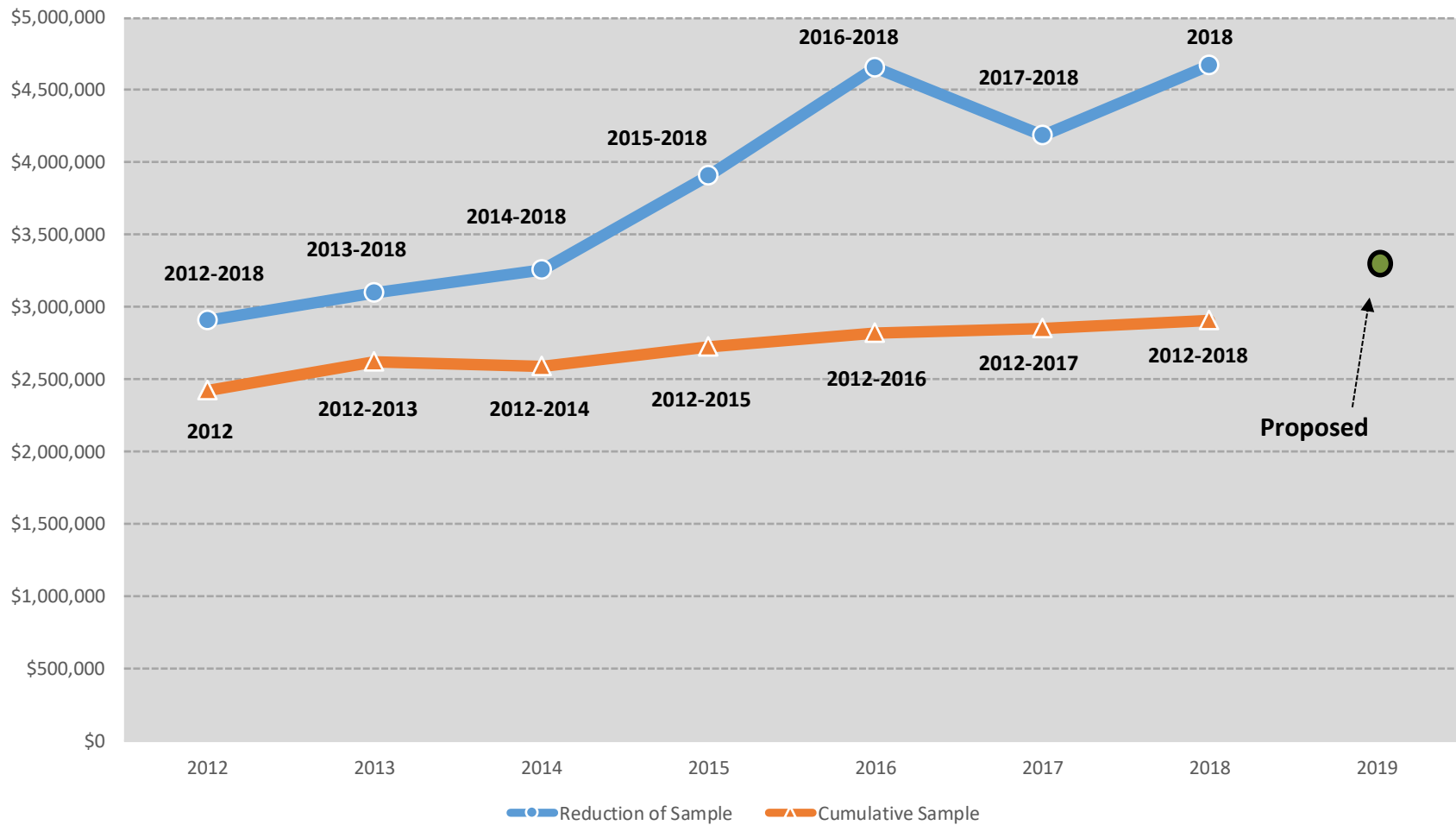
Source: Data obtained from each respective county (Building and Public Works Departments)

Figure B-1
Construction Cost Trends – Individual County Road Costs and Annual Average



Source: Table B-7

Figure B-2
Construction Cost Trends – County Roads
Impact of Historical Projects



Source: Table B-7

- Reduction of Sample = as trendline progresses an additional year of historical data is removed
- Cumulative Sample = as trend line progresses an additional year of data is added to the sample

State Roadways

A review of construction cost data for recent state roadway capacity expansion projects identified three (3) improvements in Hillsborough County:

- SR 41 (US 301) from South of Tampa Bypass Canal to North of Fowler Avenue
- SR 43 (US 301) from SR 674 to S. of CR 672 (Balm Rd)
- CR 580 (Sam Allen Rd) from W. of SR 39 (Paul Buchman Hwy) to E. of Park Rd

As shown in Table B-8, these improvements had a weighted average construction cost of approximately \$3.64 million, ranging from \$2.89 million per lane mile to the most recent improvement at \$5.80 million per lane mile.

In addition to local data, a review of recently bid projects located throughout the state of Florida was conducted. As shown in Table B-8, a total of 72 projects from 33 different counties were identified with a weighted average cost of approximately \$3.79 million per lane mile (all improvements are urban-design). The FDOT District 7 Long Range Estimates were also reviewed (previously presented in Table B-1) and provided an average construction cost of approximately \$4.23 million per lane mile for urban-design projects.

As shown in Table B-8 and Figure B-3, the average cost per lane mile has seen a slight increase since 2012 and shows a wide range of costs, reaching over \$9 million per lane mile for an improvement in 2012. Figure B-3 illustrates the range of construction costs per year as well as providing the annual average of the entire sample.

Figure B-4 provides two different trend lines based on the set of statewide data. The “reduction of sample” trend shows how costs have been increasing in more recent years by starting with the average of all projects (from 2012 to 2019) and then gradually removing an earlier year of the sample data. Conversely, the “cumulative sample” shows how each additional year of cost data has impacted the weighted average as the sample size has increased. As shown, there was a significant cost increase from 2012 to 2014 and since then costs have remained relatively stable.

Based on this review, a state roadway cost of \$3.70 million per lane mile was used in the mobility fee calculation for state roads with urban-design characteristics.

Table B-8
Construction Cost– State Road Improvements from Hillsborough County and Other Jurisdictions throughout Florida

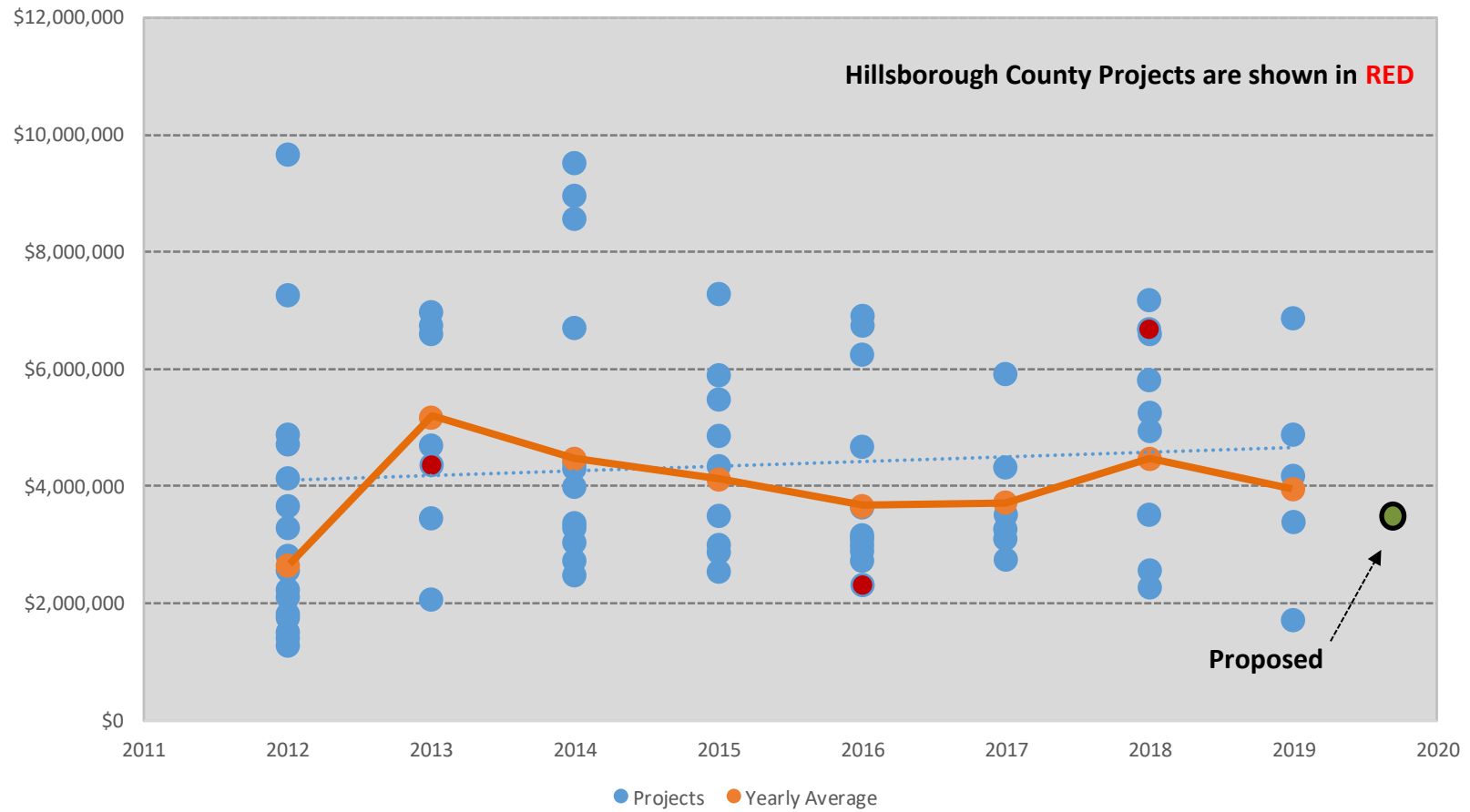
County	District	Description	From	To	Year	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile
Collier	1	SR 84 (Davis Blvd)	E. of Santa Barbara Blvd	W. of Radio Rd	2012	2 to 6	Urban	1.77	4	7.08	\$10,663,287	\$1,506,114
Volusia	5	SR 415	Seminole Co. Line	Reed Ellis Rd	2012	2 to 4	Urban	2.26	2	4.53	\$18,718,637	\$4,132,149
Volusia	5	SR 415	Reed Ellis Rd	0.3 miles N. of Acorn Lake	2012	2 to 4	Urban	5.07	2	10.13	\$18,388,845	\$1,815,286
Pinellas	7	US 19 (SR 55)	N. of CR 576/Sunset Pnt	S. of Countryside Blvd	2012	4 to 6	Urban	1.76	2	3.52	\$17,196,050	\$4,885,241
Miami-Dade	6	SR 823/NW 57th Ave	W. 23rd St	W. 46th St	2012	4 to 6	Urban	1.48	2	2.96	\$13,942,533	\$4,710,315
Hernando	7	SR 50 (Cortez Blvd)	US 19 (SR 55)	W. of CR 587/Mariner Blvd	2012	4 to 6	Urban	6.02	2	12.04	\$39,444,222	\$3,276,098
Orange	5	SR 50	E. of West Oaks Mall	W. of Good Homes Rd	2012	4 to 6	Urban	0.45	2	0.90	\$8,694,472	\$9,660,524
Clay	2	SR 23	Oakleaf Plantation Pkwy	Old Jennings	2012	0 to 2	Urban	3.14	2	6.28	\$13,231,111	\$2,106,865
Hendry	1	SR 80	Birchwood Pkwy	Dalton Lane	2012	2 to 4	Urban	5.00	2	10.00	\$12,855,092	\$1,285,509
Hendry	1	SR 80	CR 833	US 27	2012	2 to 4	Urban	2.90	2	5.80	\$8,117,039	\$1,399,489
Lee	1	SR 739	Winkler Ave	Hanson St	2012	0 to 6	Urban	1.34	6	8.04	\$14,025,932	\$1,744,519
Seminole	5	SR 434	I-4	Rangeline Rd	2012	4 to 6	Urban	1.80	2	3.60	\$10,111,333	\$2,808,704
Palm Beach	4	SR 710/Beeline Hwy	W. of Congress Ave	W. of Australian Ave	2012	2 to 4	Urban	0.84	2	1.68	\$12,189,533	\$7,255,674
Polk	1	US 27	N. of Ritchie Rd	S. of Barry Rd	2012	4 to 6	Urban	3.20	2	6.40	\$14,242,918	\$2,225,456
Polk	1	US 98 (SR 35/SR 700)	N. of CR 540A	SR 540	2012	4 to 6	Urban	3.45	2	6.90	\$17,707,436	\$2,566,295
Brevard	5	SR 5 (US 1)	N. of Pine St	N. of Cidco Rd	2012	4 to 6	Urban	3.84	2	7.68	\$28,089,660	\$3,657,508
Broward	4	Andrews Ave Ext.	NW 18th St	Copans Rd	2013	2 to 4	Urban	0.50	2	1.00	\$6,592,014	\$6,592,014
Lee	1	SR 78 (Pine Island)	Burnt Store Rd	W. of Chiquita Blvd	2013	2 to 4	Urban	1.94	2	3.88	\$8,005,048	\$2,063,157
Brevard	5	SR 507 (Babcock St)	Melbourne Ave	Fee Ave	2013	2 to 4	Urban	0.55	2	1.10	\$5,167,891	\$4,698,083
Hillsborough	7	SR 41 (US 301)	S. of Tampa Bypass Canal	N. of Fowler Ave	2013	2 to 4	Sub-Urb	1.81	2	3.62	\$15,758,965	\$4,353,305
Lee	1	US 41 Business	Littleton Rd	SR 739	2013	2 to 4	Urban	1.23	2	2.46	\$8,488,393	\$3,450,566
Brevard	5	Apollo Blvd	Sarno Rd	Eau Gallie Blvd	2013	2 to 4	Urban	0.74	2	1.48	\$10,318,613	\$6,972,036
Orange	5	SR 50 (Colonial Dr)	E. of CR 425 (Dean Rd)	E. of Old Cheney Hwy	2013	4 to 6	Urban	4.91	2	9.82	\$66,201,688	\$6,741,516
Okeechobee	1	SR 70	NE 34th Ave	NE 80th Ave	2014	2 to 4	Urban	3.60	2	7.20	\$23,707,065	\$3,292,648
Martin	4	CR 714/Indian St	Turnpike/Martin Downs Blvd	W. of Mapp Rd	2014	2 to 4	Urban	1.87	2	3.74	\$14,935,957	\$3,993,571
Pinellas	7	43rd St Extension	S. of 118th Ave	40th St	2014	0 to 4	Urban	0.49	4	1.96	\$4,872,870	\$2,486,158
Broward	4	SR 7 (US 441)	N. of Hallandale Beach	N. of Fillmore St	2014	4 to 6	Urban	1.79	2	3.58	\$30,674,813	\$8,568,384
Nassau	2	SR 200 (A1A)	W. of Still Quarters Rd	W. of Ruben Ln	2014	4 to 6	Urban	3.05	2	6.10	\$18,473,682	\$3,028,472
Broward	4	Andrews Ave Ext.	Pompano Park Place	S. of Atlantic Blvd	2014	2 to 4	Urban	0.36	2	0.72	\$3,177,530	\$4,413,236
Miami-Dade	6	SR 823/NW 57th Ave	W. 65th St	W. 84th St	2014	4 to 6	Urban	1.00	2	2.00	\$17,896,531	\$8,948,266
Miami-Dade	6	SR 823/NW 57th Ave	W. 53rd St	W. 65th St	2014	4 to 6	Urban	0.78	2	1.56	\$14,837,466	\$9,511,196
Charlotte	1	US 41 (SR 45)	Enterprise Dr	Sarasota County Line	2014	4 to 6	Urban	3.62	2	7.24	\$31,131,016	\$4,299,864
Duval	2	SR 243 (JIA N Access)	Airport Rd	Pelican Park (I-95)	2014	0 to 2	Urban	2.60	2	5.20	\$14,205,429	\$2,731,813
Desoto	1	US 17	CR 760A (Nocatee)	Heard St	2014	2 to 4	Urban	4.40	2	8.80	\$29,584,798	\$3,361,909
Orange	5	SR 50	SR 429 (Western Beltway)	E. of West Oaks Mall	2014	4 to 6	Urban	2.56	2	5.12	\$34,275,001	\$6,694,336
Hendry	1	SR 82 (Immokalee Rd)	Lee County Line	Collier County Line	2015	2 to 4	Urban	1.27	2	2.54	\$7,593,742	\$2,989,662
Sarasota	1	SR 45A (US 41) (Venice Bypass)	Gulf Coast Blvd	Bird Bay Dr W	2015	4 to 6	Urban	1.14	2	2.28	\$16,584,224	\$7,273,782
Clay	2	SR 21	S. of Branan Field	Old Jennings Rd	2015	4 to 6	Urban	1.45	2	2.90	\$15,887,487	\$5,478,444
Putnam	2	SR 15 (US 17)	Horse Landing Rd	N. Boundary Rd	2015	2 to 4	Urban	1.99	2	3.98	\$13,869,804	\$3,484,875
Osceola	5	SR 500 (US 192/441)	Eastern Ave	Nova Rd	2015	4 to 6	Urban	3.18	2	6.36	\$16,187,452	\$2,545,197
Orange	5	SR 15 (Hofner Rd)	Lee Vista Blvd	Conway Rd	2015	2 to 4	Urban	3.81	2	7.62	\$37,089,690	\$4,867,413
Osceola	5	SR 500 (US 192/441)	Aeronautical Blvd	Budinger Ave	2015	4 to 6	Urban	3.94	2	7.88	\$34,256,621	\$4,347,287
Lake	5	SR 25 (US 27)	N. of Boggy Marsh Rd	N. of Lake Louisa Rd	2015	4 to 6	Sub-Urb	6.52	2	13.03	\$37,503,443	\$2,878,238
Seminole	5	SR 15/600	Shepard Rd	Lake Mary Blvd	2015	4 to 6	Urban	3.63	2	7.26	\$42,712,728	\$5,883,296
St. Lucie	4	SR 614 (Indrio Rd)	W. of SR 9 (I-95)	E. of SR 607 (Emerson Ave)	2016	2 to 4	Urban	3.80	2	7.60	\$22,773,660	\$2,996,534
Seminole	5	SR 46	Mellonville Ave	E. of SR 415	2016	2 to 4	Urban	2.83	2	5.66	\$26,475,089	\$4,677,578
Miami-Dade	6	SR 977/Krome Ave/SW 177th Ave	S of SW 136th St	S. of SR 94 (SW 88th St/Kendall Dr)	2016	0 to 4	Urban	3.50	4	14.00	\$32,129,013	\$2,294,930

Table B-8 (continued)
Construction Cost – State Road Improvements from Hillsborough County and Other Jurisdictions throughout Florida

County	District	Description	From	To	Year	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile	
Broward	4	SW 30th Ave	Griffin Rd	SW 45th St	2016	2 to 4	Urban	0.24	2	0.48	\$1,303,999	\$2,716,665	
St. Lucie	4	CR 712 (Midway Rd)	W. of S. 25th St	E. of SR 5 (US 1)	2016	2 to 4	Urban	1.77	2	3.54	\$24,415,701	\$6,897,091	
Hillsborough	7	SR 43 (US 301)	SR 674	S. of CR 672 (Balm Rd)	2016	2 to 6	Urban	3.77	4	15.08	\$43,591,333	\$2,890,672	
Citrus	7	SR 55 (US 19)	W. Green Acres St	W. Jump Ct	2016	4 to 6	Urban	2.07	2	4.14	\$27,868,889	\$6,731,616	
Walton	3	SR 30 (US 98)	Emerald Bay Dr	Tang-o-mar Dr	2016	4 to 6	Urban	3.37	2	6.74	\$42,140,000	\$6,252,226	
Duval	2	SR 201	S. of Baldwin	N. of Baldwin (Bypass)	2016	0 to 4	Urban	4.11	4	16.44	\$50,974,795	\$3,100,657	
Hardee	1	SR 35 (US 17)	S. of W. 9th St	N. of W. 3rd St	2016	0 to 4	Urban	1.11	4	4.44	\$14,067,161	\$3,168,280	
Miami-Dade	6	NW 87th Ave/SR 25 & SR 932	NW 74th St	NW 103rd St	2016	0 to 4	Urban	1.93	4	7.72	\$28,078,366	\$3,637,094	
Alachua	2	SR 20 (SE Hawthorne Rd)	E. of US 301	E. of Putnam Co. Line	2017	2 to 4	Urban	1.70	2	3.40	\$11,112,564	\$3,268,401	
Okaloosa	3	SR 30 (US 98)	CR 30F (Airport Rd)	E. of Walton Co. Line	2017	4 to 6	Urban	3.85	2	7.70	\$33,319,378	\$4,327,192	
Bay	3	SR 390 (St. Andrews Blvd)	E. of CR 2312 (Baldwin Rd)	Jenks Ave	2017	2 to 6	Urban	1.33	4	5.32	\$14,541,719	\$2,733,406	
Pasco	7	SR 54	E. of CR 577 (Curley Rd)	E. of CR 579 (Morris Bridge Rd)	2017	2 to 4/6	Urban	4.50	2/4	11.80	\$41,349,267	\$3,504,175	
Lake	5	SR 46 (US 441)	W. of SR 500	E. of Round Lake Rd	2017	2 to 6	Urban	2.23	4	8.92	\$27,677,972	\$3,102,912	
Orange	5	SR 423 (John Young Pkwy)	SR 50 (Colonial Dr)	Shader Rd	2017	4 to 6	Urban	2.35	2	4.70	\$27,752,000	\$5,904,681	
Palm Beach	4	SR 80	W. of Lion County Safari Rd	Forest Hill Blvd	2018	4 to 6	Urban	7.20	2	14.40	\$32,799,566	\$2,277,748	
Wakulla	3	SR 369 (US 19)	N. of SR 267	Leon Co. Line	2018	2 to 4	Urban	2.24	2	4.48	\$15,646,589	\$3,492,542	
St. Lucie	4	SR 713 (Kings Hwy)	S. of SR 70	SR 9 (I-95) Overpass	2018	2 to 4	Urban	3.42	2	6.84	\$45,162,221	\$6,602,664	
Citrus	7	SR 55 (US 19)	W. Jump Ct	CR 44 (W Fort Island Tr)	2018	4 to 6	Urban	4.81	2	9.62	\$50,444,444	\$5,243,705	
Miami-Dade	6	SR 847 (NW 47th Ave)	SR 860 (NW 183rd St)	N. of NW 199th St	2018	2 to 4	Urban	1.31	2	2.62	\$18,768,744	\$7,163,643	
Miami-Dade	6	SR 847 (NW 47th Ave)	N. of NW 199th St and S of NW 203 St	Premier Pkwy and N of S Snake CR Canal	2018	2 to 4	Urban	1.09	2	2.18	\$10,785,063	\$4,947,277	
Hillsborough	7	CR 580 (Sam Allen Rd)	W. of SR 39 (Paul Buchman Hwy)	E. of Park Rd	2018	2 to 4	Urban	2.02	2	4.04	\$23,444,444	\$5,803,080	
Orange	5	SR 414 (Maitland Blvd)	E. of I-4	E. of CR 427 (Maitland Ave)	2018	4 to 6	Urban	1.39	2	2.78	\$7,136,709	\$2,567,162	
Sarasota	1	SR 45A (US 41) (Venice Bypass)	Center Rd	Gulf Coast Blvd	2018	4 to 6	Urban	1.19	2	2.38	\$15,860,000	\$6,663,866	
Hernando	7	CR 578 (County Line Rd)	Suncoast Pkwy	US 41 @ Ayers Rd	2019	0 to 4	Urban	1.49	4	5.96	\$20,155,312	\$3,381,764	
Seminole	5	SR 46	Orange Blvd	N. Oregon St (Wekiva Section 7B)	2019	4 to 6	Urban	1.30	2	2.60	\$17,848,966	\$6,864,987	
Miami-Dade	6	SR 997 (Krome Ave)	SW 312 St	SW 232nd St	2019	2 to 4	Urban	3.64	2	7.28	\$30,374,141	\$4,172,272	
Duval	2	Jax National Cemetery Access Rd	Lannie Rd	Arnold Rd	2019	0 to 2	Urban	3.26	2	6.52	\$11,188,337	\$1,716,003	
Pasco	7	SR 52	W. of Suncoast Pkwy	E. of SR 45 (US 41)	2019	4 to 6	Urban	4.64	2	9.28	\$45,307,439	\$4,882,267	
Total									Count:	75	436.63	\$1,652,100,942	\$3,783,755
Hillsborough County ONLY									Count:	3	22.74	\$82,794,742	\$3,640,930
Total, Excluding Hillsborough County									Count:	72	413.89	\$1,569,306,200	\$3,791,602
District 7 ONLY									Count:	11	81.06	\$329,433,235	\$4,064,067
District 7 ONLY, Excluding Hillsborough County									Count:	8	58.32	\$246,638,493	\$4,229,055

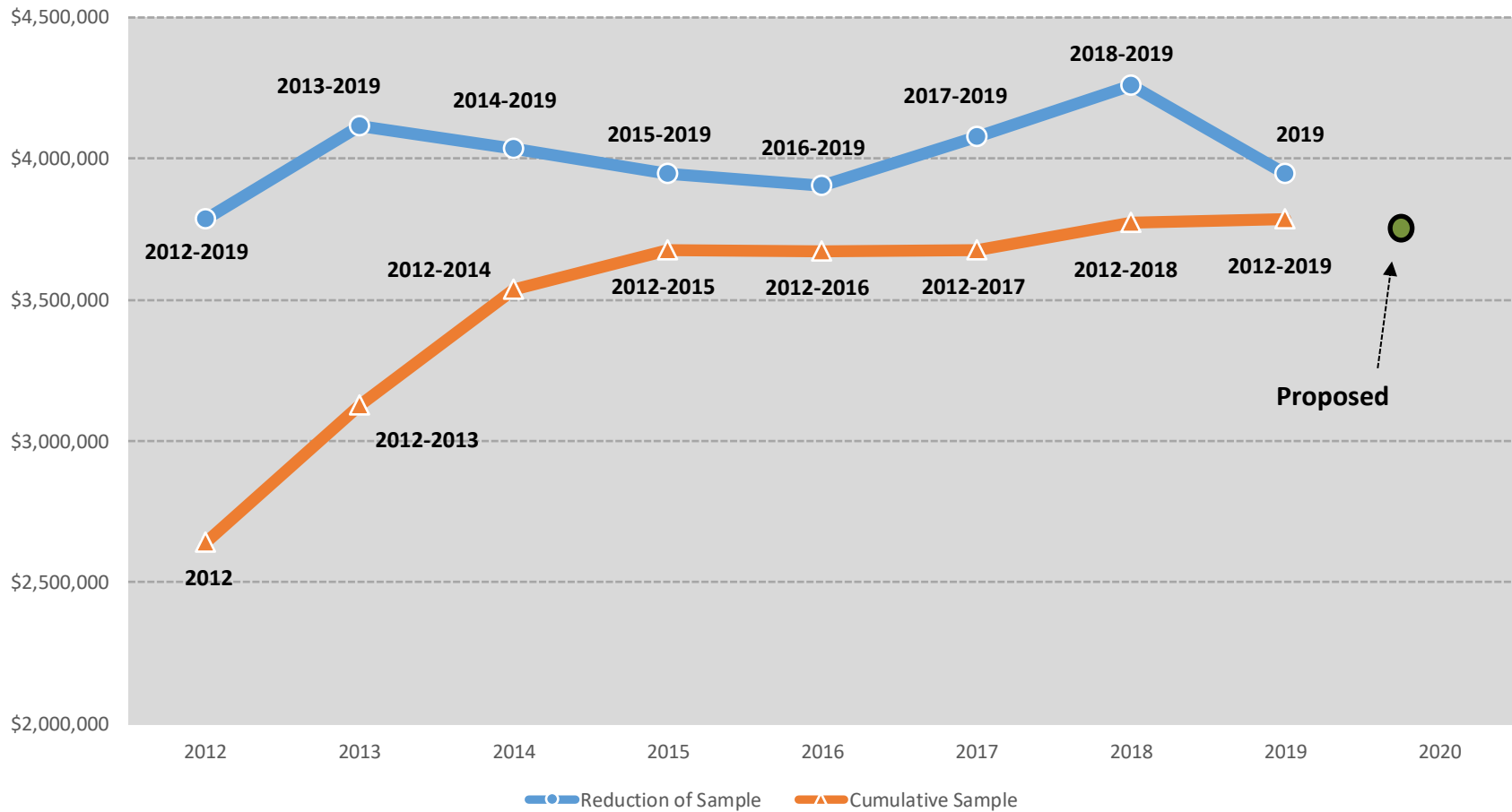
Source: Florida Department of Transportation Bid Tabs

Figure B-3
Construction Cost Trends – Individual State Road Project Costs and Annual Average



Source: Table B-8

Figure B-4
Construction Cost Trends – State Roads
Impact of Historical Projects



Source: Table B-8

- Reduction of Sample = as trendline progresses an additional year of historical data is removed
- Cumulative Sample = as trend line progresses an additional year of data is added to the sample

Construction Engineering/Inspection

County Roadways

The CEI cost factor for county roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the CEI-to-construction cost ratios from recently completed improvements in Hillsborough County and from previously completed impact studies throughout Florida. For local county roadways, the CEI factors ranged from 9 percent to 10 percent, with a weighted average of 9 percent. For county roadways from throughout Florida, the CEI factors ranged from 3 percent to 17 percent with a weighted average of 9 percent. For purposes of this study, the CEI cost for county roads was calculated at 9 percent of the construction cost per lane mile based on the local data, statewide data, and discussions with County staff. See Tables B-9 and B-10 for additional information.

State Roadways

The CEI cost factor for state roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the CEI-to-construction cost ratios for state road unit costs in previously completed impact studies throughout Florida. For state roadways, the CEI factors ranged from 10 percent to 11 percent, with a weighted average of 11 percent. For purposes of this study, the CEI cost for state roads was calculated at 11 percent of the construction cost per lane mile. See Table B-10 for additional information.

Table B-9
Construction Engineering & Inspection Cost Factor - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	CEI Cost	Construction Cost	CEI-to-Construction
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$1,356,000	\$14,931,747	9%
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$4,746,261	\$52,249,133	9%
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$3,645,578	\$37,489,099	10%
69660000	Progress Blvd and 78th St Improvements - Flyover I-75			10/1/2018	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$1,200,000	\$12,000,000	10%
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	\$2,000,000	\$20,000,000	10%
Total								\$12,947,839	\$136,669,979	9%

Source: Hillsborough County Public Works Department

Table B-10
CEI Cost Factor for County and State Roads – Recent Impact Fee Studies

Year	County	County Roadways (Cost per Lane Mile)				State Roadways (Cost per Lane Mile)		
		CEI	Constr.	CEI Ratio		CEI	Constr.	CEI Ratio
2012	Osceola	\$265,140	\$2,651,400	10%		\$313,258	\$2,847,800	11%
2013	Hernando	\$178,200	\$1,980,000	9%		\$222,640	\$2,024,000	11%
2013	Charlotte	\$220,000	\$2,200,000	10%		\$240,000	\$2,400,000	10%
2014	Indian River	\$143,000	\$1,598,000	9%		\$196,000	\$1,776,000	11%
2015	Collier	\$270,000	\$2,700,000	10%		\$270,000	\$2,700,000	10%
2015	Brevard	\$344,000	\$2,023,000	17%		\$316,000	\$2,875,000	11%
2015	Sumter	\$147,000	\$2,100,000	7%		\$250,000	\$2,505,000	10%
2015	Marion	\$50,000	\$1,668,000	3%		\$227,000	\$2,060,000	11%
2015	Palm Beach	\$108,000	\$1,759,000	6%		\$333,000	\$3,029,000	11%
2017	St. Lucie	\$198,000	\$2,200,000	9%		\$341,000	\$3,100,000	11%
2017	Clay	\$191,000	\$2,385,000	8%		-	-	n/a
2018	Collier	\$315,000	\$3,500,000	9%		\$385,000	\$3,500,000	11%
Average		\$202,445	\$2,230,367	9%		\$3,093,898	\$28,816,800	11%

(a)

(b)

Source: Recent impact fee studies conducted throughout Florida
 Note: Letter references (i.e., "a") are used to assist with footnotes and sourcing

Roadway Capacity

As shown in Table B-11, the average capacity per lane mile was based on the projects in the Hillsborough County 2040 Long Range Transportation Cost Feasible Plan and the Community Transportation Plan. This listing of projects reflects the mix of improvements that will yield the vehicle-miles of capacity (VMC) that will be built in Hillsborough County. The resulting weighted average capacity per lane mile of 9,500 was used in the mobility fee calculation.

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Table B-11
Hillsborough County 2040 Long Range Transportation Plan & Community Transportation Plan

Jurisdiction	Description	From	To	Improvement	Length	Lanes Added	Lane Miles Added	Section Design	Initial Capacity	Future Capacity	Added Capacity	Vehicle Miles of Capacity Added
State Roads												
State	Hillsborough Ave	50th St	Orient Rd	Lane Addition (4 to 6)	1.77	2	3.54	Urban	39,800	59,900	20,100	35,577
State	US 92	I-4	CR 579 (Mango Rd)	Lane Addition (2 to 4)	2.95	2	5.90	Urban	17,700	39,800	22,100	65,195
State	US 92	Reynolds St	County Line Rd	Lane Addition (2 to 4)	3.57	2	7.14	Rural	17,700	39,800	22,100	78,897
State	SR 60	Valrico Rd	SR 39	Lane Addition (4 to 6)	8.04	2	16.08	Urban	39,800	59,900	20,100	161,604
State	US 41	Madison Ave	Causeway Blvd	Lane Addition (4 to 6)	1.52	2	3.04	Urban	39,800	59,900	20,100	30,552
State	US 301	SR 60	Selmon Expressway	Lane Addition (4 to 6)	1.31	2	2.62	Urban	39,800	59,900	20,100	26,331
County/City Roads												
City	Reo St	Gray St	Cypress St	Lane Addition (2 to 4)	0.30	2	0.60	Urban	14,060	30,780	16,720	5,016
City	Trask St	Cypress St	Boyscout Blvd	New Road Construction (0 to 2)	0.52	2	1.04	Urban	0	14,060	14,060	7,311
City	Interbay Blvd	Manhattan Ave	Dale Mabry Hwy	Lane Addition (2 to 4)	0.90	2	1.80	Urban	16,815	37,810	20,995	18,896
County	Orient Rd	Sligh Ave	Columbus Dr	Lane Addition (2 to 4)	3.00	2	6.00	Urban	16,815	37,810	20,995	62,985
County	Progress Blvd	Magnolia Park Blvd	Valleydale Dr	Lane Addition (2 to 4)	0.55	2	1.10	Urban	16,815	37,810	20,995	11,547
County	Big Bend Rd	US 41	I-75	Lane Addition (4 to 6)	1.70	2	3.40	Urban	37,810	56,905	19,095	32,462
County	Lithia Pinecrest Blvd	Adelaide Ave	Lumsden Dr	Lane Addition (2 to 4)	4.00	2	8.00	Urban	16,815	37,810	20,995	83,980
County	Harney Rd	Hillsborough Ave	Temple Terrace Hwy	Lane Addition (2 to 4)	2.19	2	4.38	Urban	16,815	37,810	20,995	45,979
County	Sligh Ave	56th St	US 301	Lane Addition (2 to 4)	2.37	2	4.74	Urban	16,815	37,810	20,995	49,758
County	County Line Rd	Livingston Ave	Grand Hampton	Lane Addition (2 to 4)	3.11	2	6.22	Rural	16,815	37,810	20,995	65,294
County	Anderson Rd	Hillsborough Ave	Hoover Blvd	Lane Addition (2 to 4)	0.99	2	1.98	Urban	14,060	30,780	16,720	16,553
County	Anderson Rd	Sligh Ave	Linebaugh Ave	Lane Addition (4 to 6)	2.13	2	4.26	Urban	32,110	48,355	16,245	34,602
County	Bearss Ave	I-275	BB Downs Blvd	Lane Addition (4 to 6)	2.08	2	4.16	Urban	37,810	56,905	19,095	39,718
County	Davis Rd	Harney Rd	Maislin Dr	New Road Construction (0 to 2)	0.40	2	0.80	Urban	0	14,060	14,060	5,624
County	Falkenburg Rd	MLK Jr. Blvd	Hillsborough Ave	Lane Addition (2 to 4)	0.98	2	1.96	Urban	16,815	37,810	20,995	20,575
County	Fletcher Ave	30th St	Morris Bridge Rd	Lane Addition (4 to 6)	4.07	2	8.14	Urban	34,471	51,890	17,419	70,895
County	Linebaugh Ave	Sheldon Rd	Veterans Exway	Lane Addition (4 to 6)	1.53	2	3.06	Urban	37,810	56,905	19,095	29,215
County	New E/W Road (New Tampa)	I-275	Commerce Park Blvd	New Road Construction (0 to 4)	2.75	4	11.00	Urban	0	30,780	30,780	84,645
City	New Tampa Blvd	Commerce Park Blvd	BB Downs Blvd	Lane Addition (2 to 4)	2.35	2	4.70	Urban	15,930	35,820	19,890	46,742
City	Occident St Extension	Cypress St	Westshore Plaza	New Road Construction (0 to 2)	0.22	2	0.44	Urban	0	13,320	13,320	2,930
County	Sam Allen Rd	Park Rd	Wilder Rd	Lane Addition (2 to 4)	0.43	2	0.86	Rural	16,815	37,810	20,995	9,028
County	Sam Allen Rd Extension	Wilder Rd	County Line Rd	New Road Construction (0 to 4)	1.70	4	6.80	Rural	0	16,815	16,815	28,586
City	Trask St Extension	Cypress St	Gray St	New Road Construction (0 to 2)	0.25	2	0.50	Urban	0	13,320	13,320	3,330
County	Woodberry Rd	Falkenburg Rd	Grand Regency Blvd	Lane Addition (2 to 4)	0.58	2	1.16	Urban	16,815	37,810	20,995	12,177
County	Citrus Park Dr Extension	Country Way Blvd	Sheldon Rd	New Road Construction (0 to 4)	2.74	4	10.96	Urban	0	37,810	37,810	103,599
Total (All Roads):							136.38					1,289,603
County Roads (includes City Rds):							98.06		72% (a)			891,447
State Roads:							38.32		28% (b)			398,156
Urban (Curb & Gutter) Section Design:							115.36		85% (c)			1,107,798
Rural (Open Drainage) Section Design:							21.02		15% (d)			181,805
New Road Construction:							31.54		23% (e)			1,107,798
Lane Addition:							104.84		77% (f)			181,805
VMC Added per Lane Mile:												9,500

Source: Imagine Hillsborough 2040 Long Range Transportation Cost Feasible Plan and the Hillsborough Community Transportation Plan

Transit Capital Costs

In the case of mobility fees, the marginal cost of adding transit infrastructure needs to be considered. This section details the difference in cost per person-mile of capacity between expanding a roadway without transit amenities versus expanding a roadway with transit amenities. This calculation also accounts for the change in roadway PMC that occurs when a bus is on the road.

First, Table B-12 calculates the person-miles of capacity added for each new transit vehicle on the road. This calculation adjusts for the fact that buses have a significantly higher person-capacity than passenger vehicles. This table also identifies transit capital cost variables that will be used to calculate the added capital cost of constructing/expanding a roadway with transit facilities.

Next, Table B-13 combines the roadway VMC and the transit PMC to calculate the marginal change in cost per PMC. First, the roadway characteristics, including cost and capacity, were used to calculate the roadway cost per VMC for a generic 20-mile roadway segment. Then, an adjustment factor was applied to recognize that incorporating transit along a segment of roadway decreases the vehicle-capacity as the bus makes intermittent stops and interrupts the free-flowing traffic. As shown in Table B-13, the bus blockage adjustment factor is much higher for a 2-lane roadway than for a 4-lane roadway. On a 2-lane road, all cars get caught behind the bus during a stop, while on a 4-lane roadway, there is an unobstructed travel lane that cars can use to pass-by or maneuver around the slower transit vehicle. This adjusted VMC was then converted to PMC using the vehicle-miles to person-miles adjustment factor previously discussed in this report. The additional person-capacity from the buses was added to the adjusted roadway PMC. The person-miles of capacity that a transit system would add to the stretch of roadway (Table B-12) mitigates the decrease in vehicle-miles of capacity due to the bus blockage adjustments.

Next, the capital cost of transit infrastructure was added to the capital cost of the roadway expansion for both new road construction (0 to 2 lanes) and lane addition (2 to 4 lanes). With the transit infrastructure included, the updated cost per PMC was calculated, which now reflects the total cost of building a new road with transit or expanding a roadway and adding transit amenities. When compared to the cost per PMC for simply building/expanding a roadway without transit, the added cost of transit is between two (2) percent and five (5) percent.

As a final step, the increased costs were then weighted by the lane mile distribution of new road construction and lane addition improvements in the Hillsborough County 2040 Long Range Transportation Cost Feasible Plan and the Community Transportation Plan. As shown, the plan calls for a higher number of lane addition improvements through 2040. When the marginal cost of transit is included and weighted by this ratio, the resulting percent change is approximately 3.12 percent. Essentially, adding transit does not have a significant effect on the cost per person-mile of capacity for new road construction and lane addition improvements.

As it is currently structured, the transit model detailed in Tables B-12 and B-13 assumes that transit-miles and road-miles will be added to the system at the same rate. If the County builds more transit-miles, this would increase the bus traffic on existing roads, adding more stops, higher stop frequency, and creating additional bus blockage. As a result, the capital cost per person-mile for a roadway with transit would increase in relation to the ratio of added transit-miles vs. roadway-miles. For example, if the transit-mile investment was double that of roadway construction/expansion, the 3.12 percent change calculated in Table B-13 would increase to approximately 6.24 percent. The annual construction figures for transit-miles and road-miles should be tracked by the County and adjusted for in subsequent mobility fee update studies.

Table B-12

Mobility Cost per Person-Mile of Capacity

Input	Local Transit	
Transit Person-Miles of Capacity Calculation		Source:
Vehicle Capacity ⁽¹⁾	42	1) Source: Local transit is assumed to have 30 seats with a 40 percent standing room capacity equivalent
Number of Vehicles (20% fleet margin) ⁽²⁾	5	2) Cycle time (Item 9) divided by headway time (Item 6) increased by 20 percent to accommodate the required fleet margin
Service Span (hours) ⁽³⁾	16	3) Source: Assumption based on current HART routes
Cycles/Hour (aka Peak Vehicles) ⁽⁴⁾	2.00	4) Headway time (Item 6) divided by 60
Cycles per Day ⁽⁵⁾	32	5) Service span (Item 3) multiplied by the cycles/hour (Item 4)
Headway Time (minutes) ⁽⁶⁾	30	6) Source: Assumption based on current HART routes
Speed (mph) ⁽⁷⁾	13	7) Source: Integrated National Transit Database Analysis System (INTDAS). 6-yr average
Round Trip Length (miles) ⁽⁸⁾	20.00	8) Source: Average trip length of current HART routes
Cycle Time (minutes) ⁽⁹⁾	92	9) Round trip length (Item 8) divided by speed (Item 7) multiplied by 60
Total Person-Miles of Capacity ⁽¹⁰⁾	26,880	10) Vehicle capacity (Item 1) multiplied by the cycles per day (Item 5) multiplied by the round trip length (Item 8)
Load Factor/System Capacity ⁽¹¹⁾	30%	11) Source: Optimistic assumption based on future goals
Adjusted Person-Miles of Capacity ⁽¹²⁾	8,064	12) Total person-miles of capacity (Item 10) multiplied by the load factor (Item 11)
Capital Cost Variables		
Stops per Mile (w/o Shelter) ⁽¹³⁾	3	13) Source: Model assumes 3 bench stops per mile
Shelters per Mile ⁽¹⁴⁾	1	14) Source: Model assumes 1 shelter stop per mile
Vehicle Cost ⁽¹⁵⁾	\$745,000	15) Source: HART, average of CNG (\$540,000) and Electric (\$950,000)
Simple Bus Stop ⁽¹⁶⁾	\$12,000	16) Source: Assumption based on local characteristics and industry knowledge
Sheltered Bus Stop ⁽¹⁷⁾	\$25,000	17) Source: Assumption based on local characteristics and industry knowledge

Table B-13
Mobility Fee: Transit Component Model

Item	New Road Construction		Lane Additions	
	Roadway	Transit	Roadway	Transit
Roadway Characteristics:				
Roadway Cost per Mile ⁽¹⁾	\$11,018,000		\$11,018,000	
Roadway Segment Length (miles) ⁽²⁾	20.00		20.00	
Roadway Segment Cost ⁽³⁾	\$220,360,000	PMC	\$220,360,000	PMC
Average Capacity Added (per mile) ⁽⁴⁾	19,000	26,600	19,000	26,600
VMC/PMC Added (entire segment) ⁽⁵⁾	380,000	532,000	380,000	532,000
Roadway Cost per VMC/PMC ⁽⁶⁾	\$579.89	\$414.21	\$579.89	\$414.21
Transit Capacity:				
Adjustment for Bus Blockage ⁽⁷⁾	3.2%	-	1.6%	-
VMC/PMC Added (transit deduction) ⁽⁸⁾	12,160	15,808	6,080	7,904
VMC/PMC Added (less transit deduction) ⁽⁹⁾	367,840	516,192	373,920	524,096
PMC Added (transit addition ONLY) ⁽¹⁰⁾		<u>8,064</u>		<u>8,064</u>
Net PMC Added (transit effect included) ⁽¹¹⁾		524,256		532,160
Road/Transit Cost per PMC (Road Capital) ⁽¹²⁾		\$420.33		\$414.09
Transit Infrastructure:				
Buses Needed ⁽¹³⁾	5	\$3,725,000	5	\$3,725,000
Stops per mile (both sides of street) ⁽¹⁴⁾	3	\$1,440,000	3	\$1,440,000
Shelters per mile (both sides of street) ⁽¹⁵⁾	1	<u>\$1,000,000</u>	1	<u>\$1,000,000</u>
Total infrastructure ⁽¹⁶⁾		\$6,165,000		\$6,165,000
Multi-Modal Cost per PMC:				
Road/Transit Cost per PMC ⁽¹⁷⁾		\$432.09		\$425.67
Percent Change ⁽¹⁸⁾		4.32%		2.77%
Weighted Multi-Modal Cost per PMC:				
Lane Mile Distribution ⁽¹⁹⁾		23%		77%
Weighted Roadway Cost per PMC ⁽²⁰⁾		\$95.27		\$318.94
Weighted Road/Transit Cost per PMC ⁽²¹⁾		\$99.38		\$327.77
Weighted Average Multi-Modal Cost per PMC:				
Weighted Average Roadway Cost per PMC (new road construction and lane additions) ⁽²²⁾				\$414.21
Weighted Average Road/Transit Cost per PMC (new road construction and lane additions) ⁽²³⁾				\$427.15
Percent Change ⁽²⁴⁾				3.12%

Source:

- 1) Source: Table 3, adjusted to cost "per mile"
- 2) Source: Average length of HART route
- 3) Roadway cost per mile (Item 1) multiplied by the roadway segment length (Item 2)
- 4) Source: Table 4, adjusted to capacity "per mile"
- 5) Roadway segment length (Item 2) multiplied by the average capacity added (Item 4) for both VMC and PMC
- 6) Roadway segment cost (Item 3) divided by the VMC/PMC added (Item 5) individually
- 7) Source: 2010 Highway Capacity Manual, Equation 18-9
- 8) VMC added (Item 5) multiplied by the adjustment for bus blockage (Item 7). For PMC, multiply the VMC by 1.40 persons per vehicle
- 9) VMC/PMC added (entire segment) (Item 5) less the VMC/PMC added (transit deduction) (Item 8) for VMC and PMC individually
- 10) Source: Table B-12, Adjusted Person-Miles of Capacity (Item 12)
- 11) PMC added (less transit deduction) (Item 9) plus the PMC added (transit addition ONLY) (Item 10)
- 12) Road segment cost (Item 3) divided by the net PMC added (transit effect included) (Item 11)
- 13) Number of vehicles (see Table B-12, Item 2) multiplied by the vehicle cost (see Table B-12, Item 15)
- 14) Stops per mile (3) multiplied by the roadway segment length (Item 2) multiplied by the cost per stop (Table B-12, Item 16)
- 15) Shelters per mile (1) multiplied by the roadway segment length (Item 2) multiplied by the cost per shelter (Table B-12, Item 17)
- 16) Sum of buses needed (Item 13), stops needed (Item 14), and shelters needed (Item 15)
- 17) Sum of the roadway segment cost (Item 3) and the total transit infrastructure cost (Item 16) divided by the net PMC added (Item 11)
- 18) Percent difference between the road/transit cost per PMC (Item 17) and the Roadway cost per PMC (Item 6)
- 19) Source: Appendix B, Table B-11, Items (e) and (f). Lane mile distribution of new road construction versus lane addition
- 20) Roadway cost per PMC (Item 6) multiplied by the lane mile distribution (Item 19)
- 21) Road/Transit cost per PMC (Item 17) multiplied by the lane mile distribution (Item 19)
- 22) Sum of the weighted roadway cost per PMC (Item 20) for new road construction and lane additions
- 23) Sum of the weighted road/transit cost per PMC (Item 21) for new road construction and lane additions
- 24) Percent difference between the weighted average road/transit cost per PMC (Item 23) and the weighted average roadway cost per PMC (Item 22)

Appendix C
Credit Component Calculations

Appendix C: Credit Component

This appendix presents the detailed calculations for the credit component. Currently, in addition to the capital support that ultimately results from State fuel tax revenue, Hillsborough County also receives financial benefit from several other funding sources. Of these, the fuel taxes collected in Hillsborough County are listed below, along with a few pertinent characteristics of each.

1. Constitutional Fuel Tax (2¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county. Collected in accordance with Article XII, Section 9 (c) of the Florida Constitution.
- The State allocated 80 percent of this tax to Counties after withholding amounts pledged for debt service on bonds issued pursuant to provisions of the State Constitution for road and bridge purposes.
- The 20 percent surplus can be used to support the road construction program within the county.
- Counties are not required to share the proceeds of this tax with their municipalities.

2. County Fuel Tax (1¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Primary purpose of these funds is to help reduce a County's reliance on ad valorem taxes.
- Proceeds are to be used for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. Authorized uses include acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction of bond indebtedness incurred for transportation purposes.
- Counties are not required to share the proceeds of this tax with their municipalities.

3. Municipal Fuel Tax (1¢/gallon)

- Tax applies to every net gallon of motor fuel sold within a county.
- Primary purpose of the municipal revenue sharing program is to ensure a minimum level of parity across units of local government.
- Proceeds may be used to fund purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustments of city-owned utilities as required by road

and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities.

4. Ninth-Cent Fuel Tax (1¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds may be used to fund transportation expenditures.
- To accommodate statewide equalization, this tax is automatically levied on diesel fuel in every county, regardless of whether a County is levying the tax on motor fuel at all.
- Counties are not required to share the proceeds of this tax with their municipalities.

5. 1st Local Option Tax (6¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds may be used to fund transportation expenditures.
- To accommodate statewide equalization, all six cents are automatically levied on diesel fuel in every county, regardless of whether a County is levying the tax on motor fuel at all or at the maximum rate.
- Proceeds are distributed to a county and its municipalities according to a mutually agreed upon distribution ratio, or by using a formula contained in the Florida Statutes.

Each year, the Florida Legislature's Office of Economic and Demographic Research produces the *Local Government Financial Information Handbook*, which details the estimated local government revenues for the upcoming fiscal year. Included in this document are the estimated distributions of the various fuel tax revenues for each county in the state. The 2018-19 data represent projected fuel tax distributions to Hillsborough County for the current fiscal year. In the table, the fuel tax revenue data are used to calculate the value per penny (per gallon of fuel) that should be used to estimate the "equivalent pennies" of other revenue sources. Table C-1 shows the distribution per penny for each of the fuel levies, and then the calculation of the weighted average for the value of a penny of fuel tax. The weighting procedure takes into account the differing amount of revenues generated for the various types of gas tax revenues. The weighted average figure of approximately \$6.56 million estimates the annual revenue that one penny of gas tax generates in Hillsborough County.

Table C-1
Estimated Fuel Tax Distributions Allocated to Capital Program of Hillsborough
County & Municipalities, FY 2018-19⁽¹⁾

Tax	Amount of Levy per Gallon	Total Distribution	Distribution per Penny
Constitutional Fuel Tax	\$0.02	\$12,512,880	\$6,256,440
County Fuel Tax	\$0.01	\$5,526,149	\$5,526,149
Municipal Fuel Tax	\$0.01	\$3,919,732	\$3,919,732
9th Cent Fuel Tax	\$0.01	\$7,556,213	\$7,556,213
1st Local Option (1-6 cents)	\$0.06	\$42,653,940	\$7,108,990
Total	\$0.11	\$72,168,914	
Weighted Average per Penny⁽²⁾			\$6,560,810

1) Source: Florida Legislature's Office of Economic and Demographic Research; Local Government Financial Information Handbook

2) The weighted average distribution per penny is calculated by taking the sum of the total distribution and dividing that value by the sum of the total levies per gallon (multiplied by 100).

Capital Improvement Credit

A revenue credit for the annual expenditures on transportation capacity expansion projects in Hillsborough County is presented below. The components of the credit are as follows:

- City funding
- County "cash" funding
- County debt service
- State funding
- Charter County and Regional Transportation System Surtax

The annual expenditures from each revenue source are converted to gas tax pennies to be able to create a connection between travel by each land use and tax revenue contributions for all revenue sources except for ad valorem tax revenues. Ad valorem tax revenue credit is based on average property values of each land use and is addressed in Appendix D.

City Funding

A review of the City of Tampa's 5-year planned expenditures shows that transportation projects are primarily being funded by a combination of impact fees, gas taxes, and grants. As shown in Table C-2, a total gas tax equivalent revenue credit of 0.4 pennies was given for transportation

capacity-expansion projects funded with non-impact fee revenues. A review of CIP documents for Temple Terrace and Plant City was also conducted, but neither City has any planned transportation capacity expansion in the next five years.

Table C-2
City of Tampa Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽²⁾	Equivalent Pennies ⁽³⁾
Projected City Expenditures (FY 2019-2023) ⁽¹⁾	\$13,115,000	5	\$6,560,810	\$0.004
Total	\$13,115,000	5	\$6,560,810	\$0.004

1) Source: Table C-7

2) Source: Table C-1

3) Cost of projects divided by number of years divided by revenue from 1 penny (Item 3) multiplied by 0.01

County "Cash" Funding

A review of Hillsborough County's 6-year planned expenditures shows that transportation projects are primarily being funded by a combination of impact/mobility fees, gas taxes, Community Investment Tax (CIT), and general revenues (ad valorem). As shown in Table C-3, a total gas tax equivalent revenue credit of 0.9 pennies was given for transportation capacity-expansion projects funded with fuel taxes and other miscellaneous funds and a credit of 3.1 pennies was given for the portion of expansion projects funded with the CIT. With the CIT set to expire at the end of 2026, the revenue credit is applied over a 6-year time period.

Table C-3
County Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽²⁾	Equivalent Pennies ⁽³⁾
Projected CIP, Non-CIT Funding (FY 2020-2025) ⁽¹⁾	\$33,462,000	6	\$6,560,810	\$0.009
Projected CIP, CIT Funding (FY 2020-2025) ⁽²⁾	\$122,990,800	6	\$6,560,810	\$0.031

1) Source: Table C-8

2) Source: Table C-1

3) Cost of projects divided by number of years divided by revenue from 1 penny (Item 3) multiplied by 0.01

In addition, the County allocates an equivalent credit of 3.6 pennies for debt service associated with the CIT and CIP Revenue Refunding Bonds, Series 2015, 2012B, 2012, and 2017. This credit is given for only the portion used for transportation capacity-expansion improvements.

Table C-4
County Debt Service Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽⁵⁾	Equivalent Pennies ⁽⁶⁾
CIT Revenue Refunding Bond; Series 2015 ⁽¹⁾	\$78,336,225	7	\$6,560,810	\$0.017
CIT Revenue Refunding Bond; Series 2012B ⁽²⁾	\$24,727,380	7	\$6,560,810	\$0.005
CIP Revenue Refunding Bond; Series 2012 ⁽³⁾	\$15,562,155	3	\$6,560,810	\$0.008
CIP Revenue Refunding Bond; Series 2017 ⁽⁴⁾	\$27,818,867	7	\$6,560,810	\$0.006
Total				\$0.036

1) Source: Table C-9

2) Source: Table C-10

3) Source: Table C-11

4) Source: Table C-12

5) Source: Table C-1

6) Cost of projects divided by number of years divided by revenue from 1 penny (Item 4) multiplied by 0.01

In addition to the city, county, and state revenues previously discussed, Hillsborough County recently adopted the one-percent Charter County and Regional Transportation Systems Surtax, with collections beginning January 2019. Table C-5 presents estimated annual expenditures for capacity expansion based on the projected annual revenue collections and the preliminary project lists developed by Hillsborough County and HART staff. As additional project information becomes available, it is recommended that the County refine these allocations as they are applied to the mobility fee calculations.

Table C-5
Charter County Sales Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽³⁾	Equivalent Pennies ⁽⁴⁾
Charter County Surtax; Roadway Capacity ⁽¹⁾	\$84,821,000	1	\$6,560,810	\$0.129
Charter County Surtax; HART Capacity ⁽²⁾	\$8,156,000	1	\$6,560,810	\$0.012
Total				\$0.141

1) Source: Table C-13

2) Source: Table C-13

3) Source: Table C-1

4) Cost of projects divided by number of years divided by revenue from 1 penny (Item 3) multiplied by 0.01

State Funding

In the calculation of the equivalent pennies of gas tax from the State, expenditures on transportation capacity expansion spanning a 15-year period (from FY 2009 to FY 2023) were reviewed. This period represents past FDOT Work Program expenditures from FY 2009-2018 and also includes the projected FDOT Work Program expenditures from 2019 to 2023. From

these, a list of improvements was developed, including lane additions, new road construction, intersection improvements, interchanges, traffic signal projects, bike paths, sidewalks, capital for fixed-route service, and other capacity-addition projects. The use of a 15-year period, for purposes of developing a State credit for mobility capacity expansion projects, results in a stable credit, as it accounts for the volatility in FDOT spending in the county over short periods of time.

The total cost of the capacity-adding projects for the “historical” periods and the “future” period:

- FY 2009-2013 work plan equates to 10.0 pennies
- FY 2014-2018 work plan equates to 13.9 pennies
- FY 2019-2023 work plan equates to 12.7 pennies

The combined weighted average over the 15-year period of state expenditure for capacity-adding mobility projects results in a total of 12.2 equivalent pennies. Table C-6 documents this calculation. The specific projects that were used in the equivalent penny calculations are summarized in Table C-14.

Table C-6
State Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽⁴⁾	Equivalent Pennies ⁽⁵⁾
Projected Work Program (FY 2019-2023) ⁽¹⁾	\$415,952,240	5	\$6,560,810	\$0.127
Historical Work Program (FY 2014-2018) ⁽²⁾	\$454,348,128	5	\$6,560,810	\$0.139
Historical Work Program (FY 2009-2013) ⁽³⁾	<u>\$327,182,485</u>	<u>5</u>	\$6,560,810	\$0.100
Total	\$1,197,482,853	15	\$6,560,810	\$0.122

1) Source: Table C-14

2) Source: Table C-14

3) Source: Table C-14

4) Source: Table C-1

5) Cost of projects divided by number of years divided by revenue from 1 penny (Item 4) multiplied by 0.01

Table C-7
City of Tampa – Capital Improvements Program

Project Number	Project Title	Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 2019-23
Transportation								
PR_1001226	34th St N from Colubus Dr to US 92/E Hillsborough Ave	Complete Streets	\$168,000	\$0	\$0	\$0	\$0	\$168,000
PR_1001179	Complete Streets Safety Improvements Program FY 2018-22	Complete Streets	\$300,000	\$310,000	\$300,000	\$378,000	\$300,000	\$1,588,000
PR_1001227	Congestion Mitigation Program	Signal Retiming and Mobility Projects	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
PR_1000250	Intelligent Transportation System (ITS) Maintenance	Maintenance and Installation of Signs	\$120,000	\$120,000	\$145,000	\$145,000	\$145,000	\$675,000
PR_0000080	Intelligent Transportation Systems Program	Replacement and Installation of Technology	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
PR_1001180	Intersection Improvements FY 2018-2022	Capacity, Operational, and Safety Improvements	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,700,000
PR_1001228	Neighborhood Traffic Calming FY 2018-2022	Design and Installation of Traffic Calming Devices	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
PR_1001183	Sidewalks Construction Citywide FY 2018-2022	Construction and/or Reconstruction	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
PR_0000085	Street Lights	New Street Lighting	\$160,000	\$0	\$0	\$0	\$0	\$160,000
PR_1000251	Traffic Signal Communication Support (ITS)	Installation and Maintenance of Technology	\$189,000	\$190,000	\$190,000	\$190,000	\$190,000	\$949,000
PR_1001184	Traffic Signals FY 2018-2022	Upgrade Infrastructure and New Signals	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$3,500,000
Total			\$2,812,000	\$2,545,000	\$2,560,000	\$2,638,000	\$2,560,000	\$13,115,000

Source: City of Tampa FY 2019 Recommended Operating and Capital Budget

Table C-8
Hillsborough County FY 2020-2025 Capital Improvement Program

Project Number	Project Title	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
C69640000	19th Avenue NE Widening - US 41 to US 301	\$2,477,000	\$0	\$0	\$0	\$0	\$0	\$2,477,000
C69602000	Advanced Traffic Management System Improvement Program	\$8,309,000	\$0	\$0	\$0	\$0	\$0	\$8,309,000
C69673000	Bearss Ave at Zambito Rd and Ehrlich Rd at Hutchinson Rd	\$3,000,000	\$1,800,000	\$0	\$0	\$0	\$0	\$4,800,000
C69112000	Bell Shoals Road Widening (Bloomingdale to Boyette)	\$36,038,000	\$0	\$0	\$0	\$0	\$0	\$36,038,000
C69647000	Big Bend Road Widening (US 41 to Covington Garden Dr)	\$2,869,000	\$3,950,000	\$11,500,000	\$12,600,000	\$0	\$0	\$30,919,000
C61149000	Big Bend Road Widening (Simmons Loop to US 301)	\$16,000	\$0	\$0	\$0	\$0	\$0	\$16,000
C69657000	Big Bend/I-75 Interchange Improvements Phase 1B	\$38,862,000	\$0	\$0	\$0	\$0	\$0	\$38,862,000
C69656000	Big Bend/I-75 Interchange Improvements Phase 1A	\$1,097,000	\$0	\$0	\$0	\$0	\$0	\$1,097,000
C69655000	Brandon Blvd/SR 60 Intersection Improv (Lakewood Dr to St. Cloud Ave)	\$292,000	\$3,136,000	\$0	\$0	\$0	\$0	\$3,428,000
C69668000	Brandon Blvd/SR 60 at Mount Carmel Rd	\$3,224,000	\$1,400,000	\$0	\$0	\$0	\$0	\$4,624,000
C69669000	Brandon Blvd/SR 60 at Parsons Ave	\$2,565,000	\$5,630,000	\$0	\$0	\$0	\$0	\$8,195,000
C69667000	Brandon Blvd/SR 60 at Valrico Rd	\$813,000	\$2,480,000	\$0	\$0	\$0	\$0	\$3,293,000
C61045000	Bruce B. Downs (Bearss Ave to Palm Springs) Road Widening	\$2,823,000	\$0	\$0	\$0	\$0	\$0	\$2,823,000
C61043000	Bruce B. Downs (Pebble Creek to Pasco County) Road Widening	\$542,000	\$0	\$0	\$0	\$0	\$0	\$542,000
C61134000	Citrus Park Dr Extension (Countryway Blvd to Sheldon Rd)	\$49,627,000	\$0	\$0	\$0	\$0	\$0	\$49,627,000
C69652000	Davis Road Extension	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
C69642000	East 131st Avenue Improvements - North 30th St to US 41	\$877,000	\$3,800,000	\$0	\$11,520,000	\$0	\$0	\$16,197,000
C69218000	East Keyville Rd over West Branch	\$1,333,000	\$0	\$0	\$0	\$0	\$0	\$1,333,000
C69674000	Falkenburg Rd at Broadway Ave and Woodberry Rd	\$900,000	\$2,100,000	\$0	\$0	\$0	\$0	\$3,000,000
C69670000	Gunn Hwy at Tarpon Springs Rd/Walker Middle/North Mobley	\$2,000,000	\$2,900,000	\$0	\$0	\$0	\$0	\$4,900,000
C69679000	Intersection Capital Improvement Program	\$9,409,000	\$17,498,000	\$0	\$0	\$0	\$0	\$26,907,000
C69600000	Intersection Improvement Program	\$20,363,000	\$5,120,000	\$0	\$0	\$0	\$0	\$25,483,000
C69649000	Lithia Pinecrest Road Widening - Adelaide Avenue to Lumsden Avenue	\$7,484,000	\$42,062,000	\$0	\$0	\$0	\$0	\$49,546,000
C63077000	Lithia Pinecrest/Lumsden/Bell Shoals/Durant Intersection Improvements	\$4,384,000	\$0	\$0	\$0	\$0	\$0	\$4,384,000
C69672000	Lumsden Rd at Heather Lake Blvd/Paddock Club/Kensington Ridge Blvd	\$2,000,000	\$1,474,000	\$0	\$0	\$0	\$0	\$3,474,000
C61150000	Madison Avenue Improvements - US 41 to 78th St	\$3,136,000	\$0	\$0	\$0	\$0	\$0	\$3,136,000
C69601000	New & Improved Signalization	\$3,512,000	\$0	\$0	\$0	\$0	\$0	\$3,512,000
C63520000	Orient Rd/Sligh Ave Traffic Signal	\$1,101,000	\$0	\$0	\$0	\$0	\$0	\$1,101,000
C69671000	Parsons Ave at Windhorst Rd	\$850,000	\$3,000,000	\$0	\$0	\$0	\$0	\$3,850,000
C69644000	Progress Blvd and South 78th Street Improvements	\$3,300,000	\$12,700,000	\$0	\$0	\$0	\$0	\$16,000,000
C69508000	Sidewalk Retrofit Construction Funding	\$1,536,000	\$0	\$0	\$0	\$0	\$0	\$1,536,000
C69666000	South 78th Street Improvements	\$3,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$7,000,000
C69625000	Turkey Creek Rd Improvements from MLK Blvd to Sydney Rd	\$7,244,000	\$0	\$0	\$0	\$0	\$0	\$7,244,000
C69654000	Unversity Area Transportation Improvements	\$4,663,000	\$42,454,000	\$0	\$18,000,000	\$0	\$0	\$65,117,000
C69646000	Van Dyke Road Widening - Whirley Rd to Suncoast Pkwy	\$1,639,000	\$11,000,000	\$20,000,000	\$0	\$0	\$0	\$32,639,000
C69641000	Westshore Blvd Complete Streets - W Kennedy Blvd to W Boy Scout Blvd	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Total		\$233,285,000	\$169,504,000	\$31,500,000	\$42,120,000	\$0	\$0	\$476,409,000
Ad Valorem Funding								\$319,956,200
Total excluding Ad Valorem Funding								\$156,452,800
Total excluding Ad Valorem Funding - Non-Community Investment Tax (CIT)								\$33,462,000
Total excluding Ad Valorem Funding - Community Investment Tax (CIT) portion								\$122,990,800

Source: Hillsborough County FY 2020-2025 Capital Improvement Program; Public Works Department

Table C-9
Hillsborough County; CIT Refunding Revenue Bonds; Series 2015

Year	Principal	Interest	Total Debt Service
2019	\$14,680,000	\$3,004,000	\$17,684,000
2020	\$15,420,000	\$5,274,000	\$20,694,000
2021	\$16,205,000	\$4,503,000	\$20,708,000
2022	\$17,085,000	\$3,692,750	\$20,777,750
2023	\$17,845,000	\$2,838,500	\$20,683,500
2024	\$18,705,000	\$1,946,250	\$20,651,250
2025	<u>\$20,220,000</u>	<u>\$1,011,000</u>	<u>\$21,231,000</u>
Total	\$120,160,000	\$22,269,500	\$142,429,500
Percent for Transportation Capacity			55%
Portion for Transportation Capacity			\$78,336,225
Payments Remaining			7
Annual Average Payment			\$20,347,071

Source: Hillsborough County Staff; refinancing of the 2007 bond from the FY 2019 Adopted Budget, pg. 439

Table C-10
Hillsborough County; CIT Refunding Revenue Bonds; Series 2012B

Year	Principal	Interest	Total Debt Service
2019	\$4,420,000	\$784,250	\$5,204,250
2020	\$4,645,000	\$1,347,500	\$5,992,500
2021	\$4,880,000	\$1,115,250	\$5,995,250
2022	\$5,130,000	\$871,250	\$6,001,250
2023	\$5,410,000	\$614,750	\$6,024,750
2024	\$5,640,000	\$344,250	\$5,984,250
2025	<u>\$5,835,000</u>	<u>\$175,050</u>	<u>\$6,010,050</u>
Total	\$35,960,000	\$5,252,300	\$41,212,300
Percent for Transportation Capacity			60%
Portion for Transportation Capacity			\$24,727,380
Payments Remaining			7
Annual Average Payment			\$5,887,471

Source: Hillsborough County FY 2019 Adopted Budget, pg. 436

Table C-11
Hillsborough County; CIP Refunding Revenue Bonds; Series 2012

Year	Principal	Interest	Total Debt Service
2020	\$4,820,000	\$759,500	\$5,579,500
2021	\$5,060,000	\$518,500	\$5,578,500
2022	<u>\$5,310,000</u>	<u>\$265,500</u>	<u>\$5,575,500</u>
Total	\$15,190,000	\$1,543,500	\$16,733,500
Percent for Transportation Capacity			93%
Portion for Transportation Capacity			\$15,562,155
Payments Remaining			3
Annual Average Payment			\$5,577,833

Source: Hillsborough County FY 2019 Adopted Budget, pg. 437

Table C-12
Hillsborough County; CIP Refunding Revenue Bonds; Series 2017

Year	Principal	Interest	Total Debt Service
2020	\$450,000	\$636,264	\$1,086,264
2021	\$461,000	\$625,464	\$1,086,464
2022	\$472,000	\$614,400	\$1,086,400
2023	\$6,059,000	\$603,072	\$6,662,072
2024	\$6,205,000	\$457,656	\$6,662,656
2025	\$6,357,000	\$308,736	\$6,665,736
2026	<u>\$6,507,000</u>	<u>\$156,168</u>	<u>\$6,663,168</u>
Total	\$26,511,000	\$3,401,760	\$29,912,760
Percent for Transportation Capacity			93%
Portion for Transportation Capacity			\$27,818,867
Payments Remaining			7
Annual Average Payment			\$4,273,251

Source: Hillsborough County FY 2019 Adopted Budget, pg. 450

Table C-13
Charter County Surtax Capacity Expansion Allocation

Surtax Fund	Annual Revenue ⁽¹⁾	Capacity Percentage ⁽²⁾	Capacity Portion ⁽³⁾
Maintenance	\$32,624,000	0%	\$0
Congestion Reduction	\$42,236,000	56%	\$23,652,000
Transportation Safety	\$43,872,000	52%	\$22,813,000
Transportation Network	\$19,404,000	100%	\$19,404,000
Remaining	\$24,298,000	78%	<u>\$18,952,000</u>
Total (Roads)			\$84,821,000
HART	\$135,932,000	6%	\$8,156,000

- 1) Source: Local Government Financial Information Handbook. Targeted allocation is based on the Hillsborough County Charter County Amendment. Includes adjustments for rounding
- 2) Source: 2020 preliminary Capital Plan, discussions with Hillsborough County staff, and discussions with HART staff
- 3) Annual revenue (Item 1) multiplied by the capacity percentage (Item 2)

Table C-14
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
439532-2	BIKE LANE/SIDEWALK	MORRIS BRIDGE ROAD FROM DAVIS ROAD TO FOWLER AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,933	\$279,622	\$3,033	\$0	\$328,107	\$0	\$0	\$612,695
438450-1	ATMS - ARTERIAL TRAFFIC MGMT	DALE MABRY HWY ATMS FR W LAMBRIGHT ST/PINE CREST MANOR TO VAN DYKE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119	\$172,786	\$2,949,507	\$51,313	\$0	\$0	\$0	\$0	\$3,173,725
440733-1	ADD RIGHT TURN LANE(S)	SR 39/ALEXANDER ST AT JL REDMAN PKWY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$557,396	\$0	\$558,396
440338-2	SIDEWALK	SR 39/ALEXANDER ST FROM W OF SR 39/REDMAN PKWY TO I-4/SR 400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,490	\$1,999,916	\$0	\$0	\$0	\$0	\$2,037,406
437642-1	TRAFFIC OPS IMPROVEMENT	SR 39/COLLINS STREET FROM LAURA ST TO ALABAMA ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000
425503-2	INTERCHANGE IMPROVEMENT	SR 566/THONOTOSASSA FROM S OF TOWNSGATE CT TO N OF I-4	\$0	\$0	\$0	\$0	\$0	\$11,823	\$2,189,250	\$100,339	\$5,421	\$0	\$578	\$0	\$0	\$0	\$0	\$2,307,411
437646-1	ADD TURN LANE(S)	SR 573/S DALE MABRY HWY FROM PINWOOD ST TO GANDY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,664	\$623,195	\$0	\$978,975	\$0	\$0	\$1,606,834
429059-2	ADD RIGHT TURN LANE(S)	SR 574 (E MLK BLVD) AT SR 583 (N 50TH ST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,526	\$2,316	\$4,420	\$276,967	\$0	\$0	\$0	\$0	\$389,229
430685-1	ADD LEFT TURN LANE(S)	SR 574 (MLK BLVD) AT GALLAGHER ROAD	\$0	\$0	\$1,241	\$7,511	\$321,491	\$111,727	\$1,526,666	\$543,716	\$14,505	\$248	\$593	\$0	\$0	\$0	\$0	\$2,527,698
255893-3	ADD LANES & RECONSTRUCT	SR 574 (MLK BLVD) FROM E OF PARSONS AVE TO E OF KINGSWAY RD	\$4,870	\$10,353	\$10,877	\$580,273	\$2,447,321	\$10,204,136	\$3,022,042	\$4,840,804	\$535,752	\$632,940	\$671	\$0	\$0	\$0	\$0	\$22,290,039
255893-4	ADD LANES & RECONSTRUCT	SR 574 (MLK BLVD) FROM EAST OF KINGSWAY RD TO E OF MCINTOSH RD	\$0	\$0	\$909	\$47,542	\$3,070,517	\$56,544	\$427,584	\$2,734,314	\$2,985,358	\$5,453,999	\$18,953,909	\$0	\$0	\$0	\$24,950,007	\$58,679,883
435911-1	PD&E/EMO STUDY	SR 574 PD&E RE-EVAL FROM N 40TH ST TO I-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286	\$1,486	\$97	\$1,128	\$0	\$0	\$0	\$0	\$2,997
435911-2	URBAN CORRIDOR IMPROVEMENTS	SR 574/W DR MLK JR BLVD FROM N 40TH ST TO I-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,651	\$1,024,409	\$7,408	\$7,066	\$0	\$0	\$0	\$0	\$1,109,534
443445-3	ITS COMMUNICATION SYSTEM	SR 574/W MLK BLVD FROM WEST OF DALE MABRY HWY TO EAST OF I-275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,996,192	\$2,996,192
434736-2	SIDEWALK	SR 574/W REYNOLDS ST FROM E OF TURKEY CREEK RD TO N ALEXANDER ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,586	\$248,114	\$2,113	\$132,500	\$0	\$844,080	\$0	\$1,290,393
435908-1	PD&E/EMO STUDY	SR 580 / BUSCH BLVD STUDY FROM N DALE MABRY HWY TO N NEBRASKA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,901	\$452,523	\$49,527	\$1,231	\$0	\$0	\$0	\$0	\$505,182
437641-1	ADD TURN LANE(S)	SR 580/HILLSBOROUGH AVE FROM MEMORIAL HWY/SHELDON RD TO HIMES AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,549	\$855,546	\$58,538	\$1,743,659	\$0	\$0	\$0	\$2,667,292
435908-2	URBAN CORRIDOR IMPROVEMENTS	SR 580/W BUSCH BLVD FROM N DALE MABRY HWY TO N NEBRASKA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,770	\$1,044,839	\$8,559	\$7,261	\$0	\$0	\$0	\$0	\$1,066,429
436244-1	TRAFFIC SIGNAL UPDATE	SR 582/FOWLER AVE AT RAINTREE BLVD, GILLETTE AVE, N RIVERHILL DR	\$0	\$0	\$0	\$0	\$0	\$0	\$892	\$72,058	\$142,121	\$54,858	\$4,185	\$0	\$0	\$0	\$2,235,168	\$2,509,282
439460-1	TRAFFIC SIGNAL UPDATE	SR 583 (56TH STREET) AT WHITEWAY DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,861	\$207,912	\$1,148	\$0	\$829,687	\$0	\$0	\$1,042,608
418685-1	URBAN CORRIDOR IMPROVEMENTS	SR 585(21ST/22ND ST) FROM SR 60 (ADAMO DRIVE) TO SR 600 (HILLSBOROUGH)	\$0	\$0	\$164,636	\$1,914,432	\$19,565	\$7,302,467	\$382,435	\$649,182	\$480,272	\$204,040	\$3,129	\$0	\$0	\$0	\$0	\$11,120,158
420933-2	ADD LANES & RECONSTRUCT	SR 597 (N DALE MABRY) FROM VAN DYKE RD TO COUNTY LINE ROAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,461	\$538,289	\$25,645	\$34,684	\$0	\$0	\$0	\$600,079
405525-2	ADD LANES & RECONSTRUCT	SR 60 (ADAMO DR) FROM E OF US 301 TO W OF FALKENBURG RD	\$6,084	\$0	\$864	\$1,081,028	\$124,090	\$305,171	\$68,513	\$118,979	\$21,793,878	\$1,078,505	\$1,429,811	\$0	\$0	\$0	\$0	\$26,006,923
416856-1	TRAFFIC SIGNAL UPDATE	SR 60 (KENNEDY BLVD) FROM W OF ARMENIA AVE TO E OF BREVARD AVE	\$0	\$0	\$0	\$0	\$0	\$10,018	\$1,005,421	\$122,041	\$38,388	\$86,746	\$2,383,083	\$0	\$0	\$0	\$0	\$3,645,697
255844-1	ADD LANES & RECONSTRUCT	SR 60 (MEMORIAL HWY) FROM CYPRESS ST TO N OF COURTNEY CAMPBELL	\$13,651,459	\$16,684,268	\$1,565,904	\$672	\$1,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,903,327
438542-1	PURCHASE VEHICLES/EQUIPMENT	SR 60 FR KINGS AVE TO RIDGEWOOD AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,730	\$159	\$7,621	\$0	\$0	\$0	\$0	\$113,510
435750-2	ADD LANES & RECONSTRUCT	SR 60 FROM E OF DOVER RD TO E OF SR 39	\$0	\$0	\$0	\$0	\$0	\$29,036	\$6,223,318	\$41,213	\$34,718	\$8,990	\$59,143	\$0	\$0	\$0	\$0	\$6,396,418
435750-1	ADD LANES & RECONSTRUCT	SR 60 FROM VALRICO RD TO E OF DOVER RD	\$0	\$0	\$0	\$0	\$0	\$29,265	\$3,718,084	\$164,957	\$38,700	\$2,634,290	\$91,296	\$0	\$0	\$9,246,500	\$0	\$15,923,092
430055-1	PD&E/EMO STUDY	SR 60 FROM VALRICO RD TO POLK COUNTY LINE RD	\$0	\$0	\$661	\$1,057,402	\$24,458	\$18,599	\$19,773	\$8,881	\$3,296	\$1,824	\$87	\$0	\$0	\$0	\$0	\$1,134,981
434738-2	SIDEWALK	SR 60/ ADAMO DR FROM I-75 NB OFF RAMP TO W OF BRANDON TOWN CENTER DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366	\$0	\$482,215	\$10,913	\$0	\$0	\$0	\$0	\$493,494
436041-1	ADD TURN LANE(S)	SR 60/BRANDON BLVD FROM BRANDON TOWN CTR TO GORNTO LAKE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$509	\$680,660	\$9,702	\$68,540	\$0	\$1,266,135	\$0	\$0	\$2,025,546
439206-1	NEW BRIDGE CONSTRUCTION	SR 60/COURTNEY CAMPBELL CAUSEWAY AT WEST OF BEN T DAVIS BEACH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,234	\$91,641	\$14,154,878	\$704,010	\$106,500	\$55,000	\$55,000	\$55,000	\$15,268,263
441110-1	TRAFFIC SIGNAL UPDATE	SR 60/KENNEDY BLVD AT WESTSHORE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312,959	\$312,959
443445-2	ITS COMMUNICATION SYSTEM	SR 60/KENNEDY BLVD FROM WEST OF MEMORIAL HWY TO EAST OF ASHLEY DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298,592	\$298,592
437644-1	ADD TURN LANE(S)	SR 60/KENNEDY BLVD FROM WESTSHORE BLVD TO HENDERSON BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148	\$355,746	\$497,213	\$0	\$1,080,971	\$0	\$0	\$1,934,078
437644-2	URBAN CORRIDOR IMPROVEMENTS	SR 60/KENNEDY BLVD FROM WESTSHORE BLVD TO WOODLYNNE AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,665	\$709,829	\$0	\$1,219,913	\$0	\$0	\$1,931,407
443969-1	INTERSECTION IMPROVEMENT	SR 60/W BRANDON BLVD FROM LAKEWOOD DR TO MOUNT CARMEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,083,526	\$0	\$3,083,526
255822-1	PD&E/EMO STUDY	SR 600 (GANDY BLVD) FROM E END OF BRIDGE TO DALE MABRY HWY	\$0	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
443583-1	TRAFFIC SIGNALS	SR 685/USB 41/FLORIDA AVE @ W WILDER AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,732	\$382,766	\$0	\$0	\$0	\$0	\$386,498
440253-2	URBAN CORRIDOR IMPROVEMENTS	SR597/DALE MABRY N FROM N OF S VILLAGE DR/W FLETCHER TO S OF VAN DYKE.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$276,171	\$0	\$276,171
405920-4	TRAFFIC SIGNALS	TRAFFIC SIGNAL MAINTENANCE AND OPERATION FOR LOCAL GOVERNMENT	\$720,191	\$750,585	\$774,406	\$796,834	\$823,027	\$849,635	\$876,995	\$1,583,840	\$2,391,448	\$2,253,241	\$2,625,538	\$0	\$0	\$0	\$0	\$14,445,740
415489-3	ADD LANES & RECONSTRUCT	US 301 (SR 43) FM SR 674/SUNCITY CTR BL TO CR 672/BALM ROAD	\$0	\$0	\$603,229	\$0	\$7,868	\$61,559	\$10,619	\$40,401,107	\$537,020	\$1,197,058	\$204,155	\$0	\$0	\$0	\$0	\$43,022,615
415489-1	ADD LANES & RECONSTRUCT	US 301 (SR 43) FROM S OF SUN CITY CENTER TO N OF GIBSONTON DR	\$6,487,341	\$24,671	\$5,466	\$104,503	\$10,122	\$518,490	\$261,883	\$3,418,830	\$18,396	\$17,887	\$2,741	\$0	\$0	\$0	\$0	\$10,870,330
255796-1	PD&E/EMO STUDY	US 301 FROM FOWLER AVE TO FUTURE SR 56	\$0	\$0	\$0	\$0	\$0	\$0	\$2,015,409	\$5,014	\$14,685	\$11,361	\$1,906	\$0	\$0	\$0	\$0	\$2,048,375
255796-2	ADD LANES & RECONSTRUCT	US 301 FROM N OF TOM FOLSOM RD TO HILLSBOROUGH/PASCO CO LINE	\$0	\$0	\$0	\$0	\$0	\$0	\$22,085	\$3,744	\$278,797	\$18,544	\$1,053,085	\$75,000	\$0	\$0	\$1,914,352	\$3,365,607
430050-1	PD&E/EMO STUDY	US 301 FROM SR 60 TO I-4	\$0	\$0	\$0	\$0	\$719,518	\$10,918	\$17,246	\$11,737	\$4,276	\$2,154	\$2,877	\$0	\$0	\$0	\$0	\$768,726
436243-1	TRAFFIC SIGNAL UPDATE	US 301/SR 43 AT RIVERVIEW DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,406	\$53,148	\$215,305	\$12,989	\$9,094	\$661,954	\$0	\$0	\$0	\$954,896
434848-2	TRAFFIC SIGNAL UPDATE	US 41 AT GIBSONTON DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,115	\$184,097	\$146,040	\$0	\$422,755	\$0	\$0	\$754,007
430056-1	PD&E/EMO STUDY	US 41 FROM KRACKER AVE TO S OF CAUSEWAY BLVD	\$0	\$0	\$13,078	\$0	\$916,887	\$8,781	\$47,243	\$9,576	\$3,136	\$883	\$2,205	\$0	\$0	\$0	\$0	\$1,001,789
435918-2	PRELIMINARY ENGINEERING	US 41 FROM MANATEE COUNTY LINE TO SR 674	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524
430056-2	ADD LANES & RECONSTRUCT	US 41 FROM S OF PENDOLA POINT/MADISON AVE TO S OF CAUSEWAY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,463,199	\$1,464,199
435918-1	PD&E/EMO STUDY	US 41 PD&E STUDY FROM MANATEE CO LINE TO 12TH STREET NE	\$0	\$0	\$0	\$4,669	\$0	\$0	\$0	\$1,510,410	\$8,931	\$4,194	\$2,764	\$0	\$0	\$0	\$0	\$1,530,968
433045-1	INTERSECTION IMPROVEMENT	US 41 SOUTHBOUND AT PEMBROKE RD WESTBOUND	\$0	\$0	\$0	\$117	\$12,916	\$559,639	\$4,134	\$0	\$0	\$39	\$1,578	\$0	\$0	\$0	\$0	\$578,423
439038-1	SIDEWALK	US 41/SR 45/50TH ST FROM DENVER ST TO N OF S 30TH AVE	\$0	\$0	\$0	\$0	\$0	\$179	\$204	\$74,102	\$399,663	\$1,128,294	\$82,611	\$0	\$0	\$0	\$0	\$1,685,053
437535-1	TRAFFIC SIGNAL UPDATE	US 41/SR 45/NEBRASKA AVE AT E TWIGGS ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$335	\$218,741	\$813	\$0	\$355,808	\$0	\$0	\$575,697
443492-1	URBAN CORRIDOR IMPROVEMENTS	US 41/SR 45/NEBRASKA AVE FROM KENNEDY BLVD TO BUSCH BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$724,783	\$0	\$724,783
440749-1	NEW BRIDGE CONSTRUCTION	US 41/SR 45/S 50TH ST @ CSX GRADE SEPARATION SOUTH OF CAUSEWAY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118,298	\$1,636,698	\$1,475,818	\$15,177,859	\$18,500,000	\$33,501,000	\$0	\$70,409,673
440511-3	URBAN CORRIDOR IMPROVEMENTS	US 41B/N FLORIDA AVE/N HIGHLAND AVE FROM MLK BLVD TO S OF WATERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,241	\$0	\$453,241
440511-2	URBAN CORRIDOR IMPROVEMENTS	US 41B/N TAMPA ST & N FLORIDA AVE FROM E TYLER TO MLK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,454	\$495,916	\$0	\$0	\$0	\$659,370
255709-2	ADD LANES & RECONSTRUCT	US 92 (SR 600) FROM KINGSWAY RD TO MCINTOSH RD	\$0	\$0	\$0	\$0	\$0	\$0	\$8,582	\$238	\$0	\$0	\$761	\$0	\$0	\$0	\$0	\$9,581
255710-2	ADD LANES & RECONSTRUCT	US 92 (SR 600) FROM MCINTOSH RD TO SR 566 (THONOTOSASSA)	\$0	\$0	\$0	\$0	\$0	\$0	\$9,252	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,490
435749-1	PD&E/EMO STUDY	US 92 FROM I-4 TO COUNTY LINE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,269,957	\$9,967	\$32,908	\$6,060	\$671	\$0	\$0	\$0	\$0	\$1,319,563
430054-1	PD&E/EMO STUDY	US 92/HILLSBOROUGH FROM 50TH ST TO I-4	\$0	\$0	\$11,893	\$15,705	\$10,242	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,124
437641-2	URBAN CORRIDOR IMPROVEMENTS	US 92/SR 580/HILLS.AVE FROM TOWN AND COUNTRY BLVD TO HIMES AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$443,717	\$317	\$1,172,003	\$0	\$0	\$0	\$1,616,037
436242-1	TRAFFIC SIGNAL UPDATE	US 92/SR 600 AT INTERBAY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$5,147	\$12,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,321
438998-1	ADD LANES & RECONSTRUCT	US 92/SR 600/E BAKER ST FROM MARYLAND AVE TO COUNTY LINE ROAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402,532	\$11,231	\$1,521	\$3,663					

Table C-14 (Continued)
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
435748-1	PD&E/EMO STUDY	US92/SR580/HILLSBOROUGH CORRIDOR EVALUATION FM MEMORIAL HWY TO I-275	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$2,769	\$0	\$49	\$18,180	\$0	\$0	\$0	\$0	\$1,020,998
427171-2	TRAFFIC SIGNAL UPDATE	USB 41 (SR 45/SR 60) FM W OF 19TH ST TO E OF 19TH ST	\$0	\$0	\$0	\$0	\$2,952	\$95,545	\$120,491	\$1,035,182	\$365,298	\$463	\$543	\$0	\$0	\$0	\$0	\$1,620,474
441311-1	ATMS - ARTERIAL TRAFFIC MGMT	USB 41/SR 685/FLORIDA AVE (ONE-WAY NB)AND SR 45/NEBRASKA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499,000	\$0	\$0	\$0	\$0	\$0	\$0	\$499,000
434729-2	PRELIMINARY ENGINEERING	USB 41/SR 685/N FLORIDA AT HILLSBOROUGH RIVER BRIDGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$3,864	\$104,203	\$3,954	\$0	\$0	\$0	\$0	\$112,061
436530-1	TRAFFIC SIGNAL UPDATE	USB 41/SR 685/N FLORIDA AVE FR S OF E BIRD ST TO N OF W WATERS AVE	\$0	\$0	\$0	\$0	\$0	\$167	\$5,443	\$64,128	\$174,651	\$1,565,748	\$15,862	\$0	\$0	\$0	\$0	\$1,825,999
442552-1	ADD LANES & RECONSTRUCT	VETERAN'S EXPRESSWAY-SR60 OPERATIONAL IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,797	\$829	\$0	\$0	\$0	\$0	\$13,626
255893-5	ADD TURN LANE(S)	SR 574 (MLK BLVD) @ I-75 (SR 93A)	\$1,858,292	\$99,613	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,958,907
421480-2	SIDEWALK	SR 574 (MLK BLVD) FROM E OF HIMES AVE TO 350' W OF BURDINES DR	\$117,432	\$30,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148,091
255893-2	ADD LANES & RECONSTRUCT	SR 574 (MLK BLVD) FROM W OF HIGHVIEW RD TO E OF PARSONS AVE	\$1,126,902	\$1,438,742	\$205,483	\$7,078,595	\$440,017	\$520,104	\$23,043	\$101,585	\$38,562	\$923	\$1,360	\$0	\$0	\$0	\$0	\$10,975,316
416114-1	SIDEWALK	SR 580 (HILLS AVE) FROM BEAUMONT CTR BLVD TO HOOVER BLVD	\$274,733	\$34,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309,207
426160-1	BIKE LANE/SIDEWALK	SR 580 (HILLS AVE) FROM TOWN & COUNTRY BLVD TO AMBASSADOR DR	\$0	\$221,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,338
420627-1	SIDEWALK	SR 583/56TH ST FROM HILLSBOROUGH RIVER TO TEMPLE HEIGHTS RD	\$3,442,227	\$0	\$8,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,450,240
416746-1	SIDEWALK	SR 585 (22ND ST) FROM 23RD AVE E TO LAKE AVE E	\$0	\$0	\$624	\$593,042	\$292,485	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886,176
415234-4	SIDEWALK	SR 597 (DALE MABRY) FM N CARROLLWOOD SPRINGS TO S OF NORTHDAL BLVD	\$0	\$0	\$467,997	\$34,624	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,722
426161-1	SIDEWALK	SR 597 (DALE MABRY) FM W FLETCHER/S VILLAGE TO CAROLL SPRINGS/ZAMBITO	\$0	\$25,438	\$884,532	\$1,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$911,382
416816-1	TRAFFIC SIGNAL UPDATE	SR 597 (DALE MABRY) FROM HUMPHREY ST TO VAN DYKE RD	\$3,195	\$0	\$10,745	\$772,347	\$28,033	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$814,331
415234-9	SIDEWALK	SR 597 (DALE MABRY) FROM N LAKEVIEW DRIVE TO SOUTH OF VAN DYKE RD	\$0	\$0	\$13,038	\$296,409	\$432,051	\$30,456	\$45,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$817,215
415234-5	SIDEWALK	SR 597 (DALE MABRY) FROM NORTHDAL BLVD TO NORTHGREEN AVE	\$0	\$0	\$259,612	\$8,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,861
415234-7	SIDEWALK	SR 597 (DALE MABRY) FROM NORTHGREEN AVE TO N LAKEVIEW DR	\$68,177	\$0	\$252,249	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320,807
428218-1	SIDEWALK	SR 60 FROM BRANDON TOWN CENTER TO GORNTO LAKE RD	\$61	\$1,075	\$134,917	\$23,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159,369
255769-1	TRAFFIC SIGNALS	SR 600 (HILLS AVE) WEST OF 22ND ST .05 MILES W OF 22ND ST	\$280,690	\$6,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286,822
255599-1	ADD LANES & RECONSTRUCT	SR 676 (CAUSEWAY BL) FROM 1/4 MI W OF US 41 TO 1/4 E OF US 301	\$3,318,086	\$3,939,330	\$951,357	\$212,319	\$208	\$658	\$10,563	\$581	\$40,740	\$34,633	\$1,302,873	\$0	\$0	\$0	\$0	\$9,811,348
255585-1	NEW ROAD CONSTRUCTION	SR/CR 39 ALEXANDER FROM N OF I-4 (SR 400) TO N OF KNIGHTS GRIFFIN	\$850,134	\$332,990	\$17,535,504	\$88,989	\$159,163	\$376,218	\$126,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,469,587
255888-1	ADD LANES & RECONSTRUCT	US 301 (SR 41) FROM S OF SLIGH AVE TO S OF TPA BYPASS CANAL	\$5,922	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,945
255793-1	ADD LANES & RECONSTRUCT	US 301 (SR 41) FROM S OF TPA BYPASS CNL TO N OF FOWLER AVE	\$1,695,326	\$56,212	\$383,417	\$994,689	\$24,473,264	\$234,633	\$979,984	\$933,712	\$8,454	\$0	\$1,452,508	\$0	\$0	\$0	\$0	\$31,212,199
415489-2	ADD LANES & RECONSTRUCT	US 301 (SR 43) FROM S OF BALM RD TO N OF GIBSONTON DR	\$279,827	\$5,366,777	\$391,951	\$335,013	\$67,811	\$27,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,468,381
427454-2	ADD AUXILIARY LANE(S)	US 301 (SR 43) NB FROM N OF BLOOMINGDALE AV TO NB I-75 ON RAMP	\$0	\$0	\$34,460	\$236,065	\$60,599	\$23,161	\$818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355,103
255512-1	ADD LANES & RECONSTRUCT	US 41 (SR 45) S OF APEX FLA/NEB SUNSET LANE	\$0	\$0	\$0	\$0	\$0	\$0	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338
433046-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT HARTFORD ST (WB)	\$0	\$0	\$0	\$117	\$75,958	\$27,045	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,464
433047-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT RALEIGH (WESTBOUND)	\$0	\$0	\$0	\$117	\$69,632	\$12,349	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,123
433049-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT S 34TH AVE (WESTBOUND)	\$0	\$0	\$0	\$0	\$68,196	\$9,774	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,138
433048-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT TOWAWAY AVE (WB)	\$0	\$0	\$0	\$352	\$68,525	\$13,962	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,864
255842-1	INTERSECTION IMPROVEMENT	US 92 (SR 600) AT BAY TO BAY BLVD	\$22,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,606
427484-1	ADD LEFT TURN LANE(S)	US 92 (SR 600) DALE MABRY HIGHWAY AT WATROUS AVE	\$0	\$0	\$435,687	\$18,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,714
424450-1	INTERSECTION IMPROVEMENT	US92/SR600/DALEMABRY FROM GOLD TRIANGLE ST TO N OF COLUMBUS	\$24,232	\$128,121	\$155,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$307,524
437648-1	TRAFFIC OPS IMPROVEMENT	34TH ST N FROM COLUMBUS DR TO US 92/E HILLSBOROUGH AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130,237	\$2,675,874	\$0	\$0	\$0	\$0	\$3,806,111
437246-1	BIKE LANE/SIDEWALK	46TH STREET FROM SR 580 (BUSCH BLVD) TO SR 582 (FOWLER AVE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,151	\$849	\$313,393	\$0	\$0	\$0	\$391,393
438752-1	NEW ROAD CONSTRUCTION	APOLLO BEACH EXTENSION FROM US 41 TO PASEO AL MAR BOULEVARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	\$5,000,000	\$0	\$0	\$5,750,000
437044-1	ADD TURN LANE(S)	ARMENIA AVENUE AT BUSCH BOULEVARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,271,941	\$0	\$0	\$0	\$0	\$1,271,941
413092-1	BIKE LANE/SIDEWALK	BAYSHORE BLVD FROM BAY TO BAY BLVD TO PLATT ST	\$0	\$2,086,800	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,086,873
432715-1	BIKE LANE/SIDEWALK	BOUGAINVILLEA AVE FROM 30TH STREET TO 46TH STREET	\$0	\$0	\$0	\$0	\$0	\$155	\$94	\$532,576	\$8,947	\$368	\$0	\$0	\$0	\$0	\$0	\$542,140
415004-1	SIDEWALK	CHARLIE GRIFFIN RD FROM JL REDMAN PKWAY TO PK SPRINGS APTS. ENTR.	\$43,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,037
424213-4	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA ATMS 122 SIGNALS- PHASE 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,460,019	\$0	\$0	\$0	\$14,460,019
424213-3	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA DOWNTOWN TAMPA ATMS 176 SIGNALS - PHASE 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,661,318	\$0	\$0	\$0	\$14,661,318
424213-6	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA USF AREA/BUSCH BLVD ATMS 104 SIGNALS - PHASE 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,080,789	\$0	\$0	\$0	\$13,080,789
443711-2	TRAFFIC SIGNALS	CLEVELAND STREET AT ROME AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,561	\$0	\$503,561
441502-1	URBAN CORRIDOR IMPROVEMENTS	COLLINS STREET FROM LAURA ST. TO ALABAMA ST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0	\$750,000
429171-1	ATMS - ARTERIAL TRAFFIC MGMT	COUNTYWIDE ATMS/ITS	\$0	\$0	\$571,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571,170
257862-3	ADD LANES & RECONSTRUCT	CR 580/SAM ALLEN RD FM W OF SR39/BUCHMAN HWY TO E OF PARK RD	\$0	\$0	\$2,662	\$2,746,590	\$42,148	\$44,283	\$558,797	\$766,709	\$488,647	\$26,938,204	\$1,446,005	\$0	\$0	\$0	\$0	\$33,034,045
405492-8	NEW ROAD CONSTRUCTION	CR 581 (BB DOWNS BL) FROM COMMERCE PALMS DR TO DONA MICHELLE DR	\$0	\$0	\$2,777,712	\$26,729	\$68,202	\$107,471	\$31,139	\$422,304	\$218,066	\$0	\$0	\$0	\$0	\$0	\$0	\$3,651,623
405492-2	ADD LANES & RECONSTRUCT	CR 581 (BB DOWNS BL) FROM PALM SPRINGS DR TO PEBBLE CREEK DR	\$19,251,173	\$4,000,000	\$3,062,630	\$425	\$86	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,314,389
405492-4	ADD LANES & RECONSTRUCT	CR 581 (BB DOWNS BL) FROM PEBBLE CREEK DR TO COUNTY LINE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,141	\$61	\$526	\$411	\$131	\$0	\$0	\$0	\$0	\$5,001,270
405492-5	ADD LANES & RECONSTRUCT	CR 581 (BB DOWNS BL) FROM S OF BEARSS AVE TO S OF PALM SPRINGS BLVD	\$0	\$0	\$0	\$3,542,881	\$0	\$25,447,201	\$213,120	\$18,210	\$26,311	\$14,051	\$4,336	\$0	\$0	\$0	\$0	\$29,266,110
257809-2	ADD LANES & RECONSTRUCT	CR 585A (40TH ST) FROM DIANA ST TO HANLON ST	\$3,396,082	\$0	\$2,704,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,100,842
257809-3	ADD LANES & RECONSTRUCT	CR 585A (40TH ST) FROM HANLON ST TO N OF YUKON	\$4,900,012	\$0	\$1,637,842	\$311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,538,165
257809-1	ADD LANES & RECONSTRUCT	CR 585A (40TH ST) FROM HILLSBOROUGH AVE TO DIANA ST	\$2,022,582	\$1,391,672	\$0	\$2,636,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,051,205
437002-1	ADD LANES & RECONSTRUCT	CR 676A/MADISON AVE FROM E OF US 41 TO E OF 78TH ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0	\$0	\$0	\$3,500,000
420625-1	ADD LANES & RECONSTRUCT	CROSS CREEK BLVD FROM W CORY LAKE BLVD TO MORRIS BRIDGE RD	\$0	\$0	\$474,957	\$0	\$0	\$896,922	\$1,788	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,373,914
437242-1	SIDEWALK	CYPRESS CREEK ELEM FROM E OF SALIDA DEL SOL DR TO E OF BETH SHIELDS WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$351,252	\$12,597	\$0	\$0	\$0	\$0	\$363,926
257805-3	SIDEWALK	DOWNTOWN RIVERWALK AT PLATT ST BRIDGE	\$0	\$860,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$860,000
436639-1	BIKE LANE/SIDEWALK	E COLUMBUS DR FROM N NEBRASKA AVE (SR45) TO 14TH ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,020	\$980	\$306,009	\$0	\$0	\$0	\$406,009
443516-1	SIDEWALK	EL PRADO SIDEWALK FROM S OMAR AVE TO S LOIS AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$564,442	\$564,442
433926-1	INTERSECTION IMPROVEMENT	FALKENBURG ROAD AT LEROY AVE/REEVES RD INTERSECTION IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$585,445	\$2,292	\$182	\$365	\$10	\$1,183	\$0	\$0	\$0	\$0	\$589,477
436640-1	BIKE LANE/SIDEWALK	FLORIBRASKA AVE FROM N TAMPA ST TO 9TH ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674,634	\$0	\$0	\$674,634
442426-1	URBAN CORRIDOR IMPROVEMENTS	GEORGE ROAD FROM DANA SHORES DR TO TOWN N COUNTRY GREENWAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,001,000	\$1,001,000
439772-1	TRAFFIC SIGNALS	GIBSONTON DR AT FERN HILL DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$871,738	\$0	\$871,738
437650-1	ADD TURN LANE(S)	GIBSONTON DR EB FROM NB ON RAMP TO I-75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$745,582	\$0	\$746,582
441338-2	BIKE ARTERY SEG E - N BOULEVARD FROM SLIGH AVE TO E BIRD ST	GREEN ARTERY SEG E - N BOULEVARD FROM SLIGH AVE TO E BIRD ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277,596	\$0	\$0	\$0	\$277,596
436012-1	INTERSECTION IMPROVEMENT	GUNN HIGHWAY AT LINEBAUGH AVE	\$0															

Table C-14 (Continued)
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
413128-1	SIDEWALK	LITTLE RD FROM BLOOMINGDALE AVE TO DURANT RD	\$60,459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,459
436713-1	SIDEWALK	LUTZ LAKE FERN RD TRAIL CON FM STILL WOOD DR TO UPPER TAMPA BAY TRAIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,750	\$1,000	\$110,053	\$0	\$0	\$0	\$123,803
433071-2	ADD TURN LANE(S)	N 62ND STREET FROM CSX INTRMD ENTRANCE TO NORTH OF E COLUMBUS DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,678,900	\$0	\$3,145,295	\$0	\$6,824,195
433071-1	ADD LANES & REHABILITATE PVMNT	N 62ND STREET FROM CSX INTRMD ENTRANCE TO NORTH OF E COLUMBUS DRIVE.	\$0	\$0	\$0	\$0	\$0	\$769,066	\$3,395	\$2,145	\$730,875	\$10,839	\$76,664	\$0	\$0	\$0	\$0	\$1,592,984
440511-4	URBAN CORRIDOR IMPROVEMENTS	N HIGHLAND AVE FROM WEST VIOLET STREET TO SR 574/HILLSBOROUGH AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,538	\$0	\$215,538
441801-1	ADD LANES & REHABILITATE PVMNT	NORTH O'BRIEN STREET FROM LAUREL ST TO W SPRUCE ST (SR 616)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$962,572	\$0	\$0	\$0	\$0	\$962,572
437248-1	SIDEWALK	OLD BIG BEND RD FROM E OF COVINGTON GARDEN DR TO E OF EAST BAY HS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$532	\$217,080	\$12,536	\$0	\$0	\$0	\$0	\$230,148
432716-1	BIKE LANE/SIDEWALK	PALM AVENUE FROM NORTH BOULEVARD TO NEBRASKA AVENUE	\$0	\$0	\$0	\$0	\$0	\$135	\$550,232	\$160,208	\$1,931	\$80	\$1,480	\$0	\$0	\$0	\$0	\$714,066
257862-2	ADD LANES & REHABILITATE PVMNT	PARK RD FROM I-4 (SR 400) TO SAM ALLEN RD	\$59,863	\$2,348,824	\$561,730	\$321,193	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,292,557
440734-1	ADD LEFT TURN LANE(S)	PARK RD INTERSECTION AT CORONET RD AND E ALSOBROOK ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$544,043	\$0	\$545,043
436013-1	BIKE LANE/SIDEWALK	PLANT AVE (NB-ONE WAY PAIR) FROM W PLATT ST TO SR 60/KENNEDY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341,654	\$3,577	\$314	\$0	\$0	\$0	\$0	\$0	\$345,545
435360-1	NEW ROAD CONSTRUCTION	PORTWIDE ACCESS IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$686,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$686,019
440736-1	ADD TURN LANE(S)	S ALEXANDER ST AT JIM JOHNSON RD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$509,068	\$0	\$510,068
441288-1	INTERSECTION IMPROVEMENT	SR 60/BRANDON BLVD AT VALRICO FROM S OF SR 60 TO N OF SR 60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,061,101	\$0	\$0	\$1,061,101
437244-1	SIDEWALK	STOWERS ELEM SCHOOL FR GENTLE WOOD AVE TO S OF BARRINGTON STOWERS DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$128,803	\$12,597	\$0	\$0	\$0	\$0	\$141,439
437247-1	SIDEWALK	SUMMERFIELD ELEM SCHOOL HERITAGE GRN PKWY TO E OF HERITAGE GRN PKWY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67	\$148,326	\$12,577	\$0	\$0	\$0	\$0	\$160,970
413130-1	SIDEWALK	THONOTOSASSA RD FROM TAYLOR RD TO BAKER CREEK PARK	\$18,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,160
433437-1	INTERSECTION IMPROVEMENT	VALRICO ROAD AT SYDNEY ROAD	\$0	\$0	\$0	\$0	\$0	\$241,564	\$1,961	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243,663
443711-1	TRAFFIC SIGNALS	W PLATT STREET AT FREMONT AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$479,205	\$0	\$479,205
437041-1	INTERSECTION IMPROVEMENT	WESTSHORE BOULEVARD AND GANDY BOULEVARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000	\$0	\$0	\$0	\$0	\$900,000
426370-1	TRANSIT IMPROVEMENT	ARRA/HART SECT 5309 RAIL MOD/STREETCAR STA	\$0	\$34,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,618
426371-2	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): ACCESSIBILITY IMPROVEMENT	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
426371-9	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): ADA PARATRANSIT SERVICES	\$0	\$1,515,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,515,370
426371-5	PURCHASE VEHICLES/EQUIPMENT	ARRA/HART SECTION 5307 (ARRA): FAREBOX REPLACEMENT/EXPAN	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
426371-6	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): FLEET PAINT REHAB	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
426371-8	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): SECURITY MEASURES	\$0	\$151,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151,537
426371-7	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): TECHNOLOGY IMPROVEMENTS	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
426371-4	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA):TECO STREETCAR EXP/CAP MAINT	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
426371-3	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307;ARRA 21ST AVE IMPROVEMENTS	\$0	\$1,693,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,693,592
426371-1	PURCHASE VEHICLES/EQUIPMENT	ARRA/HART SECTION 5307;ARRA BUSES & PARATRANSIT VANS	\$0	\$7,793,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,793,203
437608-1	PTO STUDIES	CITY OF TAMPA - DOWNTOWN STREETCAR EXTENSION STUDY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$1,000,035
440742-1	PTO STUDIES	EAST-WEST BRT CORRIDOR STUDY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$1,000	\$0	\$0	\$0	\$0	\$2,501,000
438681-1	PD&E/EMO STUDY	FREIGHT LAND USE ANALYSIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,601
414963-2	PURCHASE VEHICLES/EQUIPMENT	HART - FHWA SURFACE TRANSPORTATION PROGRAM	\$0	\$0	\$0	\$0	\$12,000,000	\$0	\$10,000,000	\$0	\$16,400,000	\$6,300,000	\$0	\$4,000,000	\$4,000,000	\$4,000,000	\$9,220,000	\$65,920,000
436677-1	CAPITAL FOR FIXED ROUTE	HART - FHWA SURFACE TRANSPORTATION PROGRAM.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,473,593	\$2,000,000	\$0	\$0	\$0	\$0	\$3,473,593
435141-1	FIXED GUIDEWAY IMPROVEMENTS	HART - FHWA SURFACE TRANSPORTATION PROGRAM...	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$1,760,012	\$0	\$0	\$0	\$0	\$1,960,012
437804-1	PTO STUDIES	HART - PREMIUM TRANSIT FEASIBILITY STUDY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$997,181	\$1,000	\$0	\$0	\$0	\$0	\$1,498,181
430322-1	TRANSIT IMPROVEMENT	HART - TRANSIT CORRIDOR.	\$0	\$0	\$0	\$241,000	\$241,000	\$241,000	\$400,000	\$241,000	\$241,000	\$241,000	\$252,407	\$248,000	\$285,915	\$272,553	\$285,915	\$3,190,790
424394-1	CAPITAL FOR FIXED ROUTE	HART (HILLS AREA REGIONAL TRANSIT)PARATRANSIT VAN ACQUIST SECTION 530	\$0	\$294,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294,000
424396-1	FIXED GUIDEWAY IMPROVEMENTS	HART (HILLS AREA REGIONAL TRANSIT) TECO LINE STREETCAR EXT SE 129	\$1,960,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,960,000
424453-1	TRANSIT IMPROVEMENT	HART (HILLSBOROUGH AREA REGIONAL TRANSIT SECTION 5307	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
426475-1	PURCHASE VEHICLES/EQUIPMENT	HART BUS ACQUISITION	\$0	\$2,185,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,185,000
405428-1	PURCHASE VEHICLES/EQUIPMENT	HART BUS AND BUS FACILITIES SECTION 5309	\$489,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$489,060
405428-3	PURCHASE VEHICLES/EQUIPMENT	HART BUS COALITION	\$1,222,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222,668
410693-2	PURCHASE VEHICLES/EQUIPMENT	HART BUS PURCHASES-TRANSIT CORRIDOR-CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$172,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,100
405428-4	URBAN CORRIDOR IMPROVEMENTS	HART BUS RAPID TRANSIT (BRT) SECTION 5309	\$0	\$1,066,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,066,000
405428-5	PURCHASE VEHICLES/EQUIPMENT	HART BUS/BUS FACILITIES	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
405428-6	PURCHASE VEHICLES/EQUIPMENT	HART BUS/BUS FACILITIES SECTION 5309	\$0	\$247,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247,500
441896-1	PURCHASE VEHICLES/EQUIPMENT	HART CAD/AVL SYSTEM REPLACEMENT - TRANSIT ITS SYSTEM OVERHAUL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,440,000	\$0	\$0	\$0	\$4,880,000	\$15,320,000
442424-1	PURCHASE VEHICLES/EQUIPMENT	HART CNG DUPLEX COMPRESSOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$575,000	\$575,000
405428-2	URBAN CORRIDOR IMPROVEMENTS	HART EMPHASIS CORRIDOR IMPROVEMENT SECTION 5309	\$0	\$332,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332,310
415172-1	FIXED GUIDEWAY IMPROVEMENTS	HART FIXED GUIDEWAY SECTION 5309/5337	\$155,000	\$308,077	\$0	\$353,193	\$0	\$0	\$0	\$1,533,525	\$748,336	\$609,696	\$1,999,310	\$713,772	\$728,047	\$742,608	\$757,460	\$8,649,024
433763-1	CAPITAL FOR FIXED ROUTE	HART HILLSBOROUGH BUS LIVABILITY CAPITAL	\$0	\$0	\$0	\$0	\$0	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
433764-1	CAPITAL FOR FIXED ROUTE	HART HILLSBOROUGH STATE OF GOOD REPAIR CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$4,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,700,000
414594-1	INTERMODAL HUB CAPACITY	HART INTERMODAL FACILITIES	\$956,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$956,347
416264-1	INTERMODAL HUB CAPACITY	HART INTERMODAL TRANSIT CTRS	\$82,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,260
442425-1	TRANSIT IMPROVEMENT	HART MARION TRANSFER STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
443140-1	CONSTRUCT TRANSIT FACILITY	HART NEW FACILITY CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000	\$0	\$0	\$0	\$5,000,000
408109-1	CAPITAL FOR FIXED ROUTE	HART SECTION 5307	\$9,616,025	\$9,615,025	\$10,973,308	\$11,300,000	\$11,560,727	\$12,769,777	\$15,800,000	\$12,351,403	\$16,528,240	\$16,528,240	\$13,804,527	\$14,080,618	\$14,362,230	\$14,649,474	\$14,942,464	\$198,882,058
434366-1	PURCHASE VEHICLES/EQUIPMENT	HART SECTION 5339 CAPITAL ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,297,193	\$0	\$0	\$0	\$1,793,732	\$1,829,790	\$1,866,386	\$1,903,713	\$1,941,788	\$10,632,602
435211-1	URBAN CORRIDOR IMPROVEMENTS	HART SERVICE DEVELOPMENT OPERATING ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$440,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440,000
408207-1	TRANSIT IMPROVEMENT	HART STREETCAR EXTENSION	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000
412762-1	TRANSIT IMPROVEMENT	HART STREETCAR EXTENSION	\$2,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800,000
412751-1	PURCHASE VEHICLES/EQUIPMENT	HART SURFACE TRANSPORTATION BUS PURCHASES	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
413330-2	TRANSIT IMPROVEMENT	HART SURFACE TRANSPORTATION PROGRAM	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
414963-1	TRANSIT IMPROVEMENT	HART SURFACE TRANSPORTATION PROGRAM	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
418213-1	URBAN CORRIDOR IMPROVEMENTS	HART SURFACE TRANSPORTATION PROGRAM	\$0	\$4,500,000	\$1,000,000	\$0	\$5,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000,000
432025-1	TRANSIT IMPROVEMENT	HART TIGER III (CLEAN FUELS)	\$0	\$0	\$0	\$0	\$0	\$2,320,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,320,000
410693-1	URBAN CORRIDOR IMPROVEMENTS	HART TRANSIT CORRIDOR PROGRAM 200X- OPERATING	\$200,000	\$199,000	\$165,806	\$194,619	\$172,100	\$131,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,063,500
420741-1	URBAN CORRIDOR IMPROVEMENTS	HART TRANSIT CORRIDOR PROGRAM 51X-OPERATING	\$280,000	\$260,825	\$185,806	\$261,000	\$0	\$240,125	\$240,125	\$412,225	\$412,225	\$412,225	\$435,040	\$240,000	\$285,915	\$272,554	\$285,915	\$4,223,980
410948-1	PUBLIC TRANSPORTATION SHELTER	HART TRANSIT ENHANCEMENT	\$0	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400,000
430327-1	TRANSIT IMPROVEMENT	HART-NORTHDALE FLEX SERVICE	\$0	\$0	\$0	\$375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000

Table C-14 (Continued)
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
430326-1	TRANSIT IMPROVEMENT	HART-TOWN-N-COUNTRY FLEX 60X	\$0	\$0	\$0	\$606,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606,000
445084-1	CONSTRUCT TRANSIT FACILITY	HILLSBOROUGH AREA RAPID TRANSIT (HART) HEAVY MAINTENANCE FACILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,500,000	\$0	\$0	\$0	\$27,500,000
422720-1	PARK AND RIDE LOTS	HILLSBOROUGH AREA REGIONAL TRANSIT (HART) PARK N' RIDE	\$199,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199,984
402255-1	PTO STUDIES	HILLSBOROUGH CTY MPO TRANSIT PLANNING SECTION 5305	\$356,534	\$383,560	\$385,777	\$408,063	\$414,654	\$516,609	\$520,695	\$514,606	\$529,217	\$530,441	\$545,048	\$360,978	\$371,145	\$382,280	\$393,748	\$6,613,355
429925-1	TRANSIT IMPROVEMENT	RURAL MAP 21 ADA	\$0	\$0	\$0	\$217,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$217,678
443425-1	TRANSIT IMPROVEMENT	TAMPA DOWNTOWN PARTNERSHIP - DOWNTOWN CIRCULAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380,000	\$1,300,000	\$1,300,000	\$0	\$2,980,000
429464-1	BIKE LANE/SIDEWALK	ALEXANDER ELEM SCH FERN ST FROM OCCIDENT ST TO HESPERIDES	\$0	\$0	\$0	\$7,031	\$156,784	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,845
424213-1	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA TRAFFIC SIGNAL MANAGEMENT PHASE 1	\$0	\$0	\$0	\$526	\$1,054,814	\$39,219	\$2,915,411	\$68,377	\$41,545	\$0	\$0	\$0	\$0	\$0	\$0	\$4,119,892
434435-1	NEW ROAD CONSTRUCTION	PROJECT SUNRISE-EDTF SOUTH SHORE CORPORATE CTR TRANSP IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
439482-1	PD&E/EMO STUDY	TAMPA BYPASS CANAL TRAIL FROM N 34TH ST TO SR 581 (BRUCE B DOWNS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,982	\$3,592	\$0	\$0	\$0	\$0	\$754,574
440988-1	PD&E/EMO STUDY	TAMPA URBAN AREA ECONOMIC IMPACT ANALYSIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$17,250	\$360	\$0	\$0	\$0	\$0	\$67,610
440989-1	PD&E/EMO STUDY	TAMPA URBAN AREA HEALTH IMPACT ASSESSMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
426472-1	INTERMODAL HUB CAPACITY	FERRY BOAT WATERBORNE TRANSPORTATION PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$126	\$475,020	\$789	\$0	\$0	\$0	\$0	\$476,000
417978-1	TRANSIT IMPROVEMENT	JAIL PROPERTY FROM MORGAN ST TO ORANGE AVE	\$611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$611
415348-2	INTERMODAL HUB CAPACITY	MULTIMODAL TERMINALS	\$0	\$0	\$0	\$0	\$0	\$0	\$41,316	\$44,511,139	\$12,122	\$0	\$511,168	\$0	\$0	\$0	\$0	\$45,075,745
440511-6	BIKE LANE/SIDEWALK	CENTRAL AVE BIKEWAY FROM W 7TH AVE TO USB 41/N FLORIDA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$538,568	\$0	\$538,568
257805-5	SIDEWALK	DOWNTOWN RIVERWALK FROM MACDILL PARK TO CURTIS HIXON WF PARK	\$0	\$0	\$0	\$0	\$0	\$0	\$9,512,000	\$84	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$9,512,141
439692-1	SIDEWALK	GIBSONTON ELEM-ALAFIA ST & VERN STREET FROM NUNDY AVE TO GIBSONTON DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199,707	\$1,000	\$299,161	\$0	\$0	\$0	\$499,868
441338-1	BIKE LANE/SIDEWALK	GREEN ARTERY SEG D - FROM SULPHUR SPRINGS PARK TO 22ND ST PARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,397	\$0	\$0	\$0	\$66,397
439696-1	SIDEWALK	KENLY ELEMENTARY - 21ST AVE FROM 66TH ST TO 62ND ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241,777	\$1,000	\$299,176	\$0	\$0	\$0	\$541,953
413136-1	SIDEWALK	MCMULLEN RD FROM BALM RIVERVIEW RD TO S BOYETTE RD	\$11,149	\$10,545	\$251,011	\$24,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$297,438
428160-1	SIDEWALK	MENDONSA ROAD FROM ALEXANDER ST TO HUNTER ST	\$0	\$0	\$192,216	\$144	\$171	\$232	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,771
439691-1	SIDEWALK	MORT ELEMENTARY VARIOUS LOCATIONS- SAFE ROUTES TO SCHOOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296,786	\$1,000	\$475,532	\$0	\$0	\$0	\$773,318
428206-1	SIDEWALK	MULRENNAN MIDDLE SCH DURANT RD FRM ST CLOUD TO MULRENNAN	\$0	\$0	\$101,520	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,550
440511-5	BIKE LANE/SIDEWALK	OLA AVE BIKEWAY FROM W 7TH AVE TO USB 41/N FLORIDA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$532,057	\$0	\$2,946,669	\$3,478,726
257805-7	SIDEWALK	SELMON GREENWAY FROM HILLSBOROUGH RIVER TO 19TH STREET	\$0	\$0	\$0	\$0	\$1,431,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,431,000
443370-1	PD&E/EMO STUDY	SOUTH COAST TRAIL -19TH AVE NE FROM US 41 TO US 301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$450,000
443582-1	SIDEWALK	SULPHUR SPRINGS K-8 VARIOUS LOCATIONS - SAFE ROUTES TO SCHOOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183,740	\$0	\$0	\$93,006	\$276,746
426141-1	BIKE LANE/SIDEWALK	TEMPLE HEIGHTS ROAD FROM W OF OVERLOOK DR TO 56TH ST	\$0	\$0	\$596,442	\$89	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$596,553
436031-1	NEW ROAD CONSTRUCTION	TEMPLE TERRACE PARKWAY EXTENSION FROM TELECOM PKWY TO MORRIS BRIDGE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
432717-1	BIKE LANE/SIDEWALK	WILLOW AVENUE FROM SWANN AVENUE TO MAIN STREET	\$0	\$0	\$0	\$0	\$0	\$155	\$31	\$0	\$433,920	\$8,757	\$302	\$0	\$0	\$0	\$0	\$443,165
Total			\$92,218,793	\$76,378,714	\$50,924,272	\$40,268,980	\$67,391,726	\$73,610,820	\$81,406,131	\$123,318,474	\$73,874,327	\$102,138,376	\$79,222,320	\$126,400,632	\$55,508,781	\$80,117,069	\$74,703,438	\$1,197,482,853
Sub-Total						2009-2013:	\$327,182,485				2014-2018:	\$454,348,128				2019-2023:	\$415,952,240	

Source: Florida Department of Transportation, District 7

Table C-15
Average Motor Vehicle Fuel Efficiency – Excluding Interstate Travel

Travel			
Vehicle Miles of Travel (VMT) @			
	22.3	6.5	
Other Arterial Rural	320,839,000,000	46,784,000,000	367,623,000,000
Other Rural	302,342,000,000	31,207,000,000	333,549,000,000
Other Urban	1,566,682,000,000	95,483,000,000	1,662,165,000,000
Total	2,189,863,000,000	173,474,000,000	2,363,337,000,000

Percent VMT	
@ 22.3 mpg	@ 6.5 mpg
87%	13%
91%	9%
94%	6%
93%	7%

Fuel Consumed			
	Gallons @ 22.3 mpg	Gallons @ 6.5 mpg	
Other Arterial Rural	14,387,399,103	7,197,538,462	21,584,937,565
Other Rural	13,557,937,220	4,801,076,923	18,359,014,143
Other Urban	70,254,798,206	14,689,692,308	84,944,490,514
Total	98,200,134,529	26,688,307,693	124,888,442,222

Total Mileage and Fuel	
2,363,337	miles (millions)
124,888	gallons (millions)
18.92	mpg

Source: U.S. Department of Transportation, Federal Highway Administration, Highway Statistics 2017, Section V, Table VM-1
 Annual Vehicle Distance Traveled in Miles and Related Data - 2017 by Highway Category and Vehicle Type
<http://www.fhwa.dot.gov/policyinformation/statistics.cfm>

Table C-16
Annual Vehicle Distance Travelled in Miles and Related Data -2017⁽¹⁾
By Highway Category and Vehicle Type

Published March 2019								TABLE VM-1		
YEAR	ITEM	LIGHT DUTY VEHICLES SHORT WB ⁽²⁾	MOTOR- CYCLES	BUSES	LIGHT DUTY VEHICLES LONG WB ⁽²⁾	SINGLE-UNIT TRUCKS ⁽³⁾	COMBINATION TRUCKS	SUBTOTALS		ALL MOTOR VEHICLES
								ALL LIGHT VEHICLES ⁽²⁾	SINGLE-UNIT 2-AXLE 6-TIRE OR MORE AND COMBINATION TRUCKS	
2017	Motor-Vehicle Travel: (millions of vehicle-miles)									
2017	Interstate Rural	142,445	1,128	1,775	44,928	10,103	52,171	187,373	62,274	252,550
2017	Other Arterial Rural	228,664	2,661	2,109	92,175	16,814	29,970	320,839	46,784	372,393
2017	Other Rural	213,923	2,728	1,986	88,419	16,563	14,644	302,342	31,207	338,262
2017	All Rural	585,032	6,517	5,870	225,522	43,480	96,785	810,554	140,265	963,206
2017	Interstate Urban	400,339	2,596	2,628	99,803	18,617	43,228	500,142	61,844	567,210
2017	Other Urban	1,235,430	11,036	8,730	331,253	54,006	41,478	1,566,682	95,483	1,681,932
2017	All Urban	1,635,769	13,632	11,358	431,056	72,622	84,705	2,066,824	157,328	2,249,142
2017	Total Rural and Urban ⁽⁵⁾	2,220,801	20,149	17,227	656,578	116,102	181,490	2,877,378	297,593	3,212,347
2017	Number of motor vehicles registered ⁽²⁾	193,672,370	8,715,204	983,231	56,880,878	9,336,998	2,892,218	250,553,248	12,229,216	272,480,899
2017	Average miles traveled per vehicle	11,467	2,312	17,521	11,543	12,435	62,751	11,484	24,335	11,789
2017	Person-miles of travel ⁽⁴⁾ (millions)	3,709,919	23,382	365,220	1,106,303	116,102	181,490	4,816,223	297,593	5,502,417
2017	Fuel consumed (thousand gallons)	91,712,165	458,429	2,350,323	37,466,749	15,599,855	30,363,561	129,178,914	45,963,416	177,951,081
2017	Average fuel consumption per vehicle (gallons)	474	53	2,390	659	1,671	10,498	516	3,758	653
2017	Average miles traveled per gallon of fuel consumed	24.2	44.0	7.3	17.5	7.4	6.0	22.3	6.5	18.1
(1) The FHWA estimates national trends by using State reported Highway Performance and Monitoring System (HPMS) data, fuel consumption data (MF-21 and MF-27), vehicle registration data (MV-1, MV-9, and MV-10), other data such as the R.L. Polk vehicle data, and a host of modeling techniques. (2) Light Duty Vehicles Short WB - passenger cars, light trucks, vans and sport utility vehicles with a wheelbase (WB) equal to or less than 121 inches. Light Duty Vehicles Long WB - large passenger cars, vans, pickup trucks, and sport/utility vehicles with wheelbases (WB) larger than 121 inches. All Light Duty Vehicles - passenger cars, light trucks, vans and sport utility vehicles regardless of wheelbase. (3) Single-Unit - single frame trucks that have 2-Axles and at least 6 tires or a gross vehicle weight rating exceeding 10,000 lbs. (4) Starting with 2009 VM-1, vehicle occupancy is estimated by the FHWA from the 2009 National Household Travel Survey (NHTS) and the annual R.L. Polk Vehicle registration data; For single unit truck and heavy trucks, 1 motor vehicle mile travelled = 1 person-mile traveled. (5) VMT data are based on the latest HPMS data available; it may not match previous published results.										

APPENDIX D
Ad Valorem Credit

Appendix D: Ad Valorem Credit

In 2016, Hillsborough County Board of Commission made a 10-year commitment to increase funding for transportation. At the time, the potential funding sources were envisioned to be non-recurring, one-time funding sources such as ad valorem revenues. The County's current five-year plan incorporated ad valorem funding for some of the transportation capacity projects. Given this, an impact fee credit for ad valorem tax funding used for capacity projects.

Residential Land Uses

In determining the ad valorem credit for residential land uses, the study evaluated the taxable values for new residential properties. For this analysis, any residential building constructed since 2008 was classified as "new". The following data was reviewed for each residential land use:

- Weighted average, median, minimum, and maximum taxable value per square foot for new properties (built since 2008) and all properties within Hillsborough County; and
- Professional judgment based on extensive impact fee experience in other communities in Florida.

It should be noted that the ad valorem revenues used toward transportation capital projects is a fixed amount and not a percentage of the County's ad valorem revenues. Over the next five years and beyond, this amount will be limited to approximately \$53.3 million per year. As presented in Table D-1, the taxable value of a new home (\$214,000) was used to calculate the present value of the ad valorem credit. The resulting 1-mil taxes are brought to present value based on an interest rate of 2.5 percent, which is consistent with current market trends and the interest rate at which the County is likely to borrow. Table D-1 also provides the portion of the 1-mil collections that would be used toward transportation capital expansion projects. It is estimated that Hillsborough County will spend 56 percent of a mil of ad valorem revenue to fund capacity expansion projects. Tables D-2 through D-4 present this same analysis for the other residential land uses in the Hillsborough County mobility fee schedule.

The ad valorem credit calculations accounted for the fact this revenue source is likely to be used for transportation capacity projects only for the next five years. The County has not used ad valorem taxes for transportation at any significant level in the past and is unlikely to continue to use it beyond the next five years.

Table D-1
1-Mil Credit Calculation for Single Family Homes

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of a new home ⁽⁶⁾						\$214,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$214,000	n/a	\$214,000	\$214.00	\$120	\$120
2020					\$114	\$111
2021					\$107	\$102
2022					\$102	\$94
2023					\$96	\$87
2024					\$91	\$80
Total					\$630	\$594
Interest Rate ⁽⁸⁾						2.5%

- 1) Source: Hillsborough County FY 2019 Adopted Budget
- 2) Total millage assessed to residents within Hillsborough County applied to the General Fund
- 3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)
- 4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024
- 5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)
- 6) Source: Average taxable value for new homes (built since 2008) in Hillsborough County
- 7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)
- 8) Source: Current interest rate used for bonding in Hillsborough County

Table D-2
1-Mil Credit Calculation for Multi-Family Homes

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of a multi-family unit ⁽⁶⁾						\$134,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$134,000	n/a	\$134,000	\$134.00	\$75	\$75
2020					\$71	\$69
2021					\$67	\$64
2022					\$64	\$59
2023					\$60	\$54
2024					\$57	\$50
Total					\$394	\$371
Interest Rate ⁽⁸⁾						2.5%

- 1) Source: Hillsborough County FY 2019 Adopted Budget
- 2) Total millage assessed to residents within Hillsborough County applied to the General Fund
- 3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)
- 4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024
- 5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)
- 6) Source: Average taxable value for new multi-family homes (built since 2008) in Hillsborough County
- 7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)
- 8) Source: Current interest rate used for bonding in Hillsborough County

Table D-3
1-Mil Credit Calculation for Mobile Homes

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of a mobile home ⁽⁶⁾						\$56,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$56,000	n/a	\$56,000	\$56.00	\$32	\$32
2020					\$30	\$30
2021					\$29	\$27
2022					\$27	\$25
2023					\$26	\$23
2024					\$24	\$21
Total					\$168	\$158
Interest Rate ⁽⁸⁾						2.5%

1) Source: Hillsborough County FY 2019 Adopted Budget

2) Total millage assessed to residents within Hillsborough County applied to the General Fund

3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)

4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024

5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)

6) Source: Average taxable value for new mobile homes (built since 2008) in Hillsborough County

7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)

8) Source: Current interest rate used for bonding in Hillsborough County

Table D-4
1-Mil Credit Calculation for ALF/Congregate Care Facility

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of an adult living facility ⁽⁶⁾						\$152,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$152,000	n/a	\$152,000	\$152.00	\$86	\$86
2020					\$81	\$79
2021					\$77	\$73
2022					\$73	\$68
2023					\$69	\$62
2024					\$65	\$58
Total					\$451	\$426
Interest Rate ⁽⁸⁾						2.5%

- 1) Source: Hillsborough County FY 2019 Adopted Budget
- 2) Total millage assessed to residents within Hillsborough County applied to the General Fund
- 3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)
- 4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024
- 5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)
- 6) Source: Average taxable value for new ALF/Congregate Care Facilities (built since 2008) in Hillsborough County
- 7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)
- 8) Source: Current interest rate used for bonding in Hillsborough County

Non-Residential Land Uses

Table D-5 provides an explanation of ad valorem credit calculated for non-residential land uses. To determine the taxable value of a unit for each land use, the taxable value of recently built properties (2008 to present) was compared the taxable value for all properties in the County database, for each respective land use. Based on a review of factors such as the weighted average, median, minimum, and maximum values per square foot, a unit value was estimated for each land use or a comparable land use category was identified. It should be noted that the 1-mil credit calculations for these land uses represent broad estimates and are based on the Consultant's experience in other jurisdictions and knowledge of the industry.

In calculating the present value of non-residential land uses, an annual value increase of approximately five (5) percent for commercial land uses, four (4) percent for institutional land uses, and six (6) percent for industrial land uses was used based on a review of the annual increase in taxable values for the respective land use category from 2000 to 2018 in Hillsborough County.

Table D-5
1-Mil Credit Calculation for Non-Residential Land Uses

ITE LUC	Land Use	Unit	Taxable Value of Unit ⁽¹⁾	1-Mil Credit ⁽²⁾		Methodology
				Annual	Total	
LODGING:						
310	Hotel	room	\$52,000	\$29	\$167	Estimates an average size of 400 sq ft per room and an average cost of \$130 per sq ft
311	Hotel; All Suites	room	\$52,000	\$29	\$167	Estimates an average size of 400 sq ft per room and an average cost of \$130 per sq ft
320	Motel	room	\$39,000	\$22	\$126	Estimates an average size of 300 sq ft per room and an average cost of \$1300 per sq ft
RECREATION:						
411	Public Park	acre	\$85,000	\$48	\$276	Based on the taxable value per acre of vacant landless than 5 acres in Hillsborough County
416	RV Park	site	\$8,500	\$5	\$29	Estimates an average site size of 0.10 acre and a cost of \$85,000 per acre based on a review of the taxable value for vacant land less than 5 aces
420	Marina	boat berth	\$60,000	\$34	\$195	The cost per berth is estimated at \$60,000
430	Golf Course	hole	\$700,000	\$394	\$2,263	Based on ITE Trip Characteristics data, one hole requires approximately 7 acres. Cost per acre is estimated at \$100,000 based on the value of vacant commercial land in Hillsborough County
444	Movie Theater	screen	\$180,000	\$101	\$580	Comparable to Shopping Center land use (\$120 per sq ft). A movie theater screen is estimated to use 1,500 sq ft
492	Health Club	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
INSTITUTIONS:						
520	Elementary School (Private)	student	\$28,000	\$16	\$94	The cost per student is estimated at \$28,000 based on data from the Florida Department of Education
522	Middle School (Private)	student	\$28,000	\$16	\$94	
530	High School (Private)	student	\$28,000	\$16	\$94	
540	University/Junior College; 7,500 or fewer students (Private)	student	\$28,000	\$16	\$94	
550	University/Junior College; more than 7,500 students (Private)	student	\$28,000	\$16	\$94	
560	Church	1,000 sf	-	-	-	Churches are exempt from paying property taxes
565	Day Care Center	1,000 sf	\$110,000	\$62	\$365	Comparable to Office (\$110 per sq ft); Average size estimated at 1,000 sq ft
610	Hospital	1,000 sf	\$45,000	\$25	\$147	Based on taxable value of recently built hospitals (\$45 per sq ft); Average size estimated at 1,000 sq ft
620	Nursing Home	bed	\$11,000	\$6	\$35	Estimates an average size of 100 sq ft per bed (accounting for surrounding area) and an average cost of \$110 per sq ft based on the Office land use
630	Clinic	1,000 sf	\$45,000	\$25	\$147	Comparable to Hospital (\$45 per sq ft)
OFFICE:						
710	General Office	1,000 sf	\$110,000	\$62	\$356	Based on taxable value of recently built Office Buildings (\$110 per sq ft); Average size estimated at 1,000 sq
715	Single Tenant Office Building	1,000 sf	\$110,000	\$62	\$356	Comparable to Office land use (\$110 per sq ft)
720	Medical Office 10,000 sq ft or less	1,000 sf	\$110,000	\$62	\$356	Comparable to Office land use (\$150 per sq ft)
	Medical Office greater than 10,000 sq ft	1,000 sf	\$110,000	\$62	\$356	
RETAIL:						
813	Discount Superstore	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
815	Discount Store; Free-Standing	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
820	Shopping Center	1,000 sfgla	\$120,000	\$68	\$391	Based on taxable value of recently built Retail land uses (\$120 per sq ft); Average size estimated at 1,000 sq ft
841	New/Used Auto Sales	1,000 sf	\$90,000	\$51	\$293	Based on taxable value of recently built Auto Sales/Repair land uses (\$90 per sq ft); Average size estimated at 1,000 sq ft
857	Discount Club	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
862	Home Improvement Superstore	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
863	Electronics Superstore	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
880/881	Pharmacy/Drug Store with and w/o Drive-Thru	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
890	Furniture Store	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
912	Bank/Savings Drive-In	1,000 sf	\$275,000	\$155	\$890	Estimates an average site size of 1,000 sq ft and a cost of \$275 per sq ft
930	Fast Casual Restaurant	1,000 sf	\$225,000	\$127	\$729	Comparable to Quality Restaurant land use (\$225 per sq ft)

Table D-5 (continued)
1-Mil Credit Calculation for Non-Residential Land Uses

ITE LUC	Land Use	Unit	Taxable Value of Unit ⁽¹⁾	1-Mil Credit ⁽²⁾		Methodology
				Annual	Total	
RETAIL:						
931	Quality Restaurant	1,000 sf	\$225,000	\$127	\$729	Estimates an average site size of 2,000 sq ft and a cost of \$225 per sq ft
932	High-Turnover Restaurant	1,000 sf	\$225,000	\$127	\$729	Estimates an average site size of 2,000 sq ft and a cost of \$225 per sq ft
934	Fast Food Rest. w/Drive-Thru	1,000 sf	\$305,000	\$172	\$988	Estimates an average site size of 3,000 sq ft and a cost of \$305 per sq ft
942	Automobile Repair/Body Shop	1,000 sf	\$90,000	\$51	\$293	Based on taxable value of recently built Auto Sales/Repair land uses (\$90 per sq ft); Average size estimated at 1,000 sq ft
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	\$9,960	\$6	\$34	Estimates that 1,000 sq ft of space can accommodate 4 rows and 3 fueling positions per row and an average cost of \$120 per sq ft based on the Shopping Center land use
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	\$9,960	\$6	\$34	
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	\$9,960	\$6	\$34	
947	Self-Service Car Wash	service bay	\$39,000	\$22	\$126	Estimates the sq ft per service bay is 325 ft (25 x 13 ft) and a cost of \$120 per sq ft (based on Shopping Center land use)
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	\$60,000	\$34	\$191	The value of industrial structures is estimated at \$60 per sq ft
140	Manufacturing	1,000 sf	\$60,000	\$34	\$191	The value of industrial structures is estimated at \$60 per sq ft
150	Warehousing	1,000 sf	\$55,000	\$31	\$174	Based on taxable value of recently built warehouse land uses (\$55 per sq ft); Average size estimated at 1,000 sq ft
151	Mini-Warehouse	1,000 sf	\$55,000	\$31	\$174	Comparable to Warehousing land use (\$55 per sq ft)
154	High-Cube Transload/Storage	1,000 sf	\$55,000	\$31	\$174	Comparable to Warehousing land use (\$55 per sq ft)

1) Source: Based on information from the Hillsborough County 2018 NAL parcel database

2) Present value of the ad valorem credit to be applied to the mobility fee rate

APPENDIX E
Mobility Fee Schedules

Appendix E: Mobility Fee Schedules

This appendix presents the detailed fee calculations for each land use in the Hillsborough County mobility fee schedule. The differentiation of input variables is presented below:

- Table E-1 – Urban Area Mobility Fee
- Table E-2 – Rural Area Mobility Fee

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Table E-1 (Continued)
Mobility Fee Schedule – Urban Area

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT ⁽¹⁾	Person-Trip Factor	Net PMT	Total Mobility Cost	Annual Capital Impr. Tax	Capital Improvement Credit	Annual Community Investment Tax	Community Investment Tax Total	Annual Sales Tax	Total Sales Tax	Ad Valorem Credit	Net Mobility Fee	Current Mobility Fee ⁽²⁾	% Change
INSTITUTIONS:																							
620	Nursing Home	bed	3.02	Blend ITE 10th & FL Studies	2.59	3.09	FL Studies	89%	FL Studies	2.20	1.40	3.08	\$1,276	\$14	\$258	\$2	\$11	\$11	\$258	\$35	\$714	\$531	35%
630	Clinic	1,000 sf	37.46	Blend ITE 10th & FL Studies	5.10	5.60	FL Studies	93%	FL Studies	56.14	1.40	78.60	\$32,558	\$322	\$5,933	\$58	\$319	\$265	\$6,213	\$147	\$19,946	\$13,490	48%
OFFICE:																							
710	General Office	1,000 sf	9.74	ITE 10th Edition	5.15	5.65	FL Studies	92%	FL Studies	14.58	1.40	20.41	\$8,456	\$84	\$1,548	\$15	\$83	\$69	\$1,618	\$356	\$4,851	\$6,294	-23%
715	Single Tenant Office Building	1,000 sf	11.59	Blend ITE 10th & FL Studies	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	17.35	1.40	24.29	\$10,063	\$99	\$1,824	\$18	\$99	\$82	\$1,923	\$356	\$5,861	\$4,733	24%
720	Medical Office 10,000 sq ft or less	1,000 sf	23.83	FL Studies	5.55	6.05	FL Studies	89%	FL Studies	37.20	1.40	52.08	\$21,570	\$212	\$3,906	\$38	\$209	\$175	\$4,103	\$356	\$12,996	\$10,109	29%
720	Medical Office greater than 10,000 sq ft	1,000 sf	34.12	Blend ITE 10th & FL Studies	5.55	6.05	FL Studies	89%	FL Studies	53.26	1.40	74.56	\$30,884	\$303	\$5,583	\$55	\$303	\$250	\$5,861	\$356	\$18,781	\$14,718	28%
RETAIL:																							
813	Discount Superstore	1,000 sf	50.77	Blend ITE 10th & FL Studies	2.40	2.90	Appendix A: Fig. A-1 (200k sq ft)	67%	Appendix A: Fig. A-2 (200k sq ft)	25.80	1.40	36.12	\$14,960	\$163	\$3,003	\$29	\$160	\$134	\$3,142	\$391	\$8,264	\$6,749	22%
815	Discount Store; Free-Standing	1,000 sf	53.12	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	23.83	1.40	33.36	\$13,820	\$152	\$2,801	\$27	\$149	\$125	\$2,931	\$391	\$7,548	\$7,599	-1%
820	Shopping Center	1,000 sfgla	37.75	ITE 10th Edition	2.69	3.19	Appendix A: Fig. A-1 (450k sf)gla	74%	Appendix A: Fig. A-2 (450k sf)gla	23.75	1.40	33.25	\$13,770	\$147	\$2,708	\$27	\$149	\$121	\$2,837	\$391	\$7,685	\$7,079	9%
841	New/Used Auto Sales	1,000 sf	24.58	Blend ITE 10th & FL Studies	4.60	5.10	FL Studies	79%	FL Studies	28.23	1.40	39.52	\$16,368	\$163	\$3,003	\$30	\$165	\$135	\$3,165	\$293	\$9,742	\$8,765	11%
857	Discount Club	1,000 sf	41.80	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	18.75	1.40	26.25	\$10,875	\$119	\$2,193	\$22	\$121	\$98	\$2,298	\$391	\$5,872	\$5,546	6%
862	Home Improvement Superstore	1,000 sf	30.74	ITE 10th Edition	2.34	2.84	Appendix A: Fig. A-1 (150k sq ft)	65%	Appendix A: Fig. A-2 (150k sq ft)	14.77	1.40	20.68	\$8,568	\$94	\$1,732	\$17	\$94	\$77	\$1,805	\$391	\$4,546	\$4,078	12%
863	Electronics Superstore	1,000 sf	41.05	ITE 10th Edition	1.87	2.37	Appendix A: Fig. A-1 (50k sq ft)	56%	Appendix A: Fig. A-2 (50k sq ft)	13.58	1.40	19.01	\$7,877	\$90	\$1,658	\$16	\$88	\$74	\$1,735	\$391	\$4,005	\$3,816	5%
880/ 881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	104.37	Blend ITE 10th & FL Studies	2.08	2.58	FL Studies	32%	FL Studies	21.95	1.40	30.73	\$12,730	\$142	\$2,616	\$26	\$143	\$117	\$2,743	\$391	\$6,837	\$5,223	31%
890	Furniture Store	1,000 sf	6.30	ITE 10th Edition	6.09	6.59	FL Studies	54%	FL Studies	6.55	1.40	9.17	\$3,797	\$37	\$682	\$7	\$39	\$30	\$703	\$391	\$1,982	\$1,425	39%
SERVICES:																							
912	Bank/Savings Drive-In	1,000 sf	102.66	Blend ITE 10th & FL Studies	2.46	2.96	FL Studies	46%	FL Studies	36.71	1.40	51.39	\$21,288	\$231	\$4,256	\$42	\$231	\$190	\$4,455	\$890	\$11,456	\$14,914	-23%
930	Fast Casual Restaurant	1,000 sf	315.17	ITE 10th Edition	2.05	2.55	Same as LUC 934	58%	Same as LUC 934	118.42	1.40	165.79	\$68,669	\$769	\$14,168	\$139	\$766	\$634	\$14,865	\$729	\$38,141	-	-
931	Quality Restaurant	1,000 sf	86.03	Blend ITE 10th & FL Studies	3.14	3.64	FL Studies	77%	FL Studies	65.73	1.40	92.02	\$38,116	\$398	\$7,333	\$72	\$397	\$328	\$7,690	\$729	\$21,967	\$18,487	19%
932	High-Turn Over Restaurant	1,000 sf	106.26	Blend ITE 10th & FL Studies	3.17	3.67	FL Studies	71%	FL Studies	75.57	1.40	105.80	\$43,825	\$457	\$8,420	\$83	\$457	\$377	\$8,839	\$729	\$25,380	\$22,033	15%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	482.53	Blend ITE 10th & FL Studies	2.05	2.55	FL Studies	58%	FL Studies	181.30	1.40	253.82	\$105,134	\$1,177	\$21,685	\$213	\$1,173	\$971	\$22,766	\$988	\$58,522	\$49,578	18%
942	Automobile Care Center	1,000 sf	24.58	Blend ITE 10th & FL Studies	3.62	4.12	FL Studies	72%	FL Studies	20.24	1.40	28.34	\$11,740	\$120	\$2,211	\$22	\$121	\$99	\$2,321	\$293	\$6,794	\$6,929	-2%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	172.01	ITE 10th Edition	1.90	2.40	FL Studies	23%	FL Studies	23.75	1.40	33.25	\$13,774	\$157	\$2,893	\$28	\$154	\$129	\$3,024	\$34	\$7,669	\$5,570	38%
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	205.36	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	28.36	1.40	39.70	\$16,445	\$187	\$3,445	\$34	\$187	\$154	\$3,611	\$34	\$9,168	\$5,570	65%
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	230.52	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	31.83	1.40	44.56	\$18,460	\$210	\$3,869	\$38	\$209	\$173	\$4,056	\$34	\$10,292	\$5,570	85%
947	Self-Service Car Wash	service bay	43.94	Blend ITE 10th & FL Studies	2.18	2.68	FL Studies	68%	FL Studies	20.58	1.40	28.81	\$11,936	\$132	\$2,432	\$24	\$132	\$109	\$2,556	\$126	\$6,690	\$5,344	25%
INDUSTRIAL:																							
110	General Light Industrial	1,000 sf	4.96	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	7.43	1.40	10.40	\$4,306	\$43	\$792	\$8	\$44	\$35	\$821	\$191	\$2,458	\$2,834	-13%
140	Manufacturing	1,000 sf	3.93	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	5.88	1.40	8.23	\$3,412	\$34	\$626	\$6	\$33	\$28	\$656	\$191	\$1,906	\$1,556	23%
150	Warehousing	1,000 sf	1.74	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.61	1.40	3.65	\$1,511	\$15	\$276	\$3	\$17	\$12	\$281	\$174	\$763	\$1,439	-47%
151	Mini-Warehouse	1,000 sf	1.49	Blend ITE 10th & FL Studies	3.51	4.01	Average of LUC 710 and LUC 820 (50k sq ft)	92%	Same as LUC 710	1.52	1.40	2.13	\$882	\$9	\$166	\$2	\$11	\$7	\$164	\$174	\$367	\$517	-29%
154	High-Cube Transload/Storage	1,000 sf	1.40	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.10	1.40	2.94	\$1,216	\$12	\$221	\$2	\$11	\$10	\$234	\$174	\$576	\$678	-15%

- 1) Net VMT calculated as ((Trip Generation Rate* Trip Length* % New Trips)*(1-Interstate/Toll Facility Adjustment Factor)/2). This reflects the unit of vehicle miles of capacity consumed per unit of development and is multiplied by the cost per vehicle
- 2) Source: Hillsborough County Department of Development Services
- 3) The ITE 10th Edition trip generation rate for PM Peak Hour of Adjacent traffic was adjusted by a factor of 10 to approximate the Daily TGR
- 4) The ITE 10th Edition trip generation rate was adjusted to reflect the average occupancy rate of 60 percent based on data provided by the Florida Association of RV Parks and Campgrounds
- 5) The percent new trips for schools was estimated at 90% based on LUC 710, but was then adjusted to 80% to provide a conservative fee rate. This adjustment reflects the nature of elementary and middle school uses where attendees are unable to drive and are typically dropped off by parents on their way to another destination

Table E-2 (continued)
Mobility Fee Schedule – Rural Area

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT ⁽¹⁾	Person-Trip Factor	Net PMT	Total Mobility Cost	Annual Capital Impr. Tax	Capital Improvement Credit	Annual Community Investment Tax	Community Investment Tax Total	Annual Sales Tax	Total Sales Tax	Ad Valorem Credit	Net Mobility Fee	Current Mobility Fee ⁽²⁾	% Change
INSTITUTIONS:																							
620	Nursing Home	bed	3.02	Blend ITE 10th & FL Studies	2.59	3.09	FL Studies	89%	FL Studies	2.20	1.40	3.08	\$1,458	\$14	\$258	\$2	\$11	\$11	\$258	\$35	\$896	\$636	41%
630	Clinic	1,000 sf	37.46	Blend ITE 10th & FL Studies	5.10	5.60	FL Studies	93%	FL Studies	56.14	1.40	78.60	\$37,207	\$322	\$5,933	\$58	\$319	\$265	\$6,213	\$147	\$24,595	\$16,099	53%
OFFICE:																							
710	General Office	1,000 sf	9.74	ITE 10th Edition	5.15	5.65	FL Studies	92%	FL Studies	14.58	1.40	20.41	\$11,275	\$84	\$1,548	\$15	\$83	\$69	\$1,618	\$356	\$7,670	\$9,131	-16%
715	Single Tenant Office Building	1,000 sf	11.59	Blend ITE 10th & FL Studies	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	17.35	1.40	24.29	\$13,417	\$99	\$1,824	\$18	\$99	\$82	\$1,923	\$356	\$9,215	\$6,866	34%
720	Medical Office 10,000 sq ft or less	1,000 sf	23.83	FL Studies	5.55	6.05	FL Studies	89%	FL Studies	37.20	1.40	\$2.08	\$28,760	\$212	\$3,906	\$38	\$209	\$175	\$4,103	\$356	\$20,186	\$14,657	38%
720	Medical Office greater than 10,000 sq ft	1,000 sf	34.12	Blend ITE 10th & FL Studies	5.55	6.05	FL Studies	89%	FL Studies	53.26	1.40	74.56	\$41,178	\$303	\$5,583	\$55	\$303	\$250	\$5,861	\$356	\$29,075	\$21,344	36%
RETAIL:																							
813	Discount Superstore	1,000 sf	50.77	Blend ITE 10th & FL Studies	2.40	2.90	Appendix A: Fig. A-1 (200k sq ft)	67%	Appendix A: Fig. A-2 (200k sq ft)	25.80	1.40	36.12	\$17,096	\$163	\$3,003	\$29	\$160	\$134	\$3,142	\$391	\$10,400	\$8,103	28%
815	Discount Store; Free-Standing	1,000 sf	53.12	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	23.83	1.40	33.36	\$15,794	\$152	\$2,801	\$27	\$149	\$125	\$2,931	\$391	\$9,522	\$9,122	4%
820	Shopping Center	1,000 sf	37.75	ITE 10th Edition	2.69	3.19	Appendix A: Fig. A-1 (450k sf)	74%	Appendix A: Fig. A-2 (450k sf)	23.75	1.40	33.25	\$15,737	\$147	\$2,708	\$27	\$149	\$121	\$2,837	\$391	\$9,652	\$8,498	14%
841	New/Used Auto Sales	1,000 sf	24.58	Blend ITE 10th & FL Studies	4.60	5.10	FL Studies	79%	FL Studies	28.23	1.40	39.52	\$18,706	\$163	\$3,003	\$30	\$165	\$135	\$3,165	\$293	\$12,080	\$10,464	15%
857	Discount Club	1,000 sf	41.80	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	18.75	1.40	26.25	\$12,428	\$119	\$2,193	\$22	\$121	\$98	\$2,298	\$391	\$7,425	\$6,659	12%
862	Home Improvement Superstore	1,000 sf	30.74	ITE 10th Edition	2.34	2.84	Appendix A: Fig. A-1 (150k sq ft)	65%	Appendix A: Fig. A-2 (150k sq ft)	14.77	1.40	20.68	\$9,791	\$94	\$1,732	\$17	\$94	\$77	\$1,805	\$391	\$5,769	\$4,897	18%
863	Electronics Superstore	1,000 sf	41.05	ITE 10th Edition	1.87	2.37	Appendix A: Fig. A-1 (50k sq ft)	56%	Appendix A: Fig. A-2 (50k sq ft)	13.58	1.40	19.01	\$9,002	\$90	\$1,658	\$16	\$88	\$74	\$1,735	\$391	\$5,130	\$4,597	12%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	104.37	Blend ITE 10th & FL Studies	2.08	2.58	FL Studies	32%	FL Studies	21.95	1.40	30.73	\$14,548	\$142	\$2,616	\$26	\$143	\$117	\$2,743	\$391	\$8,655	\$6,280	38%
890	Furniture Store	1,000 sf	6.30	ITE 10th Edition	6.09	6.59	FL Studies	54%	FL Studies	6.55	1.40	9.17	\$4,339	\$37	\$682	\$7	\$39	\$30	\$703	\$391	\$2,524	\$1,701	48%
SERVICES:																							
912	Bank/Savings Drive-In	1,000 sf	102.66	Blend ITE 10th & FL Studies	2.46	2.96	FL Studies	46%	FL Studies	36.71	1.40	51.39	\$24,328	\$231	\$4,256	\$42	\$231	\$190	\$4,455	\$890	\$14,496	\$17,899	-19%
930	Fast Casual Restaurant	1,000 sf	315.17	ITE 10th Edition	2.05	2.55	Same as LUC 934	58%	Same as LUC 934	118.42	1.40	165.79	\$78,476	\$769	\$14,168	\$139	\$766	\$634	\$14,865	\$729	\$47,948	-	-
931	Quality Restaurant	1,000 sf	86.03	Blend ITE 10th & FL Studies	3.14	3.64	FL Studies	77%	FL Studies	65.73	1.40	92.02	\$43,559	\$398	\$7,333	\$72	\$397	\$328	\$7,690	\$729	\$27,410	\$22,134	24%
932	High-Turn Over Restaurant	1,000 sf	106.26	Blend ITE 10th & FL Studies	3.17	3.67	FL Studies	71%	FL Studies	75.57	1.40	105.80	\$50,084	\$457	\$8,420	\$83	\$457	\$377	\$8,839	\$729	\$31,639	\$26,378	20%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	482.53	Blend ITE 10th & FL Studies	2.05	2.55	FL Studies	58%	FL Studies	181.30	1.40	253.82	\$120,148	\$1,177	\$21,685	\$213	\$1,173	\$971	\$22,766	\$988	\$73,536	\$59,638	23%
942	Automobile Care Center	1,000 sf	24.58	Blend ITE 10th & FL Studies	3.62	4.12	FL Studies	72%	FL Studies	20.24	1.40	28.34	\$13,416	\$120	\$2,211	\$22	\$121	\$99	\$2,321	\$293	\$8,470	\$8,285	2%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	172.01	ITE 10th Edition	1.90	2.40	FL Studies	23%	FL Studies	23.75	1.40	33.25	\$15,741	\$157	\$2,893	\$28	\$154	\$129	\$3,024	\$34	\$9,636	\$6,708	44%
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	205.36	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	28.36	1.40	39.70	\$18,793	\$187	\$3,445	\$34	\$187	\$154	\$3,611	\$34	\$11,516	\$6,708	72%
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	230.52	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	31.83	1.40	44.56	\$21,096	\$210	\$3,869	\$38	\$209	\$173	\$4,056	\$34	\$12,928	\$6,708	93%
947	Self-Service Car Wash	service bay	43.94	Blend ITE 10th & FL Studies	2.18	2.68	FL Studies	68%	FL Studies	20.58	1.40	28.81	\$13,641	\$132	\$2,432	\$24	\$132	\$109	\$2,556	\$126	\$8,395	\$6,423	31%
INDUSTRIAL:																							
110	General Light Industrial	1,000 sf	4.96	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	7.43	1.40	10.40	\$5,742	\$43	\$792	\$8	\$44	\$35	\$821	\$191	\$3,894	\$4,110	-5%
140	Manufacturing	1,000 sf	3.93	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	5.88	1.40	8.23	\$4,549	\$34	\$626	\$6	\$33	\$28	\$656	\$191	\$3,043	\$2,255	35%
150	Warehousing	1,000 sf	1.74	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.61	1.40	3.65	\$2,014	\$15	\$276	\$3	\$17	\$12	\$281	\$174	\$1,266	\$2,091	-40%
151	Mini-Warehouse	1,000 sf	1.49	Blend ITE 10th & FL Studies	3.51	4.01	Average of LUC 710 and LUC 820 (50k sq ft)	92%	Same as LUC 710	1.52	1.40	2.13	\$1,176	\$9	\$166	\$2	\$11	\$7	\$164	\$174	\$661	\$755	-13%
154	High-Cube Transload/Storage	1,000 sf	1.40	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.10	1.40	2.94	\$1,621	\$12	\$221	\$2	\$11	\$10	\$234	\$174	\$981	\$985	0%

- 1) Net VMT calculated as ((Trip Generation Rate* Trip Length* % New Trips)*(1-Interstate/Toll Facility Adjustment Factor)/2). This reflects the unit of vehicle miles of capacity consumed per unit of development and is multiplied by the cost per vehicle
- 2) Source: Hillsborough County Department of Development Services
- 3) The ITE 10th Edition trip generation rate for PM Peak Hour of Adjacent traffic was adjusted by a factor of 10 to approximate the Daily TGR
- 4) The ITE 10th Edition trip generation rate was adjusted to reflect the average occupancy rate of 60 percent based on data provided by the Florida Association of RV Parks and Campgrounds
- 5) The percent new trips for schools was estimated at 90% based on LUC 710, but was then adjusted to 80% to provide a conservative fee rate. This adjustment reflects the nature of elementary and middle school uses where attendees are unable to drive and are typically dropped off by parents on their way to another destination



Hillsborough
County Florida

**FISCAL YEAR 2020
WATER AND WASTEWATER
IMPACT FEE AND AGRF STUDY
FOR
HILLSBOROUGH COUNTY**

December 13, 2019



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RAFTELIS

December 13, 2019

Honorable Chairman and Members of the
Board of County Commissioners
Hillsborough County
601 E. Kennedy Blvd.
Tampa, FL 33602

Subject: **Fiscal Year 2020 Water and Wastewater Impact Fee and AGRF Study**

Ladies and Gentlemen:

Raftelis Financial Consultants, Inc. ("Raftelis") has completed our review of the water and wastewater impact fees for the Hillsborough County (the "County") water and wastewater system (the "System"), and has summarized the results of our analyses, assumptions, and conclusions in this report, which is submitted for your consideration. The County also refers to impact fees as capacity fees; for the purposes of this report we have used the term "impact fees" in our evaluation of the fees. The purpose of our analysis was to review the existing impact fees and make recommendations as to the level of charges that should reasonably be in effect consistent with: i) the utility assets installed by the County; ii) the capital expenditure requirements identified in the County's multi-year Capital Improvement Program ("CIP") that would be allocable to growth; iii) industry guidelines and Florida Statutes; and iv) County management objectives.

The existing water and wastewater impact fees have not been reviewed or adjusted by the County since 2004 or approximately fifteen years. Currently the County has two distinct service areas referred to as the Northwest Area and the South/Central Area; the City of Tampa separates these two areas and such areas are not interconnected from a capacity basis. Historically, the County has charged a single impact fee to both areas based on the lowest rate per service area; it is our understanding the calculated impact fees for each service area by utility type were similar in amount which allowed for a single rate application with minimal financial impact. Based on our review, the impact fees for service by utility service area were determined to be different and that the fees should be established by individual utility service area to fully recover the cost of service. Raftelis is recommending that the water and wastewater impact fees be increased as follows per Equivalent Residential Connection ("ERC"):

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Existing and Proposed Impact Fees - Fiscal Year 2020				
System	Existing Fees	Proposed Fees	Difference	
			Amount	Percent
Water				
Northwest Service Area	\$1,750.00	\$1,863.00	\$113.00	6.5%
South / Central Service Area	1,750.00	2,214.00	464.00	26.5%
Wastewater				
Northwest Service Area	\$1,800.00	\$2,951.00	\$1,151.00	63.9%
South / Central Service Area	1,800.00	3,651.00	1,851.00	102.8%
Combined Utility Systems				
Northwest Service Area	\$3,550.00	\$4,814.00	\$1,264.00	35.6%
South / Central Service Area	3,550.00	5,865.00	2,315.00	62.2%

Recognizing that the combined impact fees have not been adjusted in approximately fifteen years, this overall change in fees would represent a compound annual growth rate in the change of the fee level of approximately 2.1% per year for the North Service Area (which is relatively built-out and facilities are now in place) to approximately 3.4% for the South / Central Service Area (which is experiencing significant growth and the need to construct new facilities to serve such development). Overall, we consider the level of fees to be reasonable recognizing i) the total gross investment in utility infrastructure (including construction-work-in-progress) as recognized by the County in its financial reports has increased by over 100% since 2007; and ii) the overall cost of utility plant construction has increased when one considers that the change in the Construction Cost Index as published by the *Engineering News Record* having increased by over 58% since 2004 (a compound growth rate of approximately 3.1%, which supports that the amount of capital investment necessary to provide service to the County utility service area is greater and the net cost to construct new capital infrastructure is increasing). The proposed impact fees, based on the analyses and assumptions as documented in this report, are comparable to the fees charged by other neighboring public utilities summarized in Exhibit ES-1 following this letter.

The proposed impact fees were based on the recovery: i) of capital-related costs that have been incurred for the applicable System utility plant that has been placed into service and financed by the County, which are estimated to have available capacity to serve new development; as well as ii) certain capital costs anticipated to be incurred by the County during the next five-years that are considered necessary to serve new development. Based on the information provided by the County and the assumptions and considerations outlined in this report, which should be read in its entirety, Raftelis considers the proposed impact fees to be cost-based, reasonable, and based on local costs in accordance with the provisions of Florida Statutes, 163.31801 (referred to as the "Florida Impact Fee Act").

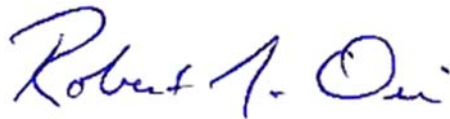
In addition to the review of the impact fees, the County also requested Raftelis to determine the estimated Accrued Guaranteed Revenue Fees ("AGRF"). The purpose of the AGRF fee is to recover the cost (i.e., reimburse the System) of "carrying" the installed capacity for the benefit of future users. The proposed impact fees do not include any carrying costs associated with the financing of the installed infrastructure or the fixed costs incurred to maintain and provide the major System facilities in a "state of readiness and availability"; the impact fees only recover the capital investment made by the County that is allocable to future development and growth. In order to promote equity among all users, both existing and future, and recognizing that the capacity must be built in advance of growth, the AGRF provides an expenditure reimbursement to the existing users of the System of previously incurred costs allocable to future development.

The County originally adopted the AGRF fee in 1997 as part of the Blue-Ribbon Committee recommendations; the fee was suspended by the County in April 2014 (i.e., the fee was set at \$0). Prior to the suspension of the fee, the combined water and wastewater AGRF was set at \$1,945 per ERC; the proposed water and wastewater AGRF fee is recommended to be \$1,822 per ERC, which represents a slight reduction when compared to the fee that was in effect up to 2014 (also indicates that the County has strived to limit increases in the fixed cost of service over time).

We appreciate the opportunity to be of service to the County and would like to thank the County staff for their assistance and cooperation during the course of this study.

Very truly yours,

Raftelis Financial Consultants, Inc.



Robert J. Ori
Executive Vice President



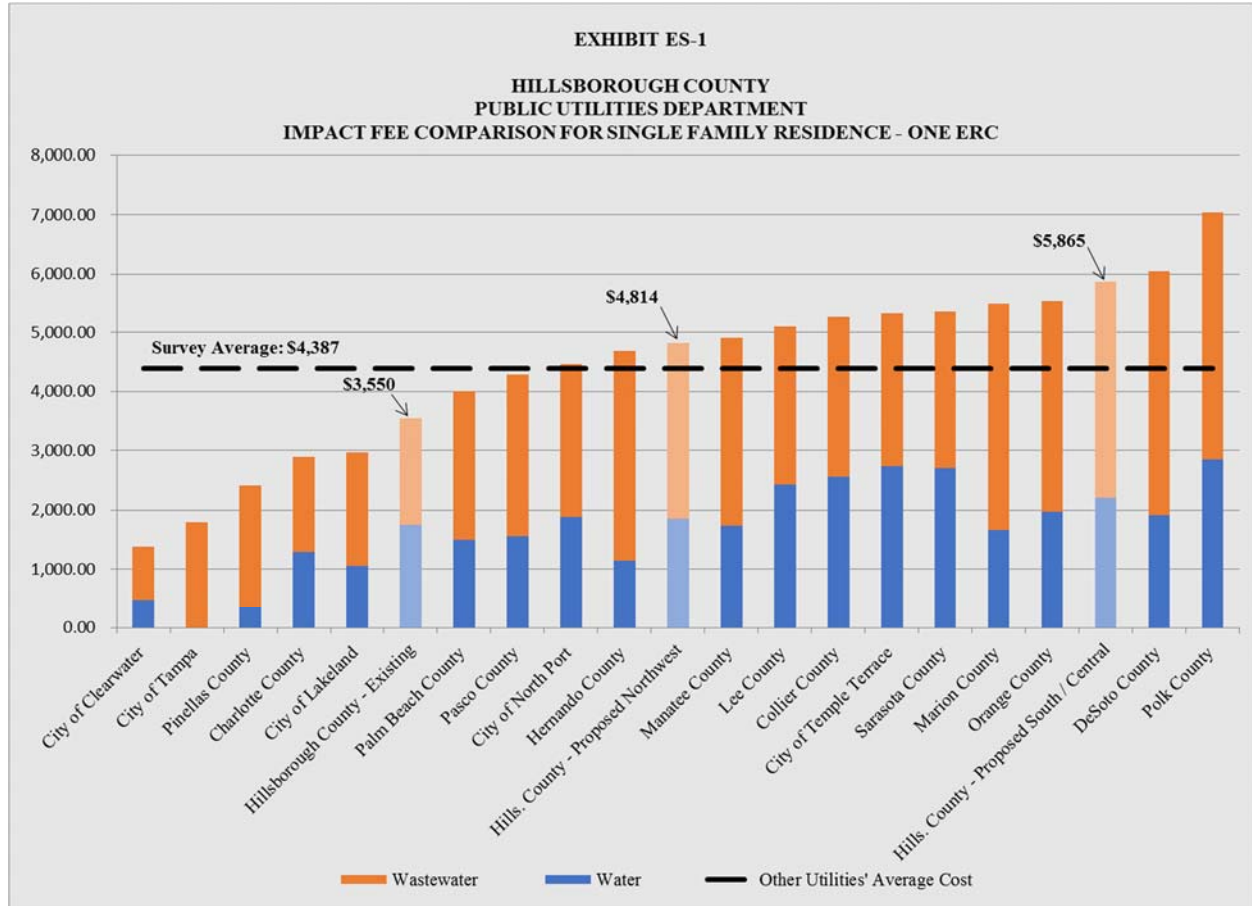
Thierry A. Boveri, CGFM
Senior Manager

HILLSBOROUGH COUNTY, FLORIDA

FISCAL YEAR 2020

WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY

EXHIBIT ES-1: COMPARISON OF EXISTING AND PROPOSED WATER AND WASTEWATER SYSTEM IMPACT FEES



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HILLSBOROUGH COUNTY, FLORIDA
FISCAL YEAR 2020
WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY
TABLE OF CONTENTS

Title	Page No.
Letter of Transmittal	
Table ES-1: Comparison of Existing and Proposed Water and Wastewater System Impact Fees	
Table of Contents.....	i
List of Tables, Figures, and Appendices.....	ii
General.....	1
Purpose of Water and Wastewater Impact Fees	3
Existing Water and Wastewater Impact and AGRF Fees.....	6
Development of Impact Fees	8
Level of Service Requirements.....	10
Capital Investment	12
Existing Facilities-in-Service.....	12
Additional Capital Investment	16
Design of Impact Fees	17
Impact Fee Comparisons.....	20
Accrued Guaranteed Revenue Charges	22
Design of AGRF	23
Builder Payment.....	25
Conclusions and Recommendations	26

HILLSBOROUGH COUNTY, FLORIDA

FISCAL YEAR 2020 WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY

LIST OF TABLES, FIGURES, AND APPENDICES

Table No.	Description	
ES-1	Comparison of Existing and Proposed Water and Wastewater System Impact Fees	[*]
1	Development of Existing Water Production/Treatment Facility Capacity Available to Serve System Growth	[**]
2	Development of Existing Wastewater Treatment Facility Capacity Available to Serve System Growth	[**]
3	Development of Water System Impact Fee	[**]
4	Development of Wastewater System Impact Fee	[**]
5	Comparison of Water and Wastewater Impact Fees for a Single-Family Residential Unit (One ERC)	[**]
6	Development of AGRF Calculation	[**]
7	Allocation of Fiscal Year 2020 Operating Expenses in Support of AGRF Calculation	[**]
7A	Allocation Factors Supporting the Apportionment of the Fiscal Year 2020 Operating Expenses for the AGRF Calculation	[**]

Figure No.	Description	Page No.
1	Location of Hillsborough County	1
2	Impact Fee Determination Methodology	9
3	Impact Fee Comparison for Single-Family Residence – One ERC	21

Appendix No.	Description	
A	Functionalization of Existing Fixed Assets – As of September 30, 2019	[**]

[*] Exhibit ES-1 follows the letter of transmittal above.

[**] Referenced tables and appendices located at the end of the report.

HILLSBOROUGH COUNTY, FLORIDA

FISCAL YEAR 2020 WATER AND WASTEWATER IMPACT FEE AND AGRF STUDY

GENERAL

Figure 1
Location of Hillsborough County



The County is located midway along the Central West coast of Florida as shown on Figure 1. The County has a total area of 1,266 square miles, of which 1,020 square miles is land and 246 square miles is water. There is approximately 158.27 miles of shoreline on Tampa Bay. With the largest bay in Florida opening to the Gulf of Mexico, its coast spans 76 miles. The major rivers in the County are the Hillsborough, Alafia and the Little Manatee, all of which flow into Tampa Bay. The unincorporated area encompasses 87% of the total County land area. The municipalities of Tampa (the County Seat), Temple Terrace, and Plant City account for the remainder of the land area.

Based on information published by University of Florida's Bureau of Economic and Business Research ("BEBR") as reported in the *Projections of Florida Population by County, 2020-2045, with Estimates for 2018* (January 2018), the County's estimated total population as of April 1, 2018 was 1,408,864 making it the fourth most populous county in the State of Florida (out of 67 counties). Based on information published by BEBR, the County's population is estimated to have grown from 1,229,226 (2010 Census), which represents an overall increase of 14.6% or approximately 180,000 persons when compared to the 2010 population estimates (annual average growth rate of approximately 1.7%). Based on projections published by the Office of Economics and Demographic Research, the total population of Hillsborough County is projected to increase by over 189,000 people to 1,598,412 from 2018 through 2025, which results in an annual compound growth rate approximately 1.8%. As can be seen based on the Florida populations as published by the BEBR, the growth in the County is anticipated to continue and is expected to result in the need for the County to have then necessary water and wastewater plant capacity and infrastructure in place to provide the water and wastewater services required to serve such development.

The County owns and operates a water and wastewater utility system (the "System"), which during the Fiscal Year 2019, provided service to an estimated 178,517 water retail accounts and 245,492 equivalent residential connections ("ERC") on average and 162,117 wastewater retail accounts and 260,274 ERCs on average.

The County has constructed or plans to construct utility infrastructure to accommodate the future developments identified for the County that are expected to be served by the System. Historically, the County has utilized water and wastewater impact fees, which were also referred to by the County as "system capacity fees" in the County's authorizing bond resolution, to fund a portion of

the infrastructure requirements associated with new growth or increased development. For the purposes of this report, we have used the term "impact fees" in the discussions of our analysis, observations and recommendations.

Due to the anticipated growth expected to occur in the County and the need to adequately fund or recover the estimated facility and/or infrastructure costs for such development, the County requested that Raftelis Financial Consultants, Inc. ("Raftelis") assist in the development of an update to the amount of the impact fees being charged to new development to fund the anticipated capital requirements identified by the County to serve such new development.

The scope of services to be performed by Raftelis included the following:

1. Perform an evaluation, which included a review of documents and conducting certain analytical analyses, of the level of service to be applied to an equivalent residential connection unit (as hereinafter defined or "ERC");
2. Identify and evaluate the constructed and purchased water and wastewater plant capacity and estimate the available capacity to serve new development within the County's water and wastewater utility service area;
3. Evaluate the current construction costs of the installed water and wastewater utility infrastructure as reflected in the County's fixed asset records and allocate such costs among the functional categories of asset purpose (e.g., treatment) to identify the installed cost of infrastructure to be included in the derivation of the average cost to provide water and wastewater capacity;
4. Evaluate the five-year (near-term) capital improvement program to identify anticipated changes in the installed cost of facilities as well as anticipated new capital facilities to the System such that there is a match to fee application to assets providing service or capacity;
5. Prepare an impact fee comparison with other neighboring jurisdictions to evaluate fee levels recognized by other public utilities in support of the determination of the amount to be charged to applicants requesting capacity;
6. Based on the analysis, identify recommended impact fees for the water and wastewater systems;
7. Identify the estimated cost of providing service between the water and wastewater systems and allocate the costs to the fixed cost component to finance and maintain plant capacity for the benefit of future users requesting capacity and design a cost recovery fee for the maintenance of such capacity; and
8. Based on the recommendations developed during the fee evaluation, assist the County's legal counsel in the development of any revisions to the utility rate ordinance or resolution documenting the fees, application, payment of the impact fee based on how new development elects to pay the impact fee, including recommended changes to the Builder Fees (i.e., full

payment or payment on an installment basis), and other criteria that may be identified as part of the fee evaluation process.

PURPOSE OF WATER AND WASTEWATER IMPACT FEES

The purpose of impact fees are to recover the pro-rata share of allocated capital costs that are considered growth-related from new customers connecting to the System or from existing customers requesting an increase in the reserved water and/or wastewater capacity associated with increased development on their property. To the extent that new population growth and associated development impose identifiable added capital costs to municipal services, capital funding practices support the assignment of such costs to those residents or system users responsible for those costs rather than to the existing population base. This practice is reasonable and provides for the proper match of initial capital investment to the capacity being reserved. Generally, this practice has been labeled as "growth paying its own way" without existing user cost burdens. The application of impact fees to finance capital infrastructure allocated to such new capacity requests is very common in Florida and the country and has been used as a source of contributed capital by the County for many years. Additionally, the Blue-Ribbon Committee, which was created in 1995 by the Board of County Commissioners (the "Board") to assist the County in i) the evaluation of how best to finance the needs of the System; ii) determining the proper allocation of costs among new and future users, and iii) providing programs and policy to improve and maintain the long-term financial position of the System recognized that the application of cost-based impact fees is an important and necessary financial resource to the System and should be applied to new growth to promote long-term equity among the users of the System.

The initial precedent for impact fees in Florida was set in the Florida Supreme Court decision, *Contractors and Builders Association of Pinellas Authority v. The Authority of Dunedin, Florida*. In this case, the Court's ruling found that an equitable cost recovery mechanism, such as impact fees, could be levied for a specific purpose by a Florida municipality as a capital charge for services. On June 14, 2006, additional impact fee legislation became effective as Chapter 2006-218, Laws of Florida, and was later incorporated in Section 163.31801 of the Florida Statutes. The impact fee legislation, which has been designated as the "Florida Impact Fee Act," recognized that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Florida Impact Fee Act has subsequently been amended in May 2009 with Florida House Bill 227 and most recently with Florida House Bill 2017 effective July 1, 2019. The act further states that at a minimum an impact fee adopted by ordinance of a county or municipality, or by resolution of a special district, must satisfy all of the following conditions:

1. The local government must calculate the impact fee be based on the most recent and localized data;
2. The local government must provide for accounting and reporting of impact fee collections and expenditures in a separate accounting fund;
3. The local government must limit administrative charges for the collection of impact fees to actual costs;

4. The local government must provide notice no less than 90 days before the effective date of an ordinance or resolution imposing a new or amended impact fee. However, a county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee;
5. The local government may not require payment of the impact fee before the date of issuance of the building permit;
6. The impact fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the construction;
7. The impact fee must be reasonably connected to, or have a rational nexus with, the expenditures of the revenues generated and the benefits accruing to the new construction;
8. The local government must specifically earmark revenues generated by the impact fees to acquire, construct, or improve capital facilities to benefit new users; and
9. The local government may not use revenues generated by the impact fees to pay existing debt or for previously approved projects unless the expenditures are reasonably connected to, or has a rational nexus with, the increased impact generated by the new construction.

Additionally, the Florida Impact Fee Act states:

"In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard."

Based on Section 163.31801 of the Florida Statutes and existing Florida case law, certain conditions are required to develop a valid impact fee. Generally, it is our understanding that these conditions involve the following issues:

1. The impact fee must meet the "dual rational nexus" test. First, impact fees are valid when a reasonable impact or rationale exists between the anticipated need for the capital facilities and the growth in population. Second, impact fees are valid when a reasonable association, or rational nexus, exists between the expenditure of the impact fee proceeds and the benefits accruing to the development from the use of the proceeds.
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users.
3. The impact fee should only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for capital expansions or other system-related capital requirements that have been or are anticipated to be constructed, which are required or available to serve growth. Therefore, expenses due to rehabilitation or upgrade of a facility that has been constructed (e.g., replacement of a capital asset) or an increase in the type of process due to regulations to existing facilities should be borne by all users of the facility (i.e., existing and future users) to the extent that capacity in such facilities is available to serve the needs of new development.

4. Impact fees should be adopted by resolution or ordinance that explicitly restricts the use of impact fees collected. The impact fee revenue should be set aside in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described above.
5. The Florida Impact Fee Act does not apply to water and sewer connection fees (physical connection of a property to the County's regional system).

Based on the criteria above, the proposed impact fees, which are set forth in subsequent sections herein: i) include only the estimated allocated capital cost of facilities necessary to provide capacity to serve anticipated service territory growth; ii) do not reflect costs associated with renewal and replacement of any existing capital assets (except for any incremental portion of upgrades allocable to growth, such as "upsizing" or "looping" of certain transmission lines or for that portion of the installed assets that have unused capacity allocated to serve new development); and iii) do not include any costs of operation and maintenance of any facilities.

The courts, recent legislation, and industry practices have addressed three areas associated with the development of the impact fee. These areas include: i) the "fair share" concept dealing with payment of the fee by the affected property owners; ii) the "rational nexus" concept, which focuses on the expenditure or purpose of the fee; and iii) the consideration of credits, which recognize appropriate fee offsets.

The fair share concept addresses that the fee can only be used for capital expenditures that are attributable to new growth. The fee cannot be used to finance level of service deficiencies or the replacement of existing facilities required to provide services to the existing System users. Typical industry practices also allow for establishing different fees for different classes of customers and the ability for the payment of a reduced impact fee if applicants can demonstrate that their development will have smaller impact (or capacity need resulting in a lower allocated capital requirement) than assumed in the fee determination. Additionally, the fair share concept recognizes that the cost of facilities used by both existing customers and new growth must be apportioned between the two user groups such that the user groups are treated equally, and one group does not intentionally subsidize the other.

The rational nexus concept requires that there be a reasonable relationship between the need for capital facilities and the benefits to be received by new development, for which the fee will be expended or applied. The County's existing infrastructure was constructed on a specific-service area basis and represent stand-alone facilities from a capacity standpoint. As such, the proposed impact fees were calculated on a specific service area basis. The second nexus condition recognizes that the property must receive a benefit from the public services, for which the fee is being applied. With respect to the water and wastewater charge, these facilities are used by and are constructed on behalf of all the property within the County's service area and benefit both residential and commercial customers. As such, all new growth requesting capacity from the System (either water and/or wastewater) are subject to the application of the impact fees.

Credit or fee offsets recognize that if an agency has received property in the form of cost-free capital or there is specific revenue (taxes) that will be used for the capital expenditures, for which the impact fee was designed to recover necessitated by new growth; a credit should be applied to

the fee. Examples of cost-free capital include grants, property contributions by developers (that are associated with infrastructure identified in the County's utility master plans), infrastructure funded from external sources (assessments), and other sources that provide funds toward the capital expenditures, for which the impact fee was designed to recover. These credits allow for the recovery of costs to serve new development through impact fees, net of such cost-free capital. The evaluation of the proposed water and wastewater impact fees proposed to be charged by the County as identified in this study to new development requiring water and/or wastewater System capacity recognized the above-referenced issues.

EXISTING WATER AND WASTEWATER IMPACT AND AGRF FEES

Resolution No. R05-106, which was adopted by the Board on May 5, 2005 (the "Rate Resolution"), established the County's current water and wastewater impact fees for the System. The current impact fees are applied on the basis of the number of ERCs allocated to a property. The following provides a summary of the impact fee application by customer classification:

Summary of Water and Wastewater Impact Fees [1]			
Description	All Service Areas [2]		
	Water Fee	Wastewater Fee	Total Fees
Single-Family Residential (per Dwelling Unit) [3]	\$1,750	\$1,800	\$3,550
Multi-Family (Sq. Ft.) [4]	\$875	\$1,260	\$2,135
Commercial [5]	\$1,750	\$1,800	\$3,550

- [1] Amounts derived from the Rate Resolution; the determination of the size of the meter to serve a specific customer is independent of the impact fee application and determination.
- [2] The County has two distinct services referred to as the Northwest Service area and the South / Central Service Area. The County impact fees are currently uniform between the two service areas (based on the lowest estimated fee as developed separately for each area).
- [3] Single-family residential class includes all connections for individually metered dwelling units as such units are defined by the County's Land Development Code. Each such unit represents one equivalent residential connection (ERC). Each water ERC represents an average daily potable water flow of 300 gpd (gallons per day) and each wastewater ERC represents an average of 200 gallons per day of wastewater flow.
- [4] Master-metered residential class includes all master-metered connections for apartments, condominiums, cooperatives, quadraplexes, triplexes, duplexes, manufactured housing, and mobile homes used for multi-family residential purposes. Each such dwelling unit represents 0.5 ERC of potable water usage and 0.7 ERC of wastewater usage, including that unit's share of any common-area usage. Common-area use include but are not limited to those for irrigation, laundry facilities, recreation facilities, and management and maintenance offices. The total ERCs for any such connection shall be based solely on the number of dwelling units approved for that connection. Connections in this class may not include usage for any other commercial, industrial, or institutional purpose. Multi-family residential properties that are individually metered by the County are considered to be single-family residential class customers.
- [5] Commercial class includes all connections used primarily for commercial, industrial, and/or institutional purposes except connections used solely for multi-family residential purposes as defined above in footnote 4. Any connection that combines one or more dwelling units with any commercial, industrial, or institutional purpose other than the common-area usage associated with those dwellings are considered to be a commercial class customer.

As previously mentioned, the County charged an Accrued Guaranteed Revenue Fee or "AGRF". Pursuant to the Rate Resolution, the AGRF recovers: i) the estimated cost of financing the infrastructure allocated to growth; and ii) the estimated cost of operating and maintaining facilities, both of which are related to unused capacity in the County's potable water and wastewater systems. The purpose of the fees is to recover the cost of having that capacity already constructed and available to deliver service until such time that an applicant requests capacity and connects to the system and becomes a customer paying the monthly fees and charges for ongoing service. AGRF

is not considered by the County as impact fees and is in addition to the payment of impact fees applied to applicants requesting capacity to recover the allocable capital investment made by the County on behalf of such applicants and are considered an operating revenue of the Utility System. Each new connection to either of the water and wastewater systems will be required to pay AGRF for the period of time that the system has been in service and unused, but not more than 6 years. In April 2014 the County suspended the application of the AGRF but maintained the fee as a component of the Rate Resolution (i.e., the Board approved to set the fee to zero). The prior and current AGRF for each new connection to the System is summarized below:

Summary of Water and Wastewater AGRF Fees [1]			
Description	All Service Areas – Per ERC [2]		
	Water	Wastewater	Totals
Up to April 2014 (Prior) All ERCs	\$1,005	\$940	\$1,945
Subsequent to April 2014 (Existing) [3] All ERCs	\$0	\$0	\$0

[1] Amounts derived from the Rate Resolution.

[2] The County has two distinct services referred to as the Northwest Service area and the South / Central Service Area. The County AGRF fees are uniform between the two service areas.

[3] Effective April 2014, the Board suspended the application of the AGRF Fees to new development – the Board set the AGRF fee at zero; the ability to charge an AGRF fee is still provided in the Rate Resolution.

The AGRF was established based on the findings and recommendations of the Blue-Ribbon Committee. In their evaluation of the business and financial practices of the Utility System, it was evident that a significant amount of infrastructure (both existing and future) was required for the benefit of new development and that the County would have to finance and maintain this infrastructure for a number of years prior to actual development. As is the case with all utilities, the County had to construct this infrastructure in advance of such development connecting to the System. Furthermore, it was determined by the committee that the impact fees to be paid by the development community only recovered the construction cost of the infrastructure and did not include the carrying costs incurred by the County to finance and operate the facilities prior to the new customer connections; such costs were being borne by the existing rate payer. Accordingly, the committee recommended the imposition of the AGRF fee to assist in the recovery of the estimated full cost of providing capacity to new development while waiting for the respective permitted development to be completed.

As part of the impact fee and AGRF fee implementation, the Blue-Ribbon Committee also recommended that the County adopt an alternate method of paying impact fees and AGRF. Specifically, developers, builders, and property owners could choose to participate in the County's Impact Fee Assessment Unit ("IFAU") Program (which is documented in Division 3 of the Public Utility Connections Regulations). This program would allow for a portion of the fees to be paid upfront and the remainder of the fees to be paid over a 20-year time period. Under this program, "builder payments" are made prior to the issuance of the Certificate of Occupancy ("CO"). Builder payments represent an upfront payment of all of the AGRF and a small portion of the impact fees. The remaining balance of the impact fees that will be paid over time, referred to as the "assessable fees", are paid through the Impact Fee Assessment Unit ("IFAU") program and includes the remaining balance of impact fees not paid up front plus any annual financing, administration and

collection costs defined in the Final Assessment Resolution. These fees are assessed as a non-ad valorem assessment on the annual property tax bill, with the first annual assessment scheduled for payment not earlier than one year following the date on which the Impact Fee Assessment Unit is created. The assessments shall continue to be charged annually until the total assessable fees have been paid, or until the total outstanding balance of assessable fees is paid in full.

As was discussed above regarding the AGRF, the Builder Payments were adjusted to remove the AGRF component from the builder payment. Before 2014, the majority of the builder payment was attributable to the payment of the AGRF. The following table summarizes the previous and current builder payments by the developers, builders, and property owners that elect to pay the impact fees on an installment basis through the IFAU program.

Summary of Water and Wastewater Builder Payments [1]			
Description	All Service Areas – Per ERC [2]		
	Water	Wastewater	Totals
Prior to April 2014 (Prior)			
All ERCs	\$1,097	\$1,073	\$2,170
Subsequent to April 2014 (Existing) [3]			
All ERCs	\$92	\$133	\$225

[1] Amounts derived from the Rate Resolution.

[2] The County has two distinct services referred to as the Northwest Service area and the South / Central Service Area. The County AGRF fees are uniform between the two service areas.

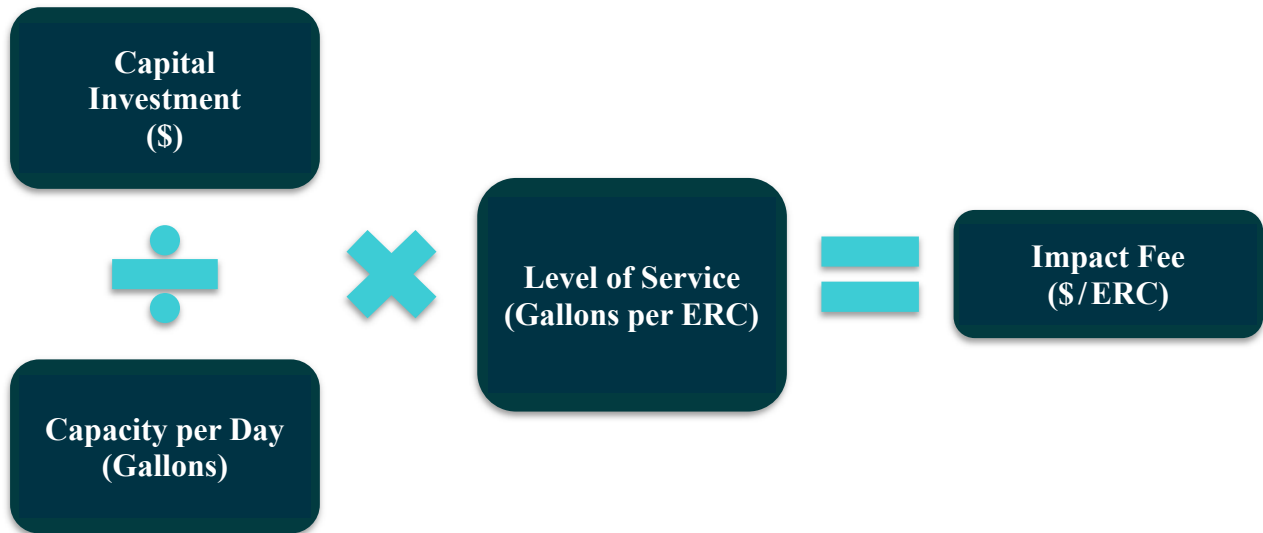
[3] Effective April 2014, the Board suspended the application of the AGRF Fees to new development – the Board set the AGRF fee at zero; the ability to charge an AGRF fee is still provided in the Rate Resolution.

DEVELOPMENT OF IMPACT FEES

In order to be consistent with the provisions of the Impact Fee Act, there are three significant components addressed in the design of impact fees. These three components include: i) the total capital investment (localized costs) recognized as a cost component that may be recovered from a new applicant requesting capacity; ii) the total estimated dependable capacity associated with the capital investment; and iii) the level of service to be apportioned to the applicants that request System capacity. The recognition of these components provides the general basis to recover the allocated capital costs from a new applicant requesting service and is depicted in Figure 2:

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Figure 2. Impact Fee Determination Methodology



All of these components are necessary to determine the amount of the impact fees to be charged to new applicants requesting service on an equivalent residential connection or "ERC" basis, which is more fully discussed later in this report.

With respect to the development of the capital costs to be recognized in the fee determination, there are three methods generally used, which include: i) the Standards Method; ii) the System Buy-in Method; and iii) the Improvements Method. The Standards Method would base the capital cost on a theoretical cost of the improvements for incremental development (e.g., the standard cost for the construction of a water treatment plant expressed on a dollars per gallon basis). This method generally would not recognize the existing installed infrastructure that has capacity to serve new development and may also not recognize the current capital plan identified to provide service or complete the master planning of the system facilities. The System Buy-in (or historical) Method recognizes the installed original cost of the utility infrastructure in the determination of the allocated capital costs to provide service on an equivalent unit basis. This method is applicable to mature or developed utility systems that have constructed the majority of its infrastructure. This method generally would only reflect the constructed capacity and may not recognize any anticipated changes in service area infrastructure. The Improvements Method would be based on future capital costs and new capacity determined over a projected period of time; it may not account for unused constructed capacity that may be available to serve new development. This fee is similar to the standards method in that it is based on a future cost (however, it is specific to the utility as opposed to a theoretical construction cost standard). This method may also result in a disparity of the amount of growth to be served by the new facilities.

For the purposes of this study, a blending of the Buy-in Method and Improvements Method was recognized for the following reasons:

1. Since the Florida Impact Fee Act requires that the determination of the impact fee be based on localized costs, basing the fee on the original installed costs of the infrastructure or assets that are currently in service would strongly promote this legal provision since the costs are known and measurable. This is particularly applicable to the evaluation of the impact fees for the Northwest Service area whereby sufficient capacity has is in the final stages of being constructed to serve the area under normal service area conditions (e.g., would not include the effects of a long-term septic to sewer program that may result in the need for future expansions to promote regional wastewater service).
2. The County has identified expansion-related and System upgrade projects in the near term, which will increase the availability of capacity to serve new development and the overall installed infrastructure cost to provide service. This is particularly applicable to the evaluation of the impact fees for the South / Central service area where both available capacity exists to serve near term growth but that the County has identified the need to construct water and wastewater capacity expansions to meet the projected development in this service area.
3. The System Buy-in Method and Improvements Method were consolidated in our analysis to identify the blended average cost of the remaining installed capacity to serve new development during the planning period, which places more emphasis on the System Buy-in Method and will promote the "system concept" as it relates to service availability for new development since it does not only consider the capital improvement expenditures, which, in many instances, is higher than the original cost of the utility infrastructure that has been constructed and placed into service.

The following is a discussion of these impact fee components:

LEVEL OF SERVICE REQUIREMENTS

In the evaluation of the capital facility needs for providing water and wastewater utility services, it is important that a level of service ("LOS") standard be developed. Pursuant to Section 163.3164, Florida Statutes, the "level of service" means an indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility and shall indicate the capacity per unit of demand for each public facility or service. Essentially, the level of service standards is established in order to ensure that adequate capacity will be provided for future development and for purposes of issuing development orders or permits, pursuant to Section 163.3202(2)(g) of the Florida Statutes. As further stated in the Statutes, each local government shall establish a LOS standard for each public facility located within the boundary, for which such local government has authority to issue development orders or permits. With respect to the determination of the water and wastewater impact fees the LOS standards are considered by the County to be consistent among service areas since the majority of the customers served within the utility service area (86%) are residential customers (single and multi-family service) which generally have similar demands characteristics and the average water use and billed sewer flow and the corresponding water production and wastewater treatment facilities appear to be consistent over time This is also consistent with past practices of the County and the fee application of other local governments throughout the State of Florida.

For water and wastewater service, the level of service that is commonly used in the industry is the amount of capacity (service) allocable to an ERC expressed as the amount of usage (gallons) allocated on an average daily basis. This allocation of capacity would generally represent the amount of daily dependable capacity allocable to an ERC, whether or not such capacity is actually used (commonly referred to as "readiness to serve"). An ERC is representative of the average capacity required to service a typical individually metered or single-family residential account. This class of users represents the largest number of customers served by a public utility such as the County's System and generally the lowest (and most common) level of usage requirements for a specifically metered account. The current level of service for the Water System is 300 gallons per day of average daily potable water flow and 200 gallons per day of average daily wastewater flow. Based on discussions with the County and recognizing that these level of service parameters are being used by the County for water and wastewater capacity planning purposes, these level of service standards were maintained for the development of any proposed impact fees.

A review of the levels of service with other neighboring utilities was also conducted to identify the level of service standards employed by such utilities for a reasonableness check. Although not specific to the County, it is generally assumed that the level of service standards and customer usage characteristics for the neighboring utilities would be similar to the County since i) they have followed the same development patterns since they generally correspond to the same geographical location, land use, and timing of development; ii) county utilities would also provide service to rural areas (or less dense) than municipal systems; that is the service areas are more comparable; and iii) average daily water use (sales) per single-family dwelling unit are similar. A summary of the comparison is shown below.

Level of Service Comparison with Other Utilities [*]		
Utility	Water LOS	Wastewater LOS
Hillsborough County	300	200
Charlotte County	325	190
Collier County	300	200
Hernando County	350	280
Lee County	250	250
Manatee County	250	185
Pasco County	N/A	N/A
Pinellas County	N/A	N/A
Sarasota County	250	200
Other Utility Average	288	218

[*] Information based on readily available information as provided or published by the respective utility.

As can be seen above, the levels of service for other neighboring local county governments range primarily from 250 to 350 gallons per day for water (the simple average of the above-referenced utilities is 288 gallons per day) and 185 to 280 gallons per day for wastewater (the simple average of the above-referenced utilities is 218 gallons per day).

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Maintaining the current LOS for the County is considered by Raftelis to be reasonable and is recommended for the development of the proposed fees for services. It is also recommended that the impact fees, including the level of service standard, be reviewed no later than five years from the date of this report, especially when one recognizes that a significant amount of future capital investment is planned for the System to meet the projected capacity demands of the System.

CAPITAL INVESTMENT

In the evaluation of the water and wastewater impact fees, the development of the estimated facility or infrastructure costs associated with the identified facility capacity is a primary component in the fee development. As previously mentioned, the determination of the facility or infrastructure costs in this study was based on a blend of the System Buy-in Method and the Improvements Method to identify the estimated localized cost of the infrastructure necessary to meet the near-term future capacity needs associated with new development within the System service area on a system-wide basis during the planning period. The planning period included a five-year forecast period consistent with the County's capital improvement planning process. The following is a discussion of the existing utility facilities and new capital facility evaluation considered in the development of the impact fees for the water and wastewater utility systems.

Existing Facilities-in-Service

In the determination of the impact fee associated with the servicing of future customers, any constructed capacity in the existing treatment and transmission utility system that is available to serve such growth was considered. Since this capacity was constructed and is available to serve the near-term incremental growth of the utility system, it is appropriate to recognize the capacity availability of such facilities. In order to evaluate the availability of the existing utility facilities-in-service to meet or provide for near-term future capacity needs, it was necessary to functionalize the existing constructed utility plant by specific function or purpose (treatment, conveyance, etc.). The "functionalization" of the existing utility facilities is necessary to: i) identify those assets that should be considered or included in the determination of the impact fees; and ii) match existing plant type to the capital improvements to meet future service needs.

It was necessary to functionalize the utility facilities into certain asset categories such that the estimated System infrastructure components ("System-related" infrastructure represents expenditures that are considered to benefit all customers) can be identified so the fee could be developed. The functional cost categories are based on the purpose of the assets and the service level the assets provide or support. The following is a summary of the functional cost categories for the utility facilities-in-service identified in this report.

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Functional Facility Categories		
Water Service	Wastewater Service	Other Facilities
Supply and Primary Treatment from Tampa Bay Water	Treatment	General Facilities (Equipment, Vehicles, etc.)
Secondary and Re-Treatment	Effluent and Biosolids Disposal	
Transmission and Storage	Transmission and Master Lift Stations	
Distribution	Collection (Includes Local Lift Stations, Manholes, and Laterals)	
Fire Hydrants		
Meters and Services		

System improvement costs relate to the costs incurred to provide capacity needed to serve new growth and development and do not include site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project or routine and periodic maintenance expenditures, personnel training, and other operating costs. Therefore, the costs of on-site facilities that serve a specific development or customer are not considered as a "System" cost, which is proportionately allocable to all users. These utility facilities include on-site (fronting the premise) water distribution and wastewater collection lines, water meters and services and sewer laterals, local lift stations, and fire hydrants are usually: i) donated by a developer as part of the County's utility extension program (a contribution of the utility property or facilities); ii) recovered from the individual properties through an assessment program based on those properties that receive special benefit from such facilities or from the application of a main line extension fee to recover the specific cost of such facilities; or iii) funded from the customer directly (e.g., by a "front-foot" charge where the on-site lines were initially financed by the utility and then paid by the customer or an installation charge to recover the cost of a new service line and/or the potable water meter). Such utility facilities should not be a capital cost included in the impact fee calculation. Additionally, utility facility assets with short service lives that are replaced on a recurring basis should also not be included since these assets are considered attributable to the existing customers of the System. An example of this utility facility would be assets commonly referred to as "general plant" and would include vehicles, equipment, furniture, and other related assets.

The County provided Raftelis with reported utility facility fixed asset information through September 30, 2018 (the most recently completed fiscal year at the time of this analysis) that served as the basis of the functionalization of the existing utility facilities-in-service. Appendix A at the end of this report provides a summary of the functionalization analysis of the existing utility facilities-in-service for the System. The functionalized existing facility plant-in-service as shown in Appendix A represents the original installed cost of such assets (gross book value) when placed into service and represents all assets in service as of September 30, 2018 that were provided by the County and detailed in the utility asset records. This information represents the most current information available relative to the facilities-in-service to serve the existing and near-term future customer base of each utility system. The assets represent "installed costs" and have not been restated to account for any fair market value adjustments that would reflect current costs (would essentially assume that assets were replaced with identical materials). If an asset had been upgraded, improved, or replaced by the County as of September 30, 2018 and is now in service,

such assets were considered since they are physically in-service and represent the immediate basis for the capital cost being incurred by the County to provide service to future development. This also recognized that the asset that was replaced is retired is no longer in service and was assumed to not be included in the fixed asset register provided to Raftelis.

A summary of the functionalization of the existing utility plant-in-service in Appendix A is shown as follows:

Summary of Existing County-owned Utility System Assets – as of September 30, 2018 [1][2]

Description	Water System		Wastewater System		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Treatment/ Alternative Water Supply	\$46,325,288	7.09%	\$761,650,623	48.92%	\$807,975,911	36.55%
Transmission	99,191,376	15.19%	201,088,300	12.91%	300,279,676	13.58%
Distribution/Collection	335,611,663	51.38%	334,487,700	21.48%	670,099,363	30.32%
Effluent/ Reclaimed	36,320,537	5.56%	56,427,799	3.62%	92,748,336	4.20%
General Plant/Other Miscellaneous [3]	135,734,849	20.78%	203,602,273	13.07%	339,337,122	15.35%
Totals	<u>\$653,183,713</u>	<u>100.00%</u>	<u>\$1,557,256,695</u>	<u>100.00%</u>	<u>\$2,210,440,408</u>	<u>100.00%</u>

[1] Amounts shown derived from Appendix A and do not include construction-work-in-progress.

[2] Construction work-in-progress was not recognized since the projects have not yet been completed and placed into service.

[3] General Plant represents equipment, vehicles and assets with short service lives, and was allocated to the water and wastewater system in proportion to all other functionalized utility plant. Other miscellaneous represents assets with values of \$100,000 or less which were considered as short-lived assets or minor units of property and were not considered in the analysis.

As can be seen above and on Appendix A, approximately 22% of the installed water system assets and 62% of wastewater system assets are considered to be either treatment and disposal plant or transmission-related and are therefore recognized as a cost for the development of the proposed water and wastewater impact fees. The reason why the water percentage is low when compared to the wastewater system is that the installed infrastructures for the water supply and primary treatment facilities and a significant component of the backbone transmission system are considered as a component of the contracted cost of water supply which is owned by Tampa Bay Water "(TBW)" and is recognized separately in the impact fee evaluation.

In order to determine the amount of constructed water supply / treatment and wastewater treatment / disposal facility assets available to meet future growth, it is necessary to identify the estimated amount of available capacity in such facilities. Table 1 at the end of this report provides an estimate of the available County owned water treatment capacity and the amount that was recognized as being available to serve future needs which was used to allocate the installed facilities cost to serve new growth. A similar analysis is shown on Table 2 at the end of this report for the wastewater system. This estimate for water and wastewater capacity and the allocation of existing facilities to future growth was based on: i) the permitted design capacity of the respective utility facilities; ii) the consideration of adjustments to present the facility capacity on an average daily demand / flow basis to be consistent with the assumed level of service requirements (dependable daily capacity); and iii) actual use of such facilities as experienced by the System service area through the Fiscal Year 2018. Based on this analysis, it was estimated that the existing water supply and treatment, wastewater treatment, and effluent disposal facilities had the following remaining and available capacity to meet future needs:

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Summary of Facility Capacities – Combined Service Areas

	Facility Capacity (MGD)	
	Water Facilities [1]	Wastewater Facilities [2]
Total Dependable Capacity (MMDD/MMADF–MGD)	123.100	65.700
Less Existing Facility Utilization (ADF)	63.629	43.010
Net Available to Meet Future Service Area Needs	59.471	22.690
Estimated Percent of Total System Capacity	48.31%	35.54%

MMDD = Maximum Month Daily Demand
 MMADF = Maximum Month Average Daily Flow
 MGD = Million Gallons Per Day
 ADF = Average Daily Flow

[1] Amounts derived from Table 1.

[2] Amounts derived from Table 2.

As shown above, it has been estimated that approximately 48.3% in existing water production and treatment utility assets is allocable to serve future development in the two water service areas of the County. With respect to the wastewater system, it is estimated that approximately 35.5% of the combined treatment and disposal utility assets is allocable to serve new customer growth.

In the identification of the capital costs associated with constructed infrastructure to be considered in the development of the impact fees, certain assets were not considered, which included the following asset categories:

1. Water distribution assets that were identified as project improvements were assumed to be specific to providing service directly to the customer premises (referred to as an "on-site" capital improvement), and which would generally i) be contributed to the County by a developer; or ii) recovered in a separate fee such as a meter installation charge were not reflected as a system improvement. With respect to the determination of the water conveyance system assets that were considered as a project improvement (non-recognized asset) and based on discussions with the County, it was assumed that all water distribution pipe with a diameter size of 8-inches or less would be identified as a project improvement and not be identified as a system improvement that is allocable to providing service generally to all customers. In addition to the water distribution (pipe) facilities, utility plant that would also fall into this functional asset category as a plant improvement would include meters, hydrants, and services to the customer property. It was further assumed that all water distribution (transmission) mains with a pipe diameter size of 10-inches or greater, primary booster pumping stations and water storage facilities would be considered as the primary conveyance system assets and would be included in the fee determination as a system improvement.
2. Wastewater collection assets were assumed to be specific to providing service directly to the customer premises (referred to as an "on-site" capital improvement), and which would generally i) be contributed to the County by a developer; or ii) recovered in a separate fee

such as a sewer tap charge were not reflected as a system improvement. With respect to the determination of the wastewater collection system that were considered as a Project Improvement (non-recognized asset) and based on discussions with the County, it was assumed that all wastewater force mains, low pressure sewers, vacuum sewers with a diameter size of 8-inches or less and gravity mains with a diameter of 8-inches or less would be identified as a project improvement and not be reflected as a system improvement that is allocable to providing service generally to all customers. In addition to the wastewater collection (pipe) facilities, utility plant that would fall into this functional asset category would include local lift stations, manholes, and laterals to the individual customer properties. It was further assumed that all sewer interceptors, which is a component of the sewer network that directs flow to the wastewater treatment plants and force mains and gravity sewers with a pipe diameter size of 10-inches or greater and primary or master pumping stations would be considered as primary conveyance assets and would be recognized as a system-wide cost and would be included in the fee determination as a system improvement.

3. In reviewing the fixed assets, several assets were deemed as "excluded assets" and not reflected in the fee evaluation. Examples of these reported assets included expenditures classified as engineering fees and engineering studies and assets with a net depreciable value of \$100,000 or less which were assumed to be of a short asset life or a minor unit of property.
4. The County has also recognized a significant investment in what is referred to as general plant, which consists of equipment, vehicles, furniture, and other assets that have generally short service lives, which are replaced frequently. Because of the nature of this capital investment and the frequency of asset turnover, these expenditures were assumed to benefit only the existing customers being served and were not included in the impact fee analysis.

Additional Capital Investment

The System is continually in the process of updating and expanding the water and wastewater plant facilities to serve increasing demand, capacity requirements, new regulatory requirements, and improve and upgrade existing infrastructure, which will provide the ability to serve both existing and new development. To develop impact fees that link to the installed cost to provide service during the planning period, the expenditures associated with the System's Capital Improvement Program ("CIP") as currently planned by the County to meet the near-term future needs of the System have been considered in the development of the proposed impact fees. The County has prepared a five-year CIP, which outlines the capital improvements for both the water and wastewater systems. For the purposes of this study, only CIP assets that were deemed to provide additional capacity or represented an improvement to primary system asset was recognized; capital expenditures for asset replacement on primary facilities, water distribution and wastewater collection-related projects, and projects associated with the extension of water and sewer service to new developments (e.g., the septic to sewer program, which was considered to benefit only the properties that receive service) were not included. The following is a summary of the capital assets assumed in the impact fee evaluations:

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**Summary of Utility System Capital Improvement Program
Recognized in Impact Fees**

	Amount
Total Capital Plan Expenditures [1]	\$1,046,045,678
Net Capital Expenditures Recognized in Fees: [2]	
Water Treatment	110,596,293
Wastewater Treatment	310,928,617
Primary Transmission – Water [3]	111,678,858
Primary Transmission – Wastewater	70,992,664
Net Capital Expenditures Not Recognized [4]	\$441,849,245
Percent of Total CIP Not Recognized in Fee Development	42.2%

[1] Amounts shown derived from capital improvement plan as provided by the County; amounts do recognize adjustments for existing asset retirements.

[2] Represents primary System assets added as part of the Capital Improvement Plan, less any retirements of existing assets for projects that were assumed to result in the retirement of an existing asset.

[3] Amounts shown include Aquifer Recovery Program expenditures being constructed to provide a saltwater barrier to protect groundwater supply and future water supply.

[4] Represents capital expenditures of utility plant not considered as a System improvement that benefits all users; examples would include meter replacement program, local area water line replacements and improvements / upgrades, septic to sewer extensions, and other similar expenditures.

As can be seen above, approximately 58% of the total water Capital Improvement Program was recognized in the development of the impact fees for the water and wastewater systems.

DESIGN OF IMPACT FEES

Tables 5 and 6 at the end of this report provide the basis for the determination of the proposed impact fees for the water and wastewater systems, respectively. The derivation of the impact fees was based on the estimated installed or anticipated System improvement costs, facility capacity, and utility level of service standards recognized for the individually metered residential ERC components as presented earlier in this report. In the development of the proposed impact fees, several assumptions were utilized or incorporated. The major assumptions utilized in the design of the calculated impact fees included:

1. In the development of the proposed fees, the "System Buy-in" approach was recognized using the original cost method, adjusted for the estimated marginal cost increase associated with the recognition of the near-term System improvements and capacity expansions, if any, to match the estimated installed cost of infrastructure to the future fee recovery period. This method allocates the estimated proportionate share of the System improvements at the original cost (value) of the existing assets – the applicant requesting capacity contributes funds to the County for its share of the infrastructure constructed to serve System growth. It should be noted that this method does not impart or transfer ownership to the customer but is generally considered to provide access to capacity in the amount purchased at a status equal to that of the existing customers of the System. The proposed impact fees reflect the estimated proportionate share of the existing utility plant and anticipated near-term plant improvements and additions that are considered as a primary or "System improvement" expenditure that would be allocated to all users and is available to serve new development to

reflect the estimated "buy-in" infrastructure value for the respective water and wastewater systems.

The approach was based on the identification and allocation of the installed cost of the gross plant investment (expressed on an original cost basis – that is when the asset was originally placed into service and not the estimated replacement cost of such assets) that is available (in-service) to serve new growth. Under this approach, the applicant paying the impact fee is essentially reimbursing the System only for the applicant's estimated proportionate share of the constructed facilities that are currently in-service as of September 30, 2018 and estimated to be constructed in the next 5 years that are available to meet the requests for System capacity from new development. This method also recognizes that as capital improvements are made to the utility system, the available net cost of capacity to meet the future demands of the new development would increase based on the net incremental change in asset value (i.e., representing plant additions less any plant retirements) identified based on the implementation of the capital plan. The recognition of the Capital Improvement Program provides a match of the estimated constructed gross plant investment that is anticipated to be in service to meet the growth demands of the System and the impact fee proposed to be charged during the projected period of the capital plan (i.e., the next ten fiscal years). This promotes the "localized-cost" parameter in fee development and is considered as being reasonable for the determination of the impact fee.

2. The "System Buy-in" method recognizes the System improvements considered in the fee development based on the allocation of the installed cost of the gross plant investment that is considered available (in-service) to serve new growth. Under this approach, the applicant paying the impact fee is reimbursing the System for the applicant's proportionate share of the facilities available to serve the new development. This method also recognizes that as improvements are made to the system, the available capacity to meet the future demands of the new development is being maintained and therefore the installed cost of the gross plant investment is reasonable. To the extent utility plant assets are upgraded, renewed or replaced and there is capacity in the utility plant to serve new customers, such new customers should be responsible for the pro rata share of the incremental and marginal cost of such improvements and such costs have been recognized in the fee; any capital costs that would be allocated to existing customers were not recognized in the impact fee development or should be recovered from the fees.
3. With respect to the determination of the water fee, the debt service component of the contracted cost of water supply from Tampa Bay Water ("TBW") was recognized in the fee development. The County is essentially a full requirements customer from TBW and the cost of financing all source of supply and primary treatment related assets are included in the rates charged for service, including assets that have been constructed to meet future demands. The capital cost included in the impact fee for TBW was based on i) the total constructed capacity of the assets in service; and ii) the total plant in service as reported by TBW, less the assets sold by the County as part of the governance initiative or as received as a contribution (contributed capital) by TBW associated with the funding of capital facilities. It should be noted that the Bond Resolution authorizing the issuance of the County's currently outstanding senior lien bonds includes a pledge that the component of water impact fees associated with

the funding of TBW infrastructure be used to pay the expansion-related debt service charged to the County from TBW.

4. The level of service for a water individually metered equivalent residential connection ("ERC") was assumed to be 300 gpd expressed on an average daily flow basis (maximum month basis used to recognize fluctuations and seasonality effects on water use) of finished water delivered to the water system since this links to the capacity costs constructed to provide service; it does not represent the potable water use as metered at the customer premises. For the wastewater system, the level of service for a wastewater individually metered equivalent residential connection (previously defined as "ERC") was recognized to be 200 gpd expressed on an average daily flow basis provided at the wastewater treatment facilities. The recognized levels of service were considered by Raftelis to be reasonable and reflective of industry trends and actual individually metered residential connection flows / capacity use. These respective service levels are currently being recognized by the County for capacity planning and rate application.
5. To serve new development and requests for increased capacity, the County must build the necessary infrastructure in advance of the capacity request (growth); the construction of the infrastructure is significant when one reviews the amount of capital costs included in the fee determination. Based on a review of County financial documents and master planning studies and System reports, a significant portion of the System improvements were debt financed; thus, there is an interest carry cost that is being incurred by the County associated with the financing of the infrastructure. We have conservatively not reflected any cost of carry in the fee since: i) it is not a capital cost and in many instances a separate fee may be charged to recover or reimburse a utility for prior period interest expenses; and ii) the cost of carry can change frequently due to changes in debt structure (e.g., new debt issues and debt repayment and maturities, application of impact fees towards debt repayment, etc.) and the structure of the capital financing.
6. In the development of the proposed impact fees, no credit for the payment of future debt service was recognized because: i) the utility system is operated as an enterprise fund; ii) all financial resources received by the County stay within the fund for the benefit of such system; iii) the costs reflected in the fee are at original cost and not adjusted for any fair market value to reflect current cost conditions; iv) there is no interest-expense carry in the impact fee associated with the financing of the capital investment to serve new development; v) the County has historically used monies received from the application of the impact fees towards the payment of expansion-related debt; and vi) there are no other revenues received by the System from new development for the capital costs / utility plant reflected in the impact fee (e.g., ad valorem taxes on the property) or from the General Fund for new primary system construction. All realized impact fee funds remain in the System and the long-term capital financing costs for infrastructure constructed and available to serve new growth are mitigated by using the impact fees for ongoing expansion-related capital project financing or for the direct payment of the annual expansion-related debt service payments. As previously mentioned, the County historically has applied impact fees received by the System towards the payment of expansion-related debt to reduce the expenditure requirements for the benefit of the existing ratepayers.

Based on the analysis of the primary System assets and the corresponding estimated capacity of such System, the following impact fees were calculated and are being proposed.

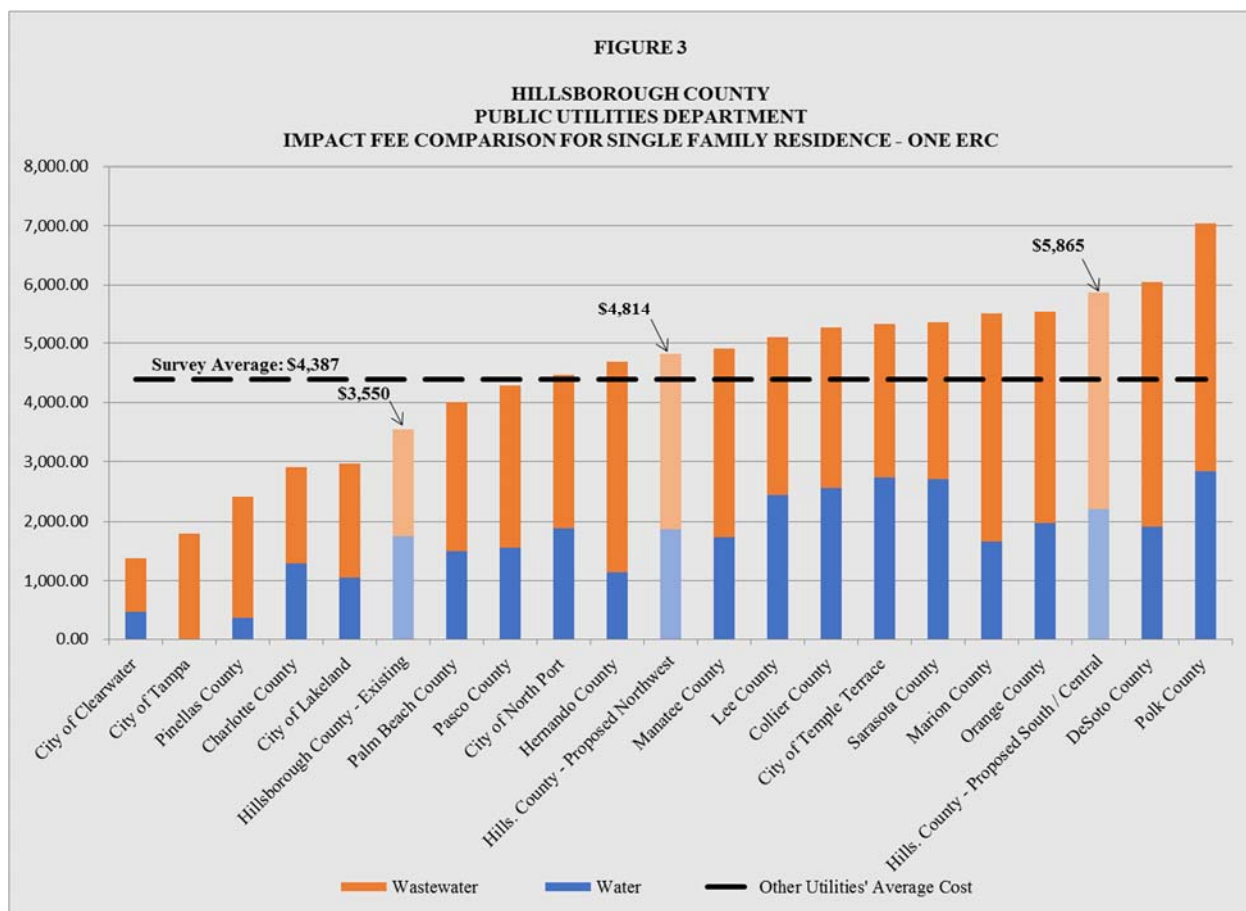
Summary of Calculated and Proposed Impact Fees [1]		
Description	Northwest	South/Central
Water System		
Contracted Water Supply	\$1,125.33	\$1,125.33
County Water Supply/Treatment	363.12	584.32
Water Transmission	375.51	505.28
Total Calculated Water System Fee	\$1,863.96	\$2,214.93
Proposed Water System Fee	<u>\$1,863.00</u>	<u>\$2,214.00</u>
Wastewater System		
Wastewater Treatment/Disposal	\$2,469.62	\$2,876.60
Wastewater Transmission	481.95	775.01
Total Calculated Wastewater System Fee	\$2,951.57	\$3,651.61
Proposed Wastewater System Fee	<u>\$2,951.00</u>	<u>\$3,651.00</u>
Proposed Combined System Fee	<u>\$4,814.00</u>	<u>\$5,865.00</u>

[1] Amounts shown derived from Tables 3 and 4 at the end of this report.

IMPACT FEE COMPARISONS

In order to provide additional information to the County regarding the existing and calculated impact fees, a comparison of the existing and calculated fees for the County with other Florida jurisdictions was prepared. This comparison is summarized on Table 5 at the end of this report and provides a comparison of the existing and proposed System impact fees for single-family residential connections (i.e., one ERC) relative to the impact fees or comparable charges currently imposed by other municipal / governmental water and wastewater systems located primarily in the southwest Florida region. It is important to note that one must view the comparison with caution as no in-depth analysis has been performed to determine the methods used in the development of the water and wastewater impact fees imposed by others, nor has any analysis been made to determine whether 100% of the cost of new facilities is recovered from system capacity charges, or some percentage less than 100% with the balance recovered through the user charges. Additionally, no analysis was conducted as to the rate of capital facilities currently in service or planned for the utility. For example, the costs of wastewater effluent disposal for systems that do not discharge directly to surface waters generally have a higher capital cost per unit of capacity than those that do.

Figure 3 below is a summary of the survey results regarding the water system impact fee comparison expressed on a per ERC basis (generally the fee charged to a single-family residence) of the County's fees with those of the surveyed utilities:



Some reasons why impact fees differ among utilities include, but are not limited to, the following:

- Water quality and proximity to source of supply.
- Type of treatment process and disposal requirements (e.g., brine from reverse osmosis process, effluent disposal criteria from wastewater process, secondary or advanced wastewater treatment).
- Availability of grant and other external sources (e.g., other General Fund revenues such as sales taxes) available to finance expansion-related capital needs.
- Density of service area, including number of ERCs served per mile of water and wastewater transmission lines and number of treatment facilities to serve the service area.
- Age of system / level of renewals and replacements.
- Utility life cycle (e.g., growth-oriented vs. mature).

- Level of service standards.
- Administrative decision to maintain fees at a level below what could justifiably be charged.
- Addition of any administrative fees, as allowed by the Florida Impact Fee Act, that may be embedded as a cost recovery component in the fee charged.

As shown on Table 5 at the end of this report, the average water and wastewater system impact fees for the 18 governmental entities surveyed are \$1,659 and \$2,728 (combined fee being \$4,387), respectively, for a standard single-family residence (i.e., one ERC). It should be noted that many utilities have not adjusted fees in many years or may be in a mature position with limited growth potential. When comparing the fees for those counties that are considered to have the ability for continued growth, the proposed fees continue to remain comparable as shown below:

Summary of County and "High Growth" County Impact Fees – \$/ERC [1]			
	<u>Water System</u>	<u>Wastewater System</u>	<u>Combined Fees</u>
Hillsborough County:			
Existing Fees	\$1,750	\$1,800	\$3,550
Proposed Fees			
Northwest Service Area	1,863	2,951	4,814
South/Central Service Area	2,214	3,651	5,865
Other Counties:			
Charlotte County	\$1,290	\$1,610	\$2,900
Collier County	2,562	2,701	5,263
DeSoto County	1,910	4,140	6,050
Lee County	2,440	2,660	5,100
Manatee County	1,738	3,175	4,913
Marion County	1,659	3,844	5,503
Orange County	1,970	3,570	5,540
Pasco County	1,561	2,730	4,291
Polk County	2,844	4,195	7,039
Sarasota County	2,720	2,627	5,347

[1] Amounts shown derived from Table 5 at the end of this report.

ACCRUED GUARANTEED REVENUE CHARGES

As previously discussed earlier in this study, the County has historically charged an AGRF to new development to recover the estimated carry cost of financing and holding the primary system infrastructure assets in a "state of readiness" until the capacity is reserved / utilized by such new development. The AGRF was initially established based on the findings of the Blue-Ribbon Committee which recognized that the County has and continues to construct a significant amount of infrastructure (both existing and future) that is for the benefit of new development and that the County has to finance and maintain this infrastructure.

The AGRF represents a reimbursement of the cost of carry of the construction of the infrastructure allocated to new development. The cost of carry includes the sum of i) the financing charges incurred for funding the infrastructure upfront (i.e., in advance of new development or

construction) and ii) a fixed cost component of operating and maintaining the infrastructure (only what is proposed to be recovered in the impact fees – e.g., wastewater treatment, primary conveyance facilities, etc.) allocated on a total constructed capacity basis. The AGRF revenue derived from the application of this fee is considered as operating revenue for the System due to the nature of the fee representing the reimbursement of costs previously incurred by the County (financing charges, etc.) in order to have available the necessary infrastructure necessary to meet the needs of future development. The capital facilities and costs recognized in the fee are only related to the treatment and primary conveyance system facilities and do not include "on-site or customer specific" costs such as meters, water distribution and wastewater collection pipes fronting properties for the delivery of service to the property (e.g., in a development), and general plant such as equipment and vehicles (the "excluded facilities").

Design of AGRF

Tables 6 and 7 at the end of this report provide the basis for the determination of the proposed AGRF for the water and wastewater systems, respectively. The derivation of the AGRF was based on the estimated impact fees which represented the allocable share of the installed or anticipated System improvement costs determined on an ERC basis, the facility capacity, and utility level of service standards recognized for the individually metered residential ERC components as presented earlier in this report, and the estimated fixed costs associated with the operating and maintaining the allocated infrastructure. In the development of the proposed AGRF, several assumptions were utilized or incorporated. The major assumptions utilized in the design of the calculated AGRF included:

1. The first component in the development of the fee is associated with the cost to finance the allocated infrastructure to all new development. The estimated infrastructure cost allocated to new development was assumed to equate to the impact fee which represents the allocation of the identified System capital investment associated with the primary System facilities (i.e., water treatment at TBW, wastewater treatment, primary conveyance system, etc.) to an individual ERC. This was considered as being reasonable since the allocation of costs is based on the total constructed capacity identified as available to serve growth and the corresponding primary system costs associated with such capacity.
2. The cost of carry was based on the estimated average effective interest rate (All-in True Interest Cost) for all outstanding debt issued by TBW (for water supply and transmission facilities) and the County (for water and wastewater primary system infrastructure financing) – it was assumed that the cost of capital to the County for infrastructure not supported by debt would be equal to the effective interest rate of the outstanding debt. The estimated average interest rate for the TBW debt was determined to be 3.62% and the estimated average interest rate for the County was calculated to be 3.19% (which includes the interest rate benefit associated with the issue of the Utility Refunding Revenue Bonds, Series 2019 to achieve interest rate savings).
3. The allocation of the fixed operating costs reflects: i) the estimated fixed costs associated with the operation and maintenance of the primary System facilities and ii) an allowance for indirect costs associated with the allocated operations and maintenance expenses (e.g., System Administration). The Fiscal Year 2020 Budget (the "Budget") served as the

primary baseline for the determination of the operating and maintaining the primary System infrastructure. The Budget projections represent the most recent financial forecast of the System as approved by the Board and was based on historical operating results and trends and known or anticipated conditions and projected overall System financial needs. Table 7 at the end of this report summarizes the operating and maintenance costs included in the determination of the AGRF; as can be seen below, approximately 31% of the total operating expenses were considered in the fee development as shown below:

**Summary of Operating and Maintenance Expenses
Recognized in AGRF Calculation**

	Amount – FY2020
Total Operating and Maintenance Expenses [1]	\$211,758,553
Expenses Recognized in Fees [2]	
Water System Allocation	36,408,986
Wastewater System Allocation	28,826,604
Total Expenses Recognized in Fee	\$65,235,590
Percent of Total Expenses Recognized in Fee	30.8%

[1] Amounts shown derived System 2020 Budget; reference Table 7.

[2] Represents estimated allocated fixed costs associated with the operation and maintenance of the primary System assets; reference Table 7.

4. The identification of the operation and maintenance expenses included in the fee was based on the total outstanding constructed permitted capacity of the water and wastewater treatment facilities since the fixed costs link to operation of these facilities (including the community water system facilities since a portion of the operating expenses may be allocable to such capacity). Tables 1 and 2 provide a summary of the total permitted capacity recognized in the fee evaluations.
5. As previously discussed for the development of the impact fees, the level of service for a water individually metered ERC was assumed to be 300 gpd expressed on an average daily flow basis (maximum month basis used to recognize fluctuations and seasonality effects on water use) of finished water delivered to the water system and for the wastewater system the level of service for a wastewater individually metered ERC was recognized to be 200 gpd expressed on an average daily flow basis provided at the wastewater treatment facilities. The recognized levels of service were considered by Raftelis to be reasonable and reflective of industry trends and actual individually metered residential connection flows / capacity use.
6. Since the AGRF is assumed to be implemented in 2020 and to account for the average cost of inflation on projected changes in costs and to provide for a contingency in the development of the fee, an inflationary adjustment equal to 50% of the projected inflation rate based on Consumer Price Index forecast prepared by the Congressional Budget Office as contained in the *Economic and Budget Outlook* dated August 2019 (an adjustment of 1.26% to the operating and maintenance expense unit rate).
7. The AGRF assumes a six-year recovery period which approximates the average outstanding period of when the Utility Revenue Bonds, Series 2010 (the "Series 2010 Bonds") and the Utility Revenue Bonds, Series 2016 (the "Series 2016 Bonds") were issued which funded a

significant amount of the infrastructure that is available to serve new development. The six-year time frame i) is consistent with past fee accrual / calculation practices which were also presented to the development / builders community at the time of adoption; ii) represents the estimated time frame from project initiation to availability for service (in many instances this could be much longer; iii) has been recognized as a prudent period for development fee accrual by the Florida Public Service Commission; and iv) is considered reasonable for fee application purposes.

The development of the proposed AGRF is shown on Table 6 at the end of this study and is summarized below and was based on the assumptions as presented above.

Summary of Existing and Proposed Water and Wastewater AGRF Fees [1]			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Prior to April 2014 (Prior) [1]			
All ERCs	\$1,005	\$940	\$1,945
Subsequent to April 2014 (Existing) [1][2]			
All ERCs	\$0	\$0	\$0
Recommended [3]			
All ERCs	\$833	\$989	\$1,822

[1] Amounts derived from the Rate Resolution and other rate information as provided by the County.

[2] Effective April 2014, the Board suspended the application of the AGRF Fees to new development – the Board set the AGRF fee at zero; the ability to charge an AGRF fee is still provided in the Rate Resolution.

[3] Reflects proposed AGRF as shown on Table 6 at the end of this report.

BUILDER PAYMENT

As previously mentioned, as an alternate method of paying impact fees and AGRF, developers, builders, and property owners may choose to participate in the County's Impact Fee Assessment Unit Program in accordance with Division 3 of the Public Utility Connections Regulations. Under this program, builder payments are made prior to the issuance of the Certificate of Occupancy (CO). Builder payments are applied first to the payment of AGRF, and any remaining portion of the builder payment is applied to the payment of impact fees. Accordingly, the builder payment currently includes: i) one hundred percent (100%) of the AGRF payment (under the theory of not assessing for the reimbursement of operating and interest expenses since this links to costs assumed to be already incurred and not specifically for the cost of installed infrastructure) and ii) and a small component of the impact fee (currently less than 1% of the fee). In order to improve cash flow and reduce the IFAU amount yet maintain general historical policy, a cost recovery policy that the impact fee component of the AGRF be at least equal to ten percent (10%) of the impact fee be considered. It should be noted that the higher the builder payment, the lower the remaining annual impact installment payment to be recovered per the IFAU program. Based on this policy minimum policy consideration, the proposed builder payment would be as follows:

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Proposed Water and Wastewater Builder Payment [1]			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Northwest Service Area			
AGRF Component:			
Proposed AGRF Fee (100%)	\$833	\$989	\$1,822
Impact Fee Component:			
Proposed Impact Fees	\$1,863	\$2,951	\$4,814
Builder Payment Inclusion Percentage	10.0%	10.0%	
Amount Recognized in Builder Payment	\$186	\$295	\$481
Recommended Builder Payment			
All ERCs	<u>\$1,019</u>	<u>\$1,284</u>	<u>\$2,303</u>
South / Central Service Area			
AGRF Component:			
Proposed AGRF Fee (100%)	\$833	\$989	\$1,822
Impact Fee Component:			
Proposed Impact Fees	\$2,214	\$3,651	\$5,865
Builder Payment Inclusion Percentage	10.0%	10.0%	
Amount Recognized in Builder Payment	\$221	\$365	\$586
Recommended Builder Payment			
All ERCs	<u>\$1,054</u>	<u>\$1,354</u>	<u>\$2,408</u>

[1] Amounts derived from analyses and recommendations as presented previously in this report.

CONCLUSIONS AND RECOMMENDATIONS

Based on our evaluation of the County water and wastewater system impact fees, Raftelis offers the following conclusions and recommendations:

1. Based on our review, the County's current water and wastewater impact fees do not appear to be recovering the estimated installed proportional cost of System improvements per equivalent residential connection for the cost of system water production, treatment and conveyance capacity or the system wastewater conveyance, treatment and disposal capacity.
2. Based on a review of the County's Rate Resolution, the current level of service recognized in the development of the water impact fees is 300 gpd (average day) per ERC. Based on the on current metered water use for the individually metered residential customer class (i.e., an equivalent residential connection) and retail finished water deliveries, it is recommended that the level of service standard for a water ERC be maintained at 300 gpd (average day) for the determination of water-related impact fees. The County's current level of service recognized in the development of the wastewater impact fees is 200 gpd (average day) per ERC. Based on estimates of indoor water use, current billed wastewater flows for the individually metered residential customer class, retail wastewater treatment requirements, and capacity planning

parameters based on discussion with the County, it is recommended that the level of service standard for a wastewater ERC be maintained at 200 gpd (average day) for the determination of wastewater-related impact fees.

Based on levels of service per ERC and the capital costs identified, the proposed impact fees for the water and wastewater systems, respectively, are as follows:

Existing and Proposed Fiscal Year 2020 Calculated Water and Wastewater Impact Fees per ERC					
System	Proposed LOS (gpd)	Existing Fees	Proposed Fees	Difference	
				Amount	Percent
Water					
Northwest Service Area	300	\$1,750.00	\$1,863.00	\$113.00	6.5%
South/Central Service Area	300	1,750.00	2,214.00	464.00	26.5%
Wastewater					
Northwest Service Area	200	\$1,800.00	\$2,951.00	\$1,151.00	63.9%
South/Central Service Area	200	1,800.00	3,651.00	1,851.00	102.8%
Totals					
Northwest Service Area		\$3,550.00	\$4,814.00	\$1,264.00	35.6%
South/Central Service Area		3,550.00	5,865.00	2,315.00	65.2%

ERC = Equivalent Residential Connection

Raftelis considers the impact fees to support the rational nexus requirements whereby the benefits received by the applicant (new development) are reasonably related to the capital cost of providing utility services; Raftelis considers the proposed impact fees to be based on localized costs and reasonable.

- It is recommended that the County evaluate the sufficiency of the proposed impact fees no later than five years from the date of this report to provide that the capital cost recovery in the fee is consistent with the County's investment in System improvement infrastructure.
- Consistent with our scope of services, Raftelis only reviewed the water and wastewater impact fee levels and did not review the County's methodology for charging the impact fees to applicants / new development requesting capacity.
- In accordance with the Florida Impact Fee Act, the County cannot implement the recommended impact fees less than 90 days after the effective date of an ordinance or resolution imposing the amended fees (notice to the community) since the proposed impact fees represent an increase in the fees.
- Based on allocation of costs for the determination of the AGRF and the levels of service per ERC, the proposed AGRF for the water and wastewater systems, respectively, are as follows:

(Remainder of page intentionally left blank)

Summary of Water and Wastewater AGRF Fees [1]			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Proposed AGRF Fees All ERCs	\$833	\$989	\$1,822
Subsequent to April 2014 (Existing) All ERCs	\$0	\$0	\$0

[1] Amounts derived from Table 6 at the end of this report.

Raftelis considers the AGRF fees to be attributable to the financing and maintaining the System in a "state of readiness" to provide water and wastewater capacity to service new growth; Raftelis considers the proposed AGRF fees to be reasonable.

7. As an alternate method of paying impact fees and AGRF, developers, builders, and property owners may choose to participate in the County's Impact Fee Assessment Unit Program which requires that a Builder's Payment be made to recover 100% of the AGRF and a portion of the impact fee payment upfront in order to enter into the alternative payment program. It is recommended that a portion of the impact fee be included as a cost recovery component of the Builder Payment – a policy decision with staff was to set the recovery component at 10% of the proposed impact fee. Based on the cost recovery policy, the recommended Builder Payment are as follows:

Recommended Water and Wastewater Builder Payment			
Description	All Service Areas – Per ERC		
	Water	Wastewater	Totals
Builder Payment – All ERCs			
Northwest Service Area	\$1,019	\$1,284	\$2,303
South/Central Service Area	1,054	1,354	2,408

Table 1

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Development of Existing Water Production / Treatment Facility Capacity Available to Serve System Growth

Line No.	Description	Water System [1]	
		Northwest	South Central
	Existing Treatment Plant Capacity of System (AADF-MGD) [1]		
1	Central Hillsborough Water Treatment Facility	0.000	19.000
2	Lake Park Water Treatment Facility	15.500	0.000
3	Lithia Water Treatment Plant	0.000	63.600
4	Northwest Hillsborough (Fawn Ridge) Potable Water Facility	25.000	0.000
5	Community Water Systems	0.121	0.000
6	Less Capacity Considered Dedicated to Specific Area [2]	(0.121)	0.000
7	Dependable Treatment Plant Capacity (ADDF)	40.500	82.600
8	Average Daily Demand Recognized [3]	19.293	44.336
9	Remaining Estimated System Capacity (ADF) to Serve Future Growth (MGD)	21.207	38.264
10	Percent of Total Existing System Capacity Available to Serve Future Growth	52.36%	46.32%

MGD = Million Gallons Per Day
AADF = Annual Average Daily Flow

Footnotes

- [1] Amounts reflect the permitted water treatment capacities as of September 30, 2019 as reported by the County.
- [2] The community water systems include the Calm Harbor, Cypress Cove, and the San Remo water systems (referred to as the "Hillsborough Waterworks"). These systems, which are small and were designed to serve a specific neighborhood, have been removed from the water system capacity evaluation since these community water systems are not part of the County's regional water system.
- [3] Amounts shown represent the highest annual average daily flow (effluent leaving plant) of the water treatment facilities for the past five fiscal years as shown below:

	Northwest	South Central
	Annual Average	Annual Average
	Daily Demand	Daily Demand
	(MGD)	(MGD)
Fiscal Year 2015	15.202	34.772
Fiscal Year 2016	17.033	35.911
Fiscal Year 2017	18.253	38.645
Fiscal Year 2018	18.260	41.239
Fiscal Year 2019	19.293	44.336
Maximum Period Reported- AADF	19.293	44.336

Table 2

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Development of Existing Wastewater Treatment Facility Capacity Available to Serve System Growth

Line No.	Description	Wastewater System	
		Northwest	South Central
	Existing Treatment Plant Capacity of System [1]		
1	Dale Mabry Regional Advanced Wastewater Treatment Facility (AWTF)	0.000	0.000
2	Falkenburg Road AWWTF	0.000	12.000
3	Northwest Regional Water Reclamation Facility (WRF) and Residuals Management Facility (RMF)	30.000	0.000
4	River Oaks AWWTF (AADF) [2]	10.000	0.000
5	South/County Regional AWWTF (AADF)	0.000	10.000
6	Valrico AWWTF (AADF)	0.000	12.000
7	Van Dyke Wastewater Treatment Facility (WWTF) (AADF)	1.700	0.000
8	Pebble Creek Advanced Wastewater Treatment Facility (AWWTF) (AADF)	0.000	0.000
9	Adjustment for Future Plant Decommissioning [2]	(10.000)	0.000
10	Dependable Treatment Plant Capacity (ADF)	31.700	34.000
11	Average Daily Demand Recognized [3]	19.316	23.694
12	Remaining Estimated System Capacity (ADF) to Serve Future Growth (MGD)	12.384	10.306
13	Percent of Total Existing System Capacity Available to Serve Future Growth	39.07%	30.31%

MGD = Million Gallons Per Day

AWTF = Advanced Wastewater Treatment Facility

AADF = Annual Average Daily Flow

Footnotes:

- [1] Amounts reflect Wastewater Treatment Plant Capacities as of September 30, 2019; the Dale Mabry AWTF and the Pebble Creek WWTF have been removed from service.
- [2] The River Oaks AWTF is planned to be removed from service in the future with the service in the future with the service area being served by the Northwest Regional WRF.
- [3] Amounts shown represent the highest annual average daily flow of the wastewater treatment facilities for the past five fiscal years as shown below:

	Northwest	South Central
	Annual Average	Annual Average
	Daily Demand	Daily Demand
	(MGD)	(MGD)
Fiscal Year 2015	19.275	20.616
Fiscal Year 2016	18.780	21.453
Fiscal Year 2017	18.256	22.778
Fiscal Year 2018	18.376	23.694
Fiscal Year 2019	19.316	22.795
Five-Year Maximum	19.316	23.694
Five Year Maximum Less Van Dyke WWTF Capacity	17.616	23.694

Table 3
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Development of Water System Impact Fee

Line No.	Description	Northwest Service Area	South / Central Service Area
Cost of Contracted Water Supply			
1	Total Cost per Gallon of Contracted Water Supply [1]	\$ 3.75	\$ 3.75
2	Level of Service per ERC - (GPD-AADF) [2]	300.0	300.0
3	Rate per ERC Unit Associated with Cost of Contracted Water Supply	\$ 1,125.33	\$ 1,125.33
Total Estimated Cost of Existing County Water Treatment Facilities:			
4	Installed Cost - Existing Facilities [3] [4]	\$ 48,181,673	\$ 86,043,245
5	Less Existing Assets Not Recognized in Fee Calculation [4]	840,553	-
6	Less Receipt of Grants and Other Contributions	-	-
7	Subtotal Water Production and Treatment Facilities	\$ 49,022,226	\$ 86,043,245
8	Dependable Treatment Plant Capacity (ADD) [5]	40.500	82.600
9	Existing Average Daily Flow (MGD) (AADF) [5]	19.293	44.336
10	Level of Service per ERC - (GPD-AADF) [2]	300.0	300.0
11	Estimated ERCs Permitted to be Served by Existing Facilities	135,000	275,333
12	Percent Remaining Capacity of Existing Facilities	52.36%	46.32%
13	Allocation of Existing Facilities to Incremental Growth	\$ 25,669,490	\$ 39,859,064
14	Rate per ERC Associated with Existing Facilities	\$ 363.12	\$ 312.50
Total Estimated Cost of Additional County Water Treatment Facilities			
15	Additional Costs Capitalized - CIP [6]	\$ -	\$ 59,017,200
16	Less Receipt of Grants and Other Contributions	-	-
17	Cost of Additional Wastewater Treatment Facilities	\$ -	\$ 59,017,200
18	Additional Dependable Plant Capacity (MGD) (ADF)	-	12.500
19	Estimated ERCs to be Served by Additional Facilities	-	41,667
20	Rate per ERC Associated with Additional Facilities	\$ -	\$ 1,416.40
21	Rate per ERC Associated with Additional Facilities	\$ 363.12	\$ 584.32
Primary Transmission and Recharge System:			
22	Existing Facilities [6]	\$ 31,800,956	\$ 67,390,420
23	Estimated Net Capital Additions - CIP [8]	18,892,903	92,785,956
24	Total Primary Transmission Facility and Aquifer Recharge Costs	\$ 50,693,859	\$ 160,176,376
25	Estimated ERC Units Served by Existing Facilities [9]	134,999	275,333
26	Estimated Future ERC Units served by Transmission Facilities [9]	0	41,667
27	Total Estimated ERC served by Transmission Facilities [9]	134,999	317,000
28	Net Rate per ERC of Primary Transmission Facilities	\$ 375.51	\$ 505.28
29	Total Combined Rate per ERC After Rate Adjustment	\$ 1,863.96	\$ 2,214.93
30	Rounded Rate per ERC	\$ 1,863.00	\$ 2,214.00
31	Cost Per Gallon	\$6.21	\$7.38
32	Existing Rate per Gallon	\$5.83	\$5.83
33	Existing Rate per ERC	\$1,750.00	\$1,750.00
34	Proposed Increase / (Decrease)	\$113.00	\$464.00

MDF = Maximum Daily Flow
GPD = Gallons per Day
MMADF = Maximum Month Average Daily Flow
MGD = Million Gallons Per Day
AADF = Annual Average Daily Flow

Footnotes continued on the following page.

Table 3 (continued)

Footnotes:

- [1] The estimated cost of the contracted water supply (Tampa Bay Water) was based on the utility plant investment and the constructed as reported by the entity in its 2018 Comprehensive Annual Financial Report. The amount was determined as follows:

Land	\$ 77,944,762
Construction-Work-in-Progress	18,348,029
Land Improvements	3,294,936
Buildings	19,555,850
Wells and wellfield improvements	133,095,065
Transmission Mains	339,178,229
Water Treatment and Pumping Facilities	696,450,615
Reservoir	302,914,591
Other Equipment	21,073,029
Total Reported Utility Plant Investment	<u>\$ 1,611,855,106</u>
Adjustments to Utility Plant Investment:	
Less Other Equipment	\$ (21,073,029)
Less Member Governments Transferred Assets	(359,744,479)
Less Contributed Capital (a)	(237,000,000)
Net Assets Recognized	<u>\$ 994,037,598</u>
Total Constructed Water Capacity	
Ground Water	120.0
Desalination	25.0
Surface Water	120.0
Total	<u>265.0</u>
Total Water Production - 10yr Max (2009 to 2018)	179.2
Estimated Capacity Utilization	<u>67.6%</u>
Estimated Cost Per Gallon of Constructed Capacity	<u>\$ 3.75</u>

(a) Amounts shown reflect \$183 million dollar grant received by the County from the Southwest Florida Water Management District for the Desalination Water Treatment Plant and \$54 million dollar grant for the Surface Water Reservoir projects. Grant information was provided by the County.

- [2] Amount reflects the County's actual level of service provided for a residential ERCs unit as referenced in the County's utility rate resolution as adopted by the Board of County Commissioners.
- [3] The estimated cost for the Water Treatment facilities by service area was based on the amounts reported in the County's Fixed Asset Records plus the recognition of additional capital expenditures as identified in the County's Fiscal Year 2020 Capital Plan. Amounts estimated as follows:

	Total Facilities by Service Area		
	Northwest		
	Northwest	Hills. Water Works	South / Central
Existing Facilities per Fixed Asset Records	\$ 20,595,007	\$ 840,553	\$ 24,889,728
Additional Capital Expenditures (CIP)	10,020,508	-	4,762,966
Less Estimated Treatment Facility Retirements	(3,122,449)	-	(1,945,210)
Expansion and Upgrade to Existing Treatment Facilities	-	-	-
Primary Reclaimed Water / Alternative Water Resource			
Existing Facilities per Fixed Asset Records	15,712,529	-	20,608,008
Expansion and Upgrade to Existing RW Facilities	1,403,850	-	1,679,496
Less Estimated RW Facilities Retirements	(360,337)	-	(240,225)
Expansion New Reclaimed Water Transmission	-	-	17,850,000
Add Aquifer Recovery Program (a)	3,092,012	-	18,438,482
Total Identified Treatment Plant Costs	<u>\$ 47,341,120</u>	<u>\$ 840,553</u>	<u>\$ 86,043,245</u>

(a) In order to supplement the water resources of the County and to provide increased resiliency for salt water intrusion, the County will be instituting an aquifer recovery program. The projected cost of the program was included as a component of the conveyance system since this functionalized asset cost is based on a total system basis which recognizes that a portion of the additional capital investment will benefit existing customers. The capital amounts were provided by the County.

- [4] Adjustment for the Northwest Service Area to remove the Hillsborough Waterworks community systems since they are dedicated solely to serving small developments and are not considered as a system cost to be recovered from impact fees.
- [5] Amounts shown derived from Table 1.
- [6] Reflects the estimated cost to construct a new 25.0 MGD regional water treatment facility in the South / Central Service Area as provided by the County.
- [7] Amounts shown derived from utility plant functionalization analysis of the existing Fixed Assets considered to be in service for the System as of September 30, 2019.
- [8] The County anticipates the construction of additional transmission conveyance facilities to serve development and to take facilities out of service. The following is a summary of the capital expenditures recognized in the fee evaluation:

	Northwest Service Area	South / Central Service Area
South County Expansion - Transmission Mains and Pump Stations	\$ -	\$ 73,700,000
Transmission Improvements (CIP)	31,935,431	32,261,757
Less Estimated Transmission Facility Retirements	(13,042,528)	(13,175,801)
Total Net Transmission Facility Adjustments	<u>\$ 18,892,903</u>	<u>\$ 92,785,956</u>

- [9] The capacity of the transmission system was based on the total installed permitted water capacity which assumes consistency in service capability for both the water treatment and conveyance facilities. Assumed transmission conveyance capacity assumed as follows:

	Northwest Service Area	South / Central Service Area	
Existing Facility Maximum Plant Capacity Constructed	40,500	82,600	Does not include Hillsborough Waterworks
Additional Facility Expansions	-	12,500	
Total Maximum Plant Capacity	<u>40,500</u>	<u>95,100</u>	
Level of Service per ERC	300	300	
Total Estimated ERCs in Service Area	<u>134,999</u>	<u>317,000</u>	

Table 4
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study
Development of Wastewater System Impact Fee

Line No.	Description	Northwest Service Area	South / Central Service Area
Total Estimated Cost of Existing Wastewater Treatment Facilities:			
1	Installed Cost - Existing Facilities [1] [2]	\$ 397,205,322	\$ 517,419,086
2	Less Existing Assets Not Recognized in Fee Calculation [2]	(26,761,230)	-
3	Less Receipt of Grants and Other Contributions	-	-
4	Subtotal Existing Wastewater Treatment Facilities	\$ 370,444,092	\$ 517,419,086
5	Existing Dependable Treatment Plant Capacity (MGD) (ADF) [3]	31.700	34.000
6	Adjusted Plant Capacity to Remove Facilities Considered Fully Utilized [2]	30.000	34.000
7	Existing Maximum Daily Flow (MGD) [3]	17.616	23.694
8	ERCs Unit Factor - (GPD) [4]	200.0	200.0
9	Estimated ERCs Permitted to be Served by Existing Facilities	150,000	170,000
10	Percent Remaining Capacity of Existing Facilities	41.28%	30.31%
11	Allocation of Existing Facilities to Incremental Growth	\$ 152,921,047	\$ 156,840,810
12	Rate per ERCs Associated with Existing Facilities	\$ 2,469.63	\$ 3,043.64
Total Estimated Cost of Additional Wastewater Treatment Facilities:			
13	Additional Costs Capitalized - CIP [5]	\$ -	\$ 228,712,000
14	Less Receipt of Grants and Other Contributions [3]	-	-
15	Cost of Additional Wastewater Treatment Facilities	\$ -	\$ 228,712,000
16	Additional Dependable Plant Capacity (MGD) (ADF)	-	16.500
17	Estimated ERCs to be Served by Additional Facilities	-	82,500
18	Rate per ERC Associated with Additional Facilities	\$ -	\$ 2,772.27
19	Rate per ERC Allocable to Wastewater Treatment Facilities	\$ 2,469.62	\$ 2,876.60
Primary Transmission System:			
20	Existing Facilities [6]	\$ 63,106,728	\$ 137,981,571
21	Estimated Net Capital Additions - CIP [7]	13,283,565	57,709,099
22	Total Primary Transmission Facility Costs	\$ 76,390,293	\$ 195,690,670
23	Estimated ERCs Units Served by Existing Facilities [8]	158,500	170,000
24	Estimated Future ERCs Units served by Transmission Facilities [8]	0	82,500
25	Total Estimated ERCs served by Transmission Facilities [8]	158,500	252,500
26	Net Rate per ERC of Primary Transmission Facilities	\$ 481.95	\$ 775.01
27	Total Combined Rate per ERCs Unit After Rate Adjustment	\$ 2,951.57	\$ 3,651.61
28	Rounded Rate per ERCs Unit	\$ 2,951.00	\$ 3,651.00
29	Cost Per Gallon	\$ 14.76	\$ 18.26
30	Existing Rate per Gallon	\$ 9.00	\$ 9.00
31	Existing Rate per ERC	\$ 1,800.00	\$ 1,800.00
32	Proposed Increase / (Decrease)	\$ 1,151.00	\$ 1,851.00

GPD = Gallons per Day

AADF = Annual Average Daily Flow

MGD = Million Gallons Per Day

AADF = Annual Average Daily Flow

Footnotes continued on the following page.

Table 4 (continued)

Footnotes:

- [1] Amount determined for Northwest AWTF based on i) the estimate cost to complete the Northwest WRF of \$175,840,643 as provided by the County and as derived from the NWR - Contract Allowance Update dated August 28, 2019 which provided the cost for the upgrade expansion of the Northwest AWTF plus the existing asset cost of the plant as contained in the County's Fixed Asset Records as of September 30, 2019 (excludes CWIP). The upgrade and expansion was recognized as a component of the existing plant in service since represents an improvement to an existing facility and not the construction of a new facility.

In addition for the Northwest Service Area, the fixed assets associated with the Dale Mabry AWTF and the Riveroaks AWTF were not recognized since they have either now been removed from service or is anticipated to be removed from service; such flows will be treated at the expanded Northwest AWTF. Additionally the Pebble Creek WWTP has not been recognized since it is dedicated to a specific service area that is essentially built-out.

The estimated cost for the South / Central AWTF and the Van Dyke WWTP was based on the amounts reported in the County's Fixed Asset Records plus the recognition of additional capital expenditures as identified in the County's Fiscal Year 2020 Capital Plan (facility on-line but certain construction is still occurring. Amounts estimated as follows:

	Northwest Service Area			South Central Service Area		
	Northwest AWTF	Van Dyke WWTP	Dale Mabry and River Oaks	South City AWTF	Valrico AWTF	Faulken. AWTF
Existing Facilities per Fixed Asset Records	\$ 197,175,183	\$ 10,456,819	\$ 95,242,087	\$ 193,076,826	\$ 144,773,730	\$ 119,551,499
Additional Capital Expenditures Existing Assets (CIP)	-	27,560,000	-	13,900,000	9,679,223	10,430,000
Less Estimated Treatment Facility Retirements	(39,435,037)	(11,255,589)	(95,242,087)	(5,676,803)	(3,953,024)	(4,259,644)
Expansion and Upgrade to Existing Treatment Facilities	175,840,643	-	-	-	-	-
Primary Reclaimed Water Transmission - Effluent Disposal						
Existing Facilities per Fixed Asset Records	35,819,790	-	-	20,608,008	-	-
Expansion and Upgrade to Existing RW Facilities	1,403,850	-	-	1,679,496	-	-
Less Estimated Reclaimed Water Trans. Retirements	(360,337)	-	-	(240,225)	-	-
Expansion New Reclaimed Water Transmission	-	-	-	17,850,000	-	-
Total Identified Treatment Plant Costs	<u>\$ 370,444,092</u>	<u>\$ 26,761,230</u>	<u>\$ -</u>	<u>\$ 241,197,302</u>	<u>\$ 150,499,929</u>	<u>\$ 125,721,855</u>

- [2] Adjustment for the Northwest Service Area to remove the Van Dyke WWTF capacity since assumed as being fully utilized based on age of plant and flows in Northwest Service Area (all remaining flows served by the Northwest AWTF).
- [3] Amounts shown derived from Table 2.
- [4] Amount reflects the County's actual level of service provided for a residential ERCs unit as referenced in the County's utility rate resolution as adopted by the Board of County Commissioners.
- [5] Reflects the estimated cost to construct a new 22.0 MGD regional advanced wastewater treatment facility in the South / Central Service Area as provided by the County.
- [6] Amounts shown derived from utility plant functionalization analysis of the existing Fixed Assets considered to be in service for the System as of September 30, 2019.
- [7] The County anticipates the construction of additional transmission conveyance facilities to serve development and to take facilities out of service. The following is a summary of the capital expenditures recognized in the fee evaluation:

	Northwest Service Area	South / Central Service Area
South County Expansion - Influent Force mains and Pump Stations	\$ -	\$ 39,300,000
Flow Diversion from Falkenburg AWTF	-	11,200,000
Transmission Improvements (CIP)	22,453,743	12,185,829
Less Estimated Transmission Facility Retirements	(9,170,178)	(4,976,730)
Total Net Transmission Facility Adjustments	<u>\$ 13,283,565</u>	<u>\$ 57,709,099</u>

- [8] The capacity of the transmission system was based on the total installed wastewater capacity which assumes consistency in service capability for both the wastewater treatment and conveyance facilities. Assumed transmission conveyance capacity assumed as follows:

	Northwest Service Area	South / Central Service Area	
Existing Facility Maximum Plant Capacity Constructed	31.700	34.000	Includes all Facilities prior to Regionalization
Additional Facility Expansions	-	16.500	
Total Plant Capacity	<u>31.700</u>	<u>50.500</u>	
Level of Service per ERC	200	200	
Total Estimated ERCs in Service Area	<u>158,500</u>	<u>252,500</u>	

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Comparison of Water and Wastewater Impact Fees for a Single Family Residential Unit (1 ERC) [1]

Line No.	Description	Water Impact Fee	Wastewater Impact Fee	Combined Fee
Hillsborough County				
1	Current Rates	\$ 1,750	\$ 1,800	\$ 3,550
2	Proposed Rate - Northwest Service Area	1,863	2,951	4,814
3	Proposed Rate - South/Central Service Area	2,214	3,651	5,865
<u>Other Florida Utilities:</u>				
4	Charlotte County	\$ 1,290	\$ 1,610	\$ 2,900
5	City of Clearwater	480	900	1,380
6	Collier County [2]	2,562	2,701	5,263
7	DeSoto County	1,910	4,140	6,050
8	City of Lakeland	1,050	1,916	2,966
9	Hernando County	1,147	3,544	4,691
10	Lee County	2,440	2,660	5,100
11	Manatee County	1,738	3,175	4,913
12	Marion County	1,659	3,844	5,503
13	City of North Port	1,890	2,575	4,465
14	Orange County	1,970	3,570	5,540
15	Palm Beach County	1,500	2,500	4,000
16	Pasco County	1,561	2,730	4,291
17	Pinellas County	352	2,060	2,412
18	Polk County	2,844	4,195	7,039
19	Sarasota County [2]	2,720	2,627	5,347
20	City of Tampa [3]	-	1,796	1,796
21	City of Temple Terrace	2,750	2,569	5,319
22	Other Florida Utilities' Average Cost	\$ 1,659	\$ 2,728	\$ 4,387

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2019 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges imposed by each listed utility.
- [2] Indicated utility is in process or considering adjusting the current impact fees; such amounts reflect existing fees currently in effect.
- [3] The City of Tampa charges varying sewer impact fees to seven different geographic areas (districts). For purposes of this comparison and based on talks with City staff, the amount shown for the sewer impact fee reflects the Central Zone (District Code S27), which is anticipated to receive the majority of future growth within the City and generally is a lower sewer impact fee compared to the other districts within the City.

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Development of AGRF Calculation

Line No.		Water			Wastewater
		County	TBW	Combined	
	Capital Charge Carrying Component				
1	Capacity Fee - Proposed [1]	\$ 738.00	\$ 1,125.00	\$ 1,863.00	\$ 2,951.00
2	Average Effective Interest Rate [2]	3.190%	3.620%		3.190%
3	Assumed Cost of Carry Period (months)	60	60		60
	Cost of Carry on Allocated Investment				
4	Future Value of Capital Charge	\$865.42	\$1,347.83	\$ 2,213.25	\$3,460.49
5	Net Difference is Carry Cost on Investment	127.42	222.83	350.25	509.49
	Fixed Operating and Maintenance Charge Component				
6	Total Recognized Operating Expenses [3]	\$ 36,408,986			\$ 28,826,604
7	Total Plant Capacity (ADF - MGD) [4]	123.22			65.70
8	Cost per Gallon of Capacity	\$ 0.295			\$ 0.439
9	Level of Service per ERC (gallons per day) [5]	300			200
10	Annual Fixed Cost of Capacity	\$ 88.50			\$ 87.80
11	Assumed Cost of Carry Period (months)	60			60
12	Total Cost during Carry Period	\$ 442.50			\$ 439.00
	Recognition of Inflation on Expenses				
13	Inflation Rate (CPI)	2.54%			2.54%
14	Number of Periods Operating Charge Applicable	6			6
15	Adjustment Factor	9.18%			9.18%
16	Adjusted Operating Charge Component	483.12			479.30
17	Annual Operating Charge per Month	\$ 7.38			\$ 7.32
18	Total Cost of Carry - AGRF Fee	610.54	222.83	833.37	988.79
19	Rounded AGRF Fee			\$ 833.00	\$ 989.00
20	Prior AGRF Amount before April 2016 Suspension of Fee [6]			\$ 1,005.00	\$ 940.00
	Net Change in Fees				
21	Amount			(172.00)	49.00
22	Percent			-17.11%	5.21%

[1] Amounts shown derived from Tables 3 and 4.

[2] Amounts shown based on the outstanding debt for the respective utilities and the average effective interest rate for such debt (weighted by the amount of debt outstanding).

[3] Amounts shown derived from Table 7.

[4] Amounts shown derived from Tables 1 and 2.

[5] Amount reflects the County's actual level of service provided for a residential ERCs unit as referenced in the County's utility rate resolution as adopted by the Board of County Commissioners.

[6] Amounts shown reflect AGRF in effect prior to April 2014 for comparative purposes; current AGRF has been set at a zero cost (\$0) based on Board approval beginning April 2014.

Table 7

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Allocation Factors Supporting the Apportionment of the Fiscal Year 2020 Operating Expenses for the AGRF Calculation

Line No.	Cost Center	Description	FY2020 Budget [1]	Primary	Allocation Basis	Service Allocation				Total	Water System Allocation			Wastewater System Allocation		
						Water Allocation Percentage	Wastewater Allocation Percentage	Cust. Service Allocation Percentage	Reclaimed Allocation Percentage		Water Allocation	Water Adjustments	Total Water Allocation	Wastewater Allocation	Wastewater Adjustments	Total Adjusted Wastewater Allocation
1	110604	PH Procurement Services	\$ 401,184	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	\$ 199,970	\$ (199,970) [2]	\$ -	\$ 181,187	\$ (181,187) [2]	\$ -
2	110816	IIO Software Development & Solutions	113,436	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	-	(56,542) [2]	-	51,231	(51,231) [2]	-
3	110817	IIO Enterprise Project Management Office	980,130	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	488,546	(488,546) [2]	-	442,656	(442,656) [2]	-
4	120015	Communication Admin	116,786	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	58,212	(58,212) [2]	-	52,744	(52,744) [2]	-
5	120221	Plans Review Site & Sub	431,722	N	Accounts	49.85%	45.16%	0.00%	4.99%	100.00%	215,192	(215,192) [2]	-	194,979	(194,979) [2]	-
6	120502	Public Utilities Director	2,239,983	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	895,993	-	895,993	-	-	895,993
7	120506	Fiscal/Business Services - PU	12,624,706	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	5,996,735	(5,996,735) [2]	-	5,996,735	(5,996,735) [2]	-
8	120511	Training Management	300,492	Y	Personnel	30.00%	30.00%	10.00%	10.00%	100.00%	-	-	90,148	-	-	150,246
9	120513	Acquisitions & Contracts - PU	442,196	N	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%	100.00%	132,659	(132,659) [2]	-	265,318	(265,318) [2]	-
10	120518	Safety Management	236,088	N	Personnel	30.00%	50.00%	10.00%	10.00%	100.00%	70,826	(70,826) [2]	-	118,044	(118,044) [2]	-
11	120519	Property Management	1,247,334	N	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%	100.00%	436,567	(436,567) [2]	-	748,400	(748,400) [2]	-
12	120523	Management Reports & Analysis	588,470	Y	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	279,523	-	279,523	-	-	279,523
13	120530	Billing & Rev Admin - PU	2,016,188	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
14	120531	South/Central Customer Service Center - PL	3,876,038	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
15	120536	N/W Field Service- PU	1,751,003	N	FieldServ-MR	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
16	120538	S/C Field Service- PU	62,082	N	FieldServ-MR	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
17	120539	Meter Reading- PU	2,412,669	N	FieldServ-MR	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
18	120540	North/West Customer Service Center- PL	355	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
19	120541	Operations & Billing- PU	5,777,033	N	RW/CS	0.00%	0.00%	91.56%	8.44%	100.00%	-	- [2]	-	-	- [2]	-
20	120544	Public Utilities Division Director - Suppor	198,852	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	79,541	-	79,541	79,541	-	79,541
21	120547	Operational Management/CAMS - PU	1,030,504	N	Eng-Support	28.00%	60.00%	0.00%	12.00%	100.00%	288,541	(288,541) [2]	-	618,302	(618,302) [2]	-
22	120548	Data & Mgmt Systems - PU	1,717,640	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	815,879	(815,879) [2]	-	815,879	(815,879) [2]	-
23	120549	DMSS Admin - PU	1,485,550	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	705,636	(705,636) [2]	-	705,636	(705,636) [2]	-
24	120552	Environmental Services Funded by WR	3,359,557	N	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	1,343,823	(1,343,823) [2]	-	1,343,823	(1,343,823) [2]	-
25	120553	Environmental Laboratory - PU	4,313,694	Y	Env-Lab	45.00%	45.00%	0.00%	10.00%	100.00%	1,941,162	-	1,941,162	-	-	1,941,162
26	120556	Technical Services Administrator	2,278,947	Y	Eng-Support	28.00%	60.00%	0.00%	12.00%	100.00%	638,105	-	638,105	1,367,368	-	1,367,368
27	120557	Project Management - PU	4,045,505	Y	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%	100.00%	1,213,652	-	1,213,652	2,427,303	-	2,427,303
28	120558	Utility Design	1,708,114	N	W-WW-TechDesign	28.00%	60.00%	0.00%	12.00%	100.00%	478,272	(478,272) [2]	-	1,024,868	(1,024,868) [2]	-
29	120559	Infrastructure Inspections	695,154	N	EnvMonitor	45.00%	45.00%	0.00%	10.00%	100.00%	312,819	(312,819) [2]	-	312,819	(312,819) [2]	-
30	120560	Planning - PU	2,250,777	N	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%	100.00%	675,233	(675,233) [2]	-	1,350,466	(1,350,466) [2]	-
31	120561	Data Services - PU	1,657	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	787	(787) [2]	-	787	(787) [2]	-
32	120562	Utility Locating - PU	938,647	N	Lines	51.45%	41.53%	0.00%	7.03%	100.00%	482,892	(482,892) [2]	-	389,806	(389,806) [2]	-
33	120565	Water Conservation - PU	1,038,158	N	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	1,038,158	(1,038,158) [2]	-	-	- [2]	-
34	120567	Call Center - PU	2,212,038	N	Direct-CS	0.00%	0.00%	100.00%	0.00%	100.00%	-	- [2]	-	-	- [2]	-
35	120568	Service Availability & Assessment - PU	856,618	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	428,309	(428,309) [2]	-	428,309	(428,309) [2]	-
36	120569	RW/PU Prog Adm/Opns Support - PU	30,000	N	Direct-RW	0.00%	0.00%	0.00%	100.00%	100.00%	-	- [2]	-	-	- [2]	-
37	120570	IFAU Program Adm/Opns Support - PU	321,500	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	160,750	(160,750) [2]	-	160,750	(160,750) [2]	-
38	120582	Lake Park WTP	14,359,269	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	14,359,269	(8,564,514) [3]	5,794,755	-	- [2]	-
39	120583	Fawn Ridge WTP	10,856,749	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	10,856,749	(6,642,567) [3]	4,214,182	-	- [2]	-
40	120584	Lithia WTP	32,822,665	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	32,822,665	(19,798,613) [3]	13,024,052	-	- [2]	-
41	120585	Central WTP	10,775,169	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	10,775,169	(6,361,920) [3]	4,413,249	-	- [2]	-
42	120590	NW Residual Plant Operations	3,787,742	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,787,742	(2,329,407) [3]	1,458,335
43	120593	Dale Mabry Plant Opns - WW	83,048	Y	PlantOps-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	83,048	- [3]	83,048
44	120594	River Oaks Plant Opns - WW	2,814,934	Y	PlantOps-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	2,814,934	(1,368,646) [3]	1,446,288
45	120595	NW Regional Water Reclamation Fac	3,530,698	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,530,698	(1,636,529) [3]	1,894,169
46	120596	Van Dyke Plant Opns - WW	1,248,056	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	1,248,056	(452,996) [3]	795,060
47	120597	Falkenburg Plant Opns - WW	5,318,583	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	5,318,583	(3,011,167) [3]	2,307,416
48	120598	Valrico Plant Opns - WW	3,799,545	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,799,545	(2,033,042) [3]	1,766,503
49	120599	South County Plant Opns - WW	3,821,158	Y	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	3,821,158	(1,788,143) [3]	2,033,015
50	120600	Reclaimed Water Opns - WW	1,575,377	N	Direct-RW	0.00%	0.00%	0.00%	100.00%	100.00%	-	- [2]	-	-	- [2]	-
51	120601	Other Municipal WW Purchases	1,835,143	N	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	- [2]	-	1,835,143	(1,835,143) [2]	-
52	120604	Line Maintenance Admin - PU	2,612,836	Y	Lines	51.45%	41.53%	0.00%	7.03%	100.00%	1,344,187	(860,763) [4]	483,424	1,085,071	(447,465) [4]	637,606
53	120605	North Preventative Maintenance	1,600,714	N	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%	100.00%	560,250	(560,250) [2]	-	960,428	(960,428) [2]	-
54	120607	Wrs Consolidated Warehouse	530,192	N	Warehouse-NCS	47.00%	47.00%	1.00%	5.00%	100.00%	249,190	(249,190) [2]	-	249,190	(249,190) [2]	-
55	120609	North Water Distribution	1,177,632	Y	WaterLines	100.00%	0.00%	0.00%	0.00%	100.00%	1,177,632	(959,748) [4]	217,884	-	- [2]	-
56	120610	North Meter Maintenance	930,707	N	MeterShop-N	80.00%	0.00%	0.00%	20.00%	100.00%	744,566	(744,566) [2]	-	-	- [2]	-

Table 7

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Allocation Factors Supporting the Apportionment of the Fiscal Year 2020 Operating Expenses for the AGRF Calculation

Line No.	Cost Center	Description	FY2020 Budget [1]	Primary	Allocation Basis	Service Allocation				Total	Water System Allocation			Wastewater System Allocation		
						Water Allocation Percentage	Wastewater Allocation Percentage	Cust. Service Allocation Percentage	Reclaimed Allocation Percentage		Water Allocation	Water Adjustments	Total Adjusted Water Allocation	Wastewater Allocation	Wastewater Adjustments	Total Adjusted Wastewater Allocation
57	120611	Cross-Connection Control	82,428	N	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	82,428	(82,428)	[2]	-	-	[2]
58	120612	North Wastewater Collection	2,548,519	Y	Lines-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,548,519	(1,926,609)	[4]
59	120614	North CCTV	2,067,714	N	Direct-RW	0.00%	0.00%	0.00%	100.00%	100.00%	-	-	[2]	-	-	[2]
60	120616	North Pump Station Operations	2,329,269	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,329,269	(1,863,415)	[5]
61	120617	Pump Station Scheduling	2,282,170	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,282,170	(1,825,736)	[5]
62	120618	Pump Repair Shop	835,677	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	835,677	(668,542)	[5]
63	120619	Pump Station Mechanical	2,307,351	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,307,351	(1,845,881)	[5]
64	120620	Pump Station Electrical	3,078,773	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	3,078,773	(2,463,018)	[5]
65	120621	South Pump Station Operations (LPSS)	1,304,255	N	Direct-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	1,304,255	(1,304,255)	[2]
66	120623	Central Pump Station Operations	2,620,514	Y	PumpStations-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,620,514	(2,096,411)	[5]
67	120625	South Meter Maintenance	2,440,688	N	MeterShop-SC	98.00%	0.00%	0.00%	2.00%	100.00%	2,391,874	(2,391,874)	[2]	-	-	[2]
68	120626	South Water Distribution	3,491,935	N	WaterLines	100.00%	0.00%	0.00%	0.00%	100.00%	3,491,935	(3,491,935)	[2]	-	-	[2]
69	120627	South Wastewater Collection	2,914,401	Y	Lines-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	2,914,401	(2,914,401)	[4]
70	120628	South Preventative Maintenance	1,723,925	N	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%	100.00%	603,374	(603,374)	[2]	1,034,355	(1,034,355)	[2]
71	120654	Closed LE Environmental Svcs	204	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	102	(102)	[2]	102	(102)	[2]
72	120665	Small Systems	786,302	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	393,151	(393,151)	[2]	393,151	(393,151)	[2]
73	120668	Mechanical (replaces 120587)	3,676,337	Y	WaterPlant-SC	80.00%	0.00%	0.00%	20.00%	100.00%	2,941,070	-	2,941,070	-	-	[2]
74	120669	Electrical/Electronic (replaces 120592)	5,057,925	Y	PlantOps-WW	0.00%	100.00%	0.00%	0.00%	100.00%	-	-	[2]	5,057,925	-	5,057,925
75	120670	Plant Administration (replaces 120581)	2,345,198	Y	Direct-W	100.00%	0.00%	0.00%	0.00%	100.00%	2,345,198	(2,345,198)	[2]	-	-	[2]
76	120675	Innovation & Resiliency	303,547	N	FiscalOps	47.50%	47.50%	2.50%	2.50%	100.00%	144,185	(144,185)	[2]	144,185	(144,185)	[2]
77	120680	SCADA Operations	887,401	N	50/50 W/WW	50.00%	50.00%	0.00%	0.00%	100.00%	443,701	(443,701)	[2]	443,701	(443,701)	[2]
78	120693	Environmental Services Administration	191,918	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	76,767	-	76,767	76,767	-	76,767
79	120801	Administration - PW	263,698	Y	Dir-Personnel	40.00%	40.00%	10.00%	10.00%	100.00%	105,479	-	105,479	105,479	-	105,479
80	120826	GIS - PW	471,150	N	Lines	51.45%	41.53%	0.00%	7.03%	100.00%	242,386	(242,386)	[2]	195,661	(195,661)	[2]
81	120834	Real Property	166,230	N	P&DMgmt	40.00%	60.00%	0.00%	0.00%	100.00%	66,492	(66,492)	[2]	99,738	(99,738)	[2]
82	Total		<u>\$ 211,758,553</u>								<u>\$ 105,742,291</u>	<u>\$ (69,333,305)</u>	<u>\$ 36,408,986</u>	<u>\$ 78,649,464</u>	<u>\$ (50,534,056)</u>	<u>\$ 28,826,604</u>
83	Percentage of Assigned Utility System Operations and Maintenance Cost Allocated to Primary Infrastructure												<u>34.43%</u>			<u>36.65%</u>

Footnotes

- [1] Amounts reflected are derived from the Fiscal Year 2020 Adopted Budget as provided by the Count;
- [2] Amounts shown represents Cost Centers that are assumed to not be allocable to the operations and maintenance of the primary infrastructure
- [3] Amounts shown represent Cost Centers that are assumed to be allocable to the operations and maintenance of the primary infrastructure. The Operations and Maintenance Expense adjustment reflect: i) the removal of the estimated variable costs for providing service (i.e., would relate to an active customer using the System) and ii) the estimated variable costs and the debt service-related fixed cost (included as a component of the derivation of the impact fee) of Tampa Bay Water
- [4] Amounts shown reflect adjustments to remove the estimated expenses allocable to the on-site water distribution and wastewater collection facilities in order to reflect the estimated cost of operating and maintaining the primary transmission facilities. Such amounts were allocated by on the linear feet and diameter size of the water and wastewater lines in service (e.g., water lines with a diameter of 10-inches or greater was assumed to be related to the primary transmission function)
- [5] Amounts shown reflect adjustment of 80% of the costs assumed to equate to the wastewater collection function based on experience and discussions with the Count

Hillsborough County

Water and Wastewater Impact and AGRF Fee Study

Projected Expense Allocation Factors for Fiscal Year 2020

Line No.	Escalators	Reference	Water System	Wastewater System	Customer Service	Reclaimed Water System
1	Direct Water	Direct-W	100.00%	0.00%	0.00%	0.00%
2	Direct Wastewater	Direct-WW	0.00%	100.00%	0.00%	0.00%
3	Direct Reclaimed Water	Direct-RW	0.00%	0.00%	0.00%	100.00%
4	Direct Customer Service/Accounting	Direct-CS	0.00%	0.00%	100.00%	0.00%
5	Director/Admin Support	Dir-Personnel	40.00%	40.00%	10.00%	10.00%
6	Warehouse/ North/Central/South	Warehouse-NCS	47.00%	47.00%	1.00%	5.00%
7	Eng Support Services	Eng-Support	28.00%	60.00%	0.00%	12.00%
8	Environmental Laboratory	Env-Lab	45.00%	45.00%	0.00%	10.00%
9	W/WW Project Management	W-WW-ProjMgmt	30.00%	60.00%	0.00%	10.00%
10	W/WW Technical Design	W-WW-TechDesign	28.00%	60.00%	0.00%	12.00%
11	Environmental Monitoring	EnvMonitor	45.00%	45.00%	0.00%	10.00%
12	Field Serv & Meter Reading	FieldServ-MR	0.00%	0.00%	100.00%	0.00%
13	North Water Plants	WaterPlant-N	60.00%	0.00%	0.00%	40.00%
14	South/Central Water Plants	WaterPlant-SC	80.00%	0.00%	0.00%	20.00%
15	Reclaimed Water	ReclaimedWater	70.00%	0.00%	0.00%	30.00%
16	Admin - W/W	Admin-WW	0.00%	100.00%	0.00%	0.00%
17	Maint Support Services	MaintSupport	0.00%	100.00%	0.00%	0.00%
18	W/W Plant Operations - All	PlantOps-WW	0.00%	100.00%	0.00%	0.00%
19	W/W Pump Stations/Residual Plant	PumpStations-WW	0.00%	100.00%	0.00%	0.00%
20	Odor Control	OdorControl	0.00%	100.00%	0.00%	0.00%
21	Admin - Lines	Admin-Lines	65.00%	30.00%	0.00%	5.00%
22	North / South /Central Water Lines	WaterLines	100.00%	0.00%	0.00%	0.00%
23	North Meter Shop	MeterShop-N	80.00%	0.00%	0.00%	20.00%
24	South/Central Meter Shop	MeterShop-SC	98.00%	0.00%	0.00%	2.00%
25	North/South/Central W/W Lines	Lines-WW	0.00%	100.00%	0.00%	0.00%
26	Fixed Assets - Replacement Cost	Assets-ReplCost	35.00%	60.00%	0.00%	5.00%
27	Number Of Personnel - Direct	Personnel	30.00%	50.00%	10.00%	10.00%
28	Planning & Development Mgmt Services	P&DMgmt	40.00%	60.00%	0.00%	0.00%
29	Fiscal Operations	FiscalOps	47.50%	47.50%	2.50%	2.50%
30	Reclaim / Customer Service	RW/CS	0.00%	0.00%	91.56%	8.44%
31	Accounts	Accounts	49.85%	45.16%	0.00%	4.99%
32	50/50 Water & Sewer	50/50 W/WW	50.00%	50.00%	0.00%	0.00%
33	Line Length	Lines	51.45%	41.53%	0.00%	7.03%



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APPENDIX A

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value				Other
								W/Treatment	W/Transmission	Distribution	Wastewater System				
											W/Treatment	Collection	W/Transmission	Reclaimed	
1	84149	WWTP BRANDON WATER BLDG	10/1/1956	18,989.49	\$ (18,989)	\$ -	General Plant / Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,989.49	
2	84282	*BRANDON WATER-W:TP EQP	10/1/1956	208,633.50	(208,634)	-	Distribution	-	-	208,633.50	-	-	-	-	
3	83985	*SWEETWATER/PINECREST-WW:OLINES	10/1/1959	12,891.52	(12,892)	-	General Plant / Other	-	-	-	-	-	-	12,891.52	
4	84086	WW PS SUN CITY CENTER EQP	10/1/1961	22,807.41	(22,807)	-	General Plant / Other	-	-	-	-	-	-	22,807.41	
5	83814	*SUN CITY CENTER-WW:SERVICES	10/1/1962	16,263.48	(16,263)	-	General Plant / Other	-	-	-	-	-	-	16,263.48	
6	83826	*SUN CITY CENTER-WW:FM	10/1/1962	18,887.08	(18,887)	-	General Plant / Other	-	-	-	-	-	-	18,887.08	
7	84137	WW PS SUN CITY CENTER ELEC EQP	10/1/1962	76,379.29	(76,379)	-	General Plant / Other	-	-	-	-	-	-	76,379.29	
8	84243	*ADDITIONS-W:SP WELLS	10/1/1962	23,140.67	(23,141)	-	W/Treatment	23,140.67	-	-	-	-	-	-	
9	84300	*SUN CITY CENTER & RIVER COVE-W:DP RES'VOIR	10/1/1962	34,029.95	(34,030)	-	General Plant / Other	-	-	-	-	-	-	34,029.95	
10	83827	*BAY CREST-WW:FM	10/1/1965	58,350.00	(58,350)	-	General Plant / Other	-	-	-	-	-	-	58,350.00	
11	84244	*ADDITIONS-W:SP WELLS	10/1/1965	27,656.09	(27,656)	-	W/Treatment	27,656.09	-	-	-	-	-	-	
12	83717	WW GEN PLANT ADDITIONS	10/1/1966	3,611.00	(3,611)	-	General Plant / Other	-	-	-	-	-	-	3,611.00	
13	83721	WW PS SUN CITY CENTER	10/1/1966	11,523.95	(11,524)	-	General Plant / Other	-	-	-	-	-	-	11,523.95	
14	83917	*PINECREST-WW:GM	10/1/1966	404,054.50	(404,055)	-	Collection	-	-	-	-	404,054.50	-	-	
15	84150	WWTP RIVER COVE & SUN CITY CENTER	10/1/1966	8,317.30	(8,317)	-	General Plant / Other	-	-	-	-	-	-	8,317.30	
16	84283	*RIVER COVE & SUN CITY CENTER-W:TP EQP	10/1/1966	26,642.40	(26,642)	-	General Plant / Other	-	-	-	-	-	-	26,642.40	
17	77575	CASEY ROAD EXTENSION RW TRANSMISSION MAIN PIPE	7/15/1967	57,102.95	(57,103)	-	General Plant / Other	-	-	-	-	-	-	57,102.95	
18	77455	*-W:DP MI	10/1/1967	16,165.22	(16,165)	-	General Plant / Other	-	-	-	-	-	-	16,165.22	
19	83918	*SUN CITY CENTER-WW:GM	10/1/1967	453,826.19	(453,826)	-	Collection	-	-	-	-	453,826.19	-	-	
20	83962	*SUN CITY CENTER-WW:MANHOLES	10/1/1967	97,420.03	(97,420)	-	General Plant / Other	-	-	-	-	-	-	97,420.03	
21	84002	*SUN CITY CENTER-WW:LATERALS	10/1/1967	44,501.81	(44,502)	-	General Plant / Other	-	-	-	-	-	-	44,501.81	
22	84163	SUN CITY CENTER & RIVER COVE-W:DP	10/1/1967	2,200.00	(2,200)	-	General Plant / Other	-	-	-	-	-	-	2,200.00	
23	84309	*SUN CITY CENTER-W:DP MAINS	10/1/1967	307,804.92	(307,805)	-	Distribution	-	-	307,804.92	-	-	-	-	
24	84310	*RIVER COVE-W:DP MAINS	10/1/1967	19,256.75	(19,257)	-	General Plant / Other	-	-	-	-	-	-	19,256.75	
25	77434	*ADDITIONS-W:DP SERVICES	10/1/1968	6,945.53	(6,946)	-	General Plant / Other	-	-	-	-	-	-	6,945.53	
26	83815	*ADDITIONS-WW:SERVICES	10/1/1968	5,274.28	(5,274)	-	Collection	-	-	-	-	5,274.28	-	-	
27	84138	WW PS ADDITIONS ELEC EQP	10/1/1968	2,031.14	(2,031)	-	General Plant / Other	-	-	-	-	-	-	2,031.14	
28	84311	*RIVER COVE-W:DP MAINS	10/1/1968	4,026.31	(4,026)	-	General Plant / Other	-	-	-	-	-	-	4,026.31	
29	77438	*ADDITIONS-W:METERS	10/1/1969	9,362.13	(9,362)	-	General Plant / Other	-	-	-	-	-	-	9,362.13	
30	77456	*-W:DP MI	10/1/1969	11,590.64	(11,591)	-	General Plant / Other	-	-	-	-	-	-	11,590.64	
31	83963	*ADDITIONS-WW:MANHOLES	10/1/1969	6,970.24	(6,970)	-	Collection	-	-	-	-	6,970.24	-	-	
32	84312	*ADDITIONS-W:DP MAINS	10/1/1969	4,472.94	(4,473)	-	Distribution	-	-	4,472.94	-	-	-	-	
33	77439	*RIVER COVE-W:METERS	10/1/1970	3,022.10	(3,022)	-	General Plant / Other	-	-	-	-	-	-	3,022.10	
34	77440	*ADDITIONS-W:METERS	10/1/1970	26,451.64	(26,452)	-	General Plant / Other	-	-	-	-	-	-	26,451.64	
35	77467	*-W:HYDRANTS	10/1/1970	26,324.09	(26,324)	-	Distribution	-	-	26,324.09	-	-	-	-	
36	83919	*ADDITIONS-WW:GM	10/1/1970	217,637.84	(217,638)	-	Collection	-	-	-	-	217,637.84	-	-	
37	83986	*ADDITIONS-WW:OLINES	10/1/1970	16,389.72	(16,390)	-	General Plant / Other	-	-	-	-	-	-	16,389.72	
38	84030	*ADDITIONS-W:SP RES'VOIRS	10/1/1970	114,126.10	(114,126)	-	W/Treatment	114,126.10	-	-	-	-	-	-	
39	84146	WW PS ADDITIONS OTH EQP	10/1/1970	10,162.35	(10,162)	-	General Plant / Other	-	-	-	-	-	-	10,162.35	
40	84151	WWTP BRANDON FENCE	10/1/1970	11,208.71	(11,209)	-	General Plant / Other	-	-	-	-	-	-	11,208.71	
41	84164	WW DP ADDITIONS	10/1/1970	149,324.71	(149,325)	-	Collection	-	-	-	-	149,324.71	-	-	
42	84245	*ADDITIONS-W:SP WELLS	10/1/1970	75,207.44	(75,207)	-	W/Treatment	75,207.44	-	-	-	-	-	-	
43	84269	*ADDITIONS-W:SP SUPPLY M	10/1/1970	63,220.13	(63,220)	-	Distribution	-	-	-	63,220.13	-	-	-	
44	84284	*ADDITIONS-W:TP EQP	10/1/1970	22,789.75	(22,790)	-	Distribution	-	-	-	22,789.75	-	-	-	
45	84313	*ADDITIONS-W:DP MAINS	10/1/1970	2,306,854.89	(2,306,855)	-	W/Transmission	-	2,306,854.89	-	-	-	-	-	
46	77435	*RIVER COVE-W:DP SERVICES	10/1/1971	3,569.30	(3,569)	-	General Plant / Other	-	-	-	-	-	-	3,569.30	
47	77441	*ADDITIONS-W:METERS	10/1/1971	5,374.77	(5,375)	-	General Plant / Other	-	-	-	-	-	-	5,374.77	
48	83816	RIVER OAKS WW SERVICES	10/1/1971	6,923.42	(6,923)	-	General Plant / Other	-	-	-	-	-	-	6,923.42	
49	83920	*ADDITIONS-WW:GM	10/1/1971	76,120.83	(76,121)	-	Collection	-	-	-	-	76,120.83	-	-	
50	83964	RIVER OAKS WW MANHOLES	10/1/1971	5,773.21	(5,773)	-	General Plant / Other	-	-	-	-	-	-	5,773.21	
51	84147	WWTP RIVER OAKS OTH EQP	10/1/1971	8,574.31	(8,574)	-	General Plant / Other	-	-	-	-	-	-	8,574.31	
52	84165	WWTP RIVER OAKS	10/1/1971	8,351.62	(8,352)	-	W/Treatment	-	-	-	8,351.62	-	-	-	
53	84246	*ADDITIONS-W:SP WELLS	10/1/1971	14,410.50	(14,411)	-	W/Treatment	14,410.50	-	-	-	-	-	-	
54	84270	*ADDITIONS-W:SP SUPPLY M	10/1/1971	2,975.00	(2,975)	-	Distribution	-	-	-	2,975.00	-	-	-	
55	84285	*BRANDON EAST-W:TP EQP	10/1/1971	18,643.00	(18,643)	-	General Plant / Other	-	-	-	-	-	-	18,643.00	
56	84301	RIVER OAKS W DP RESERVOIR	10/1/1971	27,207.33	(27,207)	-	General Plant / Other	-	-	-	-	-	-	27,207.33	
57	84314	RIVER OAKS W DP MAINS	10/1/1971	14,008.71	(14,009)	-	General Plant / Other	-	-	-	-	-	-	14,008.71	
58	76808	RVR OAKS AWT PLANT SITE	7/1/1972	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	0.01	
59	77436	*SOUTHWOOD HILLS-W:DP SERVICES	10/1/1972	5,625.00	(5,625)	-	General Plant / Other	-	-	-	-	-	-	5,625.00	
60	77442	*SOUTHWOOD HILLS-W:METERS	10/1/1972	6,250.00	(6,250)	-	General Plant / Other	-	-	-	-	-	-	6,250.00	
61	77443	*-W:METERS	10/1/1972	8,204.37	(8,204)	-	Distribution	-	-	-	-	8,204.37	-	-	
62	77457	*-W:DP MI	10/1/1972	5,322.21	(5,322)	-	General Plant / Other	-	-	-	-	-	-	5,322.21	
63	77468	*-W:HYDRANTS	10/1/1972	7,262.89	(7,263)	-	Distribution	-	-	-	-	7,262.89	-	-	
64	83722	WW PS/L S BRANDON SEWER	10/1/1972	10,880.00	(10,880)	-	General Plant / Other	-	-	-	-	-	-	10,880.00	
65	83723	WW PS/L S SOUTHWOOD HILLS	10/1/1972	7,675.00	(7,675)	-	General Plant / Other	-	-	-	-	-	-	7,675.00	
66	83828	*SOUTHWOOD-WW:FM	10/1/1972	6,585.00	(6,585)	-	General Plant / Other	-	-	-	-	-	-	6,585.00	
67	83877	*ADDITIONS-WW:FM	10/1/1972	473,624.85	(473,625)	-	Collection	-	-	-	-	473,624.85	-	-	
68	83921	*SOUTHWOOD HILLS-WW:GM	10/1/1972	83,727.50	(83,728)	-	General Plant / Other	-	-	-	-	-	-	83,727.50	
69	83922	*BAY CREST UTILITY-WW:GM	10/1/1972	541,628.31	(541,628)	-	Collection	-	-	-	-	541,628.31	-	-	
70	83923	*BRANDON SEWER SYSTEM-WW:GM	10/1/1972	22,187.00	(22,187)	-	General Plant / Other	-	-	-	-	-	-	22,187.00	
71	83924	*ADDITIONS-WW:GM	10/1/1972	422,706.08	(422,706)	-	Collection	-	-	-	-	422,706.08	-	-	
72	83965	*BRANDON SEWER-WW:MANHOLES	10/1/1972	6,310.00	(6,310)	-	General Plant / Other	-	-	-	-	-	-	6,310.00	
73	84093	WWTP SWEETWATER PINECREST EQP	10/1/1972	312,449.79	(312,450)	-	W/Treatment	-	-	-	312,449.79	-	-	-	
74	84128	WW PP ADDITIONS	10/1/1972	246,081.16	(246,081)	-	W/Treatment	-	-	-	246,081.16	-	-	-	
75	84139	WW PS ADDITIONS ELEC EQP	10/1/1972	14,478.77	(14,479)	-	General Plant / Other	-	-	-	-	-	-	14,478.77	
76	84247	*ADDITIONS-W:SP WELLS	10/1/1972	6,396.02	(6,396,										

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
89	84140	WW PS ADDITIONS ELEC EQP	10/1/1973	38,250.75	(38,251)	-	General Plant / Other	-	-	-	-	-	-	-	38,250.75
90	84248	*ADDITIONS-W:SP WELLS	10/1/1973	12,980.36	(12,980)	-	WTransmission	12,980.36	-	-	-	-	-	-	-
91	84272	*ADDITIONS-W:SP SUPPLY M	10/1/1973	43,823.02	(43,823)	-	Distribution	-	-	43,823.02	-	-	-	-	-
92	84286	*ADDITIONS-W:TP EQP	10/1/1973	5,924.18	(5,924)	-	General Plant / Other	-	-	-	-	-	-	-	5,924.18
93	84318	*METRO UTILITIES-W:DP MAINS	10/1/1973	108,228.28	(108,228)	-	Distribution	-	-	108,228.28	-	-	-	-	-
94	84319	*RIVIERA SYSTEM-W:DP MAINS	10/1/1973	89,104.31	(89,104)	-	General Plant / Other	-	-	-	-	-	-	-	89,104.31
95	84320	*ADDITIONS-W:DP MAINS	10/1/1973	152,759.75	(152,760)	-	WTransmission	-	152,759.75	-	-	-	-	-	-
96	76813	DRY CREEK DR LIFT ST SITE	2/1/1974	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
97	76984	KINGSWY WTR PL&WELL SITE	7/1/1974	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
98	77437	*RIVIERA WATER SYSTEM-W:DP SERVICES	10/1/1974	8,523.83	(8,524)	-	General Plant / Other	-	-	-	-	-	-	-	8,523.83
99	77445	*-W:METERS	10/1/1974	22,228.65	(22,229)	-	Distribution	-	-	22,228.65	-	-	-	-	-
100	77446	*-W:METERS	10/1/1974	27,739.00	(27,739)	-	Distribution	-	-	27,739.00	-	-	-	-	-
101	77459	*-W:DP MI	10/1/1974	14,398.00	(14,398)	-	General Plant / Other	-	-	-	-	-	-	-	14,398.00
102	77460	*-W:DP MI	10/1/1974	5,011.53	(5,012)	-	General Plant / Other	-	-	-	-	-	-	-	5,011.53
103	83879	*DALE MABRY-WW-FM	10/1/1974	100,327.00	(100,327)	-	WWTransmission	-	-	-	-	100,327.00	-	-	-
104	83880	*ADDITIONS-WW-FM	10/1/1974	7,744.29	(7,744)	-	Collection	-	-	-	-	7,744.29	-	-	-
105	83926	*ADDITIONS-WW-GM	10/1/1974	96,632.40	(96,632)	-	Collection	-	-	-	-	96,632.40	-	-	-
106	84287	*BRANDON EAST-W:TP EQP	10/1/1974	7,500.00	(7,500)	-	General Plant / Other	-	-	-	-	-	-	-	7,500.00
107	84302	*CATHODIC PROTECTION-W:DP RESVOIR	10/1/1974	1,140.00	(1,140)	-	General Plant / Other	-	-	-	-	-	-	-	1,140.00
108	84321	*BRANDON WATER ACQ-W:DP MAINS	10/1/1974	1,639,628.09	(1,639,628)	-	WTransmission	-	1,639,628.09	-	-	-	-	-	-
109	84322	*ADDITIONS-W:DP MAINS	10/1/1974	264,487.80	(264,488)	-	WTransmission	-	264,487.80	-	-	-	-	-	-
110	76995	VILLAGE CRT LFT ST SITE	1/1/1975	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
111	77447	*-W:METERS	10/1/1975	24,397.34	(24,397)	-	Distribution	-	-	24,397.34	-	-	-	-	-
112	77461	*-W:DP MI	10/1/1975	3,220.23	(3,220)	-	General Plant / Other	-	-	-	-	-	-	-	3,220.23
113	83487	WWTP NORTHWEST ATW PLANT	10/1/1975	2,385,574.52	(2,385,575)	-	WWTreatment	-	-	2,385,574.52	-	-	-	-	-
114	83881	*ADDITIONS-WW-FM	10/1/1975	1,101,681.69	(1,101,682)	-	Collection	-	-	-	-	1,101,681.69	-	-	-
115	83882	*ADDITIONS-WW-FM	10/1/1975	473,351.41	(473,351)	-	Collection	-	-	-	-	473,351.41	-	-	-
116	83927	*SWEETWATER-WW-GM	10/1/1975	1,973,772.05	(1,973,772)	-	Collection	-	-	-	-	1,973,772.05	-	-	-
117	84032	*ADDITIONS-W:SP RESVOIRS	10/1/1975	154,187.91	(154,188)	-	WTransmission	154,187.91	-	-	-	-	-	-	-
118	84094	WWTP ADDITIONS	10/1/1975	880,709.42	(880,709)	-	WWTreatment	-	-	880,709.42	-	-	-	-	-
119	84148	WW PS ADDITIONS OTH EQP	10/1/1975	6,759.88	(6,760)	-	General Plant / Other	-	-	-	-	-	-	-	6,759.88
120	84249	*ADDITIONS-W:SP WELLS	10/1/1975	124,882.60	(124,883)	-	WTransmission	124,882.60	-	-	-	-	-	-	-
121	84273	*ADDITIONS-W:SP SUPPLY M	10/1/1975	35,670.00	(35,670)	-	Distribution	-	-	35,670.00	-	-	-	-	-
122	84288	*ADDITIONS-W:TP EQP	10/1/1975	14,512.64	(14,513)	-	Distribution	-	-	14,512.64	-	-	-	-	-
123	84323	*BRANDON EAST-W:DP MAINS	10/1/1975	56,625.00	(56,625)	-	General Plant / Other	-	-	-	-	-	-	-	56,625.00
124	76806	SUNLAKE PARK WW TRT PL SITE	12/1/1975	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
125	76797	HANLEY/JACKSON LIFT STN	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
126	76798	ARMAND DR LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
127	76799	WEBB RD MSTR LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
128	76800	NOVA CIR. LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
129	76801	RUSTIC DR LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
130	76802	WOODHURST DR LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
131	76803	MINNEHAHA ST LIFT ST SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
132	76976	BROOKER WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
133	76977	CLARISSA WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
134	76978	J MOORE WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
135	76979	MT CARMEL WTR PL&WELL SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
136	77014	TOWN & COUNTRY MSTR FLOW EQ SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
137	77015	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
138	77016	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
139	77017	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
140	77018	EASEMT TO TOWN&CO MASTER	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
141	77019	TANGLEWOOD LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
142	77020	TOWN & COUNTRY BLVD LIFT STN	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
143	77021	ELM ST LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
144	77022	WEBB RD S LIFT STN SITE	6/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
145	76998	HILLS AVE MASTER LIFT STA	7/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
146	76999	BLUE GILL CT LIFT ST SITE	7/1/1976	2,031.21	-	2,031	General Plant / Other	-	-	-	-	-	-	-	2,031.21
147	77000	FLORAL DR LFT ST SITE	7/1/1976	1,709.38	-	1,709	General Plant / Other	-	-	-	-	-	-	-	1,709.38
148	76807	AMELIA CIR LIFT ST SITE	9/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
149	76975	HNDSON RD SUB PL&WELL ST	9/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
150	76990	GROVES N SUB WWTR TRMT PL	9/1/1976	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
151	77448	*-W:METERS	10/1/1976	18,955.00	(18,955)	-	Distribution	-	-	18,955.00	-	-	-	-	-
152	77449	*-W:METERS	10/1/1976	56,661.48	(56,661)	-	Distribution	-	-	56,661.48	-	-	-	-	-
153	77462	*-W:DP MI	10/1/1976	10,445.91	(10,446)	-	General Plant / Other	-	-	-	-	-	-	-	10,445.91
154	83488	WWTP DALE MABRY UTILITY	10/1/1976	1,106,309.00	(1,106,309)	-	WWTreatment	-	-	-	1,106,309.00	-	-	-	-
155	83489	WWTP ADDITIONS	10/1/1976	11,598.67	(11,599)	-	WWTreatment	-	-	11,598.67	-	-	-	-	-
156	83817	*ADDITIONS-WW-SERVICES	10/1/1976	29,375.82	(29,376)	-	Collection	-	-	-	-	29,375.82	-	-	-
157	83818	*TAMPA SUBURBAN-WW-SERVICES	10/1/1976	189,425.00	(189,425)	-	Collection	-	-	-	-	189,425.00	-	-	-
158	83883	*ADDITIONS-WW-FM	10/1/1976	40,583.47	(40,583)	-	Collection	-	-	-	-	40,583.47	-	-	-
159	83928	*TAMPA SUBURBAN-WW-GM	10/1/1976	581,632.00	(581,632)	-	Collection	-	-	-	-	581,632.00	-	-	-
160	83929	*ADDITIONS-WW-GM	10/1/1976	480,626.36	(480,626)	-	Collection	-	-	-	-	480,626.36	-	-	-
161	83930	*ADDITIONS-WW-GM	10/1/1976	3,299.65	(3,300)	-	Collection	-	-	-	-	3,299.65	-	-	-
162	83931	*BRANDON EAST-WW-GM	10/1/1976	78,375.00	(78,375)	-	General Plant / Other	-	-	-	-	-	-	-	78,375.00
163	84141	WW PS ADDITIONS ELEC EQP	10/1/1976	78,580.00	(78,580)	-	General Plant / Other	-	-	-	-	-	-	-	78,580.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
177	76993	PRESIDENTL MNR SUB WWTR TM	6/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
178	76987	WOODBUR SUB WTR TM PLTR WL	7/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
179	76981	BLOOMINGDALE REPUMP & STG	8/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
180	77004	DAWNVIEW LIFT STN SITE	8/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
181	76812	DANA SHORES DR LIFT ST SI	9/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
182	77450	*W-METERS	10/1/1977	45,873.75	(45,874)	-	Distribution	-	-	45,873.75	-	-	-	-	-
183	77451	*W-METERS	10/1/1977	119,682.00	(119,682)	-	Distribution	-	-	119,682.00	-	-	-	-	-
184	77463	*W-DP MI	10/1/1977	15,912.83	(15,913)	-	General Plant / Other	-	-	-	-	-	-	-	15,912.83
185	83811	*WW-METERS	10/1/1977	25,729.02	(25,729)	-	Collection	-	-	-	-	25,729.02	-	-	-
186	83819	*ADDITIONS-WW-SERVICES	10/1/1977	14,345.00	(14,345)	-	Collection	-	-	-	-	14,345.00	-	-	-
187	83884	*DALE MABRY-WW-FM	10/1/1977	17,525.00	(17,525)	-	WWTransmission	-	-	-	-	-	17,525.00	-	-
188	83932	*DALE MABRY UTILITY-WW-GM	10/1/1977	561,308.00	(561,308)	-	Collection	-	-	-	-	561,308.00	-	-	-
189	83933	*ADDITIONS-WW-GM	10/1/1977	52,854.39	(52,854)	-	Collection	-	-	-	-	52,854.39	-	-	-
190	83934	*METRO UTILITIES-WW-GM	10/1/1977	143,720.00	(143,720)	-	Collection	-	-	-	-	143,720.00	-	-	-
191	83935	*ADDITIONS-WW-GM	10/1/1977	779,899.97	(779,900)	-	Collection	-	-	-	-	779,899.97	-	-	-
192	83966	*ADDITIONS-WW-MANHOLES	10/1/1977	82,750.00	(82,750)	-	Collection	-	-	-	-	82,750.00	-	-	-
193	83967	*ADDITIONS-WW-MANHOLES	10/1/1977	7,000.00	(7,000)	-	Collection	-	-	-	-	7,000.00	-	-	-
194	84095	WWTP BRANDON EAST EQP	10/1/1977	105,083.00	(105,083)	-	Collection	-	-	-	-	105,083.00	-	-	-
195	84129	WATER METRO UTILITIES	10/1/1977	5,063.55	(5,064)	-	General Plant / Other	-	-	-	-	-	-	-	5,063.55
196	84142	WW PS METRO UTILITY ELEC EQP	10/1/1977	24,839.82	(24,840)	-	General Plant / Other	-	-	-	-	-	-	-	24,839.82
197	84252	*ADDITIONS-W-SP WELLS	10/1/1977	10,555.00	(10,555)	-	WTreatment	10,555.00	-	-	-	-	-	-	-
198	84253	*ADDITIONS-W-SP WELLS	10/1/1977	28,849.00	(28,849)	-	WTreatment	28,849.00	-	-	-	-	-	-	-
199	84289	*ADDITIONS-W-TP EQP	10/1/1977	3,704.80	(3,705)	-	Distribution	-	-	3,704.80	-	-	-	-	-
200	84290	*ADDITIONS-W-TP EQP	10/1/1977	352,332.12	(352,332)	-	Distribution	-	-	352,332.12	-	-	-	-	-
201	84328	*ADDITIONS-W-DP MAINS	10/1/1977	308,708.04	(308,708)	-	WTransmission	-	308,708.04	-	-	-	-	-	-
202	84329	*FEDERAL REVENUE SHARING-W-DP MAINS	10/1/1977	7,018.76	(7,019)	-	General Plant / Other	-	-	-	-	-	-	-	7,018.76
203	84330	*ADDITIONS-W-DP MAINS	10/1/1977	439,103.30	(439,103)	-	Distribution	-	-	439,103.30	-	-	-	-	-
204	84331	*DALE MABRY UTILITY-W-DP MAINS	10/1/1977	470,015.00	(470,015)	-	Distribution	-	-	470,015.00	-	-	-	-	-
205	84332	*ADDITIONS-W-DP MAINS	10/1/1977	249,646.74	(249,647)	-	Distribution	-	-	249,646.74	-	-	-	-	-
206	76980	PUMP STATION BLOOMINGDALE WATER REPUMP & STG	11/1/1977	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
207	76986	CRLWD MDWS SB WTR TN&WL#2	2/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
208	76983	WINDHRST WTR PL&WELL SITE	4/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
209	77009	HANDY RD LIFT STN SITE	4/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
210	76985	DALE MABRY WTR TRMT PLT	6/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
211	76814	HUDSON LN LIFT ST SITE	7/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
212	76989	PLANTTN SUB BRYNWD WELL 3	7/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
213	77001	GOLFCREST LIFT ST SITE	10/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
214	77452	*W-METERS	10/1/1978	74,781.44	(74,781)	-	Distribution	-	-	74,781.44	-	-	-	-	-
215	77464	*W-DP MI	10/1/1978	16,920.23	(16,920)	-	General Plant / Other	-	-	-	-	-	-	-	16,920.23
216	83490	WWTP SUN LAKE PARK	10/1/1978	99,495.00	(99,495)	-	General Plant / Other	-	-	-	-	-	-	-	99,495.00
217	83718	WW GEN PLANT ADDITIONS	10/1/1978	7,329.11	(7,329)	-	General Plant / Other	-	-	-	-	-	-	-	7,329.11
218	83724	WW PS/LS DALE MABRY UTILITY	10/1/1978	197,179.00	(197,179)	-	WWTransmission	-	-	-	-	-	197,179.00	-	-
219	83820	*KIM ACRES & EAST BRANDON-WW-SERVICES	10/1/1978	11,700.00	(11,700)	-	General Plant / Other	-	-	-	-	-	-	-	11,700.00
220	83885	*ADDITIONS-WW-FM	10/1/1978	468,359.66	(468,360)	-	Collection	-	-	-	-	468,359.66	-	-	-
221	83886	*ADDITIONS-WW-FM	10/1/1978	657,860.08	(657,860)	-	Collection	-	-	-	-	657,860.08	-	-	-
222	83936	*ADDITIONS-WW-GM	10/1/1978	31,390.00	(31,390)	-	Collection	-	-	-	-	31,390.00	-	-	-
223	83937	*SUN LAKE PK-WW-GM	10/1/1978	71,463.00	(71,463)	-	General Plant / Other	-	-	-	-	-	-	-	71,463.00
224	83938	*KIM ACRES & E BRANDON ESTATES-WW-GM	10/1/1978	73,162.50	(73,163)	-	General Plant / Other	-	-	-	-	-	-	-	73,162.50
225	83939	*ADDITIONS-WW-GM	10/1/1978	1,035,136.14	(1,035,136)	-	Collection	-	-	-	-	1,035,136.14	-	-	-
226	83940	*ADDITIONS-WW-GM	10/1/1978	125,810.25	(125,810)	-	Collection	-	-	-	-	125,810.25	-	-	-
227	83968	*KIM ACRES & E BRANDON ESTATES-WW-MANHOLES	10/1/1978	28,375.00	(28,375)	-	General Plant / Other	-	-	-	-	-	-	-	28,375.00
228	83969	*ADDITIONS-WW-MANHOLES	10/1/1978	269,267.00	(269,267)	-	Collection	-	-	-	-	269,267.00	-	-	-
229	84003	*ADDITIONS-WW-LATERALS	10/1/1978	6,200.50	(6,201)	-	General Plant / Other	-	-	-	-	-	-	-	6,200.50
230	84087	WW PS SUN LAKE PARK EQP	10/1/1978	15,050.00	(15,050)	-	General Plant / Other	-	-	-	-	-	-	-	15,050.00
231	84130	WW PP SUN LAKE PARK	10/1/1978	3,405.00	(3,405)	-	General Plant / Other	-	-	-	-	-	-	-	3,405.00
232	84131	WW ADDITIONS W-PP	10/1/1978	138,740.28	(138,740)	-	Collection	-	-	-	-	138,740.28	-	-	-
233	84152	WWTP DALE MABRY UTILITY PLANT A	10/1/1978	430,465.00	(430,465)	-	WWTreatment	-	-	-	430,465.00	-	-	-	-
234	84153	WWTP DALE MABRY UTILITY PLANT B	10/1/1978	462,271.00	(462,271)	-	WWTreatment	-	-	-	462,271.00	-	-	-	-
235	84154	WWTP ADDITIONS	10/1/1978	108,000.00	(108,000)	-	WWTreatment	-	-	-	108,000.00	-	-	-	-
236	84254	*ADDITIONS-W-SP WELLS	10/1/1978	66,506.62	(66,507)	-	WTreatment	66,506.62	-	-	-	-	-	-	-
237	84255	*ADDITIONS-W-SP WELLS	10/1/1978	44,026.39	(44,026)	-	WTreatment	44,026.39	-	-	-	-	-	-	-
238	84256	*DALE MABRY-W-SP WELLS	10/1/1978	72,591.00	(72,591)	-	General Plant / Other	-	-	-	-	-	-	-	72,591.00
239	84257	*SUN LAKE PARK-W-SP WELLS	10/1/1978	6,159.00	(6,159)	-	General Plant / Other	-	-	-	-	-	-	-	6,159.00
240	84258	*ADDITIONS-W-SP WELLS	10/1/1978	37,699.14	(37,699)	-	WTreatment	37,699.14	-	-	-	-	-	-	-
241	84259	*ADDITIONS-W-SP WELLS	10/1/1978	18,000.00	(18,000)	-	Distribution	-	-	18,000.00	-	-	-	-	-
242	84274	*DALE MABRY UTILITY-W-SP SUPPLY M	10/1/1978	94,898.00	(94,898)	-	General Plant / Other	-	-	-	-	-	-	-	94,898.00
243	84291	*SUN LAKE PARK-W-TP EQP	10/1/1978	11,188.00	(11,188)	-	General Plant / Other	-	-	-	-	-	-	-	11,188.00
244	84304	*ADDITIONS-W-DP RESVOIR	10/1/1978	474,723.43	(474,723)	-	WTreatment	474,723.43	-	-	-	-	-	-	-
245	84333	*ADDITIONS-W-DP MAINS	10/1/1978	659,899.57	(659,900)	-	WTreatment	546,987.71	-	-	112,911.86	-	-	-	-
246	84334	*ADDITIONS-W-DP MAINS	10/1/1978	637,861.53	(637,862)	-	Distribution	-	-	-	-	-	-	-	-
247	84335	*ADDITIONS-W-DP MAINS	10/1/1978	15,091.50	(15,092)	-	Distribution	-	-	15,091.50	-	-	-	-	-
248	77012	RIDGE PT DR LIFT STA SITE	11/1/1978	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
249	77002	NO DALE SUMDL LIFT ST ST	1/1/1979	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
250	77007	CARROLLWOOD MEADOWS UNIT V1 SECTION A LS SITE													

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
265	83821	*ADDITIONS-WW-SERVICES	10/1/1979	7,040.00	(7,040)	-	Collection	-	-	-	-	7,040.00	-	-	-
266	83822	*ADDITIONS-WW-SERVICES	10/1/1979	85,257.84	(85,258)	-	Collection	-	-	-	-	85,257.84	-	-	-
267	83941	*ADDITIONS-WW-GM	10/1/1979	1,497,336.19	(1,497,336)	-	Collection	-	-	-	-	1,497,336.19	-	-	-
268	83942	*ADDITIONS-WW-GM	10/1/1979	192,145.14	(192,145)	-	Collection	-	-	-	-	192,145.14	-	-	-
269	83970	*ADDITIONS-WW-MANHOLES	10/1/1979	632,412.44	(632,412)	-	Collection	-	-	-	-	632,412.44	-	-	-
270	84004	*ADDITIONS-WW-LATERALS	10/1/1979	47,814.00	(47,814)	-	General Plant / Other	-	-	-	-	-	-	-	47,814.00
271	84133	WW PP NORTHDALE SUBDIVISION PLANT 2	10/1/1979	39,000.00	(39,000)	-	General Plant / Other	-	-	-	-	-	-	-	39,000.00
272	84134	WW PP HENDERSON RD SUBDIVISION	10/1/1979	3,000.00	(3,000)	-	General Plant / Other	-	-	-	-	-	-	-	3,000.00
273	84144	WW PS NORTHDALE ELEC EQP	10/1/1979	58,000.00	(58,000)	-	General Plant / Other	-	-	-	-	-	-	-	58,000.00
274	84145	WW PS HENDERSON RD ELECTRICAL EQP	10/1/1979	12,225.00	(12,225)	-	General Plant / Other	-	-	-	-	-	-	-	12,225.00
275	84261	*HENDERSON RD-W:SP WELLS	10/1/1979	7,775.00	(7,775)	-	General Plant / Other	-	-	-	-	-	-	-	7,775.00
276	84262	*ADDITIONS-W:SP WELLS	10/1/1979	2,795.78	(2,796)	-	Distribution	-	-	2,795.78	-	-	-	-	-
277	84263	*BRANDON WELLS-W:SP WELLS	10/1/1979	94,019.76	(94,020)	-	General Plant / Other	-	-	-	-	-	-	-	94,019.76
278	84275	*HIGHWAY 301-W:SP SUPPLY M	10/1/1979	129,515.17	(129,515)	-	Distribution	-	-	129,515.17	-	-	-	-	-
279	84292	*ADDITIONS-W:TP EQP	10/1/1979	2,004.40	(2,004)	-	Distribution	-	-	2,004.40	-	-	-	-	-
280	84305	*NORTHDALE WATER PLANT-W:DP RESVOIR	10/1/1979	15,700.00	(15,700)	-	General Plant / Other	-	-	-	-	-	-	-	15,700.00
281	50466	PUNCH MULTIPLE TYPE ELECTRIC	5/29/1980	2,155.50	(2,156)	-	General Plant / Other	-	-	-	-	-	-	-	2,155.50
282	76815	LOGAN GATE BLVD LIFT ST S	6/1/1980	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
283	76992	BLOOMINGDALE WWTR TRMT PLT	9/1/1980	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
284	77465	*-W:DP MI	10/1/1980	18,293.01	(18,293)	-	General Plant / Other	-	-	-	-	-	-	-	18,293.01
285	83491	WWTP ADDITIONS	10/1/1980	212,983.23	(212,269)	714	WWTreatment	-	-	-	212,983.23	-	-	-	-
286	83715	925 E TWIGGS ST WATER ADMINISTRATION BLDG	10/1/1980	1,884,618.99	(1,799,020)	85,599	General Plant / Other	-	-	-	-	-	-	-	1,884,618.99
287	83726	WW PS/LS ADDITIONS	10/1/1980	410,728.28	(404,619)	6,110	Collection	-	-	-	-	410,728.28	-	-	-
288	83887	*ADDITIONS-WW-FM	10/1/1980	702,787.61	(702,788)	-	Collection	-	-	-	-	702,787.61	-	-	-
289	83971	*ADDITIONS-WW-MANHOLES	10/1/1980	666,066.27	(666,066)	-	Collection	-	-	-	-	666,066.27	-	-	-
290	84005	*ADDITIONS-WW-LATERALS	10/1/1980	6,112.08	(6,112)	-	General Plant / Other	-	-	-	-	-	-	-	6,112.08
291	84264	*ADDITIONS-W:SP WELLS	10/1/1980	78,243.23	(78,243)	-	Distribution	-	-	78,243.23	-	-	-	-	-
292	84276	*ADDITIONS-W:SP SUPPLY M	10/1/1980	26,841.84	(26,842)	-	Distribution	-	-	26,841.84	-	-	-	-	-
293	84293	*ADDITIONS-W:TP EQP	10/1/1980	2,551.99	(2,552)	-	Distribution	-	-	2,551.99	-	-	-	-	-
294	84336	*ROCKY CREEK-W:DP MAINS	10/1/1980	622,811.00	(622,811)	-	Distribution	-	-	622,811.00	-	-	-	-	-
295	84337	*ADDITIONS-W:DP MAINS	10/1/1980	2,034,369.71	(2,034,370)	-	Distribution	-	-	2,034,369.71	-	-	-	-	-
296	50458	MACHINE BLASTING CLEANING	11/7/1980	2,751.08	(2,751)	-	General Plant / Other	-	-	-	-	-	-	-	2,751.08
297	76817	S VIL DR LIFT STA SITE	12/1/1980	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
298	76818	ORANGE GROVE DR LIF STA S	6/1/1981	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
299	76819	PARRILLA DR LIFT STA SITE	9/1/1981	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
300	77466	*-W:DP MI	10/1/1981	29,863.58	(29,864)	-	General Plant / Other	-	-	-	-	-	-	-	29,863.58
301	77469	*-W-HYDRANTS	10/1/1981	276,992.61	(276,993)	-	Distribution	-	-	276,992.61	-	-	-	-	-
302	83492	WWTP ADDITIONS	10/1/1981	1,968,423.89	(1,891,647)	76,777	WWTreatment	-	-	-	1,968,423.89	-	-	-	-
303	83727	WW PS/LS ADDITIONS	10/1/1981	988,577.41	(950,019)	38,559	Collection	-	-	-	-	988,577.41	-	-	-
304	83823	*ADDITIONS-WW-SERVICES	10/1/1981	91,295.88	(91,296)	-	Collection	-	-	-	-	91,295.88	-	-	-
305	83943	*ADDITIONS-WW-GM	10/1/1981	3,244,191.01	(3,244,191)	-	Collection	-	-	-	-	3,244,191.01	-	-	-
306	84033	*ADDITIONS-W:SP RESVOIRS	10/1/1981	72,648.14	(72,648)	-	Distribution	-	-	72,648.14	-	-	-	-	-
307	84096	WWTP ADDITIONS EQP	10/1/1981	702,813.26	(702,813)	-	WWTreatment	-	-	-	702,813.26	-	-	-	-
308	84155	WWTP ADDITIONS	10/1/1981	283,494.16	(272,437)	11,058	WWTreatment	-	-	-	283,494.16	-	-	-	-
309	84265	*ADDITIONS-W:SP WELLS	10/1/1981	26,418.44	(26,418)	-	Distribution	-	-	26,418.44	-	-	-	-	-
310	84294	*ADDITIONS-W:TP EQP	10/1/1981	96,684.99	(96,685)	-	Distribution	-	-	96,684.99	-	-	-	-	-
311	84306	*ADDITIONS-W:DP RESVOIR	10/1/1981	4,899.67	(4,900)	-	Distribution	-	-	4,899.67	-	-	-	-	-
312	84338	*ADDITIONS-W:DP MAINS	10/1/1981	2,928,926.26	(2,928,926)	-	Distribution	-	-	2,928,926.26	-	-	-	-	-
313	77433	*ADDITIONS-W:DP FMS	10/1/1982	10,686.58	(10,687)	-	General Plant / Other	-	-	-	-	-	-	-	10,686.58
314	77470	*-W-HYDRANTS	10/1/1982	182,961.87	(182,962)	-	Distribution	-	-	182,961.87	-	-	-	-	-
315	83493	WWTP ADDITIONS	10/1/1982	1,521,803.84	(1,425,580)	96,223	WWTreatment	-	-	-	1,521,803.84	-	-	-	-
316	83728	WW PS/LS ADDITIONS	10/1/1982	796,337.43	(740,807)	55,530	Collection	-	-	-	-	796,337.43	-	-	-
317	83888	*ADDITIONS-WW-FM	10/1/1982	2,137,143.12	(2,137,143)	-	Collection	-	-	-	-	2,137,143.12	-	-	-
318	83944	*ADDITIONS-WW-GM	10/1/1982	4,642,818.92	(4,642,819)	-	Collection	-	-	-	-	4,642,818.92	-	-	-
319	83972	*ADDITIONS-WW-MANHOLES	10/1/1982	598,744.54	(598,745)	-	Collection	-	-	-	-	598,744.54	-	-	-
320	83987	*ADDITIONS-WW-OLINES	10/1/1982	49,141.71	(49,142)	-	General Plant / Other	-	-	-	-	-	-	-	49,141.71
321	84006	*ADDITIONS-WW-LATERALS	10/1/1982	14,602.35	(14,602)	-	General Plant / Other	-	-	-	-	-	-	-	14,602.35
322	84034	*ADDITIONS-W:SP RESVOIRS	10/1/1982	12,756.77	(12,757)	-	Distribution	-	-	12,756.77	-	-	-	-	-
323	84097	WWTP ADDITIONS EQP	10/1/1982	767,338.04	(767,338)	-	WWTreatment	-	-	-	767,338.04	-	-	-	-
324	84127	WW SP ADDITIONS	10/1/1982	132,849.75	(122,751)	10,099	Collection	-	-	-	-	132,849.75	-	-	-
325	84135	WW PP ADDITIONS	10/1/1982	447,255.90	(424,695)	22,560	WWTreatment	-	-	-	447,255.90	-	-	-	-
326	84266	*ADDITIONS-W:SP WELLS	10/1/1982	103,583.06	(103,583)	-	Distribution	-	-	103,583.06	-	-	-	-	-
327	84277	*ADDITIONS-W:SP SUPPLY M	10/1/1982	7,956.77	(7,957)	-	Distribution	-	-	7,956.77	-	-	-	-	-
328	84295	*ADDITIONS-W:TP EQP	10/1/1982	279,490.88	(279,491)	-	Distribution	-	-	279,490.88	-	-	-	-	-
329	84307	*ADDITIONS-W:DP RESVOIR	10/1/1982	55,779.44	(55,779)	-	Distribution	-	-	55,779.44	-	-	-	-	-
330	84339	*ADDITIONS-W:DP MAINS	10/1/1982	2,177,067.41	(2,177,067)	-	Distribution	-	-	2,177,067.41	-	-	-	-	-
331	83812	*-WW-METERS	10/1/1983	48,714.00	(48,714)	-	Collection	-	-	-	-	48,714.00	-	-	-
332	83889	*ADDITIONS-WW-FM	10/1/1983	637,638.53	(637,639)	-	Collection	-	-	-	-	637,638.53	-	-	-
333	83945	*ADDITIONS-WW-GM	10/1/1983	1,669,349.10	(1,669,349)	-	Collection	-	-	-	-	1,669,349.10	-	-	-
334	83973	*ADDITIONS-WW-MANHOLES	10/1/1983	780,241.95	(780,242)	-	Collection	-	-	-	-	780,241.95	-	-	-
335	84007	*ADDITIONS-WW-LATERALS	10/1/1983	40,927.30	(40,927)	-	General Plant / Other	-	-	-	-	-	-	-	40,927.30
336	84166	WW DP ADDITIONS	10/1/1983	81,809.47	(73,573)	8,237	Collection	-	-	-	-	81,809.47	-		

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
353	84156	WWTP ADDITIONS	10/1/1985	5,418,854.83	(4,761,419)	657,435	WWTreatment	-	-	-	5,418,854.83	-	-	-	-
354	84162	WW GEN ADDITIONS	10/1/1985	769,445.01	(653,357)	116,088	Collection	-	-	-	-	769,445.01	-	-	-
355	84168	WW DP ADDITIONS	10/1/1985	2,056,170.65	(1,745,950)	310,221	Collection	-	-	-	-	2,056,170.65	-	-	-
356	84267	*ADDITIONS-W:SP WELLS	10/1/1985	120,753.79	(117,145)	3,608	Distribution	-	-	120,753.79	-	-	-	-	-
357	84299	*ADDITIONS-W:GEN	10/1/1985	2,205,550.73	(2,139,651)	65,900	Distribution	-	-	2,205,550.73	-	-	-	-	-
358	84342	*ADDITIONS-W:DP MAINS	10/1/1985	10,427,420.99	(9,900,190)	527,231	WTransmission	-	10,427,420.99	-	-	-	-	-	-
359	77473	*-W:METERS	10/1/1986	414,932.73	(414,933)	-	Distribution	-	-	-	-	-	-	-	-
360	83494	WWTP ADDITIONS	10/1/1986	12,575,534.11	(10,175,703)	2,399,832	WWTreatment	-	-	-	12,575,534.11	-	-	-	-
361	83729	WW PS/LS ADDITIONS	10/1/1986	1,872,356.22	(1,582,340)	290,016	Collection	-	-	-	-	1,872,356.22	-	-	-
362	83807	*ADDITIONS-WW-R/W MAINS	10/1/1986	17,586.59	(16,560)	1,027	General Plant / Other	-	-	-	-	-	-	-	17,586.59
363	84117	WW GEN PLANT ADDITIONS	10/1/1986	836,961.00	(677,240)	159,721	General Plant / Other	-	-	-	-	-	-	-	836,961.00
364	50236	LATHE	3/3/1987	4,200.00	(4,200)	-	General Plant / Other	-	-	-	-	-	-	-	4,200.00
365	50320	DRILL PRESS	3/20/1987	2,698.38	(2,698)	-	General Plant / Other	-	-	-	-	-	-	-	2,698.38
366	83808	*ADDITIONS-WW-R/W MAINS	10/1/1987	5,491.91	(5,015)	477	General Plant / Other	-	-	-	-	-	-	-	5,491.91
367	83813	*-WW:METERS	10/1/1987	249,514.68	(249,515)	-	Collection	-	-	-	-	-	-	-	-
368	83825	*ADDITIONS-WW-SERVICES	10/1/1987	299,310.44	(273,307)	26,004	Collection	-	-	-	-	-	-	-	-
369	83891	*ADDITIONS-WW-FM	10/1/1987	4,432,349.76	(4,047,279)	385,071	Collection	-	-	-	-	-	-	-	-
370	83916	*ADDITIONS-WW:CLEANOUTS	10/1/1987	63,950.00	(58,394)	5,556	General Plant / Other	-	-	-	-	-	-	-	63,950.00
371	83948	*ADDITIONS-WW-GM	10/1/1987	3,918,693.04	(3,578,247)	340,446	Collection	-	-	-	-	-	-	-	-
372	83976	*ADDITIONS-WW-MANHOLES	10/1/1987	2,031,674.30	(1,855,167)	176,507	Collection	-	-	-	-	-	-	-	-
373	84268	*ADDITIONS-W:SP WELLS	10/1/1987	43,336.50	(39,571)	3,765	Distribution	-	-	43,336.50	-	-	-	-	-
374	84280	*ADDITIONS-W:SP SUPPLY M	10/1/1987	125,066.54	(114,201)	10,866	Distribution	-	-	125,066.54	-	-	-	-	-
375	84297	*ADDITIONS-W:TP EQP	10/1/1987	202,996.40	(202,996)	-	Distribution	-	-	202,996.40	-	-	-	-	-
376	84308	*ADDITIONS-W:DP RES/VOIR	10/1/1987	63,211.23	(57,719)	5,492	Distribution	-	-	63,211.23	-	-	-	-	-
377	84343	*ADDITIONS-W:DP MAINS	10/1/1987	5,985,751.93	(5,465,726)	520,026	Distribution	-	-	5,985,751.93	-	-	-	-	-
378	50345	OSCILLOSCOPE	4/22/1988	1,249.00	(1,249)	-	General Plant / Other	-	-	-	-	-	-	-	1,249.00
379	77454	*-W:METERS	10/1/1988	57,915.00	(57,915)	-	Distribution	-	-	57,915.00	-	-	-	-	-
380	77471	*-W:HYDRANTS	10/1/1988	954,007.24	(843,926)	110,081	Distribution	-	-	954,007.24	-	-	-	-	-
381	77474	*-W:METERS	10/1/1988	188,951.54	(188,952)	-	Distribution	-	-	188,951.54	-	-	-	-	-
382	83495	WWTP ADDITIONS	10/1/1988	956,715.96	(755,869)	200,847	WWTreatment	-	-	-	956,715.96	-	-	-	-
383	83730	WW PS/LS ADDITIONS-	10/1/1988	1,192,985.47	(974,867)	218,118	Collection	-	-	-	-	1,192,985.47	-	-	-
384	83809	*ADDITIONS-WW-R/W MAINS	10/1/1988	867,511.79	(815,459)	52,053	WWTransmission	-	-	-	-	867,511.79	-	-	-
385	83892	*ADDITIONS-WW-FM	10/1/1988	1,184,539.27	(1,047,858)	136,682	Collection	-	-	-	-	1,184,539.27	-	-	-
386	83949	*ADDITIONS-WW-GM	10/1/1988	2,948,834.03	(2,608,574)	340,260	Collection	-	-	-	-	2,948,834.03	-	-	-
387	83977	*ADDITIONS-WW-MANHOLES	10/1/1988	1,520,580.00	(1,345,123)	175,457	Collection	-	-	-	-	1,520,580.00	-	-	-
388	84098	WWTP ADDITIONS EQP	10/1/1988	3,736,520.47	(3,736,520)	-	WWTreatment	-	-	-	3,736,520.47	-	-	-	-
389	84157	WWTP ADDITIONS	10/1/1988	106,261.75	(82,271)	23,991	WWTreatment	-	-	-	106,261.75	-	-	-	-
390	84298	*ADDITIONS-W:TP EQP	10/1/1988	247,046.31	(247,046)	-	Distribution	-	-	247,046.31	-	-	-	-	-
391	84344	*ADDITIONS-W:DP MAINS	10/1/1988	3,165,502.82	(2,800,242)	365,261	Distribution	-	-	3,165,502.82	-	-	-	-	-
392	50794	CHAIN HOIST 2 TON WITH TROLLEY AN A FRAME	10/13/1988	3,202.42	(3,202)	-	General Plant / Other	-	-	-	-	-	-	-	3,202.42
393	50796	METER TEST BENCH	1/19/1989	7,768.04	(7,768)	-	General Plant / Other	-	-	-	-	-	-	-	7,768.04
394	50397	SIDE TAP UNIT 4 -12	3/14/1989	9,800.00	(9,800)	-	General Plant / Other	-	-	-	-	-	-	-	9,800.00
395	50802	BOAT JON 14FT	6/13/1989	704.00	-	704	General Plant / Other	-	-	-	-	-	-	-	704.00
396	77472	*ADDITIONS-IN HOUSE-W:HYDRANTS	10/1/1989	38,931.50	(33,329)	5,603	General Plant / Other	-	-	-	-	-	-	-	38,931.50
397	83496	WWTP FALKENBURG RD	10/1/1989	7,439,002.98	(5,573,794)	1,865,209	WWTreatment	-	-	-	7,439,002.98	-	-	-	-
398	83497	WWTP DALE MABRY	10/1/1989	10,621,087.12	(7,958,023)	2,663,064	WWTreatment	-	-	-	10,621,087.12	-	-	-	-
399	83498	WWTP SOUTH COUNTY	10/1/1989	7,710,894.55	(5,777,513)	1,933,381	WWTreatment	-	-	-	7,710,894.55	-	-	-	-
400	83499	WWTP RIVER OAKS	10/1/1989	12,549,190.21	(9,402,685)	3,146,505	WWTreatment	-	-	-	12,549,190.21	-	-	-	-
401	83500	WWTP RIVER OAKS FLOW EQUAL	10/1/1989	7,961,234.54	(5,968,971)	1,992,263	WWTreatment	-	-	-	7,961,234.54	-	-	-	-
402	83731	WW LS EHRlich RD	10/1/1989	27,251.98	(20,419)	6,833	General Plant / Other	-	-	-	-	-	-	-	27,251.98
403	83732	WW PS DAWNVIEW	10/1/1989	111,490.21	(83,536)	27,954	Collection	-	-	-	-	111,490.21	-	-	-
404	83893	*DAWNVIEW-WW-FM	10/1/1989	7,052.00	(6,037)	1,015	General Plant / Other	-	-	-	-	-	-	-	7,052.00
405	83950	*DAWNVIEW WW PUMP STATION-WW-GM	10/1/1989	800.00	(685)	115	General Plant / Other	-	-	-	-	-	-	-	800.00
406	83951	*ADDITIONS-WW-GM	10/1/1989	292,822.86	(250,684)	42,139	Collection	-	-	-	-	292,822.86	-	-	-
407	83952	*ADDITIONS-DEVELOPERS-WW-GM	10/1/1989	1,225,084.28	(1,048,789)	176,295	Collection	-	-	-	-	1,225,084.28	-	-	-
408	83953	*EHRlich RD LIFT STATION-WW-GM	10/1/1989	54,503.96	(46,660)	7,843	General Plant / Other	-	-	-	-	-	-	-	54,503.96
409	83954	*RUSKIN-WIMAUMA COLL SYS-WW-GM	10/1/1989	4,586,231.58	(3,926,252)	659,979	Collection	-	-	-	-	4,586,231.58	-	-	-
410	83955	*ADDITIONS-IN HOUSE-WW-GM	10/1/1989	85,544.25	(73,234)	12,311	General Plant / Other	-	-	-	-	-	-	-	85,544.25
411	83978	*EHRlich RD LIFT STATION-WW-MANHOLES	10/1/1989	47,690.97	(40,827)	6,864	General Plant / Other	-	-	-	-	-	-	-	47,690.97
412	83979	*ADDITIONS-DEVELOPERS-WW-MANHOLES	10/1/1989	706,258.00	(604,624)	101,634	Collection	-	-	-	-	706,258.00	-	-	-
413	83980	*RUSKIN-WIMAUMA COLL SYS-WW-MANHOLES	10/1/1989	509,581.29	(436,250)	73,331	Collection	-	-	-	-	509,581.29	-	-	-
414	83988	*SOUTH COUNTY WWTP-WW:OLINES	10/1/1989	2,908,763.23	(2,490,211)	418,552	Collection	-	-	-	-	2,908,763.23	-	-	-
415	83989	*DALE MABRY REC WATER-WW:OLINES	10/1/1989	847,300.53	(725,370)	121,930	Reclaimed	-	-	-	-	-	-	847,300.53	-
416	83990	*PROGRESS VILLAGE WWTP-WW:OLINES	10/1/1989	2,029,978.78	(1,737,856)	292,123	WWTreatment	-	-	-	2,029,978.78	-	-	-	-
417	84008	*ADDITIONS-DEVELOPERS-WW-LATERALS	10/1/1989	18,265.00	(15,636)	2,629	General Plant / Other	-	-	-	-	-	-	-	18,265.00
418	84013	*ADDITIONS-DEVELOPERS-WW-GEN	10/1/1989	18,088.21	(15,485)	2,603	General Plant / Other	-	-	-	-	-	-	-	18,088.21
419	84014	*FAULKENBURG WWTP-WW-GEN	10/1/1989	665,276.69	(569,540)	95,736	WWTreatment	-	-	-	665,276.69	-	-	-	-
420	84015	*DALE MABRY WWTP-WW-GEN	10/1/1989	1,083,784.40	(927,823)	155,962	WWTreatment	-	-	-	1,083,784.40	-	-	-	-
421	84016	*FAULKENBURG RECOVERED WATER-WW-GEN	10/1/1989	1,590,522.94	(1,361,639)	228,884	50/50Treatment	795,261.47							

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
441	83503	WWTP FALKENBURG RD EXPAN TO 6.0 C13403	10/1/1990	11,076,584.24	(7,997,116)	3,079,468	WWTreatment	-	-	-	11,076,584.24	-	-	-	-
442	83504	WWTP FALKENBURG RD	10/1/1990	2,076,712.62	(1,343,987)	732,725	WWTreatment	-	-	-	2,076,712.62	-	-	-	-
443	83795	WW RANDOM OAKS-PHASE 1 S88-0142	10/1/1990	50,101.93	(36,288)	13,814	General Plant / Other	-	-	-	-	-	-	-	50,101.93
444	83796	WW HOLLINGTON OAKS SUBDIVISION S88-0019	10/1/1990	1,566.20	(1,134)	432	General Plant / Other	-	-	-	-	-	-	-	1,566.20
445	83797	WW HIGHLAND RIDGE S88-0283	10/1/1990	28,973.90	(20,985)	7,988	General Plant / Other	-	-	-	-	-	-	-	28,973.90
446	83798	WW TIMBER POND-UNIT III S89-0117	10/1/1990	54,554.30	(39,513)	15,041	General Plant / Other	-	-	-	-	-	-	-	54,554.30
447	83799	WW COUNTRYWAY LOOP ROAD PHASE III S87-0215	10/1/1990	46,950.00	(34,005)	12,945	General Plant / Other	-	-	-	-	-	-	-	46,950.00
448	83829	WINDHORST ROAD EXTENSION S89-0014	10/1/1990	12,700.00	(10,510)	2,190	General Plant / Other	-	-	-	-	-	-	-	12,700.00
449	83830	SUMMERFIELD VILL I TRACT 29 UNIT 2 S86-0139	10/1/1990	22,800.00	(18,868)	3,932	General Plant / Other	-	-	-	-	-	-	-	22,800.00
450	83831	SAND STREET EXTENSION S87-0155	10/1/1990	91,737.50	(75,919)	15,818	General Plant / Other	-	-	-	-	-	-	-	91,737.50
451	83832	COUNTRYWAY TRACT 16 PHASE 1 S89-0109	10/1/1990	90,487.25	(74,885)	15,603	General Plant / Other	-	-	-	-	-	-	-	90,487.25
452	83833	COLONIAL OAKS SUBDIVISION S88-0303	10/1/1990	16,035.00	(13,270)	2,765	General Plant / Other	-	-	-	-	-	-	-	16,035.00
453	83834	RINGHAVER EQUIPMENT CO. S88-0188	10/1/1990	26,082.00	(21,585)	4,497	General Plant / Other	-	-	-	-	-	-	-	26,082.00
454	83835	CULBREATH OAKS SUBDIVISION S87-0020	10/1/1990	58,814.00	(48,673)	10,141	General Plant / Other	-	-	-	-	-	-	-	58,814.00
455	83836	SCHWARTZ CENTER S88-0319	10/1/1990	2,304.00	(1,906)	398	General Plant / Other	-	-	-	-	-	-	-	2,304.00
456	83837	SUN CITY UNIT 251 S89-0047	10/1/1990	151,893.00	(125,703)	26,190	Distribution	-	-	151,893.00	-	-	-	-	-
457	83838	COUNTRYWAY-PARCEL B-TRACTS-PH 1 S89-0110	10/1/1990	43,166.00	(35,723)	7,443	General Plant / Other	-	-	-	-	-	-	-	43,166.00
458	83839	SR 60 WTM EXTEN(STRAWBERRY RIDGE) S89-0030	10/1/1990	60,448.00	(50,025)	10,423	General Plant / Other	-	-	-	-	-	-	-	60,448.00
459	83840	HIGHLAND RIDGE S86-0283	10/1/1990	896.10	(741)	155	General Plant / Other	-	-	-	-	-	-	-	896.10
460	83841	BLOOMINGDALE PLAZA S86-0142	10/1/1990	75,504.00	(62,485)	13,019	General Plant / Other	-	-	-	-	-	-	-	75,504.00
461	83842	MANCHESTER - UNIT 1 S89-0115	10/1/1990	129,165.50	(106,894)	22,272	Distribution	-	-	129,165.50	-	-	-	-	-
462	83843	RELECTIONS (FORCE MAIN) S84-0246	10/1/1990	2,430.00	(2,011)	419	General Plant / Other	-	-	-	-	-	-	-	2,430.00
463	83844	PROVIDENCE PARK APARTMENTS S84-0326	10/1/1990	30,660.00	(25,373)	5,287	General Plant / Other	-	-	-	-	-	-	-	30,660.00
464	83845	RIVERS EDGE SUBDIVISION S85-0339	10/1/1990	4,304.00	(3,561)	743	General Plant / Other	-	-	-	-	-	-	-	4,304.00
465	83846	RIVERHILLS CTRY CLB FAIRWAY I PRCL 28 S89-0140	10/1/1990	51,847.00	(42,907)	8,940	General Plant / Other	-	-	-	-	-	-	-	51,847.00
466	83847	HUNTINGTON STATION APARTMENTS S85-0384	10/1/1990	9,680.00	(8,011)	1,669	General Plant / Other	-	-	-	-	-	-	-	9,680.00
467	83848	BLOOMINGDALE SECTION U-V PHASE II S86-0304	10/1/1990	70,485.00	(58,331)	12,154	General Plant / Other	-	-	-	-	-	-	-	70,485.00
468	83849	LAKE SIDE PROFESSIONAL CENTER S89-0119	10/1/1990	14,070.00	(11,644)	2,426	General Plant / Other	-	-	-	-	-	-	-	14,070.00
469	83850	MISSION BELL CAR WASH S89-0231	10/1/1990	8,264.00	(6,839)	1,425	General Plant / Other	-	-	-	-	-	-	-	8,264.00
470	83851	CALUSA TRACE - UNIT II TRACT 2 S88-0272	10/1/1990	111,311.00	(92,118)	19,193	Distribution	-	-	111,311.00	-	-	-	-	-
471	83852	TIMBER POND - UNIT III S89-0117	10/1/1990	224,568.70	(185,847)	38,722	Distribution	-	-	224,568.70	-	-	-	-	-
472	83853	CHEVAL BLVD EXTENSION S84-0132	10/1/1990	297,808.50	(246,458)	51,350	Distribution	-	-	297,808.50	-	-	-	-	-
473	83854	COUNTRYWAY LOOP ROAD - PHASE III S87-0215	10/1/1990	185,218.44	(153,282)	31,937	Distribution	-	-	185,218.44	-	-	-	-	-
474	83855	BRANDON COVE APARTMENTS S86-0039	10/1/1990	22,700.00	(18,786)	3,914	General Plant / Other	-	-	-	-	-	-	-	22,700.00
475	83856	CHEVAL - CANNES VILLAGE S88-0164	10/1/1990	60,386.55	(49,974)	10,413	General Plant / Other	-	-	-	-	-	-	-	60,386.55
476	83857	THE COVE S89-0127	10/1/1990	37,505.30	(31,038)	6,467	General Plant / Other	-	-	-	-	-	-	-	37,505.30
477	83858	PROVIDENCE LAKES-UNIT 5-PHASE 8 S88-0184	10/1/1990	60,028.15	(49,677)	10,351	General Plant / Other	-	-	-	-	-	-	-	60,028.15
478	83859	CRISTINA-PHASE II-UNIT 1 S88-0260	10/1/1990	113,516.68	(93,943)	19,574	Distribution	-	-	113,516.68	-	-	-	-	-
479	83860	SUN CITY CENTER UNIT 153 S89-0252	10/1/1990	71,674.59	(59,316)	12,359	General Plant / Other	-	-	-	-	-	-	-	71,674.59
480	83861	ALLIED TIRE CENTER S84-0181	10/1/1990	16,957.50	(14,033)	2,924	General Plant / Other	-	-	-	-	-	-	-	16,957.50
481	83894	*10204 DAWNVIEW WW PUMP STATION-WW-FM	10/1/1990	886.17	(733)	153	General Plant / Other	-	-	-	-	-	-	-	886.17
482	83895	WW PS SUNLAKE PARK FM 20201	10/1/1990	101,820.10	(84,263)	17,557	WWTransmission	-	-	-	-	-	101,820.10	-	-
483	83896	*16102 RUS-WIM COL SYS DIV F-WW-FM	10/1/1990	1,047,907.77	(867,221)	180,687	Collection	-	-	-	-	1,047,907.77	-	-	-
484	83956	*16104 RUS-WIM COL SYS DIV H-I-J-WW-GM	10/1/1990	534,443.71	(442,291)	92,152	Collection	-	-	-	-	534,443.71	-	-	-
485	83957	*ADDITIONS-IN HOUSE CONSTRUCTION-WW-GM	10/1/1990	22,768.70	(18,843)	3,926	General Plant / Other	-	-	-	-	-	-	-	22,768.70
486	83958	*10204 DAWNVIEW WW PUMP STATION-WW-GM	10/1/1990	99.66	(82)	18	General Plant / Other	-	-	-	-	-	-	-	99.66
487	83981	*10204 DAWNVIEW WW PUMP STATION-WW-MANHOLE	10/1/1990	266.66	(220)	46	General Plant / Other	-	-	-	-	-	-	-	266.66
488	83982	*16104 RUS-WIM COL SYS DIV H-I-J-WW-MANHOLE	10/1/1990	59,382.63	(49,143)	10,240	General Plant / Other	-	-	-	-	-	-	-	59,382.63
489	83991	*10602 D-MABRY REC WATER SYS-WW-OLINES	10/1/1990	51,530.35	(42,645)	8,885	General Plant / Other	-	-	-	-	-	-	-	51,530.35
490	83992	*24501 PROGRESS VILL SPRAY IRRIGATION-WW-OLINES	10/1/1990	1,599.73	(1,323)	276	General Plant / Other	-	-	-	-	-	-	-	1,599.73
491	83993	*13603 FALK RD AWT EFFLUENT MAIN-WW-OLINES	10/1/1990	1,666,777.19	(1,379,381)	287,396	WWTreatment	-	-	-	1,666,777.19	-	-	-	-
492	84017	*10401 D-MABRY WWTP MOD-WW-GEN	10/1/1990	4,042.63	(3,345)	697	General Plant / Other	-	-	-	-	-	-	-	4,042.63
493	84018	12401 RIVER OAKS WWTP EXPAN PH II WW GEN	10/1/1990	1,593,569.70	(1,364,948)	228,622	WWTreatment	-	-	-	1,593,569.70	-	-	-	-
494	84019	*13601 FAULK RD REC WATER SYS-WW-GEN	10/1/1990	4,348.96	(3,599)	750	General Plant / Other	-	-	-	-	-	-	-	4,348.96
495	84020	*13402 FAULK RD WWTP-WW-GEN	10/1/1990	3,335.83	(2,760)	575	General Plant / Other	-	-	-	-	-	-	-	3,335.83
496	84068	LANCASTER - UNIT IV - KINGS POINT S88-0315	10/1/1990	84,000.00	(69,516)	14,484	General Plant / Other	-	-	-	-	-	-	-	84,000.00
497	84069	OAKFIELD BUSINESS CENTER S88-0231	10/1/1990	20,247.50	(16,756)	3,492	General Plant / Other	-	-	-	-	-	-	-	20,247.50
498	84070	ALL SAINTS LUTHERAN CHURCH S89-0025	10/1/1990	14,008.00	(11,592)	2,416	General Plant / Other	-	-	-	-	-	-	-	14,008.00
499	84071	RANDOM OAKS - PHASE 1 S88-0142	10/1/1990	245,238.07	(202,953)	42,286	Distribution	-	-	245,238.07	-	-	-	-	-
500	84072	CITRUS PARK WATER MAIN EXTENSION S87-0262	10/1/1990	6,604.50	(5,465)	1,139	General Plant / Other	-	-	-	-	-	-	-	6,604.50
501	84073	HOLLINGTON OAKS SUBDIVISION S88-0019	10/1/1990	43,979.50	(36,396)	7,583	General Plant / Other	-	-	-	-	-	-	-	43,979.50
502	84074	BENT TREE SUBDIVISION S88-0288	10/1/1990	46,291.00	(38,309)	7,982	General Plant / Other	-	-	-	-	-	-	-	46,291.00
503	84104	WWTP VANDYKE D-MEDIA FILTER-EQP C20403	10/1/1990	191,201.35	(191,201)	-	WWTreatment	-	-	-	191,201.35	-	-	-	-
504	84105	WWTP FALKENBURG RD EXPAN TO 6.0 C13403 EQP	10/1/1990	2,440,346.40	(2,440,346)	-	WWTreatment	-	-	-	2,440,346.40	-	-	-	-
505	84106	WWTP FALKENBURG RD C13402 EQP	10/1/1990	9,906.40	(9,906)	-	General Plant / Other	-	-	-	-	-	-	-	9,906.40
506	84122	WW PS DALE MABRY REC WATER SYSTEM C10602	10/1/1990	60,492.14	(60,492)	-	General Plant / Other	-	-	-	-	-	-	-	

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study
Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
529	83790	WW SABAL CENTER-PHASE II - S87-0157	10/1/1991	77,260.00	(54,029)	23,231	General Plant / Other	-	-	-	-	-	-	-	77,260.00
530	83791	KINGS POINT COMMERCIAL CENTER - PHASE S89--0067	10/1/1991	61,920.00	(43,302)	18,618	General Plant / Other	-	-	-	-	-	-	-	61,920.00
531	83792	WW T. P. C. BLVD (F. K. A. PROPIA BLVD) S90-0042	10/1/1991	50,364.00	(35,220)	15,144	General Plant / Other	-	-	-	-	-	-	-	50,364.00
532	83793	WW CHEVAL WEST VILLAGE 2 S91-0030	10/1/1991	49,975.00	(34,948)	15,027	General Plant / Other	-	-	-	-	-	-	-	49,975.00
533	83794	WW VALRICO VILLAGE S87-0405	10/1/1991	38,690.00	(27,056)	11,634	General Plant / Other	-	-	-	-	-	-	-	38,690.00
534	83810	*C23601 APOLLO BEACH REC W SYSTEM-WW/R MAINS	10/1/1991	2,014,680.09	(1,609,969)	404,711	WTreatment	2,014,680.09	-	-	-	-	-	-	-
535	83862	KNOLLS II PHASES III AND IV S86-0296	10/1/1991	45,914.00	(36,687)	9,227	General Plant / Other	-	-	-	-	-	-	-	45,914.00
536	83863	SAN MARINO BAY ESTATES S87-0325	10/1/1991	49,845.00	(39,828)	10,017	General Plant / Other	-	-	-	-	-	-	-	49,845.00
537	83864	PARKLAND ESTATES EAST S87-0401	10/1/1991	23,847.50	(19,055)	4,793	General Plant / Other	-	-	-	-	-	-	-	23,847.50
538	83865	MULRENNAN GROVES NORTH - UNIT III-B S83-0269	10/1/1991	40,020.00	(31,978)	8,042	General Plant / Other	-	-	-	-	-	-	-	40,020.00
539	83866	RIVERHILLS CNTRY CLUB PHASE II- AREA I S87-0295	10/1/1991	211,239.34	(168,790)	42,449	Distribution	-	-	-	211,239.34	-	-	-	-
540	83867	CRISTINA - YMCA SITE S88-0043	10/1/1991	14,639.00	(11,697)	2,942	General Plant / Other	-	-	-	-	-	-	-	14,639.00
541	83868	OAKDALE RIVERVIEW ESTATES-UNIT II S83-0159	10/1/1991	62,387.20	(49,850)	12,537	General Plant / Other	-	-	-	-	-	-	-	62,387.20
542	83869	PROVIDENCE LAKES-UNIT 3-PHASE B S87-0147	10/1/1991	55,008.35	(43,954)	11,054	General Plant / Other	-	-	-	-	-	-	-	55,008.35
543	83870	CALUSA TRACE-PHASE-UNIT I S86-0141	10/1/1991	95,939.00	(76,659)	19,280	General Plant / Other	-	-	-	-	-	-	-	95,939.00
544	83871	CALUSA TRACE-UNIT I AND COLLECTOR RD S88-0282	10/1/1991	244,627.00	(195,468)	49,159	Distribution	-	-	-	244,627.00	-	-	-	-
545	83872	FRENCHYS BAR AND PACKAGE STORE S89-0033	10/1/1991	8,656.71	(6,917)	1,740	General Plant / Other	-	-	-	-	-	-	-	8,656.71
546	83873	JOEL N' JERRY'S S90-0140	10/1/1991	1,860.00	(1,486)	374	General Plant / Other	-	-	-	-	-	-	-	1,860.00
547	83874	STATE FARM INSURANCE SVC CENTER S88-0327	10/1/1991	4,674.00	(3,734)	940	General Plant / Other	-	-	-	-	-	-	-	4,674.00
548	83875	SADISCO AUTO AUCTION S89-0054	10/1/1991	43,970.00	(35,134)	8,836	General Plant / Other	-	-	-	-	-	-	-	43,970.00
549	83876	CHEVAL-AVENUE CAPRI II S89-0234	10/1/1991	129,429.79	(103,420)	26,010	Distribution	-	-	-	129,429.79	-	-	-	-
550	83897	*C11906 GUNN HWY FM/REC WATER LINES-WW-FM	10/1/1991	142,978.50	(114,137)	28,841	WWTransmission	-	-	-	-	-	142,978.50	-	-
551	83898	*C10904 EHRlich RD WW LINES RELOC-WW-FM	10/1/1991	708,284.23	(565,953)	142,331	WWTransmission	-	-	-	-	-	708,284.23	-	-
552	83899	*C16102 RUSKIN/WIMAUMA COL SYS-WW-FM	10/1/1991	2,421,956.41	(1,935,258)	486,698	Collection	-	-	-	-	2,421,956.41	-	-	-
553	83900	*C14205-WW-FM	10/1/1991	3,390,585.68	(2,709,239)	681,347	WWTransmission	-	-	-	-	-	3,390,585.68	-	-
554	83901	*C10901 D-MABRY UTILITY RLC-WW-FM	33512	1,590,205	(1,270,650)	\$ 319,555.80	50/50Transmission	-	-	795,102.69	-	-	795,102.69	-	-
555	83902	*C20201 SUNLAKE PARK LS/FM-WW-FM	10/1/1991	105.55	(84)	21	General Plant / Other	-	-	-	-	-	-	-	105.55
556	83903	*C13311 PRES MANOR FMP/PS LK WOODS-WW-FM	10/1/1991	714,329.13	(570,783)	143,546	Collection	-	-	-	-	714,329.13	-	-	-
557	83959	*ADDITIONS-IN HOUSE CONSTRUCTION-WW-GM	10/1/1991	48,485.87	(38,742)	9,744	General Plant / Other	-	-	-	-	-	-	-	48,485.87
558	83983	*ADDITIONS-IN HOUSE CONSTRUCTION-WW-MANHOLES	10/1/1991	887.70	(709)	179	General Plant / Other	-	-	-	-	-	-	-	887.70
559	83994	*C13603 FALK RD AWT EFFLUENT MAIN-WW-OLINES	10/1/1991	16,948.51	(13,542)	3,406	General Plant / Other	-	-	-	-	-	-	-	16,948.51
560	83995	*C14502 VALRICO EFF MAIN WWTP-WW-OLINES	10/1/1991	643,632.09	(514,292)	129,340	WWTreatment	-	-	-	-	643,632.09	-	-	-
561	83996	*C11601 SHELTON RD EFF DISP FM WWTP-WW-OLINES	10/1/1991	2,395,493.20	(1,916,239)	479,254	WWTreatment	-	-	-	-	2,395,493.20	-	-	-
562	83997	*C16401 SO CITY WWTP-WW-OLINES	10/1/1991	91,666.30	(73,246)	18,421	General Plant / Other	-	-	-	-	-	-	-	91,666.30
563	83998	*C10602 D-MABRY REC WATER SYSTEM-WW-OLINES	10/1/1991	1,012.51	(809)	204	General Plant / Other	-	-	-	-	-	-	-	1,012.51
564	84009	*C11401 SHELTON RD SUB-REG WWTP 3.5-WW-LATERALS	10/1/1991	2,701,871.32	(2,158,923)	542,948	WWTreatment	-	-	-	-	2,701,871.32	-	-	-
565	84021	*C10401 D-MABRY WWTP UPGRADE TO AWT-WW-GEN	10/1/1991	316.23	(253)	64	General Plant / Other	-	-	-	-	-	-	-	316.23
566	84023	*C13401 FAULKENBURG RD W/W PH I-WW-IWWTP	10/1/1991	283,980.86	(283,981)	-	WWTreatment	-	-	-	-	283,980.86	-	-	-
567	84024	*PROVIDENCE LAKES IWWTP-WW-IWWTP	10/1/1991	221,791.96	(221,792)	-	Collection	-	-	-	-	-	221,791.96	-	-
568	84025	*C23401 APOLLO BEACH IWWTP-WW-IWWTP	10/1/1991	1,297,414.68	(1,297,415)	-	WWTreatment	-	-	-	-	1,297,414.68	-	-	-
569	84026	*C11403 MULRENNAN GROVES IWWTP-WW-IWWTP	10/1/1991	149,606.83	(149,607)	-	Collection	-	-	-	-	-	149,606.83	-	-
570	84027	*BLOOMINGDALE IWWTP-WW-IWWTP	10/1/1991	79,489.87	(79,490)	-	General Plant / Other	-	-	-	-	-	-	-	79,489.87
571	84028	*C29412 HEATHER LAKES IWWTP-WW-IWWTP	10/1/1991	184,041.61	(184,042)	-	Collection	-	-	-	-	184,041.61	-	-	-
572	84088	WW PS/LS STALL RD EQP C10309	10/1/1991	92,289.66	(92,290)	-	General Plant / Other	-	-	-	-	-	-	-	92,289.66
573	84089	WW LS SUN LAKE PARK FM C20201 EQP	10/1/1991	119.02	(119)	-	General Plant / Other	-	-	-	-	-	-	-	119.02
574	84090	WW PS FALKENBURG TRANS FACILITY EQP C13216	10/1/1991	174,121.11	(174,121)	-	WWTransmission	-	-	-	-	-	174,121.11	-	-
575	84107	WWTP SHELTON RD SUB-REG 3.5- EQP C11401	10/1/1991	6,214,304.03	(6,214,304)	-	WWTreatment	-	-	-	-	6,214,304.03	-	-	-
576	84108	WWTP SOUTH COUNTY EQP *C16401	10/1/1991	122,388.31	(122,388)	-	WWTreatment	-	-	-	-	122,388.31	-	-	-
577	84109	WWTP VANDYKE DUAL MEDIA FILTER- EQP *C20403	10/1/1991	84,969.59	(84,970)	-	General Plant / Other	-	-	-	-	-	-	-	84,969.59
578	84110	WWTP DALE MABRY UPGRADE TO AWT EQP C10401	10/1/1991	2,887.43	(2,887)	-	General Plant / Other	-	-	-	-	-	-	-	2,887.43
579	84124	WWTP SHELTON RD SUB-REG WWTP 3.5-EQP C11401	10/1/1991	144,870.74	(144,871)	-	WWTreatment	-	-	-	-	144,870.74	-	-	-
580	84125	WW PS DALE MABRY REC WATER SYSTEM EQP C10602	10/1/1991	1,188.60	(1,189)	-	General Plant / Other	-	-	-	-	-	-	-	1,188.60
581	84136	WW P C3201 S-C MASTER WATER DIST SYSTEM	10/1/1991	1,450,202.80	(1,014,385)	435,818	Distribution	-	-	-	1,450,202.80	-	-	-	-
582	84158	WWTP ACQ BIG BEN WATER SYSTEM	10/1/1991	1,407,254.67	(984,122)	423,133	Collection	-	-	-	-	1,407,254.67	-	-	-
583	84281	*C39103 WCRWSA BRANDON W MAINS-W-SP SUPPLY M	10/1/1991	6,859,203.97	(5,480,830)	1,378,374	WTransmission	-	-	6,859,203.97	-	-	-	-	-
584	84348	*C33901 SR 674 WTM RELOC-W:DP MAINS	10/1/1991	1,142,096.41	(912,589)	229,507	WTransmission	-	-	1,142,096.41	-	-	-	-	-
585	84349	*C32105 BROOKER RD WTM-W:DP MAINS	10/1/1991	157,427.89	(125,798)	31,630	Distribution	-	-	-	157,427.89	-	-	-	-
586	84350	*C32124 BROOKER WTM-W:DP MAINS	10/1/1991	223,008.02	(178,218)	44,790	Distribution	-	-	-	223,008.02	-	-	-	-
587	84351	*C33201 LITHIA-S-C MASTER WATER SYS-W:DP MAINS	10/1/1991	2,566,969.98	(2,051,131)	515,839	WTransmission	-	-	2,566,969.98	-	-	-	-	-
588	84352	*C32931 YS 301 WATERMAIN RELOC-W:DP MAINS	10/1/1991	1,237,412.93	(988,752)	248,661	WTransmission	-	-	1,237,412.93	-	-	-	-	-
589	84353	*C32932 U S 301 TRANSMAIN-W:DP MAINS	10/1/1991	319,320.52	(255,152)	64,169	WTransmission	-	-	319,320.52	-	-	-	-	-
590	84354	*C33102 BALM RD WTM-W:DP MAINS	10/1/1991	1,148,235.99	(917,495)	230,741	WTransmission	-	-	1,148,235.99	-	-	-	-	-
591	84355	*C32113 LUMSDEN/MILLER WTM-W:DP MAINS	10/1/1991	452,042.79	(361,204)	90,839	Distribution	-	-	-	452,042.79	-	-	-	-
592	84356	*C32117 DYER RD WTM-W:DP MAINS	10/1/1991	244,076.26	(195,028)	49,048	Distribution	-	-	-	244,076.26	-	-	-	-
593	84357	*C13310 RELOC KINGS AV LUMSDEN/OAKFIELD	10/1/1991	201,											

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
617	84416	COUNTRYWAY-TRACT 6-PHASE II S89-0111	10/1/1991	46,653.25	(37,278)	9,376	General Plant / Other	-	-	-	-	-	-	-	46,653.25
618	84417	COUNTRYWAY-TRACTS 13 AND 14-PHASE I S89-0132	10/1/1991	93,003.25	(72,931)	20,073	General Plant / Other	-	-	-	-	-	-	-	93,003.25
619	84418	COUNTRYWAY-TRACT 10-PHASE S88-0238	10/1/1991	59,778.55	(47,765)	12,013	General Plant / Other	-	-	-	-	-	-	-	59,778.55
620	84419	CAMELOT WOODS SUBDIVISION S89-0114	10/1/1991	44,443.50	(35,512)	8,931	General Plant / Other	-	-	-	-	-	-	-	44,443.50
621	84420	574 STRIP CENTER S90-0048	10/1/1991	6,583.03	(5,260)	1,323	General Plant / Other	-	-	-	-	-	-	-	6,583.03
622	84421	SABAL CENTER-PHASE II S87-0157	10/1/1991	154,547.34	(123,490)	31,057	Distribution	-	-	154,547.34	-	-	-	-	-
623	84422	HICKORY LAKES MANOR SUBDIVISION S89-0182	10/1/1991	25,683.50	(20,522)	5,161	General Plant / Other	-	-	-	-	-	-	-	25,683.50
624	84423	SUN CITY CENTER UNIT 150-PHASE 1-UNIT S89-0250A	10/1/1991	190,397.40	(152,136)	38,261	Distribution	-	-	190,397.40	-	-	-	-	-
625	84424	COMFORT INN AT SUN CITY CENTER S90-0025	10/1/1991	4,050.00	(3,236)	814	General Plant / Other	-	-	-	-	-	-	-	4,050.00
626	84425	KINGS POINT COMMERCIAL CENTER-PHASE S89-0067	10/1/1991	34,464.74	(29,023)	5,442	General Plant / Other	-	-	-	-	-	-	-	34,464.74
627	84426	SABAL CENTER-PHASE I S85-0255	10/1/1991	99,312.92	(79,355)	19,958	General Plant / Other	-	-	-	-	-	-	-	99,312.92
628	84427	CHEVAL WEST-VILLAGE ONE S90-0042	10/1/1991	197,595.52	(157,888)	39,708	Distribution	-	-	197,595.52	-	-	-	-	-
629	84428	WW CHAPMAN MANORS-PHASE IIA (AKA WINDSOR S86-0108	10/1/1991	102,118.19	(81,597)	20,521	Collection	-	-	-	-	102,118.19	-	-	-
630	84429	BRYAN OAKS RESERVE SUBDIVISION S84-0154	10/1/1991	43,080.50	(34,423)	8,657	General Plant / Other	-	-	-	-	-	-	-	43,080.50
631	84430	FAWN RIDGE VILLAGE H EXPO DR ONLY S86-0091	10/1/1991	75,194.10	(60,083)	15,111	General Plant / Other	-	-	-	-	-	-	-	75,194.10
632	84431	T.P.C. BLVD (F.K.A. PROPIA BLVD) S90-0042	10/1/1991	313,449.00	(250,460)	62,989	Distribution	-	-	313,449.00	-	-	-	-	-
633	84432	AVENUE AVIGNON S90-0042	10/1/1991	10,895.00	(8,706)	2,189	General Plant / Other	-	-	-	-	-	-	-	10,895.00
634	84433	COUNTRYWAY-TRACT 16-PHASE II S89-0113	10/1/1991	56,857.75	(45,432)	11,426	General Plant / Other	-	-	-	-	-	-	-	56,857.75
635	84434	ALS WONDERLAND S 89-0113	10/1/1991	9,000.00	(7,191)	1,809	General Plant / Other	-	-	-	-	-	-	-	9,000.00
636	84435	FIRST PRESBYTERIAN CHURCH S89-0215	10/1/1991	7,731.00	(6,177)	1,554	General Plant / Other	-	-	-	-	-	-	-	7,731.00
637	84436	MONTERO VILLAGE S90-0191	10/1/1991	23,132.00	(18,483)	4,649	General Plant / Other	-	-	-	-	-	-	-	23,132.00
638	84437	CHEMILLE DRIVE S90-0049	10/1/1991	222,780.35	(178,012)	44,769	Distribution	-	-	222,780.35	-	-	-	-	-
639	84438	CHEVAL WEST VILLAGE 3 S91-0030	10/1/1991	37,456.28	(29,929)	7,527	General Plant / Other	-	-	-	-	-	-	-	37,456.28
640	84439	CHEVAL WEST VILLAGE 2 S91-0030	10/1/1991	40,287.50	(32,191)	8,096	General Plant / Other	-	-	-	-	-	-	-	40,287.50
641	84440	EAGLE WATCH S89-0067	10/1/1991	44,942.00	(35,911)	9,032	General Plant / Other	-	-	-	-	-	-	-	44,942.00
642	84441	FAWN RIDGE-VILL. E-UNIT 2-LOTS26-27 S86-0167	10/1/1991	8,763.25	(7,002)	1,761	General Plant / Other	-	-	-	-	-	-	-	8,763.25
643	84442	FAWN RIDGE-VILL. E-UNIT 1-LOTS 9-24 S86-0166	10/1/1991	28,688.75	(22,923)	5,765	General Plant / Other	-	-	-	-	-	-	-	28,688.75
644	84443	CARROLLTON SUBDIVISION S88-0263	10/1/1991	31,200.00	(24,930)	6,270	General Plant / Other	-	-	-	-	-	-	-	31,200.00
645	84444	HIDDEN LAKE ESTATES S89-0257	10/1/1991	6,435.25	(5,142)	1,293	General Plant / Other	-	-	-	-	-	-	-	6,435.25
646	84445	VALRICO PARK S89-0170	10/1/1991	21,112.00	(16,869)	4,243	General Plant / Other	-	-	-	-	-	-	-	21,112.00
647	84446	PROVIDENCE LAKES-UNIT II-PHASE 8 S87-0148	10/1/1991	17,960.40	(14,351)	3,609	General Plant / Other	-	-	-	-	-	-	-	17,960.40
648	84447	SUN CITY CENTER-UNIT I 150-PHASE 1-UNIT S89-0250B	10/1/1991	30,667.60	(24,504)	6,163	General Plant / Other	-	-	-	-	-	-	-	30,667.60
649	84448	BAYSIDE SOUTH-PHASE II S89-0090	10/1/1991	120,524.75	(96,305)	24,220	Distribution	-	-	120,524.75	-	-	-	-	-
650	84449	INDIAN LAKES SUBDIV (VICTORIA LADINGS S87-0038	10/1/1991	112,416.50	(89,826)	22,591	Distribution	-	-	112,416.50	-	-	-	-	-
651	84450	WESTCHASE SECTION 110 S89-0061	10/1/1991	846,653.00	(676,516)	170,137	Distribution	-	-	846,653.00	-	-	-	-	-
652	84451	STONE HOLLOW SUBDIVISION S88-0193	10/1/1991	18,011.00	(14,391)	3,620	General Plant / Other	-	-	-	-	-	-	-	18,011.00
653	84452	HUNTLEYS JIFFY STORE S90-0102	10/1/1991	28,235.50	(22,561)	5,674	General Plant / Other	-	-	-	-	-	-	-	28,235.50
654	84453	CARROLLWOOD COMMONS S89-0214	10/1/1991	3,688.00	(2,947)	741	General Plant / Other	-	-	-	-	-	-	-	3,688.00
655	84454	ROOMS TO GO S90-0162	10/1/1991	4,599.24	(3,675)	924	General Plant / Other	-	-	-	-	-	-	-	4,599.24
656	84455	STRAWBERRY RIDGE FORCE MAIN S89-0030	10/1/1991	76,913.00	(61,457)	15,456	General Plant / Other	-	-	-	-	-	-	-	76,913.00
657	84456	TACO BELL (BLOOMINGDALE AND BELLS SHOALS S90-0125	10/1/1991	2,000.00	(1,598)	402	General Plant / Other	-	-	-	-	-	-	-	2,000.00
658	84457	PROVIDENCE LAKES -UNIT 3-PHASE C S90-0126	10/1/1991	42,804.90	(34,203)	8,602	General Plant / Other	-	-	-	-	-	-	-	42,804.90
659	50605	TRAILER UTILITY	10/31/1991	615.00	-	615	General Plant / Other	-	-	-	-	-	-	-	615.00
660	50611	HEAT PUMP	12/19/1991	2,950.00	(2,950)	-	General Plant / Other	-	-	-	-	-	-	-	2,950.00
661	50612	PLATE COMPACTOR	1/9/1992	1,313.00	(1,313)	-	General Plant / Other	-	-	-	-	-	-	-	1,313.00
662	50614	FLOW METER ULTRASONIC	1/13/1992	5,200.00	(5,200)	-	General Plant / Other	-	-	-	-	-	-	-	5,200.00
663	50617	METER VIBRATION MACHINERY	3/2/1992	7,221.05	(7,221)	-	General Plant / Other	-	-	-	-	-	-	-	7,221.05
664	50645	OSCILLOSCOPE	8/19/1992	1,445.00	(1,445)	-	General Plant / Other	-	-	-	-	-	-	-	1,445.00
665	50647	TRACKER	9/4/1992	1,391.00	(1,391)	-	General Plant / Other	-	-	-	-	-	-	-	1,391.00
666	79293	H/C SCH RECL WTM EXT (C19113)	9/10/1992	101,343.07	(54,725)	46,618	Distribution	-	-	101,343.07	-	-	-	-	-
667	77424	*PARSONS WTM LUMSDEN/CLAY C32141-W:DP MAINS	10/1/1992	17,471.40	(13,462)	4,010	General Plant / Other	-	-	-	-	-	-	-	17,471.40
668	77425	*VAN DYKE RD WTM TOBACCO/GUNN C31122-W:DP MAINS	10/1/1992	67.27	(52)	15	General Plant / Other	-	-	-	-	-	-	-	67.27
669	77426	*GUNN HWY TM EHRlich/SHELDON C31115-W:DP MAINS	10/1/1992	285.63	(220)	66	General Plant / Other	-	-	-	-	-	-	-	285.63
670	77427	*19TH AVE WTM I75/US301 C33107-W:DP MAINS	10/1/1992	93.63	(72)	22	General Plant / Other	-	-	-	-	-	-	-	93.63
671	77428	*LUMSDEN AVE WTM MT CARMEL/MIL C32113-W:DP MAINS	10/1/1992	1,068.67	(823)	246	General Plant / Other	-	-	-	-	-	-	-	1,068.67
672	77429	*SR 60 WTM KINGSWAY/VALRICO C33137-W:DP MAINS	10/1/1992	7,394.11	(5,697)	1,697	General Plant / Other	-	-	-	-	-	-	-	7,394.11
673	77430	*W WATERS WTM SHEL/SR S80/CTRYWAY C31106-W:DP M	10/1/1992	8,049.29	(6,202)	1,848	General Plant / Other	-	-	-	-	-	-	-	8,049.29
674	77431	*LUMSDEN AVE WTM MUL/DOVER RD C32110-W:DP MAINS	10/1/1992	2,272.07	(1,750)	522	General Plant / Other	-	-	-	-	-	-	-	2,272.07
675	77432	*MILLER WTM/WASHINGTON/SR 60 C32113-W:DP MAINS	10/1/1992	862.49	(664)	198	General Plant / Other	-	-	-	-	-	-	-	862.49
676	83469	WW LS FALKENBURG RD NORTH	10/1/1992	74,630.33	(50,326)	24,304	General Plant / Other	-	-	-	-	-	-	-	74,630.33
677	83470	WW LS STONE DRIVE UPGRADE C14207	10/1/1992	1,001.02	(675)	326	Collection	-	-	-	-	1,001.02	-	-	-
678	83471	WW PS/LS 2611 PRESIDENTIAL MANOR LS C13211	10/1/1992	82.76	(56)	27	General Plant / Other	-	-	-	-	-	-	-	82.76
679	83472	WW PS RECLAIMED WATER REUSE SYSTEM (N) C10612	10/1/1992	1,936.96	(1,306)	631	General Plant / Other	-	-	-	-	-	-	-	1,936.96
680	83473	WW PS WEBB RD MASTER C16202	10/1/1992	31,465.44	(21,218)	10,247	General Plant / Other	-	-	-	-	-	-	-	31,465.44
681	83474	WW PS/LS 2212 FOREST CIR LS UPGRADE/INT C14101	10/1/1992	48,338.44	(32,596)	15,742	General Plant / Other	-	-	-	-	-	-	-	48,338.44
682	83475	WW PS STALL RD C10309	10/1/1992	18,002.99	(12,140)	5,863	General Plant / Other	-	-	-	-	-	-	-	18,002.99
683	83476	WW PS PARSONS INTCP T FM C14106	10/1/1992	224,478.18											

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
705	83908	*PARSONS AVE FORCEMAIN C14212-WW-FM	10/1/1992	61,965.49	(47,756)	14,209	General Plant / Other	-	-	-	-	-	-	-	61,965.49
706	83909	*STALL RD FORCEMAIN C10303-WW-FM	10/1/1992	494,648.41	(382,022)	112,626	WTransmission	-	-	-	-	-	-	-	-
707	83910	*GUNNHAWY FORCEMAIN/R/W LINES C11906-WW-FM	10/1/1992	881.56	(679)	203	General Plant / Other	-	-	-	-	-	494,648.41	-	881.56
708	83911	*R/W REUSE SYS 24 FM (N) C10610-WW-FM	10/1/1992	7,063.20	(5,442)	1,621	General Plant / Other	-	-	-	-	-	-	-	7,063.20
709	83912	*RUSK/WIM COLL SYS INSPECT INELI C16102-WW-FM	10/1/1992	872,512.01	(671,359)	201,153	Collection	-	-	-	-	872,512.01	-	-	-
710	83913	*N DALE MABRY FM OVERSIZE C10308-WW-FM	10/1/1992	196.81	(151)	46	General Plant / Other	-	-	-	-	-	-	-	196.81
711	83914	*EHRILICH RD FM RLC LYNN T/ C10904-WW-FM	10/1/1992	791.61	(610)	182	General Plant / Other	-	-	-	-	-	-	-	791.61
712	83915	*CHELSEA/BONITA VISTA FM UPGRADE C12307-WW-FM	10/1/1992	23,281.02	(17,944)	5,337	General Plant / Other	-	-	-	-	-	-	-	23,281.02
713	83960	*WATERS AVE TM RLC D MABRY C12907-WW-GM	10/1/1992	167,243.53	(128,864)	38,380	Distribution	-	-	-	167,243.53	-	-	-	-
714	83961	*IN-HOUSE CONST COST-WW-GM	10/1/1992	27,294.05	(21,030)	6,264	General Plant / Other	-	-	-	-	-	-	-	27,294.05
715	83984	*TAMPA WEST IND PARK MANHOLE C10101-WW-MANHOLE	10/1/1992	1,670.12	(1,286)	384	General Plant / Other	-	-	-	-	-	-	-	1,670.12
716	83999	*SO COUNTY WWTP EXPAN 4.5 MGD C16403-WW-OLINES	10/1/1992	2,668.91	(2,056)	613	General Plant / Other	-	-	-	-	-	-	-	2,668.91
717	84000	*FALK RD AWT EFFLUENT MAIN C13410-WW-OLINES	10/1/1992	17,723.71	(13,656)	4,068	General Plant / Other	-	-	-	-	-	-	-	17,723.71
718	84001	*VALRICO EFF MAIN WWTP/TURKEY C14502-WW-OLINES	10/1/1992	1,451.84	(1,118)	334	General Plant / Other	-	-	-	-	-	-	-	1,451.84
719	84010	*SHEL RD SUB - REG WWTP 3.5 C11401-WW-LATERALS	10/1/1992	8,671.30	(6,681)	1,990	General Plant / Other	-	-	-	-	-	-	-	8,671.30
720	84011	*SHELDON RD WWTP CONST C11401-WW-LATERALS	10/1/1992	30,963.30	(23,858)	7,106	General Plant / Other	-	-	-	-	-	-	-	30,963.30
721	84022	*DALE MABRY WWTP UPGRADE TO C10401-WW-GEN	10/1/1992	2.19	(1)	1	General Plant / Other	-	-	-	-	-	-	-	2.19
722	84029	*APOLLO BEACH IWWT C23401-WW-IWWT	10/1/1992	65.54	(66)	-	General Plant / Other	-	-	-	-	-	-	-	65.54
723	84075	WWTP DALE MABRY UPGRADE TO C10401	10/1/1992	21.41	(14)	7	General Plant / Other	-	-	-	-	-	-	-	21.41
724	84076	WWTP RIVER OAKS FL EQUAL DESIGN C12402	10/1/1992	8,032.72	(5,416)	2,616	General Plant / Other	-	-	-	-	-	-	-	8,032.72
725	84077	WWTP SUMMERFIELD C15410	10/1/1992	4,193,317.60	(2,827,741)	1,365,577	General Plant / Other	-	-	-	-	-	-	-	4,193,317.60
726	84078	WWTP SHELDON RD CONST C11401	10/1/1992	204,357.75	(137,807)	66,551	WWTreatment	-	-	-	-	204,357.75	-	-	-
727	84079	WWTP VALRICO 2070 CONST 3.0 MGD C114402	10/1/1992	6,788,501.29	(4,577,790)	2,210,711	WWTreatment	-	-	-	-	6,788,501.29	-	-	-
728	84080	WWTP FALKENBURG RD EXPANSION TO 6 MGD C13403	10/1/1992	4,672.13	(3,150)	1,522	General Plant / Other	-	-	-	-	-	-	-	4,672.13
729	84081	WWTP SHELDON RD SUB - REG. 5 C11401	10/1/1992	57,230.59	(38,593)	18,638	General Plant / Other	-	-	-	-	-	-	-	57,230.59
730	84082	WWTP VALRICO CONST 3.0 MGD C14402	10/1/1992	10,159,249.68	(6,850,836)	3,308,414	WWTreatment	-	-	-	-	10,159,249.68	-	-	-
731	84083	WWTP SOUTH COUNTY A#92# EXPANSION TO 4.5 MGD	10/1/1992	7,072.62	(4,769)	2,304	General Plant / Other	-	-	-	-	-	-	-	7,072.62
732	84084	WWTP FALKENBURG RD ADMIN INELI C13402	10/1/1992	98,050.56	(66,120)	31,931	General Plant / Other	-	-	-	-	-	-	-	98,050.56
733	84085	WWTP VALRICO CONST 3.0 MGD C14402	10/1/1992	11,076,510.33	(7,469,386)	3,607,124	WWTreatment	-	-	-	-	11,076,510.33	-	-	-
734	84091	WW PS FALKENBURG RD TRANS FACIL DESIGN INELI EQP C13301	10/1/1992	63,744.15	(63,744)	-	General Plant / Other	-	-	-	-	-	-	-	63,744.15
735	84092	WW PS STALL RD EQP C10309	10/1/1992	27,033.75	(27,034)	-	General Plant / Other	-	-	-	-	-	-	-	27,033.75
736	84111	WWTP DALE MABRY UPGRADE TO C10401- EQP	10/1/1992	20.10	(20)	-	General Plant / Other	-	-	-	-	-	-	-	20.10
737	84112	WWTP SHELDON RD CONST C11401 EQP	10/1/1992	71,215.58	(71,216)	-	General Plant / Other	-	-	-	-	-	-	-	71,215.58
738	84113	WWTP SOUTH COUNTY A#92# EXPANSION TO 4.5 MGD EQP	10/1/1992	3,603.03	(3,603)	-	General Plant / Other	-	-	-	-	-	-	-	3,603.03
739	84114	WWTP SOUTH COUNTY R/RW ELECT CTL PA C16610 EQP	10/1/1992	18,927.88	(18,928)	-	General Plant / Other	-	-	-	-	-	-	-	18,927.88
740	84115	WWTP SHELDON RD SUB - REG 3.5 C11401 EQP	10/1/1992	19,943.99	(19,944)	-	General Plant / Other	-	-	-	-	-	-	-	19,943.99
741	84126	WWTP SHELDON RD SUB - REG 3.5 C11401-PS EQP	10/1/1992	867.13	(867)	-	General Plant / Other	-	-	-	-	-	-	-	867.13
742	84159	WWTP SOUTH CENTRAL REG SLUDGE MGT FAC C19702	10/1/1992	319,988.06	(215,791)	104,197	WWTreatment	-	-	-	-	319,988.06	-	-	-
743	84160	WWTP NW REG SLUDGE FAC A-2 EL C19705	10/1/1992	525,027.00	(375,821)	149,206	WWTreatment	-	-	-	-	525,027.00	-	-	-
744	84161	WWTP NW REG SLUDGE FAC A-2 INEL C19705	10/1/1992	798,711.76	(538,607)	260,105	WWTreatment	-	-	-	-	798,711.76	-	-	-
745	84172	BRANDON TOWN CENTER S86-0072	10/1/1992	104,496.85	(70,467)	34,030	Distribution	-	-	-	104,496.85	-	-	-	-
746	84380	*SO CNTRL MASTER WATER SYSTEM C33201-W-DP MAINS	10/1/1992	321.27	(247)	74	General Plant / Other	-	-	-	-	-	-	-	321.27
747	84381	*US 41 WTM APOLLO BEACH/19TH AVE C33103-W-DP MAINS	10/1/1992	1,365,348.02	(1,052,256)	313,092	WTransmission	-	1,365,348.02	-	-	-	-	-	-
748	84382	*W WATERS AVE WTM SHEL/CTRYWAY C31106-W-DP MAINS	10/1/1992	123,661.49	(95,283)	28,378	Distribution	-	-	-	-	123,661.49	-	-	-
749	84383	*TOBACCO RD TM HUTCH/VDYKE C31118-W-DP MAINS	10/1/1992	6,337.54	(4,883)	1,455	General Plant / Other	-	-	-	-	-	-	-	6,337.54
750	84384	*IN-HOUSE CONSTRUCTION COSTS-W-DP MAINS	10/1/1992	176,192.78	(135,759)	40,434	Distribution	-	-	-	-	176,192.78	-	-	-
751	84385	*GUNN HWY WM CONST LK GRACE/VDYKE C31134-W-DP M	10/1/1992	25,653.44	(20,205)	5,448	General Plant / Other	-	-	-	-	-	-	-	25,653.44
752	84387	*GUNN HWY WTM N MOBLEY/VDYKE C31132-W-DP MAINS	10/1/1992	50,236.86	(38,713)	11,524	General Plant / Other	-	-	-	-	-	-	-	50,236.86
753	84388	*BROOKER WTM BELLSHOALS/PCRS C32124-W-DP MAINS	10/1/1992	2,259.48	(1,740)	519	General Plant / Other	-	-	-	-	-	-	-	2,259.48
754	84389	*LITHIA PINECREST MASTER WP C33201-W-DP MAINS	10/1/1992	1,460.23	(1,125)	335	General Plant / Other	-	-	-	-	-	-	-	1,460.23
755	84390	*BDALE AVE WTM LITTLE/H GRO C32122-W-DP MAINS	10/1/1992	11,142.64	(8,586)	2,557	General Plant / Other	-	-	-	-	-	-	-	11,142.64
756	84391	*TAYLOR RD LF TRANSMAN/FIRE C32133-W-DP MAINS	10/1/1992	56.18	(43)	13	General Plant / Other	-	-	-	-	-	-	-	56.18
757	84392	*GUNN HWY WTM LK GRACE/VAN DYKE C31111-W-DP MAINS	10/1/1992	95,681.16	(73,731)	21,950	General Plant / Other	-	-	-	-	-	-	-	95,681.16
758	84393	*NW WATER TRANS FAC C13601-W-DP MAINS	10/1/1992	35,662.34	(27,478)	8,184	General Plant / Other	-	-	-	-	-	-	-	35,662.34
759	84394	*WINDHORST RD WTM PARSONS/KINGS C32109-W-DP M	10/1/1992	22,696.53	(17,488)	5,209	General Plant / Other	-	-	-	-	-	-	-	22,696.53
760	84395	*R. O. W. COUNTRYWAY BV/TECO WM C31135-W-DP MAINS	10/1/1992	246,651.09	(190,049)	56,602	Distribution	-	-	-	-	246,651.09	-	-	-
761	84396	*LITTLE RD WTM DURANT/BDALE C32107-W-DP MAINS	10/1/1992	3,445.70	(2,655)	791	General Plant / Other	-	-	-	-	-	-	-	3,445.70
762	84397	*WINDHORST WTM LKWOOD/PARSONS C32143-W-DP MAINS	10/1/1992	56.18	(43)	13	General Plant / Other	-	-	-	-	-	-	-	56.18
763	84398	*BROOKER RD WTM KINGS/BELLSHOALS C32105-W-DP M	10/1/1992	761.60	(590)	172	General Plant / Other	-	-	-	-	-	-	-	761.60
764	84399	*HUTCHINSON RD WTM OFFERH/GUNN C31102-W-DP MAINS	10/1/1992	65.54	(50)	15	General Plant / Other	-	-	-	-	-	-	-	65.54
765	84458	ABC LIQUORS STORE #93 S84-0371	10/1/1992	23,120.00	(17,814)	5,306	General Plant / Other	-	-	-	-	-	-	-	23,120.00
766	84459	FAWN RIDGE VILLAGE B S85-0218	10/1/1992	40,016.00	(30,833)	9,183	General Plant / Other	-	-	-	-	-	-	-	40,016.00
767	84460	BRANDON BROOK - PHASE 3A S85-0228	10/1/1992	66,118.20	(50,945)	15,173	General Plant / Other	-	-	-	-	-	-	-	66,118.20
768	84461	CALUSA TRACE - PFF-SITE S85-0374	10/1/1992	57,760.00	(44,505)	13,255	General Plant / Other	-	-	-	-	-	-	-	57,760.00
769	84462	WILDEWOOD VILLAGE SBDV - UNIT II S85-0381	10/1/1992	50,819.00	(39,157)	11,663	General Plant / Other	-	-	-	-	-	-	-	50,819.00
770	8														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
793	84486	WESTCHASE COUNTRYWAY BLVD - 3RD XTENS S90-0034	10/1/1992	234,754.00	(180,882)	53,872	Distribution	-	-	234,754.00	-	-	-	-	-
794	84487	SUMMERFIELD ELEMENTARY SCHOOL S90-0037	10/1/1992	16,160.00	(12,451)	3,709	General Plant / Other	-	-	-	-	-	-	-	16,160.00
795	84488	ALLIED SYSTEMS LTD. S90-0067	10/1/1992	17,204.00	(13,256)	3,948	General Plant / Other	-	-	-	-	-	-	-	17,204.00
796	84489	CHEVAL GOLF VILLAS (BEAU RIVAGE) S90-0112	10/1/1992	70,856.50	(54,596)	16,261	General Plant / Other	-	-	-	-	-	-	-	70,856.50
797	84490	LITHIA SPRINGS ELEMENTARY SCHOOL S90-0147	10/1/1992	54,363.00	(41,887)	12,476	General Plant / Other	-	-	-	-	-	-	-	54,363.00
798	84491	HOME DEPOT (NORTH DALE MABRY) S90-0165	10/1/1992	55,260.80	(42,579)	12,682	General Plant / Other	-	-	-	-	-	-	-	55,260.80
799	84492	NANTUCKET I - PHASE I S91-0034	10/1/1992	61,606.00	(47,468)	14,138	General Plant / Other	-	-	-	-	-	-	-	61,606.00
800	84493	MANCHESTER III S91-0035	10/1/1992	76,428.00	(58,889)	17,539	General Plant / Other	-	-	-	-	-	-	-	76,428.00
801	84494	LAKEWOOD CREST SUBDIVISION S91-0050	10/1/1992	99,186.87	(76,425)	22,762	General Plant / Other	-	-	-	-	-	-	-	99,186.87
802	84495	SUN CITY CENTER - UNIT 154 S91-0052	10/1/1992	82,627.50	(63,666)	18,962	General Plant / Other	-	-	-	-	-	-	-	82,627.50
803	84496	SUN CITY CENTER - UNIT 253 - PHASE I	10/1/1992	65,238.75	(50,268)	14,971	General Plant / Other	-	-	-	-	-	-	-	65,238.75
804	84497	SUN CITY CENTER - UNIT 277 - PHASE I S91-0065	10/1/1992	29,000.00	(22,345)	6,655	General Plant / Other	-	-	-	-	-	-	-	29,000.00
805	84498	SHANANIGAN'S RESTAURANT S91-0077	10/1/1992	7,000.00	(5,393)	1,607	General Plant / Other	-	-	-	-	-	-	-	7,000.00
806	84499	NANTUCKET I - PHASE II S91-0079	10/1/1992	157,419.87	(121,294)	36,126	Distribution	-	-	157,419.87	-	-	-	-	-
807	84500	NANTUCKET I - PHASE III S91-0080	10/1/1992	52,277.15	(40,280)	11,997	General Plant / Other	-	-	-	-	-	-	-	52,277.15
808	84501	WESTCHASE SECTION 201 S91-0090	10/1/1992	77,350.00	(59,599)	17,751	General Plant / Other	-	-	-	-	-	-	-	77,350.00
809	84502	MEADOWBROOKE AT SUMMERFIELD - UNIT II S91-0108	10/1/1992	60,096.15	(46,305)	13,791	General Plant / Other	-	-	-	-	-	-	-	60,096.15
810	84503	A1A CAFE S91-0111	10/1/1992	15,716.21	(12,109)	3,607	General Plant / Other	-	-	-	-	-	-	-	15,716.21
811	84504	MAJIK TOUCH CLEANERS S92-0025	10/1/1992	6,375.00	(4,912)	1,463	General Plant / Other	-	-	-	-	-	-	-	6,375.00
812	84505	WESTCHASE - 223 S92-0039	10/1/1992	234,043.75	(180,334)	53,709	Distribution	-	-	234,043.75	-	-	-	-	-
813	84506	WESTCHASE - 221 S89-0225	10/1/1992	155,951.00	(120,163)	35,788	Distribution	-	-	155,951.00	-	-	-	-	-
814	50710	PNEUMATIC VALVE OPERATORS	7/15/1993	4,038.00	(4,038)	-	General Plant / Other	-	-	-	-	-	-	-	4,038.00
815	50713	PIPE CUTTER HYDOPERATED ER	7/15/1993	4,875.00	(4,875)	-	General Plant / Other	-	-	-	-	-	-	-	4,875.00
816	50717	BALANCE	8/23/1993	2,394.00	(2,394)	-	General Plant / Other	-	-	-	-	-	-	-	2,394.00
817	77213	BOYETTE RD PS/FM BSA	9/16/1993	1,020.20	-	1,020	General Plant / Other	-	-	-	-	-	-	-	1,020.20
818	77215	BLOOMINGDALE AV PS/FM	9/16/1993	85,207.70	-	85,208	General Plant / Other	-	-	-	-	-	-	-	85,207.70
819	77216	BLOOMINGDALE AV PS/FM	9/16/1993	14,572.80	-	14,573	General Plant / Other	-	-	-	-	-	-	-	14,572.80
820	84051	FAULKENBURG RD AWT EFFLUENT MAIN - 13410	9/16/1993	4,895.63	(3,644)	1,252	General Plant / Other	-	-	-	-	-	-	-	4,895.63
821	77281	LINEBAUGH/HENDERSON WTM	9/30/1993	10,025.00	(7,462)	2,563	General Plant / Other	-	-	-	-	-	-	-	10,025.00
822	77282	W LINEBAUGH WATERMAIN O	9/30/1993	10,043.92	(7,476)	2,568	General Plant / Other	-	-	-	-	-	-	-	10,043.92
823	77283	ASH364 HENRY CANEL SEWER LINE	9/30/1993	42,298.20	(31,485)	10,813	General Plant / Other	-	-	-	-	-	-	-	42,298.20
824	77284	B40136 RELOC KINGS/LUMSDEN	9/30/1993	91,089.43	(67,803)	23,286	General Plant / Other	-	-	-	-	-	-	-	91,089.43
825	77285	US 92/KINGSWAY LINE RELOCATION	9/30/1993	30,071.54	(22,384)	7,688	General Plant / Other	-	-	-	-	-	-	-	30,071.54
826	77286	NORTHWEST EFFLUENT DISPOSAL	9/30/1993	33,470.36	(24,914)	8,556	General Plant / Other	-	-	-	-	-	-	-	33,470.36
827	77287	US 301 UTILITY RELOCATION	9/30/1993	43,727.50	(32,549)	11,179	General Plant / Other	-	-	-	-	-	-	-	43,727.50
828	77288	FAULKENBURG PUMP STATION	9/30/1993	169.66	(126)	44	General Plant / Other	-	-	-	-	-	-	-	169.66
829	77289	WILMA BLVD WATER MAIN OVERSIZE	9/30/1993	34,072.76	(25,362)	8,711	General Plant / Other	-	-	-	-	-	-	-	34,072.76
830	77290	DALE MABRY EFF DISP PLANT	9/30/1993	1,215,757.89	(904,964)	310,794	WWTreatment	-	-	-	1,215,757.89	-	-	-	-
831	77291	NORTHWEST REC WATEER DEMO SYSTEM	9/30/1993	53,995.90	(40,192)	13,804	General Plant / Other	-	-	-	-	-	-	-	53,995.90
832	77292	N DALE MABRY UTILITY RELOCATION	9/30/1993	84,295.20	(62,746)	21,549	General Plant / Other	-	-	-	-	-	-	-	84,295.20
833	77293	FLETCHER AVE WASTEWATER LINE	9/30/1993	39,645.74	(39,646)	-	General Plant / Other	-	-	-	-	-	-	-	39,645.74
834	77294	13308 FALK RD GRAVITY INTCP INEL	9/30/1993	2,522,443.46	(1,825,630)	696,813	WWTransmission	-	-	-	-	-	2,522,443.46	-	-
835	77295	33911 SR 674 WTM RELOC 1-75/12TH ST	9/30/1993	1,909,284.25	(1,366,776)	542,508	WTransmission	-	1,909,284.25	-	-	-	-	-	-
836	77296	PARSONS WTM - CLAY/WINDHORST	9/30/1993	196,779.92	(141,288)	55,492	Distribution	-	-	196,779.92	-	-	-	-	-
837	77297	SHERIFF FALKENBURG RD TRANS FACIL ADMIN	9/30/1993	165,129.47	(107,573)	57,557	WWTransmission	-	-	-	-	165,129.47	-	-	-
838	77298	WW 32201 NE BRANDON WP STATION	9/30/1993	366,340.27	(238,651)	127,689	Distribution	-	-	366,340.27	-	-	-	-	-
839	77299	SOUTH COUNTY REC WATEER DIST DEMO SYSTEM	9/30/1993	3,876.87	(2,831)	1,046	General Plant / Other	-	-	-	-	-	-	-	3,876.87
840	77300	WW PS KINGS AVE	9/30/1993	189,656.21	(141,173)	48,484	Collection	-	-	-	-	189,656.21	-	-	-
841	77301	13317 BELL SHOALS/GULES RD F	9/30/1993	100,751.13	(74,903)	25,848	Distribution	-	-	100,751.13	-	-	-	-	-
842	77302	FAULK RD WWTP D-M FILTER INEL	9/30/1993	2,741,292.88	(2,040,513)	700,780	WWTreatment	-	-	-	2,741,292.88	-	-	-	-
843	77303	WWTP RIVER OAKS WATER TRANSMISSION	9/30/1993	355,135.27	(231,352)	123,783	WWTreatment	-	-	-	355,135.27	-	-	-	-
844	77304	WW PS 14213 CLAY AVE FRONT ST	9/30/1993	2,489,452.73	(1,618,727)	870,725	WWTransmission	-	-	-	-	2,489,452.73	-	-	-
845	77305	3302 INDIAN WELLS W/W LIN REPL	9/30/1993	53,861.60	(53,862)	-	General Plant / Other	-	-	-	-	-	-	-	53,861.60
846	77306	NORTHWEST REC WATER DIST DE	9/30/1993	372,259.69	(372,260)	-	General Plant / Other	-	-	-	-	-	-	-	372,259.69
847	77307	SUN CITY F-MAIN DEL WEB	9/30/1993	73,734.09	(73,734)	-	General Plant / Other	-	-	-	-	-	-	-	73,734.09
848	77308	11201 COUNTRYWAY/EHRlich EXT F	9/30/1993	287,166.23	(213,755)	73,411	Distribution	-	-	287,166.23	-	-	-	-	-
849	77309	PEBBLE BEACH WW PUMP STATION	9/30/1993	3,253.27	(2,421)	832	General Plant / Other	-	-	-	-	-	-	-	3,253.27
850	77310	KINGS WM BLOOMINGDALE/LUM	9/30/1993	290,520.73	(290,521)	-	Distribution	-	-	290,520.73	-	-	-	-	-
851	77311	SR 60 WTM I75/KNIGHT RD	9/30/1993	587,885.38	(437,599)	150,286	WTransmission	-	587,885.38	-	-	-	-	-	-
852	77312	IN HOUSE CONSTRUCT. FY93(PIPE METER HYD) & FUTURE YEAI	9/30/1993	1,461,413.60	(1,074,130)	387,283	Distribution	-	-	1,461,413.60	-	-	-	-	-
853	77313	WWTP NORTHWEST INTERIM C19000	9/30/1993	303,784.38	(197,900)	105,885	WWTreatment	-	-	-	303,784.38	-	-	-	-
854	77314	BROOKGREEN VILLAGE II - F 2 - SUBDIVISION S85-0437	9/30/1993	61,997.25	(46,148)	15,849	General Plant / Other	-	-	-	-	-	-	-	61,997.25
855	77315	TOWN PARK - F 2 S84-0089	9/30/1993	17,211.50	(17,212)	-	General Plant / Other	-	-	-	-	-	-	-	17,211.50
856	83711	WW FM 13214 FALKENBURG RD	9/30/1993	4,648.39	(4,648)	-	General Plant / Other	-	-	-	-	-	-	-	4,648.39
857	83712	WWTP VALRICO PLANT OPERATIONS	9/30/1993	231.60	(232)	-	General Plant / Other	-	-	-	-	-	-	-	231.60
858	83713	WWTP DALE MABRY EXPANSION 4 EFF FM TO BRUSHY	9/30/1993	1,180,415.17	(767,270)	413,145	WWTreatment	-	-	-	1,180,415.17	-	-	-	-
859	83714	WWTP APOLLO BEACH MODIFICATION	9/30/1993	677,433.41	(441,313)	236,121	WWTreatment	-	-	-	677,433.41	-	-	-	-
860	772														

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
881	77230	FALKENBURG WWTP SITE	10/1/1993	18,687.15	-	18,687	WWTreatment	-	-	-	18,687.15	-	-	-	-
882	77231	D-M WWTP EFF FM BR	10/1/1993	2,367.33	-	2,367	General Plant / Other	-	-	-	-	-	-	-	2,367.33
883	77232	N LAKES WW SITE	10/1/1993	6,075.00	-	6,075	General Plant / Other	-	-	-	-	-	-	-	6,075.00
884	77233	N LAKES WW SITE	10/1/1993	65.00	-	65	General Plant / Other	-	-	-	-	-	-	-	65.00
885	77234	EHRLEICH RD WTM RACETR	10/1/1993	8,150.00	-	8,150	General Plant / Other	-	-	-	-	-	-	-	8,150.00
886	77235	PUMP STATION COMANCHE AVE SITE	10/1/1993	29,706.00	-	29,706	General Plant / Other	-	-	-	-	-	-	-	29,706.00
887	77236	PUMP STATION LAKEVIEW VILLAGE PUMP SITE	10/1/1993	12,370.00	-	12,370	General Plant / Other	-	-	-	-	-	-	-	12,370.00
888	77237	STALL RD FM PS CYPRES	10/1/1993	1,800.00	-	1,800	General Plant / Other	-	-	-	-	-	-	-	1,800.00
889	77238	RIVER OAKS TRANS FM R	10/1/1993	68,194.06	-	68,194	General Plant / Other	-	-	-	-	-	-	-	68,194.06
890	77239	BOYETTE RD WW PS CONS	10/1/1993	415.00	-	415	General Plant / Other	-	-	-	-	-	-	-	415.00
891	77240	APOLLO BEACH INEL TRANS F	10/1/1993	74,800.40	-	74,800	General Plant / Other	-	-	-	-	-	-	-	74,800.40
892	77241	HANLEY/SWINDON RD	10/1/1993	359,422.71	-	359,423	General Plant / Other	-	-	-	-	-	-	-	359,422.71
893	77242	HANLEY/SWINDON RD	10/1/1993	43,097.23	-	43,097	General Plant / Other	-	-	-	-	-	-	-	43,097.23
894	77243	SOUTH COUNTY WWTP EXPANSION TO 4.5 MGD	10/1/1993	77,564.45	-	77,564	General Plant / Other	-	-	-	-	-	-	-	77,564.45
895	77244	SOUTH COUNTY WWTP EXPANSION TO 4.5 MGD	10/1/1993	32,305.10	-	32,305	General Plant / Other	-	-	-	-	-	-	-	32,305.10
896	77245	PINE GROVE LIFT STATION SITE ACQ	10/1/1993	1,340.50	-	1,341	General Plant / Other	-	-	-	-	-	-	-	1,340.50
897	77246	BRDN VAL SUBDIV WW LI	10/1/1993	12,092.66	-	12,093	General Plant / Other	-	-	-	-	-	-	-	12,092.66
898	77247	ROW RUSK-WM COL SYS INEL	10/1/1993	14,032.65	-	14,033	General Plant / Other	-	-	-	-	-	-	-	14,032.65
899	77248	PUMP STATION PEBBLE BEACH SITE	10/1/1993	3,630.00	-	3,630	General Plant / Other	-	-	-	-	-	-	-	3,630.00
900	77249	PUMP STATION PEBBLE BEACH SITE	10/1/1993	65.00	-	65	General Plant / Other	-	-	-	-	-	-	-	65.00
901	77250	SHELDON RD WWTP EF	10/1/1993	119,570.20	-	119,570	WWTreatment	-	-	-	119,570.20	-	-	-	-
902	77251	SHELDON RD WWTP EF	10/1/1993	46,602.98	-	46,603	WWTreatment	-	-	-	46,602.98	-	-	-	-
903	77252	DEL WEBB PS FM DELW	10/1/1993	35.60	-	36	General Plant / Other	-	-	-	-	-	-	-	35.60
904	77253	VALRICO WWTP SITE	10/1/1993	4,633,140.08	-	4,633,140	WWTreatment	-	-	-	4,633,140.08	-	-	-	-
905	77254	MURRAY GROVES LAND AP	10/1/1993	15,477.50	-	15,478	General Plant / Other	-	-	-	-	-	-	-	15,477.50
906	77255	(PRIOR FY 1978)	10/1/1993	28,716.15	-	28,716	General Plant / Other	-	-	-	-	-	-	-	28,716.15
907	77256	NW EFF SPRAY IRRIGATION SITE	10/1/1993	130,959.00	-	130,959	WWTreatment	-	-	-	130,959.00	-	-	-	-
908	77257	SOUTH EFF DISP PLT SITE (45/55)	10/1/1993	35,490.00	-	35,490	General Plant / Other	-	-	-	-	-	-	-	35,490.00
909	77258	SOUTH EFF DISP PLT SITE (55/45)	10/1/1993	64,736.00	-	64,736	General Plant / Other	-	-	-	-	-	-	-	64,736.00
910	77259	BRANDON NW WWTP SITE	10/1/1993	433,575.00	-	433,575	WWTreatment	-	-	-	433,575.00	-	-	-	-
911	77260	NORTHWEST WWTP SITE	10/1/1993	1,890.00	-	1,890	General Plant / Other	-	-	-	-	-	-	-	1,890.00
912	77261	ROW / EASEMENT WCRWSA PIPELINES	10/1/1993	176,026.88	-	176,027	Collection	-	-	-	-	176,026.88	-	-	-
913	77262	SHELDON RD SPRAY IRR SITE/BUFF	10/1/1993	12,319,729.62	-	12,319,730	WWTreatment	-	-	-	12,319,729.62	-	-	-	-
914	77263	SHELDON RD WWTP SITE	10/1/1993	87,293.11	-	87,293	General Plant / Other	-	-	-	-	-	-	-	87,293.11
915	77264	ROW FL POWER LINES SHELDON/RACETRAC	10/1/1993	925.00	-	925	General Plant / Other	-	-	-	-	-	-	-	925.00
916	77265	PUMP STATION OAKFIELD WW SITE	10/1/1993	122,246.81	-	122,247	Collection	-	-	-	-	122,246.81	-	-	-
917	77266	BRUSHY CREEK PS/EHRLIC	10/1/1993	316.92	-	317	General Plant / Other	-	-	-	-	-	-	-	316.92
918	77267	STALL RD FM PS/GUNN	10/1/1993	195.00	-	195	General Plant / Other	-	-	-	-	-	-	-	195.00
919	77268	NW EFF DISP/SLUDGE FAC	10/1/1993	270,516.17	-	270,516	WWTreatment	-	-	-	270,516.17	-	-	-	-
920	77269	PUMP STATION CLAY AVE SITE	10/1/1993	13,265.55	-	13,266	General Plant / Other	-	-	-	-	-	-	-	13,265.55
921	77270	RIVERVIEW WWTP SITE	10/1/1993	340,065.54	-	340,066	WWTreatment	-	-	-	340,065.54	-	-	-	-
922	77271	RIVERVIEW WWTP SITE	10/1/1993	783,854.00	-	783,854	WWTreatment	-	-	-	783,854.00	-	-	-	-
923	77272	ROW ACQ VALRICO WW/RW TRANS LIN	10/1/1993	9,900.00	-	9,900	General Plant / Other	-	-	-	-	-	-	-	9,900.00
924	77273	ROW D-M TR FMI BURSHY CK PS/GUNN	10/1/1993	552.39	-	552	General Plant / Other	-	-	-	-	-	-	-	552.39
925	77274	ROW D-M TR FM2 GUNN/SHEL TO LYNN	10/1/1993	45,450.00	-	45,450	General Plant / Other	-	-	-	-	-	-	-	45,450.00
926	77275	UTILITY SYS O & M FUND JE 431 1275	10/1/1993	633,973.00	-	633,973	General Plant / Other	-	-	-	-	-	-	-	633,973.00
927	77276	SHELDON RD WWTP	10/1/1993	207,317.07	-	207,317	WWTreatment	-	-	-	207,317.07	-	-	-	-
928	77277	UTILITY SYS O & M FUND JE 893	10/1/1993	70,111.00	-	70,111	General Plant / Other	-	-	-	-	-	-	-	70,111.00
929	77278	REGIONAL WATER PLANT	10/1/1993	127,500.00	-	127,500	WTreatment	127,500.00	-	-	-	-	-	-	-
930	77279	CITRUS PARK REC WATER SYSTEM	10/1/1993	4,500.00	-	4,500	General Plant / Other	-	-	-	-	-	-	-	4,500.00
931	77280	SHELDON RD WWTP	10/1/1993	777,504.00	-	777,504	WWTreatment	-	-	-	777,504.00	-	-	-	-
932	83800	WW RIVER HILLS COUNTRY CLUB-PARCEL 10-PHASE 3B S91-011	10/1/1993	34,348.01	(22,304)	12,044	General Plant / Other	-	-	-	-	-	-	-	34,348.01
933	83801	WW LS FALKENBURG RD LIFT STATION	10/1/1993	2,750.67	(1,786)	965	General Plant / Other	-	-	-	-	-	-	-	2,750.67
934	83802	WWTP RIVER OAKS TRANS FACIL DESIGN	10/1/1993	715,179.97	(464,414)	250,766	WWTransmission	-	-	-	-	715,179.97	-	-	-
935	83803	WW PS BRUSHY CREEK	10/1/1993	67,509.06	(43,838)	23,671	General Plant / Other	-	-	-	-	-	-	-	67,509.06
936	83804	WWTP RIVER OAKS EXP PH I & II	10/1/1993	27,370.66	(17,773)	9,597	General Plant / Other	-	-	-	-	-	-	-	27,370.66
937	83805	WW PS 16201 DEL WEBB	10/1/1993	1,379,328.04	(893,751)	485,577	Collection	-	-	-	-	1,379,328.04	-	-	-
938	83806	WWTP RIVER OAKS TRANS FACIL INSPECTION (INELI)	10/1/1993	327,278.29	(212,523)	114,755	WWTreatment	-	-	-	327,278.29	-	-	-	-
939	84035	BLOOMINGDALE REC WATER SYS EXPAN - 22601	10/1/1993	118,848.50	(88,184)	30,665	Distribution	-	-	118,848.50	-	-	-	-	-
940	84036	BLOOMINGDALE REC WATER SYS - 22601	10/1/1993	1,248.05	(926)	322	General Plant / Other	-	-	-	-	-	-	-	1,248.05
941	84037	S.R. 674 UTIL RELOC - 16301	10/1/1993	34,309.34	(25,456)	8,853	General Plant / Other	-	-	-	-	-	-	-	34,309.34
942	84038	39108 LUMSDEN WTM RELOC LITHIA/KI - 39108	10/1/1993	25,765.11	(19,117)	6,648	General Plant / Other	-	-	-	-	-	-	-	25,765.11
943	84040	19902 US 41 WM RELOC FLORIDA/SUNSET - 11902	10/1/1993	7,984.00	(5,923)	2,061	General Plant / Other	-	-	-	-	-	-	-	7,984.00
944	84041	19902 US 41 FM RELOC FLORIDA/SUNSET - 11902	10/1/1993	30,860.00	(22,897)	7,963	General Plant / Other	-	-	-	-	-	-	-	30,860.00
945	84042	GUNN HWY FORCEMAIN RELOCATION - 11902	10/1/1993	179,713.66	(133,344)	46,370	WWTransmission	-	-	-	-	179,713.66	-	-	-
946	84043	PINECREST WTM - LITHIA PS/BLOOMINGDALE - 32106	10/1/1993	43,099.60	(31,979)	11,121	General Plant / Other	-	-	-	-	-	-	-	43,099.60
947	84045	GUNN HWY FM RELOC L - TURN/SUG-MILL - 11902	10/1/1993	91,659.94	(68,010)	23,650	General Plant / Other	-	-	-	-	-	-	-	91,659.94
948	84047	3213 PARSONS AV INTERCPTOR - 14102	10/1/1993	46,692.49	(34,645)	12,048	General Plant / Other	-	-	-	-	-	-	-	46,692.49
949	84048	3509 E LINEBAUGH WTM NIXON/GUNN - 31109	10/1/1993	51,361.80	(38,110)	13,252	General Plant / Other	-	-	-	-	-	-	-	51,361.80
950	84049	33109 BOYETTE RD WTM-MCMULLEN/BALM	10/1/1993	24,567.73	(17,747)	6,821	General Plant / Other	-	-	-	-	-</			

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
969	84175	APOLLO BEACH - POCKET 87 S92-0001	10/1/1993	40,707.90	(30,204)	10,504	General Plant / Other	-	-	-	-	-	-	-	40,707.90
970	84176	MANCHESTER 2 S90-0167	10/1/1993	186,618.00	(138,467)	48,151	Distribution	-	-	186,618.00	-	-	-	-	-
971	84177	RODNEY COLSON ELEMENTARY SCHOOL S91-0061	10/1/1993	59,621.50	(44,238)	15,384	General Plant / Other	-	-	-	-	-	-	-	59,621.50
972	84178	SUN CITY CNETER-UNIT 253-PHASES 2 AND3 S91-0095	10/1/1993	109,930.50	(81,566)	28,364	Distribution	-	-	109,930.50	-	-	-	-	-
973	84179	AVILA-UNIT 7B S89-0015	10/1/1993	27,850.00	(20,664)	7,186	General Plant / Other	-	-	-	-	-	-	-	27,850.00
974	84180	BOYETTE SPRINGS-SECTION B-UNIT 10 S90-0121	10/1/1993	90,107.00	(66,858)	23,249	General Plant / Other	-	-	-	-	-	-	-	90,107.00
975	84181	COUNTRYWAY-PARCEL B-TRACT7-PHASE I S92-0003	10/1/1993	95,399.00	(70,784)	24,615	General Plant / Other	-	-	-	-	-	-	-	95,399.00
976	84182	LAKEWOOD MARKET S90-0036	10/1/1993	28,450.00	(21,109)	7,341	General Plant / Other	-	-	-	-	-	-	-	28,450.00
977	84183	COUNTRYWAY-PARCEL B-TRACT 13 &14-PHASE III S92-0026	10/1/1993	54,832.50	(40,685)	14,148	General Plant / Other	-	-	-	-	-	-	-	54,832.50
978	84184	SUN CITY CENTER-UNIT 277-PHASE II S90-0107	10/1/1993	59,665.50	(44,271)	15,395	General Plant / Other	-	-	-	-	-	-	-	59,665.50
979	84185	AYALON AT PROVIDENCE LAKES SUB S92-0058	10/1/1993	33,547.00	(24,891)	8,656	General Plant / Other	-	-	-	-	-	-	-	33,547.00
980	84186	BRANDON MALL EXPANSION (BUILDERS SQ) S87-0453	10/1/1993	80,855.00	(59,993)	20,862	General Plant / Other	-	-	-	-	-	-	-	80,855.00
981	84187	ST CLOUD MANOR SUBDIVISION S89-0176	10/1/1993	18,277.00	(13,561)	4,716	General Plant / Other	-	-	-	-	-	-	-	18,277.00
982	84188	COUNTRYWAY PARCEL B-TRACT 18 SUB S90-0031	10/1/1993	78,307.00	(58,102)	20,205	General Plant / Other	-	-	-	-	-	-	-	78,307.00
983	84189	EHRLEICH ROAD ANIMAL HOSPITAL S91-0099	10/1/1993	2,122.52	(1,575)	548	General Plant / Other	-	-	-	-	-	-	-	2,122.52
984	84190	SPORTS UNLIMITED S91-0103	10/1/1993	16,550.00	(12,280)	4,271	General Plant / Other	-	-	-	-	-	-	-	16,550.00
985	84191	TOWN PARK-PHASE I S84-0089	10/1/1993	161,543.44	(119,862)	41,681	Distribution	-	-	161,543.44	-	-	-	-	-
986	84192	ROOMS TO GO WAREHOUSE S92-0012	10/1/1993	4,600.00	(3,413)	1,187	General Plant / Other	-	-	-	-	-	-	-	4,600.00
987	84193	WESTCHASE-SECTION 115 S92-0009	10/1/1993	136,105.55	(100,988)	35,118	Distribution	-	-	136,105.55	-	-	-	-	-
988	84194	KEYSTONE FORCE MAIN PROJECT S85-0216	10/1/1993	67,178.50	(49,845)	17,334	General Plant / Other	-	-	-	-	-	-	-	67,178.50
989	84195	LILES FRONTAGE ROADWAY S87-0279	10/1/1993	34,200.00	(25,375)	8,825	General Plant / Other	-	-	-	-	-	-	-	34,200.00
990	84196	WESTCHASE-SECTION 203-PHASE II AND PART OF III S89-0206	10/1/1993	231,980.95	(172,126)	59,855	Distribution	-	-	231,980.95	-	-	-	-	-
991	84197	BEACH CLUB ESTATES SUB (APOLLO BCH) S92-0044	10/1/1993	89,499.05	(66,407)	23,092	General Plant / Other	-	-	-	-	-	-	-	89,499.05
992	84198	SAMS CLUB TAMPA (NORTH) S91-0074	10/1/1993	39,163.55	(29,058)	10,105	General Plant / Other	-	-	-	-	-	-	-	39,163.55
993	84199	BROOKGREEN VILLAGE II-PHASE I S85-0437	10/1/1993	76,611.00	(56,844)	19,767	General Plant / Other	-	-	-	-	-	-	-	76,611.00
994	84200	BOSTON CHICKEN (BRANDON) S93-0013	10/1/1993	11,258.00	(8,353)	2,905	General Plant / Other	-	-	-	-	-	-	-	11,258.00
995	84201	BUCKHORN 5TH ADDITION-UNIT 2A S92-0119	10/1/1993	22,315.60	(16,558)	5,758	General Plant / Other	-	-	-	-	-	-	-	22,315.60
996	84202	AVILA-UNIT 10 S92-0108	10/1/1993	262,308.89	(194,629)	67,680	Distribution	-	-	262,308.89	-	-	-	-	-
997	84203	INDIAN OAKS SUB S92-0101	10/1/1993	189,164.75	(140,357)	48,808	Distribution	-	-	189,164.75	-	-	-	-	-
998	84204	MEADOW BROOK-UNIT 4A-PHASE 2 S89-0264	10/1/1993	69,578.25	(51,626)	17,952	General Plant / Other	-	-	-	-	-	-	-	69,578.25
999	84205	KEYSTONE PLAZA S93-0046	10/1/1993	9,850.42	(7,309)	2,542	General Plant / Other	-	-	-	-	-	-	-	9,850.42
1000	84206	SUN CITY CENTER-UNIT 162-PHASE I S92-0011	10/1/1993	53,149.00	(39,435)	13,714	General Plant / Other	-	-	-	-	-	-	-	53,149.00
1001	84207	MANCHESTER IV S92-0084	10/1/1993	86,830.00	(64,426)	22,404	General Plant / Other	-	-	-	-	-	-	-	86,830.00
1002	84208	HUNTERS GLEN SUB S87-0414	10/1/1993	11,043.86	(8,194)	2,850	General Plant / Other	-	-	-	-	-	-	-	11,043.86
1003	84209	NORTHLAKE SQUARE OUT PARCEL A S93-0007	10/1/1993	4,886.00	(3,625)	1,261	General Plant / Other	-	-	-	-	-	-	-	4,886.00
1004	84210	FAWN RIDGE-VILLAGE A S92-0082	10/1/1993	169,157.80	(125,512)	43,646	Distribution	-	-	169,157.80	-	-	-	-	-
1005	84211	U.S. 41 WATER MAIN C33145 - GAS TAX	10/1/1993	80,283.00	(59,569)	20,714	General Plant / Other	-	-	-	-	-	-	-	80,283.00
1006	84212	HENRY ST FORCEMAIN MANHATTAN/WATERS	10/1/1993	51,165.21	(37,964)	13,202	General Plant / Other	-	-	-	-	-	-	-	51,165.21
1007	84213	TAMPA SUBURBAN RECOVERED WATER SYSTEM	10/1/1993	80,639.79	(59,833)	20,807	General Plant / Other	-	-	-	-	-	-	-	80,639.79
1008	84214	CASING INSTAL/ROAD BORING	10/1/1993	84,508.16	(62,703)	21,805	General Plant / Other	-	-	-	-	-	-	-	84,508.16
1009	84215	APOLLO BEACH WM REHAB	10/1/1993	26,677.61	(19,794)	6,884	General Plant / Other	-	-	-	-	-	-	-	26,677.61
1010	84216	BRYAN CR WATERMAIN RE	10/1/1993	39,253.26	(29,125)	10,128	General Plant / Other	-	-	-	-	-	-	-	39,253.26
1011	84217	31144 WATERS AV WM TWL OAKS/BENJ	10/1/1993	43,429.11	(32,193)	11,236	General Plant / Other	-	-	-	-	-	-	-	43,429.11
1012	84218	MILLER WTM-WASHINGTON/SR 60	10/1/1993	1.31	(1)	1	General Plant / Other	-	-	-	-	-	-	-	1.31
1013	84219	D-MABRY FM EXT VAN DYKE/CHEVAL TR	10/1/1993	45,210.03	(33,545)	11,665	General Plant / Other	-	-	-	-	-	-	-	45,210.03
1014	84220	WATERS AV FM BENJAMIN/WILSKY	10/1/1993	825,715.86	(612,668)	213,048	WWTransmission	-	-	-	825,715.86	-	-	-	-
1015	84221	LUMSDEN AVE WTM MT CARMEL/MILLER	10/1/1993	7.54	(5)	2	General Plant / Other	-	-	-	-	-	-	-	7.54
1016	84222	PARSONS WTM-LUMSDEN/CLAY	10/1/1993	8.65	(6)	2	General Plant / Other	-	-	-	-	-	-	-	8.65
1017	84223	31140 CASEY RD EXT WM LINEBAUGH/G	10/1/1993	91,179.45	(67,614)	23,566	General Plant / Other	-	-	-	-	-	-	-	91,179.45
1018	84224	DALE MABRY TRANSFER FORCEMAIN	10/1/1993	141,969.01	(105,339)	36,630	WWTransmission	-	-	-	-	141,969.01	-	-	-
1019	84225	11307 D-MABRY TRF FM GUNN/LYNN TURNER	10/1/1993	60,223.47	(44,684)	15,539	General Plant / Other	-	-	-	-	-	-	-	60,223.47
1020	84226	D. MABRY TRANSFER FM SHELD/UNNAMED/GUNN	10/1/1993	127,485.05	(94,592)	32,894	WWTransmission	-	-	-	-	127,485.05	-	-	-
1021	84227	WW PS 13318 OAKFIELD DR FM 450/ LUMPSEN KING	10/1/1993	1,269,992.03	(942,314)	327,679	WWTransmission	-	-	-	-	1,269,992.03	-	-	-
1022	84228	FORCEMAIN RELOC I-75/KNIGHTS	10/1/1993	3,770.91	(2,797)	973	General Plant / Other	-	-	-	-	-	-	-	3,770.91
1023	84229	COLONIAL HGTS WM REHAB	10/1/1993	220,497.72	(163,605)	56,892	Distribution	-	-	220,497.72	-	-	-	-	-
1024	84230	SOUTH CENTRAL WATER TRANSMISSION FAC	10/1/1993	99,773.31	(74,030)	25,743	General Plant / Other	-	-	-	-	-	-	-	99,773.31
1025	84231	FLORIDA CITIES FM	10/1/1993	44,507.00	(33,023)	11,484	General Plant / Other	-	-	-	-	-	-	-	44,507.00
1026	84232	16304 DEL WEBB FM SR 674/POLYQUAD	10/1/1993	3,339.75	(2,478)	862	General Plant / Other	-	-	-	-	-	-	-	3,339.75
1027	84233	12309 SWINDON RD CHANNEL G FM (PS	10/1/1993	40,604.63	(30,128)	10,477	General Plant / Other	-	-	-	-	-	-	-	40,604.63
1028	84234	29400 RUSK-WIMAUMA DOSIN TANK DEM	10/1/1993	5,751.19	(4,267)	1,484	General Plant / Other	-	-	-	-	-	-	-	5,751.19
1029	84236	WW PROGRESS VILLAGE WM REPL	10/1/1993	90,595.15	(67,220)	23,375	General Plant / Other	-	-	-	-	-	-	-	90,595.15
1030	84237	RIVER OAKS TRANSF FM AWT/UNNAMED RD	10/1/1993	122,160.89	(90,641)	31,520	WWTransmission	-	-	-	-	122,160.89	-	-	-
1031	84238	SOUTH-CENTRAL NEW WATER/FIRE SERVICE	10/1/1993	530,344.53	(393,507)	136,838	Distribution	-	-	530,344.53	-	-	-	-	-
1032	84239	3010 BRUSHY CREEK FORCEMAIN	10/1/1993	608,408.49	(451,429)	156,979	WWTransmission	-	-	-	-	608,408.49	-	-	-
1033	84240	NORTHWEST MISC WATER PIPELINES	10/1/1993	20,295.71	(15,059)	5,237	General Plant / Other	-	-	-	-	-	-	-	20,295.71
1034	84241	SHELDON RD EFF DISP FM WWTP/CH A	10/1/1993	63,884.41	(47,401)	16,484	General Plant / Other	-	-	-	-	-	-	-	63,884.41
1035															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1057	77670	INSTAL RADIO CTL PNL COMPUTER SYS	11/12/1993	29,721.20	(28,721)	-	General Plant / Other	-	-	-	-	-	-	-	29,721.20
1058	77671	INSTAL EQUIP RADIO CTL PNL SO CTY	11/12/1993	8,500.00	(8,500)	-	General Plant / Other	-	-	-	-	-	-	-	8,500.00
1059	77672	PROJ COMPLETE TRANS TO IMPR OTHER THAN PCN#999989602	11/12/1993	2,650.00	(2,650)	-	General Plant / Other	-	-	-	-	-	-	-	2,650.00
1060	77321	COUNTRYWAY - PARCEL B - TRACT 9 - PHASE 1 S92-0114	11/16/1993	73,065.25	(73,065)	-	General Plant / Other	-	-	-	-	-	-	-	73,065.25
1061	77322	PETSMART AT BRANDON MALL S93-0063	11/23/1993	8,776.00	(8,776)	-	General Plant / Other	-	-	-	-	-	-	-	8,776.00
1062	77323	MCDONALD ELEMENTARY SCHOOL S92-0033	11/23/1993	36,669.60	(36,670)	-	General Plant / Other	-	-	-	-	-	-	-	36,669.60
1063	77324	CITRUS PARK ELEMENTARY SCHOOL S92-0065	11/23/1993	3,280.11	(3,280)	-	General Plant / Other	-	-	-	-	-	-	-	3,280.11
1064	77325	NORTHWEST ELEMENTARY SCHOOL S92-0064	11/23/1993	47,849.20	(47,849)	-	General Plant / Other	-	-	-	-	-	-	-	47,849.20
1065	77326	MANGO ELEMENTARY SCHOOL S92-0034	11/23/1993	38,720.00	(38,720)	-	General Plant / Other	-	-	-	-	-	-	-	38,720.00
1066	77327	LIBRARY PROCESSING CENTER S92-0032	11/23/1993	9,052.16	(9,052)	-	General Plant / Other	-	-	-	-	-	-	-	9,052.16
1067	77328	MCLANE AG USE STATION S92-0035	11/23/1993	10,100.05	(10,100)	-	General Plant / Other	-	-	-	-	-	-	-	10,100.05
1068	77329	BRANDON ELKS LODGE S93-0028	12/7/1993	9,441.00	(9,441)	-	General Plant / Other	-	-	-	-	-	-	-	9,441.00
1069	77330	RIVER HILLS COUNTRY CLUB-PARCEL 10-PHASE 2 S91-0116	12/7/1993	54,257.11	(54,257)	-	General Plant / Other	-	-	-	-	-	-	-	54,257.11
1070	77333	SUNSHINE VILLAGE SUBDIVISION S91-0042	12/7/1993	78,947.00	(78,947)	-	General Plant / Other	-	-	-	-	-	-	-	78,947.00
1071	77331	COUNTRYWAY-PARCEL B-TRACT 7-PHASE 2 S92-0003	12/16/1993	54,864.50	(54,865)	-	General Plant / Other	-	-	-	-	-	-	-	54,864.50
1072	77332	CITRUS POINTE - UNITE 3 - SUBDIVISION S92-0127	1/7/1994	29,413.75	(29,414)	-	General Plant / Other	-	-	-	-	-	-	-	29,413.75
1073	77334	TIFFANY LAKE MANORS S93-0033	1/11/1994	69,067.30	(69,067)	-	General Plant / Other	-	-	-	-	-	-	-	69,067.30
1074	77179	COMANCHE AVE/WINDON RD FM (USER #C12301)	1/13/1994	1,534,402.09	(1,127,555)	406,847	WWTransmission	-	-	-	-	-	1,534,402.09	-	-
1075	77184	WW PS COMANCHE RELOCATION (USER #C12203)	1/13/1994	862,246.70	(554,530)	307,717	WWTransmission	-	-	-	-	-	862,246.70	-	-
1076	77335	SUMMERFIELD VILLAGE I-TRACT 7-PHASE 1 S93-0039	1/27/1994	65,442.00	(65,442)	-	General Plant / Other	-	-	-	-	-	-	-	65,442.00
1077	77337	SOUTH BAY BUSINESS PARK S90-0065	2/8/1994	5,900.00	(5,900)	-	General Plant / Other	-	-	-	-	-	-	-	5,900.00
1078	77338	AVILA - UNIT 14 - PHASE 1 S89-0019	2/22/1994	56,154.33	(56,154)	-	General Plant / Other	-	-	-	-	-	-	-	56,154.33
1079	77339	I.A.S. CORPORATE CENTER S91-0106	2/22/1994	9,635.55	(9,636)	-	General Plant / Other	-	-	-	-	-	-	-	9,635.55
1080	77341	STERLING RANCH - UNIT 2 S87-0358	2/22/1994	71,613.94	(71,614)	-	General Plant / Other	-	-	-	-	-	-	-	71,613.94
1081	77342	STERLING RANCH - UNIT 4 S89-0040	2/22/1994	47,662.10	(47,662)	-	General Plant / Other	-	-	-	-	-	-	-	47,662.10
1082	77343	STERLING RANCH - UNIT 6 S87-0357	2/22/1994	75,373.00	(75,373)	-	General Plant / Other	-	-	-	-	-	-	-	75,373.00
1083	77170	WWTP VALRICO CONST 3.0 MGD (USER #C14402)	2/25/1994	41,972.18	(26,906)	15,066	General Plant / Other	-	-	-	-	-	-	-	41,972.18
1084	77173	MLK SR 574 WTM RELOC PINE/KINGSWAY	2/25/1994	13,783.09	(10,095)	3,688	General Plant / Other	-	-	-	-	-	-	-	13,783.09
1085	77185	WW RW VALRICO SYSTEM FACILITY USER C14205	2/25/1994	8,306.59	(5,325)	2,982	General Plant / Other	-	-	-	-	-	-	-	8,306.59
1086	77340	SUN CITY CENTER-UNIT 155-PHASE 2 S92-0073	3/1/1994	45,587.00	(45,587)	-	General Plant / Other	-	-	-	-	-	-	-	45,587.00
1087	77353	BRANDON BROOK - PHASE 8B - S93-0077	3/1/1994	49,698.00	(49,698)	-	General Plant / Other	-	-	-	-	-	-	-	49,698.00
1088	77354	BRANDON BROOK - PHASE 8A - S98-0077A	3/1/1994	86,273.74	(86,274)	-	General Plant / Other	-	-	-	-	-	-	-	86,273.74
1089	77344	SUN CITY CENTER OXFORD CONDOS - PHASE 1 S93-0020	3/8/1994	74,736.35	(74,736)	-	General Plant / Other	-	-	-	-	-	-	-	74,736.35
1090	77345	SUMMERFIELD CROSSINGS-VILLAGE 2-TRACT3-PHASE 1 S93-0027	3/14/1994	53,802.20	(53,802)	-	General Plant / Other	-	-	-	-	-	-	-	53,802.20
1091	77347	RIVERGLEN - UNIT 3 S92-0063	3/22/1994	135,660.45	(135,660)	-	Distribution	-	-	135,660.45	-	-	-	-	-
1092	77348	STERLING RANCH - UNIT 12 S87-0356	3/22/1994	70,144.00	(70,144)	-	General Plant / Other	-	-	-	-	-	-	-	70,144.00
1093	77346	CHECKERS-HOEDT ROAD AND DALE MABRY HIGHWAY S90-0132	3/23/1994	5,719.28	(5,719)	-	General Plant / Other	-	-	-	-	-	-	-	5,719.28
1094	77349	SUN CITY CENTER - NANTUCKET IV CONDOS S92-0124	4/12/1994	98,131.70	(98,132)	-	General Plant / Other	-	-	-	-	-	-	-	98,131.70
1095	77350	RIVER HILLS COUNTRY CLUB-PARCEL 11A-PHASE 2 S93-0121	4/12/1994	69,459.10	(69,459)	-	General Plant / Other	-	-	-	-	-	-	-	69,459.10
1096	77360	HILLSBORO MEMORIAL GARDENS - S92-0131	4/12/1994	10,420.00	(10,420)	-	General Plant / Other	-	-	-	-	-	-	-	10,420.00
1097	77356	MEADOW BROOK - UNIT 1 - PHASE 1 - S89-0069	4/18/1994	131,224.70	(131,225)	-	Distribution	-	-	131,224.70	-	-	-	-	-
1098	77352	COUNTRYWAY - PARCEL B - TRACT 9 - PHASE 2 - S93-0122	4/26/1994	72,673.30	(72,673)	-	General Plant / Other	-	-	-	-	-	-	-	72,673.30
1099	77357	COUNTRY WAY - PARCEL B - TRACT 12 - S92-0116	4/26/1994	99,143.25	(99,143)	-	General Plant / Other	-	-	-	-	-	-	-	99,143.25
1100	77361	SATURNCADILLAC - S93-0030	5/7/1994	31,000.60	(31,001)	-	General Plant / Other	-	-	-	-	-	-	-	31,000.60
1101	77355	MEADOW BROOK - UNIT 2 AND MONTAGUE STREET - S89-0069	5/10/1994	64,433.15	(64,433)	-	General Plant / Other	-	-	-	-	-	-	-	64,433.15
1102	77351	BRENTWOOD HILLS - TRACT B - UNIT 2 - S92-0109	5/12/1994	195,068.75	(195,069)	-	Distribution	-	-	195,068.75	-	-	-	-	-
1103	77359	WATERMILL III AT PROVIDENCE LAKES SUBDIVISION -S93-0101	5/12/1994	72,025.77	(72,026)	-	General Plant / Other	-	-	-	-	-	-	-	72,025.77
1104	77381	PEPPERMILL IV AT PROVIDENCE LAKES	5/12/1994	191,535.71	(191,536)	-	Distribution	-	-	191,535.71	-	-	-	-	-
1105	77358	WESTCHASE - SECTION 117 - S92-0010	5/24/1994	163,277.45	(163,277)	-	Distribution	-	-	163,277.45	-	-	-	-	-
1106	78055	WW PS BLOOMINGDALE AVE FM DEVEL/DESIGN - SEE 89592	6/9/1994	13,158.42	(13,158)	-	General Plant / Other	-	-	-	-	-	-	-	13,158.42
1107	77362	CRYSTAL LAKES CENTRE - S93-0047	6/21/1994	20,561.18	(20,561)	-	General Plant / Other	-	-	-	-	-	-	-	20,561.18
1108	77363	ADAMS/VAN KANN SUBDIVISION - S92-0106	7/19/1994	18,940.00	(18,940)	-	General Plant / Other	-	-	-	-	-	-	-	18,940.00
1109	77364	RANCH ROAD GROVE - UNIT 1A SUBDIVISION - S91-0007	7/19/1994	172,795.06	(172,795)	-	Distribution	-	-	172,795.06	-	-	-	-	-
1110	77365	CRISTINA - PHASE 2 - UNIT 2 - SUBDIVISION - S89-0184	7/19/1994	67,456.64	(67,457)	-	General Plant / Other	-	-	-	-	-	-	-	67,456.64
1111	77366	RIVERVIEW ELEMENTARY - S93-0037	8/9/1994	33,000.00	(33,000)	-	General Plant / Other	-	-	-	-	-	-	-	33,000.00
1112	77181	HANLEY FM CMCH/CHAN (USER #C12312)	8/11/1994	626,082.77	(449,546)	176,537	WWTransmission	-	-	-	-	-	626,082.77	-	-
1113	51168	SOCKET SET	8/18/1994	1,504.85	(1,505)	-	General Plant / Other	-	-	-	-	-	-	-	1,504.85
1114	77176	E BAY HS/EISEN ELEM F (USER #C13290)	8/26/1994	454,224.08	(326,217)	128,007	Collection	-	-	-	-	454,224.08	-	-	-
1115	77370	CARROLLTON LAKES (AKA NORTH LAKES NL4 AND NL7) SUBDI	9/7/1994	175,768.51	(175,769)	-	Distribution	-	-	175,768.51	-	-	-	-	-
1116	77371	HEATHER LAKES _ UNIT 14B	9/13/1994	40,932.00	(40,932)	-	General Plant / Other	-	-	-	-	-	-	-	40,932.00
1117	77372	PROVIDENCE LAKES - PARCEL M SUBDIVISION	9/13/1994	115,018.10	(115,018)	-	Distribution	-	-	115,018.10	-	-	-	-	-
1118	77373	NORTHWEST PLAZA (BURGER KING AND FUTURE OUT PARCELS	9/13/1994	16,147.28	(16,147)	-	General Plant / Other	-	-	-	-	-	-	-	16,147.28
1119	77374	RIVER HILLS COUNTRY CLUB - PARCEL 12 - PHASE 1	9/14/1994	109,357.70	(109,358)	-	Distribution	-	-	109,357.70	-	-	-	-	-
1120	77375	PROVIDENCE LAKES - PARCEL MF SUBDIVISION	9/26/1994	102,508.42	(102,508)	-	Distribution	-	-	102,508.42	-	-	-	-	-
1121	77161	BENT TREE ESTATES SUBDIVISION	9/27/1994	96,515.50	(96,516)	-	General Plant / Other	-	-	-	-	-	-	-	96,515.50
1122	77376	CALUSA TRACE COLLECTOR ROADWAY	9/27/1994	175,774.00	(175,774)	-	Distribution	-	-	175,774.00	-	-	-	-	-
1123	77377	QUAIL PASS CONDOS AT KINGS POINT	9/27/1994	58,920.95	(58,921)	-	General Plant / Other	-	-	-	-	-	-	-	58,9

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1145	77163	WESTCHASE - SECTION 203 - PHASE 3 - SUBDIVISION	1/10/1995	102,921.00	(102,921)	-	Distribution	-	-	102,921.00	-	-	-	-	-
1146	77166	WINDSON PARK AT THE EAGLES (AKA TRACT SF-7 - PHASE 1	1/10/1995	82,646.25	(82,646)	-	General Plant / Other	-	-	-	-	-	-	-	82,646.25
1147	77169	WESTCHASE - SECTION 104 - SUBDIVISION	1/10/1995	54,765.85	(54,766)	-	General Plant / Other	-	-	-	-	-	-	-	54,765.85
1148	77832	BRANDON BROOK - PHASE 9B	1/11/1995	40,794.55	(40,795)	-	General Plant / Other	-	-	-	-	-	-	-	40,794.55
1149	77164	RIVER HILLS COUNTRY CLUB - PARCEL 13 - SUBDIVISION	1/12/1995	89,350.30	(89,350)	-	General Plant / Other	-	-	-	-	-	-	-	89,350.30
1150	77500	BRANDON TOWN CENTER - MALL AREA	1/23/1995	880,245.35	(880,245)	-	Distribution	-	-	880,245.35	-	-	-	-	-
1151	77167	TURNBERRY AT THE EAGLES - SUBDIVISION	1/24/1995	306,345.90	(306,346)	-	Distribution	-	-	306,345.90	-	-	-	-	-
1152	77168	LAKEWOOD CREST - PHASE 2 - SUBDIVISION	1/24/1995	65,722.84	(65,723)	-	General Plant / Other	-	-	-	-	-	-	-	65,722.84
1153	77189	SUMMERFIELD VILLAGE 1 - TRACT 28 - PHASE 5	2/3/1995	35,098.50	(35,099)	-	General Plant / Other	-	-	-	-	-	-	-	35,098.50
1154	77194	HEATHER LAKES - UNIT 35	2/6/1995	89,780.25	(89,780)	-	General Plant / Other	-	-	-	-	-	-	-	89,780.25
1155	77190	BUCKHORN - 5TH ADDITION - UNIT 2	2/7/1995	35,066.25	(35,066)	-	General Plant / Other	-	-	-	-	-	-	-	35,066.25
1156	77191	RIVER HILLS COUNTRY CLUB - PARCEL IIB	2/7/1995	142,890.85	(142,891)	-	Distribution	-	-	142,890.85	-	-	-	-	-
1157	77192	STELLA SUBDIVISION	2/7/1995	21,098.00	(21,098)	-	General Plant / Other	-	-	-	-	-	-	-	21,098.00
1158	77193	WEST BAY - PHASE 1	2/7/1995	312,032.46	(312,032)	-	Collection	-	-	-	312,032.46	-	-	-	-
1159	77491	NEW RIVERHILLS PARKWAY EXTENSION	2/7/1995	10,938.25	(10,938)	-	General Plant / Other	-	-	-	-	-	-	-	10,938.25
1160	77520	SUMMERFIELD VILLAGE 1 - TRACT 30 - PHASE 1 - SUBDIVISIO	2/13/1995	117,185.90	(117,186)	-	Distribution	-	-	117,185.90	-	-	-	-	-
1161	50920	BEARING HEATER	2/24/1995	1,886.14	(1,886)	-	General Plant / Other	-	-	-	-	-	-	-	1,886.14
1162	77993	WW PS VALRICO CIRCLE/ELROD REPL C21247	3/6/1995	869.29	(869)	-	General Plant / Other	-	-	-	-	-	-	-	869.29
1163	77195	SURREY PLACE NURSING HOME	3/7/1995	6,047.50	(6,048)	-	General Plant / Other	-	-	-	-	-	-	-	6,047.50
1164	77196	MEADOWBROOK - UNIT 4A-PHASE 2-PUMP STA NUMBER 2	3/21/1995	94,456.60	(94,457)	-	General Plant / Other	-	-	-	-	-	-	-	94,456.60
1165	77197	BLOOMINGDALE - SECTION AA-GG - UNIT 1 - PHASE 1	3/21/1995	105,311.60	(105,312)	-	Distribution	-	-	105,311.60	-	-	-	-	-
1166	77198	MANN JUNIOR HIGH SCHOOL	3/21/1995	27,500.00	(27,500)	-	General Plant / Other	-	-	-	-	-	-	-	27,500.00
1167	77199	CRYSTAL LAKES OFFICE PARK - PHASE 1	3/21/1995	10,370.00	(10,370)	-	General Plant / Other	-	-	-	-	-	-	-	10,370.00
1168	77200	CALUSA TRACE SUBDIVISION - TRACT 12	3/21/1995	145,497.80	(145,498)	-	Distribution	-	-	145,497.80	-	-	-	-	-
1169	77201	CALUSA TRACE LIFT STATION #2 AND GRAVITY SEWER LINE	3/21/1995	87,042.00	(87,042)	-	General Plant / Other	-	-	-	-	-	-	-	87,042.00
1170	77753	AVILA - OFF-SITE WATER MAIN WEST	3/21/1995	26,500.00	(26,500)	-	General Plant / Other	-	-	-	-	-	-	-	26,500.00
1171	77754	AVILA - UNIT 14	3/21/1995	21,459.22	(21,459)	-	General Plant / Other	-	-	-	-	-	-	-	21,459.22
1172	50924	PULLER HYDRAULIC	3/22/1995	1,354.29	(1,354)	-	General Plant / Other	-	-	-	-	-	-	-	1,354.29
1173	77501	SUNTREE SUBDIVISION	3/23/1995	13,150.00	(13,150)	-	General Plant / Other	-	-	-	-	-	-	-	13,150.00
1174	77743	BRENTWOOD HILLS TRACT A UNIT 2 PH 1	4/3/1995	121,798.91	(121,799)	-	Distribution	-	-	121,798.91	-	-	-	-	-
1175	77755	ARBOR LAKES - PHASE 1A	4/4/1995	377,336.80	(377,337)	-	Distribution	-	-	377,336.80	-	-	-	-	-
1176	77756	SUN CITY CENTER - UNIT 257 - PHASE 1	4/4/1995	157,706.25	(157,706)	-	Distribution	-	-	157,706.25	-	-	-	-	-
1177	77757	BLOOMINGDALE - SECTION AA - GG - UNIT 3 - PHASE 1	4/11/1995	155,671.25	(155,671)	-	Distribution	-	-	155,671.25	-	-	-	-	-
1178	77758	GLOUCESTER BOULEVARD WATER MAIN - PHASE 2	4/11/1995	104,905.00	(104,905)	-	Distribution	-	-	104,905.00	-	-	-	-	-
1179	77759	BRENTWOOD HILLS (MOUNT CARMEL ROAD FORCE MAIN EXTE	4/11/1995	31,938.00	(31,938)	-	General Plant / Other	-	-	-	-	-	-	-	31,938.00
1180	77760	ISLAND CAY SUBDIVISION	4/11/1995	51,005.00	(51,005)	-	General Plant / Other	-	-	-	-	-	-	-	51,005.00
1181	77761	MEADOW BROOK - UNIT 1 - PHASE 2	4/11/1995	32,137.70	(32,138)	-	General Plant / Other	-	-	-	-	-	-	-	32,137.70
1182	77986	C14607 VALRICO RECL WATERLINE	4/18/1995	555,811.34	(555,811)	-	Reclaimed	-	-	-	-	-	-	555,811.34	-
1183	77762	PRINCETON CONDOMINIUMS	4/25/1995	119,699.10	(119,699)	-	Distribution	-	-	119,699.10	-	-	-	-	-
1184	77830	HEATHER LAKES - UNIT 26	5/3/1995	95,852.95	(95,853)	-	General Plant / Other	-	-	-	-	-	-	-	95,852.95
1185	77825	BRANDON TRACES REPLAT	5/9/1995	11,173.00	(11,173)	-	General Plant / Other	-	-	-	-	-	-	-	11,173.00
1186	77822	APOLLO BEACH BOULEVARD WATER MAIN EXTENSION	5/23/1995	6,600.00	(6,600)	-	General Plant / Other	-	-	-	-	-	-	-	6,600.00
1187	77823	BAY DIAGNOSTIC CLINIC	5/23/1995	18,000.00	(18,000)	-	General Plant / Other	-	-	-	-	-	-	-	18,000.00
1188	77824	CHEVAL VILLAGES 10 AND 12	5/23/1995	79,066.75	(79,067)	-	General Plant / Other	-	-	-	-	-	-	-	79,066.75
1189	77827	BLOOMINGDALE - SECTION CC - PHASE 1	5/23/1995	219,423.15	(219,423)	-	Distribution	-	-	219,423.15	-	-	-	-	-
1190	78139	WW FALKENBURG RD GRAVITY MAIN WOODBERRY PS TO SR 60	5/26/1995	9,102.55	(9,103)	-	General Plant / Other	-	-	-	-	-	-	-	9,102.55
1191	77834	CLUBHOUSE ESTATES AT SUMMERFIELD - UNIT 3 SUBDIVISION	5/30/1995	206,961.45	(206,961)	-	Distribution	-	-	206,961.45	-	-	-	-	-
1192	77518	BRANDON BROOK - PHASE 8B SUBDIVISION	5/31/1995	69,474.45	(69,474)	-	General Plant / Other	-	-	-	-	-	-	-	69,474.45
1193	77519	SUN CITY CENTER - UNIT 163	5/31/1995	195,810.75	(195,811)	-	Distribution	-	-	195,810.75	-	-	-	-	-
1194	77833	BRANDON BROOK - PHASE 9A	5/31/1995	37,564.04	(37,564)	-	General Plant / Other	-	-	-	-	-	-	-	37,564.04
1195	77826	CARROLLWOOD RESERVE (F.K.A. THE GLADES)	6/9/1995	188,531.30	(188,531)	-	Distribution	-	-	188,531.30	-	-	-	-	-
1196	77828	BLOOMINGDALE AA BB CC DD AND GG MASTER PUMP STATIO	6/13/1995	82,705.00	(82,705)	-	General Plant / Other	-	-	-	-	-	-	-	82,705.00
1197	77829	SUN CITY CENTR OXFORD CONDOMINIUMS - PHASE 2	6/13/1995	115,213.00	(115,213)	-	Distribution	-	-	115,213.00	-	-	-	-	-
1198	77831	COPPERFIELD SUBDIVISION - UNIT 3	6/13/1995	72,750.40	(72,750)	-	General Plant / Other	-	-	-	-	-	-	-	72,750.40
1199	77764	C12909 WATERS AVE FM WILSKY TO SHELTON	6/30/1995	905,526.17	(440,362)	465.164	WTransmission	-	905,526.17	-	-	-	-	-	-
1200	77765	C12911 OLD MEMORIAL/MOHR BRIDGE FM RELOC	6/30/1995	11,497.17	(5,591)	5,906	General Plant / Other	-	-	-	-	-	-	-	11,497.17
1201	77766	WW NW REG SLUDGE FAC PH I DESIGN C19701	6/30/1995	6,236,643.87	(6,058,449)	178,195	WWTreatment	-	-	-	6,236,643.87	-	-	-	-
1202	77767	C19704 NW REG SLUDGE FAC A-1 INEL	6/30/1995	4,961,174.12	(2,412,584)	2,548,590	WWTreatment	-	-	-	4,961,174.12	-	-	-	-
1203	77768	C19708 NW REG SLUDGE MGT FAC B-1	6/30/1995	823,681.25	(400,519)	423,162	WWTreatment	-	-	-	823,681.25	-	-	-	-
1204	77769	C19901 US 41 UTIL FM RELOC FLA/SUNSET	6/30/1995	5,162.12	(2,510)	2,652	General Plant / Other	-	-	-	-	-	-	-	5,162.12
1205	77770	C31110 TOBACCO RD WTM VANDYKE LUTZ	6/30/1995	889.49	(432)	457	General Plant / Other	-	-	-	-	-	-	-	889.49
1206	77771	WWTP LAKE PARK PS/STORAGE C31201	6/30/1995	2,328,319.96	(2,261,878)	66,442	WWTreatment	-	-	-	-	2,328,319.96	-	-	-
1207	77772	C31920 BEARS AVE WM DALE MABRY/FL	6/30/1995	3,081,472.75	(1,498,536)	1,582,936	WTreatment	3,081,472.75	-	-	-	-	-	-	-
1208	77773	C32116 WASHINGTON RD WTM/VALRICO/MILLER	6/30/1995	226,403.47	(110,101)	116,303	Distribution	-	-	-	226,403.47	-	-	-	-
1209	77776	C10307 NO BLVD WTM FM EXT TO BEARS AVE	6/30/1995	334,906.32	(162,866)	172,040	WWTransmission	-	-	-	-	334,906.32	-	-	-
1210	77785	C12908 WATERS AVE FM WILSKY TO BENJAMIN	6/30/1995	1,684.39	(819)	866	General Plant / Other	-	-	-	-	-	-	-	1,684.39
1211	77786	C33912 SR 674 WTM RELOC 12TH ST/US41 PH III	6/30/1995	153,251.54	(74,527)	78,725	Distribution	-	-	-	153,251.54	-	-	-	-
1212	77787	C33913 SR 674 WTM RELOC RUSK/WIAMAUMA US301 PH IV	6/30/1995	70,795.55	(34,428)	36,367	General Plant / Other	-	-	-	-	-	-	-	70,

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1233	77498	SOUTHERN MANUFACTURING TECHNOLOGIES INC.	9/12/1995	19,027.00	(19,027)	-	General Plant / Other	-	-	-	-	-	-	-	19,027.00
1234	77499	CANTERBURY VILLAGE AT THE EAGLES - PHASE 2	9/12/1995	101,884.65	(101,885)	-	Distribution	-	-	101,884.65	-	-	-	-	-
1235	77988	C16305 SR 674 FM/PS CYPRESS/WWTP	9/25/1995	157,208.55	(157,209)	-	WWTreatment	-	-	-	-	-	157,208.55	-	-
1236	77502	BLOOMINGDALE - SECTION DD - PHASE 1	9/26/1995	141,200.79	(141,201)	-	Distribution	-	-	141,200.79	-	-	-	-	-
1237	77503	STERLING RANCH	9/26/1995	15,107.60	(15,108)	-	General Plant / Other	-	-	-	-	-	-	-	15,107.60
1238	77506	RIVER HILLS COUNTRY CLUB - PARCEL 21	9/26/1995	50,053.50	(50,054)	-	General Plant / Other	-	-	-	-	-	-	-	50,053.50
1239	77509	RIVER HILLS COUNTRY CLUB - PARCEL 15 - PHASE 1A	9/26/1995	81,014.50	(81,015)	-	General Plant / Other	-	-	-	-	-	-	-	81,014.50
1240	77514	VENTANA - PHASE 2 SUBDIVISION (F.K.A.CRYSTAL COVE)	9/26/1995	62,829.74	(62,830)	-	General Plant / Other	-	-	-	-	-	-	-	62,829.74
1241	77845	BENT GRASS DEIVE EXTENSION	9/26/1995	171,604.51	(171,605)	-	Distribution	-	-	171,604.51	-	-	-	-	-
1242	76082	WW PS PEBBLE BEACH C23203	9/30/1995	898,981.57	(864,344)	34,638	Collection	-	-	-	-	898,981.57	-	-	-
1243	76083	923 E TWIGGS ST WORKSTATIONS-EQP	9/30/1995	7,484.10	(7,484)	-	General Plant / Other	-	-	-	-	-	-	-	7,484.10
1244	77636	WWTP RIVER OAKS ODOR CONTROL INS EQP (14362.0000)	9/30/1995	3,116,958.30	(3,116,958)	-	WWTreatment	-	-	-	3,116,958.30	-	-	-	-
1245	77637	WWTP RIVER OAKS ROOF REHAB (14362.0000)	9/30/1995	183,414.51	(183,415)	-	WWTreatment	-	-	-	183,414.51	-	-	-	-
1246	77789	C16106 RUSK-WMAUMA WW COL SYS	9/30/1995	8,350,409.63	(8,028,861)	321,549	Collection	-	-	-	-	8,350,409.63	-	-	-
1247	77790	C19602 CARROLLWOOD VILLAGE RECL WATERLINES	9/30/1995	3,619,980.04	(1,742,330)	1,877,650	Reclaimed	-	-	-	-	-	-	3,112,788.99	507,191.05
1248	77791	C19903 US 41 UTIL FM RELOC SUNSET/PASCO	9/30/1995	11,488.69	(5,529)	5,960	General Plant / Other	-	-	-	-	-	-	-	11,488.69
1249	77792	C32114 KINGS AVE TRANSMAN SUNSET/SR 60	9/30/1995	711,722.38	(342,556)	369,166	WTransmission	-	711,722.38	-	-	-	-	-	-
1250	77793	WW PS SHELDON RD LAND ACQ C31202	9/30/1995	9,240,925.15	(8,885,085)	355,840	WWTreatment	-	-	-	-	-	9,240,925.15	-	-
1251	77794	C1060N DALE MABRY WWTP FIBERGLASS TANK	9/30/1995	37,070.35	(17,842)	19,228	General Plant / Other	-	-	-	-	-	-	-	37,070.35
1252	77795	WATER EAGLES UTILITY FRANCHISE C1080N	9/30/1995	2,768,124.92	(2,768,125)	-	General Plant / Other	-	-	-	-	-	-	-	2,768,124.92
1253	77796	WWLS-C1300N PROVIDENCE LAKES LIFT STA REHAB	9/30/1995	19,008.68	(18,277)	732	General Plant / Other	-	-	-	-	-	-	-	19,008.68
1254	77797	LITHIA WATER PL FDER/BREA-EQP C1300N	9/30/1995	83,109.76	(83,110)	-	General Plant / Other	-	-	-	-	-	-	-	83,109.76
1255	77798	WW PS FAITHWAY C13110	9/30/1995	131,210.56	(125,962)	5,248	Collection	-	-	-	-	131,210.56	-	-	-
1256	77799	(C13111) SADIE ST GRAVITY MAIN	9/30/1995	102,746.34	(49,449)	53,298	Distribution	-	-	102,746.34	-	-	-	-	-
1257	77800	(C13377) LAVIVA WW FM DESIGN	9/30/1995	24,132.68	(11,615)	12,518	General Plant / Other	-	-	-	-	-	-	-	24,132.68
1258	77801	(C14377) RIVERHILLS FORCEMAIN	9/30/1995	399,176.85	(191,861)	207,316	WWTransmission	-	-	-	-	-	399,176.85	-	-
1259	77802	(C19711) NW REG SLUDGE FAC IMP	9/30/1995	1,135,148.33	(1,085,641)	49,507	WWTreatment	-	-	-	1,135,148.33	-	-	-	-
1260	77803	WW PS BOYETTE RD PS/FM BS/ALF C21200	9/30/1995	1,361,453.93	(653,588)	707,866	WWTransmission	-	-	-	-	-	1,361,453.93	-	-
1261	77804	WW LS PROGRESS VILLAGE & FM C21203	9/30/1995	876,821.07	(843,052)	33,769	Collection	-	-	-	-	876,821.07	-	-	-
1262	77805	(C39525) COUNTYWIDE FLOURIDATION SYS	9/30/1995	35,577.28	(17,123)	18,454	General Plant / Other	-	-	-	-	-	-	-	35,577.28
1263	77806	(C61112) PARSONS AVE SR 60 LATERALS	9/30/1995	83,391.65	(40,123)	43,269	General Plant / Other	-	-	-	-	-	-	-	83,391.65
1264	77807	GLADDER TEST PUMPS-EQP	9/30/1995	4,200.00	(4,200)	-	General Plant / Other	-	-	-	-	-	-	-	4,200.00
1265	77808	WW PS NORTH LAKEVIEW DR (C13002)	9/30/1995	160,504.51	(154,324)	6,181	Collection	-	-	-	-	160,504.51	-	-	-
1266	84039	GUNN HWY F-MAIN FOUR OAKS/LYN TURNER - 11902	10/1/1995	132,324.90	(100,901)	31,423	Distribution	-	-	132,324.90	-	-	-	-	-
1267	84044	D-MABRY UTIL RELOC ALTMNR/V - 10901	10/1/1995	44,934.23	(34,264)	10,671	General Plant / Other	-	-	-	-	-	-	-	44,934.23
1268	84046	GUNN HWY F - MAIN/REC WATER LINES - 11906	10/1/1995	517.60	(394)	123	General Plant / Other	-	-	-	-	-	-	-	517.60
1269	84056	N RUSK/APOLLO BCH I/S INSPECT - 23201	10/1/1995	24,828.31	(18,932)	5,896	General Plant / Other	-	-	-	-	-	-	-	24,828.31
1270	84058	N RUSKIN/APOLLO BCH I/S DESIGN - 23204	10/1/1995	1,237,637.80	(943,736)	293,902	Distribution	-	-	1,237,637.80	-	-	-	-	-
1271	84059	N RUSK/APOLLO BCH I/S INSPECT INELI - 23201	10/1/1995	710,522.75	(457,601)	252,922	Distribution	-	-	710,522.75	-	-	-	-	-
1272	84060	N RUSKIN/APOL BCH I/S FO-MAIN(INELIG) - 23204	10/1/1995	630,513.87	(480,786)	149,728	WWTreatment	-	-	-	-	630,513.87	-	-	-
1273	84235	LAKEWOOD SUBDIV WM RE	10/1/1995	48,188.36	(36,745)	11,444	General Plant / Other	-	-	-	-	-	-	-	48,188.36
1274	77504	SUN CITY CENTER - UNIT 258	10/4/1995	10,049.00	(10,049)	-	General Plant / Other	-	-	-	-	-	-	-	10,049.00
1275	77505	WESTCHASE SECTIONS 370 AND 371	10/9/1995	674,540.15	(674,540)	-	Distribution	-	-	674,540.15	-	-	-	-	-
1276	77507	TREVI AT BAY LAKE SUBDIVISION	10/10/1995	65,288.50	(65,289)	-	General Plant / Other	-	-	-	-	-	-	-	65,288.50
1277	77508	TREVI AT BAY LAKE SUBDIVISION	10/10/1995	11,600.00	(11,600)	-	General Plant / Other	-	-	-	-	-	-	-	11,600.00
1278	77510	WINDSOR PARK - PHASE 2 - AT THE EAGLES SUBDIVISION	10/10/1995	30,939.70	(30,940)	-	General Plant / Other	-	-	-	-	-	-	-	30,939.70
1279	77511	PYRAMID BUILDING	10/24/1995	4,142.79	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,142.79
1280	51041	FLOW MONITOR	10/26/1995	1,855.00	(1,855)	-	General Plant / Other	-	-	-	-	-	-	-	1,855.00
1281	51044	FLOW MONITOR	10/26/1995	1,855.00	(1,855)	-	General Plant / Other	-	-	-	-	-	-	-	1,855.00
1282	77634	CARROLLWOOD VILLAGE RECLAIM	10/26/1995	1,975.70	-	1,976	General Plant / Other	-	-	-	-	-	-	-	1,975.70
1283	77512	STERLING RANCH - UNIT 15	11/21/1995	263,083.40	(263,083)	-	Distribution	-	-	263,083.40	-	-	-	-	-
1284	77985	C14406 VALRICO RW STORAGE TANK	12/1/1995	1,306,938.70	(1,306,939)	-	Reclaimed	-	-	-	-	-	-	1,306,938.70	-
1285	77515	SUMMERFIELD FIRE STATION WASTEWATER PUMP STATION	12/12/1995	32,867.40	(32,867)	-	General Plant / Other	-	-	-	-	-	-	-	32,867.40
1286	77516	LAZY DAYS RV CENTER - SLIGH AVENUE FM AND WM RELOCAT	12/12/1995	218,012.62	(218,013)	-	WWTransmission	-	-	-	-	-	218,012.62	-	-
1287	77517	THE EAGLES SF 5 - UNIT 2 - PHASE 1	12/12/1995	58,043.89	(58,044)	-	General Plant / Other	-	-	-	-	-	-	-	58,043.89
1288	77527	CHEVAL WEST - VILLAGE 7 (DEAUVILLE)	1/1/1996	109,348.35	(109,348)	-	Distribution	-	-	109,348.35	-	-	-	-	-
1289	77522	WAL-MART - BRANDON (WEST)	1/9/1996	23,003.00	(23,003)	-	General Plant / Other	-	-	-	-	-	-	-	23,003.00
1290	77523	ANDOVER VILLAGE SUBDIVISION - PHASE 1	1/16/1996	144,074.70	(144,075)	-	Distribution	-	-	144,074.70	-	-	-	-	-
1291	77524	BLOOMINGDALE - SECTION LL - UNIT 1	1/31/1996	90,392.15	(90,392)	-	General Plant / Other	-	-	-	-	-	-	-	90,392.15
1292	77525	BIG BEND STATION SANITARY SEWER LINE EXTENSION	2/13/1996	90,000.00	(90,000)	-	General Plant / Other	-	-	-	-	-	-	-	90,000.00
1293	77526	WEST BAY - PHASE 2A AND 2B	2/13/1996	52,832.94	(52,833)	-	General Plant / Other	-	-	-	-	-	-	-	52,832.94
1294	78141	CHEVAL WEST VILLAGE 2	2/13/1996	156,077.57	(156,078)	-	Distribution	-	-	156,077.57	-	-	-	-	-
1295	77983	WWTP RIVER OAKS NEW MCC BLDG C12407	2/15/1996	620,354.61	(365,751)	254,604	WWTreatment	-	-	-	620,354.61	-	-	-	-
1296	78056	WWTP RIVER OAKS ODOR CONTROL INS EQP 14362-0000 SEE 895	2/15/1996	67,518.62	(67,519)	-	General Plant / Other	-	-	-	-	-	-	-	67,518.62
1297	77527	CRISTINA SUBDIVISION - PHASE 2 - UNIT 3	2/27/1996	75,929.90	(75,930)	-	General Plant / Other	-	-	-	-	-	-	-	75,929.90
1298	77578	BLOUNT FUNERAL HOME - CARROLLWOOD SITE	2/27/1996	11,292.00	(11,292)	-	General Plant / Other	-	-	-	-	-	-	-	11,292.00
1299	77579	STILL WATER LANDING	2/27/1996	23,425.00	(23,425)	-	General Plant / Other	-	-	-	-	-	-	-	

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1321	77591	BLOOMINGDALE HILLS - SECTION B - UNIT 2	5/7/1996	29,780.50	(28,781)	-	General Plant / Other	-	-	-	-	-	-	-	29,780.50
1322	78145	LYNMAR COMMERCE PARK	5/13/1996	127,952.86	(127,953)	-	Distribution	-	-	127,952.86	-	-	-	-	-
1323	77593	VALRICO FOREST SUBDIVISION	5/21/1996	282,734.95	(282,735)	-	Distribution	-	-	282,734.95	-	-	-	-	-
1324	77618	APOLLO KEY VILLAGE	5/21/1996	30,821.90	(30,822)	-	General Plant / Other	-	-	-	-	-	-	-	30,821.90
1325	78054	WW PS TAMPA SHORES SEE PCN 99077	5/31/1996	42,559.06	(24,826)	17,733	General Plant / Other	-	-	-	-	-	-	-	42,559.06
1326	77594	HEATHER LAKES - UNIT 22A	6/7/1996	70,355.54	(70,356)	-	General Plant / Other	-	-	-	-	-	-	-	70,355.54
1327	77595	PROVIDENCE LAKES - PARCEL MF - PHASE III	6/7/1996	51,785.83	(51,786)	-	General Plant / Other	-	-	-	-	-	-	-	51,785.83
1328	78142	HEATHER LAKES UNIT 22A & HEATHER LAKES BLVD EAST	6/7/1996	87,589.68	(87,590)	-	General Plant / Other	-	-	-	-	-	-	-	87,589.68
1329	77596	GORDON BURNETT MIDDLE SCHOOL	6/11/1996	84,680.82	(84,681)	-	General Plant / Other	-	-	-	-	-	-	-	84,680.82
1330	77597	CRYSTAL COVE SUBDIVISION	6/11/1996	115,496.31	(115,496)	-	Distribution	-	-	115,496.31	-	-	-	-	-
1331	77598	CUMBERLAND ESTATES SUBDIVISION	6/11/1996	130,655.30	(130,655)	-	Distribution	-	-	130,655.30	-	-	-	-	-
1332	77599	DISCOUNT AUTO PARTS/DON OLSON STORES (HANLEY ROAD)	6/11/1996	4,558.33	(4,558)	-	General Plant / Other	-	-	-	-	-	-	-	4,558.33
1333	77716	BLOOMINGDALE SECTION AA-GG UNIT 2 PH 1	6/11/1996	76,956.90	(76,957)	-	General Plant / Other	-	-	-	-	-	-	-	76,956.90
1334	77811	VALLEY CIR/ELROD GRAVITY MN/MANHOLES	6/12/1996	110,761.33	(110,761)	-	Collection	-	-	-	110,761.33	-	-	-	-
1335	78138	WW DALE MABRY REUSE SYSTEM IMPROVEMENT	6/15/1996	1,079,292.01	(1,005,442)	73,850	WWTreatment	-	-	-	1,079,292.01	-	-	-	-
1336	51183	TRAILER ENCLOSED	6/20/1996	2,450.00	(2,450)	-	General Plant / Other	-	-	-	-	-	-	-	2,450.00
1337	77600	RIVER CROSSING ESTATES - PHASE I	6/21/1996	161,412.50	(161,413)	-	Distribution	-	-	161,412.50	-	-	-	-	-
1338	77604	WESTCHASE - SECTION 372 AND PARK SITE	6/21/1996	201,046.24	(201,046)	-	Distribution	-	-	201,046.24	-	-	-	-	-
1339	77601	CARROLLWOOD KEY (F.K.A. CYPRESS RESERVE TOWNHOMES	6/25/1996	21,447.00	(21,447)	-	General Plant / Other	-	-	-	-	-	-	-	21,447.00
1340	78136	DALE MABRY WWTP IMPROVEMENTS	6/27/1996	1,376,334.16	(1,376,334)	-	WWTreatment	-	-	-	1,376,334.16	-	-	-	-
1341	77602	LAKE ST. CHARLES - UNITS 1 AND 2	6/28/1996	420,821.75	(420,822)	-	Distribution	-	-	420,821.75	-	-	-	-	-
1342	77603	LAKE ST CHARLES - UNIT 3	6/28/1996	164,405.65	(164,406)	-	Distribution	-	-	164,405.65	-	-	-	-	-
1343	77605	WESTCHASE 373 411 AND MONTAGUE STREET	7/1/1996	319,532.01	(319,532)	-	Distribution	-	-	319,532.01	-	-	-	-	-
1344	77606	CHEVAL - WINBLETON VILLAGE	7/2/1996	37,081.70	(37,082)	-	General Plant / Other	-	-	-	-	-	-	-	37,081.70
1345	77609	VILLA ROSA - PHASE 1B1	7/9/1996	120,483.80	(120,484)	-	Distribution	-	-	120,483.80	-	-	-	-	-
1346	77611	HEATHER LAKES - UNIT 36A	7/9/1996	113,584.61	(113,585)	-	Distribution	-	-	113,584.61	-	-	-	-	-
1347	77571	VILLAGE WOOD RWIU PIPE	7/15/1996	128,413.89	(128,414)	-	General Plant / Other	-	-	-	-	-	-	-	128,413.89
1348	77572	SOUTH VILLAGE DRIVE/CASEY RD RW TRANSMISSION MAIN PIP	7/15/1996	9,515.63	(9,516)	-	General Plant / Other	-	-	-	-	-	-	-	9,515.63
1349	78135	NORTH VILLAGE DR RW TRANSMISSION MAIN	7/15/1996	135,550.50	(135,551)	-	WWTransmission	-	-	-	135,550.50	-	-	-	-
1350	78137	THE VILLAGE SOUTH OF CARROLLWOOD RWIU	7/15/1996	136,700.19	(136,700)	-	General Plant / Other	-	-	-	-	-	-	-	136,700.19
1351	77607	CALUSA TRACE - UNIT 13	7/16/1996	96,505.67	(96,506)	-	General Plant / Other	-	-	-	-	-	-	-	96,505.67
1352	77608	RANCH ROAD GROVE - PHASE 2B	7/23/1996	94,728.50	(94,729)	-	General Plant / Other	-	-	-	-	-	-	-	94,728.50
1353	77610	JIMENES MEDICAL COMPLEX(FKA OAKFIELD STATION - PHASE 2	7/23/1996	4,204.60	(4,205)	-	General Plant / Other	-	-	-	-	-	-	-	4,204.60
1354	77612	PARAGON CABLE (EHRLEIGH ROAD)	7/23/1996	7,696.00	(7,696)	-	General Plant / Other	-	-	-	-	-	-	-	7,696.00
1355	77714	BLOOMINGDALE VILLAGE PH 1	7/23/1996	136,894.59	(136,895)	-	Distribution	-	-	136,894.59	-	-	-	-	-
1356	77613	BLOOMINGDALE AA/GG UNIT 3 PHASE 2	8/2/1996	74,547.18	(74,547)	-	General Plant / Other	-	-	-	-	-	-	-	74,547.18
1357	77614	CHEVAL WEST VILLAGE 4 PHASE 1	8/2/1996	150,317.18	(150,317)	-	Distribution	-	-	150,317.18	-	-	-	-	-
1358	77615	CHEVAL WEST VILLAGE 5A	8/2/1996	153,549.10	(153,549)	-	Distribution	-	-	153,549.10	-	-	-	-	-
1359	77616	WESTCHASE SECTION 412	8/2/1996	85,398.76	(85,399)	-	General Plant / Other	-	-	-	-	-	-	-	85,398.76
1360	77617	REPTRON ELECTRONICS	8/13/1996	31,950.00	(31,950)	-	General Plant / Other	-	-	-	-	-	-	-	31,950.00
1361	77619	J C PENNEY DISTR CTR - COST BRKDN W/W TRANS SYS	8/13/1996	2,000.00	(2,000)	-	General Plant / Other	-	-	-	-	-	-	-	2,000.00
1362	77623	BRANDON RIDGE UNIT 1 (AKA EAST BRANDON ACRES UNIT 1)	8/27/1996	220,457.42	(220,457)	-	Distribution	-	-	220,457.42	-	-	-	-	-
1363	77626	WOODBERRY WOODS APARTMENTS	8/27/1996	26,398.78	(26,399)	-	General Plant / Other	-	-	-	-	-	-	-	26,398.78
1364	77984	WW PS GRAINARY C1300N	8/31/1996	139,819.04	(80,687)	59,132	Collection	-	-	-	139,819.04	-	-	-	-
1365	77620	HEATHER LAKES SUBDIVISION UNIT 2 -	9/6/1996	55,594.76	(55,595)	-	General Plant / Other	-	-	-	-	-	-	-	55,594.76
1366	77630	MANGO CHURCH OF GOD	9/10/1996	10,750.00	(10,750)	-	General Plant / Other	-	-	-	-	-	-	-	10,750.00
1367	51261	PLASMA CUTTER	9/12/1996	4,467.07	(4,467)	-	General Plant / Other	-	-	-	-	-	-	-	4,467.07
1368	51266	GENERATOR	9/19/1996	1,839.00	(1,839)	-	General Plant / Other	-	-	-	-	-	-	-	1,839.00
1369	77621	HEATHER LAKES SUBDIVISION UNIT 27 PH 1	9/19/1996	68,333.30	(68,333)	-	General Plant / Other	-	-	-	-	-	-	-	68,333.30
1370	77534	RANDOM OAKS PHASE 2 UNIT 2	9/20/1996	91,116.50	(91,117)	-	General Plant / Other	-	-	-	-	-	-	-	91,116.50
1371	77625	BLOOMINGDALE SECTION AA/GG UNIT 2 PH 2	9/20/1996	55,981.00	(55,981)	-	General Plant / Other	-	-	-	-	-	-	-	55,981.00
1372	77628	BERKELEY SQUARE FKA WESTCHASE III	9/20/1996	29,395.76	(29,396)	-	General Plant / Other	-	-	-	-	-	-	-	29,395.76
1373	77622	BOYETTE SPRINGS SECTION B UNIT 8 PH 2	9/24/1996	40,561.00	(40,561)	-	General Plant / Other	-	-	-	-	-	-	-	40,561.00
1374	77624	RIVERGLEN UNIT 4 PH 1	9/24/1996	75,713.15	(75,713)	-	General Plant / Other	-	-	-	-	-	-	-	75,713.15
1375	77627	SUN CITY CENTER 315 - NUNTUCKET IV	9/24/1996	87,979.69	(87,980)	-	General Plant / Other	-	-	-	-	-	-	-	87,979.69
1376	77629	DISCOUNT AUTO PARTS STORE #47R	9/24/1996	9,000.00	(9,000)	-	General Plant / Other	-	-	-	-	-	-	-	9,000.00
1377	77640	C32194 PARSONS AVE WTM CLAY/WINDHORST	9/30/1996	225,201.24	(103,881)	121,320	Distribution	-	-	225,201.24	-	-	-	-	-
1378	77641	C11910 SR 580 FM RELOC DBL BRANCH RD	9/30/1996	64,712.13	(29,850)	34,863	General Plant / Other	-	-	-	-	-	-	-	64,712.13
1379	77643	C1300N WIMAUMA WTP TANK REPL	9/30/1996	1,247.90	(575)	673	General Plant / Other	-	-	-	-	-	-	-	1,247.90
1380	77644	C1300N N. BLVD GALVD WTM REPL	9/30/1996	14,611.84	(6,741)	7,871	General Plant / Other	-	-	-	-	-	-	-	14,611.84
1381	77645	WW PS STONE DRIVE C1300N	9/30/1996	20,277.50	(18,688)	1,590	General Plant / Other	-	-	-	-	-	-	-	20,277.50
1382	77646	C13101 FALK RD FM WOODBERRY/SR 60	9/30/1996	2,489,783.43	(1,148,573)	1,341,211	WWTransmission	-	-	-	2,489,783.43	-	-	-	-
1383	77647	C13105 KINGS AV WW FM BRENTW/TRADEW	9/30/1996	73,961.23	(34,119)	39,842	General Plant / Other	-	-	-	-	-	-	-	73,961.23
1384	77648	C13603 FALK RD WWTP FM	9/30/1996	72,955.49	(31,775)	41,180	General Plant / Other	-	-	-	-	-	-	-	72,955.49
1385	77649	C19607 RWIU CARROLLWOOD NO-IRRG DISTR LINES	9/30/1996	198,098.15	(91,386)	106,712	General Plant / Other	-	-	-	-	-	-	-	198,098.15
1386	77650	C19608 RWIU CWOOD VIL PH 1-7-IRRG DISTR LINES	9/30/1996	679,133.84	(313,295)	365,839	General Plant / Other	-	-	-	-	-	-	-	679,133.84
1387	77651	C19609 RWIU COUNTRY CLUB VIL-IRRG DISTR LINES	9/30/1996	143,286.78	(66,034)	77,253	General Plant / Other	-	-	-	-	-	-	-	143,286.78
1388	77652	C19611 RWIU STONEHEDGE-IRRG DISTR LINES	9/30/1996	53,737.74	(24,767)	28,971	General Plant / Other	-	-	-	-	-	-	-	53,737.74
1389	77653	C19612 RWIU STONE GATE-IRRG DISTR LINES	9/30/1996	103,439.52	(47,										

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1409	77679	FROM 88829 -W/PULL BOX & COR DESC	9/30/1996	195.00	-	195	General Plant / Other	-	-	-	-	-	-	-	195.00
1410	77812	C10614 D-MABRY WWTP EFF FM TO BRUSHY	10/3/1996	1,606,824.07	(738,569)	868,255	WWTreatment	-	-	-	1,606,824.07	-	-	-	-
1411	77813	WWTP VALRICO EXP TO 4.5 MGD DESIGN C14405	10/3/1996	738,259.32	(424,056)	314,204	WWTreatment	-	-	-	738,259.32	-	-	-	-
1412	77814	C14608 RIVERHILLS REC WATER LINE	10/3/1996	655,438.99	(301,272)	354,167	Reclaimed	-	-	-	-	-	-	655,438.99	-
1413	77815	C14902 BUCKINGHAM S/D WW CONNECT	10/3/1996	327,108.62	(150,347)	176,761	Collection	-	-	-	-	327,108.62	-	-	-
1414	77816	C19712 NW REG RESIDUALS RCY STORMWATER POND IMP	10/3/1996	30,665.23	(14,087)	16,578	General Plant / Other	-	-	-	-	-	-	-	30,665.23
1415	77817	C20901 NORTHWEST EXPRESSWAY WW RELOC	10/3/1996	58,540.72	(26,908)	31,633	General Plant / Other	-	-	-	-	-	-	-	58,540.72
1416	77818	C21306 RIVERVIEW WWTP ALAFIA RV FM CROSSING	10/3/1996	418,957.00	(192,573)	226,384	WWTreatment	-	-	-	418,957.00	-	-	-	-
1417	77819	WW PS SOUTH CENTRAL FM C21337	10/3/1996	291,965.18	(134,119)	157,846	WWTransmission	-	-	-	-	-	291,965.18	-	-
1418	77820	C31930 NW EXPRESSWAY UTILITY RELOC	10/3/1996	46,475.81	(21,362)	25,114	General Plant / Other	-	-	-	-	-	-	-	46,475.81
1419	77821	C32147 PARSONS AVE WTM WINDHORST/HILLS	10/3/1996	1,169,870.20	(537,730)	632,140	WTransmission	-	1,169,870.20	-	-	-	-	-	-
1420	77686	RIVER HILLS COUNTRY CLUB PARCEL 14 PH 1	10/4/1996	100,353.36	(100,353)	-	Distribution	-	-	-	100,353.36	-	-	-	-
1421	77687	COPPER RIDGE TRACT C	10/8/1996	422,142.55	(422,143)	-	Distribution	-	-	-	422,142.55	-	-	-	-
1422	77690	PROVIDENCE LAKES PARCEL D PHASE 1	10/18/1996	103,156.76	(103,157)	-	Distribution	-	-	-	103,156.76	-	-	-	-
1423	77688	WESTCHASE SECTION 374	10/28/1996	72,850.00	(72,850)	-	General Plant / Other	-	-	-	-	-	-	-	72,850.00
1424	77989	C16307 KINGS POINT FM REPL	10/28/1996	41,586.75	(41,587)	-	General Plant / Other	-	-	-	-	-	-	-	41,586.75
1425	77706	L HEATHER OAKS RECL WTM (C19628)	11/1/1996	1,765.40	-	1,765	General Plant / Other	-	-	-	-	-	-	-	1,765.40
1426	78144	MEADOW BROOK UNIT 4 C	11/1/1996	137,942.67	(137,943)	-	Distribution	-	-	-	137,942.67	-	-	-	-
1427	77691	MEMORY LANE SUBDIVISION	11/12/1996	35,429.00	(35,429)	-	General Plant / Other	-	-	-	-	-	-	-	35,429.00
1428	77692	BRANDON BROOK PLAZA OFF-SITE WATER LINE	11/12/1996	32,879.00	(32,879)	-	General Plant / Other	-	-	-	-	-	-	-	32,879.00
1429	77693	GRACE BIBLE CHURCH	11/12/1996	6,810.00	(6,810)	-	General Plant / Other	-	-	-	-	-	-	-	6,810.00
1430	77712	LAKEVIEW VILLAGE SECTION H UNIT 1	11/12/1996	84,230.46	(84,230)	-	General Plant / Other	-	-	-	-	-	-	-	84,230.46
1431	51325	WINCH	11/14/1996	2,872.00	(2,872)	-	General Plant / Other	-	-	-	-	-	-	-	2,872.00
1432	77573	MID VILLAGE RWIU (CARROLLWOOD RUN) PIPE	11/15/1996	33,191.16	(33,191)	-	General Plant / Other	-	-	-	-	-	-	-	33,191.16
1433	77689	ANDOVER VILLAGE PH 2 ONLY	11/20/1996	160,569.00	(160,569)	-	Distribution	-	-	-	160,569.00	-	-	-	-
1434	77563	CARROLLWOOD VILLAGE RUN R/W TRANSMISSION MAIN PIPE	11/29/1996	187,931.48	(187,931)	-	Reclaimed	-	-	-	-	-	-	187,931.48	-
1435	77696	THE EAGLES TR SR 10 PH 1 AKA CANTERBURY VIL 1ST ADDITIO	12/10/1996	187,876.50	(187,877)	-	Distribution	-	-	-	187,876.50	-	-	-	-
1436	77698	ISLAND WALK PH 1 SUBDIVISION	12/10/1996	71,130.00	(71,130)	-	General Plant / Other	-	-	-	-	-	-	-	71,130.00
1437	77699	HINDU RELIGIOUS CENTER	12/10/1996	52,315.00	(52,315)	-	General Plant / Other	-	-	-	-	-	-	-	52,315.00
1438	77701	OXFORD CONDOMINIUMS PH 3	12/10/1996	292,298.42	(292,298)	-	Distribution	-	-	-	292,298.42	-	-	-	-
1439	77694	MARATHON OIL/SPEEDWAY UNIT #171	12/11/1996	10,798.30	(10,798)	-	General Plant / Other	-	-	-	-	-	-	-	10,798.30
1440	77695	WEST BAY PH 13	12/13/1996	137,986.76	(137,987)	-	Distribution	-	-	-	137,986.76	-	-	-	-
1441	77697	RIVER CROSSING ESTATES PH 2A	12/13/1996	49,729.82	(49,730)	-	General Plant / Other	-	-	-	-	-	-	-	49,729.82
1442	77707	NORTHDALE RECL WTM (C19631)	12/13/1996	6,767.00	-	6,767	General Plant / Other	-	-	-	-	-	-	-	6,767.00
1443	77700	ARBOR LAKES PH 2	12/20/1996	122,035.47	(122,035)	-	Distribution	-	-	-	122,035.47	-	-	-	-
1444	77702	AVILA CLUBHOUSE VILLAS	12/20/1996	37,017.95	(37,018)	-	General Plant / Other	-	-	-	-	-	-	-	37,017.95
1445	77704	VILLA ROSA PH 1D	12/20/1996	100,376.00	(100,376)	-	Distribution	-	-	-	100,376.00	-	-	-	-
1446	78053	ADMINISTRATIVE SERVICES	1/7/1997	6,212.00	(3,520)	2,692	General Plant / Other	-	-	-	-	-	-	-	6,212.00
1447	77703	BOYETTE SPRINGS SECTION A UNITS 5 6 PH 1	1/9/1997	195,926.31	(195,926)	-	Distribution	-	-	-	195,926.31	-	-	-	-
1448	77708	CRYSTAL LAKES CENTRE	1/14/1997	24,885.94	(24,886)	-	General Plant / Other	-	-	-	-	-	-	-	24,885.94
1449	77709	SHELDON ROAD APARTMENTS	1/14/1997	7,513.00	(7,513)	-	General Plant / Other	-	-	-	-	-	-	-	7,513.00
1450	77710	DEVONSHIRE WOODS SUBDIVION	1/14/1997	66,364.84	(66,365)	-	General Plant / Other	-	-	-	-	-	-	-	66,364.84
1451	77711	COUNTRYSIDE VILLAGE SUBDIVION	1/14/1997	163,147.91	(163,148)	-	Distribution	-	-	-	163,147.91	-	-	-	-
1452	77719	VILLA ROSA PH 1B2 AND 1B3	1/14/1997	98,962.71	(98,963)	-	General Plant / Other	-	-	-	-	-	-	-	98,962.71
1453	77731	CHEVAL WEST VILLAGE 8	1/14/1997	67,170.50	(67,171)	-	General Plant / Other	-	-	-	-	-	-	-	67,170.50
1454	77715	HOLIDAY INN EXPRESS	1/28/1997	52,985.30	(52,985)	-	General Plant / Other	-	-	-	-	-	-	-	52,985.30
1455	77718	SWEETWATER LANDINGS FORCE MAIN	1/28/1997	9,470.00	(9,470)	-	General Plant / Other	-	-	-	-	-	-	-	9,470.00
1456	77713	LAKEVIEW APARTMENTS	2/11/1997	2,500.00	(2,500)	-	General Plant / Other	-	-	-	-	-	-	-	2,500.00
1457	77717	HUNGRY HOWIE'S RIVERVIEW	2/11/1997	6,765.00	(6,765)	-	General Plant / Other	-	-	-	-	-	-	-	6,765.00
1458	77732	SUMMERFELD VILLAGE 1 TRACT 9A	2/21/1997	43,328.35	(43,328)	-	General Plant / Other	-	-	-	-	-	-	-	43,328.35
1459	77726	RIVER HILLS COUNTRY CLUB PARCEL 15 PH 1B	2/25/1997	45,033.35	(45,033)	-	General Plant / Other	-	-	-	-	-	-	-	45,033.35
1460	77733	BLOOMINGDALE SECTION LL-UNIT 2	2/25/1997	47,159.07	(47,159)	-	General Plant / Other	-	-	-	-	-	-	-	47,159.07
1461	77734	WINDSOR PARK AT THE EAGLES(FKA THE EAGLES SF 8 UNIT 2)	2/25/1997	193,101.74	(193,102)	-	Distribution	-	-	-	193,101.74	-	-	-	-
1462	77735	LA PALOMA VILLAGE UNIT 2 PH 1 & 1A	2/25/1997	73,850.88	(73,851)	-	General Plant / Other	-	-	-	-	-	-	-	73,850.88
1463	77736	PROVIDENCE LAKES PARCEL C	2/27/1997	52,201.38	(52,201)	-	General Plant / Other	-	-	-	-	-	-	-	52,201.38
1464	77737	PROVIDENCE LAKES PARCEL D PH 2	2/27/1997	58,847.65	(58,848)	-	General Plant / Other	-	-	-	-	-	-	-	58,847.65
1465	77738	VILLA ROSA PH 2	2/28/1997	199,318.10	(199,318)	-	Distribution	-	-	-	199,318.10	-	-	-	-
1466	51324	PIPE THREADER POWER DRIVE 1822 1	3/6/1997	2,909.00	(2,909)	-	General Plant / Other	-	-	-	-	-	-	-	2,909.00
1467	77739	TOWN POINTE AKA PADDOCK TRIAL	3/10/1997	131,137.88	(131,138)	-	Distribution	-	-	-	131,137.88	-	-	-	-
1468	77994	C31112 SHELDON RD WTM MOHR/WATERS	3/11/1997	1,343,038.61	(1,343,039)	-	Distribution	-	-	-	1,343,038.61	-	-	-	-
1469	78057	SHELDON FM MOHR/WATERS - SEE PCN 90355 & 90543	3/11/1997	1,172,896.30	(1,172,896)	-	WWTransmission	-	-	-	-	1,172,896.30	-	-	-
1470	78058	SHELDON FM MOHR/WATERS-SEE PCN 90355 & 90542	3/11/1997	70,846.09	(70,846)	-	General Plant / Other	-	-	-	-	-	-	-	70,846.09
1471	77740	BRENTWOOD HILLS TRACT C	3/13/1997	203,753.10	(203,753)	-	Distribution	-	-	-	203,753.10	-	-	-	-
1472	77721	BRENTVA GREEN DRIVE FROM STATION 70+50 TO STATION 81+15	3/21/1997	21,680.50	(21,681)	-	General Plant / Other	-	-	-	-	-	-	-	21,680.50
1473	77725	BRENTWOOD HILLS TRACT A UNIT 2	3/24/1997	102,648.63	(102,649)	-	Distribution	-	-	-	-	-	-	-	-
1474	77728	PADDOCK CLUB BRANDON PH 1	3/25/1997	20,110.00	(20,110)	-	General Plant / Other	-	-	-	102,648.63	-	-	-	20,110.00
1475	77729	AVILA UNIT 14 PH 2	3/25/1997	29,899.50	(29,900)	-	General Plant / Other	-	-	-	-	-	-	-	29,899.50
1476	77730	LUMSDEN/PROVIDENCE RETAIL DEVELOPMENT	3/25/1997	20,808.30	(20,808)	-	General Plant / Other	-	-	-	-	-	-	-	20,808.30
1477	77741	CHEVAL WEST VILLAGE 13 & 14	3/25/1997	66,107.18	(66,107)	-	General Plant / Other								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1497	77538	OLD MEMORIAL GOLF CLUB	6/10/1997	37,196.00	(37,196)	-	General Plant / Other	-	-	-	-	-	-	-	37,196.00
1498	77536	BRENTWOOD HILLS TRACT F UNIT 2	6/12/1997	142,187.54	(142,188)	-	Distribution	-	-	-	-	-	-	-	-
1499	77543	TWIN LAKES A1 B1 AND C	6/13/1997	745,447.16	(745,447)	-	Distribution	-	-	142,187.54	-	-	-	-	745,447.16
1500	77537	VENTANA PHASE 3	6/24/1997	86,523.80	(86,524)	-	General Plant / Other	-	-	-	-	-	-	-	-
1501	77542	CHEVAL WEST VILLAGE 9	6/30/1997	169,781.06	(169,781)	-	Distribution	-	-	169,781.06	-	-	-	-	-
1502	77564	CYPRESS RUN RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	94,629.35	(94,629)	-	General Plant / Other	-	-	-	-	-	-	-	94,629.35
1503	77565	BARDMOOR PLACE RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	46,136.81	(46,137)	-	General Plant / Other	-	-	-	-	-	-	-	46,136.81
1504	77566	HAYWARD PLACE RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	46,295.86	(46,296)	-	General Plant / Other	-	-	-	-	-	-	-	46,295.86
1505	77567	LAKE HEATHER OAKS R/W TRASMISSION MAIN PIPE	6/30/1997	54,896.11	(54,896)	-	General Plant / Other	-	-	-	-	-	-	-	54,896.11
1506	77568	LAKE HEATHER OAKS RWIU PIPE	6/30/1997	446,548.88	(446,549)	-	General Plant / Other	-	-	-	-	-	-	-	446,548.88
1507	77576	NORTHAMPTON RWIU (CARROLLWOOD RUN) PIPE	6/30/1997	28,578.53	(28,579)	-	General Plant / Other	-	-	-	-	-	-	-	28,578.53
1508	77544	ASHLEY OAKS UNIT 3	7/7/1997	104,382.21	(104,382)	-	Distribution	-	-	104,382.21	-	-	-	-	-
1509	77535	EDINBOROUGH SUBDIVISION	7/15/1997	26,012.50	(26,013)	-	General Plant / Other	-	-	-	-	-	-	-	26,012.50
1510	77541	HOMESTEAD REGENCY - BRANDON	7/15/1997	5,320.00	(5,320)	-	General Plant / Other	-	-	-	-	-	-	-	5,320.00
1511	77533	HEATHER LAKES UNIT 22 PHASE B	7/20/1997	70,587.44	(70,587)	-	General Plant / Other	-	-	-	-	-	-	-	70,587.44
1512	78146	TURNBERRY @ THE EAGLES FIRST ADDITION PH 1	7/25/1997	51,630.50	(51,631)	-	General Plant / Other	-	-	-	-	-	-	-	51,630.50
1513	78147	RIVER VISTA	7/29/1997	14,630.00	(14,630)	-	General Plant / Other	-	-	-	-	-	-	-	14,630.00
1514	78148	REGENCY LAKES COMMERCIAL DEVELOPMENT	7/29/1997	22,948.40	(22,948)	-	General Plant / Other	-	-	-	-	-	-	-	22,948.40
1515	79165	SUMMERFIELD VILLAGE 1 TRACT 10 - PHASE 2	7/29/1997	41,316.75	(41,317)	-	General Plant / Other	-	-	-	-	-	-	-	41,316.75
1516	51395	SAW CUT OFF	7/31/1997	1,220.00	(1,220)	-	General Plant / Other	-	-	-	-	-	-	-	1,220.00
1517	51398	PIPE THREADER POWER DRIVE 100	7/31/1997	1,538.00	(1,538)	-	General Plant / Other	-	-	-	-	-	-	-	1,538.00
1518	78149	WESTCHASE SECTION 377	8/1/1997	300,614.07	(300,614)	-	Distribution	-	-	300,614.07	-	-	-	-	-
1519	78150	WESTCHASE SECTION 376 & 378	8/1/1997	178,699.60	(178,700)	-	Distribution	-	-	178,699.60	-	-	-	-	-
1520	78151	BRANDON BROOK PHASE 7	8/1/1997	69,165.25	(69,165)	-	General Plant / Other	-	-	-	-	-	-	-	69,165.25
1521	77574	VAN DYKE/DALE MABRY REUSE SYSTEM INTERCONNECT PIPE	8/4/1997	77,870.05	(77,870)	-	General Plant / Other	-	-	-	-	-	-	-	77,870.05
1522	78152	BEREAN BIBLE COMMUNITY CHURCH	8/12/1997	19,980.00	(19,980)	-	General Plant / Other	-	-	-	-	-	-	-	19,980.00
1523	78153	SUMMERFIELD VILLAGE 1 TRACT 30 PH 2	8/28/1997	32,817.20	(32,817)	-	General Plant / Other	-	-	-	-	-	-	-	32,817.20
1524	78154	ANDOVER VILLAGE PH 3 ONLY	9/2/1997	40,515.80	(40,516)	-	General Plant / Other	-	-	-	-	-	-	-	40,515.80
1525	78155	VILLA ROSA PH F AND A PORTION OF REFLECTIONS BLVD	9/3/1997	153,104.38	(153,104)	-	Distribution	-	-	153,104.38	-	-	-	-	-
1526	78156	RIVER HILLS COUNTRY CLUB PARCEL 14 PH 2	9/8/1997	68,002.10	(68,002)	-	General Plant / Other	-	-	-	-	-	-	-	68,002.10
1527	78157	FEDERAL EXPRESS - WATERS AVE	9/9/1997	23,171.47	(23,171)	-	General Plant / Other	-	-	-	-	-	-	-	23,171.47
1528	78158	WHITAKER STATES	9/18/1997	21,337.50	(21,338)	-	General Plant / Other	-	-	-	-	-	-	-	21,337.50
1529	77938	CAPITAL ONE BUSINESS CENTER	9/23/1997	80,346.00	(80,346)	-	General Plant / Other	-	-	-	-	-	-	-	80,346.00
1530	78159	NORTH GATE SQUARE PH 3 - COBB THEATRE	9/23/1997	14,658.00	(14,658)	-	General Plant / Other	-	-	-	-	-	-	-	14,658.00
1531	78160	OLD MEMORIAL GOLF CLUB	9/23/1997	14,396.00	(14,396)	-	General Plant / Other	-	-	-	-	-	-	-	14,396.00
1532	78161	SUN CITY CENTER NANTUCKET IV / UNIT 315 PH 2	9/23/1997	123,211.60	(123,212)	-	Distribution	-	-	123,211.60	-	-	-	-	-
1533	78162	CRISTINA PHASE III UNIT 1	9/23/1997	122,550.45	(122,550)	-	Distribution	-	-	122,550.45	-	-	-	-	-
1534	78163	ISLAND CAY PH 2 SUBDIVISION	9/23/1997	7,440.00	(7,440)	-	General Plant / Other	-	-	-	-	-	-	-	7,440.00
1535	77562	CLAY AVE PUMP STATION ADDITION	9/26/1997	34,823.36	(30,695)	4,128	General Plant / Other	-	-	-	-	-	-	-	34,823.36
1536	77550	IN-HOUSE CONSTRUCTION FOR SOUTH SERVICES FY97	9/30/1997	60,686.79	(26,782)	33,904	General Plant / Other	-	-	-	-	-	-	-	60,686.79
1537	77551	IN-HOUSE CONSTRUCTION FOR NORTH SERVICES FY97	9/30/1997	26,046.89	(11,495)	14,552	General Plant / Other	-	-	-	-	-	-	-	26,046.89
1538	77552	IN-HOUSE CONSTRUCTION FOR CENTRAL SERVICES FY97	9/30/1997	22,385.63	(9,879)	12,507	General Plant / Other	-	-	-	-	-	-	-	22,385.63
1539	78164	KANE'S FURNITURE-NORTH DALE MABRY	10/7/1997	6,093.00	(6,093)	-	General Plant / Other	-	-	-	-	-	-	-	6,093.00
1540	78165	PARKWAY CENTER UNIT 1 PH 1 & FALKENBURG RD UTILITY	10/7/1997	505,130.11	(505,130)	-	Collection	-	-	-	-	505,130.11	-	-	-
1541	51417	BEARING PRESS	10/8/1997	2,803.00	(2,803)	-	General Plant / Other	-	-	-	-	-	-	-	2,803.00
1542	78166	BLOOMINGDALE SECTION DD PH 4 UNIT 1	10/13/1997	78,546.17	(78,546)	-	General Plant / Other	-	-	-	-	-	-	-	78,546.17
1543	78167	COPPER RIDGE TRACT B 1	10/14/1997	219,596.30	(219,596)	-	Distribution	-	-	219,596.30	-	-	-	-	-
1544	77935	ALAFIA RIVER ESTATES	10/21/1997	11,825.40	(11,825)	-	General Plant / Other	-	-	-	-	-	-	-	11,825.40
1545	78168	ICE SPORTS FORUM OF BRANDON	10/21/1997	39,999.91	(40,000)	-	General Plant / Other	-	-	-	-	-	-	-	39,999.91
1546	78169	MARINA VILLAGE SUBDIVISION	10/21/1997	15,435.00	(15,435)	-	General Plant / Other	-	-	-	-	-	-	-	15,435.00
1547	78170	BRANDON MEDICAL PLAZA	10/21/1997	10,180.00	(10,180)	-	General Plant / Other	-	-	-	-	-	-	-	10,180.00
1548	78171	FISHHAWK RANCH PH 1 (UNITS 1A 2 & 3)	10/24/1997	432,706.74	(432,707)	-	Distribution	-	-	432,706.74	-	-	-	-	-
1549	78172	RIVER HILLS COUNTRY ACLUB PARCEL 18	10/27/1997	66,559.17	(66,559)	-	General Plant / Other	-	-	-	-	-	-	-	66,559.17
1550	78173	WESTCHASE SECTION 205	10/27/1997	204,947.21	(204,947)	-	Distribution	-	-	204,947.21	-	-	-	-	-
1551	78174	SUN CITY CENTER UNIT 158 PH 1	10/27/1997	93,726.03	(93,726)	-	General Plant / Other	-	-	-	-	-	-	-	93,726.03
1552	78175	BRANDON RIDGE UNIT 2	10/27/1997	136,022.98	(136,023)	-	Distribution	-	-	136,022.98	-	-	-	-	-
1553	78176	SUMMERFIELD VILLAGE I TRACT 10 PH 1	10/27/1997	53,865.45	(53,865)	-	General Plant / Other	-	-	-	-	-	-	-	53,865.45
1554	78177	UNITED PARCEL SERVICE/EAGLE TRAIL DR	11/13/1997	210,054.80	(210,055)	-	Distribution	-	-	210,054.80	-	-	-	-	-
1555	78178	VILLA ROSA PH G	11/14/1997	112,421.44	(112,421)	-	Distribution	-	-	112,421.44	-	-	-	-	-
1556	77841	CARROLLWOOD COVE (AKA JACKSON ESTATES)	11/17/1997	89,907.70	(89,908)	-	General Plant / Other	-	-	-	-	-	-	-	89,907.70
1557	77842	ST ANDREWS AT THE EAGLES UNIT 2A PH 1	11/19/1997	141,788.05	(141,788)	-	Distribution	-	-	141,788.05	-	-	-	-	-
1558	77843	ALBERTSON'S CARROLLWOOD SQUARE	11/25/1997	22,580.00	(22,580)	-	General Plant / Other	-	-	-	-	-	-	-	22,580.00
1559	77850	SUN CITY CENTER UNIT 277 PH 3	11/25/1997	16,170.00	(16,170)	-	General Plant / Other	-	-	-	-	-	-	-	16,170.00
1560	78757	WESTWOOD LAKES PH 1A	11/25/1997	651,044.61	(651,045)	-	Distribution	-	-	651,044.61	-	-	-	-	-
1561	77910	WESTCHASE SECTION 414	12/5/1997	81,561.10	(81,561)	-	General Plant / Other	-	-	-	-	-	-	-	81,561.10
1562	77911	RIVER HILLS COUNTRY CLUB PARCEL 15 PH 2	12/7/1997	70,309.00	(70,309)	-	General Plant / Other	-	-	-	-	-	-	-	70,309.00
1563	77849	FANTASIA MOBILE HOME PARK	12/9/1997	249,470.00	(249,470)	-	Distribution	-	-	249,470.00	-	-	-	-	-
1564	77847	RIVERGLEN UNITS 5 6 AND 7 PH 1	12/20/1997	366,817.50	(366,818)	-	Distribution	-	-	366,817.50	-	-	-	-	-
1565	77848	BRENTWOOD HILLS TRACT D/E UNIT 2	1/2/1998	61,638.30	(61,638)	-	General Plant / Other	-	-	-	-	-	-	-	61,638.30
1566	77925	BLOOMINGDALE SECTION EE UNIT 1	1/2/1998	79,000.25	(79,000)	-	General Plant / Other	-	-	-	-	-	-	-	79,000.25
1567	77851	UNIVERSAL AMERICAN FLOWERS	1/13/1												

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed
1585	77934	AVILA CLUBHOUSE VILLAS	4/21/1998	9,570.00	(9,570)	-	General Plant / Other	-	-	-	-	-	-	9,570.00
1586	77975	ISLAND WALK PH 2	4/21/1998	67,141.80	(67,142)	-	General Plant / Other	-	-	-	-	-	-	67,141.80
1587	77918	HERITAGE HARBOR PH 1A (PARTIAL ACCEPTANCE)	4/24/1998	641,189.20	(641,189)	-	Distribution	-	-	641,189.20	-	-	-	-
1588	77931	VILLA A ROSA PHASE H	4/30/1998	207,212.94	(207,213)	-	Distribution	-	-	207,212.94	-	-	-	-
1589	77932	VILLA A ROSA PHASE I	4/30/1998	76,863.45	(76,863)	-	General Plant / Other	-	-	-	-	-	-	76,863.45
1590	77923	BOYETTE SPRINGS SECTION B UNIT II PH 1	5/4/1998	191,877.06	(191,877)	-	Distribution	-	-	191,877.06	-	-	-	-
1591	77922	CEDAR FOREST APARTMENTS (OFF-SITE)	5/12/1998	6,755.00	(6,755)	-	General Plant / Other	-	-	-	-	-	-	6,755.00
1592	77927	NU-AIR FORCE MAIN	5/12/1998	3,160.00	(3,160)	-	General Plant / Other	-	-	-	-	-	-	3,160.00
1593	77965	BALM RVRVW RD 12 IN RM (C15412)	5/12/1998	125.00	-	125	General Plant / Other	-	-	-	-	-	-	125.00
1594	77970	BELLE GLEN ADDITION	5/12/1998	99,013.06	(99,013)	-	General Plant / Other	-	-	-	-	-	-	99,013.06
1595	77919	HEATHER LAKES UNIT 21 PHC	5/15/1998	55,606.17	(55,606)	-	General Plant / Other	-	-	-	-	-	-	55,606.17
1596	77921	SUMMERFIELD VILLAGE 1 TRACT 30 PH 3	5/15/1998	20,510.40	(20,510)	-	General Plant / Other	-	-	-	-	-	-	20,510.40
1597	77980	EAGLEWOOD ESTATES (FKA RANCHO VIEJO)	5/26/1998	203,423.04	(203,423)	-	Distribution	-	-	203,423.04	-	-	-	-
1598	77922	WW C39525 NW POTABLE WATER FLOURIDATION SYS	6/3/1998	4,856.00	(2,580)	2,276	General Plant / Other	-	-	-	-	-	-	4,856.00
1599	77995	WW C39525 LITHIA WATER PLT FLOURIDATION SYS	6/3/1998	28,281.00	(15,024)	13,257	General Plant / Other	-	-	-	-	-	-	28,281.00
1600	77996	WW C39525 LAKE PARK PLT FLOURIDATION SYS	6/3/1998	15,581.00	(8,277)	7,304	General Plant / Other	-	-	-	-	-	-	15,581.00
1601	77929	SUN CITY CENTER UNIT 158 PH 2	6/4/1998	52,858.46	(52,858)	-	General Plant / Other	-	-	-	-	-	-	52,858.46
1602	77920	RIVER CROSSING ESTATES PH 2B	6/5/1998	50,327.56	(50,328)	-	General Plant / Other	-	-	-	-	-	-	50,327.56
1603	77924	LAKEVIEW VILLAGE SECTION F	6/5/1998	161,189.62	(161,190)	-	Distribution	-	-	161,189.62	-	-	-	-
1604	77926	SUNWAY DEVELOPMENT	6/5/1998	546,946.67	(546,947)	-	Distribution	-	-	546,946.67	-	-	-	-
1605	77976	LAKEVIEW VILLAGE SECTION H UNIT 2	6/5/1998	50,267.79	(50,268)	-	General Plant / Other	-	-	-	-	-	-	50,267.79
1606	77979	WESTCHASE PUMP STATION NUMBER 5	6/9/1998	104,300.00	(104,300)	-	Distribution	-	-	104,300.00	-	-	-	-
1607	77969	BLOOMINGDALE SECTION CC PH3	6/15/1998	102,159.39	(102,159)	-	Distribution	-	-	102,159.39	-	-	-	-
1608	77971	HICKORY LAKES PH1	6/19/1998	236,752.44	(236,752)	-	Distribution	-	-	236,752.44	-	-	-	-
1609	77972	ARBOR RIDGE SUBDIVISION	6/24/1998	59,910.76	(59,911)	-	General Plant / Other	-	-	-	-	-	-	59,910.76
1610	77974	BLOOMINGDALE VILLAGE PH2	6/29/1998	75,335.69	(75,336)	-	General Plant / Other	-	-	-	-	-	-	75,335.69
1611	77973	AVILA UNIT 17B	7/3/1998	71,322.78	(71,323)	-	General Plant / Other	-	-	-	-	-	-	71,322.78
1612	77977	HOMES FOR RUSKIN PHASE 2	7/14/1998	165,896.00	(165,896)	-	Distribution	-	-	165,896.00	-	-	-	-
1613	77978	VAN DYKE UNITED METHODIST CHURCH	7/14/1998	17,499.44	(17,499)	-	General Plant / Other	-	-	-	-	-	-	17,499.44
1614	77981	COLONIAL GRAND AT CITRUS PARK (FKA PAGLEN RD APARTME	7/14/1998	97,068.50	(97,069)	-	General Plant / Other	-	-	97,068.50	-	-	-	-
1615	77982	WESTCHASE SECTION 446	7/14/1998	48,307.20	(48,307)	-	General Plant / Other	-	-	-	-	-	-	48,307.20
1616	78002	SUN CITY CENTER RADISON CONDOMINIUMS PHASE 2	7/14/1998	135,454.20	(135,454)	-	Distribution	-	-	135,454.20	-	-	-	-
1617	78719	MONTREUX PHASE 2 AKA FERN RIDGE	7/14/1998	567,918.23	(567,918)	-	Distribution	-	-	567,918.23	-	-	-	-
1618	78750	DEER CREEK PH 1 (AKA EMERALD CREEK NORTH)	7/28/1998	185,909.30	(185,909)	-	Distribution	-	-	185,909.30	-	-	-	-
1619	51570	ICE MACHINE	8/11/1998	2,527.50	(2,528)	-	General Plant / Other	-	-	-	-	-	-	2,527.50
1620	51572	BEARING INDUCTION HEATER	8/11/1998	2,954.88	(2,955)	-	General Plant / Other	-	-	-	-	-	-	2,954.88
1621	77999	THE EAGLES TRACT SF-4 PH 2 (FKA TURNBERY 1ST ADD PH 2)	8/11/1998	49,062.25	(49,062)	-	General Plant / Other	-	-	-	-	-	-	49,062.25
1622	78000	THE EAGLES SF-10 - PHASE 3	8/11/1998	408,355.85	(408,356)	-	Distribution	-	-	408,355.85	-	-	-	-
1623	78003	DISCOUNT AUTO PARTS #38 R	8/11/1998	64,770.00	(64,770)	-	General Plant / Other	-	-	-	-	-	-	64,770.00
1624	78005	TAMPA BAY BAPTIST CONFERENCE CENTER	8/11/1998	25,868.88	(25,869)	-	General Plant / Other	-	-	-	-	-	-	25,868.88
1625	78001	HICKORY LAKES PHASE 2	8/18/1998	205,763.56	(205,764)	-	Distribution	-	-	205,763.56	-	-	-	-
1626	78004	BROOKSHIRE PHASE 1A	8/25/1998	107,888.66	(107,889)	-	Distribution	-	-	107,888.66	-	-	-	-
1627	78092	RIVERGLEN UNIT 4 PHASE 2	8/25/1998	58,858.59	(58,859)	-	General Plant / Other	-	-	-	-	-	-	58,858.59
1628	78097	SOUTH PONTE 1A & AB	8/30/1998	551,641.92	(551,642)	-	Distribution	-	-	551,641.92	-	-	-	-
1629	78098	FISH HAWK RANCH PH 1 UNITS 1-B1 4A&5	9/3/1998	296,581.05	(296,581)	-	Distribution	-	-	296,581.05	-	-	-	-
1630	78094	RIVERGLEN UNIT 5 PHASE 2	9/8/1998	83,260.68	(83,261)	-	General Plant / Other	-	-	-	-	-	-	83,260.68
1631	78095	LAKE ST CHARLES UNIT 7	9/8/1998	261,693.67	(261,694)	-	Distribution	-	-	261,693.67	-	-	-	-
1632	78100	WALGREENS AT PROVIDENCE & LUMSDEN	9/8/1998	16,436.00	(16,436)	-	General Plant / Other	-	-	-	-	-	-	16,436.00
1633	78093	DESIGN OPTIONS BY ATLANTIC	9/22/1998	1,738.00	(1,738)	-	General Plant / Other	-	-	-	-	-	-	1,738.00
1634	78096	KOL-AMUEWISH ASSOCIATION OF NORTH TAMPA	9/22/1998	24,147.90	(24,148)	-	General Plant / Other	-	-	-	-	-	-	24,147.90
1635	77894	WATER DESTINY UTILITIES ACQUISITION BAHIA BEACH	10/1/1998	786,508.47	(548,371)	238,137	Distribution	-	-	786,508.47	-	-	-	-
1636	77895	WWTP RIVER OAKS RWTM CONNECT	10/1/1998	889,751.39	(889,751)	-	Reclaimed	-	-	-	-	-	889,751.39	-
1637	77896	VAN DYKE/DM REUSE INTCKX	10/1/1998	11,106.07	(11,106)	-	General Plant / Other	-	-	-	-	-	-	11,106.07
1638	77897	VAN DYKE/DALE MARRY RW INTRECOM=NNECT	10/1/1998	387,832.03	(387,832)	-	WWTransmission	-	-	-	-	-	387,832.03	-
1639	78006	ASSETS DONATED FROM TBW	10/1/1998	18,818.100.35	(18,818.100)	-	General Plant / Other	-	-	-	-	-	-	18,818.100.35
1640	78052	WWTP RIVER OAKS NWRH F SVC PUMPS	10/1/1998	13,662.62	(7,144)	6,518	General Plant / Other	-	-	-	-	-	-	13,662.62
1641	78179	LAKE PARK BREAKER REPL	10/1/1998	14,992.00	(14,992)	-	General Plant / Other	-	-	-	-	-	-	14,992.00
1642	78180	MANHATTAN BDGE/CH G FM	10/1/1998	16,014.00	(16,014)	-	General Plant / Other	-	-	-	-	-	-	16,014.00
1643	78181	WINDSOR PARK WW COONNEX	10/1/1998	48,259.55	(48,260)	-	General Plant / Other	-	-	-	-	-	-	48,259.55
1644	78182	MLK SR 574 WTM RELOC	10/1/1998	22,054.71	(22,055)	-	General Plant / Other	-	-	-	-	-	-	22,054.71
1645	78183	VALRICO WWTP SURGE PROT	10/1/1998	11,179.00	(11,179)	-	General Plant / Other	-	-	-	-	-	-	11,179.00
1646	78184	DALE MARRY WWTP SURGE PROT	10/1/1998	13,481.12	(13,481)	-	General Plant / Other	-	-	-	-	-	-	13,481.12
1647	78185	WWTP FALKENBURG RD LEFT M (TO PALM RIVER)	10/1/1998	12,617.56	(12,618)	-	General Plant / Other	-	-	-	-	-	-	12,617.56
1648	78186	SR 574 WW RELOC PINE/PINE NO FDOT	10/1/1998	51,497.39	(51,497)	-	General Plant / Other	-	-	-	-	-	-	51,497.39
1649	78187	SR 60 FM KINGSWAY/VALRICO	10/1/1998	1,840.26	(1,840)	-	General Plant / Other	-	-	-	-	-	-	1,840.26
1650	78188	SR 60 WTM KINGSWAY/VALRICO	10/1/1998	41,056.65	(41,057)	-	General Plant / Other	-	-	-	-	-	-	41,056.65
1651	78189	SR 60 WW RELOCATION KINGSWAY/VALRICO	10/1/1998	3,606.56	(3,607)	-	General Plant / Other	-	-	-	-	-	-	3,606.56
1652	78190	VALRICO WWTP EXP TO 4.0 MGD REBATE	10/1/1998	7,310.13	(7,310)	-	General Plant / Other	-	-	-	-	-	-	7,310.13
1653	78191	VALRICO WWTP RW STORAGE TANK	10/1/1998	131.86	(132)	-	General Plant / Other	-	-	-	-	-	-	131.86
1654	78192	FALKENBURG RD VALRICO INTERCONNECT	10/1/1998	26,805.54	(26,806)	-	General Plant / Other	-	-	-	-	-	-	26,805.54
1655	78193	PORTSMOUTH FM X BRIDGE	10/1/1998	45,052.79	(45,053)	-	General Plant / Other	-	-	-	-	-	-	45,052.79
1656	78194	SHANGRLA WATERMAIN REPLACEMENT	10/1/1998	31,680.90	(31,681)	-	General Plant / Other	-	-	-	-	-	-	31,680.90
1657	78197	ANDERSON RD FM EXTENSION	10/1/1998	90,115.30	(90,115)	-	WWTransmission	-	-	-	-	-	90,115.30	-
1658	78198	SR 665 / FLORIDA AVE FM UPGRADE (FLETCHER)	10/1/1998	99,804.95	(99,805)	-	General Plant / Other	-	-	-	-	-	-	99,804.95
1659	78199	S CNTY WHISE RD PAVING	10/1/1998	266,248.02	(266,248)	-	Distribution	-	-	266,248.02	-	-	-	-
1660	78200	SR 580 RELOCATION (PASCO COUNTY/DOUBLE BRANCH)	10/1/1998	10,334.60	(10,335)	-	General Plant / Other	-	-	-	-	-	-	10,334.60
1661	78201	BLOOMINGDALE FM (JM - BS)	10/1/1998	1,858.96	(1,859)	-	General Plant / Other	-	-	-	-	-	-	1,858.96
1662	78202	DALE MARRY ENVIRONMENTAL LAB AC	10/1/1998	386,345.32	(386,345)	-	WWTreatment	-	-	-	386,345.32	-	-	-
1663	78203	WWTP RIVER OAKS ODOR CONTROL	10/1/1998	24,003.64	(24,004)	-	General Plant / Other	-	-	-	-	-	-	24,003.64
1664	78204	PORTSMOUTH GRAVITY MAIN	10/1/1998	15,968.75	(15,969)	-	General Plant / Other	-	-	-	-	-	-	15,968.75
1665	78205	SOUTH CEN MANHOLE REHAB	10/1/1998	69,913.24	(69,913)	-	General Plant / Other	-	-	-	-	-	-	69,913.24
1666	78206	WWTP SOUTH COUNTY - EXP TO 4.5 MGD	10/1/1998	15,519.05	(8,115)	7,404	General Plant / Other	-	-	-	-	-	-	15,519.05
1667	78207	WWTP SOUTH COUNTY EXPANSION 4.5 M (ALSO 88602)	10/1/1998	74,949.33	(39,176)	35,743	General Plant / Other	-	-	-	-	-	-	74,949.33
1668	78208	SOUTH COUNTY REC WATER SYS MOD	10/1/1998	11,446.62	(11,447)	-	General Plant / Other	-	-	-	-	-	-	11,446.62
1669	78209	S CITY WWTP: R/W EFFLUENT MAIN	10/1/1998	38,702.12	(38,702)	-	General Plant / Other	-	-	-	-	-	-	38,702.12
1670	78210	SOUTH COUNTY R/W SYS MODIFICATION	10/1/1998	10,758.73	(10,759)	-	General Plant / Other	-	-	-	-	-	-	10,758.73
1671	78211	NW AQUIFER STORAGE/RECOVERY PH 1	10/1/1998	49,677.46	(49,677)	-	General Plant / Other	-	-	-	-	-	-	49,677.46
1672	78212	NORTHWEST AQUIFER STORAGE/RECOVERY SYSTEM	10/1/1998	3,931.22	(3,931)	-	General Plant / Other	-	-	-	-	-	-	3,931.22

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
1673	78213	NW REG RECLAMATION FAC STOR/PUMP	10/1/1998	2,251.59	(1,177)	1,074	General Plant / Other	-	-	-	-	-	-	-	2,251.59
1674	78214	NW REG RECLAMATION FAC	10/1/1998	14,601.76	(7,635)	6,966	WWTreatment	-	-	-	14,601.76	-	-	-	-
1675	78215	CARROLLWOOD NORTH RWIU	10/1/1998	4,717.42	(4,717)	-	General Plant / Other	-	-	-	-	-	-	-	4,717.42
1676	78216	CARROLLWOOD VILLAGE RWIU (1-7)	10/1/1998	645.30	(645)	-	General Plant / Other	-	-	-	-	-	-	-	645.30
1677	78217	VILLAGE SOUTH OF CARROLLWOOD RWIU	10/1/1998	627.21	(627)	-	General Plant / Other	-	-	-	-	-	-	-	627.21
1678	78218	STONEHEDGE RWIU	10/1/1998	6,042.81	(6,043)	-	General Plant / Other	-	-	-	-	-	-	-	6,042.81
1679	78219	THE CLOISTER RWIU	10/1/1998	2,964.45	(2,964)	-	General Plant / Other	-	-	-	-	-	-	-	2,964.45
1680	78220	PINE HOLLOW RWIU	10/1/1998	5,130.12	(5,130)	-	General Plant / Other	-	-	-	-	-	-	-	5,130.12
1681	78221	NORTHAMPTON RWIU	10/1/1998	6,901.61	(6,902)	-	General Plant / Other	-	-	-	-	-	-	-	6,901.61
1682	78267	NORTHAMPTON RWIU	10/1/1998	7,421.10	(7,421)	-	General Plant / Other	-	-	-	-	-	-	-	7,421.10
1683	78268	S VILLAGE DR/CASEY RD RW TM	10/1/1998	2,734.08	(2,734)	-	General Plant / Other	-	-	-	-	-	-	-	2,734.08
1684	78269	S VIL DR/CASEY RECL WTM	10/1/1998	1,319.11	(1,319)	-	General Plant / Other	-	-	-	-	-	-	-	1,319.11
1685	78270	VILLAGE WOOD RECLAIM WATER IMPROVE UNIT	10/1/1998	3,439.86	(3,440)	-	General Plant / Other	-	-	-	-	-	-	-	3,439.86
1686	78271	VILLAGE WOOD RWIU	10/1/1998	923.06	(923)	-	General Plant / Other	-	-	-	-	-	-	-	923.06
1687	78272	MID VILLAGE RWIU	10/1/1998	7,590.48	(7,590)	-	General Plant / Other	-	-	-	-	-	-	-	7,590.48
1688	78273	BARDMOOR PLACE RWIU	10/1/1998	9,658.99	(9,659)	-	General Plant / Other	-	-	-	-	-	-	-	9,658.99
1689	78274	CYPRESS RUN RWIU	10/1/1998	7,775.67	(7,776)	-	General Plant / Other	-	-	-	-	-	-	-	7,775.67
1690	78275	LAKE HEATHER OAKS RWIU	10/1/1998	17,344.03	(17,344)	-	General Plant / Other	-	-	-	-	-	-	-	17,344.03
1691	78276	LOWELL RD RW TM	10/1/1998	2,642.41	(2,642)	-	General Plant / Other	-	-	-	-	-	-	-	2,642.41
1692	78277	LOWELL RD RECL WTM	10/1/1998	458.13	(458)	-	General Plant / Other	-	-	-	-	-	-	-	458.13
1693	78278	NORTHDALE RECL WTM	10/1/1998	87,229.43	(87,229)	-	General Plant / Other	-	-	-	-	-	-	-	87,229.43
1694	78279	NORTHDALE RW TM	10/1/1998	4,963.91	(4,964)	-	General Plant / Other	-	-	-	-	-	-	-	4,963.91
1695	78280	NORTHDALE RW TM	10/1/1998	13,457.85	(13,458)	-	General Plant / Other	-	-	-	-	-	-	-	13,457.85
1696	78281	C19632 CARROLLWOOD VILLAGE RUN RW TM	10/1/1998	18,340.31	(18,340)	-	General Plant / Other	-	-	-	-	-	-	-	18,340.31
1697	78282	CARROLLWOOD VILLAGE RUN RW TM	10/1/1998	8,078.01	(8,078)	-	General Plant / Other	-	-	-	-	-	-	-	8,078.01
1698	78283	CARROLLWOOD VILLAGE RUN RW TM	10/1/1998	2,895.46	(2,895)	-	General Plant / Other	-	-	-	-	-	-	-	2,895.46
1699	78284	DALE MABRY REUSE & TELEMTRY SYSTEM	10/1/1998	6,714.91	(6,715)	-	General Plant / Other	-	-	-	-	-	-	-	6,714.91
1700	78285	DALE MABRY REUSE & TELEMTRY SYS	10/1/1998	5,810.35	(5,810)	-	General Plant / Other	-	-	-	-	-	-	-	5,810.35
1701	78286	D-M REUSE IMP/TELEMTRY	10/1/1998	22,727.67	(22,728)	-	General Plant / Other	-	-	-	-	-	-	-	22,727.67
1702	78287	RIVOAKS/NWRF FWTM INTXC (C19638)	10/1/1998	12,351.89	(12,352)	-	General Plant / Other	-	-	-	-	-	-	-	12,351.89
1703	78288	RIVOAKS/NWRF RWTM INTXC (C19638)	10/1/1998	52,518.02	(52,518)	-	General Plant / Other	-	-	-	-	-	-	-	52,518.02
1704	78289	UTIL CORRIDOR RECL WTM (C19639)	10/1/1998	4,660.36	(4,660)	-	General Plant / Other	-	-	-	-	-	-	-	4,660.36
1705	78290	RW TM ALONG UTILITY CORRIDOR	10/1/1998	6,574.29	(6,574)	-	Reclaimed	-	-	-	-	-	-	6,574.29	-
1706	78291	NWRWRF'S MOBLEY RECL WTM (C19642)	10/1/1998	1,772.21	(1,772)	-	General Plant / Other	-	-	-	-	-	-	-	1,772.21
1707	78292	RWU FARMINGTON SUBDIV (19645)	10/1/1998	50,676.76	(50,677)	-	General Plant / Other	-	-	-	-	-	-	-	50,676.76
1708	78293	WW THONOTOSASSA WM	10/1/1998	36,014.86	(36,015)	-	General Plant / Other	-	-	-	-	-	-	-	36,014.86
1709	78294	RWU FARMINTON SUBDIV (C19645)	10/1/1998	199.07	(199)	-	General Plant / Other	-	-	-	-	-	-	-	199.07
1710	78295	SR 574 WTM RELOC US301/PINE NO FDOT	10/1/1998	35,457.83	(35,458)	-	General Plant / Other	-	-	-	-	-	-	-	35,457.83
1711	78296	FARMINTON RWIU	10/1/1998	61,179.08	(61,179)	-	General Plant / Other	-	-	-	-	-	-	-	61,179.08
1712	78297	RWU BUCKHORN RUN (19646)	10/1/1998	28,955.04	(28,955)	-	General Plant / Other	-	-	-	-	-	-	-	28,955.04
1713	78299	BUCKHORN RUN RWIU	10/1/1998	28,244.52	(28,245)	-	General Plant / Other	-	-	-	-	-	-	-	28,244.52
1714	78300	WWTP VAN DYKE CL I MOD (ALSO 88840)	10/1/1998	302,019.78	(157,931)	144,089	WWTreatment	-	-	-	302,019.78	-	-	-	-
1715	78301	MISC WATERMAIN INTXC (C396000)	10/1/1998	14,143.55	(14,144)	-	General Plant / Other	-	-	-	-	-	-	-	14,143.55
1716	78302	WWTP VAN DYKE CLASS I MODS	10/1/1998	28,075.44	(14,681)	13,394	General Plant / Other	-	-	-	-	-	-	-	28,075.44
1717	78303	WWTP VAN DYKE CLASS I MODS	10/1/1998	20,072.90	(10,159)	9,914	General Plant / Other	-	-	-	-	-	-	-	20,072.90
1718	78304	BOYETTE RD WM	10/1/1998	26,154.97	(26,155)	-	General Plant / Other	-	-	-	-	-	-	-	26,154.97
1719	78305	C31102 HUTCHINSON RD WTM VANDYKE/TOBACCO	10/1/1998	1,018.35	(1,018)	-	General Plant / Other	-	-	-	-	-	-	-	1,018.35
1720	78306	ALAFIA RIVER FM CROSSING	10/1/1998	2,923.65	(2,924)	-	General Plant / Other	-	-	-	-	-	-	-	2,923.65
1721	78307	BLOOMINGDALE AVE WM US 301 JOH MOO	10/1/1998	23,206.44	(23,206)	-	General Plant / Other	-	-	-	-	-	-	-	23,206.44
1722	78308	TWELVE OAKS/HENDERSON CONNEC W-M RELOC	10/1/1998	2,183.53	(2,184)	-	General Plant / Other	-	-	-	-	-	-	-	2,183.53
1723	78309	LINEBAUGH AVE/HRRLICH RD WM (COUNTRYWAY)	10/1/1998	24,111.19	(24,111)	-	General Plant / Other	-	-	-	-	-	-	-	24,111.19
1724	78310	MISC WATER MAIN INTERCONN	10/1/1998	20,030.58	(20,031)	-	General Plant / Other	-	-	-	-	-	-	-	20,030.58
1725	78311	LINEBAUGH AVE/HRRLICH RD WM	10/1/1998	2,439.12	(2,439)	-	General Plant / Other	-	-	-	-	-	-	-	2,439.12
1726	78312	LINEBAUGH/EHRL WM CTWY/RT	10/1/1998	418.06	(418)	-	General Plant / Other	-	-	-	-	-	-	-	418.06
1727	78313	ROW LINEBAUGH/EHRLICH	10/1/1998	10,848.86	(10,849)	-	General Plant / Other	-	-	-	-	-	-	-	10,848.86
1728	78314	31136 LINEBAUGH/HRRLICH WM CTRYWA	10/1/1998	37,433.33	(37,433)	-	General Plant / Other	-	-	-	-	-	-	-	37,433.33
1729	78315	SR 580 RELOC (DBR-DBBR)	10/1/1998	938.29	(938)	-	General Plant / Other	-	-	-	-	-	-	-	938.29
1730	78316	SR 580 RELOC (DBR-DBBR)	10/1/1998	2,626.64	(2,627)	-	General Plant / Other	-	-	-	-	-	-	-	2,626.64
1731	78317	SR580 FM RELOC DBL/PIST (C31927)	10/1/1998	6,883.49	(6,883)	-	General Plant / Other	-	-	-	-	-	-	-	6,883.49
1732	78318	31929 SR580 WIM RELOC PINELAS/DBL	10/1/1998	8,379.85	(8,380)	-	General Plant / Other	-	-	-	-	-	-	-	8,379.85
1733	78319	SR 580 RELOC (PASCO CTY/DBR)	10/1/1998	2,550.53	(2,551)	-	General Plant / Other	-	-	-	-	-	-	-	2,550.53
1734	78320	PARSONS AVE WM (CLAY TO WINDHORST)	10/1/1998	1,044.06	(1,044)	-	General Plant / Other	-	-	-	-	-	-	-	1,044.06
1735	78321	WW TM THONOTOSASSA EXST/CX	10/1/1998	7,804.12	(7,804)	-	General Plant / Other	-	-	-	-	-	-	-	7,804.12
1736	78322	WW WM THONOTOSASSA	10/1/1998	13,993.27	(13,993)	-	General Plant / Other	-	-	-	-	-	-	-	13,993.27
1737	78323	SR 574 MLK WM US301/PINE	10/1/1998	2,145.21	(2,145)	-	General Plant / Other	-	-	-	-	-	-	-	2,145.21
1738	78324	SR 574 WM (US 301/PINE)	10/1/1998	1,963.75	(1,964)	-	General Plant / Other	-	-	-	-	-	-	-	1,963.75
1739	78325	SR 574 WM (US 301/PINE)	10/1/1998	5,033.24	(5,033)	-	General Plant / Other	-	-	-	-	-	-	-	5,033.24
1740	78326	32102 SR574 WIM RELOC LAKEWOOD/MA	10/1/1998	8,483.80	(8,484)	-	General Plant / Other	-	-	-	-	-	-	-	8,483.80
1741	78327	32937 SR 60 WTM KINGSWAY/VALRICO	10/1/1998	1,779.77	(1,780)	-	General Plant / Other	-	-	-	-	-	-	-	1,779.77
1742	78328	WWTP LITHIA STORAGE TANK	10/1/1998	59,442.06	(31,083)	28,359	WWTreatment	-	-	-	59,442.06	-	-	-	-
1743	78329	MICS WATERMAIN INTXC	10/1/1998	10,753.37	(10,753)	-	General Plant / Other	-	-	-	-	-	-	-	10,7

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								Wtreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1761	78347	SOUTH CEN MANHOLE REH	10/1/1998	22,606.39	(22,606)	-	General Plant / Other	-	-	-	-	-	-	-	22,606.39
1762	78348	WW PS PINEGROVE VILLAGE REHAB	10/1/1998	22,171.59	(22,172)	-	General Plant / Other	-	-	-	-	-	-	-	22,171.59
1763	78349	WW PS SYM ISLES SURF REHAB	10/1/1998	2,505.11	(2,505)	-	General Plant / Other	-	-	-	-	-	-	-	2,505.11
1764	78351	WW PS FM RIVER OAKS SLUDGE	10/1/1998	25,534.65	(25,535)	-	General Plant / Other	-	-	-	-	-	-	-	25,534.65
1765	78352	TANGLEWOOD PUMP STATION IMP	10/1/1998	16,000.00	(16,000)	-	General Plant / Other	-	-	-	-	-	-	-	16,000.00
1766	78353	SOUTH CNTY WWTP UPGRADE	10/1/1998	7,252.00	(7,252)	-	General Plant / Other	-	-	-	-	-	-	-	7,252.00
1767	78354	ENVIRO LABORATORY (NPR)	10/1/1998	24,892.67	(24,893)	-	General Plant / Other	-	-	-	-	-	-	-	24,892.67
1768	78355	WATER FLUORIDATION PR	10/1/1998	37,934.08	(37,934)	-	General Plant / Other	-	-	-	-	-	-	-	37,934.08
1769	78356	NORTH WATER PLANT	10/1/1998	436.25	(436)	-	General Plant / Other	-	-	-	-	-	-	-	436.25
1770	78357	ODOR CONTROL FAN REPL (N13070)	10/1/1998	41,055.00	(41,055)	-	General Plant / Other	-	-	-	-	-	-	-	41,055.00
1771	78358	HAYWARD PLACE RWIU	10/1/1998	12,761.92	(12,762)	-	General Plant / Other	-	-	-	-	-	-	-	12,761.92
1772	78359	CWOOD VII RUN RECL WTM	10/1/1998	356.37	(356)	-	General Plant / Other	-	-	-	-	-	-	-	356.37
1773	78361	WOODEN TAMPA ROD WTM EXTENSION	10/1/1998	19,974.88	(19,975)	-	General Plant / Other	-	-	-	-	-	-	-	19,974.88
1774	78362	S COUNTY WWTP ODOR CONTROL	10/1/1998	119,097.21	(119,097)	-	WWTreatment	-	-	-	119,097.21	-	-	-	-
1775	78387	SOUTH COUNTY LOW PRESSURE SYSTEM	10/1/1998	34,593.71	(34,594)	-	General Plant / Other	-	-	-	-	-	-	-	34,593.71
1776	78388	RIVOAKS/NWRF H SVC PUMPS (C19638)	10/1/1998	3,864,377.44	(3,864,377)	-	WWTreatment	-	-	-	3,864,377.44	-	-	-	-
1777	78389	GUNN/V DYKE RWTM INTXC (C19641)	10/1/1998	59,504.48	(59,504)	-	General Plant / Other	-	-	-	-	-	-	-	59,504.48
1778	78390	GUNN/VAN DYKE RW XCON	10/1/1998	730,055.72	(730,056)	-	General Plant / Other	-	-	-	-	-	-	-	730,055.72
1779	78391	PROGRESS VILLAGE LIFT STATION	10/1/1998	9,747.16	(9,747)	-	General Plant / Other	-	-	-	-	-	-	-	9,747.16
1780	78392	BLOOMINGDALE AV FM KINGS/PROVIDENCE	10/1/1998	322,463.80	(322,464)	-	WWTreatment	-	-	-	-	-	322,463.80	-	-
1781	78393	BLOOMINGDALE AVE FM (KINGS TO PROVIDENCE)	10/1/1998	914.17	(914)	-	General Plant / Other	-	-	-	-	-	-	-	914.17
1782	78394	BLOOMINGDALE AVE FM (KINGS TO PROVIDENCE)	10/1/1998	149.06	(149)	-	General Plant / Other	-	-	-	-	-	-	-	149.06
1783	78395	BLOOMINGDALE AVE FM (KGS/PROV)	10/1/1998	2,439.12	(2,439)	-	General Plant / Other	-	-	-	-	-	-	-	2,439.12
1784	78397	CR579 I-4 WM RELOC/IMP	10/1/1998	338,505.11	(338,505)	-	Distribution	-	-	-	338,505.11	-	-	-	-
1785	78398	CR579 WM CX UNDER I-4	10/1/1998	5,483.74	(5,484)	-	General Plant / Other	-	-	-	-	-	-	-	5,483.74
1786	78467	WATER EAGLES UTILITY FRANCHISE	10/1/1998	271,303.46	(141,869)	129,434	WTreatment	271,303.46	-	-	-	-	-	-	-
1787	78468	BLOOMINGDALE FM 91M/8	10/1/1998	303,615.46	(303,615)	-	WWTreatment	-	-	-	-	-	-	-	-
1788	78469	WWTP RIVER OAKS CLARIFIER REHAB	10/1/1998	379,685.02	(379,685)	-	WWTreatment	-	-	-	-	-	-	-	-
1789	78470	APOLLO BEACH WW REHABILITATION	10/1/1998	367,301.32	(367,301)	-	Collection	-	-	-	-	-	367,301.32	-	-
1790	78471	WWTP FALKENBURG RD VALRICO RECLAIMED LINE	10/1/1998	4,573,428.51	(4,573,429)	-	Reclaimed	-	-	-	-	-	-	-	-
1791	78472	LO PRESSURE SWR SYS NEW CNX	10/1/1998	2,171,076.65	(2,171,077)	-	Collection	-	-	-	-	-	2,171,076.65	-	-
1792	78473	COUNTY LOW PRESSURE SEWER SYSTEM	10/1/1998	2,263,993.84	(2,263,994)	-	Collection	-	-	-	-	-	2,263,993.84	-	-
1793	78474	WWTP SOUTH COUNTY 4.5MGD CAPACITY	10/1/1998	1,891,509.07	(989,101)	902,408	WWTreatment	-	-	-	-	-	1,891,509.07	-	-
1794	78475	WWTP SOUTH COUNTY EXP 6.0 MGD EFFLUENT DISPOSAL	10/1/1998	11,136,997.78	(5,823,722)	5,313,276	WWTreatment	-	-	-	-	-	11,136,997.78	-	-
1795	78484	WWTP SOUTH COUNTY EXP TO 4.5 MCG	10/1/1998	2,568,406.67	(1,343,063)	1,225,344	WWTreatment	-	-	-	-	-	2,568,406.67	-	-
1796	78485	WWTP SOUTH COUNTY EXPAND 6MGD	10/1/1998	1,637,266.71	(856,154)	781,113	WWTreatment	-	-	-	-	-	1,637,266.71	-	-
1797	78486	16602 SO COUNTY R/W SYS MODIFICAT	10/1/1998	3,927,358.26	(3,927,358)	-	Reclaimed	-	-	-	-	-	-	-	-
1798	78487	NW REG RECLAMATION FAC	10/1/1998	1,000,000.00	(522,917)	477,083	WWTreatment	-	-	-	-	-	1,000,000.00	-	-
1799	78488	RW TM ALONG UTILITY CORRIDOR	10/1/1998	1,766,346.78	(1,766,347)	-	Reclaimed	-	-	-	-	-	-	-	-
1800	78489	WWTP VAN DYKE CL I MOD (ALSO 88905)	10/1/1998	1,307,135.88	(683,523)	623,613	WWTreatment	-	-	-	-	-	1,307,135.88	-	-
1801	78490	WW TM THONOTOSASSA EXT/CS (C32202)	10/1/1998	1,391,569.13	(1,391,569)	-	WWTreatment	-	-	-	-	-	-	-	-
1802	78491	WWTP LITHIA STORAGE TA	10/1/1998	3,305,053.54	(1,728,267)	1,576,786	WWTreatment	-	-	-	-	-	3,305,053.54	-	-
1803	78492	WCRWSAQ SYS IMP PH IV	10/1/1998	4,074,566.00	(4,074,566)	-	WTransmission	-	4,074,566.00	-	-	-	-	-	-
1804	78493	SOUTH COUNTY WWTP-RW EFFLUENT MAIN:	10/1/1998	188,747.54	(188,748)	-	General Plant / Other	-	-	-	-	-	-	-	-
1805	78494	NO VILLAGE DR RECL WTM	10/1/1998	264,613.00	(264,613)	-	Distribution	-	-	-	264,613.00	-	-	-	-
1806	78495	NORTHDALE RECL WTM	10/1/1998	375,630.50	(375,631)	-	General Plant / Other	-	-	-	-	-	-	-	-
1807	78496	RIVER OAKS NWRWRF REUSE SYS SER PUMPS	10/1/1998	123,149.48	(123,149)	-	Reclaimed	-	-	-	-	-	-	-	-
1808	78497	LINEBAUGH/EHRL WM CTW	10/1/1998	545,935.01	(545,935)	-	WTransmission	-	545,935.01	-	-	-	-	-	-
1809	78498	CR579 I-4 WM RELOC/IMP (C32406)	10/1/1998	101,107.00	(101,107)	-	Distribution	-	-	-	101,107.00	-	-	-	-
1810	78499	SR574 MLK WM US 301/PINE	10/1/1998	394,059.22	(394,059)	-	WTransmission	-	394,059.22	-	-	-	-	-	-
1811	78500	WWTP LITHIA STORAGE TANK RESOTE	10/1/1998	419,995.67	(219,623)	200,373	WWTreatment	-	-	-	-	-	419,995.67	-	-
1812	78501	WWTP LITHIA STORAGE TANK	10/1/1998	290,466.82	(151,890)	138,577	WWTreatment	-	-	-	-	-	290,466.82	-	-
1813	78502	MISC WATERMAIN INTERCONNECTIONS	10/1/1998	154,819.83	(154,820)	-	Distribution	-	-	-	-	-	154,819.83	-	-
1814	78503	SO COUNTY WWTP EXP 6.0 MGD/EFF D	10/1/1998	848,380.02	(848,380)	-	WWTreatment	-	-	-	-	-	848,380.02	-	-
1815	78504	WWTP SOUTH COUNTY EXP 4/5 M (ALSO 88636)	10/1/1998	290,808.09	(152,068)	138,740	WWTreatment	-	-	-	-	-	290,808.09	-	-
1816	78505	WESTCHASE RECL WTM OS	10/1/1998	167,789.07	(167,789)	-	Distribution	-	-	-	167,789.07	-	-	-	-
1817	78506	VAN DYKE/NORTHDALE PUMP STATION UPGRADE	10/1/1998	595,956.77	(595,957)	-	WWTreatment	-	-	-	-	-	595,956.77	-	-
1818	78507	SR685 FLA AV FM UPFRA	10/1/1998	115,123.52	(115,124)	-	WWTreatment	-	-	-	-	-	115,123.52	-	-
1819	78508	ANDERSON RD FM EXTENSION	10/1/1998	175,380.68	(175,381)	-	WWTreatment	-	-	-	-	-	175,380.68	-	-
1820	78509	S BRANDON GALV WTM RE	10/1/1998	215,438.34	(215,438)	-	Distribution	-	-	-	215,438.34	-	-	-	-
1821	78510	N BLVD GALVZD WTM REPLACEMENT	10/1/1998	134,410.78	(134,411)	-	Distribution	-	-	-	134,410.78	-	-	-	-
1822	78511	MLK SR 574 FM RELOCATION	10/1/1998	149,869.70	(149,870)	-	WWTreatment	-	-	-	-	-	149,869.70	-	-
1823	78512	GUILDS RD FM & WM EXTENTION	10/1/1998	376,334.77	(376,335)	-	WWTreatment	-	-	-	-	-	376,334.77	-	-
1824	78516	VAN DYKE/DALE MABRY RW INTERCON	10/1/1998	72,564.35	(72,564)	-	General Plant / Other	-	-	-	-	-	-	-	-
1825	78517	DALE MABRY REUSE IMPROVEMENT / TELEMTRY	10/1/1998	45,531.16	(45,531)	-	General Plant / Other	-	-	-	-	-	-	-	-
1826	78518	S VIL DR/CASEY RECL WTM	10/1/1998	1,590.50	(1,591)	-	General Plant / Other	-	-	-	-	-	-	-	-
1827	78519	VAN DYKE / DALE MABRY RW INTXC	10/1/1998	313,109.51	(313,110)	-	Reclaimed	-	-	-	-	-	-	-	-
1828	78520	FALK AWT BAR SCREEN	10/1/1998	91,827.47	(91,827)	-	General Plant / Other	-	-	-	-	-	-	-	-
1829	78521	VAN DYKE / DALE MABRY RW INTERCON	10/1/1998	74,462.85	(74,463)	-	General Plant / Other	-	-	-	-	-	-	-	-
1830	78522	SYM ISLES SURF PUMP STATION REHAB	10/1/1998	86,955.20	(86,955)	-	General Plant / Other	-							

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1849	78101	VALRICO GROVES SUBDIVISION	11/10/1998	287,210.72	(287,211)	-	Distribution	-	-	287,210.72	-	-	-	-	-
1850	78084	SUN CITY CENTER UNIT 259	11/18/1998	73,884.78	(73,885)	-	General Plant / Other	-	-	-	-	-	-	-	73,884.78
1851	78086	WESTWOOD LAKES PH1A	12/7/1998	512,448.41	(512,448)	-	Distribution	-	-	512,448.41	-	-	-	-	-
1852	78106	SUN CITY CENTER VILLEROY CONDOMINIUMS	12/8/1998	204,801.25	(204,801)	-	Distribution	-	-	204,801.25	-	-	-	-	-
1853	78120	BLOOMINGDALE SECTION CC PH2	12/8/1998	64,066.28	(64,066)	-	General Plant / Other	-	-	-	-	-	-	-	64,066.28
1854	78363	PROVIDENCE TOWNHOMES	12/8/1998	11,978.00	(11,978)	-	General Plant / Other	-	-	-	-	-	-	-	11,978.00
1855	78748	MEADOW BROOK UNIT 3	12/8/1998	88,399.50	(88,400)	-	General Plant / Other	-	-	-	-	-	-	-	88,399.50
1856	78790	ARBOR LAKE PHASE 1B	12/8/1998	120,398.05	(120,398)	-	Distribution	-	-	120,398.05	-	-	-	-	-
1857	78721	HERITAGE HARBOR PH 1A (REMAINDER OF OFF-SITE UTILITIES)	12/9/1998	131,564.00	(131,564)	-	Distribution	-	-	131,564.00	-	-	-	-	-
1858	78104	BROOKSHIRE PHASE 1B AND 2A UNIT 1	12/15/1998	77,440.74	(77,441)	-	General Plant / Other	-	-	-	-	-	-	-	77,440.74
1859	78131	LAKE SHORE RANCH PH 1 & 1-A (FKA ISH DIARY)	1/8/1999	306,008.40	(306,008)	-	Distribution	-	-	306,008.40	-	-	-	-	-
1860	78088	HOLIDAY INN EXPRESS	1/12/1999	22,481.49	(22,481)	-	General Plant / Other	-	-	-	-	-	-	-	22,481.49
1861	78090	ECKERD DRUG STORE @ DIBBS COMMERCIAL CENTER	1/12/1999	3,303.00	(3,303)	-	General Plant / Other	-	-	-	-	-	-	-	3,303.00
1862	78091	LK BRANDON E/W COLLECTR RD & SOUTHERLY CONNECTR RD	1/12/1999	75,496.15	(75,496)	-	General Plant / Other	-	-	-	-	-	-	-	75,496.15
1863	78109	AYERS SUBDIVISION WATER MAIN	1/12/1999	90,498.00	(90,498)	-	General Plant / Other	-	-	-	-	-	-	-	90,498.00
1864	78089	HERITAGE HARBOR PHASE 1B VILLAGE 4	1/19/1999	75,509.70	(75,510)	-	General Plant / Other	-	-	-	-	-	-	-	75,509.70
1865	78110	CHEVAL EAST BORDEAUX PH2	1/19/1999	114,473.05	(114,473)	-	Distribution	-	-	114,473.05	-	-	-	-	-
1866	78087	SOUTHERLAND PLACE AKA BEARSS AVE ASSISTED LIVING FACI	1/26/1999	9,369.00	(9,369)	-	General Plant / Other	-	-	-	-	-	-	-	9,369.00
1867	78107	SUN CITY CTR KINGS BLVD EXT WATER COST BREAKDOWN	1/26/1999	108,868.00	(108,868)	-	Distribution	-	-	108,868.00	-	-	-	-	-
1868	78108	SUN CUTY CENTER - TREMONT CONDOMINIUMS	1/26/1999	142,202.96	(142,203)	-	Distribution	-	-	142,202.96	-	-	-	-	-
1869	78711	FAWN LAKE PH 3 FKA CITRUS PARK FARMS PH 3	1/26/1999	107,977.39	(107,977)	-	Distribution	-	-	107,977.39	-	-	-	-	-
1870	78749	WESTCHASE SECTION 323	1/26/1999	483,460.00	(483,460)	-	Distribution	-	-	483,460.00	-	-	-	-	-
1871	79118	DEONA DE AVILA/AVILA FLORIDA AVENUE ENTRANCE	1/26/1999	37,440.00	(37,440)	-	General Plant / Other	-	-	-	-	-	-	-	37,440.00
1872	78124	WESTCHASE SECTION 322	2/5/1999	264,773.68	(264,774)	-	Distribution	-	-	264,773.68	-	-	-	-	-
1873	78112	SHURGARD-BRANDON	2/9/1999	21,198.50	(21,199)	-	General Plant / Other	-	-	-	-	-	-	-	21,198.50
1874	78113	VALRICO GROVE RECLAIMED WATER MAIN	2/9/1999	62,361.50	(62,362)	-	General Plant / Other	-	-	-	-	-	-	-	62,361.50
1875	78718	CANTERBURY VILLAGE @ THE EAGLES 2ND ADDITION	2/9/1999	87,565.00	(87,565)	-	General Plant / Other	-	-	-	-	-	-	-	87,565.00
1876	78740	LAKEVIEW VILLAGE SECTION 1	2/9/1999	227,414.32	(227,414)	-	Distribution	-	-	227,414.32	-	-	-	-	-
1877	78126	AVILA UNIT 13	2/15/1999	108,624.12	(108,624)	-	Distribution	-	-	108,624.12	-	-	-	-	-
1878	78125	LUMSDEN TRACE	2/22/1999	183,550.73	(183,551)	-	Distribution	-	-	183,550.73	-	-	-	-	-
1879	78114	FLORIDA ROCK-LINBAUGH	2/23/1999	4,530.00	(4,530)	-	General Plant / Other	-	-	-	-	-	-	-	4,530.00
1880	78117	ANDERSON RD THEATRE COMPLEX	2/23/1999	243,714.50	(243,715)	-	Distribution	-	-	243,714.50	-	-	-	-	-
1881	78121	CITRUS PARK TOWN CENTER (MALL ONLY)	2/23/1999	652,861.88	(652,862)	-	Distribution	-	-	652,861.88	-	-	-	-	-
1882	78123	SHAW ROAD SUBDIVISION	2/23/1999	191,585.20	(191,585)	-	Distribution	-	-	191,585.20	-	-	-	-	-
1883	78364	HOMES AT LYNN LAKE	2/23/1999	205,118.23	(205,118)	-	Distribution	-	-	205,118.23	-	-	-	-	-
1884	78691	CAMBRIDGE VILLAS FKA LINEBAUGH TOWNHOMES	2/23/1999	33,220.00	(33,220)	-	General Plant / Other	-	-	-	-	-	-	-	33,220.00
1885	78739	WESTCHESTER PH 1	2/23/1999	344,500.00	(344,500)	-	Distribution	-	-	344,500.00	-	-	-	-	-
1886	78745	COPPER RIDGE TRACT B3	2/23/1999	230,767.67	(230,768)	-	Distribution	-	-	230,767.67	-	-	-	-	-
1887	78129	LAKE ST CHARLES UNIT 8	2/25/1999	64,637.60	(64,638)	-	General Plant / Other	-	-	-	-	-	-	-	64,637.60
1888	78130	HERITAGE HARBOR PH 1B VILLAGE 5 (PARTIAL) PH2	2/25/1999	39,946.40	(39,946)	-	General Plant / Other	-	-	-	-	-	-	-	39,946.40
1889	51709	BUILDING METAL 20' X 30'	2/26/1999	5,220.00	(5,220)	-	General Plant / Other	-	-	-	-	-	-	-	5,220.00
1890	78119	RIVER ACROSSING ESTATES PH3	3/3/1999	57,597.10	(57,597)	-	General Plant / Other	-	-	-	-	-	-	-	57,597.10
1891	78127	BOYETTE SPRINGS SECTION B UNIT 11 PH 2	3/4/1999	148,034.84	(148,035)	-	Distribution	-	-	148,034.84	-	-	-	-	-
1892	78111	PROVIDENCE LAKES BLVD EXTENSION	3/9/1999	35,925.40	(35,925)	-	General Plant / Other	-	-	-	-	-	-	-	35,925.40
1893	78115	MAINSAIL HOTEL COMPLEX	3/9/1999	6,205.60	(6,206)	-	General Plant / Other	-	-	-	-	-	-	-	6,205.60
1894	78116	RACETRAC PETROLEUM SUN CITY	3/9/1999	14,685.00	(14,685)	-	General Plant / Other	-	-	-	-	-	-	-	14,685.00
1895	78118	HOME DEPOT EAST BRANDON	3/9/1999	3,194.10	(3,194)	-	General Plant / Other	-	-	-	-	-	-	-	3,194.10
1896	78133	HOME DEPOT EAST BRANDON	3/9/1999	3,194.10	(3,194)	-	General Plant / Other	-	-	-	-	-	-	-	3,194.10
1897	78365	KINGSWAY OAKS UNIT 2	3/9/1999	123,535.80	(123,536)	-	Distribution	-	-	123,535.80	-	-	-	-	-
1898	77866	CARROLLWOOD CREEK	3/10/1999	192,552.22	(192,552)	-	Distribution	-	-	192,552.22	-	-	-	-	-
1899	78134	ST ANDREWS AT THE EAGLES UNIT 2A PH5(AKA THE EAGLES SF	3/10/1999	65,597.50	(65,598)	-	General Plant / Other	-	-	-	-	-	-	-	65,597.50
1900	78122	THE EAGLES SF12 CANTERBURY VIL THRID ADDITION	3/15/1999	139,776.40	(139,776)	-	Distribution	-	-	139,776.40	-	-	-	-	-
1901	78128	SUMMERFIELD CROSSINGS VIL 1 TRACT 21 INT 2 PH 1	3/16/1999	159,026.34	(159,026)	-	Distribution	-	-	159,026.34	-	-	-	-	-
1902	78132	SUMMERFIELD CROSSINGS VILLAGE 1 TRACT 32 PH 1	3/16/1999	68,859.25	(68,859)	-	General Plant / Other	-	-	-	-	-	-	-	68,859.25
1903	78692	RIVERGLEN UNIT 7 PH 2	3/23/1999	54,300.00	(54,300)	-	General Plant / Other	-	-	-	-	-	-	-	54,300.00
1904	78729	VILLA ROSA SECTION L	3/23/1999	62,515.00	(62,515)	-	General Plant / Other	-	-	-	-	-	-	-	62,515.00
1905	78743	VILLA ROSA K	3/23/1999	55,700.00	(55,700)	-	General Plant / Other	-	-	-	-	-	-	-	55,700.00
1906	79485	ECKERDS AT SR 60 AND VALRICO	3/23/1999	2,452.00	(2,452)	-	General Plant / Other	-	-	-	-	-	-	-	2,452.00
1907	77868	VILLA ROSA "L"	3/30/1999	64,000.00	(64,000)	-	General Plant / Other	-	-	-	-	-	-	-	64,000.00
1908	77864	HIGHLAND OAKS PHASE 1	4/1/1999	197,568.46	(197,568)	-	Distribution	-	-	197,568.46	-	-	-	-	-
1909	77863	FISH HAWK RANCH PH 2 PARCELS A & C UNIT 1	4/5/1999	215,703.55	(215,704)	-	Distribution	-	-	215,703.55	-	-	-	-	-
1910	77865	FISH HAWK RANCH PH2 PARCEL B	4/5/1999	502,418.96	(502,419)	-	Distribution	-	-	502,418.96	-	-	-	-	-
1911	77867	RIVERGLEN UNIT 6 PH2	4/5/1999	155,600.00	(155,600)	-	Distribution	-	-	155,600.00	-	-	-	-	-
1912	77869	FISHHAWK RANCH PHASE 2 PARCEL D UNIT 1	4/5/1999	54,884.17	(54,884)	-	General Plant / Other	-	-	-	-	-	-	-	54,884.17
1913	77870	FISHHAWK RANCH PH 2 PARCEL G	4/5/1999	420,794.61	(420,795)	-	Distribution	-	-	420,794.61	-	-	-	-	-
1914	78366	FAWN LAKE PHASE II	4/26/1999	12,497.15	(12,497)	-	General Plant / Other	-	-	-	-	-	-	-	12,497.15
1915	78367	LA ESTANCIA APARTMENTS	4/27/1999	55,434.00	(55,434)	-	General Plant / Other	-	-	-	-	-	-	-	55,434.00
1916	78368	SUN CITY CENTER - ASTON GARDENS	4/27/1999	30,990.95	(30,991)	-	General Plant / Other	-	-	-	-	-	-	-	30,990.95
1917	78369	COPPER RIDGE TRACT D PHASES 1 & 2	4/27/1999	193,551.02	(193,551)	-	Distribution	-	-	193,551.02	-	-	-	-	-
1918	78690	WESTWOOD LAKES PH 2A UNIT 1	4/27/1999	497,350.00	(497,350)	-	Distribution	-	-	497,350.00	-	-	-	-	-
1919	78723	BLOOMINGDALE SECTION BL-28	4/27/1999	107,008											

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
1937	78382	HILLSBOROUGH AVE / PISTOL RANGE ROAD	6/8/1999	27,015.00	(27,015)	-	General Plant / Other	-	-	-	-	-	-	-	27,015.00
1938	78709	HEATHER LAKES UNIT 21 A	6/8/1999	30,153.00	(30,153)	-	General Plant / Other	-	-	-	-	-	-	-	30,153.00
1939	78727	CHEVAL WEST VILLAGE 4 PHASE 3	6/8/1999	96,400.00	(96,400)	-	General Plant / Other	-	-	-	-	-	-	-	96,400.00
1940	78730	COUNTRYWAY BLVD 3RD PH B & 4TH EXTENSION	6/8/1999	587,425.00	(587,425)	-	Distribution	-	-	587,425.00	-	-	-	-	-
1941	78752	VAN DYKE ESTATES	6/8/1999	214,895.00	(214,895)	-	Distribution	-	-	214,895.00	-	-	-	-	-
1942	78383	WESTWOOD LAKES 1B	6/9/1999	160,300.00	(160,300)	-	Distribution	-	-	160,300.00	-	-	-	-	-
1943	78384	HEATHER LAKES UNIT 21 PH B	6/14/1999	30,153.00	(30,153)	-	General Plant / Other	-	-	-	-	-	-	-	30,153.00
1944	78385	SUNCITY CENTER UNIT 260	6/14/1999	124,038.50	(124,039)	-	Distribution	-	-	124,038.50	-	-	-	-	-
1945	78386	WESTCHASE SECTION 307	6/17/1999	287,298.00	(287,298)	-	Distribution	-	-	287,298.00	-	-	-	-	-
1946	78710	RIVER HILLS COUNTRY CLUB PARCEL 14 PH 3	6/22/1999	56,744.00	(56,744)	-	General Plant / Other	-	-	-	-	-	-	-	56,744.00
1947	78712	WESTCHASE SECTION 325 A	6/22/1999	155,580.00	(155,580)	-	Distribution	-	-	155,580.00	-	-	-	-	-
1948	78720	SUMMERFIELD VILLAGE 2 TRACT 3 PHASES 2A & 2B	6/22/1999	53,284.95	(53,285)	-	General Plant / Other	-	-	-	-	-	-	-	53,284.95
1949	78724	WINDSOR PART @ THE EAGLES FIRST ADDITION	6/22/1999	29,239.14	(29,239)	-	General Plant / Other	-	-	-	-	-	-	-	29,239.14
1950	78725	THE PRESERVE APARTMENTS	6/22/1999	15,355.20	(15,355)	-	General Plant / Other	-	-	-	-	-	-	-	15,355.20
1951	78726	FLYING J TRAVEL PLAZA	6/22/1999	9,786.00	(9,786)	-	General Plant / Other	-	-	-	-	-	-	-	9,786.00
1952	78778	HERITAGE HARBOR PHASE 2C	6/22/1999	176,930.05	(176,930)	-	Distribution	-	-	176,930.05	-	-	-	-	-
1953	78732	MARRIOTT BRIGHTON GARDENS ACLF	7/27/1999	5,777.50	(5,778)	-	General Plant / Other	-	-	-	-	-	-	-	5,777.50
1954	78734	GTE CALL CENTER	7/27/1999	10,640.00	(10,640)	-	General Plant / Other	-	-	-	-	-	-	-	10,640.00
1955	78735	CITRUS PARK PLAZA	7/27/1999	455,195.72	(455,196)	-	Distribution	-	-	455,195.72	-	-	-	-	-
1956	78754	PARSONS RESERVE	7/27/1999	49,657.50	(49,658)	-	General Plant / Other	-	-	-	-	-	-	-	49,657.50
1957	78756	COLONIA HILLS - PH 1 (AKA FISH HAWK RIDGE AKA RHODINE HI	7/27/1999	104,229.37	(104,229)	-	Distribution	-	-	104,229.37	-	-	-	-	-
1958	78759	LAKE JUNE ESTATES	7/27/1999	99,903.00	(99,903)	-	General Plant / Other	-	-	-	-	-	-	-	99,903.00
1959	78706	VILLA ROSA "O"	8/10/1999	113,400.00	(113,400)	-	Distribution	-	-	113,400.00	-	-	-	-	-
1960	78715	FISH HAWK RANCH PH 2 PARCEL D UNIT 2 E UNIT 1 7 PARCEL F I	8/10/1999	265,983.00	(265,983)	-	Distribution	-	-	265,983.00	-	-	-	-	-
1961	78717	FISH HAWK RANCH PH 2 PARCEL H	8/10/1999	136,000.00	(136,000)	-	Distribution	-	-	136,000.00	-	-	-	-	-
1962	78736	CAMDEN OAKS (FKA MILLER ROAD SUBDIVISION)	8/10/1999	86,610.00	(86,610)	-	General Plant / Other	-	-	-	-	-	-	-	86,610.00
1963	78765	BLOOMINGDALE TRAILS	8/10/1999	220,117.98	(220,118)	-	Distribution	-	-	220,117.98	-	-	-	-	-
1964	78722	HERITAGE HARBOR PH 2A/3A VILLAGE 4 & 5	8/11/1999	190,667.50	(190,668)	-	Distribution	-	-	190,667.50	-	-	-	-	-
1965	78684	HERITAGE HARBOR GOLF COURSE CLUBHOUSE	8/24/1999	89,375.00	(89,375)	-	General Plant / Other	-	-	-	-	-	-	-	89,375.00
1966	78689	BLOOMINGDALE SECTION DD PH 2	8/24/1999	55,000.00	(55,000)	-	General Plant / Other	-	-	-	-	-	-	-	55,000.00
1967	78693	CRISTINA PH 3 UNIT 2	8/24/1999	73,140.00	(73,140)	-	General Plant / Other	-	-	-	-	-	-	-	73,140.00
1968	78694	BLOOMINGDALE SECTION EE PH 2	8/24/1999	64,000.00	(64,000)	-	General Plant / Other	-	-	-	-	-	-	-	64,000.00
1969	78703	LAKE ST CHARLES UNIT 9	8/24/1999	66,000.00	(66,000)	-	General Plant / Other	-	-	-	-	-	-	-	66,000.00
1970	78704	FISH HAWK TRAILS UNIT 5	8/24/1999	57,300.00	(57,300)	-	General Plant / Other	-	-	-	-	-	-	-	57,300.00
1971	78713	LAKESHORE ESTATES PHASE 1	8/24/1999	352,987.88	(352,988)	-	Distribution	-	-	352,987.88	-	-	-	-	-
1972	78731	NORTHWEST GOLF PARK	8/24/1999	13,356.31	(13,356)	-	General Plant / Other	-	-	-	-	-	-	-	13,356.31
1973	78733	ARDEN COURTS OF CARROLLWOOD	8/24/1999	20,655.95	(20,656)	-	General Plant / Other	-	-	-	-	-	-	-	20,655.95
1974	78737	CHRIST THE KING LUTHERAN CHURCH	8/24/1999	16,207.70	(16,208)	-	General Plant / Other	-	-	-	-	-	-	-	16,207.70
1975	78760	LAKE ST CHARLES UNIT 10	8/24/1999	105,000.00	(105,000)	-	Distribution	-	-	105,000.00	-	-	-	-	-
1976	78761	NATIVE WOODS PHASES 1 & 2	8/24/1999	78,579.43	(78,579)	-	General Plant / Other	-	-	-	-	-	-	-	78,579.43
1977	78764	FISH HAWK RANCH PH 2 PARCEL I UNIT 1	8/24/1999	205,200.00	(205,200)	-	Distribution	-	-	205,200.00	-	-	-	-	-
1978	51742	MICROWAVE MOISTURAL/SOLIDS ANALYZER	9/1/1999	12,456.92	(12,457)	-	General Plant / Other	-	-	-	-	-	-	-	12,456.92
1979	78451	LITHIA PINECREST RECLAIM WATER TM PH I	9/1/1999	2,503.00	-	2,503	General Plant / Other	-	-	-	-	-	-	-	2,503.00
1980	51752	PRESS HYDRAULIC	9/2/1999	4,351.35	(4,351)	-	General Plant / Other	-	-	-	-	-	-	-	4,351.35
1981	78751	STILL WATER PH 1 (AKA MOUND LAKE)	9/8/1999	384,327.79	(384,328)	-	Distribution	-	-	384,327.79	-	-	-	-	-
1982	51539	BUILDING METAL 20X30X9 PEAK 11 FT 10 INCHES	9/9/1999	5,300.00	(5,300)	-	General Plant / Other	-	-	-	-	-	-	-	5,300.00
1983	78696	VILL ROSA "J"	9/14/1999	129,199.61	(129,200)	-	Distribution	-	-	129,199.61	-	-	-	-	-
1984	78705	ARBOR LAKES PH 3 B	9/14/1999	122,300.00	(122,300)	-	Distribution	-	-	122,300.00	-	-	-	-	-
1985	78707	VILLA ROSA "M"	9/14/1999	94,500.00	(94,500)	-	General Plant / Other	-	-	-	-	-	-	-	94,500.00
1986	78708	SOUTH POINTE PHASE 3A/3B	9/14/1999	136,902.82	(136,903)	-	Distribution	-	-	136,902.82	-	-	-	-	-
1987	78746	SUN CITY CENTER - YORKSHIRE SUBDIVISION	9/14/1999	31,961.10	(31,961)	-	General Plant / Other	-	-	-	-	-	-	-	31,961.10
1988	78755	SUN CITY CENTER - WORTHINGTON CONDOMINIUMS	9/14/1999	133,205.78	(133,206)	-	Distribution	-	-	133,205.78	-	-	-	-	-
1989	78758	AIRPORT COMMERCE CENTER	9/14/1999	16,564.00	(16,564)	-	General Plant / Other	-	-	-	-	-	-	-	16,564.00
1990	79089	BLOOMINGDALE RIDGE TRACTS D & E	9/14/1999	293,568.46	(293,568)	-	Distribution	-	-	293,568.46	-	-	-	-	-
1991	78714	WESTWOOD LAKES 2A UNIT 2	9/28/1999	110,900.00	(110,900)	-	Distribution	-	-	110,900.00	-	-	-	-	-
1992	78741	PEMBERTON PLACE SUBDIVISION	9/28/1999	15,000.00	(15,000)	-	General Plant / Other	-	-	-	-	-	-	-	15,000.00
1993	78753	LAKE BRANDON NORTH/SOUTH ARTERIAL RD & EAST/WEST CO	9/28/1999	293,138.68	(293,139)	-	Distribution	-	-	293,138.68	-	-	-	-	-
1994	78763	WESTWOOD LAKES PHASE 2C	9/28/1999	215,000.00	(215,000)	-	Distribution	-	-	215,000.00	-	-	-	-	-
1995	78782	HIGHLAND OAKS PHASE 2	9/28/1999	81,062.50	(81,063)	-	General Plant / Other	-	-	-	-	-	-	-	81,062.50
1996	78789	WESTWOOD LAKES PHASE 2B UNIT 1	9/28/1999	209,900.00	(209,900)	-	Distribution	-	-	209,900.00	-	-	-	-	-
1997	78513	IN-HOUSE CONSTRUCTION FOR SOUTH SERVICES FY99 - PIPES	9/30/1999	5,999.12	(2,400)	3,600	General Plant / Other	-	-	-	-	-	-	-	5,999.12
1998	78514	IN-HOUSE CONSTRUCTION FOR CENTRAL SERVICES FY99 - PIPE	9/30/1999	9,334.60	(3,734)	5,601	General Plant / Other	-	-	-	-	-	-	-	9,334.60
1999	78515	IN-HOUSE CONSTRUCTION FOR NORTH SERVICES FY99 - PIPES	9/30/1999	20,857.31	(8,343)	12,514	General Plant / Other	-	-	-	-	-	-	-	20,857.31
2000	78196	LAKEWOOD GRAVITY MAIN REPL	10/1/1999	72,026.55	(72,027)	-	General Plant / Other	-	-	-	-	-	-	-	72,026.55
2001	78396	NORTHWEST MAINTENANCE FAC PAVEMENT	10/1/1999	307,286.83	(307,287)	-	General Plant / Other	-	-	-	-	-	-	-	307,286.83
2002	78686	MAXIM RETAIL SITE	10/12/1999	5,825.00	(5,825)	-	General Plant / Other	-	-	-	-	-	-	-	5,825.00
2003	78695	SUMMERFIELD VILLAGE 1 TRACT 32 PH 4	10/12/1999	50,866.65	(50,867)	-	General Plant / Other	-	-	-	-	-	-	-	50,866.65
2004	78685	BAHIA BEACH MARINA VILLAGE BOAT STORAGE	10/26/1999	42,555.00	(42,555)	-	General Plant / Other	-	-	-	-	-	-	-	42,555.00
2005	78688	HILLSBOROUGH COUNTY SHERIFFS DISTRICT 4 OFFICE	10/26/1999	27,709.29	(27,709)	-	General Plant / Other	-	-	-	-	-	-	-	27,709.29
2006	78697	CITIBANK CENTER	10/26/1999	240,481.21	(240,481)	-	Distribution	-	-	240,481.21	-	-			

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Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value				Other	
								Wtreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed		General Plant / Other
2025	79148	HEAHTER LAKES UNIT XIII	1/25/2000	29,903.00	(29,903)	-	General Plant / Other	-	-	-	-	-	-	-	29,903.00	
2026	78655	ADMINISTRATIVE SERVICES (SEE PCN 999991433)	1/28/2000	2,094.00	-	2,094	General Plant / Other	-	-	-	-	-	-	-	2,094.00	
2027	79519	FISHHAWK RANCH PHASE 2 PARCEL 1	2/15/2000	52,400.00	(52,400)	-	General Plant / Other	-	-	-	-	-	-	-	52,400.00	
2028	78766	THOMASVILLE FURNITURE RETAIL CENTER	2/22/2000	3,964.95	(3,965)	-	General Plant / Other	-	-	-	-	-	-	-	3,964.95	
2029	78767	FIRST CITRUS BANK	2/22/2000	15,080.00	(15,080)	-	General Plant / Other	-	-	-	-	-	-	-	15,080.00	
2030	79123	SUMMERFIELD VILLAGE 1 TRACT 32 PHASE 6	2/22/2000	40,960.50	(40,961)	-	General Plant / Other	-	-	-	-	-	-	-	40,960.50	
2031	78768	GRACE FAMILY CHURCH	3/14/2000	12,387.00	(12,387)	-	General Plant / Other	-	-	-	-	-	-	-	12,387.00	
2032	79604	HERITAGE HARBOR PHASE 1B	3/21/2000	78,545.05	(78,545)	-	General Plant / Other	-	-	-	-	-	-	-	78,545.05	
2033	78772	LIFESTYLES APARTMENTS	3/28/2000	53,400.00	(53,400)	-	General Plant / Other	-	-	-	-	-	-	-	53,400.00	
2034	78774	ECKERD'S AT 301 AND GIBSONTON	3/28/2000	10,000.00	(10,000)	-	General Plant / Other	-	-	-	-	-	-	-	10,000.00	
2035	78775	COLONIAL HILLS PHASE 2	3/28/2000	52,520.75	(52,521)	-	General Plant / Other	-	-	-	-	-	-	-	52,520.75	
2036	79105	FISHHAWK RANCH PHASE 2 PARCEL E UNIT 2	3/28/2000	68,815.00	(68,815)	-	General Plant / Other	-	-	-	-	-	-	-	68,815.00	
2037	79151	CAMELOT WOODS PHASE 2	3/28/2000	230,678.00	(230,678)	-	Distribution	-	-	-	230,678.00	-	-	-	-	
2038	79152	WESTCHASE SECTION 324A	3/28/2000	308,103.00	(308,103)	-	Distribution	-	-	-	-	-	-	-	308,103.00	
2039	79164	FISHHAWK RANCH PHASE 2 PARCELS A & C UNIT 2	3/28/2000	181,900.00	(181,900)	-	Distribution	-	-	-	-	-	-	-	181,900.00	
2040	79607	LAKE ST CHARLES UNITS 13 & 14 WATER/WASTEWATER FACILITI	4/10/2000	283,500.00	(283,500)	-	Collection	-	-	-	-	283,500.00	-	-	-	
2041	78776	CITRUS WOODS SUBDIVISION UNIT 1 & 2	4/25/2000	297,747.89	(297,748)	-	Distribution	-	-	-	-	-	-	-	297,747.89	
2042	78793	ARBOR LAKES PHASE 4	4/25/2000	22,400.00	(22,400)	-	General Plant / Other	-	-	-	-	-	-	-	-	
2043	78795	TWIN LAKES F & G	4/25/2000	302,038.86	(302,039)	-	Distribution	-	-	-	-	-	-	-	302,038.86	
2044	79149	TWIN LAKES PARCELS D1 D3 & E1	4/25/2000	305,420.30	(305,420)	-	Distribution	-	-	-	-	-	-	-	305,420.30	
2045	79603	HERITAGE HARBOR GOLF COURSE MAINTENANCE FAC	4/25/2000	71,843.00	(71,843)	-	General Plant / Other	-	-	-	-	-	-	-	71,843.00	
2046	78779	INNERGARY POINT	5/9/2000	112,755.75	(112,756)	-	Distribution	-	-	-	-	-	-	-	112,755.75	
2047	78783	KASH N KARRY SHOPPING CENTER AT SHELDON & LINEBAUGH	5/9/2000	33,092.00	(33,092)	-	General Plant / Other	-	-	-	-	-	-	-	33,092.00	
2048	78784	COPPER RIDGE TRACT B2	5/9/2000	102,087.04	(102,087)	-	Distribution	-	-	-	-	-	-	-	102,087.04	
2049	78788	ST CLOUD TRACE (AKA DUNCAN GROVES)	5/9/2000	173,218.67	(173,219)	-	Distribution	-	-	-	-	-	-	-	173,218.67	
2050	79111	HEATHER LAKES UNIT 36 PHASE B	5/9/2000	63,784.00	(63,784)	-	General Plant / Other	-	-	-	-	-	-	-	63,784.00	
2051	78744	LAKE SHORE RANCH PHASE 2(AKA ISH DAIRY)	5/11/2000	96,441.30	(96,441)	-	General Plant / Other	-	-	-	-	-	-	-	96,441.30	
2052	79518	FISHHAWK RANCH PHASE 1 UNIT 1B2 AND 4B	5/15/2000	77,900.00	(77,900)	-	General Plant / Other	-	-	-	-	-	-	-	77,900.00	
2053	52024	PORTABLE TSS SYSTEM	5/18/2000	1,287.50	(1,288)	-	General Plant / Other	-	-	-	-	-	-	-	1,287.50	
2054	52025	PORTABLE TSS SYSTEM	5/18/2000	1,287.50	(1,288)	-	General Plant / Other	-	-	-	-	-	-	-	1,287.50	
2055	52031	SAFE	5/23/2000	1,050.00	(1,050)	-	General Plant / Other	-	-	-	-	-	-	-	1,050.00	
2056	78777	GIBSONTON ELEMENTARY SCHOOL FORCE MAIN	5/23/2000	279,261.00	(279,261)	-	WWTransmission	-	-	-	-	-	279,261.00	-	-	
2057	78780	RANDALL MIDDLE SCHOOL (AKA FISH HAWK MIDDLE SCHOOL)	5/23/2000	9,380.00	(9,380)	-	General Plant / Other	-	-	-	-	-	-	-	9,380.00	
2058	78792	LAKE BRANDON INFRASTRUCTURE	5/23/2000	334,837.61	(334,838)	-	Distribution	-	-	-	-	-	-	-	334,837.61	
2059	79516	MF-3AT THE EAGLES	6/7/2000	38,138.09	(38,138)	-	General Plant / Other	-	-	-	-	-	-	-	38,138.09	
2060	79517	PROVIDENCE LAKES PARCEL P	6/7/2000	199,198.67	(199,199)	-	Distribution	-	-	-	-	-	-	-	199,198.67	
2061	78786	RADIANT FOOD STORE - NORTH DALE MABRY	6/13/2000	25,940.00	(25,940)	-	General Plant / Other	-	-	-	-	-	-	-	25,940.00	
2062	79158	COPPER RIDGE TRACT B4	6/13/2000	75,599.88	(75,600)	-	General Plant / Other	-	-	-	-	-	-	-	75,599.88	
2063	78785	LUTZ LAKE FERN DAYCARE	6/27/2000	2,539.80	(2,540)	-	General Plant / Other	-	-	-	-	-	-	-	2,539.80	
2064	79134	WESTCHASE SECTION 324B	6/27/2000	46,500.00	(46,500)	-	General Plant / Other	-	-	-	-	-	-	-	46,500.00	
2065	79150	REGENCY KEY TOWNHOMES OFF-SITE	6/27/2000	21,200.00	(21,200)	-	General Plant / Other	-	-	-	-	-	-	-	21,200.00	
2066	78787	LAKE ST CHARLES - UNIT 16	7/11/2000	3,400.00	(3,400)	-	General Plant / Other	-	-	-	-	-	-	-	3,400.00	
2067	79114	KEYSTONE SHORES ESTATES	7/11/2000	54,795.00	(54,795)	-	General Plant / Other	-	-	-	-	-	-	-	54,795.00	
2068	79131	SOUTH RIDGE PHASE 3	7/11/2000	97,327.05	(97,327)	-	General Plant / Other	-	-	-	-	-	-	-	97,327.05	
2069	79145	MANDOLIN PHASE 1	7/11/2000	668,761.00	(668,761)	-	Distribution	-	-	-	-	-	-	-	668,761.00	
2070	79157	BELLINGHAM OAKS	7/11/2000	184,798.00	(184,798)	-	Distribution	-	-	-	-	-	-	-	184,798.00	
2071	79606	LAKE ST CHARLES UNIT 15 WATER/WASTEWATER FACILITIES	7/18/2000	119,700.00	(119,700)	-	Collection	-	-	-	-	-	119,700.00	-	-	
2072	79117	FISHHAWK RANCH PHASE 2 PARCEL 1 UNIT 2	8/8/2000	115,500.00	(115,500)	-	Distribution	-	-	-	-	-	-	-	115,500.00	
2073	79126	MOSS CREEK (FKA RICE CREEK)PHASE 1	8/8/2000	268,389.70	(268,390)	-	Distribution	-	-	-	-	-	-	-	268,389.70	
2074	79147	HERITAGE HARBOR PHASE 2B/3B VILLAGE 11	8/8/2000	70,828.50	(70,829)	-	General Plant / Other	-	-	-	-	-	-	-	70,828.50	
2075	79163	ARBORS AT CARROLLWOOD OFF-SITE (ROLLING SPRINGS DRIVE	8/8/2000	7,800.00	(7,800)	-	General Plant / Other	-	-	-	-	-	-	-	7,800.00	
2076	79520	FISHHAWK RANCH PHASE 2 OFF-SITE RECLAIMED WATER MAIN	8/14/2000	499,200.00	(499,200)	-	General Plant / Other	-	-	-	-	-	-	-	499,200.00	
2077	78794	WILLIAMS LANDINGS APARTMENTS	8/22/2000	23,482.00	(23,482)	-	General Plant / Other	-	-	-	-	-	-	-	23,482.00	
2078	79129	ST CLOUD RESERVE	8/22/2000	57,307.75	(57,308)	-	General Plant / Other	-	-	-	-	-	-	-	57,307.75	
2079	79156	WESTCHESTER PHASE 3	8/22/2000	140,950.00	(140,950)	-	Distribution	-	-	-	-	-	-	-	140,950.00	
2080	78781	SUN CITY CENTER - BROOKFIELD CONDOMINIUMS	8/23/2000	330,755.71	(330,756)	-	Distribution	-	-	-	-	-	-	-	330,755.71	
2081	52104	AIR COMPRESSOR	9/7/2000	11,290.00	(11,290)	-	General Plant / Other	-	-	-	-	-	-	-	11,290.00	
2082	52105	VALVE OPERATOR	9/7/2000	1,897.32	(1,897)	-	General Plant / Other	-	-	-	-	-	-	-	1,897.32	
2083	52106	SAW BAND	9/7/2000	1,865.00	(1,865)	-	General Plant / Other	-	-	-	-	-	-	-	1,865.00	
2084	52110	METER GROUND RESISTANCE TESTER CLAMP ON	9/7/2000	1,695.75	(1,696)	-	General Plant / Other	-	-	-	-	-	-	-	1,695.75	
2085	52111	PRESSURE WASHER	9/7/2000	1,275.00	(1,275)	-	General Plant / Other	-	-	-	-	-	-	-	1,275.00	
2086	79622	SUMMERFIELD VILLAGE 1 TRACT 7	9/7/2000	53,860.52	(53,861)	-	General Plant / Other	-	-	-	-	-	-	-	53,860.52	
2087	79097	KINGS LAKE PHASE 1A	9/12/2000	491,523.00	(491,523)	-	Distribution	-	-	-	-	-	-	-	491,523.00	
2088	79153	TREE HOUSES AT MOHR LOOP	9/12/2000	149,500.42	(149,500)	-	Distribution	-	-	-	-	-	-	-	149,500.42	
2089	79159	MLK MINI STORAGE	9/12/2000	28,198.93	(28,199)	-	General Plant / Other	-	-	-	-	-	-	-	28,198.93	
2090	79160	INDEPENDENT DAY SCHOOL - WEST CAMPUS	9/12/2000	16,525.00	(16,525)	-	General Plant / Other	-	-	-	-	-	-	-	16,525.00	
2091	79489	SUMMERFIELD VILLAGE 1 TRACT 32 PHASE 3	9/18/2000	34,553.05	(34,553)	-	General Plant / Other	-	-	-	-	-	-	-	34,553.05	
2092	79619	WESTCHASE SECTION 430B	9/18/2000	86,000.00	(86,000)	-	General Plant / Other	-	-	-	-	-	-	-	86,000.00	
2093	79110	BOYETTE FARMS PHASE 1	9/26/2000	510,959.00	(510,959)	-	Distribution	-	-	-	-	-	-	-	510,959.00	
2094	79112	WHISPERING OAKS 2ND ADDITION PHASE 1	9/26/2000	51,488.63	(51,489)	-	General Plant / Other	-	-	-	-	-	-	-	51,488.63	
2095	79115	BRUSSELS BOY MO														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value								
								Water System				Wastewater System				Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other	
2113	78592	WWTP VAN DYKE CL I M - CAPITAL INTEREST	9/30/2000	3,695.00	(3,695)	-	General Plant / Other	-	-	-	-	-	-	-	3,695.00	
2114	78593	CASEY RD EXTENSION RW TM	9/30/2000	431.75	(432)	-	General Plant / Other	-	-	-	-	-	-	-	431.75	
2115	78594	WWTP LITHIA STORAGE TANK	9/30/2000	6,918.58	(6,919)	-	WWTreatment	-	-	-	6,918.58	-	-	-	-	
2116	78595	NORTHDAL RECL WTM	9/30/2000	11,841.40	(11,841)	-	General Plant / Other	-	-	-	-	-	-	-	11,841.40	
2117	78596	WW DALE MABRY REUSE IMP/TELEMETRY	9/30/2000	9,856.00	(9,856)	-	General Plant / Other	-	-	-	-	-	-	-	9,856.00	
2118	78597	NW SLUDGE MITIGAT (A-1)	9/30/2000	2,758.19	(2,758)	-	General Plant / Other	-	-	-	-	-	-	-	2,758.19	
2119	78598	DALE MABRY SLUDGE & WW FM	9/30/2000	9,003.19	(9,003)	-	General Plant / Other	-	-	-	-	-	-	-	9,003.19	
2120	78599	WWTP FALKENBURG RD EFF MAIN	9/30/2000	8,624.00	(8,624)	-	General Plant / Other	-	-	-	-	-	-	-	8,624.00	
2121	78603	WWTP SOUTH COUNTY EXPD 4.5 - CAPITAL INTEREST	9/30/2000	348,493.80	(348,494)	-	General Plant / Other	-	-	-	-	-	-	-	348,493.80	
2122	78604	WW PS VAN DYKE NORTHDAL UPGRADE	9/30/2000	83,706.92	(83,707)	-	WWTransmission	-	-	-	-	-	83,706.92	-	-	
2123	78605	WW PS VAN DYKE NORTHDAL UPGRADES	9/30/2000	254,272.23	(254,272)	-	WWTransmission	-	-	-	-	-	254,272.23	-	-	
2124	78606	LUMSDEN/ST CLOUD RWTM	9/30/2000	97,408.46	(97,408)	-	General Plant / Other	-	-	-	-	-	-	-	97,408.46	
2125	78607	AUDIT ADJUSTMENT	9/30/2000	149,124.78	(149,125)	-	Distribution	-	-	-	149,124.78	-	-	-	-	
2126	78608	NW AQUIFER TEST WELL PHI	9/30/2000	222,071.61	(222,072)	-	WTransmission	222,071.61	-	-	-	-	-	-	-	
2127	78609	LYNN TURNER/LOWELL RWTH	9/30/2000	737,846.76	(737,847)	-	General Plant / Other	-	-	-	-	-	-	-	737,846.76	
2128	78610	GUNN HY/V DYKE RW INTX	9/30/2000	558,701.48	(558,701)	-	Reclaimed	-	-	-	-	-	-	558,701.48	-	
2129	78611	GUNN HIGHWAY/VAN DYKE RWTM INTX	9/30/2000	1,232,254.18	(1,232,254)	-	Reclaimed	-	-	-	-	-	-	1,232,254.18	-	
2130	78612	RWIU FARMINGTON SUBDIV	9/30/2000	170,616.73	(170,617)	-	General Plant / Other	-	-	-	-	-	-	-	170,616.73	
2131	78615	INT MILLER ED/ SR 60 UTILITY RELOCATION	9/30/2000	3,601.50	(3,602)	-	General Plant / Other	-	-	-	-	-	-	-	3,601.50	
2132	78796	LYNN TURNER RD WM EXT	9/30/2000	14,478.30	(14,478)	-	General Plant / Other	-	-	-	-	-	-	-	14,478.30	
2133	78797	WESTWOOD LAKES FM OVERSIZE	9/30/2000	142,750.00	(142,750)	-	WWTransmission	-	-	-	-	-	142,750.00	-	-	
2134	78798	VANDYKE/DM REUSE INTX	9/30/2000	82,038.75	(82,039)	-	General Plant / Other	-	-	-	-	-	-	-	82,038.75	
2135	78799	WW PS VAN DYKE NORTHDAL UPGRADES	9/30/2000	222,847.08	(222,847)	-	WWTransmission	-	-	-	-	-	222,847.08	-	-	
2136	78800	WW PS SWEETWATER CREEK SWIM CLUB 1 UPGRADE	9/30/2000	83,870.60	(83,871)	-	General Plant / Other	-	-	-	-	-	-	-	83,870.60	
2137	78801	SWEETWATER CREEK SWIM CLUB	9/30/2000	118,799.73	(118,800)	-	Distribution	-	-	118,799.73	-	-	-	-	-	
2138	78802	SWEETWATER CREEK SWIM CLUB	9/30/2000	16,891.74	(16,892)	-	Distribution	-	-	16,891.74	-	-	-	-	-	
2139	79016	BLOOMINGDALE AVE WW STUBOUT	9/30/2000	8,339.79	(8,340)	-	Collection	-	-	-	-	8,339.79	-	-	-	
2140	79234	VAN DYKE/DALE MABRY RW INTX	9/30/2000	16,785.20	-	16,785	General Plant / Other	-	-	-	-	-	-	-	16,785.20	
2141	79236	LITHIA WTP STORAGE TANK	9/30/2000	115,527.36	-	115,527	WTreatment	115,527.36	-	-	-	-	-	-	-	
2142	79103	BRANDON RIDGE	10/10/2000	155,982.35	(155,982)	-	Distribution	-	-	-	155,982.35	-	-	-	-	
2143	79128	LUMSDEN POINTE PHASE I	10/10/2000	460,669.62	(460,670)	-	Distribution	-	-	-	460,669.62	-	-	-	-	
2144	79154	HAWTHORNE CARE CENTER PHASE 2	10/10/2000	5,000.40	(5,000)	-	General Plant / Other	-	-	-	-	-	-	-	5,000.40	
2145	79122	VILLAGES OF LAKE ST CHARLES PHASE I	10/24/2000	386,111.49	(386,111)	-	Distribution	-	-	386,111.49	-	-	-	-	-	
2146	79155	SUN CITY CENTER ACADIA CONDOMINIUMS	10/24/2000	61,320.00	(61,320)	-	General Plant / Other	-	-	-	-	-	-	-	61,320.00	
2147	79095	KINGS LAKE PHASE 1B UNIT 2	11/14/2000	26,665.00	(26,665)	-	General Plant / Other	-	-	-	-	-	-	-	26,665.00	
2148	79096	KINGS LAKE PHASE 1B UNIT 1	11/14/2000	54,900.00	(54,900)	-	General Plant / Other	-	-	-	-	-	-	-	54,900.00	
2149	79135	SYMPHONY ISLES UNIT 3	11/14/2000	47,362.40	(47,362)	-	General Plant / Other	-	-	-	-	-	-	-	47,362.40	
2150	79136	SUN CITY CENTER UNIT 261	11/14/2000	125,161.18	(125,161)	-	Distribution	-	-	-	125,161.18	-	-	-	-	
2151	79137	COPPER RIDGE TRAACT G1	11/14/2000	250,941.17	(250,941)	-	Distribution	-	-	-	250,941.17	-	-	-	-	
2152	79127	LAKE KATHY DRIVE/REGENCY PARK NORTH	11/15/2000	173,984.86	(173,985)	-	Distribution	-	-	-	173,984.86	-	-	-	-	
2153	79130	EASTMONTE SUBDIVISION & PEARSON RD NEIGHBORHOOD	11/15/2000	311,338.85	(311,339)	-	Distribution	-	-	-	311,338.85	-	-	-	-	
2154	79146	BAYSTAR - WATERS AVENUE HOTEL/RESTAURANT OFFSITE	11/15/2000	11,400.00	(11,400)	-	General Plant / Other	-	-	-	-	-	-	-	11,400.00	
2155	79099	PARKWAY BUSINESS CENTER SINGLE FAMILY PHASE I	12/12/2000	1,344,830.00	(1,344,830)	-	Distribution	-	-	1,344,830.00	-	-	-	-	-	
2156	79113	SOUTH POINTE PHASE 5	12/12/2000	148,976.78	(148,977)	-	Distribution	-	-	148,976.78	-	-	-	-	-	
2157	79119	SUN CITY CENTER UNIT 255	12/12/2000	68,491.29	(68,491)	-	General Plant / Other	-	-	-	-	-	-	-	68,491.29	
2158	79120	OSPREY RUN TOWNHOMES OFF-SITE IMPROVEMENTS	12/12/2000	30,550.00	(30,550)	-	General Plant / Other	-	-	-	-	-	-	-	30,550.00	
2159	79125	LAKESHORE ESTATES PHASE 2	12/12/2000	130,357.77	(130,358)	-	Distribution	-	-	-	130,357.77	-	-	-	-	
2160	79132	SUN CITY CENTER KINGS POINT RECREATION CENTER	12/12/2000	5,629.50	(5,630)	-	General Plant / Other	-	-	-	-	-	-	-	5,629.50	
2161	79133	LAKE BRANDON - COSTO EAST/WEST COLLECTOR RD	12/12/2000	113,046.50	(113,047)	-	Distribution	-	-	-	113,046.50	-	-	-	-	
2162	79138	LIBRARY NORTHWEST REGIONAL	12/12/2000	1,375.00	(1,375)	-	General Plant / Other	-	-	-	-	-	-	-	1,375.00	
2163	79141	LAKE BRANDON EAST/WEST COLLECTOR ROAD & SOUTHERLY	12/12/2000	155,105.82	(155,106)	-	Distribution	-	-	-	155,105.82	-	-	-	-	
2164	79142	ABDONEY - BLOOMINGDALE	12/12/2000	1,496.00	(1,496)	-	General Plant / Other	-	-	-	-	-	-	-	1,496.00	
2165	79143	KASH-N-KARRY @ FISHHAWK RANCH OFF-SITE FORCE MAIN	12/12/2000	4,200.00	(4,200)	-	General Plant / Other	-	-	-	-	-	-	-	4,200.00	
2166	79488	COLONIAL HILLS PHASES 3 & 4	12/15/2000	46,790.00	(46,790)	-	General Plant / Other	-	-	-	-	-	-	-	46,790.00	
2167	79139	7-ELEVEN #32983 AT ANDERSON & LINEBAUGH	1/9/2001	83,058.62	(83,059)	-	General Plant / Other	-	-	-	-	-	-	-	83,058.62	
2168	79140	GUNN COLLECTION MINI STORAGE	1/9/2001	9,567.50	(9,568)	-	General Plant / Other	-	-	-	-	-	-	-	9,567.50	
2169	79464	TURNBERRY AT THE EAGLES UNIT 2 AKA THE EAGLES SF-6	1/9/2001	100,834.05	(100,834)	-	Distribution	-	-	-	100,834.05	-	-	-	-	
2170	79613	BAY VIST AKA APOLLO BEACH POCKET 85	1/9/2001	51,652.00	(51,652)	-	General Plant / Other	-	-	-	-	-	-	-	51,652.00	
2171	79124	NATIONAL GYPSUM WALLBOARD PLANT	1/23/2001	128,635.55	(128,636)	-	Collection	-	-	-	-	128,635.55	-	-	-	
2172	79491	SUN CITY CENTER - CORINTH CONDOMINIUMS	1/23/2001	90,107.19	(90,107)	-	General Plant / Other	-	-	-	-	-	-	-	90,107.19	
2173	79605	KASH N KARRY AT FISHHAWK RANCH OFF-SITE WATER MAIN	1/23/2001	5,400.00	(5,400)	-	General Plant / Other	-	-	-	-	-	-	-	5,400.00	
2174	79608	TACO BELL/PIZZA HUT WATER FACILITIES	1/23/2001	25,369.00	(25,369)	-	General Plant / Other	-	-	-	-	-	-	-	25,369.00	
2175	79625	PARKWAY BUSINESS CNETER BLDG Z	1/23/2001	15,200.00	(15,200)	-	General Plant / Other	-	-	-	-	-	-	-	15,200.00	
2176	79450	COVINGTON PARK PHASE 2A UNIT 1	1/24/2001	74,296.00	(74,296)	-	General Plant / Other	-	-	-	-	-	-	-	74,296.00	
2177	79490	SUMMERFLEED VILLAGE 1 TRACT 32 PHASES 5 & 6	1/25/2001	44,352.40	(44,352)	-	General Plant / Other	-	-	-	-	-	-	-	44,352.40	
2178	80802	925 E TWIGGS ST RENOVATION	1/31/2001	21,453.65	(21,454)	-	General Plant / Other	-	-	-	-	-	-	-	21,453.65	
2179	79098	MONTREUX PHASE 3	2/13/2001	34,834.56	(34,835)	-	General Plant / Other	-	-	-	-	-	-	-	34,834.56	
2180	79116	PIZZA HUT - 7023 WEST HILLSBOROUGH AVE	2/13/2001	5,070.00	(5,070)	-	General Plant / Other	-	-	-	-	-	-	-	5,070.00	
2181	79620	WESTWOOD LAKES PHASE 2B UNIT 2	2/20/2001	207,200.00	(207,200)	-	Distribution	-	-	-	207,200.00	-	-	-	-	
2182	79093	OAKCREEK CORPORATE CENTER COMMERCIAL CORE	2/27/2001	267,500.00	(267,500)	-	Distribution	-	-							

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2201	79465	CITGO CONVENIENCE STORE	8/14/2001	12,500.00	(12,500)	-	General Plant / Other	-	-	-	-	-	-	-	12,500.00
2202	79466	CROWN PARK AT BENJAMIN ROAD PHASE 1	8/14/2001	21,468.00	(21,468)	-	General Plant / Other	-	-	-	-	-	-	-	21,468.00
2203	79467	ASTON GARDENS AT TAMPA BAY	8/14/2001	29,173.00	(29,173)	-	General Plant / Other	-	-	-	-	-	-	-	29,173.00
2204	79468	SUN CITY CENTER SOUTHEAST GOLF COURSE AKA UNIT 293	8/14/2001	23,134.00	(23,134)	-	General Plant / Other	-	-	-	-	-	-	-	23,134.00
2205	79470	SYMMES ELEMENTARY SCHOOL AKA ELEMENTARY SHOOOL A	8/14/2001	93,153.00	(93,153)	-	General Plant / Other	-	-	-	-	-	-	-	93,153.00
2206	79482	CANTERBURY NORTH AT THE EAGLES AKA EAGLES TRACT MF-	8/16/2001	46,846.25	(46,846)	-	General Plant / Other	-	-	-	-	-	-	-	46,846.25
2207	79484	CANTERBURY HEIGHTS AT THE EAGLES AKA EAGLES TRACT MI	8/16/2001	42,456.30	(42,456)	-	General Plant / Other	-	-	-	-	-	-	-	42,456.30
2208	79469	BELLA VISTA	8/21/2001	110,980.00	(110,980)	-	Distribution	-	-	110,980.00	-	-	-	-	-
2209	79443	FAWN LAKE PHASE V	9/7/2001	162,689.07	(162,689)	-	Distribution	-	-	162,689.07	-	-	-	-	-
2210	79444	BLOOMINGDALE RIDGE PHASE 2	9/10/2001	51,899	(51,899)	-	General Plant / Other	-	-	-	-	-	-	-	51,899.00
2211	79439	JOELSON TAYOR TAMPA PRODUCTION FACILITY	9/11/2001	144,489.07	(144,489)	-	Distribution	-	-	144,489.07	-	-	-	-	-
2212	79441	GUNN COLLECTION	9/11/2001	20,092.50	(20,093)	-	General Plant / Other	-	-	-	-	-	-	-	20,092.50
2213	79623	SOUTH POINTE PHASE 4	9/18/2001	606.25	(60,625)	-	General Plant / Other	-	-	-	-	-	-	-	60,625.00
2214	79442	SOUTH POINTE PHASE 6	9/19/2001	167,424.54	(167,425)	-	Distribution	-	-	167,424.54	-	-	-	-	-
2215	78959	WATER DESTINY UTILITY BAHIA BEACH	9/25/2001	143,216.55	(51,558)	91,659	Distribution	-	-	143,216.55	-	-	-	-	-
2216	78960	NW RECL TLMTRY/PIPING	9/25/2001	671,653.51	(671,654)	-	General Plant / Other	-	-	-	-	-	-	-	671,653.51
2217	78961	WW PS VAN DYKE NORTH DALE UPGRADE	9/25/2001	59,509.62	(59,510)	-	General Plant / Other	-	-	-	-	-	-	-	59,509.62
2218	78962	NINE EAGLES RD RECL WTM	9/25/2001	911,045.30	(911,045)	-	Reclaimed	-	-	-	-	-	-	911,045.30	-
2219	78963	L TURNER/LOWEL RECL WTM	9/25/2001	481,077.11	(481,077)	-	Reclaimed	-	-	-	-	-	-	481,077.11	-
2220	78964	WWTP FALKENBURG VALRICO RECL LINK	9/25/2001	1,940,439.12	(1,940,439)	-	WWTreatment	-	-	1,940,439.12	-	-	-	-	-
2221	78965	SR685 FLA AV FM UPGRADE	9/25/2001	1,739.09	(1,739)	-	General Plant / Other	-	-	-	-	-	-	-	1,739.09
2222	78966	S CNTY WWTP EXPD 4.5MGD	9/25/2001	642,853.48	(642,853)	-	WWTreatment	-	-	642,853.48	-	-	-	-	-
2223	78967	S CNTY R/W SYS MODIFCN	9/25/2001	36,960.00	(36,960)	-	General Plant / Other	-	-	-	-	-	-	-	36,960.00
2224	78968	RWU VAN DYKE FARMS DIS SYS	9/25/2001	28,230.94	(28,231)	-	General Plant / Other	-	-	-	-	-	-	-	28,230.94
2225	78969	WW PS VAN DYKE NORTHDIALE UPGR	9/25/2001	32,741.22	(11,787)	20,954	General Plant / Other	-	-	-	-	-	-	-	32,741.22
2226	78970	WW PS VAN DYKE NORTHDIALE UPGRADE	9/25/2001	780,861.47	(281,110)	499,751	WWTransmission	-	-	-	-	780,861.47	-	-	-
2227	78971	BROWN RD RECL WATER TM	9/25/2001	66,474.57	(66,475)	-	General Plant / Other	-	-	-	-	-	-	-	66,474.57
2228	78972	WWTP FALKENBURG RD EX 6-12 MGD	9/25/2001	797,033.20	(285,952)	511,081	WWTreatment	-	-	797,033.20	-	-	-	-	-
2229	78973	BALM RYRVW RD 12 IN FM	9/25/2001	1,699,355.37	(1,699,355)	-	WWTransmission	-	-	-	-	1,699,355.37	-	-	-
2230	78974	NW AQUIFER TEST WELL PH1	9/25/2001	504,021.79	(504,022)	-	WTreatment	504,021.79	-	-	-	-	-	-	-
2231	78975	GUNN HY/V DYKE RWTM INTCX	9/25/2001	150,000.00	(150,000)	-	General Plant / Other	-	-	-	-	-	-	-	150,000.00
2232	78976	RWU BUCKHORN RUN	9/25/2001	76,042.55	(76,043)	-	General Plant / Other	-	-	-	-	-	-	-	76,042.55
2233	78977	RWU FAIRWAY VILLAGE	9/25/2001	114,622.28	(114,622)	-	General Plant / Other	-	-	-	-	-	-	-	114,622.28
2234	78978	RWU FAIRWAY VILLAGE SUBDIV	9/25/2001	364,413.98	(364,414)	-	General Plant / Other	-	-	-	-	-	-	-	364,413.98
2235	78979	RWU CARROLLWOOD SPRINGS	9/25/2001	9,858.14	(9,858)	-	General Plant / Other	-	-	-	-	-	-	-	9,858.14
2236	78980	RWU CARROLLWOOD SPRINGS	9/25/2001	665,911.90	(665,912)	-	General Plant / Other	-	-	-	-	-	-	-	665,911.90
2237	78981	RWU CYPRESS HOLLOW	9/25/2001	44,542.67	(44,543)	-	General Plant / Other	-	-	-	-	-	-	-	44,542.67
2238	78982	FAWN RIDGE RWU DIST SYS	9/25/2001	1,138,195.37	(1,138,195)	-	General Plant / Other	-	-	-	-	-	-	-	1,138,195.37
2239	78983	RWU CANTERBURY SUBDIV	9/25/2001	167,088.80	(167,089)	-	General Plant / Other	-	-	-	-	-	-	-	167,088.80
2240	78984	UTIL RELOC EHRlich RD BRDG	9/25/2001	91,189.12	(91,189)	-	General Plant / Other	-	-	-	-	-	-	-	91,189.12
2241	79438	NEWPORT LANDING APARTMENTS	9/25/2001	16,500.00	(16,500)	-	General Plant / Other	-	-	-	-	-	-	-	16,500.00
2242	79440	ABC PIZZA - HILLSBOROUGH AVENUE	9/25/2001	8,343.00	(8,343)	-	General Plant / Other	-	-	-	-	-	-	-	8,343.00
2243	79555	LO PRES SWR SYS NEW CNX	9/25/2001	28,969.40	(28,969)	-	Distribution	-	-	28,969.40	-	-	-	-	-
2244	79445	BOYETTE FARMS PHASE 2A	9/27/2001	66,980.00	(66,980)	-	General Plant / Other	-	-	-	-	-	-	-	66,980.00
2245	79446	ESTATES AT BLOOMINGDALE(AKA BLOOMINGDALE VILLAGE)	10/1/2001	94,655.37	(94,655)	-	General Plant / Other	-	-	-	-	-	-	-	94,655.37
2246	79433	ABERDEEN CREEK AKA RIVER GROVE ESTATES	10/3/2001	122,837.45	(122,837)	-	Distribution	-	-	122,837.45	-	-	-	-	-
2247	79434	SOMERSET TRACTS C2 D E A KINGS MILL	10/4/2001	449,849.53	(449,850)	-	Distribution	-	-	449,849.53	-	-	-	-	-
2248	79435	HERITAGE HARBOR PHASE 2C PHASE 2	10/4/2001	68,246.65	(68,247)	-	General Plant / Other	-	-	-	-	-	-	-	68,246.65
2249	79436	PARKWAY CENTER SINGLE FAMILY PHASE 2A	10/4/2001	88,000.00	(88,000)	-	General Plant / Other	-	-	-	-	-	-	-	88,000.00
2250	79437	WESTCHASE SECTION 326	10/8/2001	241,505.00	(241,505)	-	Distribution	-	-	241,505.00	-	-	-	-	-
2251	79457	VILLAGES OF LAKE ST CHARLES PHASE 2	10/9/2001	128,583.45	(128,583)	-	Distribution	-	-	128,583.45	-	-	-	-	-
2252	79508	SOMERSET OFF-SITE FORCE MAIN	10/9/2001	95,086.00	(95,086)	-	General Plant / Other	-	-	-	-	-	-	-	95,086.00
2253	79364	PUMP STATION FAIRFAX WW SITE .18 ACRES	10/10/2001	40,035.00	-	40,035	General Plant / Other	-	-	-	-	-	-	-	40,035.00
2254	79509	RIVERCREST PHASE 1A	10/16/2001	1,047,100.00	(1,047,100)	-	Distribution	-	-	1,047,100.00	-	-	-	-	-
2255	79506	PARSONS POINT PHASE 1 UNIT A & B	10/23/2001	351,546.22	(351,546)	-	Distribution	-	-	351,546.22	-	-	-	-	-
2256	79471	MOSS CREEK SUBDIVISION PHASE 2	10/25/2001	76,040.81	(76,041)	-	General Plant / Other	-	-	-	-	-	-	-	76,040.81
2257	79452	COVINGTON PARK PHASE 1B	11/13/2001	32,244.74	(32,245)	-	General Plant / Other	-	-	-	-	-	-	-	32,244.74
2258	79462	TAMPA GATEWAY PARK PHASES 1 & 2	11/13/2001	191,919.58	(191,920)	-	Distribution	-	-	191,919.58	-	-	-	-	-
2259	79474	ST ANDREWS @ THE EAGLES UNIT 1 PHASE 2	11/14/2001	112,660.05	(112,660)	-	Distribution	-	-	112,660.05	-	-	-	-	-
2260	79472	MANGO GROVES PHASE 1	11/15/2001	204,276.13	(204,276)	-	Distribution	-	-	204,276.13	-	-	-	-	-
2261	79498	LAKE WEEKS PHASE 1	11/15/2001	370,400.00	(370,400)	-	Distribution	-	-	370,400.00	-	-	-	-	-
2262	79473	BUCKHORN PRESERVE PHASE 1 AKA BUCKHORN GROVES WEST	11/27/2001	194,375.47	(194,375)	-	Distribution	-	-	194,375.47	-	-	-	-	-
2263	79475	BERKFORD PLACE OFF-SITE	11/28/2001	63,691.50	(63,692)	-	General Plant / Other	-	-	-	-	-	-	-	63,691.50
2264	79477	BERKFORD PLACE ON-SITE	11/28/2001	168,957.71	(168,958)	-	Distribution	-	-	168,957.71	-	-	-	-	-
2265	79476	COPPER RIDGE TRACT C2	11/30/2001	165,177.38	(165,177)	-	Distribution	-	-	165,177.38	-	-	-	-	-
2266	79453	SUMMERFIELD CROSSINGS VLG 1 TR 28 PH 3 & 4B	12/3/2001	24,544.30	(24,544)	-	General Plant / Other	-	-	-	-	-	-	-	24,544.30
2267	79454	WHEELER GROVES	12/3/2001	89,520.25	(89,520)	-	General Plant / Other	-	-	-	-	-	-	-	89,520.25
2268	79456	MANDOLIN PHASE 2B	12/7/2001	96,010.00	(96,010)	-	General Plant / Other	-	-	-	-	-	-	-	96,010.00
2269	79455	CHEVAL WEST VILLAGE 5B UNIT 2	12/11/2001	71,300.00	(71,300)	-	General Plant / Other	-	-	-	-	-	-	-	71,300.00
2270	79458	CARPET MAX STORE	12/11/2001												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2289	52722	METER GROUND RESISTANCE TESTER CLAMP ON	2/15/2002	2,005.00	(2,005)	-	General Plant / Other	-	-	-	-	-	-	-	2,005.00
2290	79419	PUMP STATION EXTER WAY SITE 0.14 ACRES	2/19/2002	62,839.91	-	62,840	General Plant / Other	-	-	-	-	-	-	-	62,839.91
2291	79480	TWIN LAKES D2 & E2	2/19/2002	139,276.95	(139,277)	-	Distribution	-	-	139,276.95	-	-	-	-	-
2292	79514	EDGEWATER PLACE TOWNHOMES	2/19/2002	6,834.70	(6,835)	-	General Plant / Other	-	-	-	-	-	-	-	6,834.70
2293	53107	PROJECTOR	2/22/2002	1,930.00	(1,930)	-	General Plant / Other	-	-	-	-	-	-	-	1,930.00
2294	79483	B & M PRECISION	2/26/2002	3,000.00	(3,000)	-	General Plant / Other	-	-	-	-	-	-	-	3,000.00
2295	79493	WALGREENS - WINDHORST ROAD (STORE #6751)	2/26/2002	3,100.00	(3,100)	-	General Plant / Other	-	-	-	-	-	-	-	3,100.00
2296	79496	WEST HAMPTON AKA REPTRON SINGLE FAMILY DEVELOPMENT	2/28/2002	316,150.00	(316,150)	-	Distribution	-	-	316,150.00	-	-	-	-	-
2297	79499	LAKE LETA TRACE	3/6/2002	132,803.84	(132,804)	-	Distribution	-	-	132,803.84	-	-	-	-	-
2298	79492	SUN CITY CENTER SOUTHEAST GOLF COURSE AMENITIES	3/12/2002	63,418.00	(63,418)	-	General Plant / Other	-	-	-	-	-	-	-	63,418.00
2299	79494	DEVELOPERS CONTRIBUTION	3/12/2002	19,368.00	(19,368)	-	General Plant / Other	-	-	-	-	-	-	-	19,368.00
2300	79502	LUTZ LAKE CROSSING	3/12/2002	220,949.00	(220,949)	-	Distribution	-	-	220,949.00	-	-	-	-	-
2301	79512	BUCKHORN GROVES PHASE 2	3/12/2002	120,505.85	(120,506)	-	Distribution	-	-	120,505.85	-	-	-	-	-
2302	79513	CEDAR RUN TRUCKING FACILITY	3/12/2002	13,200.00	(13,200)	-	General Plant / Other	-	-	-	-	-	-	-	13,200.00
2303	79602	AUTO CARE CENTER (JIFFY LUBE)@BRANDON SHOPPES	3/12/2002	37,982.00	(37,982)	-	General Plant / Other	-	-	-	-	-	-	-	37,982.00
2304	79497	WOODBERRY PARCELS B & C PHASE 2	3/18/2002	264,000.00	(264,000)	-	Distribution	-	-	264,000.00	-	-	-	-	-
2305	79500	FISHHAWK RANCH PHASE 2 PARCEL N	3/22/2002	356,781.00	(356,781)	-	Distribution	-	-	356,781.00	-	-	-	-	-
2306	79507	ST ANDREWS @ THE EAGLES UNIT 1 PHASE 3 AKA EAGLES SF5 U	3/22/2002	87,989.20	(87,989)	-	General Plant / Other	-	-	-	-	-	-	-	87,989.20
2307	79515	FISHHAWK RANCH PHASE 2 PARCEL M	3/22/2002	121,300.00	(121,300)	-	Distribution	-	-	121,300.00	-	-	-	-	-
2308	79495	WATERCHASE PHASE 1A	3/26/2002	1,629,721.00	(1,629,721)	-	Distribution	-	-	1,629,721.00	-	-	-	-	-
2309	79501	OUTBACK/SHELDON COMMERCIAL	3/26/2002	3,500.00	(3,500)	-	General Plant / Other	-	-	-	-	-	-	-	3,500.00
2310	79626	MARTINEZ MIDDLE SCHOOL AKD MIDDLE SCHOOL GG	3/26/2002	48,440.80	(48,441)	-	General Plant / Other	-	-	-	-	-	-	-	48,440.80
2311	79419	BUCKHORN UTIL ESMT	3/27/2002	160.00	-	160	General Plant / Other	-	-	-	-	-	-	-	160.00
2312	79420	SUGARMILL MASTER PS REHAB	4/2/2002	6,750.00	-	6,750	General Plant / Other	-	-	-	-	-	-	-	6,750.00
2313	79504	PARKER DENTAL	4/9/2002	20,369.00	(20,369)	-	General Plant / Other	-	-	-	-	-	-	-	20,369.00
2314	79510	COUNTRY CHASE SUBDIVISION	4/9/2002	533,020.50	(533,021)	-	Distribution	-	-	533,020.50	-	-	-	-	-
2315	79691	LEGENDS PASS SUBDIVISION	4/9/2002	145,339.85	(145,340)	-	Distribution	-	-	145,339.85	-	-	-	-	-
2316	79505	SUMMERFIELD VILLAGE 1 TRACT 10 PHASES 3 & 4	4/15/2002	198,931.11	(198,931)	-	Distribution	-	-	198,931.11	-	-	-	-	-
2317	53065	TRAILER UTILITY	4/19/2002	7,298.03	(7,298)	-	General Plant / Other	-	-	-	-	-	-	-	7,298.03
2318	53060	TRAILER UTILITY	4/22/2002	2,300.00	(2,300)	-	General Plant / Other	-	-	-	-	-	-	-	2,300.00
2319	79693	SUMMERFIELD VILLAGE 1 ROAD C	4/23/2002	37,418.75	(37,419)	-	General Plant / Other	-	-	-	-	-	-	-	37,418.75
2320	79749	SUMMER PALMS LIFT STATION SITE .09 ACRES	4/23/2002	2,674.00	-	2,674	General Plant / Other	-	-	-	-	-	-	-	2,674.00
2321	79431	RECL WTR MASTER METER INSTAL	5/3/2002	80.00	-	80	General Plant / Other	-	-	-	-	-	-	-	80.00
2322	79522	W/W ROUTINE MAINT SPT	5/6/2002	80.00	-	80	General Plant / Other	-	-	-	-	-	-	-	80.00
2323	52506	ICE MACHINE	5/7/2002	1,918.40	(1,918)	-	General Plant / Other	-	-	-	-	-	-	-	1,918.40
2324	79611	KINGS LAKE PHASE 2A FKA BIG BEND PHASE 2A	5/7/2002	386,000.00	(386,000)	-	Distribution	-	-	386,000.00	-	-	-	-	-
2325	79612	KINGS LAKE PHASE 2B FKA BIG BEND PHASE 2B	5/7/2002	128,400.00	(128,400)	-	Distribution	-	-	128,400.00	-	-	-	-	-
2326	79614	MONTREUX PHASES IV & V	5/10/2002	63,114.60	(63,115)	-	General Plant / Other	-	-	-	-	-	-	-	63,114.60
2327	79617	LYNN LAKE SUBDIVISION PHASE 2	5/14/2002	97,496.01	(97,496)	-	General Plant / Other	-	-	-	-	-	-	-	97,496.01
2328	79539	PHONE SYSTEM - MINI CARRIER REMOTE	5/21/2002	81,653.06	(81,653)	-	General Plant / Other	-	-	-	-	-	-	-	81,653.06
2329	79540	PHONE SYSTEM - MINI CARRIER REMOTE	5/21/2002	83,924.37	(83,924)	-	General Plant / Other	-	-	-	-	-	-	-	83,924.37
2330	79609	FISHHAWK RANCH PHASE 2 PARCEL K AND DORMAN ROAD	5/22/2002	181,900.00	(181,900)	-	Distribution	-	-	181,900.00	-	-	-	-	-
2331	79610	HERITAGE HARBOR PHASE 3C WATER/WASTE WATER/RECLAIM	5/22/2002	262,045.25	(262,045)	-	General Plant / Other	-	-	-	-	-	-	-	262,045.25
2332	52504	VALVE OPERATOR	5/23/2002	4,750.86	(4,751)	-	General Plant / Other	-	-	-	-	-	-	-	4,750.86
2333	52505	VALVE OPERATOR	5/23/2002	4,793.28	(4,793)	-	General Plant / Other	-	-	-	-	-	-	-	4,793.28
2334	53091	GENERATOR EMERGENCY	5/23/2002	41,388.00	(41,388)	-	General Plant / Other	-	-	-	-	-	-	-	41,388.00
2335	53092	GENERATOR TRAILER MTD	5/23/2002	41,388.00	(41,388)	-	General Plant / Other	-	-	-	-	-	-	-	41,388.00
2336	79618	SOUTH FORK UNIT 1 OFF-SITE FORCE MAIN	5/30/2002	307,350.92	(307,351)	-	WWTransmission	-	-	-	-	-	307,350.92	-	-
2337	79615	COVINGTON PARK PHASE 2A UNIT 2	6/4/2002	183,300.00	(183,300)	-	Distribution	-	-	183,300.00	-	-	-	-	-
2338	79616	ESTATES T PARSONS POINTE	6/4/2002	249,854.85	(249,855)	-	Distribution	-	-	249,854.85	-	-	-	-	-
2339	80497	FISHHAWK RANCH PHASE 2 PARCELS S T & U	6/19/2002	841,900.00	(841,900)	-	Collection	-	-	-	-	841,900.00	-	-	-
2340	53130	TRAILER UTILITY	6/20/2002	2,790.58	(2,791)	-	General Plant / Other	-	-	-	-	-	-	-	2,790.58
2341	79631	WEXFORD GREEN	6/20/2002	157,930.50	(157,931)	-	Distribution	-	-	157,930.50	-	-	-	-	-
2342	79630	FISHHAWK RANCH PH 2 PARCELS O & P	7/9/2002	246,800.00	(246,800)	-	Distribution	-	-	246,800.00	-	-	-	-	-
2343	79628	COVINGTON PARK PHASE 3A/3B	7/10/2002	263,384.00	(263,384)	-	Distribution	-	-	263,384.00	-	-	-	-	-
2344	84404	BUILDING METAL 30 FT X 38 FT	7/11/2002	14,875.00	(14,875)	-	General Plant / Other	-	-	-	-	-	-	-	14,875.00
2345	79629	WHEELERS LANDING	7/15/2002	65,600.00	(65,600)	-	General Plant / Other	-	-	-	-	-	-	-	65,600.00
2346	79627	RAWLS ROAD SUBDIVISION PHASE 1	7/18/2002	368,930.00	(368,930)	-	Distribution	-	-	368,930.00	-	-	-	-	-
2347	79633	REFLECTIONS PHASE 1	7/18/2002	405,434.00	(405,434)	-	Distribution	-	-	405,434.00	-	-	-	-	-
2348	79634	HERITAGE HARBOR VILLAGE 7 AKA PHASE 2B/3B	7/18/2002	40,435.00	(40,435)	-	General Plant / Other	-	-	-	-	-	-	-	40,435.00
2349	79636	HAMILTON PARK	7/19/2002	251,227.35	(251,227)	-	Distribution	-	-	251,227.35	-	-	-	-	-
2350	79632	SOUTH POINT PHASE 9	7/22/2002	100,464.51	(100,465)	-	Distribution	-	-	100,464.51	-	-	-	-	-
2351	79635	FISHHAWK RANCH PHASE 2 PARCEL V	7/25/2002	259,987.00	(259,987)	-	Distribution	-	-	259,987.00	-	-	-	-	-
2352	79637	SUMMERFIELD VLG 1 TR 11 PH 1 & 2	7/30/2002	477,145.40	(477,145)	-	Distribution	-	-	477,145.40	-	-	-	-	-
2353	79638	WESTCHASE SECTION 324 TRACT C-5	8/2/2002	102,200.00	(102,200)	-	Distribution	-	-	102,200.00	-	-	-	-	-
2354	79640	LAKE WEEKS PH 2 & 3	8/2/2002	200,200.00	(200,200)	-	Distribution	-	-	200,200.00	-	-	-	-	-
2355	79639	BRANDON FOREST RESERVE	8/8/2002	66,210.00	(66,210)	-	General Plant / Other	-	-	-	-	-	-	-	66,210.00
2356	79642	SUMMERFIELD VILLAGE 1 TRACT 35	8/16/2002	218,214.75	(218,215)	-	Distribution	-	-	218,214.75	-	-	-	-	-
2357	79641	BOYETTE FARMS PHASE 2B UNIT 1	8/26/2002	225,381.00	(225,381)	-	Distribution	-	-	225,381.00	-	-	-	-	-
2358	79690	BOYETTE FARMS PHASE 3	8/26/2002	33,000.00	(33,000)	-	General Plant / Other	-	-	-	-	-	-	-	33,000.00
2359	79944	OAK UTILITY PROPERTY	8/26/2002	1,957.00	-	1,957	General Plant / Other	-	-						

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2377	79299	WIMAUMA WATER SYSTEM PH II	9/19/2002	2,395,778.94	(805,158)	1,590,621	Distribution	-	-	2,395,778.94	-	-	-	-	-
2378	79300	PINE ST PARALLEL 6 INCH FOREMAIN	9/19/2002	257,604.89	(87,586)	170,019	Collection	-	-	-	-	-	-	-	-
2379	79301	NW RECL WATER ACQUIFER STORAGE/RECOVERY	9/19/2002	261,678.34	(88,971)	172,708	Reclaimed	-	-	-	-	257,604.89	-	-	-
2380	79302	GUNNV DYKE RWTM INTCX	9/19/2002	17,989.38	(6,116)	11,873	General Plant / Other	-	-	-	-	-	-	-	-
2381	79303	NWRSRF/ S MBLV RWTM INTX	9/19/2002	626,397.67	(212,975)	413,422	Reclaimed	-	-	-	-	-	-	-	17,989.38
2382	79304	JIM JOHN/OAKVIEW FM/WTM	9/19/2002	3,467.14	(1,179)	2,288	General Plant / Other	-	-	-	-	-	-	-	-
2383	79305	NEW FIRE HYDRANTS	9/19/2002	27.55	(9)	18	Distribution	-	-	27.55	-	-	-	-	3,467.14
2384	79306	CR 579 WTR/MAIN INTERCOM	9/19/2002	530.73	(180)	350	General Plant / Other	-	-	-	-	-	-	-	530.73
2385	79307	NEW HOPE WATER MAIN (C39127)	9/19/2002	187,575.62	(63,776)	123,800	Distribution	-	-	187,575.62	-	-	-	-	-
2386	79308	SMI PEMBERTEN CREEK	9/19/2002	1,754.00	(596)	1,158	General Plant / Other	-	-	-	-	-	-	-	1,754.00
2387	79309	ROSEMEAD LANE WM INTERCX	9/19/2002	12,338.06	(4,195)	8,143	General Plant / Other	-	-	-	-	-	-	-	12,338.06
2388	79310	ERLICH RD WM INTCX BL	9/19/2002	1,701.97	(579)	1,123	General Plant / Other	-	-	-	-	-	-	-	1,701.97
2389	79311	BELL SHOALS WTM EXT	9/19/2002	94,189.55	(32,024)	62,165	General Plant / Other	-	-	-	-	-	-	-	-
2390	79312	OLD MEM HWY WM EXT	9/19/2002	160,295.37	(54,500)	105,795	Distribution	-	-	-	160,295.37	-	-	-	-
2391	79313	MULRENNAN RD 301/CSWY CX	9/19/2002	181,526.38	(61,719)	119,808	Distribution	-	-	-	-	-	-	-	-
2392	79314	ST CLOUD WM INTCX/EXT	9/19/2002	148,385.69	(50,451)	97,935	Distribution	-	-	-	-	-	-	-	-
2393	79315	ROSIER/PAN/KENMORE WM	9/19/2002	164,153.54	(55,812)	108,341	Distribution	-	-	-	-	-	-	-	-
2394	79316	RACE TRK/S MOBLEY POT WTM	9/19/2002	776,339.98	(263,956)	512,384	Distribution	-	-	-	-	-	-	-	-
2395	79914	RVRVW MMOBILE HOME FM O/S	9/19/2002	32,400.00	(32,400)	-	General Plant / Other	-	-	-	-	-	-	-	32,400.00
2396	79915	NORTHWEST R/W TELEMETRY & PIPING IMPROVE	9/19/2002	102,210.26	(102,210)	-	Distribution	-	-	102,210.26	-	-	-	-	-
2397	79916	WW PS S CNTY ELEC PANELS	9/19/2002	31,368.83	(31,369)	-	General Plant / Other	-	-	-	-	-	-	-	31,368.83
2398	79917	BALM RIVERVIEW ROAD 12 -016IN FM	9/19/2002	75,683.15	(25,732)	49,951	General Plant / Other	-	-	-	-	-	-	-	75,683.15
2399	79918	BLMGDALE RWTM STUBOUTS (C10620)	9/19/2002	169,210.63	(57,532)	111,679	General Plant / Other	-	-	-	-	-	-	-	169,210.63
2400	79919	FALK WWTP/TECO GANNON RWTM	9/19/2002	100,273.91	(67,342)	32,932	Reclaimed	-	-	-	-	-	-	100,273.91	-
2401	79920	FALK TO TECO GANNON RECLAIMED WATER TRANSMISSION M.	9/19/2002	1,630,703.73	(693,049)	937,655	Reclaimed	-	-	-	-	-	-	1,630,703.73	-
2402	79921	FALKENBURG TO TECO GANNON RW TM	9/19/2002	1,861,890.17	(1,224,042)	637,848	Reclaimed	-	-	-	-	-	-	1,861,890.17	-
2403	79922	BLOOMINGDALE AVE WW STUBOUT	9/19/2002	304,403.78	(103,497)	200,907	Collection	-	-	-	-	304,403.78	-	-	-
2404	79923	N W TLMTRY/PIPING IMPROVEMENT	9/19/2002	577,345.40	(577,345)	-	Collection	-	-	-	-	-	-	-	-
2405	79924	NWEST REG REJECT W STOR POND	9/19/2002	631,322.00	(214,576)	416,746	WWTreatment	-	-	-	631,322.00	-	-	-	-
2406	79925	WW PS RIVERVIEW TM SYS IMPROVEMENTS	9/19/2002	696,446.80	(473,584)	222,863	Collection	-	-	-	-	696,446.80	-	-	-
2407	79926	CW RW CENT TELE/CONT	9/19/2002	230,790.89	(156,938)	73,853	General Plant / Other	-	-	-	-	-	-	-	230,790.89
2408	79927	BROWN RD RW TM	9/19/2002	1,834.30	(1,247)	587	General Plant / Other	-	-	-	-	-	-	-	1,834.30
2409	79928	EAGLES PUMP STATION UPGRADE	9/19/2002	525,775.38	(357,527)	168,248	Collection	-	-	-	-	525,775.38	-	-	-
2410	79929	WW PS SUMMERFIELD BOOSTER	9/19/2002	287,089.52	(195,221)	91,869	WWTreatment	-	-	-	-	-	287,089.52	-	-
2411	79930	NINE EAGLES RD RWTM	9/19/2002	692,453.68	(468,984)	223,469	General Plant / Other	-	-	-	-	-	-	-	692,453.68
2412	79931	NINE EAGLES RD RWTW	9/19/2002	191,603.12	(128,968)	62,635	General Plant / Other	-	-	-	-	-	-	-	191,603.12
2413	79932	TPC BLVD/LUTZ LAKE FERN RD TW TM	9/19/2002	200,847.54	(136,576)	64,271	Distribution	-	-	200,847.54	-	-	-	-	-
2414	79933	CYPRESS HOLLOW RWIU DIS LINE	9/19/2002	88,590.87	(60,242)	28,349	General Plant / Other	-	-	-	-	-	-	-	88,590.87
2415	79934	RWIU VALRICO VILLAGE SUBDIV	9/19/2002	45,477.57	(30,925)	14,553	General Plant / Other	-	-	-	-	-	-	-	45,477.57
2416	79935	925 E TWIGGS ST RENOVATION	9/19/2002	677,064.79	(460,404)	216,661	WWTreatment	-	-	-	-	-	677,064.79	-	-
2417	79936	925 E TWIGGS ST RENOVATION	9/19/2002	428,236.71	(291,201)	137,036	WWTreatment	-	-	-	-	-	428,236.71	-	-
2418	79937	COULTER RE WATER LINE REPL	9/19/2002	187,975.17	(127,823)	60,152	Distribution	-	-	187,975.17	-	-	-	-	-
2419	79938	ROBERTS/MATHES LN WTM HYDRAULIC	9/19/2002	77,344.61	(52,594)	24,750	General Plant / Other	-	-	-	-	-	-	-	77,344.61
2420	79939	NEW FIRE HYDRANTS	9/19/2002	336,575.01	(114,436)	222,140	Distribution	-	-	-	-	-	-	-	336,575.01
2421	79940	N BLVD AC/GALV MAIN REPL	9/19/2002	682,315.30	(231,987)	450,328	Distribution	-	-	-	-	-	-	-	682,315.30
2422	79941	RACE TRK/S MOBLEY POT WTR TM	9/19/2002	274,505.06	(186,663)	87,842	Distribution	-	-	-	-	-	-	-	274,505.06
2423	79942	LWR SWTWTR CK GRAVITY WW LINE	9/19/2002	35,000.00	(23,800)	11,200	General Plant / Other	-	-	-	-	-	-	-	35,000.00
2424	79943	VALRICO WWTP RR 5.0 TO 6.0 MGD	9/19/2002	4,358,664.62	(2,947,281)	1,411,383	WWTreatment	-	-	-	4,358,664.62	-	-	-	-
2425	79800	WOODACRE ESTATES OF NORTHDALE	9/24/2002	47,495.00	(47,495)	-	General Plant / Other	-	-	-	-	-	-	-	47,495.00
2426	79773	CARILLON ESTATES	9/25/2002	270,321.00	(270,321)	-	Distribution	-	-	270,321.00	-	-	-	-	-
2427	79754	PUMP STATION ESTATES @ PARSONS POINTE SITE	9/26/2002	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
2428	52508	CHAIN HOIST ELECTRIC	9/30/2002	2,214.86	(2,215)	-	General Plant / Other	-	-	-	-	-	-	-	2,214.86
2429	79774	LOGOMAR SUBDIVISION	10/15/2002	52,890.00	(52,890)	-	General Plant / Other	-	-	-	-	-	-	-	52,890.00
2430	79777	WALGREENS STORE #7010	10/22/2002	26,238.00	(26,238)	-	General Plant / Other	-	-	-	-	-	-	-	26,238.00
2431	79778	SUN CITY CENTER - HUNTINGTON	10/22/2002	31,031.50	(31,032)	-	General Plant / Other	-	-	-	-	-	-	-	31,031.50
2432	52862	DESK EXEC WOOD U SHAPE W HUTCH	10/23/2002	1,532.50	(1,533)	-	General Plant / Other	-	-	-	-	-	-	-	1,532.50
2433	52863	DESK EXEC WOOD U SHAPE WHUTCH	10/23/2002	1,806.50	(1,807)	-	General Plant / Other	-	-	-	-	-	-	-	1,806.50
2434	79776	CYPRESS CREEK VILLAGE A1	10/31/2002	41,100.00	(41,100)	-	General Plant / Other	-	-	-	-	-	-	-	41,100.00
2435	79783	RIVERCREST PHASE 1B4	11/12/2002	90,000.00	(90,000)	-	General Plant / Other	-	-	-	-	-	-	-	90,000.00
2436	79779	SOUTH POINTE PHASE 8	11/15/2002	117,450.50	(117,451)	-	Distribution	-	-	117,450.50	-	-	-	-	-
2437	53468	PAINTING RIVER RAPI	11/27/2002	810.00	-	810	General Plant / Other	-	-	-	-	-	-	-	810.00
2438	79780	RUSKIN VEGETABLE CORPORATION	12/10/2002	33,512.30	(33,512)	-	General Plant / Other	-	-	-	-	-	-	-	33,512.30
2439	79781	HUDSON FURNITURE	12/10/2002	10,444.00	(10,444)	-	General Plant / Other	-	-	-	-	-	-	-	10,444.00
2440	79782	THE ENCLAVE OFF CARROLLWOOD FKA FLOYD RD SUBDIVISION	12/12/2002	166,433.20	(166,433)	-	Distribution	-	-	-	-	-	-	-	166,433.20
2441	79784	PANTHER TRACE PHASE 1A	1/8/2003	1,202,600.00	(1,202,600)	-	Distribution	-	-	-	-	-	-	-	1,202,600.00
2442	80545	THE GROVES AT WIMAUMA	1/14/2003	8,566.87	(8,567)	-	General Plant / Other	-	-	-	-	-	-	-	8,566.87
2443	79789	EAST BAY LAKES ON-SITE AND OFF-SITE	1/22/2003	484,450.90	(484,451)	-	Distribution	-	-	-	-	-	-	-	484,450.90
2444	79787	MIRABAY PHASE 1A-1 FKA HARBOR BAY	1/28/2003	883,200.00	(883,200)	-	Distribution	-	-	-	-	-	-	-	883,200.00
2445	79801	GRANTHAM CONDOMINIUMS	1/28/2003	159,650.62	(159,651)	-	Distribution	-	-	-	-	-	-	-	159,650.62

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2465	79799	MORETRENCH OFFICE & WAREHOUSE	3/11/2003	65,575.00	(65,575)	-	General Plant / Other	-	-	-	-	-	-	-	65,575.00
2466	80932	RIVER RD/OLD MEMORIAL UTILITY RELOC	3/17/2003	30,000.00	(30,000)	-	General Plant / Other	-	-	-	-	-	-	-	30,000.00
2467	79803	BRANDON BUS SITE W/W LINES	3/20/2003	1,191.46	-	1,191	General Plant / Other	-	-	-	-	-	-	-	1,191.46
2468	79804	APOLLO BEACH WATER PLANT	3/20/2003	10,103.74	-	10,104	General Plant / Other	-	-	-	-	-	-	-	10,103.74
2469	79805	GUINEVERE DRIVE EASEMENT	3/20/2003	2,226.36	-	2,226	General Plant / Other	-	-	-	-	-	-	-	2,226.36
2470	79802	7238 ALAFIA RIDGE LOOP PROJECT	3/27/2003	2,361.61	-	2,362	General Plant / Other	-	-	-	-	-	-	-	2,361.61
2471	79820	SWEETWATER WWTP	4/30/2003	8,475.00	-	8,475	General Plant / Other	-	-	-	-	-	-	-	8,475.00
2472	79821	NINE EAGLES WTP	4/30/2003	1,200.00	-	1,200	General Plant / Other	-	-	-	-	-	-	-	1,200.00
2473	79824	SCHOONER WAY STATION SITE	5/7/2003	1,630.33	-	1,630	General Plant / Other	-	-	-	-	-	-	-	1,630.33
2474	79825	GOLFWOOD LIFT STATION PARCEL 100	5/23/2003	96,215.00	-	96,215	General Plant / Other	-	-	-	-	-	-	-	96,215.00
2475	79830	OAKBROOK DRIVE LIFT STATION SITE	5/30/2003	1,436.14	-	1,436	General Plant / Other	-	-	-	-	-	-	-	1,436.14
2476	79831	GALLERIA DRIVE LIFT STATION SITE	5/30/2003	1,277.20	-	1,277	General Plant / Other	-	-	-	-	-	-	-	1,277.20
2477	79840	UPPER CREEK LIFT STATION SITE (1069 SQ FT)	6/12/2003	4,166.33	-	4,166	General Plant / Other	-	-	-	-	-	-	-	4,166.33
2478	80499	KINGS LAKE PHASE 3	6/12/2003	248,569.00	(248,569)	-	Distribution	-	-	248,569.00	-	-	-	-	-
2479	80285	PUMP STATION MIRABAY #3 SITE (9364 SQ FT MOL)	6/20/2003	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
2480	53513	EXCAVATOR TRUCK MTD	6/30/2003	61,300.00	(61,300)	-	General Plant / Other	-	-	-	-	-	-	-	61,300.00
2481	53514	TRAILER UTILITY	6/30/2003	6,400.00	(6,400)	-	General Plant / Other	-	-	-	-	-	-	-	6,400.00
2482	80520	MIRABAY PHASE 1B-1 AND 2A-1	7/8/2003	423,300.00	(423,300)	-	Distribution	-	-	423,300.00	-	-	-	-	-
2483	80931	BRENDA DR UTILITY RELOCATION	7/11/2003	2,147.26	(2,147)	-	General Plant / Other	-	-	-	-	-	-	-	2,147.26
2484	53614	GENERATOR	7/31/2003	2,020.00	(2,020)	-	General Plant / Other	-	-	-	-	-	-	-	2,020.00
2485	79644	FALK/VALRICO WWTP RW INTXC	7/31/2003	153,002.02	(153,002)	-	Reclaimed	-	-	-	-	-	-	153,002.02	-
2486	79645	US 41 RWTM CARG/TECO GANNON PH2	7/31/2003	3,828,388.88	(3,828,389)	-	Reclaimed	-	-	-	-	-	-	3,828,388.88	-
2487	79646	WWTP FALKENBURG RD RECLAIMED WATER STORAGE TANK	7/31/2003	109,071.85	(109,072)	-	WWTreatment	-	-	-	109,071.85	-	-	-	-
2488	79647	WW PS SWEETWATER CREEK SWIM CLUB	7/31/2003	660,542.49	(425,491)	235,051	Collection	-	-	-	-	660,542.49	-	-	-
2489	79648	WW PS FAIRFAX RELOCATE	7/31/2003	359,368.18	(232,391)	126,977	Collection	-	-	-	-	359,368.18	-	-	-
2490	79649	WW PS SUGARMILL MASTER	7/31/2003	479,597.76	(309,337)	170,261	Collection	-	-	-	-	479,597.76	-	-	-
2491	79650	WW PS SUGARMILL MASTER REHAB	7/31/2003	58,226.38	(37,653)	20,573	General Plant / Other	-	-	-	-	-	-	-	58,226.38
2492	79651	WW PS FAIRFAX STATION RELOCATE	7/31/2003	157,827.78	(102,091)	55,736	Collection	-	-	-	-	157,827.78	-	-	-
2493	79652	WWTP FALKENBURG RD EXP TO 12 MGD	7/31/2003	7,977,578.26	(7,977,578)	-	WWTreatment	-	-	-	7,977,578.26	-	-	-	-
2494	79653	WW PS OAKFIELD #2	7/31/2003	230,912.76	(149,211)	81,702	Collection	-	-	-	-	230,912.76	-	-	-
2495	79654	COUNTY WIDE RW CENTRALIZED TELEMETRY	7/31/2003	18,045.60	(18,046)	-	General Plant / Other	-	-	-	-	-	-	-	18,045.60
2496	79655	US 41 RWTM ALAFIA/GANNON TECO	7/31/2003	134,567.40	(134,567)	-	General Plant / Other	-	-	-	-	-	-	-	134,567.40
2497	79656	WW PS LAKE PARK BLDG STRUCK MOD	7/31/2003	2,439.12	(1,577)	862	General Plant / Other	-	-	-	-	-	-	-	2,439.12
2498	79657	WW PS CLIFTON STREET REHAB	7/31/2003	348,035.49	(223,720)	124,316	Collection	-	-	-	-	348,035.49	-	-	-
2499	79658	ALAFIA RR CROSSING RWTM	7/31/2003	2,020,231.09	(2,020,231)	-	Reclaimed	-	-	-	-	-	-	2,020,231.09	-
2500	79659	LITHIA PINECREST RWTM PHASE 1	7/31/2003	790,802.34	(790,802)	-	Reclaimed	-	-	-	-	-	-	790,802.34	-
2501	79660	WW PS HANLEY RD #1	7/31/2003	115,976.49	(74,998)	40,978	Collection	-	-	-	-	115,976.49	-	-	-
2502	79661	ELROD WM LOOP/HYDRANT	7/31/2003	46,402.25	(46,402)	-	General Plant / Other	-	-	-	-	-	-	-	46,402.25
2503	79662	LABRAD LANE WATER MAIN INSTALLATION	7/31/2003	33,477.18	(33,477)	-	General Plant / Other	-	-	-	-	-	-	-	33,477.18
2504	79663	SUMMER PALMS APTS F/M OVERSIZING	7/31/2003	138,258.00	(138,258)	-	Distribution	-	-	138,258.00	-	-	-	-	-
2505	79664	NWRRF/S MOBLEY RWTM INTERCX	7/31/2003	236,387.00	(236,387)	-	Reclaimed	-	-	-	-	-	-	236,387.00	-
2506	79665	WWTP DELWOOD PHONE SYSTEM EQUIP	7/31/2003	17,975.10	(17,975)	-	General Plant / Other	-	-	-	-	-	-	-	17,975.10
2507	79666	WW PS BONITA VISTA REHAB	7/31/2003	110,528.20	(71,475)	39,053	Collection	-	-	-	-	110,528.20	-	-	-
2508	79667	VILLAGE CTS/SAILESH DR WTR MAIN INTERCONNECT	7/31/2003	55,903.05	(55,903)	-	General Plant / Other	-	-	-	-	-	-	-	55,903.05
2509	79668	WW PS SOUTH COUNTY PUMP STATION & TELEMETRY IMPROV	7/31/2003	1,704,752.20	(1,102,164)	602,588	Distribution	-	-	1,704,752.20	-	-	-	-	-
2510	79669	NINE EAGLES 12" FORCEMAIN	7/31/2003	753,489.18	(753,489)	-	WWTransmission	-	-	-	-	-	753,489.18	-	-
2511	79670	RWU CHEVAL EAST DIST SYS	7/31/2003	1,174,420.26	(1,174,420)	-	General Plant / Other	-	-	-	-	-	-	-	1,174,420.26
2512	79671	RWU EAGLES DIST SYS	7/31/2003	833,240.49	(833,240)	-	General Plant / Other	-	-	-	-	-	-	-	833,240.49
2513	79676	SUNCOAST CORRIDOR R/W TM	7/31/2003	23,727.62	(23,728)	-	General Plant / Other	-	-	-	-	-	-	-	23,727.62
2514	79678	BIG BEND RD 10" RW LINE	7/31/2003	4,392.15	(4,392)	-	General Plant / Other	-	-	-	-	-	-	-	4,392.15
2515	79679	ANDERSON RD FM EXT (2002)	7/31/2003	223,806.23	(223,806)	-	WWTransmission	-	-	-	-	-	223,806.23	-	-
2516	79680	APOLLO BEACH WATER MAIN	7/31/2003	32,483.25	(32,483)	-	General Plant / Other	-	-	-	-	-	-	-	32,483.25
2517	79681	RECLAIMED WTR MASTER METER INSTAL	7/31/2003	48,273.26	(48,273)	-	General Plant / Other	-	-	-	-	-	-	-	48,273.26
2518	79682	CR579 WATER MAIN INTERCONNECTS	7/31/2003	3,037.66	(3,038)	-	General Plant / Other	-	-	-	-	-	-	-	3,037.66
2519	79683	NW HILLSBOROUGH INSTALLED NETWORK - EQP	7/31/2003	10,632.97	(10,633)	-	General Plant / Other	-	-	-	-	-	-	-	10,632.97
2520	79684	RWU VAN DYKE FARMS DIST SYS	7/31/2003	1,015,010.30	(1,015,010)	-	General Plant / Other	-	-	-	-	-	-	-	1,015,010.30
2521	79854	LITHIA PINECREST RWTM PHASE 1	7/31/2003	44,947.72	(44,948)	-	Reclaimed	-	-	-	-	-	-	44,947.72	-
2522	79855	RWTM EXT TO RWU DEV	7/31/2003	202,217.59	(202,218)	-	General Plant / Other	-	-	-	-	-	-	-	202,217.59
2523	79856	VALRICO WWTP RE-RATE TO 6.0 MGD	7/31/2003	32,884.05	(32,884)	-	General Plant / Other	-	-	-	-	-	-	-	32,884.05
2524	79857	NW POTABLE WATER TLMTRY	7/31/2003	766,837.05	(766,837)	-	WTreatment	766,837.05	-	-	-	-	-	-	-
2525	79858	SUN LAKE PARK GALVANIZED SER REPLACE	7/31/2003	567,495.69	(567,496)	-	Distribution	-	-	-	-	567,495.69	-	-	-
2526	79859	WW PS LAKE PARK RETROFIT	7/31/2003	2,953,147.65	(1,909,528)	1,043,619	WWTransmission	-	-	-	-	-	2,953,147.65	-	-
2527	79860	N BLVD AC GALV MAIN/SVC REPL	7/31/2003	630,289.32	(630,289)	-	Distribution	-	-	-	-	-	630,289.32	-	-
2528	79862	TPC BLVD/LUTZ FERN RWTM	7/31/2003	103,290.87	(103,291)	-	General Plant / Other	-	-	-	-	-	-	-	103,290.87
2529	79863	CRIPPENWOOD WATERMAIN EXT	7/31/2003	290,612.38	(290,612)	-	Distribution	-	-	-	-	-	290,612.38	-	-
2530	79865	WW PS MILLER RD BOOSTER	7/31/2003	739,792.51	(478,792)	261,000	WWTransmission	-	-	-	-	-	739,792.51	-	-
2531	79867	SO CITY RW TM TO CARGILL	7/31/2003	407,881.38	(407,881)	-	General Plant / Other	-	-	-	-	-	-	-	407,881.38
2532	79869	DALE MABRY RW SYS CCC PUMPS	7/31/2003	83,235.97	(83,236)	-	Reclaimed	-	-	-	-	-	-	83,235.97	-
2533	79870	DALE MABRY RW SYS CCC PUMPS	7/31/2003	452,474.60	(452,475)	-	Reclaimed	-	-	-	-	-	-	452,474.60	-
2534	79871	DALE MABRY RW SYS CCC PUMPS	7/31/2003	144,756.65	(144,757,										

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2553	79965	CITRUS FALLS APARTMENTS	9/25/2003	51,150.00	(51,150)	-	General Plant / Other	-	-	-	-	-	-	-	51,150.00
2554	79966	THE OAKS AT VALRICO	9/25/2003	263,118.35	(263,118)	-	Distribution	-	-	263,118.35	-	-	-	-	-
2555	79967	CARRIAGE CROSSINGS	9/25/2003	52,812.00	(52,812)	-	General Plant / Other	-	-	-	-	-	-	-	52,812.00
2556	79968	BOYETTE CREEK SUBDIVISION PHASE 1	9/25/2003	637,140.57	(637,141)	-	Distribution	-	-	637,140.57	-	-	-	-	-
2557	80301	SUMMERVIEW OAKS	9/25/2003	271,174.50	(271,175)	-	Distribution	-	-	271,174.50	-	-	-	-	-
2558	80302	MARINER'S COVE APARTMENTS	9/25/2003	17,169.00	(17,169)	-	General Plant / Other	-	-	-	-	-	-	-	17,169.00
2559	80303	MANGO GROVES UNIT 2	9/25/2003	76,800.50	(76,801)	-	General Plant / Other	-	-	-	-	-	-	-	76,800.50
2560	80304	FISHHAWK RANCH PHASE 2 PARCEL R-2/X-1	9/25/2003	343,285.00	(343,285)	-	Distribution	-	-	343,285.00	-	-	-	-	-
2561	80305	SOUTH FORK UNIT 2	9/25/2003	213,964.93	(213,965)	-	Distribution	-	-	213,964.93	-	-	-	-	-
2562	80306	KEYSTONE PROFESSIONAL PARK	9/25/2003	4,998.00	(4,998)	-	General Plant / Other	-	-	-	-	-	-	-	4,998.00
2563	80307	FISHHAWK RANCH PHASE 2 PARCEL X-2/Y	9/25/2003	301,695.50	(301,696)	-	Distribution	-	-	301,695.50	-	-	-	-	-
2564	80308	SUMMERFIELD VILLAGE 1 TRACT 38	9/25/2003	124,292.25	(124,292)	-	Distribution	-	-	124,292.25	-	-	-	-	-
2565	80309	WATERCHASE PHASE 3 (VILLAGE G)	9/25/2003	252,541.00	(252,541)	-	Distribution	-	-	252,541.00	-	-	-	-	-
2566	80310	IRONGATE APARTMENTS	9/25/2003	352,388.85	(352,389)	-	Distribution	-	-	352,388.85	-	-	-	-	-
2567	80311	SELS FURNITURE	9/25/2003	5,442.00	(5,442)	-	General Plant / Other	-	-	-	-	-	-	-	5,442.00
2568	80312	ST. TIMOTHY CATHOLIC PARISH	9/25/2003	55,116.25	(55,116)	-	General Plant / Other	-	-	-	-	-	-	-	55,116.25
2569	80313	MIRABAY PHASE 3A2	9/25/2003	36,800.00	(36,800)	-	General Plant / Other	-	-	-	-	-	-	-	36,800.00
2570	80314	MIRABAY PHASE 3A1 AKA HARBOR BAY PHASE 3A1	9/25/2003	420,000.00	(420,000)	-	Distribution	-	-	420,000.00	-	-	-	-	-
2571	79969	TRAILS AT DURANT	9/26/2003	176,617.25	(176,617)	-	Distribution	-	-	176,617.25	-	-	-	-	-
2572	79970	SUN CITY CENTER UNIT 265 CONDOMINIUMS	9/26/2003	71,763.08	(71,763)	-	General Plant / Other	-	-	-	-	-	-	-	71,763.08
2573	79971	ELEMENTARY SCHOOL D AKA NELSON ELEMENTARY	9/26/2003	108,372.40	(108,372)	-	Distribution	-	-	108,372.40	-	-	-	-	-
2574	79972	HICKORY WOODS PHASE 1	9/26/2003	436,213.55	(436,214)	-	Distribution	-	-	436,213.55	-	-	-	-	-
2575	79973	LAKE ST. CLAIR PHASE 3	9/26/2003	101,043.85	(101,044)	-	Distribution	-	-	101,043.85	-	-	-	-	-
2576	79974	PARSONS POINTE PHASE 2 UNIT B	9/26/2003	43,521.80	(43,522)	-	General Plant / Other	-	-	-	-	-	-	-	43,521.80
2577	79975	SUMMERFIELD VILLAGE 1 TRACT 29	9/26/2003	79,917.50	(79,918)	-	General Plant / Other	-	-	-	-	-	-	-	79,917.50
2578	79976	FERN GLEN	9/26/2003	201,064.50	(201,065)	-	Distribution	-	-	201,064.50	-	-	-	-	-
2579	79977	BRANDON CROSSROADS	9/26/2003	65,712.00	(65,712)	-	General Plant / Other	-	-	-	-	-	-	-	65,712.00
2580	79978	RIVERCREST PHASE 2B1	9/26/2003	538,600.00	(538,600)	-	Distribution	-	-	538,600.00	-	-	-	-	-
2581	79979	SOUTH TRUST BANK - TAMPA SHORES	9/26/2003	39,745.00	(39,745)	-	General Plant / Other	-	-	-	-	-	-	-	39,745.00
2582	79980	NORTHPORT ADDITION	9/26/2003	3,710.00	(3,710)	-	General Plant / Other	-	-	-	-	-	-	-	3,710.00
2583	79981	HERITAGE HARBOR VILLAGE 17 (AKA PHASE 3D)	9/26/2003	203,587.25	(203,587)	-	Distribution	-	-	203,587.25	-	-	-	-	-
2584	79982	OAK VALLEY TOWNHOMES AKA VALRICO ROAD TOWNHOMES	9/26/2003	10,860.37	(10,860)	-	General Plant / Other	-	-	-	-	-	-	-	10,860.37
2585	79983	FISHHAWK RANCH PHASE 2 PARCEL R UNIT 1	9/26/2003	145,600.00	(145,600)	-	Distribution	-	-	145,600.00	-	-	-	-	-
2586	79984	WATERCHASE PHASE 2 VILLAGE A	9/26/2003	122,899.00	(122,899)	-	Distribution	-	-	122,899.00	-	-	-	-	-
2587	79985	WATERCHASE PHASE 2 VILLAGE C	9/26/2003	69,848.00	(69,848)	-	General Plant / Other	-	-	-	-	-	-	-	69,848.00
2588	79986	WATERCHASE PHASE 2 VILLAGE D	9/26/2003	147,121.00	(147,121)	-	Distribution	-	-	147,121.00	-	-	-	-	-
2589	79987	MIRABAY PHASE 1A-2 (MANN'S HARBOR DRIVE)	9/26/2003	21,500.00	(21,500)	-	General Plant / Other	-	-	-	-	-	-	-	21,500.00
2590	79988	FISHHAWK RANCH PHASE 2 PARCEL AA	9/26/2003	393,400.00	(393,400)	-	Distribution	-	-	393,400.00	-	-	-	-	-
2591	79989	THE RESERVE AT WOODMONT	9/26/2003	36,835.60	(36,836)	-	General Plant / Other	-	-	-	-	-	-	-	36,835.60
2592	79990	CHESTNUT FOREST	9/26/2003	233,200.00	(233,200)	-	Distribution	-	-	233,200.00	-	-	-	-	-
2593	79991	CHESTNUT FOREST OFF-SITE IMPROVEMENTS	9/26/2003	224,600.00	(224,600)	-	Distribution	-	-	224,600.00	-	-	-	-	-
2594	79992	SUMMERFIELD VILLAGE TR 17 PH 1 & 2	9/26/2003	179,359.50	(179,360)	-	Distribution	-	-	179,359.50	-	-	-	-	-
2595	79999	BLOOMINGDALE RIDGE PHASE III	9/26/2003	328,413.98	(328,414)	-	Distribution	-	-	328,413.98	-	-	-	-	-
2596	80000	SCC-INVERNESS CONDOMINIUMS	9/26/2003	79,498.76	(79,499)	-	General Plant / Other	-	-	-	-	-	-	-	79,498.76
2597	80002	OLD BRANDON MALL UTIL EASEMENT - PROJ 2003-63-U	9/26/2003	300.00	-	300	General Plant / Other	-	-	-	-	-	-	-	300.00
2598	53936	SEWER CLEANER	9/30/2003	33,285.00	(33,285)	-	General Plant / Other	-	-	-	-	-	-	-	33,285.00
2599	79853	VALRICO WWTP RR 5.0 (C19117)MGD	9/30/2003	32,457.41	(32,457)	-	WWTreatment	-	-	32,457.41	-	-	-	-	-
2600	79861	APRIL LANE WATER MAIN	9/30/2003	35,477.15	(35,477)	-	General Plant / Other	-	-	-	-	-	-	-	-
2601	79864	CARROLLWOOD SPRINGS RWTM	9/30/2003	239,255.61	(239,256)	-	General Plant / Other	-	-	-	-	-	-	-	239,255.61
2602	79866	SO CTY RW TM TO CARGILL	9/30/2003	2,499,332.10	(2,499,332)	-	General Plant / Other	-	-	-	-	-	-	-	2,499,332.10
2603	79868	DALE MABRY RW SYS CCC PUMPS	9/30/2003	77,758.19	(77,758)	-	Reclaimed	-	-	-	-	-	-	77,758.19	-
2604	80007	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	110,603.00	-	110,603	Collection	-	-	-	-	110,603.00	-	-	-
2605	80008	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	16,800.00	-	16,800	Collection	-	-	-	-	16,800.00	-	-	-
2606	80009	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	3,164.00	-	3,164	Collection	-	-	-	-	3,164.00	-	-	-
2607	80010	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	19,725.00	-	19,725	Collection	-	-	-	-	19,725.00	-	-	-
2608	80011	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	17,555.00	-	17,555	Collection	-	-	-	-	17,555.00	-	-	-
2609	80054	WIMAUMA WATER SYSTEM	9/30/2003	230,273.91	(230,274)	-	Distribution	-	-	230,273.91	-	-	-	-	-
2610	80055	MILLER RD BSTER P/STATION	9/30/2003	105,487.27	(105,487)	-	Distribution	-	-	105,487.27	-	-	-	-	-
2611	80056	RACE TRK/S MOBLEY POT WTM	9/30/2003	9,887.49	(9,887)	-	Distribution	-	-	9,887.49	-	-	-	-	-
2612	80057	RIVER OAKS EXTRA POWER SUPPLY	9/30/2003	324,513.51	(324,514)	-	WWTreatment	-	-	-	-	324,513.51	-	-	-
2613	80082	VALRICO HEIGHTS ESTATES	9/30/2003	156,969.00	(156,969)	-	Distribution	-	-	156,969.00	-	-	-	-	-
2614	80222	VALRICO HILLS WATER/WW SITE	9/30/2003	10,192.00	-	10,192	General Plant / Other	-	-	-	-	-	-	-	10,192.00
2615	80223	HERSHEL HEIGHTS WATER FRANCHISE SITE	9/30/2003	8,294.00	-	8,294	General Plant / Other	-	-	-	-	-	-	-	8,294.00
2616	80224	HERSHEL HEIGHTS WATER FRANCHISE SITE	9/30/2003	4,887.00	-	4,887	General Plant / Other	-	-	-	-	-	-	-	4,887.00
2617	80225	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	1,120.00	-	1,120	Collection	-	-	-	-	1,120.00	-	-	-
2618	80226	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	16,027.00	-	16,027	Collection	-	-	-	-	16,027.00	-	-	-
2619	80227	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	13,172.00	-	13,172	Collection	-	-	-	-	13,172.00	-	-	-
2620	80228	SEABOARD WATER/WW FRANCHISE SITE	9/30/2003	5,074.00	-	5,074	Collection	-	-	-	-	5,074.00	-	-	-
2621	80814	CHEVAL GOLF COURSE RW MASTER METER	9/30/2003	92,606.02	(92,606)	-	General Plant / Other	-	-	-	-	-	-	-	92,606.02
2622	80217	WW PS REPLACE/UPGRADE VARIOUS 2001-2002	10/1/2003	248,646.54	(248,647)	-	Collection	-	-	-	-	248,646.54	-	-	-
2623	80317	VALRICO HILLS WA/WW IMPROVEMENTS	10/1/2003	529,000.00	(529,000)	-									

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Water and Wastewater Impact and AGRF Fee Study

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Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2641	80061	NORTH BLVD	10/8/2003	2,079.26	-	2,079	General Plant / Other	-	-	-	-	-	-	-	2,079.26
2642	80643	RIVER CREST WATER MAIN REPLACEMENT	10/24/2003	237,367.07	(237,367)	-	Distribution	-	-	237,367.07	-	-	-	-	-
2643	54174	SPECTROPHOTOMETER	10/27/2003	2,090.00	(2,090)	-	General Plant / Other	-	-	-	-	-	-	-	2,090.00
2644	54175	SPECTROPHOTOMETER	10/27/2003	2,090.00	(2,090)	-	General Plant / Other	-	-	-	-	-	-	-	2,090.00
2645	54176	SPECTROPHOTOMETER	10/27/2003	2,090.00	(2,090)	-	General Plant / Other	-	-	-	-	-	-	-	2,090.00
2646	80504	MEDIA GENERAL	10/27/2003	34,920.04	(34,920)	-	General Plant / Other	-	-	-	-	-	-	-	34,920.04
2647	80331	PARSONS POINTE PH 1 UNIT A TRACT "A" - UTILITY	11/12/2003	500.00	-	500	General Plant / Other	-	-	-	-	-	-	-	500.00
2648	80516	THE SPRINGS @ BRANDON	11/18/2003	10,464.00	(10,464)	-	General Plant / Other	-	-	-	-	-	-	-	10,464.00
2649	80537	CRYSTAL CLEAR CAR WASH	11/18/2003	17,336.00	(17,336)	-	General Plant / Other	-	-	-	-	-	-	-	17,336.00
2650	80714	FISHHAWK RANCH PHASE 3 PARCEL DD-1B DD-2 EE-2	11/18/2003	443,400.00	(443,400)	-	Distribution	-	-	443,400.00	-	-	-	-	-
2651	80722	FISHHAWK RANCH TOWNCENTER PHASE 1A	11/18/2003	220,626.00	(220,626)	-	Distribution	-	-	220,626.00	-	-	-	-	-
2652	80097	S MOON AVENUE 2003-196-U	12/8/2003	145.00	-	145	General Plant / Other	-	-	-	-	-	-	-	145.00
2653	80498	KINGS LAKE SUBDIVISION OFF-SITE FORCE MAIN & PUMP	12/9/2003	272,300.00	(272,300)	-	WWTransmission	-	-	-	272,300.00	-	-	-	-
2654	80531	AIRPORT EXPRESSWAY CENTER	12/9/2003	66,686.00	(66,686)	-	General Plant / Other	-	-	-	-	-	-	-	66,686.00
2655	82318	VISTA CAY TOWNHOMES WATER METER	12/9/2003	19,280.00	(15,183)	4,097	General Plant / Other	-	-	-	-	-	-	-	19,280.00
2656	82319	VISTA CAY TOWNHOMES WW PIPES	12/9/2003	15,800.00	(6,221)	9,579	General Plant / Other	-	-	-	-	-	-	-	15,800.00
2657	54182	DISHWASHER	12/10/2003	25,119.00	(25,119)	-	General Plant / Other	-	-	-	-	-	-	-	25,119.00
2658	80533	CRISTINA PHASE 3 UNIT 4	12/17/2003	98,920.00	(98,920)	-	General Plant / Other	-	-	-	-	-	-	-	98,920.00
2659	80712	TURTLE CROSSING SUBDIVISION ON-SITE ONLY	12/19/2003	217,327.50	(217,328)	-	Distribution	-	-	217,327.50	-	-	-	-	-
2660	80659	WWTP DALE MABRY OFFICE FURNITURE CUSTOM MADE	12/19/2003	36,326.65	(36,327)	-	General Plant / Other	-	-	-	-	-	-	-	36,326.65
2661	54177	SAMPLER WASTEWATER	1/5/2004	4,090.00	(4,090)	-	General Plant / Other	-	-	-	-	-	-	-	4,090.00
2662	54244	EARTH BORING MACHINE	1/5/2004	3,841.25	(3,841)	-	General Plant / Other	-	-	-	-	-	-	-	3,841.25
2663	54245	EARTH BORING MACHINE	1/5/2004	3,841.25	(3,841)	-	General Plant / Other	-	-	-	-	-	-	-	3,841.25
2664	54246	TESTER WATER METER	1/6/2004	5,800.00	(5,800)	-	General Plant / Other	-	-	-	-	-	-	-	5,800.00
2665	80510	KENNEDY CAR WASH & QUICK LUBE	1/13/2004	9,850.00	(9,850)	-	General Plant / Other	-	-	-	-	-	-	-	9,850.00
2666	80641	LAKE GRADY WATER SYSTEM	1/15/2004	54,076.81	(54,077)	-	General Plant / Other	-	-	-	-	-	-	-	54,076.81
2667	54102	PAYLOADER WITH BACKHOE	1/21/2004	49,316.00	(49,316)	-	General Plant / Other	-	-	-	-	-	-	-	49,316.00
2668	54103	PAYLOADER WITH BACKHOE	1/21/2004	49,316.00	(49,316)	-	General Plant / Other	-	-	-	-	-	-	-	49,316.00
2669	54183	LABORATORY ADVANCED DRINKING WATER CEL 890	1/22/2004	2,221.50	(2,222)	-	General Plant / Other	-	-	-	-	-	-	-	2,221.50
2670	80737	COVINGTON PARK PHASE 5B	1/27/2004	546,200.00	(546,200)	-	Distribution	-	-	546,200.00	-	-	-	-	-
2671	80188	RICHMOND AVE WATER PROJ	2/1/2004	169,265.91	(169,266)	-	Distribution	-	-	169,265.91	-	-	-	-	-
2672	80521	MIRABAY PARCEL 7 PHASE 1 AND 1A	2/10/2004	231,100.00	(231,100)	-	Distribution	-	-	231,100.00	-	-	-	-	-
2673	80523	MEADOWBROOKE @ SUMMERFIELD UNIT III	2/10/2004	76,688.50	(76,689)	-	General Plant / Other	-	-	-	-	-	-	-	76,688.50
2674	80532	SALVATION ARMY REGNL HDQRTS OFF-SITE WATER DIST SYS	2/10/2004	39,990.00	(39,990)	-	General Plant / Other	-	-	-	-	-	-	-	39,990.00
2675	80937	INT 78TH ST/MADISON AVE WATER PROJECT	2/11/2004	17,255.00	(17,255)	-	General Plant / Other	-	-	-	-	-	-	-	17,255.00
2676	80522	MIRABAY PHASE 3B-2	2/19/2004	335,600.00	(335,600)	-	Distribution	-	-	335,600.00	-	-	-	-	-
2677	80502	WATERCHASE PHASE 5	2/24/2004	102,809.66	(102,810)	-	Distribution	-	-	102,809.66	-	-	-	-	-
2678	80503	WATERCHASE PHASE 6	2/24/2004	168,413.97	(168,414)	-	Distribution	-	-	168,413.97	-	-	-	-	-
2679	80536	SOUTH COVE AREA 3 WEST PHASE 1	3/1/2004	457,692.90	(457,693)	-	Distribution	-	-	457,692.90	-	-	-	-	-
2680	54172	AIR COMPRESSOR	3/8/2004	12,188.00	(12,188)	-	General Plant / Other	-	-	-	-	-	-	-	12,188.00
2681	80505	CYPRESS COVE TOWNHOMES	3/9/2004	47,168.14	(47,168)	-	General Plant / Other	-	-	-	-	-	-	-	47,168.14
2682	80508	HAMPTON CHASE TOWNHOMES OFF-SITE	3/9/2004	49,247.25	(49,247)	-	General Plant / Other	-	-	-	-	-	-	-	49,247.25
2683	80513	WATERS AVENUE CARWASH	3/9/2004	8,239.00	(8,239)	-	General Plant / Other	-	-	-	-	-	-	-	8,239.00
2684	80716	ALAFIA SANCTUARY (AKA ALAFIA PRESERVE)	3/9/2004	157,125.00	(157,125)	-	Distribution	-	-	157,125.00	-	-	-	-	-
2685	81269	BRUSSELS BOY PHASE 3 & 4	3/9/2004	229,455.70	(229,456)	-	Distribution	-	-	229,455.70	-	-	-	-	-
2686	80507	BOYETTE CREEK PHASE 2	3/10/2004	395,619.80	(395,620)	-	Distribution	-	-	395,619.80	-	-	-	-	-
2687	80515	RIVERCREST PHASE 2B2/C2	3/10/2004	159,662.00	(159,662)	-	Distribution	-	-	159,662.00	-	-	-	-	-
2688	54467	PLOTTER	3/17/2004	10,636.00	(10,636)	-	General Plant / Other	-	-	-	-	-	-	-	10,636.00
2689	80189	VALRICO STATION	3/18/2004	15,916.00	(15,916)	-	General Plant / Other	-	-	-	-	-	-	-	15,916.00
2690	80190	BONTERRA SUBDIVISION	3/18/2004	254,103.00	(254,103)	-	Distribution	-	-	254,103.00	-	-	-	-	-
2691	80191	CITRUS PARK COMMONS	3/18/2004	54,260.00	(54,260)	-	General Plant / Other	-	-	-	-	-	-	-	54,260.00
2692	80192	HILLSIDE SUBDIVISION	3/18/2004	204,500.00	(204,500)	-	Distribution	-	-	204,500.00	-	-	-	-	-
2693	80193	MIRABAY PHASE 3B-1	3/18/2004	283,268.00	(283,268)	-	Distribution	-	-	283,268.00	-	-	-	-	-
2694	80194	PUBLIX @ WINTROP	3/18/2004	5,585.00	(5,585)	-	General Plant / Other	-	-	-	-	-	-	-	5,585.00
2695	80195	RIVERWOOD OAKS SUBDIVISION	3/18/2004	157,129.36	(157,129)	-	Distribution	-	-	157,129.36	-	-	-	-	-
2696	80196	HILLCREST SUBDIVISION	3/18/2004	184,783.75	(184,784)	-	Distribution	-	-	184,783.75	-	-	-	-	-
2697	80197	WATERCHASE PHASE 4 (VILLAGE E)	3/18/2004	99,040.00	(99,040)	-	General Plant / Other	-	-	-	-	-	-	-	99,040.00
2698	80198	LA PALOMA VILLAGE UNIT 2 PHASE 2	3/18/2004	81,200.00	(81,200)	-	General Plant / Other	-	-	-	-	-	-	-	81,200.00
2699	80199	SOUTH POINTE PHASES 10 & 11	3/18/2004	197,659.50	(197,660)	-	Distribution	-	-	197,659.50	-	-	-	-	-
2700	80200	PANTHER TRACE PHASE 1B/C	3/18/2004	711,700.00	(711,700)	-	Distribution	-	-	711,700.00	-	-	-	-	-
2701	80201	BOYETTE FARMS PHSE 2B2	3/18/2004	14,700.00	(14,700)	-	General Plant / Other	-	-	-	-	-	-	-	14,700.00
2702	80202	DOVEWOOD ESTATES	3/18/2004	154,298.24	(154,298)	-	Distribution	-	-	154,298.24	-	-	-	-	-
2703	80203	SOUTH FORK UNIT 3 ON-SITE	3/18/2004	319,372.75	(319,373)	-	Distribution	-	-	319,372.75	-	-	-	-	-
2704	80204	PROVENCE TOWNHOMES AT WATERCHASE	3/18/2004	173,849.92	(173,850)	-	Distribution	-	-	173,849.92	-	-	-	-	-
2705	80205	TREVISO SUBDIVISION	3/18/2004	201,419.40	(201,419)	-	Distribution	-	-	201,419.40	-	-	-	-	-
2706	80206	SUN CITY CENTER - JAMESON CONDOMINIUMS	3/18/2004	425,410.46	(425,410)	-	Distribution	-	-	425,410.46	-	-	-	-	-
2707	80207	ALAFIA COVE	3/18/2004	234,473.25	(234,473)	-	Distribution	-	-	234,473.25	-	-	-	-	-
2708	80208	CARRIAGE PARK (VALRICO POINTE)	3/18/2004	243,687.28	(243,687)	-	Distribution	-	-	243,687.28	-	-	-	-	-
2709	80209	PADDOCK OAKS	3/18/2004	178,964.50	(178,965)	-	Distribution	-	-	178,964.50	-	-	-	-	-
2710	80210	SIMMONS RANCH ESTATES	3/18/2004	30,390.00	(30,390)	-	General Plant / Other	-	-	-	-	-	-	-	30,390.00
2711	80211	HERITAGE HARBOR VILLAGE 8 NORTH & VILLAGE 8 SOUTH	3/18/2004	65,337.30	(65,337)	-	General Plant / Other	-	-	-	-	-	-	-	65,337.30
2712	80212														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2729	80453	CARROLLWOOD WATER FRANCHISE PIPING/HYDRANTS	4/2/2004	2,925,707.00	(2,925,707)	-	Distribution	-	-	2,925,707.00	-	-	-	-	-
2730	80454	CARROLLWOOD WATER FRANCHISE STORAGE TANKS	4/2/2004	314,000.00	(314,000)	-	Distribution	-	-	314,000.00	-	-	-	-	-
2731	80455	CARROLLWOOD WATER FRANCHISE METERS BACKFLOW PREV	4/2/2004	294,000.00	(294,000)	-	Distribution	-	-	294,000.00	-	-	-	-	-
2732	80456	CARROLLWOOD WATER FRANCHISE PUMPING PROCESS STRUC	4/2/2004	778,275.42	(778,275)	-	Collection	-	-	-	-	778,275.42	-	-	-
2733	80528	LAKESIDE TRACT A2	4/5/2004	101,483.45	(101,483)	-	Distribution	-	-	101,483.45	-	-	-	-	-
2734	54237	PROJECTOR	4/7/2004	2,475.00	(2,475)	-	General Plant / Other	-	-	-	-	-	-	-	2,475.00
2735	80529	DIAMOND HILL PHASE 1B UNIT 1	4/12/2004	832,379.00	(832,379)	-	Distribution	-	-	832,379.00	-	-	-	-	-
2736	80530	DIAMOND HILL PHASE 1B UNIT 2	4/12/2004	115,057.00	(115,057)	-	Distribution	-	-	115,057.00	-	-	-	-	-
2737	54781	CRANE & BODY MTD ON 143523	4/13/2004	29,746.00	(29,746)	-	General Plant / Other	-	-	-	-	-	-	-	29,746.00
2738	80917	MILLER RD BSTER P/STATION	4/13/2004	3,399.85	(3,400)	-	Distribution	-	-	3,399.85	-	-	-	-	-
2739	80018	NW RECL WATER AQUIFER STORAGE/RECOVERY	4/13/2004	171,506.60	(171,507)	-	Reclaimed	-	-	-	-	-	-	171,506.60	-
2740	80019	JIM JOHN/OAKVIEW FM/WTM LINE/PUMP IMPRV	4/13/2004	403,683.31	(403,683)	-	WWTransmission	-	-	-	-	403,683.31	-	-	-
2741	80020	WW PS FM ALEXANDER ST (OAK UTILITY)	4/13/2004	114,633.43	(114,633)	-	WWTransmission	-	-	-	-	114,633.43	-	-	-
2742	80021	PINE ST PARALLEL 6 INCH FM	4/13/2004	33,745.86	(33,746)	-	WWTransmission	-	-	-	-	33,745.86	-	-	-
2743	80022	NEW FIRE HYDRANTS	4/13/2004	79,540.51	(79,541)	-	Distribution	-	-	79,540.51	-	-	-	-	-
2744	80023	RACE TRK/S MOBLEY POT WTM	4/13/2004	35,989.09	(35,989)	-	Distribution	-	-	35,989.09	-	-	-	-	-
2745	80024	H/C SCH RECL WTM EXT (C19113)	4/13/2004	68,773.74	(68,774)	-	Distribution	-	-	68,773.74	-	-	-	-	-
2746	80025	CARROLLWOOD SPRINGS BL WE INTXC	4/13/2004	15,898.16	(15,898)	-	General Plant / Other	-	-	-	-	-	-	-	15,898.16
2747	80026	CR 579 WM INTERCOMM	4/13/2004	139,133.51	(139,134)	-	Distribution	-	-	139,133.51	-	-	-	-	-
2748	80027	NEW HOPES WATER MAIN (C39127)	4/13/2004	51,731.35	(51,731)	-	General Plant / Other	-	-	-	-	-	-	-	51,731.35
2749	80028	EHRILICH ROAD WM INTXC B1	4/13/2004	24,259.09	(24,259)	-	General Plant / Other	-	-	-	-	-	-	-	24,259.09
2750	80029	SPEEDWAY PK POT WATER	4/13/2004	154,286.55	(154,287)	-	Distribution	-	-	154,286.55	-	-	-	-	-
2751	80030	ALEXANDER ST FM UPGRADE (OAK UTILITY)	4/13/2004	47,014.22	(47,014)	-	General Plant / Other	-	-	-	-	-	-	-	47,014.22
2752	80031	JIM JOHN/OAKVIEW FM/WTM LINE PUMP IMPRV	4/13/2004	8,966.17	(8,966)	-	General Plant / Other	-	-	-	-	-	-	-	8,966.17
2753	80517	REFLECTIONS PHASE 3	4/13/2004	48,600.00	(48,600)	-	General Plant / Other	-	-	-	-	-	-	-	48,600.00
2754	80527	KEEL BUSINESS PARK	4/13/2004	5,674.00	(5,674)	-	General Plant / Other	-	-	-	-	-	-	-	5,674.00
2755	80526	SOUTH FORK PHASE 4 ON-SITE & OFF-SITE	4/16/2004	524,021.10	(524,021)	-	Distribution	-	-	524,021.10	-	-	-	-	-
2756	80506	CARROLLWOOD PRESERVE	4/19/2004	263,900.00	(263,900)	-	Distribution	-	-	263,900.00	-	-	-	-	-
2757	81778	FISHHAWK RANCH PH 2 FISHHAWK CROSSINGS WA PIPES & HY	4/19/2004	99,300.00	(38,272)	61,028	General Plant / Other	-	-	-	-	-	-	-	99,300.00
2758	81779	FISH HAWK RANCH PH2 FISHHAWK CROSSING RECLAIMED WA 1	4/19/2004	127,300.00	(49,064)	78,236	General Plant / Other	-	-	-	-	-	-	-	127,300.00
2759	81780	FISH HAWK RANCH PH2 FISH HAWK CROSSINGS PUMP STATION	4/19/2004	462,000.00	(462,000)	-	WWTransmission	-	-	-	-	462,000.00	-	-	-
2760	81781	FISH HAWK RANCH PH 2 FISH HAWK CROSSING BLVD WW MH &	4/19/2004	140,200.00	(54,035)	86,165	Collection	-	-	-	-	140,200.00	-	-	-
2761	80525	HICKORY WOODS PHASE 2	4/21/2004	121,148.55	(121,149)	-	Distribution	-	-	121,148.55	-	-	-	-	-
2762	80811	KINGS POINT FORCE MAIN REPLACEMENT	4/26/2004	90,994.89	(90,995)	-	General Plant / Other	-	-	-	-	-	-	-	90,994.89
2763	80826	MIDDLE SCHOOL LL (JENNINGS) LIFT STATION SITE	4/26/2004	4,320.00	-	4,320	General Plant / Other	-	-	-	-	-	-	-	4,320.00
2764	81270	LAKEWOOD RIDGE ESTATES SOUTH	4/27/2004	744,000.00	(744,000)	-	Distribution	-	-	744,000.00	-	-	-	-	-
2765	80524	SOUTH COVE PHASES 2 & 3	4/28/2004	370,191.00	(370,191)	-	Distribution	-	-	370,191.00	-	-	-	-	-
2766	80519	MIRABAY PHASE 2A-2	4/29/2004	51,100.00	(51,100)	-	General Plant / Other	-	-	-	-	-	-	-	51,100.00
2767	80807	SC ASR (BIG BEN TEST WELL)	4/30/2004	51,505.73	(51,506)	-	General Plant / Other	-	-	-	-	-	-	-	51,505.73
2768	80808	AQU STGE/RCY FAC SC RW	4/30/2004	12,051.31	(12,051)	-	General Plant / Other	-	-	-	-	-	-	-	12,051.31
2769	80809	AQU STGE/RCY/FAC SC RECL WTR	4/30/2004	864,082.21	(864,082)	-	WTreatment	864,082.21	-	-	-	-	-	-	-
2770	80810	AQU STGE/RCY FAC SC RW	4/30/2004	903,879.72	(903,880)	-	WTreatment	903,879.72	-	-	-	-	-	-	-
2771	80443	MILLER WOODS RWIU DIST LINES	5/4/2004	159,762.17	(159,762)	-	General Plant / Other	-	-	-	-	-	-	-	159,762.17
2772	80036	CONFERENCE TELEPHONE - EQP/DISP FY05 VALUE UNDER \$100	5/5/2004	795.00	(795)	-	General Plant / Other	-	-	-	-	-	-	-	795.00
2773	80518	SUMMER SPRINGS	5/5/2004	365,264.00	(365,264)	-	Distribution	-	-	365,264.00	-	-	-	-	-
2774	80487	PARSONS PROFESSIONAL PARK	5/11/2004	46,367.85	(46,368)	-	General Plant / Other	-	-	-	-	-	-	-	46,367.85
2775	80696	SUN CITY CENTER KENSINGTON CONDOMINIUMS	5/11/2004	165,171.53	(165,172)	-	Distribution	-	-	165,171.53	-	-	-	-	-
2776	82321	CHINABERRY ENTERPRISES WW PIPES	5/11/2004	68,603.03	(26,298)	42,305	General Plant / Other	-	-	-	-	-	-	-	68,603.03
2777	54529	TAPPING MACHINE	5/12/2004	12,700.00	(12,700)	-	General Plant / Other	-	-	-	-	-	-	-	12,700.00
2778	54773	TAPPING MACHINE	5/12/2004	12,700.00	(12,700)	-	General Plant / Other	-	-	-	-	-	-	-	12,700.00
2779	54741	PUMP DIAPHRAGM DOUBLE	5/14/2004	8,120.00	(8,120)	-	General Plant / Other	-	-	-	-	-	-	-	8,120.00
2780	54742	PUMP DIAPHRAGM DOUBLE	5/14/2004	8,120.00	(8,120)	-	General Plant / Other	-	-	-	-	-	-	-	8,120.00
2781	54762	AIR COMPRESSOR	5/14/2004	9,679.00	(9,679)	-	General Plant / Other	-	-	-	-	-	-	-	9,679.00
2782	54764	AIR COMPRESSOR	5/14/2004	9,679.00	(9,679)	-	General Plant / Other	-	-	-	-	-	-	-	9,679.00
2783	54765	WELDER	5/14/2004	2,900.00	(2,900)	-	General Plant / Other	-	-	-	-	-	-	-	2,900.00
2784	54791	TRACTOR BACKHOE	5/15/2004	33,259.00	(33,259)	-	General Plant / Other	-	-	-	-	-	-	-	33,259.00
2785	54792	TRACTOR BACKHOE	5/15/2004	33,259.00	(33,259)	-	General Plant / Other	-	-	-	-	-	-	-	33,259.00
2786	54786	TRUCK F250	5/18/2004	18,349.04	(18,349)	-	General Plant / Other	-	-	-	-	-	-	-	18,349.04
2787	54519	METER SUSPENDED SOLID	5/25/2004	2,990.00	(2,990)	-	General Plant / Other	-	-	-	-	-	-	-	2,990.00
2788	56169	RECEIVER PIPE LOCATOR	5/25/2004	3,100.05	(3,100)	-	General Plant / Other	-	-	-	-	-	-	-	3,100.05
2789	80509	THE SHOALS	5/25/2004	212,945.56	(212,946)	-	Distribution	-	-	212,945.56	-	-	-	-	-
2790	80511	OLDTOWN LINEBAUGH	5/25/2004	38,109.00	(38,109)	-	General Plant / Other	-	-	-	-	-	-	-	38,109.00
2791	80734	FISHHAWK RANCH TOWNCENTER PHASE 1B	5/25/2004	191,700.00	(191,700)	-	Distribution	-	-	191,700.00	-	-	-	-	-
2792	80939	RHODINE RD MAINT FACIL P/MT	5/25/2004	522,302.08	(522,302)	-	General Plant / Other	-	-	-	-	-	-	-	522,302.08
2793	54192	TITRATOR	6/2/2004	2,748.52	(2,749)	-	General Plant / Other	-	-	-	-	-	-	-	2,748.52
2794	54240	LIFT PLATFORM 350 LB	6/3/2004	6,199.00	(6,199)	-	General Plant / Other	-	-	-	-	-	-	-	6,199.00
2795	54189	WHITEBOARD ELECTRONIC	6/8/2004	1,359.00	(1,359)	-	General Plant / Other	-	-	-	-	-	-	-	1,359.00
2796	54190	WHITEBOARD ELECTRONIC	6/8/2004	1,359.00	(1,359)	-	General Plant / Other	-	-	-	-	-	-	-	1,359.00
2797	80717	MIRABAY PARCEL 7 PHASE 2	6/8/2004	126,500.00	(126,500)	-	Distribution	-	-	126,500.00	-	-	-	-	-
2798	80735	FISHHAWK RANCH PHASE 2 PARCEL W-2	6/8/2004	121,600.00	(121,600)	-	Distribution	-	-	121,600.00	-	-	-	-	-
2799	81271	OAKS AT VALRICO PHASE II	6/8/2004	218,500.00	(218,500)	-	Distribution	-	-	218,500.00	-	-	-	-	-

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
2817	80592	ROCKY POINT MANHOLE REHAB	6/16/2004	60,605.00	(60,605)	-	General Plant / Other	-	-	-	-	-	-	-	60,605.00
2818	80593	CENTER STREET MANHOLE REPLACE	6/16/2004	31,540.00	(31,540)	-	General Plant / Other	-	-	-	-	-	-	-	31,540.00
2819	80594	COUNTRY PLACE MH REHAB (2002) (WO#42)	6/16/2004	7,120.00	(7,120)	-	General Plant / Other	-	-	-	-	-	-	-	7,120.00
2820	80595	COUNTRY PLACE MH REHAB (2002) (WO#43)	6/16/2004	68,761.00	(68,761)	-	General Plant / Other	-	-	-	-	-	-	-	68,761.00
2821	80596	COUNTRY PLACE MANHOLE REHAB (2003)	6/16/2004	97,357.00	(97,357)	-	General Plant / Other	-	-	-	-	-	-	-	97,357.00
2822	80597	RIVER OAKS EXPORT PIPING RELOCATION	6/16/2004	12,668.00	(12,668)	-	General Plant / Other	-	-	-	-	-	-	-	12,668.00
2823	80598	RIVER OAKS AWWTP RAS PIPING REPAIR	6/16/2004	19,974.00	(19,974)	-	Collection	-	-	-	-	19,974.00	-	-	-
2824	80599	NWRRRF - BELT PRESS FLOOR DEMOLITION	6/16/2004	5,860.00	(5,860)	-	General Plant / Other	-	-	-	-	-	-	-	5,860.00
2825	80600	NWRRRF - BLOWER EXPANSION JOINT REPLACE	6/16/2004	39,237.00	(39,237)	-	General Plant / Other	-	-	-	-	-	-	-	39,237.00
2826	80601	VALRICO AWWTP - EMERGENCY VALVE REPLACE	6/16/2004	37,874.00	(37,874)	-	General Plant / Other	-	-	-	-	-	-	-	37,874.00
2827	80602	NWRRRF DIGESTER FEED PUMPS	6/16/2004	122,445.00	(122,445)	-	WWTreatment	-	-	-	122,445.00	-	-	-	-
2828	80603	RIVER OAKS AWWTP RAS PIPING REPAIR	6/16/2004	123,026.00	(123,026)	-	Collection	-	-	-	-	123,026.00	-	-	-
2829	80604	WW PIPELINE GM REHAB (2003) CONTRACT C WO #1	6/16/2004	114,427.00	(114,427)	-	Collection	-	-	-	-	114,427.00	-	-	-
2830	80605	WW PIPELINE GM REHAB (2003) CONTRACT C WO#2	6/16/2004	87,285.00	(87,285)	-	General Plant / Other	-	-	-	-	-	-	-	87,285.00
2831	80606	IMPERIAL KEYWW PIPELINE GRAVITY MAIN	6/16/2004	51,316.00	(51,316)	-	General Plant / Other	-	-	-	-	-	-	-	51,316.00
2832	80607	WW PIPELINE GM REHAB (2003) (WO #11)	6/16/2004	43,253.00	(43,253)	-	General Plant / Other	-	-	-	-	-	-	-	43,253.00
2833	80608	SOUTH 82ND ST WW PIPELINE GRAVITY MAIN	6/16/2004	116,629.00	(116,629)	-	Collection	-	-	-	-	116,629.00	-	-	-
2834	80609	FLOWER ST WW PIPELINE GRAVITY MAIN	6/16/2004	31,659.00	(31,659)	-	General Plant / Other	-	-	-	-	-	-	-	31,659.00
2835	80610	FIRE HYDRANTS (2003)	6/16/2004	48,848.00	(48,848)	-	General Plant / Other	-	-	-	-	-	-	-	48,848.00
2836	80611	FIRE HYDRANTS (2003)	6/16/2004	52,033.00	(52,033)	-	General Plant / Other	-	-	-	-	-	-	-	52,033.00
2837	80613	FIRE HYDRANTS (2003)	6/16/2004	7,932.00	(7,932)	-	General Plant / Other	-	-	-	-	-	-	-	7,932.00
2838	80614	FIRE HYDRANTS (2003)	6/16/2004	4,433.00	(4,433)	-	General Plant / Other	-	-	-	-	-	-	-	4,433.00
2839	80616	FIRE HYDRANTS (2003)	6/16/2004	48,961.00	(48,961)	-	General Plant / Other	-	-	-	-	-	-	-	48,961.00
2840	80617	FIRE HYDRANTS (2003)	6/16/2004	33,563.00	(33,563)	-	General Plant / Other	-	-	-	-	-	-	-	33,563.00
2841	80618	FIRE HYDRANTS (2003)	6/16/2004	8,076.00	(8,076)	-	General Plant / Other	-	-	-	-	-	-	-	8,076.00
2842	80619	FIRE HYDRANTS (2003)	6/16/2004	4,508.00	(4,508)	-	General Plant / Other	-	-	-	-	-	-	-	4,508.00
2843	80620	FIRE HYDRANTS (2003)	6/16/2004	33,829.00	(33,829)	-	General Plant / Other	-	-	-	-	-	-	-	33,829.00
2844	80621	FIRE HYDRANTS (2003)	6/16/2004	7,985.99	(7,986)	-	General Plant / Other	-	-	-	-	-	-	-	7,985.99
2845	80622	FIRE HYDRANTS (2003)	6/16/2004	4,529.00	(4,529)	-	General Plant / Other	-	-	-	-	-	-	-	4,529.00
2846	80623	FIRE HYDRANTS (2003)	6/16/2004	40,729.01	(40,729)	-	General Plant / Other	-	-	-	-	-	-	-	40,729.01
2847	80624	FIRE HYDRANTS (2002)	6/16/2004	15,657.00	(15,657)	-	General Plant / Other	-	-	-	-	-	-	-	15,657.00
2848	54243	BUILDING METAL 20 X 20	6/21/2004	6,006.00	(6,006)	-	General Plant / Other	-	-	-	-	-	-	-	6,006.00
2849	80351	PARADISE SHOPPES AT APOLLO BEACH PERPETUAL UTIL EASE	6/23/2004	200.00	-	200	General Plant / Other	-	-	-	-	-	-	-	200.00
2850	80501	HIGHLAND PARK PHASE 1	6/24/2004	1,021,800.00	(1,021,800)	-	Distribution	-	-	-	-	1,021,800.00	-	-	-
2851	80813	BRANDON FEEDER ROADS UTILITY RELOCATION	6/30/2004	179,340.09	(179,340)	-	Distribution	-	-	-	-	179,340.09	-	-	-
2852	80683	SUMMERFIELD RWTM CONSTRUCTION	7/8/2004	3,801,329.44	(3,801,329)	-	Reclaimed	-	-	-	-	-	-	3,801,329.44	-
2853	80544	SOUTH FORK UNIT 5	7/9/2004	89,185.00	(89,185)	-	General Plant / Other	-	-	-	-	-	-	-	89,185.00
2854	54702	ICE MACHINE	7/12/2004	1,542.30	(1,542)	-	General Plant / Other	-	-	-	-	-	-	-	1,542.30
2855	64186	PAINTING GONE FISH	7/13/2004	2,700.00	(2,700)	-	General Plant / Other	-	-	-	-	-	-	-	2,700.00
2856	80489	HARVEST FIELD	7/13/2004	153,405.50	(153,406)	-	Distribution	-	-	-	-	153,405.50	-	-	-
2857	80490	MIRABAY PHASE 1B2	7/14/2004	85,900.00	(85,900)	-	General Plant / Other	-	-	-	-	-	-	-	85,900.00
2858	80492	CANTERBURY LAKES PHASE 3	7/14/2004	236,565.05	(236,565)	-	Distribution	-	-	-	-	236,565.05	-	-	-
2859	80493	COVINGTON PARK PHASE 4A	7/14/2004	214,200.00	(214,200)	-	Distribution	-	-	-	-	214,200.00	-	-	-
2860	80491	BRAEMAR SUBDIVISION	7/19/2004	635,179.30	(635,179)	-	Distribution	-	-	-	-	635,179.30	-	-	-
2861	80494	PARKWAY BUSINESS CENTER SINGLE FAMILY PHASE 2B	7/19/2004	294,100.00	(294,100)	-	Distribution	-	-	-	-	294,100.00	-	-	-
2862	80495	SUN CITY CENTER UNIT 1B5	7/19/2004	121,676.85	(121,677)	-	Distribution	-	-	-	-	121,676.85	-	-	-
2863	80488	ABBEY TRACE	7/26/2004	260,735.00	(260,735)	-	Distribution	-	-	-	-	260,735.00	-	-	-
2864	80728	RIVERWOODS HAMMOCK	7/27/2004	260,598.85	(260,599)	-	Distribution	-	-	-	-	260,598.85	-	-	-
2865	81267	WINDCREST COMMONS	7/27/2004	215,900.00	(215,900)	-	Distribution	-	-	-	-	215,900.00	-	-	-
2866	82322	JONTILLY PLACE APARTMENTS WA PIPES	7/27/2004	10,695.53	(4,055)	6,640	General Plant / Other	-	-	-	-	-	-	-	10,695.53
2867	82323	JONTILLY PLACE APARTMENTS WW PIPES	7/27/2004	3,052.42	(1,157)	1,895	General Plant / Other	-	-	-	-	-	-	-	3,052.42
2868	80486	RIVERCREST PHASE 1B2	8/4/2004	42,600.00	(42,600)	-	General Plant / Other	-	-	-	-	-	-	-	42,600.00
2869	80483	SUMMERFIELD VILLAGE 1 TRACT 21 PHASES 3A & 3B	8/5/2004	149,457.25	(149,457)	-	Distribution	-	-	-	-	149,457.25	-	-	-
2870	80485	ORANGE BLOSSOM CREEK 1A & 1B	8/5/2004	1,342,900.00	(1,342,900)	-	Distribution	-	-	-	-	1,342,900.00	-	-	-
2871	80484	COVINGTON PARK PHASE 4B	8/6/2004	251,300.00	(251,300)	-	Distribution	-	-	-	-	251,300.00	-	-	-
2872	81126	VAL HILLS FRANCH/POT WTR CX	8/17/2004	4,525.43	(4,525)	-	Distribution	-	-	-	-	-	-	-	4,525.43
2873	81127	VAL HILLS FRANCH/POT WTR CX	8/17/2004	206,015.85	(206,016)	-	Distribution	-	-	-	-	206,015.85	-	-	-
2874	54715	SWEOPER	8/23/2004	5,490.04	(5,490)	-	General Plant / Other	-	-	-	-	-	-	-	5,490.04
2875	80720	MIRABAY PHASE 2A-4 (FKA HARBOR BAY)	8/24/2004	47,900.00	(47,900)	-	General Plant / Other	-	-	-	-	-	-	-	47,900.00
2876	80723	SUN CITY CENTER - UNIT 267	8/24/2004	141,205.45	(141,205)	-	Distribution	-	-	-	-	141,205.45	-	-	-
2877	80724	SUN CITY CENTER - UNIT 268	8/24/2004	118,601.35	(118,601)	-	Distribution	-	-	-	-	118,601.35	-	-	-
2878	80542	PINE LANDING VILLAS	8/26/2004	58,718.20	(58,718)	-	General Plant / Other	-	-	-	-	-	-	-	58,718.20
2879	55099	VALVE OPERATOR	8/27/2004	4,793.28	(4,793)	-	General Plant / Other	-	-	-	-	-	-	-	4,793.28
2880	80681	RAGG RD RWTM TPC BL SUNCOAST PY	8/29/2004	65,031.00	(65,031)	-	General Plant / Other	-	-	-	-	-	-	-	65,031.00
2881	80682	RAGG RD TWTM TPC BL SUNCOAST PY	8/29/2004	249,786.85	(249,787)	-	Distribution	-	-	-	-	249,786.85	-	-	-
2882	80680	WESTWOOD LANE & CIRCLE WATER MAIN REPL	9/6/2004	215,075.47	(215,075)	-	Distribution	-	-	-	-	215,075.47	-	-	-
2883	55175	ICE MACHINE	9/7/2004	3,580.66	(3,581)	-	General Plant / Other	-	-	-	-	-	-	-	3,580.66
2884	80539	FISHHAWK RANCH PHASE 2 PARCEL DD EE FF & W1	9/14/2004	1,117,500.00	(1,117,500)	-	Distribution	-	-	-	-	1,117,500.00	-	-	-
2885	80540	SOUTH GORNTO LAKE ROAD EXTENTION FOR HUNTINGTON OA	9/14/2004	194,213.75	(194,214)	-	Distribution	-	-	-	-	194,213.75	-	-	-
2886	80546	DIAMOND HILL PHASE 1A UNIT 1	9/15/2004	202,903.70	(202,904)	-	Distribution	-	-	-	-	202,903.70	-	-	-
2887	80543	PARKSIDE VILLAGE	9/16/2004	115,039.00	(115,035										

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2905	55314	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2906	55316	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2907	55322	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2908	55328	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2909	55332	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2910	55336	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2911	55343	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2912	55354	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2913	55355	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2914	55356	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2915	55357	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2916	55359	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2917	55364	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2918	55365	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2919	55382	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2920	55383	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2921	55414	RADIO PORTABLE	9/30/2004	1,608.75	(1,609)	-	General Plant / Other	-	-	-	-	-	-	-	1,608.75
2922	80460	MODULAR PANEL SYSTEM FURNITURE - EQP	9/30/2004	234,832.67	(234,833)	-	WWTreatment	-	-	-	-	234,832.67	-	-	-
2923	80361	WW PS NATURES WAY WORCS 3B WO #15	10/1/2004	97,203.00	(97,203)	-	General Plant / Other	-	-	-	-	-	-	-	97,203.00
2924	80362	WW PS CLUBHOUSE MASTER WORCS 3B WO #24	10/1/2004	44,895.00	(44,895)	-	General Plant / Other	-	-	-	-	-	-	-	44,895.00
2925	80363	WW PS ROLLING ROCK EMERGENCY REPAIRS	10/1/2004	23,107.00	(23,107)	-	General Plant / Other	-	-	-	-	-	-	-	23,107.00
2926	80364	COUNTRY PLACE MH REHAB (2004)	10/1/2004	46,235.00	(46,235)	-	General Plant / Other	-	-	-	-	-	-	-	46,235.00
2927	80365	SUMMERFIELD MH REHAB (2004)	10/1/2004	89,468.00	(89,468)	-	General Plant / Other	-	-	-	-	-	-	-	89,468.00
2928	80366	CAUSEWAY BLVD MH REHAB (2004)	10/1/2004	77,088.00	(77,088)	-	General Plant / Other	-	-	-	-	-	-	-	77,088.00
2929	80367	78TH ST/TIDEWATER MH REHAB (2004)	10/1/2004	2,337.00	(2,337)	-	General Plant / Other	-	-	-	-	-	-	-	2,337.00
2930	80368	SUN CITY/WIMAUMA MH REHAB (2004)	10/1/2004	79,567.00	(79,567)	-	General Plant / Other	-	-	-	-	-	-	-	79,567.00
2931	80369	S CARROLLWOOD VILLAGE MH REHAB (2004)	10/1/2004	87,769.00	(87,769)	-	General Plant / Other	-	-	-	-	-	-	-	87,769.00
2932	80370	CARROLLWOOD VILLAGE MH REHAB (2004)	10/1/2004	208,281.00	(208,281)	-	Distribution	-	-	-	208,281.00	-	-	-	-
2933	80371	TWELVE OAKS SUBD MH REHAB (2004)	10/1/2004	254,502.00	(254,502)	-	Distribution	-	-	-	254,502.00	-	-	-	-
2934	80372	STONEHAM MH REPAIR (2004)	10/1/2004	53,390.00	(53,390)	-	General Plant / Other	-	-	-	-	-	-	-	53,390.00
2935	80373	LOGANGATE BLVD MH REPAIR (2004)	10/1/2004	13,642.00	(13,642)	-	General Plant / Other	-	-	-	-	-	-	-	13,642.00
2936	80374	BLOOMINGDALE MH REHAB (2004)	10/1/2004	132,999.00	(132,999)	-	Distribution	-	-	132,999.00	-	-	-	-	-
2937	80375	BRANDON LAKEWOOD SUBD 29 MH	10/1/2004	98,525.00	(98,525)	-	General Plant / Other	-	-	-	-	-	-	-	98,525.00
2938	80376	SECRET CT MH REPAIR (2004)	10/1/2004	2,769.00	(2,769)	-	General Plant / Other	-	-	-	-	-	-	-	2,769.00
2939	80377	DELLWOOD LAB EXT RENOV	10/1/2004	175,032.00	(175,032)	-	Distribution	-	-	175,032.00	-	-	-	-	-
2940	80378	DELLWOOD LAB HVAC	10/1/2004	49,180.00	(49,180)	-	General Plant / Other	-	-	-	-	-	-	-	49,180.00
2941	80379	RIVER OAKS PLANT R & R	10/1/2004	6,310.00	(6,310)	-	General Plant / Other	-	-	-	-	-	-	-	6,310.00
2942	80380	RIVER OAKS MIXER	10/1/2004	2,412.00	(2,412)	-	General Plant / Other	-	-	-	-	-	-	-	2,412.00
2943	80381	NWRRRF GBT PUMP	10/1/2004	4,327.00	(4,327)	-	General Plant / Other	-	-	-	-	-	-	-	4,327.00
2944	80382	HYDROMATIC PUMPS	10/1/2004	17,098.00	(17,098)	-	General Plant / Other	-	-	-	-	-	-	-	17,098.00
2945	80383	ROAWT-CHLORINE HEADER REPLACE	10/1/2004	969.00	(969)	-	General Plant / Other	-	-	-	-	-	-	-	969.00
2946	80384	20' BUTTERFLY VALVE	10/1/2004	42,501.00	(42,501)	-	General Plant / Other	-	-	-	-	-	-	-	42,501.00
2947	80385	FLYGT PUMPS	10/1/2004	34,229.00	(34,229)	-	General Plant / Other	-	-	-	-	-	-	-	34,229.00
2948	80387	CHLORINE SCALES	10/1/2004	18,820.00	(18,820)	-	General Plant / Other	-	-	-	-	-	-	-	18,820.00
2949	80389	VARIABLE FREQUENCY DRIVE	10/1/2004	18,284.00	(18,284)	-	General Plant / Other	-	-	-	-	-	-	-	18,284.00
2950	80390	2 MGI 6' LOBE PUMPS	10/1/2004	43,381.00	(43,381)	-	General Plant / Other	-	-	-	-	-	-	-	43,381.00
2951	80391	NWRRRF EXISTING VALVE REHAB	10/1/2004	22,894.00	(22,894)	-	General Plant / Other	-	-	-	-	-	-	-	22,894.00
2952	80392	WWTP R & R (NEW ADHESIVES-EPOXY)	10/1/2004	26,203.00	(26,203)	-	General Plant / Other	-	-	-	-	-	-	-	26,203.00
2953	80394	GRIT PUMP	10/1/2004	13,247.00	(13,247)	-	General Plant / Other	-	-	-	-	-	-	-	13,247.00
2954	80395	AQUA GUARD SCREEN REFURBISH	10/1/2004	25,548.00	(25,548)	-	General Plant / Other	-	-	-	-	-	-	-	25,548.00
2955	80398	WWTP R & R - MATERIALS FABRICATION	10/1/2004	28,337.00	(28,337)	-	General Plant / Other	-	-	-	-	-	-	-	28,337.00
2956	80400	WORCS 4 WO #7-SP	10/1/2004	65,295.00	(65,295)	-	General Plant / Other	-	-	-	-	-	-	-	65,295.00
2957	80401	WORCS-4 WO #9 PIPELINE REHAB-SP	10/1/2004	79,654.00	(79,654)	-	General Plant / Other	-	-	-	-	-	-	-	79,654.00
2958	80402	COUNCIL DRIVE WORC 4C WO #13:SP	10/1/2004	8,656.00	(8,656)	-	General Plant / Other	-	-	-	-	-	-	-	8,656.00
2959	80403	DRYCREEK REPAIR-SP	10/1/2004	70,538.00	(70,538)	-	General Plant / Other	-	-	-	-	-	-	-	70,538.00
2960	80404	PLANTATION AV WORCS 4C WO #14:SP	10/1/2004	20,081.00	(20,081)	-	General Plant / Other	-	-	-	-	-	-	-	20,081.00
2961	80405	WOODBURN CT WORCS 4C WO #15:SP	10/1/2004	21,386.00	(21,386)	-	General Plant / Other	-	-	-	-	-	-	-	21,386.00
2962	80406	DRYCREEK DRIVE WORCS 4C WO #16:SP	10/1/2004	108,132.00	(108,132)	-	Distribution	-	-	108,132.00	-	-	-	-	-
2963	80559	WW PS EDEN LANE WORCS-3 WO#10	10/1/2004	82,790.00	(82,790)	-	General Plant / Other	-	-	-	-	-	-	-	82,790.00
2964	80560	WW PS AMELIA CIRCLE WORCS-3 WO#10	10/1/2004	45,959.00	(45,959)	-	General Plant / Other	-	-	-	-	-	-	-	45,959.00
2965	80561	WW PS BRENTWOOD WORCS 10 WO #2	10/1/2004	11,867.00	(11,867)	-	General Plant / Other	-	-	-	-	-	-	-	11,867.00
2966	80562	WW PS PARSONS MASTER WORCS 3B WO #17	10/1/2004	92,570.00	(92,570)	-	General Plant / Other	-	-	-	-	-	-	-	92,570.00
2967	80564	WW PS PORTSMOUTH WORCS 3B WO #11	10/1/2004	90,672.00	(90,672)	-	General Plant / Other	-	-	-	-	-	-	-	90,672.00
2968	80565	WEBB RD WORCS 3B AREA 1 WO #16	10/1/2004	1,706.00	(1,706)	-	General Plant / Other	-	-	-	-	-	-	-	1,706.00
2969	80566	WW PS SUSSEX WAY WORCS 3C WO #4	10/1/2004	117,991.00	(117,991)	-	Collection	-	-	-	117,991.00	-	-	-	-
2970	80567	WW PS OAKBROOK WORCS 3C WO #8	10/1/2004	56,146.00	(56,146)	-	General Plant / Other	-	-	-	-	-	-	-	56,146.00
2971	80568	WW PS CHERYSTONE	10/1/2004	359,621.00	(359,621)	-	Collection	-	-	-	-	359,621.00	-	-	-
2972	80569	WW PS GOLF & SEA REPLACEMENT	10/1/2004	359,442.00	(359,442)	-	Collection	-	-	-	-	359,442.00	-	-	-
2973	80570	WW PS DAWNVIEW WORCS 3C WO #9	10/1/2004	92,331.00	(92,331)	-	General Plant / Other	-	-	-	-	-	-	-	92,331.00
2974	80571	FOREST HAVEN WORCS 3B AREA 1 WO #11	10/1/2004	93,519.00	(93,519)	-	General Plant / Other	-	-	-	-	-	-	-	93,519.00
2975	80572	WW PS RIVERHILLS WORCS 3C WO #11	10/1/2004	50,633.00	(50,633)	-	General Plant / Other	-	-	-	-	-	-	-	50,633.6

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
2993	80959	DRYCREEK WORCS 1C WO #36:SP	10/1/2004	7,636.00	(7,636)	-	General Plant / Other	-	-	-	-	-	-	-	7,636.00
2994	80960	PINE LAKE DR WORCS 4C WO #23:SP	10/1/2004	24,294.00	(24,294)	-	General Plant / Other	-	-	-	-	-	-	-	24,294.00
2995	80961	N MANHATTAN AV WORCS 4C WO #22:SP	10/1/2004	14,103.00	(14,103)	-	General Plant / Other	-	-	-	-	-	-	-	14,103.00
2996	80962	ALLEGHENY DR & EL RANCHO:SP	10/1/2004	212,887.00	(212,887)	-	Distribution	-	-	212,887.00	-	-	-	-	-
2997	80963	CHERRY CREEK DR SLIP LINING	10/1/2004	10,651.00	(10,651)	-	General Plant / Other	-	-	-	-	-	-	-	10,651.00
2998	80964	DRY CREEK WORCS 4C WO #16:SP	10/1/2004	224,576.00	(224,576)	-	Distribution	-	-	224,576.00	-	-	-	-	-
2999	80965	VAN DYKE RECLAIM PLT WORCS 10 WO #9	10/1/2004	11,607.00	(11,607)	-	General Plant / Other	-	-	-	-	-	-	-	11,607.00
3000	80966	HYDROMATIC PUMP FOR VAN DYKE LS	10/1/2004	12,372.00	(12,372)	-	General Plant / Other	-	-	-	-	-	-	-	12,372.00
3001	80967	VARIABLE FREQUENCY DRIVE	10/1/2004	30,826.00	(30,826)	-	General Plant / Other	-	-	-	-	-	-	-	30,826.00
3002	80968	W LPSS 206 SW 6TH AV WORCS 2D WO #4	10/1/2004	41,843.00	(41,843)	-	General Plant / Other	-	-	-	-	-	-	-	41,843.00
3003	80969	W LPSS GROVE PT APTS WORCS 2D WO #2	10/1/2004	74,287.00	(74,287)	-	General Plant / Other	-	-	-	-	-	-	-	74,287.00
3004	80970	W LPSS INSTALL	10/1/2004	73,552.14	(73,552)	-	General Plant / Other	-	-	-	-	-	-	-	73,552.14
3005	80971	W LPSS WORCS 2 C4 WO #7	10/1/2004	38,786.00	(38,786)	-	General Plant / Other	-	-	-	-	-	-	-	38,786.00
3006	80972	W LPSS WORCS 2 C4 WO #9	10/1/2004	51,690.00	(51,690)	-	General Plant / Other	-	-	-	-	-	-	-	51,690.00
3007	80973	W LPSS GROVEPOINT APTS WORCS 2D WO #20	10/1/2004	16,387.00	(16,387)	-	General Plant / Other	-	-	-	-	-	-	-	16,387.00
3008	80974	W LPSS GROVE PT BLDG #6 WORCS 2D WO #26	10/1/2004	14,589.00	(14,589)	-	General Plant / Other	-	-	-	-	-	-	-	14,589.00
3009	80975	W LPSS 1205 1 ST AQ WORCS 2D WO #32	10/1/2004	13,877.00	(13,877)	-	General Plant / Other	-	-	-	-	-	-	-	13,877.00
3010	80976	W LPSS 106 11 AVENUE NE WORCS 2D WO #31	10/1/2004	21,888.00	(21,888)	-	General Plant / Other	-	-	-	-	-	-	-	21,888.00
3011	80977	W LPSS 305 2ND AV NW WORCS 2D WO #1	10/1/2004	66,166.00	(66,166)	-	General Plant / Other	-	-	-	-	-	-	-	66,166.00
3012	80978	W LPSS WORCS 2 CONTRACT 4 WO #10	10/1/2004	28,960.00	(28,960)	-	General Plant / Other	-	-	-	-	-	-	-	28,960.00
3013	80979	W LPSS WORCS 2 CONTRACT 4 WO #6	10/1/2004	51,123.00	(51,123)	-	General Plant / Other	-	-	-	-	-	-	-	51,123.00
3014	80980	W LPSS WORCS 2 CONTRACT 4 WO #8	10/1/2004	15,785.00	(15,785)	-	General Plant / Other	-	-	-	-	-	-	-	15,785.00
3015	80981	W LPSS 5701 CENTER ST WORCS 2D WO #12	10/1/2004	38,702.00	(38,702)	-	General Plant / Other	-	-	-	-	-	-	-	38,702.00
3016	80982	W LPSS 1406 DEIRDRE DRIVE WORCS 2D WO #11	10/1/2004	29,044.00	(29,044)	-	General Plant / Other	-	-	-	-	-	-	-	29,044.00
3017	80983	W LPSS 11 14TH AV SE WORCS 2D WO #14	10/1/2004	29,358.00	(29,358)	-	General Plant / Other	-	-	-	-	-	-	-	29,358.00
3018	80984	W LPSS 6108 BASSA ST WORCS 2D WO #16	10/1/2004	19,925.00	(19,925)	-	General Plant / Other	-	-	-	-	-	-	-	19,925.00
3019	80985	W LPSS 404 12TH ST SW WORCS 2D WO#13	10/1/2004	29,840.00	(29,840)	-	General Plant / Other	-	-	-	-	-	-	-	29,840.00
3020	80986	W LPSS 5308 NORTH ST WORCS 2D WO #15	10/1/2004	13,829.00	(13,829)	-	General Plant / Other	-	-	-	-	-	-	-	13,829.00
3021	80987	W LPSS 702 2ND AV NW WORCS 2D WO #17	10/1/2004	14,574.00	(14,574)	-	General Plant / Other	-	-	-	-	-	-	-	14,574.00
3022	80988	W LPSS 915 ORNELDA ST WORCS 2D WO #18	10/1/2004	14,990.00	(14,990)	-	General Plant / Other	-	-	-	-	-	-	-	14,990.00
3023	80989	W LPSS 605 24TH AV SW WORCS 2D WO #19	10/1/2004	16,767.00	(16,767)	-	General Plant / Other	-	-	-	-	-	-	-	16,767.00
3024	80991	W LPSS 608 SW 6TH AV WORCS 2D WO#23	10/1/2004	14,932.00	(14,932)	-	General Plant / Other	-	-	-	-	-	-	-	14,932.00
3025	80992	W LPSS 306 DELIA ST WORCS 2D WO #25	10/1/2004	17,485.00	(17,485)	-	General Plant / Other	-	-	-	-	-	-	-	17,485.00
3026	80993	W LPSS 302 6TH ST SW WORCS 2D WO #27	10/1/2004	21,553.00	(21,553)	-	General Plant / Other	-	-	-	-	-	-	-	21,553.00
3027	80994	W LPSS 1101 CIRCLE DR WORCS 2D WO #28	10/1/2004	18,545.81	(18,546)	-	General Plant / Other	-	-	-	-	-	-	-	18,545.81
3028	80995	W LPSS INSTALL WORCS 2 CONTRACT 4	10/1/2004	14,675.00	(14,675)	-	General Plant / Other	-	-	-	-	-	-	-	14,675.00
3029	80996	W LPSS 5616 NORTH ST WORCS 2D WO #33	10/1/2004	15,225.00	(15,225)	-	General Plant / Other	-	-	-	-	-	-	-	15,225.00
3030	80997	W LPSS 301 6TH AV SE WORCS 2D WO #34	10/1/2004	14,223.00	(14,223)	-	General Plant / Other	-	-	-	-	-	-	-	14,223.00
3031	80998	W LPSS 1816 SAFFOLD PK DR WORCS 2D WO #30	10/1/2004	17,330.00	(17,330)	-	General Plant / Other	-	-	-	-	-	-	-	17,330.00
3032	80999	W LPSS 603 13TH ST SW WORCS 2D WO #36	10/1/2004	15,572.00	(15,572)	-	General Plant / Other	-	-	-	-	-	-	-	15,572.00
3033	81000	W LPSS 503 SHEFFIELD ST WORCS 2D WO #35	10/1/2004	15,197.00	(15,197)	-	General Plant / Other	-	-	-	-	-	-	-	15,197.00
3034	81001	W LPSS 704 & 706 6TH ST NEW INSTALL	10/1/2004	32,848.00	(32,848)	-	General Plant / Other	-	-	-	-	-	-	-	32,848.00
3035	80958	FISHHAWK RANCH PHASE 2 PARCEL II	10/5/2004	182,100.00	(182,100)	-	Distribution	-	-	182,100.00	-	-	-	-	-
3036	81358	FISHHAWK RANCH PH2 PARCEL 11 OFFSITE FORCE MAIN - 24"	10/5/2004	3,041,250.00	(1,134,133)	1,907,117	WTransmission	-	-	-	-	-	3,041,250.00	-	-
3037	54849	TRACTOR	10/7/2004	27,056.72	(27,057)	-	General Plant / Other	-	-	-	-	-	-	-	27,056.72
3038	80805	WIMAUMA PH II UTILITY RELOC	10/8/2004	6,023.05	(6,023)	-	General Plant / Other	-	-	-	-	-	-	-	6,023.05
3039	80715	DIAMOND HILL PHASE 2	10/12/2004	303,815.50	(303,816)	-	Distribution	-	-	-	-	-	-	-	-
3040	80803	LITHIA/PINE RWTM STORAGE PUMP PH3	10/12/2004	2,891,212.46	(2,891,212)	-	Reclaimed	-	-	-	-	-	-	2,891,212.46	-
3041	80804	LITHIA/PINE RWTM STORAGE PUMP PH3	10/12/2004	196,919.38	(196,919)	-	Reclaimed	-	-	-	-	-	-	196,919.38	-
3042	80694	SUMMERFIELD VILLAGE I TRACT 10 PHASE 5	10/14/2004	8,289.32	(8,289)	-	General Plant / Other	-	-	-	-	-	-	-	8,289.32
3043	80718	RIDGECREST UNITS I & II	10/26/2004	471,023.00	(471,023)	-	Distribution	-	-	471,023.00	-	-	-	-	-
3044	80727	ENCLAVE AT CITRUS PARK	10/26/2004	394,760.00	(394,760)	-	Distribution	-	-	394,760.00	-	-	-	-	-
3045	82324	ORANGE AVENUE FORCE MAIN	10/26/2004	20,582.00	(7,675)	12,907	General Plant / Other	-	-	-	-	-	-	-	20,582.00
3046	55207	SAFE	11/8/2004	1,207.75	(1,208)	-	General Plant / Other	-	-	-	-	-	-	-	1,207.75
3047	80700	SUMMERFIELD VILLAGE I TRACT 11 PHASES 3 & 4	11/9/2004	135,374.50	(135,375)	-	Distribution	-	-	135,374.50	-	-	-	-	-
3048	80719	MIRA LAGOS WEST PHASE I	11/9/2004	1,209,049.00	(1,209,049)	-	Distribution	-	-	1,209,049.00	-	-	-	-	-
3049	80732	CANTERBURY LAKES SUBDIVISION PHASE 4	11/9/2004	344,491.20	(344,491)	-	Distribution	-	-	344,491.20	-	-	-	-	-
3050	55591	WINCH	11/16/2004	4,042.74	(4,043)	-	General Plant / Other	-	-	-	-	-	-	-	4,042.74
3051	80701	TRADITIONS @ WOODMONT	11/16/2004	182,312.00	(182,312)	-	Distribution	-	-	182,312.00	-	-	-	-	-
3052	80806	SANFORD STREET WATER MAIN REPL	11/22/2004	185,784.34	(185,784)	-	Distribution	-	-	185,784.34	-	-	-	-	-
3053	82482	WW LINES#4 LUMBER-POWELL ROAD OFFSITE-FOLIO 51495-OFF	12/4/2004	63,881.90	(23,556)	40,326	General Plant / Other	-	-	-	-	-	-	-	63,881.90
3054	80812	CAMELIA DR WATER MAIN REPLACEMENT	12/7/2004	221,599.05	(221,599)	-	Distribution	-	-	221,599.05	-	-	-	-	-
3055	80702	VALHALLA PHASES 1 & 2 OFF-SITE	12/9/2004	92,136.30	(92,136)	-	General Plant / Other	-	-	-	-	-	-	-	92,136.30
3056	80697	ANDOVER VILLAGE	12/14/2004	127,165.50	(127,166)	-	Distribution	-	-	127,165.50	-	-	-	-	-
3057	80709	SOUTH BAY LAKES OFF-SITE	12/14/2004	594,005.00	(594,005)	-	WTreatment	594,005.00	-	-	-	-	-	-	-
3058	82481	84 LUMBER-POWELL ROAD OFFSITE-FOLIO 51495-FIRE HYDRAN	12/14/2004	133,419.60	(49,198)	84,221	Distribution	-	-	-	-	-	-	-	-
3059	80703	FISHHAWK RANCH PHASE 2 PARCEL DD-1A	12/16/2004	1,330,900.00	(1,330,900)	-	Distribution	-	-	1,330,900.00	-	-	-	-	-
3060	81658	RIVERCREST PH 1 B3 POT WA PIPES & HYDRANTS	12/16/2004	20,700.00	(7,633)	13,067	General Plant / Other	-	-						

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3081	81268	COUNTRY AIR MHP - WATER MAIN EXTENSION	2/8/2005	39,104.00	(39,104)	-	General Plant / Other	-	-	-	-	-	-	-	39,104.00
3082	82325	TOWNHOMES OF BAY COLONY WW PIPES	2/8/2005	15,957.50	(5,818)	10,140	General Plant / Other	-	-	-	-	-	-	-	15,957.50
3083	82326	TOWNHOMES OF BAY COLONY WW PIPES & HYDRANTS(4)	2/8/2005	51,505.00	(18,778)	32,727	General Plant / Other	-	-	-	-	-	-	-	51,505.00
3084	80684	NW HILLSBOROUGH CUSTOMER SVC CENTER	2/9/2005	1,325,778.85	(480,943)	844,835	General Plant / Other	-	-	-	-	-	-	-	1,325,778.85
3085	80685	NW HILLSBOROUGH CUSTOMER SVC CENTER	2/9/2005	90,267.25	(90,267)	-	General Plant / Other	-	-	-	-	-	-	-	90,267.25
3086	80864	SOUTHWEST USF WATER PROJECT (CDBG)	2/10/2005	622,141.45	(622,141)	-	Distribution	-	-	622,141.45	-	-	-	-	-
3087	80865	SOUTHWEST USF WATER PROJECT (CDBG)	2/10/2005	91,622.99	(91,623)	-	General Plant / Other	-	-	-	-	-	-	-	91,622.99
3088	56163	GENERATOR	2/18/2005	2,370.00	(2,370)	-	General Plant / Other	-	-	-	-	-	-	-	2,370.00
3089	80707	THE VINEYARD	2/18/2005	211,316.00	(211,316)	-	Distribution	-	-	211,316.00	-	-	-	-	-
3090	80863	THE GREENS/FOX RUN RWIU DIST LNS	2/24/2005	903,383.12	(903,383)	-	General Plant / Other	-	-	-	-	-	-	-	903,383.12
3091	80862	PROCESS CONTROL SYSTEM & TELEMETRY UPGRADE	2/25/2005	790,178.08	(790,178)	-	Collection	-	-	-	-	790,178.08	-	-	-
3092	80768	TAMPA BAY WATER SURPLUS-FALKENBURG RD	2/28/2005	8,500.00	-	8,500	General Plant / Other	-	-	-	-	-	-	-	8,500.00
3093	55829	AERATOR	3/3/2005	1,553.00	(1,553)	-	General Plant / Other	-	-	-	-	-	-	-	1,553.00
3094	55830	AERATOR	3/3/2005	1,553.00	(1,553)	-	General Plant / Other	-	-	-	-	-	-	-	1,553.00
3095	82015	ASHBURN SQUARE OFF-SITE WW PIPES	3/4/2005	36,727.25	(13,314)	23,414	General Plant / Other	-	-	-	-	-	-	-	36,727.25
3096	80725	TAYLOR BAY ESTATES	3/8/2005	167,432.00	(167,432)	-	Distribution	-	-	167,432.00	-	-	-	-	-
3097	80776	NORTHDAL E GOLF COURSE RW METER	3/8/2005	57,794.34	(57,794)	-	General Plant / Other	-	-	-	-	-	-	-	57,794.34
3098	81049	NORTHDAL E/WESTWOOD LAKES RW METERS	3/8/2005	58,622.04	(42,501)	16,121	General Plant / Other	-	-	-	-	-	-	-	58,622.04
3099	82328	OUR LADY OF GUADALUPE NEW MEETING FACILITY OS FORCEM	3/8/2005	20,065.00	(7,274)	12,791	General Plant / Other	-	-	-	-	-	-	-	20,065.00
3100	82329	OUR LADY OF GUADALUPE NEW MEETING FACILITY OFFSITE W.	3/8/2005	79,654.00	(28,875)	50,779	General Plant / Other	-	-	-	-	-	-	-	79,654.00
3101	80866	SOUTHEAST GIBSONTON WATER PROJECT	3/9/2005	143,691.78	(143,692)	-	Distribution	-	-	143,691.78	-	-	-	-	-
3102	80867	SOUTHEAST GIBSONTON WATER PROJECT	3/9/2005	236,082.40	(236,082)	-	Distribution	-	-	236,082.40	-	-	-	-	-
3103	80844	PUMP STATION - CARRILLON ESTATES TRACT K SITE	3/18/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3104	80845	PUMP STATION - BELLINGHAM OAKS TRACT D - SITE	3/18/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3105	56013	PIPE LOCATOR TRANSMITTER	3/22/2005	1,895.70	(1,896)	-	General Plant / Other	-	-	-	-	-	-	-	1,895.70
3106	80721	SUN CITY CENTER UNIT 265-B CONDOMINIUMS	3/22/2005	61,817.00	(61,817)	-	General Plant / Other	-	-	-	-	-	-	-	61,817.00
3107	55986	PUMP DIAPHRAGM 2 INCH	3/25/2005	1,373.00	(1,373)	-	General Plant / Other	-	-	-	-	-	-	-	1,373.00
3108	55871	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3109	55872	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3110	56070	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3111	56071	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3112	56072	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3113	56073	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3114	56074	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3115	56075	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3116	56076	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3117	56077	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3118	56078	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3119	56079	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3120	56080	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3121	56082	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3122	56083	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3123	56084	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3124	56085	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3125	56086	MONITOR PUMP STATION	3/31/2005	1,916.00	(1,916)	-	General Plant / Other	-	-	-	-	-	-	-	1,916.00
3126	55887	PRINTER	4/21/2005	5,380.00	(5,380)	-	General Plant / Other	-	-	-	-	-	-	-	5,380.00
3127	80836	BIRDIE WAY LS SITE	5/5/2005	2,115.57	-	2,116	General Plant / Other	-	-	-	-	-	-	-	2,115.57
3128	55831	AERATOR	5/6/2005	2,668.45	(2,668)	-	General Plant / Other	-	-	-	-	-	-	-	2,668.45
3129	55832	AERATOR	5/6/2005	2,668.45	(2,668)	-	General Plant / Other	-	-	-	-	-	-	-	2,668.45
3130	82333	LITHIA PLAZA WW FORCEMAIN	5/10/2005	20,493.00	(7,343)	13,150	General Plant / Other	-	-	-	-	-	-	-	20,493.00
3131	80729	SUN CITY CENTER - LYNDDHURST CONDOMINIUMS	5/24/2005	201,206.17	(201,206)	-	Distribution	-	-	201,206.17	-	-	-	-	-
3132	55715	CABINET SERVER PUMP	5/25/2005	2,013.72	(2,014)	-	General Plant / Other	-	-	-	-	-	-	-	2,013.72
3133	56167	SPECTROMETER	5/26/2005	1,895.25	(1,895)	-	General Plant / Other	-	-	-	-	-	-	-	1,895.25
3134	56041	SAMPLER XYZ	6/2/2005	7,395.75	(7,396)	-	General Plant / Other	-	-	-	-	-	-	-	7,395.75
3135	82392	RWU CHEVAL EAST BORDEAUX	6/5/2005	898,877.32	(319,790)	579,088	General Plant / Other	-	-	-	-	-	-	-	898,877.32
3136	80726	VAN DYKE COMMONS OFFSITE FORCE MAIN	6/7/2005	734,329.92	(734,330)	-	WWTransmission	-	-	-	-	-	734,329.92	-	-
3137	82331	MALLORY SQUARE APTS OFFSITE WA PIPES & HYDRANT(1)	6/7/2005	28,125.00	(10,019)	18,106	General Plant / Other	-	-	-	-	-	-	-	28,125.00
3138	82332	MALLORY SQUARE APTS OFFSITE WW PIPES	6/7/2005	41,728.00	(14,866)	26,862	General Plant / Other	-	-	-	-	-	-	-	41,728.00
3139	80902	PUMP STATION - MIRABAY PHASE 1B-1/2A-1/3B-1 TRACT Z- SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3140	80903	PUMP STATION MIRABAY PHASE 1A TRACT Z SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3141	80904	PUMP STATION WESTCHASE SECTION 305 AND 306A SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3142	80905	WESTCHASE SECTION 110 LIFT STATION SITE	6/10/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3143	80935	GARDENVILLE COMMUNITY CENTER FM OS	6/15/2005	195,750.00	(195,750)	-	WWTransmission	-	-	-	-	-	195,750.00	-	-
3144	80936	WW PS MILLER ROAD BOOSTER	6/15/2005	362,093.30	(362,093)	-	WWTransmission	-	-	-	-	-	362,093.30	-	-
3145	80871	FALKENBURG PLANT EXPANSION 2005-71 PARCEL 100	6/17/2005	31,133.30	-	31,133	General Plant / Other	-	-	-	-	-	-	-	31,133.30
3146	56290	PRINTER	6/23/2005	4,300.00	(4,300)	-	General Plant / Other	-	-	-	-	-	-	-	4,300.00
3147	80762	TELEPHONE SYSTEM - EQP	6/29/2005	3,047.62	(3,048)	-	General Plant / Other	-	-	-	-	-	-	-	3,047.62
3148	80874	TELEPHONE EQP FOR WATER DEPT @ NET PARK	6/29/2005	15,301.23	(15,301)	-	General Plant / Other	-	-	-	-	-	-	-	15,301.23
3149	81144	CACTUS CIR/HUDSON PL UTIL RELOC	6/30/2005	7,494.88	(7,495)	-	General Plant / Other	-	-	-	-	-	-	-	7,494.88
3150	56310	TRAILER UTILITY	7/1/2005	6,500.00	(6,500)	-	General Plant / Other	-	-	-	-	-	-	-	6,500.00
3151	80875	MODULAR FURNITURE FOR WA @ NETPARK - EQP	7/1/2005	42,285.44	(42,285)	-	General Plant / Other	-	-	-	-	-	-	-	42,285.44
3152	81051	WW PS SUMMERFIELD BOOSTER	7/8/2005	34,076.19	(19,310)	14,766	WWTransmission								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
3169	81665	ARISTA SUBDIVISION WW PIPES & MANHOLES	8/3/2005	133,153.00	(46,881)	86,272	Collection	-	-	-	-	133,153.00	-	-	-
3170	81666	ARISTA SUBDIVISION WA PIPES & HYDRANTS	8/3/2005	74,763.00	(26,323)	48,440	General Plant / Other	-	-	-	-	-	-	-	74,763.00
3171	81667	ARISTA SUBDIVISION RECLAIMED WA PIPES	8/3/2005	56,719.00	(19,970)	36,749	General Plant / Other	-	-	-	-	-	-	-	56,719.00
3172	81668	ARISTA SUBDIVISION OFF-SITE WATER MAIN	8/3/2005	80,052.00	(28,185)	51,867	General Plant / Other	-	-	-	-	-	-	-	80,052.00
3173	56763	OSCILLOSCOPE	8/5/2005	2,346.00	(2,346)	-	General Plant / Other	-	-	-	-	-	-	-	2,346.00
3174	81133	BRENDA DR PH III UTILITY RELOC	8/9/2005	42,500.00	(42,500)	-	General Plant / Other	-	-	-	-	-	-	-	42,500.00
3175	56642	TRUCK INTERNATIONAL W/FUEL TANK	8/16/2005	91,199.81	(91,200)	-	General Plant / Other	-	-	-	-	-	-	-	91,199.81
3176	56672	PRINTER	8/18/2005	1,063.00	(1,063)	-	General Plant / Other	-	-	-	-	-	-	-	1,063.00
3177	81678	BAYOU PASS SUBDIVISION LIFT STATION	8/22/2005	55,200.00	(51,827)	3,373	General Plant / Other	-	-	-	-	-	-	-	55,200.00
3178	81679	BAYOU PASS SUBDIVISION MAINS & HYDRANTS	8/22/2005	262,887.00	(92,558)	170,329	Distribution	-	-	-	-	262,887.00	-	-	-
3179	81680	BAYOU PASS SUBDIVISION WW PIPES & MANHOLES	8/22/2005	97,038.20	(34,165)	62,873	General Plant / Other	-	-	-	-	-	-	-	97,038.20
3180	80890	925 E TWIGGS ST COMPAQ RACK W/TELEPHONE EQP (PBX REPL.	8/23/2005	6,525.33	(6,525)	-	General Plant / Other	-	-	-	-	-	-	-	6,525.33
3181	80891	COMPAQ RACK W/TELEPHONE EQP (PBX REPLACEMENT) - EQP	8/23/2005	6,525.33	(6,525)	-	General Plant / Other	-	-	-	-	-	-	-	6,525.33
3182	80892	COMPAQ RACK W/TELEPHONE EQP (PBX REPLACEMENT) - EQP	8/23/2005	6,525.34	(6,525)	-	General Plant / Other	-	-	-	-	-	-	-	6,525.34
3183	82335	CAUSEWAY SHOPPES WA PIPES	8/23/2005	10,483.00	(3,691)	6,792	General Plant / Other	-	-	-	-	-	-	-	10,483.00
3184	56659	TRAILER UTILITY	8/26/2005	10,256.00	(10,256)	-	General Plant / Other	-	-	-	-	-	-	-	10,256.00
3185	57132	TRAILER UTILITY	8/26/2005	2,848.02	(2,848)	-	General Plant / Other	-	-	-	-	-	-	-	2,848.02
3186	80898	FALKENBURG PLANT EXP 2005-71 PARCEL #100	9/9/2005	326,707.53	-	326,708	WWTreatment	-	-	-	-	326,707.53	-	-	-
3187	80899	FALKENBURG PLANT EXP 2005-71 PARCEL #100	9/9/2005	777,300.00	-	777,300	WWTreatment	-	-	-	-	777,300.00	-	-	-
3188	80911	CABLING (FIBER OPTIC) @ PINEBROOK	9/16/2005	47,838.13	(47,838)	-	General Plant / Other	-	-	-	-	-	-	-	47,838.13
3189	81252	WW PS SOUTH COUNTY RECLAIMED WATER	9/16/2005	789,113.53	(441,904)	347,210	Reclaimed	-	-	-	-	-	-	789,113.53	-
3190	81253	SO COUNTY RECLAIMED WA ELECTRICAL BUILDING	9/16/2005	221,627.00	(77,569)	144,058	Reclaimed	-	-	-	-	-	-	221,627.00	-
3191	81254	SO COUNTY RECLAIMED WA ELECTRICAL EQP	9/16/2005	653,981.32	(653,981)	-	Reclaimed	-	-	-	-	-	-	653,981.32	-
3192	81255	SO COUNTY RECLAIMED WATER METER	9/16/2005	145,176.34	(101,623)	43,553	General Plant / Other	-	-	-	-	-	-	-	145,176.34
3193	81256	SO COUNTY RECLAIMED WATER YARD PIPING	9/16/2005	125,503.00	(43,926)	81,577	General Plant / Other	-	-	-	-	-	-	-	125,503.00
3194	81651	BLOOMFIELD HILLS PHASE 2 PIPING	9/20/2005	17,847.60	(6,247)	11,601	General Plant / Other	-	-	-	-	-	-	-	17,847.60
3195	81660	RIVERCREST PH 2 PARCELS K & P WA PIPES & HYDRANTS	9/20/2005	315,500.00	(110,425)	205,075	Distribution	-	-	-	-	315,500.00	-	-	-
3196	81661	RIVERCREST PH 2 PARCELS K & P WW PIPES & MANHOLES	9/20/2005	346,000.00	(121,100)	224,900	Collection	-	-	-	-	346,000.00	-	-	-
3197	81625	MIRABAY PHASE 3C-1 POT WA PIPES & HYDRANTS	9/21/2005	118,000.00	(41,300)	76,700	Distribution	-	-	-	-	118,000.00	-	-	-
3198	81626	MIRABAY PHASE 3C-1 WW PIPES & MANHOLES	9/21/2005	86,300.00	(30,205)	56,095	General Plant / Other	-	-	-	-	-	-	-	86,300.00
3199	81257	WW PS SUMMERFIELD RECLAIMED WATER	9/22/2005	473,034.53	(264,164)	208,871	General Plant / Other	-	-	-	-	-	-	-	473,034.53
3200	81258	SUMMERFIELD RW ELECTRICAL BUILDING	9/22/2005	353,297.00	(123,654)	229,643	General Plant / Other	-	-	-	-	-	-	-	353,297.00
3201	81259	SUMMERFIELD RW PUMPS & CONTROLS	9/22/2005	505,391.00	(505,391)	-	General Plant / Other	-	-	-	-	-	-	-	505,391.00
3202	81260	SUMMERFIELD RW PS INSTRUMENTATION	9/22/2005	131,007.00	(131,007)	-	Collection	-	-	-	-	131,007.00	-	-	-
3203	81261	SUMMERFIELD RW PIPING	9/22/2005	134,875.17	(47,206)	87,669	General Plant / Other	-	-	-	-	-	-	-	134,875.17
3204	81262	SUMMERFIELD RW TANK R&R	9/22/2005	186,861.00	(104,642)	82,219	Reclaimed	-	-	-	-	-	-	186,861.00	-
3205	56529	COMPRESSOR	9/23/2005	22,045.00	(22,045)	-	General Plant / Other	-	-	-	-	-	-	-	22,045.00
3206	56540	PUMP CENTRIFUGAL TRAILER MTD	9/23/2005	27,950.00	(27,950)	-	General Plant / Other	-	-	-	-	-	-	-	27,950.00
3207	56982	SAFE	9/30/2005	1,207.75	(1,208)	-	General Plant / Other	-	-	-	-	-	-	-	1,207.75
3208	57142	TRUCK TRACTOR	9/30/2005	80,349.00	(80,349)	-	General Plant / Other	-	-	-	-	-	-	-	80,349.00
3209	80941	NW HILLS CUST SC FIBER OPTIC CABLING	9/30/2005	94,789.00	(94,789)	-	General Plant / Other	-	-	-	-	-	-	-	94,789.00
3210	81003	W LPSS 907 ORNELDA ST WO #40	9/30/2005	15,125.00	(15,125)	-	General Plant / Other	-	-	-	-	-	-	-	15,125.00
3211	81004	W LPSS 1724 1ST ST & 1702 2ND ST SE WO#44	9/30/2005	29,892.00	(29,892)	-	General Plant / Other	-	-	-	-	-	-	-	29,892.00
3212	81005	W LPSS 515 GLEN GARY RD WO# 48	9/30/2005	14,436.00	(14,436)	-	General Plant / Other	-	-	-	-	-	-	-	14,436.00
3213	81006	W LPSS 412 2ND ST SW WO# 47	9/30/2005	13,242.00	(13,242)	-	General Plant / Other	-	-	-	-	-	-	-	13,242.00
3214	81007	W LPSS 5712 CHAMP ST WO# 49	9/30/2005	15,338.00	(15,338)	-	General Plant / Other	-	-	-	-	-	-	-	15,338.00
3215	81008	W LPSS 5302 NORTH STREET WO# 50	9/30/2005	14,017.00	(14,017)	-	General Plant / Other	-	-	-	-	-	-	-	14,017.00
3216	81009	W LPSS 610 4TH ST WO# 51	9/30/2005	13,086.00	(13,086)	-	General Plant / Other	-	-	-	-	-	-	-	13,086.00
3217	81011	W LPSS 301 2ND AVE NW WO# 53	9/30/2005	12,532.00	(12,532)	-	General Plant / Other	-	-	-	-	-	-	-	12,532.00
3218	81012	W LPSS 821 BLUE HERRON WO# 56	9/30/2005	47,002.00	(47,002)	-	General Plant / Other	-	-	-	-	-	-	-	47,002.00
3219	81014	W LPSS 2140 ROOSEVELT ST WO# 60	9/30/2005	14,856.00	(14,856)	-	General Plant / Other	-	-	-	-	-	-	-	14,856.00
3220	81015	W LPSS 5247 VEL ST WO# 61	9/30/2005	16,870.00	(16,870)	-	General Plant / Other	-	-	-	-	-	-	-	16,870.00
3221	81016	W LPSS 210 4TH ST WO# 62	9/30/2005	15,917.00	(15,917)	-	General Plant / Other	-	-	-	-	-	-	-	15,917.00
3222	81017	W LPSS 16 18TH AVE SE WO# 63	9/30/2005	20,484.00	(20,484)	-	General Plant / Other	-	-	-	-	-	-	-	20,484.00
3223	81018	W LPSS 231 NW 15 WO#64	9/30/2005	14,513.00	(14,513)	-	General Plant / Other	-	-	-	-	-	-	-	14,513.00
3224	81019	W LPSS 111 21ST AVE WO# 65	9/30/2005	16,680.00	(16,680)	-	General Plant / Other	-	-	-	-	-	-	-	16,680.00
3225	81020	W LPSS 410 5TH ST WO# 66	9/30/2005	19,473.00	(19,473)	-	General Plant / Other	-	-	-	-	-	-	-	19,473.00
3226	81021	W LPSS 9TH AVE SW WO# 67	9/30/2005	20,578.00	(20,578)	-	General Plant / Other	-	-	-	-	-	-	-	20,578.00
3227	81022	5515 CENGTER ST WO# 68	9/30/2005	15,022.00	(15,022)	-	General Plant / Other	-	-	-	-	-	-	-	15,022.00
3228	81023	W LPSS 107 6TH ST. NW WO# 70	9/30/2005	14,824.00	(14,824)	-	General Plant / Other	-	-	-	-	-	-	-	14,824.00
3229	81024	W LPSS 5808 HICKMAN ST WO# 71	9/30/2005	16,926.00	(16,926)	-	General Plant / Other	-	-	-	-	-	-	-	16,926.00
3230	81025	W LPSS 122 6TH ST. NW WO# 72	9/30/2005	17,474.00	(17,474)	-	General Plant / Other	-	-	-	-	-	-	-	17,474.00
3231	81026	W LPSS 5211 EDINA ST WO# 73	9/30/2005	14,799.00	(14,799)	-	General Plant / Other	-	-	-	-	-	-	-	14,799.00
3232	81027	105 6TH ST NW WO# 74 PLSS	9/30/2005	15,068.00	(15,068)	-	General Plant / Other	-	-	-	-	-	-	-	15,068.00
3233	81029	W LPSS 304 7TH ST. SW WO# 84	9/30/2005	15,520.00	(15,520)	-	General Plant / Other	-	-	-	-	-	-	-	15,520.00
3234	81030	W LPSS 115 CASTILLO RD WO# 85	9/30/2005	17,463.00	(17,463)	-	General Plant / Other	-	-	-	-	-	-	-	17,463.00
3235	81031	W LPSS 221 15TH ST. NW WO# 86	9/30/2005	14,609.00	(14,609)	-	General Plant / Other	-	-	-	-	-	-	-	14,609.00
3236	81032	W LPSS 922 4TH ST WO# 87	9/30/2005	19,894.0											

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Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No. Asset Asset description Capitalization Date Acquisition Value Accumulated Depreciation Current Net Book Value Recognized Allocation								Functionalization - Acquisition Value							
								Water System			Wastewater System				Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3257	81101	W LPSS 5306 EDINA ST WO# 119	9/30/2005	22,064.00	(22,064)	-	General Plant / Other	-	-	-	-	-	-	22,064.00	
3258	81102	W LPSS 1721 S MERIDIAN ST WO# 121	9/30/2005	21,477.00	(21,477)	-	General Plant / Other	-	-	-	-	-	-	21,477.00	
3259	81103	W LPSS 5624 STATE RD 674 WO# 120	9/30/2005	19,807.00	(19,807)	-	General Plant / Other	-	-	-	-	-	-	19,807.00	
3260	81104	TELEPHONE EQP - EQP	9/30/2005	12,311.00	(12,311)	-	General Plant / Other	-	-	-	-	-	-	12,311.00	
3261	81274	WW PS OTTER PASS UPGRADE	9/30/2005	37,722.00	(37,722)	-	General Plant / Other	-	-	-	-	-	-	37,722.00	
3262	81275	WW PS STONEHAM UPGRADE	9/30/2005	156,903.00	(156,903)	-	Collection	-	-	-	-	156,903.00	-	-	
3263	81276	WW PS NATURE'S WAY UPGRADE: WO#24	9/30/2005	42,063.00	(42,063)	-	General Plant / Other	-	-	-	-	-	-	42,063.00	
3264	81277	WW PS NORTHDALIE SHELLINGTON REHAB WO#18	9/30/2005	150,658.00	(150,658)	-	Collection	-	-	-	-	150,658.00	-	-	
3265	81279	WW PS ROLLING ROCK UPGRADE: WO#3	9/30/2005	11,718.00	(11,718)	-	General Plant / Other	-	-	-	-	-	-	11,718.00	
3266	81280	WW PS CRYING WIND UPGRADE WO# 26	9/30/2005	187,147.00	(187,147)	-	Collection	-	-	-	-	187,147.00	-	-	
3267	81281	BRIARTHORNE: FLYGT PUMP	9/30/2005	22,045.00	(22,045)	-	General Plant / Other	-	-	-	-	-	-	22,045.00	
3268	81282	ALPHA OMEGA CO PKNG LOT: WO#78	9/30/2005	10,746.00	(10,746)	-	General Plant / Other	-	-	-	-	-	-	10,746.00	
3269	81283	PENNINGTON RD MANHOLE REHAB: WO#22	9/30/2005	53,623.00	(53,623)	-	General Plant / Other	-	-	-	-	-	-	53,623.00	
3270	81284	TWELVE OAKS PH 2 MANHOLE REHAB: WO#23	9/30/2005	178,164.00	(178,164)	-	Collection	-	-	-	-	178,164.00	-	-	
3271	81285	PROVIDENCE LAKES MANHOLE REHAB: WO#25	9/30/2005	57,538.00	(57,538)	-	General Plant / Other	-	-	-	-	-	-	57,538.00	
3272	81286	WESTCHASE MANHOLE REHAB: WO#27	9/30/2005	73,243.00	(73,243)	-	General Plant / Other	-	-	-	-	-	-	73,243.00	
3273	81287	MUIRFIELD DRIVE#9 EAGLES MANHOLE REHAB: WO#28	9/30/2005	39,709.00	(39,709)	-	General Plant / Other	-	-	-	-	-	-	39,709.00	
3274	81288	PARSONS & JERSEY AV MANHOLE REHAB: WO#29	9/30/2005	2,576.00	(2,576)	-	General Plant / Other	-	-	-	-	-	-	2,576.00	
3275	81289	SUMMERFIELD ACCESS RD MANHOLE REHAB: WO# 31	9/30/2005	3,159.00	(3,159)	-	General Plant / Other	-	-	-	-	-	-	3,159.00	
3276	81290	PARSONS AV MANHOLE REHAB: WO# 32	9/30/2005	44,335.00	(44,335)	-	General Plant / Other	-	-	-	-	-	-	44,335.00	
3277	81291	CLAIR MEL CITY MANHOLE REHAB: WO #33	9/30/2005	61,714.00	(61,714)	-	General Plant / Other	-	-	-	-	-	-	61,714.00	
3278	81292	CLAIR MEL CITY MANHOLE REHAB: WO# 34	9/30/2005	102,553.00	(102,553)	-	Collection	-	-	-	-	102,553.00	-	-	
3279	81293	CLAIR MEL CITY MANHOLE REHAB: WO# 35	9/30/2005	73,931.00	(73,931)	-	General Plant / Other	-	-	-	-	-	-	73,931.00	
3280	81294	CLAIR MEL CITY MANHOLE REHAB: WO#36	9/30/2005	76,467.00	(76,467)	-	General Plant / Other	-	-	-	-	-	-	76,467.00	
3281	81295	CLAIR MEL CITY MANHOLE REHAB: WO #39	9/30/2005	67,563.00	(67,563)	-	General Plant / Other	-	-	-	-	-	-	67,563.00	
3282	81296	CLAIR MEL CITY MANHOLE REHAB: WO# 40	9/30/2005	59,700.00	(59,700)	-	General Plant / Other	-	-	-	-	-	-	59,700.00	
3283	81297	CROWN GATE & RIDGEPOINT MANHOLE REHAB: WO# 37	9/30/2005	12,181.00	(12,181)	-	General Plant / Other	-	-	-	-	-	-	12,181.00	
3284	81298	CHEVEL SUBDIVISION MANHOLE REHAB: WO# 38	9/30/2005	3,810.00	(3,810)	-	General Plant / Other	-	-	-	-	-	-	3,810.00	
3285	81299	WW PS SWINDON RD WO# 42	9/30/2005	13,300.00	(13,300)	-	General Plant / Other	-	-	-	-	-	-	13,300.00	
3286	81300	14702 CLARENDON DR MANHOLE REHAB: WO #44	9/30/2005	5,406.00	(5,406)	-	General Plant / Other	-	-	-	-	-	-	5,406.00	
3287	81301	CLARK/HAMILTON & BURKE/HESPERIDES MH REHAB: WO #45	9/30/2005	11,712.00	(11,712)	-	General Plant / Other	-	-	-	-	-	-	11,712.00	
3288	81302	BRYNN & MIDDLETON HWY MANHOLE REHAB: WO #46	9/30/2005	13,434.00	(13,434)	-	General Plant / Other	-	-	-	-	-	-	13,434.00	
3289	81303	SOUTH FORK & NATURE WALK DR MANHOLE REHAB: WO #48	9/30/2005	24,582.00	(24,582)	-	General Plant / Other	-	-	-	-	-	-	24,582.00	
3290	81304	BURK ST MANHOLE REHAB: WO # 49	9/30/2005	5,293.00	(5,293)	-	General Plant / Other	-	-	-	-	-	-	5,293.00	
3291	81305	AVILA MANHOLE REHAB: WO #50	9/30/2005	20,506.00	(20,506)	-	General Plant / Other	-	-	-	-	-	-	20,506.00	
3292	81306	OLD CARROLLWOOD MANHOLE REHAB: WO #51	9/30/2005	4,360.00	(4,360)	-	General Plant / Other	-	-	-	-	-	-	4,360.00	
3293	81307	APOLLO BEACH/YARDHAM DR MANHOLE REHAB: WO# 52	9/30/2005	9,978.00	(9,978)	-	General Plant / Other	-	-	-	-	-	-	9,978.00	
3294	81308	DALE MABRY WWTP FILTER VALVE	9/30/2005	28,309.00	(28,309)	-	General Plant / Other	-	-	-	-	-	-	28,309.00	
3295	81309	DALE MABRY WWTP BAR SCREEN UPGRADE	9/30/2005	17,686.00	(17,686)	-	General Plant / Other	-	-	-	-	-	-	17,686.00	
3296	81310	NWRRRF - GBT THICKNER FEED PUMPS	9/30/2005	3,795.00	(3,795)	-	General Plant / Other	-	-	-	-	-	-	3,795.00	
3297	81311	NWRRRF - BELT FILTER PRESS RM FLOOR	9/30/2005	334.00	(334)	-	General Plant / Other	-	-	-	-	-	-	334.00	
3298	81313	NWRRRF - PIPE FITTINGS	9/30/2005	1,413.00	(1,413)	-	General Plant / Other	-	-	-	-	-	-	1,413.00	
3299	81314	NWRRRF - MONOFLO PROG. CAVITY PUMP	9/30/2005	75,009.00	(75,009)	-	General Plant / Other	-	-	-	-	-	-	75,009.00	
3300	81315	AIR CONDITIONER 10 TON	9/30/2005	9,989.00	(9,989)	-	General Plant / Other	-	-	-	-	-	-	9,989.00	
3301	81316	WIRING @ NWRRWF	9/30/2005	17,781.00	(17,781)	-	General Plant / Other	-	-	-	-	-	-	17,781.00	
3302	81318	HEADWORKS POLE LIGHTS @ NWRRWF: WO #4	9/30/2005	14,588.00	(14,588)	-	General Plant / Other	-	-	-	-	-	-	14,588.00	
3303	81319	ECLOSURE PARTS @ NWRRWF	9/30/2005	13,465.00	(13,465)	-	General Plant / Other	-	-	-	-	-	-	13,465.00	
3304	81320	SLIDE GATE/ELECTRIC ACTUATORS	9/30/2005	68,349.00	(68,349)	-	General Plant / Other	-	-	-	-	-	-	68,349.00	
3305	81321	FLYGT RECYCLE PUMP @ NWRRWF	9/30/2005	44,690.00	(44,690)	-	General Plant / Other	-	-	-	-	-	-	44,690.00	
3306	81322	FLYGT RECYCLE PUMP @ NWRRWF	9/30/2005	22,345.00	(22,345)	-	General Plant / Other	-	-	-	-	-	-	22,345.00	
3307	81323	WWTP RIVER OAKS SUMP TANK COATING	9/30/2005	13,275.00	(13,275)	-	General Plant / Other	-	-	-	-	-	-	13,275.00	
3308	81324	BAR SCREEN PARTS AT RIVER OAKS AWWTP	9/30/2005	32,724.00	(32,724)	-	General Plant / Other	-	-	-	-	-	-	32,724.00	
3309	81325	FILTER SURFACE WASH AWWTP	9/30/2005	22,971.00	(22,971)	-	General Plant / Other	-	-	-	-	-	-	22,971.00	
3310	81326	PLANT LS REHAB AT RIVER OAKS	9/30/2005	334.00	(334)	-	General Plant / Other	-	-	-	-	-	-	334.00	
3311	81327	AQUA BAR SCREEN REBUILD	9/30/2005	28,826.00	(28,826)	-	General Plant / Other	-	-	-	-	-	-	28,826.00	
3312	81328	SIKA COMBIFLEX SEALING SYSTEM	9/30/2005	3,639.00	(3,639)	-	General Plant / Other	-	-	-	-	-	-	3,639.00	
3313	81329	VARIABLE FREQUENCY DRIVES	9/30/2005	10,331.00	(10,331)	-	General Plant / Other	-	-	-	-	-	-	10,331.00	
3314	81330	PARSHALL FLUME UPGRADE	9/30/2005	6,947.00	(6,947)	-	General Plant / Other	-	-	-	-	-	-	6,947.00	
3315	81331	BYPASS PUMP REPAIRS	9/30/2005	8,617.00	(8,617)	-	General Plant / Other	-	-	-	-	-	-	8,617.00	
3316	81333	LANDIA SUBMERSIBLE MIXERS	9/30/2005	53,499.00	(53,499)	-	General Plant / Other	-	-	-	-	-	-	53,499.00	
3317	81334	POWER TRANS/GEAR BOX DR	9/30/2005	27,329.00	(27,329)	-	General Plant / Other	-	-	-	-	-	-	27,329.00	
3318	81335	CONVERSION KIT DESMI GEAR BOX	9/30/2005	40,072.00	(40,072)	-	General Plant / Other	-	-	-	-	-	-	40,072.00	
3319	81336	BAR SCREEN REPLACEMENT	9/30/2005	1,264.00	(1,264)	-	General Plant / Other	-	-	-	-	-	-	1,264.00	
3320	81337	AQUA GUARD SCREEN REFURBISH	9/30/2005	23,777.00	(23,777)	-	General Plant / Other	-	-	-	-	-	-	23,777.00	
3321	81338	FLENDER GEARBOX REBUILD	9/30/2005	31,949.00	(31,949)	-	General Plant / Other	-	-	-	-	-	-	31,949.00	
3322	81340	BAR SCREEN & CONVEYER	9/30/2005	93,278.00	(93,278)	-	General Plant / Other	-	-	-	-	-	-	93,278.00	
3323	81341	W LPSS 1408 1409 1415 & 1423 MURILLO PL WO#54	9/30/2005	40,868.00	(40,868)	-	General Plant / Other	-	-	-	-	-	-	40,868.00	
3324	81342	W LPSS 1308 4TH AV WO# 58	9/30/2005	16,030.00	(16,030)	-	General Plant / Other	-	-	-	-	-	-	16,030.00	
3325	81343	W LPSS 308 - 15TH ST WO # 59	9/30/2005	15,228.00	(15,228)	-	General Plant / Other	-	-	-	-	-	-	15,228.00	
3326	81344	W LPSS 407 410 413 415 & 416 13TH ST NE WO #57	9/30/2005	71,317.00	(71,317)	-	General Plant / Other	-	-	-	-	-	-	71,317.00	
3327	81345	W LPSS 1317 3RD AV NE WO# 57	9/30/2005	14,643.00	(14,643)	-	General Plant / Other	-	-	-	-	-	-	14,643.00	
3328	81346	W LPSS 1603 E SHELL PT RD WO # 81	9/30/2005	15,496.00	(15,										

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value			Wastewater System		Other	
								W/Treatment	W/Transmission	Distribution	W/WTreatment	Collection	W/WTransmission	Reclaimed	General Plant / Other		
3345	82336	IDLEWILD BAPTIST CHURCH OFFSITE FORCEMAIN	10/21/2005	126,065.00	(43,860)	82,205	WWTransmission	-	-	-	-	-	126,065.00	-	-	-	
3346	82337	IDLEWILD BAPTIST CHURCH OFFSITE WA PIPES & HYDRANTS(8)	10/21/2005	206,435.00	(71,822)	134,613	Distribution	-	-	206,435.00	-	-	-	-	-	-	
3347	81048	ELLIOTT ST/HARRISON ST PIPING & HYDRANTS(4)	11/2/2005	46,465.07	(16,069)	30,396	General Plant / Other	-	-	-	-	-	-	-	-	46,465.07	
3348	81263	CENTRAL GIBSONTON POTABLE WATER MAINS	11/4/2005	336,462.54	(116,360)	220,103	Distribution	-	-	336,462.54	-	-	-	-	-	-	
3349	81264	CENTRAL GIBSONTON WA HYDRANTS(14) VALVES(10)	11/4/2005	96,019.81	(33,207)	62,813	General Plant / Other	-	-	-	-	-	-	-	-	96,019.81	
3350	81472	TOULAN SUBDIVISION PH 1 PUMP STATION	11/4/2005	145,000.00	(133,722)	11,278	Distribution	-	-	145,000.00	-	-	-	-	-	-	
3351	81473	TOULAN SUBDIVISION PH 1 WW PIPES & MANHOLES	11/4/2005	368,912.00	(127,582)	241,330	Collection	-	-	-	-	368,912.00	-	-	-	-	
3352	81474	TOULAN SUBDIVISION PH 1 WA PIPES & HYDRANTS	11/4/2005	209,070.00	(72,303)	136,767	Distribution	-	-	209,070.00	-	-	-	-	-	-	
3353	81634	TREE TOPS NORTH PH 1 POT WA PIPES & HYDRANTS	11/8/2005	78,000.00	(26,975)	51,025	General Plant / Other	-	-	-	-	-	-	-	-	78,000.00	
3354	81635	TREE TOPS NORTH PH 1 WW PIPES & MANHOLES	11/8/2005	123,000.00	(42,538)	80,463	Collection	-	-	-	-	123,000.00	-	-	-	-	
3355	81047	WIMAUMA WM 3 INCH METER ASSEMBLY 2 (C39112)	11/11/2005	43,886.00	(30,354)	13,532	General Plant / Other	-	-	-	-	-	-	-	-	43,886.00	
3356	81265	WIMAUMA WATER MAIN PIPING & HYDRANTS(18) (C39112)	11/11/2005	905,599.21	(312,408)	593,191	Distribution	-	-	905,599.21	-	-	-	-	-	-	
3357	81629	HIGHLAND PARK PH 2A-1 POT WA PIPES & HYDRANTS	11/14/2005	33,000.00	(11,413)	21,588	General Plant / Other	-	-	-	-	-	-	-	-	33,000.00	
3358	81630	HIGHLAND PARK PH 2A-1 RECLAIMED WA SYSTEM	11/14/2005	19,600.00	(6,778)	12,822	General Plant / Other	-	-	-	-	-	-	-	-	19,600.00	
3359	81631	HIGHLAND PARK PH 2A-1 WW PIPES & MANHOLES	11/14/2005	41,000.00	(14,179)	26,821	General Plant / Other	-	-	-	-	-	-	-	-	41,000.00	
3360	81632	HIGHLAND PARK PH 2A-2 RECLAIMED WA SYSTEM	11/14/2005	13,000.00	(4,496)	8,504	General Plant / Other	-	-	-	-	-	-	-	-	13,000.00	
3361	81633	HIGHLAND PARK PH 2A-2 WW PIPES & MANHOLES	11/14/2005	48,200.00	(16,669)	31,531	General Plant / Other	-	-	-	-	-	-	-	-	48,200.00	
3362	82085	SUN CITY CENTER UNIT 270 WA PIPES & HYDRANTS(4)	11/16/2005	87,171.56	(30,147)	57,025	General Plant / Other	-	-	-	-	-	-	-	-	87,171.56	
3363	82086	SUN CITY CENTER UNIT 270 WW PIPES & MANHOLES	11/16/2005	96,673.39	(33,433)	63,241	General Plant / Other	-	-	-	-	-	-	-	-	96,673.39	
3364	81357	APOLLO BEACH LS ACCESS PROP EXCH 677 SQ FT	11/28/2005	3,900.00	-	3,900	General Plant / Other	-	-	-	-	-	-	-	-	3,900.00	
3365	57429	PIPE THREADING MACHINE	11/29/2005	5,123.70	(5,124)	-	General Plant / Other	-	-	-	-	-	-	-	-	5,123.70	
3366	57427	DRILLING MACHINE	12/2/2005	1,040.22	(1,040)	-	General Plant / Other	-	-	-	-	-	-	-	-	1,040.22	
3367	57430	DRILLING MACHINE	12/2/2005	1,040.23	(1,040)	-	General Plant / Other	-	-	-	-	-	-	-	-	1,040.23	
3368	57431	LEAK DETECTOR SMOKE BLOWER	12/8/2005	1,466.96	(1,467)	-	General Plant / Other	-	-	-	-	-	-	-	-	1,466.96	
3369	56997	PAYLOADER	12/9/2005	109,036.00	(109,036)	-	General Plant / Other	-	-	-	-	-	-	-	-	109,036.00	
3370	81250	BOYETTE RD 20"FM TECO/FISHHAWK 24"FM	12/13/2005	2,129,711.48	(698,241)	1,431,470	WWTransmission	-	-	-	-	-	2,129,711.48	-	-	-	
3371	81251	BOYETTE RD 20"FM TECO/FISHHAWK 24"FM	12/13/2005	468,494.23	(154,916)	313,579	WWTransmission	-	-	-	-	-	468,494.23	-	-	-	
3372	82084	GREATER BRANDON CHAMBER OF COMMERCE WW FORCEMAIN	12/13/2005	35,698.00	(12,271)	23,427	General Plant / Other	-	-	-	-	-	-	-	-	35,698.00	
3373	82338	GREATER BRANDON CHAMBER OF COMMERCE WA PIPES & HYD	12/13/2005	26,516.00	(9,115)	17,401	General Plant / Other	-	-	-	-	-	-	-	-	26,516.00	
3374	81153	FALKENBURG RD COMPLEX LAND (WA FUNDED)	12/16/2005	1,047,184.07	-	1,047,184	WWTreatment	-	-	-	1,047,184.07	-	-	-	-	-	
3375	81636	OCEAN HARBOR SUBD WATER DISTRIBUTION PIPES	12/16/2005	29,846.05	(10,260)	19,586	General Plant / Other	-	-	-	-	-	-	-	-	29,846.05	
3376	81637	OCEAN HARBOR SUBD WW PIPES & MANHOLES	12/16/2005	54,786.65	(18,833)	35,954	General Plant / Other	-	-	-	-	-	-	-	-	54,786.65	
3377	56734	SUV EXPLORER	12/19/2005	27,646.25	(27,646)	-	General Plant / Other	-	-	-	-	-	-	-	-	27,646.25	
3378	81245	BOYETTE RD/US301/B RVR/VW/UTL RELOC PIPING	12/22/2005	624,485.42	(214,667)	409,819	W/Transmission	-	624,485.42	-	-	-	-	-	-	-	
3379	81246	S CENTRAL RW SYS CONTROL-FALK UPGRADE	12/22/2005	14,950.00	(14,950)	-	General Plant / Other	-	-	-	-	-	-	-	-	14,950.00	
3380	81247	RW SCADA IMPR @ LITHIA RW PS	12/22/2005	11,402.93	(3,920)	7,483	General Plant / Other	-	-	-	-	-	-	-	-	11,402.93	
3381	81248	SCADA COMMUNICATION SYSTEM	12/22/2005	156,897.34	(156,897)	-	General Plant / Other	-	-	-	-	-	-	-	-	156,897.34	
3382	81249	BOOSTER PUMP @ LITHIA	12/22/2005	78,744.00	(78,744)	-	General Plant / Other	-	-	-	-	-	-	-	-	78,744.00	
3383	81623	SOUTHSHORE FALLS PH 2 POT WMS & HYDRANTS	12/22/2005	66,500.00	(22,859)	43,641	General Plant / Other	-	-	-	-	-	-	-	-	66,500.00	
3384	81624	SOUTHSHORE FALLS PH2 WW PIPES & MH	12/22/2005	103,700.00	(35,647)	68,053	Collection	-	-	-	-	103,700.00	-	-	-	-	
3385	81862	HVAC (AIR CONDITIONER @ LITHIA)	12/22/2005	131,444.11	(131,444)	-	General Plant / Other	-	-	-	-	-	-	-	-	131,444.11	
3386	81863	VARIABLE FREQUENCY DRIVES (3)	12/22/2005	860,931.03	(860,931)	-	WTransmission	-	860,931.03	-	-	-	-	-	-	-	
3387	81174	VINEYARDS TRACT B LIFT STATION SITE	12/23/2005	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	-	100.00	
3388	81242	NW RECLAIMED WATER INSTRUMENTATION	12/23/2005	814,290.37	(814,290)	-	Reclaimed	-	-	-	-	-	-	814,290.37	-	-	
3389	81243	NW RECLAIMED WA-PIPS VALVES FITTINGS	12/23/2005	633,257.28	(217,682)	415,575	General Plant / Other	-	-	-	-	-	-	-	-	633,257.28	
3390	81244	FENCING @ NW RECLAIMED WA	12/23/2005	10,696.00	(10,696)	-	General Plant / Other	-	-	-	-	-	-	-	-	10,696.00	
3391	81648	VENETIAN AT BAY PARK FKA COUNCIL 1 WA PIPES	12/23/2005	265,884.00	(91,398)	174,486	Distribution	-	-	265,884.00	-	-	-	-	-	-	
3392	81649	VENETIAN AT BAY PARK FKA COUNCIL 1 WW PIPES	12/23/2005	451,981.00	(155,368)	296,613	Collection	-	-	-	-	451,981.00	-	-	-	-	
3393	81650	VENETIAN AT BAY PARK FKA COUNCIL 1 PUMP STATION	12/23/2005	165,000.00	(151,250)	13,750	Collection	-	-	-	-	165,000.00	-	-	-	-	
3394	56860	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3395	56861	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3396	57425	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3397	57426	BORING MACHINE	12/29/2005	3,728.00	(3,728)	-	General Plant / Other	-	-	-	-	-	-	-	-	3,728.00	
3398	81494	1212 WEST DEL WEBB (400 LF) 8" WA LINE	1/1/2006	40,112.79	(13,705)	26,408	General Plant / Other	-	-	-	-	-	-	-	-	40,112.79	
3399	83195	NEW FIRE HYDRANTS	1/1/2006	163,254.24	(163,254)	-	Distribution	-	-	163,254.24	-	-	-	-	-	-	
3400	81078	SHAWNEE HILLS TRACT C - LIFT STATION SITE	1/5/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	-	100.00	
3401	81087	SHAWNEE HILLS POT WA PIPES & HYDRANTS	1/5/2006	22,140.00	(7,565)	14,575	General Plant / Other	-	-	-	-	-	-	-	-	22,140.00	
3402	81088	SHAWNEE HILLS WW FM & MANHOLES	1/5/2006	20,460.00	(6,991)	13,469	General Plant / Other	-	-	-	-	-	-	-	-	20,460.00	
3403	81089	SHAWNEE HILLS LIFT STATION	1/5/2006	85,000.00	(77,444)	7,556	General Plant / Other	-	-	-	-	-	-	-	-	85,000.00	
3404	81367	VARIABLE FREQUENCY DRIVES & MOTORS	1/6/2006	637,083.78	(637,084)	-	Collection	-	-	-	-	637,083.78	-	-	-	-	
3405	81368	VARIABLE FREQUENCY DRIVES & MOTORS	1/6/2006	736,348.23	(736,348)	-	Collection	-	-	-	-	736,348.23	-	-	-	-	
3406	81080	PUMP STATION HARBOUR ISLES PH 1 TRACT Z - SITE	1/10/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	-	100.00	
3407	81644	HARBOUR ISLES PHASE 1 POT WA MAINS & HYDRANTS	1/10/2006	437,000.00	(149,308)	287,692	Distribution	-	-	437,000.00	-	-	-	-	-	-	
3408	81645	HARBOUR ISLES PHASE 1 RECLAIMED WA SYSTEM	1/10/2006	220,200.00	(75,235)	144,965	General Plant / Other	-	-	-	-	-	-	-	-	220,200.00	
3409	81646	HARBOUR ISLES PHASE 1 WW PIPES & MANHOLES	1/10/2006	701,645.00	(239,729)												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3433	81364	APOLLO BEACH 16" FORCEMAIN	1/20/2006	877,745.64	(298,787)	578,959	WWTransmission	-	-	-	-	-	877,745.64	-	-
3434	57413	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3435	57418	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3436	57421	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3437	57422	MONITOR	1/23/2006	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
3438	81079	CARRIAGE POINTE PH 1 TRACT LS1 - LIFT STATION SITE	1/23/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3439	81084	CARRIAGE POINT PH1 POT WA MAINS & HYDRANTS	1/23/2006	418,535.65	(143,000)	275,536	Distribution	-	-	418,535.65	-	-	-	-	-
3440	81085	CARRIAGE POINT PH1 WW PIPES & MANHOLES	1/23/2006	333,620.00	(113,987)	219,633	Collection	-	-	-	-	-	333,620.00	-	-
3441	81086	CARRIAGE POINT P1 LIFT STATION	1/23/2006	198,081.60	(180,474)	17,607	Collection	-	-	-	-	-	198,081.60	-	-
3442	57514	LIGHT TOWER	1/24/2006	6,778.00	(6,778)	-	General Plant / Other	-	-	-	-	-	-	-	6,778.00
3443	57546	CAMERA	1/24/2006	1,522.00	(1,522)	-	General Plant / Other	-	-	-	-	-	-	-	1,522.00
3444	81173	NETWORKING EQP SWITCH	1/24/2006	2,546.20	(2,546)	-	General Plant / Other	-	-	-	-	-	-	-	2,546.20
3445	82091	LOWES OF RIVERVIEW HOME IMPR CENTER OS WA PIPES & HYI	1/24/2006	21,300.00	(7,278)	14,022	General Plant / Other	-	-	-	-	-	-	-	21,300.00
3446	81669	FISHHAWK RANCH PH 2 PARCEL "HH" WA PIPES & HYDRANTS	1/27/2006	207,300.00	(70,828)	136,472	Distribution	-	-	207,300.00	-	-	-	-	-
3447	81670	FISHHAWK RANCH PH 2 PARCEL "HH" RCW SYSTEM	1/27/2006	154,900.00	(52,924)	101,976	General Plant / Other	-	-	-	-	-	-	-	154,900.00
3448	81671	FISHHAWK RANCH PH 2 PARCEL "HH" WW PIPES & MANHOLES	1/27/2006	516,500.00	(176,471)	340,029	Collection	-	-	-	-	-	516,500.00	-	-
3449	81672	FISHHAWK RANCH TOWNCENTER PH 2A WA PIPES & HYDRANT	1/27/2006	97,200.00	(33,210)	63,990	General Plant / Other	-	-	-	-	-	-	-	97,200.00
3450	81673	FISHHAWK RANCH TOWNCENTER PH 2A RCW SYSTEM	1/27/2006	51,400.00	(17,562)	33,838	General Plant / Other	-	-	-	-	-	-	-	51,400.00
3451	81674	FISHHAWK RANCH TOWNCENTER PH 2A WW PIPES & MANHOL	1/27/2006	126,000.00	(43,050)	82,950	Collection	-	-	-	-	-	126,000.00	-	-
3452	81675	FISHHAWK RANCH TOWNCENTER PH 2B WA PIPES & HYDRANT	1/27/2006	205,600.00	(70,247)	135,353	Distribution	-	-	205,600.00	-	-	-	-	-
3453	81676	FISHHAWK RANCH TOWNCENTER PH 2B LIFT STATION	1/27/2006	230,350.00	(209,874)	20,476	Collection	-	-	-	-	-	230,350.00	-	-
3454	81677	FISHHAWK RANCH TOWNCENTER PH 2B WW PIPES & MANHOL	1/27/2006	399,550.00	(136,513)	263,037	Collection	-	-	-	-	-	399,550.00	-	-
3455	81362	PROCESS TELEMETRY INSTRUMENTS: SCREENS PANELS NETW	1/30/2006	393,407.02	(393,407)	-	Distribution	-	-	393,407.02	-	-	-	-	-
3456	57711	ICE MACHINE	2/6/2006	1,873.95	(1,874)	-	General Plant / Other	-	-	-	-	-	-	-	1,873.95
3457	57662	FORKLIFT	2/9/2006	20,468.00	(20,468)	-	General Plant / Other	-	-	-	-	-	-	-	20,468.00
3458	57663	FORKLIFT	2/9/2006	20,468.00	(20,468)	-	General Plant / Other	-	-	-	-	-	-	-	20,468.00
3459	81685	VENETIAN @ BAY PARK LS SITE TRACT C	2/14/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3460	81695	VILLAGES OF BLOOMINGDALE WA PIPES & HYDRANTS	2/15/2006	130,343.00	(44,262)	86,081	Distribution	-	-	130,343.00	-	-	-	-	-
3461	81696	VILLAGES OF BLOOMINGDALE WW PIPES & MANHOLES	2/15/2006	129,146.99	(43,856)	85,291	Collection	-	-	-	-	-	129,146.99	-	-
3462	81697	VILLAGES OF BLOOMINGDALE LIFT STATION	2/15/2006	165,000.00	(149,417)	15,583	Collection	-	-	-	-	-	165,000.00	-	-
3463	58535	FLOW METER PORTABLE ULTRASONIC	2/20/2006	6,618.50	(6,619)	-	General Plant / Other	-	-	-	-	-	-	-	6,618.50
3464	58536	FLOW METER PORTABLE ULTRASONIC	2/20/2006	6,618.50	(6,619)	-	General Plant / Other	-	-	-	-	-	-	-	6,618.50
3465	57624	PRINTER	2/21/2006	1,282.18	(1,282)	-	General Plant / Other	-	-	-	-	-	-	-	1,282.18
3466	57625	PRINTER	2/21/2006	1,080.75	(1,081)	-	General Plant / Other	-	-	-	-	-	-	-	1,080.75
3467	57628	PRINTER	2/21/2006	1,080.75	(1,081)	-	General Plant / Other	-	-	-	-	-	-	-	1,080.75
3468	57634	PRINTER	2/21/2006	2,135.37	(2,135)	-	General Plant / Other	-	-	-	-	-	-	-	2,135.37
3469	57635	PRINTER	2/21/2006	3,036.68	(3,037)	-	General Plant / Other	-	-	-	-	-	-	-	3,036.68
3470	57642	PRINTER	2/21/2006	1,080.75	(1,081)	-	General Plant / Other	-	-	-	-	-	-	-	1,080.75
3471	81701	BARKEN LLC OFFSITE WW IMPR	2/21/2006	15,000.00	(5,094)	9,906	General Plant / Other	-	-	-	-	-	-	-	15,000.00
3472	57721	TRACTOR	2/23/2006	23,722.08	(23,722)	-	General Plant / Other	-	-	-	-	-	-	-	23,722.08
3473	81698	RIVER BEND PH 1A WW PIPES & MANHOLES	2/23/2006	391,174.50	(132,836)	258,338	Collection	-	-	-	-	-	391,174.50	-	-
3474	81699	RIVER BEND PH 1A WA PIPES & HYDRANTS	2/23/2006	259,885.00	(88,253)	171,632	Distribution	-	-	259,885.00	-	-	-	-	-
3475	81700	RIVER BEND PH 1A PUMP STATION COMPLETE	2/23/2006	211,000.00	(191,072)	19,928	Collection	-	-	-	-	-	211,000.00	-	-
3476	57562	VALVE OPERATOR	2/27/2006	2,201.00	(2,201)	-	General Plant / Other	-	-	-	-	-	-	-	2,201.00
3477	81369	INT 78TH ST/PALM RIVER ROAD UTILITIES RELOCATION	2/27/2006	43,112.25	(14,640)	28,472	General Plant / Other	-	-	-	-	-	-	-	43,112.25
3478	81691	TOWNHOMES @ PARKSIDE OFFSITE FORCEMAIN	2/28/2006	21,104.00	(7,167)	13,937	General Plant / Other	-	-	-	-	-	-	-	21,104.00
3479	81203	MODULAR FURNITURE - EQP	3/1/2006	29,582.39	(29,582)	-	General Plant / Other	-	-	-	-	-	-	-	29,582.39
3480	57879	ATTACHMENT FORK	3/3/2006	1,200.00	(1,200)	-	General Plant / Other	-	-	-	-	-	-	-	1,200.00
3481	57880	ATTACHMENT FORK	3/3/2006	1,200.00	(1,200)	-	General Plant / Other	-	-	-	-	-	-	-	1,200.00
3482	81692	MIRA LAGOS WEST PH 2A WA PIPES & HYDRANTS	3/13/2006	75,119.90	(25,353)	49,767	General Plant / Other	-	-	-	-	-	-	-	75,119.90
3483	81693	MIRA LAGOS WEST PH 2A WW PIPES & MANHOLES	3/13/2006	179,879.30	(60,709)	119,170	Collection	-	-	-	-	-	179,879.30	-	-
3484	81694	MIRA LAGOS WEST PH 2A PUMP STATION COMPLETE	3/13/2006	135,434.30	(121,891)	13,543	Distribution	-	-	135,434.30	-	-	-	-	-
3485	83422	TAMPA BAY WATER NORTH CENTRAL INTERCONNECT	3/14/2006	2,043,191.73	(689,577)	1,353,615	WWTransmission	-	-	-	-	-	2,043,191.73	-	-
3486	57887	COMPUTER WORKSTATION	3/15/2006	3,770.46	(3,770)	-	General Plant / Other	-	-	-	-	-	-	-	3,770.46
3487	58121	GENERATOR	3/16/2006	3,929.50	(3,930)	-	General Plant / Other	-	-	-	-	-	-	-	3,929.50
3488	81686	ORANGE BLOSSOM CREEK PH 2 OFF-SITE WA MAINS & HYDRAN	3/21/2006	51,300.00	(17,314)	33,986	General Plant / Other	-	-	-	-	-	-	-	51,300.00
3489	81687	ORANGE BLOSSOM CREEK PH 2 OFF-SITE FORCEMAIN	3/21/2006	13,000.00	(4,387)	8,613	General Plant / Other	-	-	-	-	-	-	-	13,000.00
3490	81688	ORANGE BLOSSOM CREEK PH 2 WA MAINS & HYDRANTS	3/21/2006	95,900.00	(32,366)	63,534	General Plant / Other	-	-	-	-	-	-	-	95,900.00
3491	81689	ORANGE BLOSSOM CREEK PH 2 PUMP STATION	3/21/2006	74,000.00	(66,600)	7,400	General Plant / Other	-	-	-	-	-	-	-	74,000.00
3492	81690	ORANGE BLOSSOM CREEK PH 2 WW PIPES & MANHOLES	3/21/2006	171,100.00	(57,746)	113,354	Collection	-	-	-	-	-	171,100.00	-	-
3493	57871	MAIL OPENER ELECTRIC	3/22/2006	2,308.00	(2,308)	-	General Plant / Other	-	-	-	-	-	-	-	2,308.00
3494	82088	BROADWAY CENTRE OFF-SITE WA PIPES & HYDRANTS(12)	3/22/2006	103,504.82	(34,933)	68,572	Distribution	-	-	103,504.82	-	-	-	-	-
3495	82089	BROADWAY CENTRE OFF-SITE PUMP STATION (COMPLETE)	3/22/2006	90,838.35	(81,755)	9,084	General Plant / Other	-	-	-	-	-	-	-	90,838.35
3496	82090	BROADWAY CENTRE OFF-SITE WW PIPES & MANHOLES	3/22/2006	84,177.95	(28,410)	55,768	General Plant / Other	-	-	-	-	-	-	-	84,177.95
3497	82095	SUN CITY CENTER UNIT 269-A OFF-SITE WW PIPES & MANHOLES	3/22/2006	25,031.50	(8,448)	16,583	General Plant / Other	-	-	-	-	-	-	-	25,031.50
3498	82096	SUN CITY CENTER UNIT 269-A OFF-SITE WA PIPES & HYDRANT(I	3/22/2006	35,519.28	(11,988)	23,532	General Plant / Other	-	-	-	-	-	-	-	35,519.28
3499	82097	SUN CITY CENTER UNIT 269-B SUBDIVISION WA PIPES & MANHC	3/22/2006	104,390.32	(35,232)	69,159	Collection	-	-	-	-	-	104,390.32	-	-
3500	82098	SUN CITY CENTER UNIT 269-B SUBDIVISION WA PIPES & HYDRA	3/22/2006	114,812.06	(38,749)	76,063	Distribution	-	-	-	-	-	-	-	-
3501	57918	ARROW BOARD TRAILER MTD	3/28/2006	3,975.00	(3,975)	-									

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
3521	81639	AVILA UNIT 12 POT WA PIPES & HYDRANTS	4/27/2006	79,900.00	(26,800)	53,100	General Plant / Other	-	-	-	-	-	-	-	79,900.00
3522	81640	AVILA UNIT 12 RECLAIMED WA SYSTEM	4/27/2006	103,100.00	(34,581)	68,519	General Plant / Other	-	-	-	-	-	-	-	103,100.00
3523	81641	AVILA UNIT 12 WW PIPES & MANHOLES	4/27/2006	144,210.00	(48,370)	95,840	Collection	-	-	-	-	144,210.00	-	-	-
3524	81642	AVILA UNIT 12 PUMP STATION	4/27/2006	137,490.00	(122,977)	14,513	Distribution	-	-	-	137,490.00	-	-	-	-
3525	58047	RECEIVER PIPE LOCATOR	5/1/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3526	58052	PIPE LOCATOR TRANSMITTER	5/1/2006	1,915.00	(1,915)	-	General Plant / Other	-	-	-	-	-	-	-	1,915.00
3527	58053	RECEIVER PIPE LOCATOR	5/1/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3528	58098	PIPE LOCATOR TRANSMITTER	5/1/2006	1,915.00	(1,915)	-	General Plant / Other	-	-	-	-	-	-	-	1,915.00
3529	58099	RECEIVER PIPE LOCATOR	5/1/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3530	81139	925 E TWIGGS ST 1 NEW OFFICE-3RD FLR 2 NEW OFFICES-1ST FLR	5/3/2006	52,247.65	(52,248)	-	General Plant / Other	-	-	-	-	-	-	-	52,247.65
3531	81451	RIVER BEND PH 3A WA PIPES & HYDRANTS	5/3/2006	85,396.00	(28,465)	56,931	General Plant / Other	-	-	-	-	-	-	-	85,396.00
3532	81452	RIVER BEND PH 3A WW PIPES & MANHOLES	5/3/2006	120,824.00	(40,275)	80,549	Collection	-	-	-	-	120,824.00	-	-	-
3533	81075	VALRICO WWTP 2600 FT CHAINLINK FENCE WESTERN BOUNDARY	5/8/2006	27,825.00	(27,825)	-	General Plant / Other	-	-	-	-	-	-	-	27,825.00
3534	81083	PUMP STATION - RIVERCREST PH 2 PARCEL O & R TRACT Z - SITE 1	5/9/2006	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3535	82104	RIVERVIEW PROFESSIONAL CENTER WW FORCEMAIN	5/9/2006	15,925.00	(5,308)	10,617	General Plant / Other	-	-	-	-	-	-	-	15,925.00
3536	81444	MIRA LAGO WEST PH 2B PUMP STATION COMPLETE	5/10/2006	101,600.00	(90,311)	11,289	Distribution	-	-	-	-	101,600.00	-	-	-
3537	81445	MIRA LAGO WEST PH 2B WW PIPES & MANHOLES	5/10/2006	225,612.85	(75,204)	150,409	Collection	-	-	-	-	-	225,612.85	-	-
3538	81446	MIRA LAGO WEST PH 2B WA PIPES & HYDRANTS	5/10/2006	185,663.70	(61,888)	123,776	Distribution	-	-	-	-	185,663.70	-	-	-
3539	81447	FISHHAWK LANDING MEDICAL PARK WW OFFSITE FM	5/10/2006	33,621.30	(11,207)	22,414	General Plant / Other	-	-	-	-	-	-	-	33,621.30
3540	81448	FISHHAWK LANDING MEDICAL PARK WA OFFSITE PIPES & HYDRANTS	5/10/2006	15,367.50	(5,122)	10,245	General Plant / Other	-	-	-	-	-	-	-	15,367.50
3541	81477	VENTANA VILLAGE N PH 1 WA PIPES & HYDRANTS	5/10/2006	95,700.00	(31,900)	63,800	General Plant / Other	-	-	-	-	-	-	-	95,700.00
3542	81478	VENTANA VILLAGE N PH 1 WW PIPES & MANHOLES	5/10/2006	233,800.00	(77,933)	155,867	Collection	-	-	-	-	233,800.00	-	-	-
3543	81479	VENTANA VILLAGE N PH 1 PUMP STATION COMPLETE	5/10/2006	94,500.00	(84,000)	10,500	General Plant / Other	-	-	-	-	-	-	-	94,500.00
3544	81557	DMABRY AWTP CONTROL SYSTEM	5/11/2006	388,007.70	(388,008)	-	WTreatment	388,007.70	-	-	-	-	-	-	-
3545	81558	DMABRY AWTP CONTROL SYSTEM	5/11/2006	551,848.54	(551,849)	-	WTreatment	551,848.54	-	-	-	-	-	-	-
3546	81561	SLUDGE HOLDING TANK 700 000 GAL	5/12/2006	1,015,276.39	(541,470)	473,806	WWTreatment	-	-	-	1,015,276.39	-	-	-	-
3547	81562	SLUDGE HOLDING TANK	5/12/2006	32,348.00	(17,252)	15,096	General Plant / Other	-	-	-	-	-	-	-	32,348.00
3548	58168	TRACTOR BACKHOE	5/17/2006	103,496.00	(103,496)	-	General Plant / Other	-	-	-	-	-	-	-	103,496.00
3549	81563	BELT & CONVEYOR SYSTEM UPGRADE	5/18/2006	143,666.10	(143,666)	-	WWTreatment	-	-	-	143,666.10	-	-	-	-
3550	81564	BELT PRESS EQP & CONVEYOR SYSTEM UPGRADE-EQP	5/18/2006	783,218.72	(783,219)	-	WWTreatment	-	-	-	783,218.72	-	-	-	-
3551	58779	SWEeper	5/30/2006	8,892.96	(8,893)	-	General Plant / Other	-	-	-	-	-	-	-	8,892.96
3552	81449	SUN CITY CENTER-PORTSMITH CONDOS OFF-SITE WA PIPES & HYDRANTS	5/31/2006	194,618.80	(64,873)	129,746	Distribution	-	-	-	-	194,618.80	-	-	-
3553	81450	SUN CITY CENTER-PORTSMITH CONDOS OFF-SITE WW PIPES & HYDRANTS	5/31/2006	90,450.75	(30,150)	60,301	General Plant / Other	-	-	-	-	-	-	-	90,450.75
3554	57870	BEARING INDUCTION HEATER	6/2/2006	1,999.78	(2,000)	-	General Plant / Other	-	-	-	-	-	-	-	1,999.78
3555	57881	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3556	57882	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3557	57883	TELEVISION 50 INCH	6/2/2006	3,175.00	(3,175)	-	General Plant / Other	-	-	-	-	-	-	-	3,175.00
3558	57888	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3559	58402	TELEVISION 42 INCH	6/2/2006	2,393.19	(2,393)	-	General Plant / Other	-	-	-	-	-	-	-	2,393.19
3560	81374	WOLF BRANCH LIFT STATION SITE LOT 5	6/8/2006	44,955.00	-	44,955	General Plant / Other	-	-	-	-	-	-	-	44,955.00
3561	81456	AMSCOT/CARWASH PALM RIVER RD & 78TH O/S WA PIPES & HYDRANTS	6/8/2006	26,618.00	(8,817)	17,801	General Plant / Other	-	-	-	-	-	-	-	26,618.00
3562	57869	FLOW METER PORTABLE ULTRASONIC	6/9/2006	5,802.25	(5,802)	-	General Plant / Other	-	-	-	-	-	-	-	5,802.25
3563	57877	FLOW METER PORTABLE ULTRASONIC	6/9/2006	5,802.25	(5,802)	-	General Plant / Other	-	-	-	-	-	-	-	5,802.25
3564	82099	VAN DYKE CROSSINGS WW PIPES	6/13/2006	97,997.20	(32,462)	65,536	General Plant / Other	-	-	-	-	-	-	-	97,997.20
3565	82100	VAN DYKE CROSSINGS WA PIPES & HYDRANT(1)	6/13/2006	8,678.70	(2,875)	5,804	General Plant / Other	-	-	-	-	-	-	-	8,678.70
3566	82103	OAKS BUSINESS CENTER FORCEMAIN	6/13/2006	48,000.00	(15,900)	32,100	General Plant / Other	-	-	-	-	-	-	-	48,000.00
3567	58626	RACK W/INTEGRATED KEYBOARD & MONITOR	6/14/2006	1,836.00	(1,836)	-	General Plant / Other	-	-	-	-	-	-	-	1,836.00
3568	81453	PANTHER TRACE PH 2A-1 PUMP STATION	6/15/2006	171,080.00	(151,121)	19,959	Collection	-	-	-	-	171,080.00	-	-	-
3569	81454	PANTHER TRACE PH 2A-1 WW PIPES & MANHOLES	6/15/2006	310,920.00	(102,992)	207,928	Collection	-	-	-	-	310,920.00	-	-	-
3570	81455	PANTHER TRACE PH 2A-1 WA PIPES & HYDRANTS	6/15/2006	275,800.00	(91,359)	184,441	Distribution	-	-	-	-	275,800.00	-	-	-
3571	81475	WELLINGTON N @ BAY PK AKA COUNCIL 2 WW PIPES & HYDRANTS	6/15/2006	187,652.80	(62,160)	125,493	Collection	-	-	-	-	187,652.80	-	-	-
3572	81476	WELLINGTON N @ BAY PK AKA COUNCIL 2 WA PIPES & HYDRANTS	6/15/2006	169,570.87	(56,170)	113,401	Distribution	-	-	-	-	169,570.87	-	-	-
3573	58784	WELDER	6/16/2006	5,329.00	(5,329)	-	General Plant / Other	-	-	-	-	-	-	-	5,329.00
3574	58641	WELDER	6/21/2006	5,329.00	(5,329)	-	General Plant / Other	-	-	-	-	-	-	-	5,329.00
3575	58692	TRAILER UTILITY	7/3/2006	47,416.13	(47,416)	-	General Plant / Other	-	-	-	-	-	-	-	47,416.13
3576	58550	TRUCK SILVERADO	7/5/2006	19,718.15	(19,718)	-	General Plant / Other	-	-	-	-	-	-	-	19,718.15
3577	58677	SEDAN TAURUS	7/6/2006	12,603.25	(12,603)	-	General Plant / Other	-	-	-	-	-	-	-	12,603.25
3578	81457	KINGSWAY PHASE 2 OFF-SITE WA PIPES & HYDRANTS	7/14/2006	77,100.00	(25,379)	51,721	General Plant / Other	-	-	-	-	-	-	-	77,100.00
3579	81458	KINGSWAY PHASE 2 WA PIPES & HYDRANTS	7/14/2006	232,100.00	(76,400)	155,700	Distribution	-	-	-	-	232,100.00	-	-	-
3580	81459	KINGSWAY PHASE 2 WW PIPES & MANHOLES	7/14/2006	417,400.00	(137,394)	280,006	Collection	-	-	-	-	417,400.00	-	-	-
3581	81460	KINGSWAY PHASE 1 WA PIPES & HYDRANTS	7/14/2006	123,000.00	(40,488)	82,513	Distribution	-	-	-	-	123,000.00	-	-	-
3582	81461	KINGSWAY PHASE 1 PUMP STATION COMPLETE	7/14/2006	192,500.00	(168,972)	23,528	Distribution	-	-	-	-	192,500.00	-	-	-
3583	81462	KINGSWAY PHASE 1 WW PIPES & MANHOLES	7/14/2006	181,600.00	(59,777)	121,823	Collection	-	-	-	-	181,600.00	-	-	-
3584	81463	KINGSWAY PHASE 1 OFF-SITE WW PIPES	7/14/2006	57,000.00	(18,763)	38,238	General Plant / Other	-	-	-	-	-	-	-	57,000.00
3585	81464	MIRABAY PHASE 3C-3 WA PIPES & HYDRANTS	7/14/2006	74,600.00	(24,556)	50,044	General Plant / Other	-	-	-	-	-	-	-	74,600.00
3586	81465	MIRABAY PHASE 3C-3 WW PIPES & MANHOLES	7/14/2006	83,000.00	(27,321)	55,679	General Plant / Other	-	-	-	-	-	-	-	83,000.00
3587	81466	PANTHER TRACE PH 2A-2 UNIT 2 WA PIPES & HYDRANTS	7/14/2006	580,400.00	(191,048)	389,352	Distribution	-	-	-	-	580,400.00	-	-	-
3588	81467	PANTHER TRACE PH 2A-2 UNIT 2 PUMP STATION TOTAL	7/14/2006	230,140.00	(202,012)	28									

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
3609	81745	HARR ESTATES OFF-SITE WATERMAIN	8/8/2006	26,690.00	(8,730)	17,960	General Plant / Other	-	-	-	-	-	-	-	26,690.00
3610	82007	HARR ESTATES OFF-SITE SANITARY FORCEMAIN	8/8/2006	20,690.00	(6,767)	13,923	General Plant / Other	-	-	-	-	-	-	-	20,690.00
3611	81407	VALRICO HILLS FRANCHISE WW 1400 LF OF 4" FM (PART 1 OF 2)	8/11/2006	405,787.48	(134,175)	271,612	WWTransmission	-	-	-	-	-	-	405,787.48	-
3612	81408	VALRICO HILLS FRANCHISE 1400 LF OF 4" FM (PART 2 OF 2)	8/11/2006	200,920.03	(63,986)	136,934	WWTransmission	-	-	-	-	-	-	200,920.03	-
3613	82009	PELICAN POINTE TOWNHOMES OFF-SITE WA PIPES	8/14/2006	22,620.00	(7,399)	15,221	General Plant / Other	-	-	-	-	-	-	-	22,620.00
3614	82010	PELICAN POINTE TOWNHOMES OFF-SITE WW PIPES	8/14/2006	57,378.00	(18,767)	38,611	General Plant / Other	-	-	-	-	-	-	-	57,378.00
3615	81619	RIVER OAKS SLUDGE TANK REFURB#1&#2(INCLUDES BLOWERS	8/16/2006	692,658.64	(364,949)	327,709	WWTreatment	-	-	-	692,658.64	-	-	-	-
3616	81403	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CO	8/17/2006	80,418.80	(41,968)	38,450	General Plant / Other	-	-	-	-	-	-	-	80,418.80
3617	81404	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CO	8/17/2006	44,242.52	(22,952)	21,290	General Plant / Other	-	-	-	-	-	-	-	44,242.52
3618	81405	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CC	8/17/2006	651,935.13	(213,236)	438,699	WWTreatment	-	-	-	-	651,935.13	-	-	-
3619	81406	VALRICO AWTP 500 000 GAL SLUDGE HOLD TANK BLOWERS CC	8/17/2006	935,715.15	(935,715)	-	WWTreatment	-	-	-	-	935,715.15	-	-	-
3620	59453	WINCH	8/18/2006	2,237.40	(2,237)	-	General Plant / Other	-	-	-	-	-	-	-	2,237.40
3621	82115	FISHHAWK RANCH PUBLX WATER MAIN	8/22/2006	53,520.00	(17,506)	36,015	General Plant / Other	-	-	-	-	-	-	-	53,520.00
3622	59173	PIPE THREADING MACHINE	8/28/2006	3,071.90	(3,072)	-	General Plant / Other	-	-	-	-	-	-	-	3,071.90
3623	59449	TRUCK SILVERADO	8/28/2006	15,758.15	(15,758)	-	General Plant / Other	-	-	-	-	-	-	-	15,758.15
3624	82011	GUNN TOWNHOMES OFF-SITE WW PUMP STATION	8/29/2006	50,608.00	(44,141)	6,467	General Plant / Other	-	-	-	-	-	-	-	50,608.00
3625	81409	FORCE MAIN 100 FEET 24" @ SR 60 & FALKENBURG RD INTERSE	8/30/2006	101,704.79	(34,442)	67,263	WWTransmission	-	-	-	-	-	-	-	-
3626	81410	FORCE MAIN 100 FEET 24" @ SR 60 & FALKENBURG RD INTERSE	8/30/2006	221,106.93	(70,875)	150,232	WWTransmission	-	-	-	-	-	-	-	-
3627	82003	RIVER BEND PHASE 2 WA PIPES & HYDRANTS	9/5/2006	133,045.22	(43,240)	89,806	Distribution	-	-	133,045.22	-	-	-	-	-
3628	82004	RIVER BEND PHASE 2 WW PIPES & MANHOLES	9/5/2006	180,563.88	(58,683)	121,881	Collection	-	-	-	-	180,563.88	-	-	-
3629	59167	FORKLIFT	9/6/2006	22,748.00	(22,748)	-	General Plant / Other	-	-	-	-	-	-	-	-
3630	81497	CANOPY @ WRS WAREHOUSE 16' X 16' WHITE	9/6/2006	9,994.56	(9,995)	-	General Plant / Other	-	-	-	-	-	-	-	9,994.56
3631	81612	LITHIA-PINECREST RTWM BLOOMINGDALE TO RIVERHILLS	9/6/2006	103,558.56	(33,929)	69,630	General Plant / Other	-	-	-	-	-	-	-	103,558.56
3632	81613	LITHIA-PINECREST RTWM-BLOOMINGDALE TO RIVERHILLS	9/6/2006	40,256.44	(13,677)	26,580	General Plant / Other	-	-	-	-	-	-	-	40,256.44
3633	81614	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	86,146.42	(27,994)	58,153	Reclaimed	-	-	-	-	-	-	86,146.42	-
3634	81615	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	177,166.07	(57,984)	119,182	Reclaimed	-	-	-	-	-	-	177,166.07	-
3635	81616	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	2,592,000.00	(876,847)	1,715,153	Reclaimed	-	-	-	-	-	-	2,592,000.00	-
3636	81617	LITHIA-PINECREST RTWM (BLOOMINGDALE TO RIVERHILLS)	9/6/2006	1,015,891.11	(294,365)	721,526	Reclaimed	-	-	-	-	-	-	1,015,891.11	-
3637	82114	WAFFLE HOUSE VALRICO WA PIPES & HYDRANTS(2)	9/12/2006	10,881.66	(3,537)	7,345	General Plant / Other	-	-	-	-	-	-	-	10,881.66
3638	59160	GENERATOR EMERGENCY	9/13/2006	99,390.00	(99,390)	-	General Plant / Other	-	-	-	-	-	-	-	99,390.00
3639	59161	GENERATOR EMERGENCY	9/13/2006	61,699.00	(61,699)	-	General Plant / Other	-	-	-	-	-	-	-	61,699.00
3640	59162	GENERATOR EMERGENCY	9/13/2006	61,699.00	(61,699)	-	General Plant / Other	-	-	-	-	-	-	-	61,699.00
3641	81995	CARROLLWOOD CROSSINGS SUBDIVISION WW PIPES	9/13/2006	111,792.30	(36,332)	75,460	Collection	-	-	-	-	111,792.30	-	-	-
3642	81996	CARROLLWOOD CROSSINGS SUBDIVISION WA PIPES	9/13/2006	113,703.40	(36,954)	76,750	Distribution	-	-	113,703.40	-	-	-	-	-
3643	82005	NORTHWEST MINISTRIES OFF-SITE FORCE MAIN	9/15/2006	8,670.00	(2,818)	5,852	General Plant / Other	-	-	-	-	-	-	-	8,670.00
3644	82006	NORTHWEST MINISTRIES OFF-SITE WA PIPES & HYDRANTS	9/15/2006	12,232.00	(3,975)	8,257	General Plant / Other	-	-	-	-	-	-	-	12,232.00
3645	81997	SOUTH FORK E VILLAGE 3 TRACT K UNIT 11 WA PIPES & HYDR	9/19/2006	184,145.85	(59,847)	124,299	Distribution	-	-	184,145.85	-	-	-	-	-
3646	81998	SOUTH FORK E VILLAGE 3 TRACT K UNIT 11 WW PIPES & MANH	9/19/2006	437,414.69	(142,160)	295,255	Collection	-	-	-	-	437,414.69	-	-	-
3647	81400	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	152,820.76	(152,821)	-	WWTreatment	-	-	-	152,820.76	-	-	-	-
3648	81401	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	639,918.90	(639,919)	-	WWTreatment	-	-	-	639,918.90	-	-	-	-
3649	81402	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	2,055,688.31	(2,055,688)	-	WWTreatment	-	-	-	2,055,688.31	-	-	-	-
3650	81411	LAKE MANGO/BROADWAY & WILLIAMS UTIL RELOCATE	9/20/2006	55,844.24	(18,149)	37,695	General Plant / Other	-	-	-	-	-	-	-	55,844.24
3651	81620	VALRICO AWTP BELT PRESS DEWATERING EQP & CONTROL SY#	9/20/2006	342,262.49	(342,262)	-	WWTreatment	-	-	-	342,262.49	-	-	-	-
3652	81525	WWTP VALRICO NETWORKING EQP CISCO SWITCH	9/27/2006	2,546.20	(2,546)	-	General Plant / Other	-	-	-	-	-	-	-	2,546.20
3653	81618	DALE MABRY SLUDGE TANK #2 REFURB (INCLUDES BLOWERS&	9/27/2006	652,889.42	(335,537)	317,353	WWTreatment	-	-	-	652,889.42	-	-	-	-
3654	58456	PRINTER	9/30/2006	1,816.00	(1,816)	-	General Plant / Other	-	-	-	-	-	-	-	1,816.00
3655	59522	TAPPING MACHINE	9/30/2006	1,436.00	(1,436)	-	General Plant / Other	-	-	-	-	-	-	-	1,436.00
3656	59593	RACK	9/30/2006	1,692.57	(1,693)	-	General Plant / Other	-	-	-	-	-	-	-	1,692.57
3657	59640	TAPPING MACHINE	9/30/2006	1,416.00	(1,416)	-	General Plant / Other	-	-	-	-	-	-	-	1,416.00
3658	59641	TAPPING MACHINE	9/30/2006	1,416.00	(1,416)	-	General Plant / Other	-	-	-	-	-	-	-	1,416.00
3659	81414	HYDROFLUOROSILIC ACID STORAGE TANK	9/30/2006	68,903.00	(35,830)	33,073	General Plant / Other	-	-	-	-	-	-	-	68,903.00
3660	81415	PHOSPHORIC ACID STORAGE TANK	9/30/2006	42,571.00	(13,836)	28,735	General Plant / Other	-	-	-	-	-	-	-	42,571.00
3661	81416	PORPORTIONING PUMP	9/30/2006	4,112.00	(4,112)	-	General Plant / Other	-	-	-	-	-	-	-	4,112.00
3662	81417	SHELTER BUILDING	9/30/2006	8,886.00	(7,701)	1,185	General Plant / Other	-	-	-	-	-	-	-	8,886.00
3663	81418	YARD PIPING MODIFICATIONS	9/30/2006	209,175.00	(67,982)	141,193	Distribution	-	-	209,175.00	-	-	-	-	-
3664	81419	DIESEL FUEL TANK	9/30/2006	46,047.00	(23,944)	22,103	General Plant / Other	-	-	-	-	-	-	-	46,047.00
3665	81420	AUTO TRANSFER SWITCH	9/30/2006	65,755.00	(65,755)	-	General Plant / Other	-	-	-	-	-	-	-	65,755.00
3666	81421	HYDROFLUOROSILIC ACID STORAGE TANK	9/30/2006	24,452.00	(12,715)	11,737	General Plant / Other	-	-	-	-	-	-	-	24,452.00
3667	81422	WW AMMONIA SHED ROOF	9/30/2006	9,418.00	(4,897)	4,521	General Plant / Other	-	-	-	-	-	-	-	9,418.00
3668	81423	HYPPOCHLORITE FEED SYSTEM	9/30/2006	41,442.00	(41,442)	-	General Plant / Other	-	-	-	-	-	-	-	41,442.00
3669	81424	SECURITY LIGHTING	9/30/2006	1,475.00	(1,475)	-	Distribution	-	-	1,475.00	-	-	-	-	-
3670	81425	EXTERNAL BATTERY PACK	9/30/2006	2,857.00	(2,857)	-	General Plant / Other	-	-	-	-	-	-	-	2,857.00
3671	81426	HYDROFLUOROSILIC ACID STORAGE TANK	9/30/2006	50,661.00	(26,344)	24,317	General Plant / Other	-	-	-	-	-	-	-	50,661.00
3672	81528	WWTP RIVER OAKS ADMIN OFFICE UPGRADE	9/30/2006	23,999.52	(7,800)	16,200	General Plant / Other	-	-	-	-	-	-	-	23,999.52
3673	81570	AIR CIRCULATION EQP AT RIVER OAKS	9/30/2006	21,828.76	(21,828)	-	General Plant / Other	-	-	-	-	-	-	-	21,828.76
3674	81572	ROADWAY LIGHTING @ NWRRF	9/30/2006	19,464.00	(19,464)	-	General Plant / Other	-	-	-	-	-	-	-	19,464.00
3675	81573	NW REG SLUDGE PUMP TANK UPGRADE	9/30/2006	74,730.00	(74,730)	-	General Plant / Other	-	-	-	-	-	-	-	74,730.00
3676	81574</														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3697	81991	AMBERLY OAKS TOWNHOMES WW PIPES	10/16/2006	12,851.00	(4,150)	8,701	General Plant / Other	-	-	-	-	-	-	-	12,851.00
3698	81992	SUMMERFIELD VILLAGE 1 TRACT 18 WA PIPES & HYDRANTS	10/16/2006	135,462.00	(43,743)	91,719	Distribution	-	-	135,462.00	-	-	-	-	-
3699	81993	SUMMERFIELD VILLAGE 1 TRACT 18 WW PIPES & MANHOLES	10/16/2006	189,213.40	(61,100)	128,113	Collection	-	-	-	189,213.40	-	-	-	-
3700	82116	SHELDON CREEK TOWNHOMES WA PIPES & HYDRANT	10/24/2006	21,280.00	(6,872)	14,408	General Plant / Other	-	-	-	-	-	-	-	21,280.00
3701	81433	LITHIA WTP ADDITIONAL PUMP CAPACITY (SCADA)	11/7/2006	45,066.52	(45,067)	-	General Plant / Other	-	-	-	-	-	-	-	45,066.52
3702	82117	CASTILLO ROAD WATER SERVICE LINE EXTENSION WA PIPES	11/14/2006	30,000.00	(9,625)	20,375	General Plant / Other	-	-	-	-	-	-	-	30,000.00
3703	81913	VAN DYKE RW PUMPING IMP	11/16/2006	83,351.76	(83,352)	-	Reclaimed	-	-	-	-	-	83,351.76	-	-
3704	81914	VAN DYKE 5 MILLION GAL RW TANK	11/16/2006	1,200,000.00	(424,588)	775,412	WWTreatment	-	-	-	1,200,000.00	-	-	-	-
3705	81915	VAN DYKE RW PUMPING IMP	11/16/2006	1,513,752.25	(1,513,752)	-	Reclaimed	-	-	-	-	-	-	-	-
3706	81916	VAN DYKE PUMPING IMP	11/16/2006	517,487.55	(517,488)	-	Collection	-	-	-	-	517,487.55	-	-	-
3707	59811	GENERATOR TRAILER MTD	11/17/2006	100,547.17	(100,547)	-	General Plant / Other	-	-	-	-	-	-	-	-
3708	59812	GENERATOR TRAILER MTD	11/17/2006	62,907.42	(62,907)	-	General Plant / Other	-	-	-	-	-	-	-	100,547.17
3709	59813	GENERATOR TRAILER MTD	11/17/2006	61,699.00	(61,699)	-	General Plant / Other	-	-	-	-	-	-	-	62,907.42
3710	59814	PUMP DIAPHRAGM TRAIL MTD	11/20/2006	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	61,699.00
3711	59818	PUMP DIAPHRAGM TRAIL MTD	11/20/2006	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	44,150.00
3712	59819	PUMP DIAPHRAGM TRAIL MTD	11/20/2006	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	44,150.00
3713	59804	PROJECTOR	11/22/2006	1,375.00	(1,375)	-	General Plant / Other	-	-	-	-	-	-	-	44,150.00
3714	59872	LASER SHAFT ALIGNMENT	12/18/2006	4,562.00	(4,562)	-	General Plant / Other	-	-	-	-	-	-	-	1,375.00
3715	60443	TITRATOR	12/21/2006	2,555.91	(2,556)	-	General Plant / Other	-	-	-	-	-	-	-	4,562.00
3716	60445	TITRATOR	12/21/2006	2,555.91	(2,556)	-	General Plant / Other	-	-	-	-	-	-	-	2,555.91
3717	81917	EAST CAMELIA & WINDHORST UTILITIES RELOCATE	12/21/2006	5,093.15	(1,623)	3,470	General Plant / Other	-	-	-	-	-	-	-	5,093.15
3718	60067	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3719	60068	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3720	60069	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3721	60070	RADAR GROUND SYSTEM	1/3/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3722	81983	NETWORKING EQP @ WATER PINEBROOK	1/4/2007	4,759.63	(4,760)	-	General Plant / Other	-	-	-	-	-	-	-	4,759.63
3723	82123	MOSS LANDING PHASE 2 WA PIPES & HYDRANTS	1/5/2007	36,587.35	(11,586)	25,001	General Plant / Other	-	-	-	-	-	-	-	36,587.35
3724	82124	MOSS LANDING PHASE 2 WW PIPES & MANHOLES	1/5/2007	36,373.50	(11,518)	24,855	General Plant / Other	-	-	-	-	-	-	-	36,373.50
3725	82122	FAMILY MEDICAL CARE OF RIVERVIEW OFFSITE FORCEMAIN	1/9/2007	9,485.07	(3,004)	6,482	General Plant / Other	-	-	-	-	-	-	-	9,485.07
3726	60415	TANK FUEL	1/12/2007	1,162.90	(1,163)	-	General Plant / Other	-	-	-	-	-	-	-	1,162.90
3727	60416	TANK FUEL	1/12/2007	1,162.90	(1,163)	-	General Plant / Other	-	-	-	-	-	-	-	1,162.90
3728	60786	FLOW INJECTION ANALYSIS	1/18/2007	31,746.00	(31,746)	-	General Plant / Other	-	-	-	-	-	-	-	31,746.00
3729	60787	FLOW INJECTION ANALYSIS	1/18/2007	31,746.00	(31,746)	-	General Plant / Other	-	-	-	-	-	-	-	31,746.00
3730	81919	WOODBERRY FORCE MAIN IMPROVEMENTS	1/19/2007	35,182.93	(11,141)	24,042	General Plant / Other	-	-	-	-	-	-	-	35,182.93
3731	81920	WOODBERRY FORCEMAIN IMPROVEMENTS	1/19/2007	771,631.75	(244,350)	527,282	Collection	-	-	-	-	771,631.75	-	-	-
3732	60788	CABINET SANDBLASTING	1/24/2007	2,309.08	(2,309)	-	General Plant / Other	-	-	-	-	-	-	-	2,309.08
3733	60448	RADAR GROUND SYSTEM	1/26/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3734	60449	RADAR GROUND SYSTEM	1/26/2007	17,135.25	(17,135)	-	General Plant / Other	-	-	-	-	-	-	-	17,135.25
3735	82042	PUMP STATION RIVER BEND PH 3A TRACT "M" SITE	2/1/2007	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
3736	60135	PUMP DIAPHRAGM TRAIL MTD	2/2/2007	44,150.00	(44,150)	-	General Plant / Other	-	-	-	-	-	-	-	44,150.00
3737	82118	CYPRESS CREEK PHASE 1 WA PIPES & HYDRANTS(8)	2/13/2007	216,000.00	(67,950)	148,050	Distribution	-	-	216,000.00	-	-	-	-	-
3738	82119	CYPRESS CREEK PHASE 1 PUMP STATION #1 (30 FT) COMPLETE	2/13/2007	298,280.00	(250,224)	48,056	Collection	-	-	-	-	298,280.00	-	-	-
3739	82120	CYPRESS CREEK PHASE 1 WW PIPES & MANHOLES	2/13/2007	363,420.00	(114,326)	249,094	Collection	-	-	-	-	363,420.00	-	-	-
3740	60414	PLOTTER	2/16/2007	9,746.00	(9,746)	-	General Plant / Other	-	-	-	-	-	-	-	9,746.00
3741	81820	FISHHAWK RANCH TOWNCENTER PH 2C WATER PIPES & HYDR	2/16/2007	63,400.00	(19,945)	43,455	General Plant / Other	-	-	-	-	-	-	-	63,400.00
3742	81821	FISHHAWK RANCH TOWNCENTER PHASE 2C RECLAIMED WA P	2/16/2007	37,900.00	(11,923)	25,977	General Plant / Other	-	-	-	-	-	-	-	37,900.00
3743	81822	FISHHAWK RANCH TOWNCENTER PHASE 2C WW MH & PIPES	2/16/2007	56,000.00	(17,617)	38,383	General Plant / Other	-	-	-	-	-	-	-	56,000.00
3744	81835	TANGLEWOOD PRESERVE PH 1 FKA WINTERPARK LIFT STATIO	2/21/2007	195,007.00	(163,589)	31,418	Collection	-	-	-	-	195,007.00	-	-	-
3745	81836	TANGLEWOOD PRESERVE PH 1 FKA WINTERPARK WW MH & PI	2/21/2007	262,102.72	(82,453)	179,650	Collection	-	-	-	-	262,102.72	-	-	-
3746	81837	TANGLEWOOD PRESERVE PH 1 FKA WINTERPARK WA PIPES & I	2/21/2007	266,775.45	(83,923)	182,852	Distribution	-	-	266,775.45	-	-	-	-	-
3747	81918	CENTRAL DRIVE WATER MAIN PH II	2/21/2007	114,718.24	(36,088)	78,630	Distribution	-	-	114,718.24	-	-	-	-	-
3748	82121	FIRST BAPTIST CHURCH OF BRANDON OFFSITE WA PIPES & HYD	2/27/2007	29,590.00	(9,309)	20,281	General Plant / Other	-	-	-	-	-	-	-	29,590.00
3749	82649	SHADY CREEK PRESERVE LIFT STATION	2/28/2007	175,000.00	(146,806)	28,195	Collection	-	-	-	-	175,000.00	-	-	-
3750	82650	SHADY CREEK PRESERVE WW PIPES & MANHOLES	2/28/2007	224,168.00	(70,520)	153,648	Collection	-	-	-	-	224,168.00	-	-	-
3751	82651	SHADY CREEK PRESERVE WA PIPES	2/28/2007	165,927.00	(52,198)	113,729	Distribution	-	-	165,927.00	-	-	-	-	-
3752	81719	MANHOLE REPLACE (2007)@NORTH ST & CLARK AV WO#8	3/9/2007	36,257.72	(11,331)	24,927	General Plant / Other	-	-	-	-	-	-	-	36,257.72
3753	81817	CYPRESS CREEK PHASE 2 WATER PIPES & HYDRANTS	3/13/2007	822,600.00	(257,063)	565,538	Distribution	-	-	822,600.00	-	-	-	-	-
3754	81818	CYPRESS CREEK PHASE 2 PUMP STATION #2 COMPLETE	3/13/2007	342,000.00	(285,000)	57,000	Collection	-	-	-	-	342,000.00	-	-	-
3755	81819	CYPRESS CREEK PHASE 2 WASTEWATER MH & PIPES	3/13/2007	1,281,400.00	(400,437)	880,963	Distribution	-	-	1,281,400.00	-	-	-	-	-
3756	82358	925 E TWIGGS ST FACADE & SIGN RENOVATION	3/27/2007	90,712.60	(90,713)	-	General Plant / Other	-	-	-	-	-	-	-	90,712.60
3757	60535	PRINTER	4/3/2007	1,586.00	(1,586)	-	General Plant / Other	-	-	-	-	-	-	-	1,586.00
3758	81928	RACETRACK RD UTIL RELOC (C'WAY-S.MOBLEY)	4/5/2007	1,093,705.36	(339,504)	754,201	WTransmission	-	1,093,705.36	-	-	-	-	-	-
3759	81824	LADERA SUBDIVISION PHASE 1 LIFT STATION	4/9/2007	170,000.00	(140,722)	29,278	Distribution	-	-	-	170,000.00	-	-	-	-
3760	81825	LADERA SUBDIVISION PHASE 1 WASTEWATER MH & PIPES	4/9/2007	508,790.50	(157,937)	350,853	Collection	-	-	-	-	508,790.50	-	-	-
3761	81826	LADERA SUBDIVISION PHASE 1 WATER PIPES & HYDRANTS	4/9/2007	791,000.00	(545,540)	245,460	Distribution	-	-	-	791,000.00	-	-	-	-
3762	81827	LADERA SUBDIVISION PHASE 2 WASTEWATER MH & PIPES	4/9/2007	185,346.00	(57,534)	127,812	Collection	-	-	-	-	185,346.00	-	-	-
3763	81828	LADERA SUBDIVISION PHASE 2 WATER PIPES & HYDRANTS	4/9/2007	167,272.50	(51,924)	115,348	Distribution	-	-	-	167,272.50	-	-	-	-
3764	82652	EAGLE PALM DRIVE EXTENSION WW PIPES & MANHOLES	4/10/2007	117,607.00	(36,507)	81,100	Collection	-	-</						

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value				Other			
								Water System			Wastewater System				
								WTreatment	WTransmission	Distribution	WWTreatment		Collection	WWTransmission	Reclaimed
3785	81844	TOULON PHASE 2 WASTEWATER MH & PIPES	4/25/2007	211,693.00	(65,713)	145,980	Collection	-	-	-	-	211,693.00	-	-	-
3786	81811	CITRUS PARK MALL-DICKS SP GOODS WW MH & PIPES	4/27/2007	23,573.63	(7,318)	16,256	General Plant / Other	-	-	-	-	-	-	-	23,573.63
3787	81812	CITRUS PARK MALL-DICKS SP GOODS WA PIPES & HYDRANTS	4/27/2007	41,328.93	(12,829)	28,500	General Plant / Other	-	-	-	-	-	-	-	41,328.93
3788	81815	SUN CITY CTR RICHMOND CONDOS-KINGS GREEN DR-WA PIPES	4/27/2007	56,348.73	(17,492)	38,857	General Plant / Other	-	-	-	-	-	-	-	56,348.73
3789	81816	SUN CITY CTR RICHMOND CONDOS-KINGS GREEN DR WW MH & F	4/27/2007	57,727.94	(17,920)	39,808	General Plant / Other	-	-	-	-	-	-	-	57,727.94
3790	81823	GRACE COMM UNITED METHODIST CHURCH OFF-SITE FORCEM	4/27/2007	14,852.00	(4,610)	10,242	General Plant / Other	-	-	-	-	-	-	-	14,852.00
3791	81831	PEACH AVENUE TOWNHOMES OFF-SITE FORCEMAIN	4/27/2007	43,309.00	(13,444)	29,865	General Plant / Other	-	-	-	-	-	-	-	43,309.00
3792	81848	SUN CITY CTR OAKLEY GREENS CONDOS WATER PIPES & HYDR	4/27/2007	131,661.10	(40,870)	90,791	Distribution	-	-	131,661.10	-	-	-	-	-
3793	81849	SUN CITY CENTER OAKLEY GREENS CONDOS WW MH & PIPES	4/27/2007	159,509.20	(49,514)	109,995	Collection	-	-	-	-	159,509.20	-	-	-
3794	81850	W PRK PRESERVE AKA LINEBGH AV T.HOMES-WA PIPES&HYDR	4/27/2007	81,755.00	(25,378)	56,377	General Plant / Other	-	-	-	-	-	-	-	81,755.00
3795	81851	W PRK PRESERVE AKA LINEBGT AV T.HOMES WW MH & PIPES (C	4/27/2007	64,013.00	(19,871)	44,142	General Plant / Other	-	-	-	-	-	-	-	64,013.00
3796	81832	STONEWOOD SUBDIVISION WATER PIPES & HYDRANTS	4/30/2007	72,862.56	(22,618)	50,245	General Plant / Other	-	-	-	-	-	-	-	72,862.56
3797	81833	STONEWOOD SUBDIVISION LIFT STATION	4/30/2007	102,743.71	(85,049)	17,695	Collection	-	-	-	-	102,743.71	-	-	-
3798	81834	STONEWOOD SUBDIVISION WASTEWATER MH & PIPES	4/30/2007	149,620.31	(46,445)	103,176	Collection	-	-	-	-	149,620.31	-	-	-
3799	81852	CLAYMORE CROSSINGS OFF-SITE FORCEMAIN	4/30/2007	116,032.00	(36,018)	80,014	WWTransmission	-	-	-	-	-	116,032.00	-	-
3800	60711	AIR COMPRESSOR	5/4/2007	24,100.00	(24,100)	-	General Plant / Other	-	-	-	-	-	-	-	24,100.00
3801	60871	TRUCK SEWER JET	5/8/2007	228,970.00	(228,970)	-	General Plant / Other	-	-	-	-	-	-	-	228,970.00
3802	60872	TRUCK SEWER JET	5/8/2007	224,970.00	(224,970)	-	General Plant / Other	-	-	-	-	-	-	-	224,970.00
3803	82654	COASTAL AUTO SPA OFF-SITE WW PIPES	5/8/2007	8,700.00	(2,683)	6,017	General Plant / Other	-	-	-	-	-	-	-	8,700.00
3804	60896	SUV ESCAPE	5/9/2007	14,770.00	(14,770)	-	General Plant / Other	-	-	-	-	-	-	-	14,770.00
3805	81925	SR 60 12 INCH PARALLEL FORCEMAIN	5/9/2007	3,213,140.33	(990,718)	2,222,422	WWTransmission	-	-	-	-	-	3,213,140.33	-	-
3806	81926	SR 60 12 INCH PARALLEL FORCEMAIN	5/9/2007	417,296.01	(128,665)	288,631	WWTransmission	-	-	-	-	-	417,296.01	-	-
3807	61383	WINCH	5/11/2007	2,287.49	(2,287)	-	General Plant / Other	-	-	-	-	-	-	-	2,287.49
3808	60510	TRAILER UTILITY	5/21/2007	5,600.00	(5,600)	-	General Plant / Other	-	-	-	-	-	-	-	5,600.00
3809	81927	MEM HWY BRIDGE OVER DICK CREEK UTIL RELOCATE	5/25/2007	99,619.00	(30,117)	69,502	General Plant / Other	-	-	-	-	-	-	-	99,619.00
3810	81921	WW PS MILLER MAC	6/1/2007	635,036.23	(194,387)	440,650	Collection	-	-	-	-	635,036.23	-	-	-
3811	81922	WW PS MILLER MAC	6/1/2007	1,528,905.60	(468,084)	1,060,822	Collection	-	-	-	-	1,528,905.60	-	-	-
3812	81923	WW PS MILLER MAC WET WELL	6/1/2007	207,947.97	(207,948)	-	Collection	-	-	-	-	207,947.97	-	-	-
3813	81924	WW PS MILLER MAC EMERGENCY GENERATOR	6/1/2007	229,389.15	(229,389)	-	Collection	-	-	-	-	229,389.15	-	-	-
3814	60938	PRINTER	6/5/2007	1,301.92	(1,302)	-	General Plant / Other	-	-	-	-	-	-	-	1,301.92
3815	60940	PRINTER	6/5/2007	1,301.92	(1,302)	-	General Plant / Other	-	-	-	-	-	-	-	1,301.92
3816	60951	PRINTER	6/5/2007	1,475.74	(1,476)	-	General Plant / Other	-	-	-	-	-	-	-	1,475.74
3817	82596	BAHIA LAKES PHASE 3 (SR#05-0342 FOLIO 55681)	6/12/2007	152,325.72	(46,650)	105,676	Distribution	-	-	152,325.72	-	-	-	-	-
3818	61206	TRAILER DUMP	6/28/2007	3,750.00	(3,750)	-	General Plant / Other	-	-	-	-	-	-	-	3,750.00
3819	82655	BAYOU PASS PHASE 2 WW PIPES & MANHOLES	6/28/2007	9,518.00	(2,915)	6,603	General Plant / Other	-	-	-	-	-	-	-	9,518.00
3820	82656	BAYOU PASS PHASE 2 WA PIPES	6/28/2007	6,930.00	(2,122)	4,808	General Plant / Other	-	-	-	-	-	-	-	6,930.00
3821	81787	WOODBERRY PS WET WELL MOD & PIPING	7/9/2007	823,740.23	(249,885)	573,855	Collection	-	-	-	-	823,740.23	-	-	-
3822	81788	WOODBERRY PS A/C & INSTRUMENTATION	7/9/2007	827,715.88	(827,716)	-	Collection	-	-	-	-	827,715.88	-	-	-
3823	81789	WOODBERRY PS ODOR CONTROL & VALVES	7/9/2007	214,629.72	(65,268)	149,362	Collection	-	-	-	-	214,629.72	-	-	-
3824	61443	COMPUTER MONITOR	7/11/2007	3,129.52	(3,130)	-	General Plant / Other	-	-	-	-	-	-	-	3,129.52
3825	81796	WW PS VALRICO RECLAIMED WATER REPLACEMENT	7/11/2007	1,237,831.10	(375,493)	862,338	Reclaimed	-	-	-	-	-	-	1,237,831.10	-
3826	81797	WW PS VALRICO RECLAIMED WATER REPLACEMENT	7/11/2007	1,283,919.18	(388,806)	895,113	Reclaimed	-	-	-	-	-	-	1,283,919.18	-
3827	81798	VALRICO RW PUMP STATION REPLACEMENT	7/11/2007	1,007,681.94	(306,006)	701,676	WWTreatment	-	-	-	1,007,681.94	-	-	-	-
3828	81799	VALRICO RW PUMP STATION REPLACEMENT	7/11/2007	191,941.11	(191,941)	-	WWTreatment	-	-	-	191,941.11	-	-	-	-
3829	81800	VALRICO RW PUMP STATION REPLACEMENT	7/11/2007	172,916.27	(172,916)	-	WWTreatment	-	-	-	172,916.27	-	-	-	-
3830	81795	MILLER MAC RD WW UTIL RELOC	7/19/2007	23,713.00	(7,213)	16,500	General Plant / Other	-	-	-	-	-	-	-	23,713.00
3831	81886	BIMIMI BAY PHASE 2 WA PIPES & HYDRANTS	7/20/2007	85,900.00	(26,128)	59,772	General Plant / Other	-	-	-	-	-	-	-	85,900.00
3832	81887	BIMIMI BAY PHASE 2 WW MANHOLES & PIPES	7/20/2007	176,314.40	(53,629)	122,685	Collection	-	-	-	-	176,314.40	-	-	-
3833	81888	BIMIMI BAY PHASE 2 LIFT STATION	7/20/2007	110,043.20	(110,043)	-	Collection	-	-	-	-	110,043.20	-	-	-
3834	61332	FORKLIFT	7/23/2007	32,809.00	(32,809)	-	General Plant / Other	-	-	-	-	-	-	-	32,809.00
3835	82668	VISCONTI/ALAMBRA APARTMENTS WA PIPES & HYDRANTS(2)	7/24/2007	182,260.00	(55,437)	126,823	Distribution	-	-	182,260.00	-	-	-	-	-
3836	82669	VISCONTI/ALAMBRA APARTMENTS LIFT STATION	7/24/2007	117,924.00	(95,649)	22,275	Collection	-	-	-	-	117,924.00	-	-	-
3837	82670	VISCONTI/ALAMBRA APARTMENTS WW PIPES & MANHOLES	7/24/2007	65,197.00	(19,831)	45,366	General Plant / Other	-	-	-	-	-	-	-	65,197.00
3838	61171	TRUCK F150	7/31/2007	17,451.00	(17,451)	-	General Plant / Other	-	-	-	-	-	-	-	17,451.00
3839	61172	TRUCK F150	7/31/2007	17,451.00	(17,451)	-	General Plant / Other	-	-	-	-	-	-	-	17,451.00
3840	81858	TAMPA SHORES PUMP STATION EQUIPMENT	7/31/2007	353,380.00	(53,380)	-	Collection	-	-	-	-	353,380.00	-	-	-
3841	81859	TAMPA SHORES PUMP STATION ELECTRICAL	7/31/2007	55,283.00	(55,283)	-	General Plant / Other	-	-	-	-	-	-	-	55,283.00
3842	81860	LIMONA PUMP STATION EQUIPMENT	7/31/2007	443,484.00	(443,484)	-	Collection	-	-	-	-	443,484.00	-	-	-
3843	81883	CAMELIA ESTATES WATER PIPES & HYDRANTS	8/6/2007	90,294.00	(27,276)	63,018	General Plant / Other	-	-	-	-	-	-	-	90,294.00
3844	81884	CAMELIA ESTATES LIFT STATION	8/6/2007	140,000.00	(140,000)	-	Collection	-	-	-	-	140,000.00	-	-	-
3845	81885	CAMELIA ESTATES WW MH & PIPES	8/6/2007	94,603.00	(28,578)	66,025	General Plant / Other	-	-	-	-	-	-	-	94,603.00
3846	81889	WEDGEWOOD VILLAGE TOWNHOMES OFF-SITE WA PIPES & HYD	8/6/2007	171,682.00	(51,862)	119,820	Distribution	-	-	171,682.00	-	-	-	-	-
3847	81890	WINTHROP PHASE 1B LIFT STATION	8/6/2007	165,000.00	(132,917)	32,083	Collection	-	-	-	-	165,000.00	-	-	-
3848	81891	WINTHROP PHASE 1B WATER PIPES & HYDRANTS	8/6/2007	195,740.00	(59,130)	136,610	Distribution	-	-	-	-	-	-	-	195,740.00
3849	81892	WINTHROP PHASE 1B WASTEWATER MH & PIPES	8/6/2007	266,434.00	(80,485)	185,949	Distribution	-	-	-	-	-	-	-	266,434.00
3850	81903	OAK CREEK PARCEL 1B - WATER PIPES & HYDRANTS(12)	8/10/2007	191,900.00	(57,970)	133,930	Distribution	-	-	-	-	-	-	-	191,900.00
3851	81904	OAK CREEK PARCEL 1B - WW MANHOLES(26) & PIPES	8/10/2007	242,700.00	(73,316)	169,384	Collection	-	-	-	-	242,700.00	-	-	-
3852	61466	SAW CHAINSAW CONCRETE													

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Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value						
								Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	
3874	81909	STONEBRIER PHASE 1 - WATER PIPES & HYDRANTS(29)	8/22/2007	539,000.00	(162,823)	376,177	Distribution	-	-	539,000.00	-	-	-	-
3874	81910	STONEBRIER PHASE 1 - WW MANHOLES(45) & PIPES	8/22/2007	909,340.00	(274,696)	634,644	Collection	-	-	-	-	909,340.00	-	-
3875	81911	STONEBRIER PHASE 1 - PUMP STATION COMPLETE #1	8/22/2007	211,450.00	(170,335)	41,115	Collection	-	-	-	-	211,450.00	-	-
3876	81912	STONEBRIER PHASE 1 - PUMP STATION COMPLETE #2	8/22/2007	155,110.00	(124,950)	30,160	Distribution	-	-	155,110.00	-	-	-	-
3877	81793	D'MABRY ODOR CONTROL EQUIP REPLACEMENT	8/30/2007	1,244,383.00	(375,553)	868,830	WWTreatment	-	-	-	1,244,383.00	-	-	-
3878	81790	SECURITY IMP CAMERA SURVEILLANCE @ LITHIA WTP	8/31/2007	336,832.35	(336,832)	-	WTreatment	336,832.35	-	-	-	-	-	-
3879	81791	SECURITY IMPROVEMENTS @ FAWN RIDGE WTP	8/31/2007	290,935.27	(290,935)	-	WTreatment	290,935.27	-	-	-	-	-	-
3880	81792	SECURITY IMPROVEMENTS @ LAKE PARK WTP	8/31/2007	308,414.97	(308,415)	-	WTreatment	308,414.97	-	-	-	-	-	-
3881	81861	LIMONA PUMP STATION ELECTRICAL	8/31/2007	113,330.00	(113,330)	-	Distribution	-	-	-	113,330.00	-	-	-
3882	82671	HARTLINE PARK N RIDE/WAL-MART#1203-01 OS WA PIPES & HYD	9/11/2007	45,335.79	(13,601)	31,735	General Plant / Other	-	-	-	-	-	-	45,335.79
3883	82171	DARBY LAKE SUBDIVISION PH II WA PIPES & HYDRANTS	9/12/2007	20,147.90	(6,044)	14,104	General Plant / Other	-	-	-	-	-	-	20,147.90
3884	82172	CYPRESS CREEK PHASE 3 WA PIPES & HYDRANTS	9/12/2007	606,600.00	(181,980)	424,620	Distribution	-	-	606,600.00	-	-	-	-
3885	82173	CYPRESS CREEK PH 3 WW PIPES & MANHOLES	9/12/2007	836,300.00	(250,890)	585,410	Collection	-	-	-	-	836,300.00	-	-
3886	82174	MIRABAY PARCEL 7 PH 3 WA PIPES & HYDRANTS	9/12/2007	54,900.00	(16,470)	38,430	General Plant / Other	-	-	-	-	-	-	54,900.00
3887	82175	MIRABAY PARCEL 7 PH 3 WW PIPES & MANHOLES	9/12/2007	26,000.00	(7,800)	18,200	General Plant / Other	-	-	-	-	-	-	26,000.00
3888	82168	BELMONT PHASE 1A PUMP STATION COMPLETE	9/13/2007	428,690.00	(428,690)	-	Collection	-	-	-	-	428,690.00	-	-
3889	82169	BELMONT PHASE 1A WW PIPES & MANHOLES	9/13/2007	1,418,110.00	(425,433)	992,677	Collection	-	-	-	-	1,418,110.00	-	-
3890	82170	BELMONT PHASE 1A WA PIPES & HYDRANTS	9/13/2007	891,000.00	(267,300)	623,700	Distribution	-	-	891,000.00	-	-	-	-
3891	61448	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3892	61449	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3893	61450	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3894	61451	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3895	61452	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3896	61453	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3897	61454	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3898	61455	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3899	61456	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3900	61457	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3901	61458	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3902	61774	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3903	61775	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3904	61776	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3905	61777	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3906	61778	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3907	61779	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3908	61780	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3909	61781	DEFIBRILLATOR	9/14/2007	1,773.35	(1,773)	-	General Plant / Other	-	-	-	-	-	-	1,773.35
3910	61517	TRAILER UTILITY	9/24/2007	5,456.00	(5,456)	-	General Plant / Other	-	-	-	-	-	-	5,456.00
3911	61925	TRUCK F350	9/24/2007	35,146.81	(35,147)	-	General Plant / Other	-	-	-	-	-	-	35,146.81
3912	82177	KEYSTONE KOREAN BAPTIST CHURCH WW PIPES & MANHOLES	9/25/2007	26,257.00	(7,877)	18,380	General Plant / Other	-	-	-	-	-	-	26,257.00
3913	82178	VETERANS PROFESSIONAL CENTER OFFSITE WA PIPES & HYDRANTS	9/25/2007	16,608.00	(4,982)	11,626	General Plant / Other	-	-	-	-	-	-	16,608.00
3914	81754	LPSS-802 WHITE HERON BLVD RUSKIN (WO#006)	9/27/2007	26,719.00	(26,719)	-	General Plant / Other	-	-	-	-	-	-	26,719.00
3915	81755	LPSS-817 BLUE HERON BLVD RUSKIN (WO#007)	9/27/2007	28,171.00	(28,171)	-	General Plant / Other	-	-	-	-	-	-	28,171.00
3916	81756	LPSS-5708 CAMP ST WIMAUMA (WO#008)	9/27/2007	27,101.00	(27,101)	-	General Plant / Other	-	-	-	-	-	-	27,101.00
3917	81757	LPSS-5216 EDINA ST WIMAUMA (WO#010)	9/27/2007	27,991.00	(27,991)	-	General Plant / Other	-	-	-	-	-	-	27,991.00
3918	81758	LPSS-601 SE 3RD AVENUE RUSKIN (WO#011)	9/27/2007	30,659.00	(30,659)	-	General Plant / Other	-	-	-	-	-	-	30,659.00
3919	81759	LPSS-1618 7TH ST SW RUSKIN (WO#12)	9/27/2007	30,082.00	(30,082)	-	General Plant / Other	-	-	-	-	-	-	30,082.00
3920	81760	LPSS-1309 SW RIVER DR RUSKIN (WO#013)	9/27/2007	26,949.00	(26,949)	-	General Plant / Other	-	-	-	-	-	-	26,949.00
3921	81761	LPSS-118 NW 18TH ST RUSKIN (WO#014)	9/27/2007	25,926.00	(25,926)	-	General Plant / Other	-	-	-	-	-	-	25,926.00
3922	81762	LPSS-524 S DOMINO DR RUSKIN (WO#015)	9/27/2007	29,547.00	(29,547)	-	General Plant / Other	-	-	-	-	-	-	29,547.00
3923	81763	LPSS-108 S DOMINO DR RUSKIN (WO#016)	9/27/2007	28,365.00	(28,365)	-	General Plant / Other	-	-	-	-	-	-	28,365.00
3924	81764	LPSS-806 WHITE HERON BLVD RUSKIN (WO#017)	9/27/2007	26,420.00	(26,420)	-	General Plant / Other	-	-	-	-	-	-	26,420.00
3925	81765	LPSS-5907 NORTH ST WIMAUMA (WO#018)	9/27/2007	25,589.00	(25,589)	-	General Plant / Other	-	-	-	-	-	-	25,589.00
3926	81766	LPSS-3530 SHELLPOINT RD W RUSKIN (WO#020)	9/27/2007	27,875.00	(27,875)	-	General Plant / Other	-	-	-	-	-	-	27,875.00
3927	81767	LPSS-1603 3RD ST SE RUSKIN (WO#021)	9/27/2007	26,037.00	(26,037)	-	General Plant / Other	-	-	-	-	-	-	26,037.00
3928	81768	LPSS-2219 TAFT ST WIMAUMA (WO#022)	9/27/2007	26,097.00	(26,097)	-	General Plant / Other	-	-	-	-	-	-	26,097.00
3929	81769	LPSS-5504 NORTH ST WIMAUMA (WO#024)	9/27/2007	26,130.00	(26,130)	-	General Plant / Other	-	-	-	-	-	-	26,130.00
3930	81770	LPSS-1709 1ST ST SW RUSKIN (WO#023)	9/27/2007	27,606.00	(27,606)	-	General Plant / Other	-	-	-	-	-	-	27,606.00
3931	81771	LPSS-305 SW 11TH ST RUSKIN (WO#025)	9/27/2007	27,858.00	(27,858)	-	General Plant / Other	-	-	-	-	-	-	27,858.00
3932	81772	LPSS-407 DELIA ST WIMAUMA (WO#026)	9/27/2007	26,147.00	(26,147)	-	General Plant / Other	-	-	-	-	-	-	26,147.00
3933	81773	LPSS-305 13TH ST SW RUSKIN (WO#027)	9/27/2007	26,393.00	(26,393)	-	General Plant / Other	-	-	-	-	-	-	26,393.00
3934	81774	LPSS-6014 BASSA ST WIMAUMA (WO#028)	9/27/2007	25,980.00	(25,980)	-	General Plant / Other	-	-	-	-	-	-	25,980.00
3935	81775	LPSS-2017 7TH ST WIMAUMA (WO#029)	9/27/2007	27,198.00	(27,198)	-	General Plant / Other	-	-	-	-	-	-	27,198.00
3936	81776	LPSS-5214 VEL ST WIMAUMA (WO#030)	9/27/2007	28,109.00	(28,109)	-	General Plant / Other	-	-	-	-	-	-	28,109.00
3937	81777	LPSS-1713 MERIDIAN ST RUSKIN (WO#031)	9/27/2007	26,081.84	(26,082)	-	General Plant / Other	-	-	-	-	-	-	26,081.84
3938	81951	LPSS-5306 NORTH ST RUSKIN (WO#164)	9/27/2007	18,501.00	(18,501)	-	General Plant / Other	-	-	-	-	-	-	18,501.00
3939	81952	LPSS-406 SHEFFIELD ST (WO#167)	9/27/2007	22,989.00	(22,989)	-	General Plant / Other	-	-	-	-	-	-	22,989.00
3940	81953	LPSS-106 TAMiami TRAIL N (WO#172)	9/27/2007	22,543.00	(22,543)	-	General Plant / Other	-	-	-	-	-	-	22,543.00
3941	81954	LPSS-524 DOMINO DR N RUSKIN (WO#173)	9/27/2007	22,040.00	(22,040)	-	General Plant / Other	-	-	-	-	-	-	22,040.00
3942	81955	LPSS-1919 7TH ST SW RUSKIN (WO#174)	9/27/2007	19,587.00	(19,587)	-	General Plant / Other	-	-	-	-	-	-	19,587.00
3943	81957	LPSS-5602 NORTH ST WIMAUMA (WO#1												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
3961	82163	FISHHAWK RANCH PH 2 TRACT 14 U 1 WW PIPES & MANHOLES	9/28/2007	273,605.00	(82,081)	191,524	Collection	-	-	-	-	273,605.00	-	-	-
3962	82164	FISHHAWK RANCH PH 2 TRACT 14 U 1 WA PIPES & HYDRANTS	9/28/2007	186,747.00	(56,024)	130,723	Distribution	-	-	186,747.00	-	-	-	-	-
3963	82165	FISHHAWK RANCH PH 2 TRACT 14 U 1 WW PIPES & MANHOLES	9/28/2007	82,500.00	(24,750)	57,750	Collection	-	-	-	-	82,500.00	-	-	-
3964	82166	FISHHAWK RANCH PH 2 TRACT 14 UNIT 2 WA PIPES & HYDRANTS	9/28/2007	46,000.00	(13,800)	32,200	General Plant / Other	-	-	-	-	-	-	-	46,000.00
3965	82176	SHELDON CROSSINGS OFF-SITE WA PIPES & HYDRANTS	9/28/2007	12,430.00	(3,729)	8,701	General Plant / Other	-	-	-	-	-	-	-	12,430.00
3966	62341	GPS RECEIVER	9/30/2007	3,624.49	(3,624)	-	General Plant / Other	-	-	-	-	-	-	-	3,624.49
3967	62343	GPS HANDHELD	9/30/2007	1,839.49	(1,839)	-	General Plant / Other	-	-	-	-	-	-	-	1,839.49
3968	62347	DEFIBRILLATOR	9/30/2007	1,170.00	(1,170)	-	General Plant / Other	-	-	-	-	-	-	-	1,170.00
3969	62348	DEFIBRILLATOR	9/30/2007	1,170.00	(1,170)	-	General Plant / Other	-	-	-	-	-	-	-	1,170.00
3970	62367	PUMP CENTRIFUGUAL	9/30/2007	1,055.41	(1,055)	-	General Plant / Other	-	-	-	-	-	-	-	1,055.41
3971	81786	ACCESS CONTROL SYSTEM FOR WATER DEPT	9/30/2007	2,491.00	(2,491)	-	General Plant / Other	-	-	-	-	-	-	-	2,491.00
3972	81854	PARSONS AV PUMP STATION EQUIPMENT	9/30/2007	90,541.00	(90,541)	-	General Plant / Other	-	-	-	-	-	-	-	90,541.00
3973	81855	PARSONS AV PUMP STATION ELECTRICAL	9/30/2007	156,734.00	(156,734)	-	Collection	-	-	-	-	156,734.00	-	-	-
3974	81946	FALKENBURG WATER TREATMENT PLANT EXPANSION SITE .96	9/30/2007	52,200.00	-	52,200	General Plant / Other	-	-	-	-	-	-	-	52,200.00
3975	82062	PUMP IMPELLER RW FILL	9/30/2007	13,565.00	(13,565)	-	General Plant / Other	-	-	-	-	-	-	-	13,565.00
3976	82063	TANKS & FILTERS (2007)	9/30/2007	32,791.56	(15,740)	17,052	General Plant / Other	-	-	-	-	-	-	-	32,791.56
3977	82077	WW PS 78TH STREET REHAB	9/30/2007	200,923.00	(160,738)	40,185	Collection	-	-	-	-	200,923.00	-	-	-
3978	82079	BOYETTE RD PS CONTROLS	9/30/2007	16,006.00	(16,006)	-	General Plant / Other	-	-	-	-	-	-	-	16,006.00
3979	82080	FLYGT PUMP @ MILLER MAC PS	9/30/2007	148,604.00	(148,604)	-	Collection	-	-	-	-	148,604.00	-	-	-
3980	82081	PUMPS @ VALRICO SOUTH PS	9/30/2007	139,333.00	(139,333)	-	Collection	-	-	-	-	139,333.00	-	-	-
3981	82082	CONTROL PANEL @ VALRICO SOUTH PS	9/30/2007	11,083.00	(11,083)	-	General Plant / Other	-	-	-	-	-	-	-	11,083.00
3982	82083	MANHOLE REPL N MANHATTEN & W IDLEWILD (WO#9)(2007)	9/30/2007	125,612.00	(37,684)	87,928	Collection	-	-	-	-	125,612.00	-	-	-
3983	82125	MANHOLE REPL CLAIR-MEL CITY (WO#11)(2007)	9/30/2007	53,388.85	(16,017)	37,372	General Plant / Other	-	-	-	-	-	-	-	53,388.85
3984	82162	WW PS FISHHAWK RANCH PH 2 TRACT 14 U 1	9/30/2007	260,195.00	(208,156)	52,039	Collection	-	-	-	-	260,195.00	-	-	-
3985	82359	FUEL TANK	9/30/2007	417,097.00	(417,097)	-	General Plant / Other	-	-	-	-	-	-	-	417,097.00
3986	82360	CHLORINE PRODUCING CELLS	9/30/2007	94,236.00	(94,236)	-	General Plant / Other	-	-	-	-	-	-	-	94,236.00
3987	82361	AMMONIA TANK	9/30/2007	39,330.00	(18,878)	20,452	General Plant / Other	-	-	-	-	-	-	-	39,330.00
3988	82362	FENCING @ LITHIA WTP	9/30/2007	93,791.00	(93,791)	-	General Plant / Other	-	-	-	-	-	-	-	93,791.00
3989	82363	SECURITY LIGHTING	9/30/2007	107,904.00	(107,904)	-	Distribution	-	-	107,904.00	-	-	-	-	-
3990	82364	FIBERGLASS TANKS @ LITHIA	9/30/2007	134,434.00	(64,528)	69,906	WWTransmission	-	-	-	-	-	134,434.00	-	-
3991	82365	HYPOCHLORINE FEED SYSTEM	9/30/2007	722.00	(722)	-	General Plant / Other	-	-	-	-	-	-	-	722.00
3992	82366	SUMMERFIELD RW PIPE	9/30/2007	6,928.00	(2,078)	4,850	General Plant / Other	-	-	-	-	-	-	-	6,928.00
3993	82367	PIPE & FITTINGS 8" PVC 800 LF	9/30/2007	34,623.00	(10,387)	24,236	General Plant / Other	-	-	-	-	-	-	-	34,623.00
3994	82368	RAKE ARM ASSEMBLY	9/30/2007	51,586.00	(51,586)	-	General Plant / Other	-	-	-	-	-	-	-	51,586.00
3995	82369	ELECTRICAL/VFD	9/30/2007	33,973.00	(33,973)	-	General Plant / Other	-	-	-	-	-	-	-	33,973.00
3996	82370	AERATION EQP	9/30/2007	21,950.00	(21,950)	-	General Plant / Other	-	-	-	-	-	-	-	21,950.00
3997	82371	LANDSCAPING SOD BAHIA	9/30/2007	4,112.00	(4,112)	-	General Plant / Other	-	-	-	-	-	-	-	4,112.00
3998	82372	ELECTRICAL-MCC 300 SWITCH GEAR	9/30/2007	28,447.00	(28,447)	-	General Plant / Other	-	-	-	-	-	-	-	28,447.00
3999	82373	TANKS	9/30/2007	63,716.71	(30,584)	33,133	General Plant / Other	-	-	-	-	-	-	-	63,716.71
4000	82374	WWTP DALE MABRY ADMIN BLDG UPGRADES	9/30/2007	32,133.75	(32,134)	-	General Plant / Other	-	-	-	-	-	-	-	32,133.75
4001	82377	SLUDGE PS	9/30/2007	13,875.00	(13,875)	-	General Plant / Other	-	-	-	-	-	-	-	13,875.00
4002	82378	WW RHODINE RD CANOPY	9/30/2007	105,301.00	(105,301)	-	Collection	-	-	-	-	105,301.00	-	-	-
4003	82379	EFFLUENT PUMP VFD	9/30/2007	10,503.00	(10,503)	-	General Plant / Other	-	-	-	-	-	-	-	10,503.00
4004	82380	LINE REPAIRS AT RW PUMPING STATION	9/30/2007	42,032.00	(12,610)	29,422	General Plant / Other	-	-	-	-	-	-	-	42,032.00
4005	82381	SCUM PUMPS (6)	9/30/2007	34,622.00	(34,622)	-	General Plant / Other	-	-	-	-	-	-	-	34,622.00
4006	82382	TANK AND FILTERS	9/30/2007	562,284.00	(269,896)	292,388	WTreatment	562,284.00	-	-	-	-	-	-	-
4007	82383	ELECTRICAL	9/30/2007	15,144.00	(15,144)	-	General Plant / Other	-	-	-	-	-	-	-	15,144.00
4008	82247	KINGSMILL COMMERCIAL OFF-SITE WA PIPES & HYDRANTS	10/1/2007	112,120.00	(33,402)	78,718	Distribution	-	-	112,120.00	-	-	-	-	-
4009	82477	TEXACO-CAUSEWAY BLVD & 78TH ST OFFSITE-SRN 07-0043-FOLIO	10/9/2007	15,072.10	(4,490)	10,582	General Plant / Other	-	-	-	-	-	-	-	15,072.10
4010	82249	PALMETTO COVE TOWNHOMES OFF-SITE WW PIPES	10/15/2007	37,293.80	(11,227)	26,066	General Plant / Other	-	-	-	-	-	-	-	37,293.80
4011	82250	PALMETTO COVE TOWNHOMES OFF-SITE WATER PIPES	10/15/2007	49,905.90	(14,868)	35,038	General Plant / Other	-	-	-	-	-	-	-	49,905.90
4012	62294	PHONE GLOBAL SATELLITE	10/25/2007	2,046.82	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.82
4013	62295	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4014	62296	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4015	62297	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4016	62298	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4017	62300	PHONE GLOBAL SATELLITE	10/25/2007	2,046.83	(2,047)	-	General Plant / Other	-	-	-	-	-	-	-	2,046.83
4018	82248	MEADOW BY LAKE LETA OFF-SITE WA PIPES AND HYDRANTS	10/25/2007	16,544.53	(4,929)	11,616	General Plant / Other	-	-	-	-	-	-	-	16,544.53
4019	62189	TRUCK F450	10/29/2007	45,902.34	(45,902)	-	General Plant / Other	-	-	-	-	-	-	-	45,902.34
4020	62486	COMPUTER POINT OF SALE	10/31/2007	1,128.20	(1,128)	-	General Plant / Other	-	-	-	-	-	-	-	1,128.20
4021	82251	RIDGE CREST SUBDIVISION UNIT 3 WW PIPES & MANHOLES	11/5/2007	382,896.00	(113,273)	269,623	Collection	-	-	-	-	382,896.00	-	-	-
4022	82252	RIDGE CREST SUBDIVISION UNIT 3 WA PIPES & HYDRANTS (14)	11/5/2007	260,110.00	(76,949)	183,161	Distribution	-	-	260,110.00	-	-	-	-	-
4023	82253	AVELAR CREEK NORTH WW PIPES & MANHOLES	11/6/2007	625,608.10	(185,076)	440,532	Collection	-	-	-	-	625,608.10	-	-	-
4024	82254	AVELAR CREEK NORTH WW LIFT STATION	11/6/2007	136,542.30	(107,717)	28,826	Collection	-	-	-	-	136,542.30	-	-	-
4025	82255	AVELAR CREEK NORTH WA PIPES & HYDRANTS (21)	11/6/2007	540,582.65	(159,922)	380,660	Distribution	-	-	540,582.65	-	-	-	-	-
4026	82479	LOS ALTOS SUBDIVISION-SRN 04-0433-FOLIO 16259-MANHOLE	11/14/2007	43,525.80	(12,876)	30,649	General Plant / Other	-	-	-	-	-	-	-	43,525.80
4027	82480	LOS ALTOS SUBDIVISION-SRN 04-0433-FOLIO 16259-FIRE HYDRA	11/14/2007	39,177.40	(11,590)	27,587	General Plant / Other	-	-	-	-	-	-	-	39,177.40
4028	62588	TRUCK F350	11/19/2007	46,302.00	(46,302)	-	General Plant / Other	-	-	-	-	-	-	-	46,302.00
4029	62487	AIR COMPRESSOR	11/20/2007	3,518.10	(3,518)	-	General Plant / Other								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4049	62879	BALANCE ANALYTICAL	1/3/2008	3,531.25	(3,531)	-	General Plant / Other	-	-	-	-	-	-	-	3,531.25
4050	82272	BAY AREA CHURCH OF CHRIST WA PIPES & HYDRANT	1/8/2008	55,100.00	(16,071)	39,029	General Plant / Other	-	-	-	-	-	-	-	55,100.00
4051	82273	LA PETITE ACADEMY BRANDON OFF-SITE LIFT STATION & FM	1/9/2008	45,924.00	(35,719)	10,205	General Plant / Other	-	-	-	-	-	-	-	45,924.00
4052	62801	VAN	1/18/2008	21,540.65	(21,541)	-	General Plant / Other	-	-	-	-	-	-	-	21,540.65
4053	62868	TRUCK INTERNATIONAL 4300V W/CRANE BODY	1/24/2008	103,744.07	(103,744)	-	General Plant / Other	-	-	-	-	-	-	-	103,744.07
4054	62869	TRUCK INTERNATIONAL 4300V W/CRANE BODY	1/24/2008	102,442.26	(102,442)	-	General Plant / Other	-	-	-	-	-	-	-	102,442.26
4055	62515	WELDER	1/25/2008	3,675.92	(3,676)	-	General Plant / Other	-	-	-	-	-	-	-	3,675.92
4056	82291	EISENHOWER OFFICE OFF-SITE WW PIPES	1/29/2008	13,824.02	(4,032)	9,792	General Plant / Other	-	-	-	-	-	-	-	13,824.02
4057	82682	PUMP STATION FISHHAWK RANCH PH 1 UNITS 1A 2 & 3 SITE	1/29/2008	100.00	-	100	General Plant / Other	-	-	-	-	-	-	-	100.00
4058	82686	TANGLEWOOD PUMP STATION REPLACEMENT	1/31/2008	852,148.71	(661,881)	190,267	Collection	-	-	-	-	852,148.71	-	-	-
4059	63000	CALIBRATOR MULTIFUNCTION	2/8/2008	9,315.00	(9,315)	-	General Plant / Other	-	-	-	-	-	-	-	9,315.00
4060	63027	CALIBRATOR MULTIFUNCTION	2/8/2008	9,315.00	(9,315)	-	General Plant / Other	-	-	-	-	-	-	-	9,315.00
4061	82274	12 ACRE SITE RVIEW BELL PLAZA II WA PIPES & HYDRANTS	2/8/2008	58,260.00	(16,871)	41,389	General Plant / Other	-	-	-	-	-	-	-	58,260.00
4062	82259	HARVEST CREEK VILLAGE WA PIPES & HYDRANTS (6)	2/12/2008	177,648.71	(51,444)	126,205	Distribution	-	-	177,648.71	-	-	-	-	-
4063	82260	HARVEST CREEK VILLAGE FORCEMAIN	2/12/2008	378,697.20	(109,664)	269,033	WWTransmission	-	-	-	-	-	378,697.20	-	-
4064	82265	HAWKS POINT PH 1A-1	2/12/2008	97,375.75	(28,198)	69,177	General Plant / Other	-	-	-	-	-	-	-	97,375.75
4065	82266	HAWKS POINT PH 1A-1 PUMP STATION #2	2/12/2008	145,909.25	(112,674)	33,235	Distribution	-	-	145,909.25	-	-	-	-	-
4066	82267	HAWKS POINT PHASE 1A-1 WW PIPES & MANHOLES (16)	2/12/2008	121,550.00	(35,199)	86,351	Collection	-	-	-	-	121,550.00	-	-	-
4067	63025	AIR COMPRESSOR	2/18/2008	1,673.10	(1,673)	-	General Plant / Other	-	-	-	-	-	-	-	1,673.10
4068	63026	AIR COMPRESSOR	2/18/2008	1,673.10	(1,673)	-	General Plant / Other	-	-	-	-	-	-	-	1,673.10
4069	82687	INT WATERS & ANDERSON UTILITY RELOCATION	2/21/2008	41,713.27	(11,826)	29,887	General Plant / Other	-	-	-	-	-	-	-	41,713.27
4070	82256	CHANNING PARK & CHANNING PARK ADDITION WA PIPES & HY/	2/22/2008	743,300.00	(215,247)	528,053	Distribution	-	-	743,300.00	-	-	-	-	-
4071	82257	CHANNING PARK & CHANNING PARK ADDITION PUMP STATION	2/22/2008	150,000.00	(115,833)	34,167	Distribution	-	-	150,000.00	-	-	-	-	-
4072	82258	CHANNING PARK & CHANNING PARK ADDITION WW PIPES & MA	2/22/2008	880,200.00	(254,891)	625,309	Collection	-	-	-	-	880,200.00	-	-	-
4073	82275	FERN GROVE (DURANT RD) SUBDIVISION WA PIPES & HYDRANT	2/22/2008	64,674.00	(18,729)	45,945	General Plant / Other	-	-	-	-	-	-	-	64,674.00
4074	82276	FERN GROVE (DURANT RD) SUBDIVISION WW LIFT STATION	2/22/2008	103,500.00	(79,925)	23,575	Collection	-	-	-	-	103,500.00	-	-	-
4075	82277	FERN GROVE (DURANT RD) SUBDIVISION WW PIPES & MANHOLI	2/22/2008	53,895.88	(15,607)	38,289	General Plant / Other	-	-	-	-	-	-	-	53,895.88
4076	82287	CHANNING PARK & CHANNING PK ADDITION WA PIPES & HYDR.	2/22/2008	6,194.17	(6,194)	-	General Plant / Other	-	-	-	-	-	-	-	6,194.17
4077	82288	CHANNING PARK & CHANNING PK ADDITION WW PIPES & MANH	2/22/2008	7,335.00	(7,335)	-	General Plant / Other	-	-	-	-	-	-	-	7,335.00
4078	82289	CHANNING PARK & CHANNING PK ADDITION WW PUMP STATIO	2/22/2008	3,333.33	(3,333)	-	General Plant / Other	-	-	-	-	-	-	-	3,333.33
4079	62828	FORKLIFT	2/26/2008	24,215.00	(24,215)	-	General Plant / Other	-	-	-	-	-	-	-	24,215.00
4080	62829	FORKLIFT	2/26/2008	22,718.00	(22,718)	-	General Plant / Other	-	-	-	-	-	-	-	22,718.00
4081	62880	WELDER	2/28/2008	2,409.34	(2,409)	-	General Plant / Other	-	-	-	-	-	-	-	2,409.34
4082	62850	OSCILLOSCOPE	3/7/2008	1,844.10	(1,844)	-	General Plant / Other	-	-	-	-	-	-	-	1,844.10
4083	82261	24TH STREET EXTENSION PH 1A WA PIPES & HYDRANTS(3)	3/7/2008	109,522.71	(31,488)	78,035	Distribution	-	-	109,522.71	-	-	-	-	-
4084	82262	24TH STREET EXTENSION PH 1A WW PIPES	3/7/2008	84,303.93	(24,237)	60,067	General Plant / Other	-	-	-	-	-	-	-	84,303.93
4085	82263	24TH STREET EXTENSION PH 1B WA PIPES & HYDRANTS(7)	3/7/2008	222,921.61	(64,090)	158,832	Distribution	-	-	222,921.61	-	-	-	-	-
4086	82264	24TH STREET EXTENSION PHASE 1B WW PIPES & MANHOLES	3/7/2008	47,890.12	(13,768)	34,122	General Plant / Other	-	-	-	-	-	-	-	47,890.12
4087	82268	HAWKS POINT PH 1B-1 WA PIPES & HYDRANTS (9)	3/7/2008	136,181.25	(39,152)	97,029	Distribution	-	-	136,181.25	-	-	-	-	-
4088	82269	HAWKS POINT PH 1B-1 PUMP STATION #3	3/7/2008	180,000.00	(138,000)	42,000	Distribution	-	-	180,000.00	-	-	-	-	-
4089	82270	HAWKS POINT PH 1B-1 WW PIPES & MANHOLES (17)	3/7/2008	172,318.45	(49,542)	122,777	Collection	-	-	-	-	172,318.45	-	-	-
4090	82271	PATCO TRANSPORT STATION WA PIPES & HYDRANT	3/7/2008	27,596.00	(7,934)	19,662	General Plant / Other	-	-	-	-	-	-	-	27,596.00
4091	82230	RECL WATER MASTER METER @ 2115 CALLOSA BLVD. SUN CIT	3/10/2008	58,999.49	(33,925)	25,075	General Plant / Other	-	-	-	-	-	-	-	58,999.49
4092	63409	RANGE/OVEN	3/11/2008	1,473.88	(1,474)	-	General Plant / Other	-	-	-	-	-	-	-	1,473.88
4093	82290	SOUTH HAMPTON FORCEMAIN	3/11/2008	46,575.00	(13,390)	33,185	General Plant / Other	-	-	-	-	-	-	-	46,575.00
4094	82606	RIVERVIEW TOWNCENTER HWY301 SRQ03-0235-FOLIO 76504	3/13/2008	66,900.00	(19,234)	47,666	General Plant / Other	-	-	-	-	-	-	-	66,900.00
4095	63413	TRUCK F350	3/25/2008	39,232.67	(39,233)	-	General Plant / Other	-	-	-	-	-	-	-	39,232.67
4096	82688	US41/SYMMES RD AVE WW FM CONSTRUCTION	3/26/2008	2,119,013.95	(605,770)	1,513,244	WWTransmission	-	-	-	-	2,119,013.95	-	-	-
4097	82689	BRANDON LAKES FORCE MAIN REPLACEMENT	3/26/2008	175,137.08	(49,568)	125,569	WWTransmission	-	-	-	-	175,137.08	-	-	-
4098	63104	PRESSURE WASHER	3/27/2008	4,280.00	(4,280)	-	General Plant / Other	-	-	-	-	-	-	-	4,280.00
4099	63574	PUNCH SET SLUG SPLITTER	3/28/2008	1,185.85	(1,186)	-	General Plant / Other	-	-	-	-	-	-	-	1,185.85
4100	82298	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A-OS WA PIPES	4/1/2008	77,000.00	(21,977)	55,023	General Plant / Other	-	-	-	-	-	-	-	77,000.00
4101	82300	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A WA PIPES & HY(20)	4/1/2008	301,120.00	(85,945)	215,175	Distribution	-	-	301,120.00	-	-	-	-	-
4102	82301	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A WW PIPES & MH(27	4/1/2008	299,500.00	(85,482)	214,018	Collection	-	-	-	-	299,500.00	-	-	-
4103	82302	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A FORCEMAIN	4/1/2008	22,910.00	(6,539)	16,371	General Plant / Other	-	-	-	-	-	-	-	22,910.00
4104	82303	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE A LIFT STATION	4/1/2008	255,000.00	(194,083)	60,917	Collection	-	-	-	-	255,000.00	-	-	-
4105	82304	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE B WW PIPES & MH(7)	4/1/2008	210,100.00	(59,966)	150,134	Collection	-	-	-	-	210,100.00	-	-	-
4106	82305	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE B WA PIPES & HY(6)	4/1/2008	259,700.00	(74,123)	185,577	Distribution	-	-	259,700.00	-	-	-	-	-
4107	82306	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE B FORCEMAIN	4/1/2008	20,255.00	(5,781)	14,474	General Plant / Other	-	-	-	-	-	-	-	20,255.00
4108	82307	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE C WW PIPES & MH(11	4/1/2008	140,700.00	(40,158)	100,542	Collection	-	-	-	-	140,700.00	-	-	-
4109	82308	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE C WA PIPES & HY(8)	4/1/2008	138,250.00	(39,459)	98,791	Distribution	-	-	138,250.00	-	-	-	-	-
4110	82309	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE D WA PIPES & HY(13)	4/1/2008	182,800.00	(52,174)	130,626	Distribution	-	-	182,800.00	-	-	-	-	-
4111	82310	TRIPLE CREEK SUBDIVISION PH 1 VILLAGE D WW PIPES & MH(16	4/1/2008	211,400.00	(60,337)	151,063	Collection	-	-	-	-	211,400.00	-	-	-
4112	63119	TRUCK F250	4/4/2008	34,168.60	(34,169)	-	General Plant / Other	-	-	-	-	-	-	-	34,168.60
4113	63182	TRAILER UTILITY	4/4/2008	2,250.00	(2,250)	-	General Plant / Other	-	-	-	-	-	-	-	2,250.00
4114	63183	PLATE COMPACTOR	4/4/2008	1,840.00	(1,840)	-	General Plant / Other	-	-	-	-	-	-	-	1,840.00
4115	63185	PLATE COMPACTOR	4/4/2008	1,840.00	(1,840)	-	General Plant / Other	-	-						

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4137	82734	SOUTH CENTRAL WATER TRANSMISSION EXTENSION	4/29/2008	56,749.17	(56,749)	-	General Plant / Other	-	-	-	-	-	-	-	56,749.17
4138	82735	SOUTH CENTRAL WATER TRANSMISSION MAIN EXTENSION	4/29/2008	1,761,354.88	(501,071)	1,260,284	WTransmission	-	1,761,354.88	-	-	-	-	-	-
4139	82285	PHONES/NETWORKING EQUIPMENT FOR EXPANSION	5/6/2008	101,718.44	(101,718)	-	General Plant / Other	-	-	-	-	-	-	-	101,718.44
4140	82388	WWTP RIVER OAKS POWER DISTRIBUTION RECONFIGURATION	5/12/2008	652,995.86	(652,996)	-	WWTreatment	-	-	-	652,995.86	-	-	-	-
4141	82600	PA LOMA VILLAGE UNIT 2 PH 3A (SR#05-0407 FOLIO 54248)	5/13/2008	86,077.00	(24,388)	61,689	General Plant / Other	-	-	-	-	-	-	-	86,077.00
4142	82710	ANTIGUA COVE @ LITTLE HARBOR	5/13/2008	37,932.00	(10,747)	27,185	Distribution	-	-	37,932.00	-	-	-	-	-
4143	82717	ANTIGUA COVE @ LITTLE HARBOR	5/13/2008	1,277,260.00	(361,890)	915,370	Distribution	-	-	1,277,260.00	-	-	-	-	-
4144	63620	TRUCK F150	5/15/2008	18,159.00	(18,159)	-	General Plant / Other	-	-	-	-	-	-	-	18,159.00
4145	63623	TRUCK F150	5/15/2008	20,650.00	(20,650)	-	General Plant / Other	-	-	-	-	-	-	-	20,650.00
4146	64027	CALIBRATOR PRESSURE	5/20/2008	1,667.11	(1,667)	-	General Plant / Other	-	-	-	-	-	-	-	1,667.11
4147	63468	TRUCK F150	5/21/2008	20,650.00	(20,650)	-	General Plant / Other	-	-	-	-	-	-	-	20,650.00
4148	63470	TRUCK F150	5/21/2008	14,503.00	(14,503)	-	General Plant / Other	-	-	-	-	-	-	-	14,503.00
4149	82317	CR 672 FM (BALM RIVERVIEW RD TO US 301)	5/21/2008	1,667.00	-	1,667	General Plant / Other	-	-	-	-	-	-	-	1,667.00
4150	63467	TRUCK F150	5/22/2008	18,159.00	(18,159)	-	General Plant / Other	-	-	-	-	-	-	-	18,159.00
4151	63631	TRUCK F150	5/22/2008	18,159.00	(18,159)	-	General Plant / Other	-	-	-	-	-	-	-	18,159.00
4152	64034	GENERATOR TRAILER MTD	5/22/2008	66,632.00	(66,632)	-	General Plant / Other	-	-	-	-	-	-	-	66,632.00
4153	63626	ARROW BOARD TRAILER MTD	5/29/2008	4,760.00	(4,760)	-	General Plant / Other	-	-	-	-	-	-	-	4,760.00
4154	64094	SCANNER	5/30/2008	9,025.00	(9,025)	-	General Plant / Other	-	-	-	-	-	-	-	9,025.00
4155	83189	WWTP UPGRADE PROJECT	6/1/2008	337,202.71	(94,838)	242,364	WWTreatment	-	-	-	337,202.71	-	-	-	-
4156	63558	TRUCK F150	6/5/2008	14,503.00	(14,503)	-	General Plant / Other	-	-	-	-	-	-	-	14,503.00
4157	64033	TRUCK DUMP FLATBED	6/5/2008	71,577.00	(71,577)	-	General Plant / Other	-	-	-	-	-	-	-	71,577.00
4158	82711	ROLEX STORAGE	6/10/2008	45,431.28	(12,778)	32,654	General Plant / Other	-	-	-	-	-	-	-	45,431.28
4159	82393	COMANCHE AVENUE FORCE MAIN PARTIAL REPLACEMENT	6/16/2008	1,047,599.82	(1,047,600)	-	WWTreatment	-	-	-	-	-	1,047,599.82	-	-
4160	63480	DRILL CORE WITH STAND	6/17/2008	4,125.00	(4,125)	-	General Plant / Other	-	-	-	-	-	-	-	4,125.00
4161	63554	SCANNER	6/18/2008	2,450.00	(2,450)	-	General Plant / Other	-	-	-	-	-	-	-	2,450.00
4162	64366	PRESSURE WASHER	6/23/2008	3,050.00	(3,050)	-	General Plant / Other	-	-	-	-	-	-	-	3,050.00
4163	64369	PRESSURE WASHER	6/23/2008	3,050.00	(3,050)	-	General Plant / Other	-	-	-	-	-	-	-	3,050.00
4164	64098	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4165	64099	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4166	64100	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4167	64101	WELDER TRAILER MTD	6/24/2008	4,475.00	(4,475)	-	General Plant / Other	-	-	-	-	-	-	-	4,475.00
4168	64102	SUV ESCAPE	6/24/2008	16,331.00	(16,331)	-	General Plant / Other	-	-	-	-	-	-	-	16,331.00
4169	82607	ALAFIA RIVER SUBDIVISION FOLIO # 75471	6/24/2008	295,636.60	(83,148)	212,489	Distribution	-	-	295,636.60	-	-	-	-	-
4170	82685	EMERGENCY GENERATOR ELECTRICAL CONNECTION	6/24/2008	110,980.50	(110,981)	-	Distribution	-	-	110,980.50	-	-	-	-	-
4171	64103	SUV ESCAPE	6/25/2008	15,075.00	(15,075)	-	General Plant / Other	-	-	-	-	-	-	-	15,075.00
4172	64104	SUV ESCAPE	6/25/2008	15,075.00	(15,075)	-	General Plant / Other	-	-	-	-	-	-	-	15,075.00
4173	64105	SUV ESCAPE	6/25/2008	15,075.00	(15,075)	-	General Plant / Other	-	-	-	-	-	-	-	15,075.00
4174	64106	SUV ESCAPE	6/25/2008	16,741.00	(16,741)	-	General Plant / Other	-	-	-	-	-	-	-	16,741.00
4175	64107	SUV ESCAPE	6/25/2008	15,059.80	(15,060)	-	General Plant / Other	-	-	-	-	-	-	-	15,059.80
4176	64197	AIR COMPRESSOR	7/2/2008	10,961.00	(10,961)	-	General Plant / Other	-	-	-	-	-	-	-	10,961.00
4177	64740	PUMP CENTRIFUGAL TRAILER MTD	7/2/2008	41,226.59	(41,227)	-	General Plant / Other	-	-	-	-	-	-	-	41,226.59
4178	64741	PUMP CENTRIFUGAL TRAILER MTD	7/2/2008	41,186.70	(41,187)	-	General Plant / Other	-	-	-	-	-	-	-	41,186.70
4179	64742	PUMP CENTRIFUGAL TRAILER MTD	7/2/2008	41,339.70	(41,340)	-	General Plant / Other	-	-	-	-	-	-	-	41,339.70
4180	64551	TRUCK F350	7/11/2008	38,900.64	(38,901)	-	General Plant / Other	-	-	-	-	-	-	-	38,900.64
4181	64552	TRUCK F350	7/11/2008	38,550.04	(38,550)	-	General Plant / Other	-	-	-	-	-	-	-	38,550.04
4182	64553	TRUCK F350	7/11/2008	39,118.68	(39,119)	-	General Plant / Other	-	-	-	-	-	-	-	39,118.68
4183	82471	HIDDEN CREEK OFF SITE SEWER FACILITIES	7/11/2008	85,446.78	(23,854)	61,593	General Plant / Other	-	-	-	-	-	-	-	85,446.78
4184	82708	HIDDEN CREEK SUBDIVISION	7/11/2008	499,418.45	(139,421)	359,997	Distribution	-	-	499,418.45	-	-	-	-	-
4185	82709	HIDDEN CREEK SUBDIVISION-OFFSITE	7/11/2008	172,535.07	(48,166)	124,369	Distribution	-	-	172,535.07	-	-	-	-	-
4186	82715	HAVEN BEND FKA AVONDALE BAYFAIR	7/11/2008	20,847.03	(5,820)	15,027	General Plant / Other	-	-	-	-	-	-	-	20,847.03
4187	82704	LITHIA WTP HYDROGEN SULFIDE TREATMENT	7/16/2008	247,198.12	(56,131)	191,067	WTreatment	247,198.12	-	-	-	-	-	-	-
4188	82705	923 E TWIGGS SUPERVISORY CNTRL/ACQ OD DATA PS PHII	7/16/2008	1,287,696.81	(240,456)	1,047,241	General Plant / Other	-	-	-	-	-	-	-	1,287,696.81
4189	82706	US 301 (BALM RDSR 674) UTILITY RELOCATION	7/16/2008	529,764.17	(147,483)	382,282	WTransmission	-	529,764.17	-	-	-	-	-	-
4190	82707	NATURES WAY WW PUMP STATION	7/17/2008	219,503.76	(60,101)	159,402	Collection	-	-	-	-	219,503.76	-	-	-
4191	82713	CALF PATH ESTATES	7/17/2008	214,193.00	(59,796)	154,397	Distribution	-	-	-	214,193.00	-	-	-	-
4192	82597	VALENCIA LKS SOCIAL CLUB & ACCESS RD-SR#07-0171 FOLIO 77	7/22/2008	160,036.47	(170,302)	439,735	Collection	-	-	-	-	610,036.47	-	-	-
4193	64547	SUV ESCAPE	7/23/2008	16,741.00	(16,741)	-	General Plant / Other	-	-	-	-	-	-	-	16,741.00
4194	64925	GENERATOR	7/23/2008	2,526.11	(2,526)	-	General Plant / Other	-	-	-	-	-	-	-	2,526.11
4195	59318	TRAILER UTILITY	7/24/2008	11,333.00	(11,333)	-	General Plant / Other	-	-	-	-	-	-	-	11,333.00
4196	61766	TRAILER UTILITY	7/24/2008	2,500.00	(2,500)	-	General Plant / Other	-	-	-	-	-	-	-	2,500.00
4197	64810	SPECTROMETER	7/24/2008	74,999.00	(74,999)	-	General Plant / Other	-	-	-	-	-	-	-	74,999.00
4198	82712	ROLLING HILL POINT DUNKIN DONUTS	7/24/2008	34,854.08	(9,730)	25,124	General Plant / Other	-	-	-	-	-	-	-	34,854.08
4199	82714	TOWN & COUNTRY SDA CHURCH	7/24/2008	3,476.00	(970)	2,506	General Plant / Other	-	-	-	-	-	-	-	3,476.00
4200	82716	OAK CREEK PARCEL 3 OFF-SITE	7/24/2008	21,100.00	(5,890)	15,210	General Plant / Other	-	-	-	-	-	-	-	21,100.00
4201	82408	MAGNOLIA PARK-OFFSITE FORCE MAIN	7/29/2008	1,018,911.78	(284,446)	734,466	Collection	-	-	-	-	1,018,911.78	-	-	-
4202	64533	TRUCK UTILITY BODY	7/31/2008	38,641.01	(38,641)	-	General Plant / Other	-	-	-	-	-	-	-	38,641.01
4203	64534	TRUCK UTILITY BODY	7/31/2008	39,317.50	(39,318)	-	General Plant / Other	-	-	-	-	-	-	-	39,317.50
4204	64812	GENERATOR	7/31/2008	1,859.00	(1,859)	-	General Plant / Other	-	-	-	-	-	-	-	1,859.00
4205	82409	MAGNOLIA PARK-NE PHASE A	7/31/2008	488,905.01	(136,486)	352,419	Distribution	-	-	488,905.01	-	-	-	-	-
4206	65093	TRUCK UTILITY BODY	8/5/2008	38,881.85	(38,882)	-	General Plant / Other	-	-	-	-	-	-	-	38,881.85
4207	82491	RACETRACK RD CONST PH3(LINEBGH-CNTRYWAY)	8/7/2008	912,772.06	(912,772)	-	Distribution	-	-						

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
4225	64932	TRUCK WITH CRANE	9/9/2008	101,709.00	(101,709)	-	General Plant / Other	-	-	-	-	-	-	-	101,709.00
4226	64975	TRAILER UTILITY	9/9/2008	4,277.00	(4,277)	-	General Plant / Other	-	-	-	-	-	-	-	4,277.00
4227	64976	TRUCK WITH CRANE	9/9/2008	101,709.00	(101,709)	-	General Plant / Other	-	-	-	-	-	-	-	101,709.00
4228	64977	TRUCK UTILITY BODY	9/9/2008	36,134.03	(36,134)	-	General Plant / Other	-	-	-	-	-	-	-	36,134.03
4229	64983	TRACTOR	9/9/2008	24,088.63	(24,089)	-	General Plant / Other	-	-	-	-	-	-	-	24,088.63
4230	82410	COMFORT SUITES MOTEL	9/9/2008	5,427.86	(1,493)	3,935	General Plant / Other	-	-	-	-	-	-	-	5,427.86
4231	82411	SHERIDAN PLAZA	9/9/2008	8,150.71	(2,241)	5,909	General Plant / Other	-	-	-	-	-	-	-	8,150.71
4232	82413	SOUTH SHORE PLAZA	9/9/2008	22,180.00	(6,100)	16,081	General Plant / Other	-	-	-	-	-	-	-	22,180.00
4233	82415	WATSON GLENN PHASE II	9/9/2008	344,652.00	(94,779)	249,873	Distribution	-	-	344,652.00	-	-	-	-	-
4234	82460	REGAL TWIN VILLAS(VALENCIA LKS)PHI-WA/WW(SR#08-0008/FO	9/9/2008	178,698.90	(49,142)	129,557	Collection	-	-	-	-	178,698.90	-	-	-
4235	82400	RHODINE ROAD MAINTENANCE FACILITY RENNOVATION	9/12/2008	193,429.31	(193,429)	-	General Plant / Other	-	-	-	-	-	-	-	193,429.31
4236	83423	TAMPA BAY WATER SOUTH CENTRAL INTERCONNECT	9/18/2008	3,664,293.51	(1,007,681)	2,656,613	WTransmission	-	3,664,293.51	-	-	-	-	-	-
4237	82602	LIGHTHOUSE CTR FOR CREATIVE LRNG (SR#08-01112 FOLIO 7064	9/23/2008	12,725.00	(3,499)	9,226	General Plant / Other	-	-	-	-	-	-	-	12,725.00
4238	65405	SKIDSTEER LOADER	9/24/2008	46,330.00	(46,330)	-	General Plant / Other	-	-	-	-	-	-	-	46,330.00
4239	65407	VAN CARGO	9/24/2008	21,746.00	(21,746)	-	General Plant / Other	-	-	-	-	-	-	-	21,746.00
4240	66755	TRAILER DUMP	9/26/2008	5,650.00	(5,650)	-	General Plant / Other	-	-	-	-	-	-	-	5,650.00
4241	66757	TRUCK W/UTILITY BODY	9/26/2008	39,384.55	(39,385)	-	General Plant / Other	-	-	-	-	-	-	-	39,384.55
4242	66837	WINCH	9/26/2008	7,600.45	(7,600)	-	General Plant / Other	-	-	-	-	-	-	-	7,600.45
4243	66846	WINCH	9/26/2008	7,600.45	(7,600)	-	General Plant / Other	-	-	-	-	-	-	-	7,600.45
4244	66899	WINCH	9/26/2008	7,600.45	(7,600)	-	General Plant / Other	-	-	-	-	-	-	-	7,600.45
4245	65409	TRUCK UTILITY BODY	9/30/2008	36,408.29	(36,408)	-	General Plant / Other	-	-	-	-	-	-	-	36,408.29
4246	65410	TRUCK UTILITY BODY	9/30/2008	35,518.28	(35,518)	-	General Plant / Other	-	-	-	-	-	-	-	35,518.28
4247	65414	SEWER CLEANER	9/30/2008	31,320.00	(31,320)	-	General Plant / Other	-	-	-	-	-	-	-	31,320.00
4248	65421	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4249	65422	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4250	65423	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4251	65424	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4252	65426	RADAR GROUND SYSTEM	9/30/2008	9,521.67	(9,522)	-	General Plant / Other	-	-	-	-	-	-	-	9,521.67
4253	66657	TRAILER UTILITY	9/30/2008	2,645.00	(2,645)	-	General Plant / Other	-	-	-	-	-	-	-	2,645.00
4254	66658	TRAILER UTILITY	9/30/2008	2,645.00	(2,645)	-	General Plant / Other	-	-	-	-	-	-	-	2,645.00
4255	66666	TRUCK W/UTILITY BODY	9/30/2008	37,254.10	(37,254)	-	General Plant / Other	-	-	-	-	-	-	-	37,254.10
4256	66668	TRUCK WITH CRANE	9/30/2008	101,709.00	(101,709)	-	General Plant / Other	-	-	-	-	-	-	-	101,709.00
4257	66669	TRAILER UTILITY	9/30/2008	13,564.00	(13,564)	-	General Plant / Other	-	-	-	-	-	-	-	13,564.00
4258	66670	TRAILER UTILITY	9/30/2008	13,564.00	(13,564)	-	General Plant / Other	-	-	-	-	-	-	-	13,564.00
4259	66671	TRAILER UTILITY	9/30/2008	4,265.00	(4,265)	-	General Plant / Other	-	-	-	-	-	-	-	4,265.00
4260	66672	TRAILER UTILITY	9/30/2008	1,975.00	(1,975)	-	General Plant / Other	-	-	-	-	-	-	-	1,975.00
4261	66673	TRAILER UTILITY	9/30/2008	1,975.00	(1,975)	-	General Plant / Other	-	-	-	-	-	-	-	1,975.00
4262	66674	TRAILER UTILITY	9/30/2008	4,023.00	(4,023)	-	General Plant / Other	-	-	-	-	-	-	-	4,023.00
4263	66676	LIGHT TOWER	9/30/2008	6,654.00	(6,654)	-	General Plant / Other	-	-	-	-	-	-	-	6,654.00
4264	66677	LIGHT TOWER	9/30/2008	6,654.00	(6,654)	-	General Plant / Other	-	-	-	-	-	-	-	6,654.00
4265	66746	COMPRESSOR	9/30/2008	1,100.00	(1,100)	-	General Plant / Other	-	-	-	-	-	-	-	1,100.00
4266	66749	WELDER	9/30/2008	3,646.12	(3,646)	-	General Plant / Other	-	-	-	-	-	-	-	3,646.12
4267	66750	WELDER	9/30/2008	3,646.12	(3,646)	-	General Plant / Other	-	-	-	-	-	-	-	3,646.12
4268	66832	BOOM LIFT ARTICULATING SELF PROPELLED	9/30/2008	81,417.00	(81,417)	-	General Plant / Other	-	-	-	-	-	-	-	81,417.00
4269	66850	PUMP TRASH 4 INCH TRAILER MTD	9/30/2008	22,260.00	(22,260)	-	General Plant / Other	-	-	-	-	-	-	-	22,260.00
4270	66851	TRAILER UTILITY	9/30/2008	3,950.00	(3,950)	-	General Plant / Other	-	-	-	-	-	-	-	3,950.00
4271	66941	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4272	66942	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4273	66943	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4274	66944	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4275	66946	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4276	66948	MONITOR PUMP STATION	9/30/2008	2,276.34	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.34
4277	66949	MONITOR PUMP STATION	9/30/2008	2,276.34	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.34
4278	66950	MONITOR PUMP STATION	9/30/2008	2,276.34	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.34
4279	66952	MONITOR PUMP STATION	9/30/2008	2,276.33	(2,276)	-	General Plant / Other	-	-	-	-	-	-	-	2,276.33
4280	67471	PUMP	9/30/2008	1,397.62	(1,398)	-	General Plant / Other	-	-	-	-	-	-	-	1,397.62
4281	67915	MULTISMART PUMP DEMO CASE (TRAINING DEVICE)	9/30/2008	4,349.00	(4,349)	-	General Plant / Other	-	-	-	-	-	-	-	4,349.00
4282	63763	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4283	63764	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4284	63796	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4285	63798	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4286	63799	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4287	63800	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4288	63802	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4289	63808	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4290	63809	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4291	63810	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4292	63811	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4293	63813	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4294	63814	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4295	63815	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4296	63816	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4297	63817	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4298	63818	RADIO PORTABLE	10/1/201												

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value				Other				
								Water System			Wastewater System					
								Wtreatment	WTransmission	Distribution	WWTreatment		Collection	WWTransmission	Reclaimed	
4313	63834	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4314	63835	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4315	63836	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4316	63837	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4317	63838	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4318	63839	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4319	63842	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4320	63843	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4321	63891	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4322	63892	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4323	63938	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4324	63973	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4325	63974	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4326	63975	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4327	63976	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4328	63977	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4329	63978	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4330	63979	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4331	63980	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4332	63981	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4333	63982	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4334	63985	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4335	63986	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4336	63987	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4337	63991	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4338	63992	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4339	63994	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4340	63995	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4341	63996	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4342	63998	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4343	63999	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4344	64000	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4345	64001	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4346	64002	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4347	64003	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4348	64004	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4349	64005	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4350	64006	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4351	64007	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4352	64008	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4353	64009	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4354	64010	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4355	64011	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4356	64012	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4357	64013	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4358	64014	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4359	64015	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4360	64016	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4361	64017	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4362	64018	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4363	64021	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4364	64022	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4365	64023	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4366	64024	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4367	64025	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4368	64142	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4369	64144	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4370	64145	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4371	64147	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4372	64148	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4373	64314	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4374	64315	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4375	64316	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4376	64317	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4377	64318	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4378	64320	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4379	64321	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4380	64322	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4381	64323	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4382	64324	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4383	64336	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4384	64337	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4385	64338	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4386	64339	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4387	64341	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4388	64344	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4389	64356	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4390	64357	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4391	64358	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4392	64360	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4393	64361	RADIO PORTABLE	10/1/2008	4,137.00	-	4,137	General Plant / Other	-	-	-	-	-	-	-	-	4,137.00
4394	64381	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4395	64382	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4396	64384	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4397	64385	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4398	64386	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4399	64387	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00
4400	64388	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	-	3,237.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4401	64389	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4402	64391	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4403	64392	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4404	64393	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4405	64394	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4406	64395	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4407	64396	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4408	64397	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4409	64399	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4410	64400	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4411	64402	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4412	64403	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4413	64404	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4414	64406	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4415	64408	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4416	64409	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4417	64410	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4418	64411	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4419	64412	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4420	64413	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4421	64414	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4422	64415	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4423	64416	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4424	64418	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4425	64420	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4426	64421	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4427	64422	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4428	64423	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4429	64424	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4430	64425	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4431	64426	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4432	64428	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4433	64429	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4434	64430	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4435	64431	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4436	64432	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4437	64434	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4438	64435	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4439	64438	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4440	64439	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4441	64440	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4442	64442	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4443	64444	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4444	64445	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4445	64446	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4446	64447	RADIO PORTABLE	10/1/2008	3,237.00	-	3,237	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4447	82406	PUMP STATION EQUIPMENT--10901 DALE STITIK DRIVE	10/1/2008	65,635.16	(65,635)	-	General Plant / Other	-	-	-	-	-	-	-	65,635.16
4448	82541	RIVER OAKS SWITCHGEAR REPLACEMENT	10/1/2008	873,689.90	(873,689)	-	WWTreatment	-	-	-	873,689.90	-	-	-	-
4449	82874	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	344,116.95	(250,441)	93,676	WWTreatment	344,116.95	-	-	-	-	-	-	-
4450	82875	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	1,086,221.36	(790,528)	295,694	WWTreatment	1,086,221.36	-	-	-	-	-	-	-
4451	82876	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	580,294.90	(422,326)	157,969	WWTreatment	580,294.90	-	-	-	-	-	-	-
4452	82877	LITHIA WTP ADD PUMPING CAP/GENERATOR	10/1/2008	4,170,130.81	(3,034,929)	1,135,202	WWTreatment	4,170,130.81	-	-	-	-	-	-	-
4453	82878	LITHIA WTP CAPACITY & GENERATOR	10/1/2008	2,103,250.72	(1,530,699)	572,552	WWTreatment	2,103,250.72	-	-	-	-	-	-	-
4454	82542	FAWN RIDGE WATER PLANT BUILDING IMPROVEMENT	10/6/2008	873,524.03	(873,524)	-	WWTreatment	873,524.03	-	-	-	-	-	-	-
4455	82422	SOUTH/CENTRAL WATER PLANT PLANT (LITHIA) MODULAR FUF	10/8/2008	1,399.99	(1,400)	-	General Plant / Other	-	-	-	-	-	-	-	1,399.99
4456	82425	CENTRAL HILLS WATER TREATMENT FACILITY CONSTRUCTION	10/13/2008	55,101.84	(55,102)	-	General Plant / Other	-	-	-	-	-	-	-	55,101.84
4457	82590	RYAN BUSINESS CENTER PHASE 1A (SR# 070066 FOLIO 54972)	10/21/2008	1,120,000.00	(305,667)	814,333	Distribution	-	-	1,120,000.00	-	-	-	-	-
4458	67454	TRUCK UTILITY BODY	10/29/2008	35,298.07	(35,298)	-	General Plant / Other	-	-	-	-	-	-	-	35,298.07
4459	82544	CARROLLWOOD/DALE MABRY RW PUMP STATION REPLACEMENT	10/29/2008	1,093,806.24	(1,093,806)	-	Reclaimed	-	-	-	-	-	-	1,093,806.24	-
4460	82545	CARROLLWOOD/DALE MABRY RW PUMP STATION REPLACEMENT	10/29/2008	3,646,936.49	(3,646,936)	-	Reclaimed	-	-	-	-	-	-	3,646,936.49	-
4461	83192	FAIRWAY/FLAMINGO BLVD CANAL UTILITY RELOCATION	11/1/2008	487,139.36	(131,934)	355,206	Collection	-	-	-	-	487,139.36	-	-	-
4462	67478	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4463	67479	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4464	67480	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4465	67481	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4466	67482	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4467	67483	PUMP TRASH 4 INCH TRAILER MTD	11/3/2008	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4468	67018	COMPRESSOR	11/4/2008	1,100.00	(1,100)	-	General Plant / Other	-	-	-	-	-	-	-	1,100.00
4469	67151	WELDER	11/4/2008	3,491.23	(3,491)	-	General Plant / Other	-	-	-	-	-	-	-	3,491.23
4470	67215	TAP WET	11/6/2008	1,958.30	(1,958)	-	General Plant / Other	-	-	-	-	-	-	-	1,958.30
4471	82497	CONE RANCH BRIDGE REPL	11/7/2008	982.24	(261)	721	General Plant / Other	-	-	-	-	-	-	-	982.24
4472	82589	WESTFIELD BRANDON-DSW (SR# 05-0307 FOLIO 71937)	11/12/2008	33,444.00	(9,058)	24,386	General Plant / Other	-	-	-	-	-	-	-	33,444.00
4473	67255	VAN CARGO E250	11/25/2008	24,438.52	(24,439)	-	General Plant / Other	-	-	-	-	-			

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4489	82622	CENTRAL HILLS WATER TRITMNT FAC	1/23/2009	15,286,644.35	(15,286,644)	-	WWTreatment	-	-	-	15,286,644.35	-	-	-	-
4490	67497	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4491	67499	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4492	67500	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4493	67501	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4494	67502	PUMP TRASH 4 INCH TRAILER MTD	2/3/2009	29,404.00	(29,404)	-	General Plant / Other	-	-	-	-	-	-	-	29,404.00
4495	67920	SUV ESCAPE	2/10/2009	16,418.00	(16,418)	-	General Plant / Other	-	-	-	-	-	-	-	16,418.00
4496	82598	30TH ST SEG OF ONE (STA 30+00 THRU 84+65) SR#08-0040 F#54971	2/10/2009	323,380.00	(85,561)	237,819	Distribution	-	-	323,380.00	-	-	-	-	-
4497	82599	MEMORIAL HWY-CIVIC DR OFFICE OFF-SITE-SR#040351 FOLIO 11	2/10/2009	2,554.25	(676)	1,878	General Plant / Other	-	-	-	-	-	-	-	2,554.25
4498	83035	WINTHROP VILLAGE (SR#080077 FOLIO 74147)	2/10/2009	119,327.50	(31,572)	87,756	Distribution	-	-	119,327.50	-	-	-	-	-
4499	82610	LUMSDEN TRACE RWIU	2/11/2009	192,810.19	(192,810)	-	General Plant / Other	-	-	-	-	-	-	-	192,810.19
4500	67897	GPS HANDHELD	2/18/2009	1,406.00	(1,406)	-	General Plant / Other	-	-	-	-	-	-	-	1,406.00
4501	82628	FALKENBURG PLANT EXP FROM 9 TO 12	2/26/2009	11,915,610.77	(11,915,611)	-	WWTreatment	-	-	-	11,915,610.77	-	-	-	-
4502	82629	FALKENBURG PLANT EXP FROM 9 TO 12 MGD	2/26/2009	1,848,275.54	(1,848,276)	-	WWTreatment	-	-	-	1,848,275.54	-	-	-	-
4503	82630	FALKENBURG PLANT EXP FROM 9 TO 12 MGD	2/26/2009	16,860,343.08	(16,860,343)	-	WWTreatment	-	-	-	16,860,343.08	-	-	-	-
4504	82611	CHELSEA PUMP STATION REPL	3/3/2009	519,236.89	(519,237)	-	Collection	-	-	-	-	519,236.89	-	-	-
4505	82626	BOYETTE RD WIDENING CONSTR (BALM RVRVW TO DONNEYM	3/9/2009	2,116,527.47	(2,116,527)	-	WTransmission	-	2,116,527.47	-	-	-	-	-	-
4506	67895	VAN	3/10/2009	25,453.43	(25,453)	-	General Plant / Other	-	-	-	-	-	-	-	25,453.43
4507	82603	SUMMERFIELD CROSSINGS PH II (SR#07-0346 FOLIO 77667)	3/24/2009	92,689.51	(24,331)	68,359	General Plant / Other	-	-	-	-	-	-	-	92,689.51
4508	82627	LAKE PARK CHEMICAL STORAGE AREA-ROOF REPL	3/27/2009	209,983.50	(209,984)	-	General Plant / Other	-	-	-	-	-	-	-	209,983.50
4509	82604	ST MATTHEWS ANGLICAN CHURCH (SR#05-0039 FOLIO 73992)	3/31/2009	35,220.00	(9,245)	25,975	General Plant / Other	-	-	-	-	-	-	-	35,220.00
4510	82447	HLF MOON LK SUBDIV-WA/WF(M/SR#03-0139/FOLIO#16150)	4/1/2009	273,597.50	(71,249)	202,348	WWTransmission	-	-	-	-	-	273,597.50	-	-
4511	68407	TRUCK PICKUP EXT CAB FORD F150	4/6/2009	19,324.00	(19,324)	-	General Plant / Other	-	-	-	-	-	-	-	19,324.00
4512	68408	TRUCK PICKUP EXT CAB FORD F150	4/6/2009	21,268.00	(21,268)	-	General Plant / Other	-	-	-	-	-	-	-	21,268.00
4513	82448	7-11 WATERS/GRADY-PUMP STATION(SR#01-0174/FOLIO#24147)	4/14/2009	5,730.00	(1,492)	4,238	General Plant / Other	-	-	-	-	-	-	-	5,730.00
4514	64821	WATER BATH	4/22/2009	1,593.71	(1,594)	-	General Plant / Other	-	-	-	-	-	-	-	1,593.71
4515	82450	MAGNOLIA PARK SE PARCEL OFFSITE-WA/WF(SR#06-0447/FOLIO	4/22/2009	554,259.76	(144,338)	409,921	Distribution	-	-	554,259.76	-	-	-	-	-
4516	82451	MAGNOLIA PARK SE PARCEL ONSITE-WA/WF(SR#06-0447/FOLIO	4/22/2009	649,537.92	(169,150)	480,388	Distribution	-	-	649,537.92	-	-	-	-	-
4517	82449	LIENI BERNAL-MANHATAN AV SEWER (SR#07-0104/FOLIO#26344)	4/24/2009	12,800.72	(3,333)	9,467	General Plant / Other	-	-	-	-	-	-	-	12,800.72
4518	68735	TRUCK F150	5/1/2009	21,385.00	(21,385)	-	General Plant / Other	-	-	-	-	-	-	-	21,385.00
4519	82452	NEW TAMPA COMMERCE CENTER-WA/FM(SR#08-002/FOLIO#609;	5/12/2009	24,082.56	(6,221)	17,861	General Plant / Other	-	-	-	-	-	273,597.50	-	24,082.56
4520	82453	E BROADWAY DAYCARE-WA/WF(SR#07-0298/FOLIO#65855)	5/12/2009	55,471.00	(14,330)	41,141	General Plant / Other	-	-	-	-	-	-	-	55,471.00
4521	82587	WINDHORST RD (KINGSWAY) UTIL RELOC	5/12/2009	19,507.73	(19,508)	-	General Plant / Other	-	-	-	-	-	-	-	19,507.73
4522	82457	REGAL TWIN VILLAS VALENCIA LKS)PHII-WA/WF(SR#08-0048/FC	5/19/2009	53,292.20	(13,767)	39,525	General Plant / Other	-	-	-	-	-	-	-	53,292.20
4523	82455	FISHHAWK BLVD-WA/WF(SR#08-0127/FOLIO#76828)	5/21/2009	644,258.75	(166,433)	477,825	Distribution	-	-	644,258.75	-	-	-	-	-
4524	69092	TRUCK UTILITY BODY	5/26/2009	110,668.84	(110,669)	-	General Plant / Other	-	-	-	-	-	-	-	110,668.84
4525	69093	TRUCK UTILITY BODY	5/26/2009	105,448.00	(105,448)	-	General Plant / Other	-	-	-	-	-	-	-	105,448.00
4526	69122	TRUCK F150	6/2/2009	21,393.00	(21,393)	-	General Plant / Other	-	-	-	-	-	-	-	21,393.00
4527	82454	RIVERS OF LIFE CHURCH-WA/WF(SR#06-0470/FOLIO#68297)	6/9/2009	20,500.00	(5,253)	15,247	General Plant / Other	-	-	-	-	-	-	-	20,500.00
4528	82456	DISCOVERY POINT-SYMMES RD-WA/WF(SR#07-0293/FOLIO#7687	6/9/2009	10,897.76	(2,793)	8,105	General Plant / Other	-	-	-	-	-	-	-	10,897.76
4529	82458	ST JOHN DIVINE EPISCOPAL CHURCH-WA/WF(SR#03-0316/FOLIO	6/9/2009	11,180.00	(2,865)	8,315	General Plant / Other	-	-	-	-	-	-	-	11,180.00
4530	82459	SAN JOSE MISSION-WA/WF(SR#06-0016/FOLIO#84599)	6/10/2009	92,791.51	(23,778)	69,014	General Plant / Other	-	-	-	-	-	-	-	92,791.51
4531	69266	CAMERA THERMAL IMAGING FLUKE	6/17/2009	6,461.21	(6,461)	-	General Plant / Other	-	-	-	-	-	-	-	6,461.21
4532	69095	VAN	6/19/2009	49,678.00	(49,678)	-	General Plant / Other	-	-	-	-	-	-	-	49,678.00
4533	69096	VAN	6/19/2009	49,678.00	(49,678)	-	General Plant / Other	-	-	-	-	-	-	-	49,678.00
4534	68855	TRUCK F150	6/26/2009	28,067.00	(28,067)	-	General Plant / Other	-	-	-	-	-	-	-	28,067.00
4535	68861	VAN PASSENGER	6/26/2009	25,318.89	(25,319)	-	General Plant / Other	-	-	-	-	-	-	-	25,318.89
4536	68857	TRUCK F450	7/1/2009	45,658.77	(45,659)	-	General Plant / Other	-	-	-	-	-	-	-	45,658.77
4537	68858	TRUCK F450	7/1/2009	46,338.57	(46,339)	-	General Plant / Other	-	-	-	-	-	-	-	46,338.57
4538	68859	TRUCK F450	7/1/2009	42,726.00	(42,726)	-	General Plant / Other	-	-	-	-	-	-	-	42,726.00
4539	68860	TRUCK F350	7/1/2009	40,974.88	(40,975)	-	General Plant / Other	-	-	-	-	-	-	-	40,974.88
4540	83034	TILLET SUBDIVISION ON SITE & OFF (SR#04-0298 FOLIO 55289)	7/9/2009	521,903.96	(132,651)	389,253	Distribution	-	-	521,903.96	-	-	-	-	-
4541	83036	LAKE HUTTO SCHOOL ROADS (SR#08-01120 FOLIO 76828)	7/15/2009	1,180,269.55	(299,985)	880,284	Distribution	-	-	1,180,269.55	-	-	-	-	-
4542	83194	WW SLIP LINING PROJECT	8/1/2009	106,986.19	(26,969)	80,017	Collection	-	-	-	-	106,986.19	-	-	-
4543	68998	TRUCK F350	8/4/2009	42,002.85	(42,003)	-	General Plant / Other	-	-	-	-	-	-	-	42,002.85
4544	69000	TRUCK F350	8/5/2009	38,517.52	(38,518)	-	General Plant / Other	-	-	-	-	-	-	-	38,517.52
4545	69001	TRUCK F350	8/5/2009	38,395.64	(38,396)	-	General Plant / Other	-	-	-	-	-	-	-	38,395.64
4546	69004	TRUCK F350	8/5/2009	41,874.89	(41,875)	-	General Plant / Other	-	-	-	-	-	-	-	41,874.89
4547	69031	PUMP TRASH DIESEL TRAILER MTD	8/13/2009	29,224.00	(29,224)	-	General Plant / Other	-	-	-	-	-	-	-	29,224.00
4548	69032	PUMP TRASH DIESEL TRAILER MTD	8/13/2009	29,224.00	(29,224)	-	General Plant / Other	-	-	-	-	-	-	-	29,224.00
4549	69033	TRUCK F350	8/20/2009	40,950.48	(40,950)	-	General Plant / Other	-	-	-	-	-	-	-	40,950.48
4550	82429	WWTP FALKENBURG UV DISINFECTION	8/24/2009	1,112,958.21	(1,112,958)	-	WWTreatment	-	-	-	1,112,958.21	-	-	-	-
4551	82430	WWTP FALKENBURG UV DISINFECTION	8/24/2009	2,881,157.33	(2,881,157)	-	WWTreatment	-	-	-	2,881,157.33	-	-	-	-
4552	82431	WWTP FALKENBURG RD UV DISINFECTION	8/24/2009	1,945,602.00	(1,945,602)	-	WWTreatment	-	-	-	1,945,602.00	-	-	-	-
4553	82435	LINEBAUGH AVE 12" WATER MAIN (HENDERSON TO MULLIS CII	8/24/2009	103,959.28	(103,959)	-	WTransmission	-	103,959.28	-	-	-	-	-	-
4554	82436	LINEBAUGH AVE 12" WATER MAIN (HENDERSON TO MULLIS CII	8/24/2009	2,351,705.88	(2,351,706)	-	WTransmission	-	2,351,705.88	-	-	-	-	-	-
4555	82437	LINEBAUGH AVE 12" WATER MAIN (HENDERSON TO MULLIS CII	8/24/2009	175,299.67	(175,300)	-	WTransmission								

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4577	82830	REGIONAL WWTP RENEWAL & REPLACEMENT	10/1/2009	4,932,072.97	(1,222,743)	3,709,330	WWTreatment	-	-	-	4,932,072.97	-	-	-	-
4578	82831	WATER TRMT RENEWAL & REPLACEMENT	10/1/2009	2,050,895.81	(508,451)	1,542,445	WTreatment	2,050,895.81	-	-	-	-	-	-	-
4579	84839	CITRUS PARK PLACE SUBD-WW (SR# 05-0419 FOLIO 2873)	10/1/2009	257,747.70	(63,900)	193,848	Collection	-	-	-	-	257,747.70	-	-	-
4580	82867	FALKENBURG AWTP ALT PWR SUPPLY	10/5/2009	863,063.60	(213,968)	649,096	WTreatment	863,063.60	-	-	-	-	-	-	-
4581	82756	MORRISON OFFICES-TUSCANY OAKS-WATER(SR# 06-0141 FOLIO 82756)	10/8/2009	35,787.00	(8,872)	26,915	General Plant / Other	-	-	-	-	-	-	-	35,787.00
4582	82757	MORRISON OFFICES-TUSCANY OAKS-WW (SR# 06-0141 FOLIO 718)	10/8/2009	31,350.00	(7,772)	23,578	General Plant / Other	-	-	-	-	-	-	-	31,350.00
4583	82751	HIGH SCHOOL UUU-FORCE MAIN (SR# 07-0256 FOLIO 82865)	10/21/2009	664,193.21	(164,665)	499,529	Collection	-	-	-	-	664,193.21	-	-	-
4584	82863	COUNTYWIDE WW PS TELEMETRY SYSTEM (SCADA)	10/23/2009	204,322.35	(50,655)	153,667	Collection	-	-	-	-	204,322.35	-	-	-
4585	82864	COUNTYWIDE WW PS TELEMETRY SYSTEM (SCADA)	10/23/2009	5,762,389.51	(1,428,592)	4,333,797	Collection	-	-	-	-	5,762,389.51	-	-	-
4586	82865	COUNTYWIDE WW PS TELEMETRY SYSTEM (SCADA)	10/23/2009	1,075,911.67	(266,736)	809,175	Collection	-	-	-	-	1,075,911.67	-	-	-
4587	83187	FIRE FLOW DEFICIENCY PROJECT	11/1/2009	720,535.74	(177,132)	543,404	Distribution	-	-	720,535.74	-	-	-	-	-
4588	83042	WWTP VALRICO EXP FR 6 TO 12 MGD	11/4/2009	52,980,689.59	(13,023,306)	39,957,384	WWTreatment	-	-	-	52,980,689.59	-	-	-	-
4589	83043	WWTP VALRICO EXP FR 6 TO 12 MGD	11/4/2009	4,737,826.94	(1,164,716)	3,573,111	WWTreatment	-	-	-	-	4,737,826.94	-	-	-
4590	83044	WWTP VALRICO UV DISINFECTION	11/4/2009	3,794,937.38	(932,495)	2,862,443	WWTreatment	-	-	-	-	3,794,937.38	-	-	-
4591	83045	WWTP VALRICO UV DISINFECTION	11/4/2009	1,803,170.00	(443,279)	1,359,891	WWTreatment	-	-	-	-	1,803,170.00	-	-	-
4592	83046	WWTP VALRICO UV DISINFECTION	11/4/2009	808,277.65	(198,702)	609,576	WWTreatment	-	-	-	-	808,277.65	-	-	-
4593	83047	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	2,062,412.07	(506,903)	1,555,509	WWTreatment	-	-	-	-	2,062,412.07	-	-	-
4594	83048	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	14,836,634.25	(3,641,883)	11,194,751	WWTreatment	-	-	-	-	14,836,634.25	-	-	-
4595	83049	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	12,227,005.95	(3,005,806)	9,221,200	WWTreatment	-	-	-	-	12,227,005.95	-	-	-
4596	83050	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	4,137,818.86	(1,017,214)	3,120,605	WWTreatment	-	-	-	-	4,137,818.86	-	-	-
4597	83051	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	1,197,724.56	(294,441)	903,284	WWTreatment	-	-	-	-	1,197,724.56	-	-	-
4598	83052	NWRWRF PLANT EXPANSION FROM 5 TO 10 MGD	11/4/2009	26,921,957.01	(6,618,314)	20,303,643	WWTreatment	-	-	-	-	26,921,957.01	-	-	-
4599	83053	LARGE DIAMETER FORCEMAIN VALVE INSTALLATIONS - MILLE	11/4/2009	1,104,785.74	(271,593)	833,193	WWTransmission	-	-	-	-	1,104,785.74	-	-	-
4600	83055	RIVER OAKS RAS PUMP REPLACEMENT	11/4/2009	423,571.48	(104,111)	319,460	WWTreatment	-	-	-	-	423,571.48	-	-	-
4601	83056	RIVER OAKS RAS PUMP REPLACEMENT	11/4/2009	872,849.96	(214,322)	658,528	WWTreatment	-	-	-	-	872,849.96	-	-	-
4602	82873	WW FALKENBURG RD CUSTOMER SVC/WHSE FACILITY	11/16/2009	13,932,328.39	(3,394,042)	10,538,287	WWTreatment	-	-	-	-	13,932,328.39	-	-	-
4603	69695	REFRIGERATOR	11/30/2009	3,490.58	(3,491)	-	General Plant / Other	-	-	-	-	-	-	-	3,490.58
4604	69216	PUMP 12 CHANNEL	12/4/2009	6,935.20	(6,935)	-	General Plant / Other	-	-	-	-	-	-	-	6,935.20
4605	82869	RACE TRACK RD WATER IMPR (DOUGLAS TO LINEBAUGH)	12/16/2009	1,020,404.59	(248,605)	771,800	WWTransmission	-	1,020,404.59	-	-	-	-	-	-
4606	71329	BLOCK DIGESTER 46	12/30/2009	8,769.60	(8,769)	-	General Plant / Other	-	-	-	-	-	-	-	8,769.60
4607	83191	GUNN/ERLICK/MOBLEY ROADS UTILITY RELOCATIONS	1/1/2010	2,539,806.77	(613,787)	1,926,020	WTransmission	-	2,539,806.77	-	-	-	-	-	-
4608	82950	COLOMBUS DRIVE EXTENSION	1/7/2010	283,793.87	(68,573)	215,221	Distribution	-	-	283,793.87	-	-	-	-	-
4609	69694	CENTRIFUGE	1/26/2010	6,136.55	(6,137)	-	General Plant / Other	-	-	-	-	-	-	-	6,136.55
4610	82885	BALM RIVERVIEW FORCEMAIN (BIG BEND RD TO SR 672)	1/26/2010	1,018,114.89	(246,036)	772,079	WWTransmission	-	-	-	-	1,018,114.89	-	-	-
4611	69296	PRINTER	2/12/2010	1,513.61	(1,514)	-	General Plant / Other	-	-	-	-	-	-	-	1,513.61
4612	71155	METER DISSOLVED OXYGEN	2/15/2010	1,606.66	(1,607)	-	General Plant / Other	-	-	-	-	-	-	-	1,606.66
4613	71156	METER DISSOLVED OXYGEN	2/15/2010	1,606.66	(1,607)	-	General Plant / Other	-	-	-	-	-	-	-	1,606.66
4614	71157	METER DISSOLVED OXYGEN	2/15/2010	1,606.66	(1,607)	-	General Plant / Other	-	-	-	-	-	-	-	1,606.66
4615	82951	LUTZ LAKE FERN ROAD WIDENING	2/18/2010	947,564.87	(856,892)	90,673	WTransmission	-	947,564.87	-	-	-	-	-	-
4616	71150	SPECTROPHOTOMETER	2/28/2010	2,391.15	(2,391)	-	General Plant / Other	-	-	-	-	-	-	-	2,391.15
4617	71151	SPECTROPHOTOMETER	2/28/2010	2,391.15	(2,391)	-	General Plant / Other	-	-	-	-	-	-	-	2,391.15
4618	82879	FORCE MAIN (COMM DUCT SYS)(SR 09-0067 FOLIO 61545)	3/23/2010	7,020.00	(1,667)	5,353	General Plant / Other	-	-	-	-	-	-	-	7,020.00
4619	82880	WATER MAIN (RING PWR PH III)(SR 08-0041 FOLIO 77173)	3/23/2010	52,154.00	(12,387)	39,767	General Plant / Other	-	-	-	-	-	-	-	52,154.00
4620	71153	METER MOISTURE BALANCER	4/7/2010	3,526.86	(3,527)	-	General Plant / Other	-	-	-	-	-	-	-	3,526.86
4621	71154	TABLE BALANCE WHITE	4/7/2010	1,834.29	(1,727)	107	General Plant / Other	-	-	-	-	-	-	-	1,834.29
4622	82939	ARMAND DRIVE GRAVITY SEWER (PS REPLACEMENT)	4/12/2010	583,376.18	(137,333)	446,043	Collection	-	-	-	-	583,376.18	-	-	-
4623	82928	VALLEY CRST LNDSC MAINT-WWTR/FRCMN (SR 07-0263 F 54997)	4/13/2010	27,146.76	(6,391)	20,756	General Plant / Other	-	-	-	-	-	-	-	27,146.76
4624	82929	VALLEY CRST LNDSC MAINT-WTR MAIN (SR 07-0263 FOL 54997)	4/13/2010	65,556.71	(15,433)	50,124	General Plant / Other	-	-	-	-	-	-	-	65,556.71
4625	82932	FISHHAWK RANCH-WATER MAIN (SR 06-0121 FOLIO 88330)	4/13/2010	70,218.00	(16,530)	53,688	General Plant / Other	-	-	-	-	-	-	-	70,218.00
4626	82934	VANETO SHORES-SAN SEWER/FRCMN (SR 05-0404 FOLIO 51562)	4/21/2010	243,825.00	(57,400)	186,425	Collection	-	-	-	-	243,825.00	-	-	-
4627	82935	VANETO SHORES-WATER DIST (SR 05-0404 FOLIO 51562)	4/21/2010	74,972.00	(17,650)	57,322	General Plant / Other	-	-	-	-	-	-	-	74,972.00
4628	82926	VALENCIA LKS-SANITARY SWR (SR 08-0055 08-0056 FOLIO 78011)	4/26/2010	108,470.13	(25,536)	82,934	Distribution	-	-	108,470.13	-	-	-	-	-
4629	82927	VALENCIA LAKES-WATER DIST (SR 08-0055 08-0056 FOLIO 78011)	4/26/2010	65,204.04	(15,350)	49,854	General Plant / Other	-	-	-	-	-	-	-	65,204.04
4630	78826	WW FALKENBURG RD CUSTMOER SERVICE WHSE FACILITY	5/6/2010	350.00	(82)	268	General Plant / Other	-	-	-	-	-	-	-	350.00
4631	82931	MAINSAIL II-WWTR/OFFSITE FORCEMAIN (SR 07-0220 F 9676)	5/11/2010	39,176.00	(9,141)	30,035	General Plant / Other	-	-	-	-	-	-	-	39,176.00
4632	69545	PRINTER	5/13/2010	3,875.00	(3,875)	-	General Plant / Other	-	-	-	-	-	-	-	3,875.00
4633	69725	PRINTER	5/13/2010	1,388.00	(1,388)	-	General Plant / Other	-	-	-	-	-	-	-	1,388.00
4634	69727	PRINTER	5/13/2010	2,423.00	(2,423)	-	General Plant / Other	-	-	-	-	-	-	-	2,423.00
4635	82930	MIRA BAY-PRCLS 21 & 23-WATER DIST (SR 05-0184 FOLIO 51638)	5/14/2010	47,237.20	(11,022)	36,215	General Plant / Other	-	-	-	-	-	-	-	47,237.20
4636	82933	DESTINY CH OF RUSKIN-OFFSITE WTR LINE (SR 09-0019 F 55577)	6/8/2010	67,286.00	(15,560)	51,726	General Plant / Other	-	-	-	-	-	-	-	67,286.00
4637	70143	COMPUTER WORKSTATION HP Z400	6/11/2010	1,728.00	(1,728)	-	General Plant / Other	-	-	-	-	-	-	-	1,728.00
4638	70149	COMPUTER WORKSTATION HP Z200	6/11/2010	1,088.00	(1,088)	-	General Plant / Other	-	-	-	-	-	-	-	1,088.00
4639	70150	COMPUTER WORKSTATION HP Z200	6/11/2010	1,088.00	(1,088)	-	General Plant / Other	-	-	-	-	-	-	-	1,088.00
4640	69930	MODULE PH/TEMPERATURE	6/14/2010	2,209.15	(2,209)	-	General Plant / Other	-	-	-	-	-	-	-	2,209.15
4641	69931	SAMPLER PORTABLE	6/14/2010	2,874.08	(2,874)	-	General Plant / Other	-	-	-	-	-	-	-	2,874.08
4															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System				Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4665	82963	WATER DEPARTMENT AUTOMATION	9/29/2010	18,815.50	(18,816)	-	General Plant / Other	-	-	-	-	-	-	-	18,815.50
4666	82964	CHEMICAL FEED SYSTEM REHABILITATION-D/MABRY&VAN DY	9/29/2010	822,921.55	(211,154)	611,768	WWTreatment	-	-	-	822,921.55	-	-	-	-
4667	71162	CONTROLLER FOR WATER MONITORING	9/30/2010	4,572.72	(4,572)	-	General Plant / Other	-	-	-	-	-	-	-	4,572.72
4668	71164	CONTROLLER FOR WATER MONITORING	9/30/2010	4,572.72	(4,573)	-	General Plant / Other	-	-	-	-	-	-	-	4,572.72
4669	82966	LINKO DATA SYSTEMS	9/30/2010	68,075.00	(68,075)	-	General Plant / Other	-	-	-	-	-	-	-	68,075.00
4670	82969	STARLING @ FISHHAWK-WATER WASTEWATER PIPES FOLIO 880'	9/30/2010	1,105,460.25	(284,261)	821,199	Distribution	-	-	1,105,460.25	-	-	-	-	-
4671	83383	WW PS NEW BEDFORDS REHAB WO#14 AREA 2	10/1/2010	72,604.08	(16,185)	56,419	General Plant / Other	-	-	-	-	-	-	-	72,604.08
4672	83384	MAJOR PUMP STATION REFURBISH MASTER PROJECT 2010	10/1/2010	634,335.87	(141,404)	492,932	Collection	-	-	-	-	634,335.87	-	-	-
4673	83385	WW PS CW MAJOR REFURBISH	10/1/2010	2,716,163.12	(592,124)	2,124,039	Collection	-	-	-	-	2,716,163.12	-	-	-
4674	83386	WWTP MASTER PROJECT 2010Y	10/1/2010	1,548,337.99	(1,380,601)	167,737	WWTreatment	-	-	-	-	1,548,337.99	-	-	-
4675	83387	WWTP MASTER PROJECT 2008	10/1/2010	1,872,952.22	(416,112)	1,456,840	WWTreatment	-	-	-	-	1,872,952.22	-	-	-
4676	83388	WWTP MASTER PROJECT 2010	10/1/2010	2,475,386.82	(551,805)	1,923,582	WWTreatment	-	-	-	-	2,475,386.82	-	-	-
4677	83389	WATER TREATMENT RENEWAL/REPLACEMENT MASTER PROJECI	10/1/2010	1,761,812.46	(394,054)	1,367,759	WTreatment	1,761,812.46	-	-	-	-	-	-	-
4678	83390	WATER TREATMENT R&R MASTER PROJECT 2010	10/1/2010	26,370.43	(5,757)	20,614	General Plant / Other	-	-	-	-	-	-	-	26,370.43
4679	83391	LOW PRESSURE SEWER SYSTEM MASTER PROJECT 2010	10/1/2010	854,058.77	(183,750)	670,308	Collection	-	-	-	-	854,058.77	-	-	-
4680	82981	NW RR RECOVERY FACILITY BARSREEN REPLACEMENT	10/9/2010	493,327.08	(125,680)	367,647	WWTreatment	-	-	-	493,327.08	-	-	-	-
4681	83403	FISHHAWK RANCH NORTH ACCESS ROAD	10/18/2010	5,584.00	(4,979)	605	General Plant / Other	-	-	-	-	-	-	-	5,584.00
4682	83404	FISHHAWK RANCH NORTH ACCESS ROADS	10/18/2010	20,475.00	(6,086)	14,389	General Plant / Other	-	-	-	-	-	-	-	20,475.00
4683	82786	BUSINESS SERVICES--SOFTWARE	10/22/2010	7,702.00	(7,702)	-	General Plant / Other	-	-	-	-	-	-	-	7,702.00
4684	83409	VALENCIA LAKES	11/4/2010	230,281.37	(58,119)	172,163	Distribution	-	-	230,281.37	-	-	-	-	-
4685	82800	4 WHEEL DRIVE WATER SYSTEM REPLACEMENT EASEMENT	11/8/2010	15,435.50	(58,119)	15,436	General Plant / Other	-	-	-	-	-	-	-	15,435.50
4686	83402	FISHHAWK RANCH TRACT 14	11/9/2010	15,787.10	(4,648)	11,139	General Plant / Other	-	-	-	-	-	-	-	15,787.10
4687	71351	FUME HOOD	11/10/2010	4,644.00	(4,644)	-	General Plant / Other	-	-	-	-	-	-	-	4,644.00
4688	83412	WW PS SUGARMILL REPLACEMENT	11/16/2010	244,421.77	(61,687)	182,734	Collection	-	-	-	-	244,421.77	-	-	-
4689	83398	BAHIA LAKES IMPROVEMANTS	11/17/2010	190,740.99	(48,139)	142,602	Distribution	-	-	190,740.99	-	-	-	-	-
4690	83401	WW FISHHAWK RANCH CHAPMAN CROSSING	11/29/2010	429,015.00	(108,275)	320,740	Distribution	-	-	-	-	429,015.00	-	-	-
4691	83400	CROSSROADS TOWN CENTER	12/3/2010	347,760.00	(86,940)	260,820	Distribution	-	-	-	-	347,760.00	-	-	-
4692	83399	BRANDON COMMUNITY ADVANTAGE CENTER	12/7/2010	240,551.00	(60,138)	180,413	Distribution	-	-	-	-	240,551.00	-	-	-
4693	83405	FOUNTAINS AT FALKENBURG RD	12/7/2010	30,110.00	(10,539)	19,571	General Plant / Other	-	-	-	-	-	-	-	30,110.00
4694	83406	GONZALES RESIDENCE	12/7/2010	5,551.50	(4,858)	694	General Plant / Other	-	-	-	-	-	-	-	5,551.50
4695	71664	SUV ESCAPE	12/13/2010	16,446.00	(16,446)	-	General Plant / Other	-	-	-	-	-	-	-	16,446.00
4696	71666	TRUCK RANGER	12/13/2010	11,972.00	(11,972)	-	General Plant / Other	-	-	-	-	-	-	-	11,972.00
4697	71668	TRUCK RANGER	12/13/2010	11,972.00	(11,972)	-	General Plant / Other	-	-	-	-	-	-	-	11,972.00
4698	71654	EXCAVATOR	12/14/2010	42,758.14	(42,758)	-	General Plant / Other	-	-	-	-	-	-	-	42,758.14
4699	83407	RACK TRAC AT CAUSEWAY ROAD	12/16/2010	12,056.00	(4,220)	7,836	General Plant / Other	-	-	-	-	-	-	-	12,056.00
4700	83408	LITTLE MANATEE VILLAGE	12/16/2010	51,879.60	(12,970)	38,910	General Plant / Other	-	-	-	-	-	-	-	51,879.60
4701	83414	WWTP VALRICO POTABLE WELL REPLACEMENT	12/16/2010	248,707.03	(62,177)	186,530	WWTreatment	-	-	-	248,707.03	-	-	-	-
4702	71409	TRUCK RANGER	12/21/2010	11,972.00	(11,972)	-	General Plant / Other	-	-	-	-	-	-	-	11,972.00
4703	83415	STATE ROAD 674 FORCEMAINP	12/27/2010	3,990,078.14	(870,923)	3,119,155	WWTransmission	-	-	-	-	-	3,990,078.14	-	-
4704	83188	PUMPSTATION REPLACEMENT	1/1/2011	6,589,253.14	(1,427,671)	5,161,582	Collection	-	-	-	-	6,589,253.14	-	-	-
4705	71507	TITRATOR	1/7/2011	2,658.92	(2,659)	-	General Plant / Other	-	-	-	-	-	-	-	2,658.92
4706	83093	NEW LIFE TABERNACLE	1/11/2011	173,635.00	(37,621)	136,014	Distribution	-	-	173,635.00	-	-	-	-	-
4707	83094	JACKSON TRANSFORMER	1/11/2011	7,636.79	(1,655)	5,982	General Plant / Other	-	-	-	-	-	-	-	7,636.79
4708	83091	RIVERVIEW BELL PLAZA	1/13/2011	150,700.00	(32,652)	118,048	Distribution	-	-	-	-	150,700.00	-	-	-
4709	83090	SOUTH SHORE FALLS	1/3/2011	68,694.50	(14,741)	53,954	General Plant / Other	-	-	-	-	-	-	-	68,694.50
4710	83089	TIRE CHOICE AT SUMMERFIELD CROSSINGS	2/8/2011	28,154.63	(6,041)	22,113	General Plant / Other	-	-	-	-	-	-	-	28,154.63
4711	83092	RIVERBEND PHASE 1B	2/8/2011	117,621.25	(25,240)	92,382	Distribution	-	-	-	117,621.25	-	-	-	-
4712	83095	DISCOVERY POINT CHLD DEVELOPMENT CENTER	2/8/2011	73,358.00	(15,741)	57,617	General Plant / Other	-	-	-	-	-	-	-	73,358.00
4713	83429	CR 672 FORCEMAIN (BALM RIVERVIEW TO US301)	2/11/2011	2,687,862.68	(576,749)	2,111,114	WWTransmission	-	-	-	-	-	2,687,862.68	-	-
4714	71565	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00
4715	71566	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00
4716	71567	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00
4717	71568	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00
4718	71569	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00
4719	71570	TRUCK UTILITY BODY	2/19/2011	19,825.00	(19,825)	-	General Plant / Other	-	-	-	-	-	-	-	19,825.00
4720	83430	SYMMES ROAD PUMP STATION	2/23/2011	188,172.49	(40,379)	147,794	Collection	-	-	-	-	188,172.49	-	-	-
4721	83431	SYMMES ROAD WW PUMP STATION	2/23/2011	925,593.85	(198,617)	726,977	WWTransmission	-	-	-	-	-	925,593.85	-	-
4722	83193	LITHIA WTP HYDRO SULFATE TREATMENT	3/1/2011	130,334.00	(27,696)	102,638	WTreatment	130,334.00	-	-	-	-	-	-	-
4723	71453	COMPUTER LAPTOP	3/8/2011	1,124.43	(1,124)	-	General Plant / Other	-	-	-	-	-	-	-	1,124.43
4724	71465	COMPUTER LAPTOP	3/8/2011	1,111.65	(1,112)	-	General Plant / Other	-	-	-	-	-	-	-	1,111.65
4725	71487	COMPUTER LAPTOP	3/8/2011	1,111.65	(1,112)	-	General Plant / Other	-	-	-	-	-	-	-	1,111.65
4726	72501	BALANCE ANALYTICAL	3/16/2011	1,985.24	(1,985)	-	General Plant / Other	-	-	-	-	-	-	-	1,985.24
4727	72502	ICE MACHINE	3/17/2011	2,770.61	(2,771)	-	General Plant / Other	-	-	-	-	-	-	-	2,770.61
4728	83196	BOYETTE ROAD 20IN FORCE MAIN UPGRADE	4/1/2011	76,414.55	(16,079)	60,336	General Plant / Other	-	-	-	-	-	-	-	76,414.55
4729	83224	CLAY AVENUE MASTER PUMP STATION REHABILITATION	4/5/2011	355,604.44	(119,596)	236,009	WWTransmission	-	-	-	-	-	355,604.44	-	-
4730	83225	CLAY AVENUE MASTER PUMP STATION REHABILITATION	4/5/2011	1,070,271.38	(360,234)	710,038	WWTransmission	-	-	-	-	-	1,070,271.38	-	-
4731	83421	SOFTWARE KEY PACK (USB) (PUBLIC UTIL-WRS)	4/8/2011	6,820.00	(6,820)	-	General Plant / Other	-	-	-	-	-	-	-	6,820.00
4732	72108	MICROWAVE MOISTURAL/SOLIDS ANALYZER	4/14/2011	11,299.77	(11,300)	-	General Plant / Other	-	-	-	-	-	-	-	11,299.77
4733	83183	WINTHROP VILLAGE	4/18/2011	87,773.65	(21,107)	66,666	General Plant / Other	-	-	-	-	-	-	-	87,773.

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value															
Water System															
Wastewater System															
Other															
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4753	83226	CHEMICAL FEED SYSTEM REHABILITATION DALE MBRT/VAN D'	6/13/2011	881.98	(291)	591	General Plant / Other	-	-	-	-	-	-	-	881.98
4754	91550	WWTP CHEMICAL FEED SYSTEM REHAB - EQUIPMENT	6/13/2011	536,991.82	(536,992)	-	General Plant / Other	-	-	-	536,991.82	-	-	-	-
4755	72509	MASK AIR	6/15/2011	2,318.11	(2,318)	-	General Plant / Other	-	-	-	-	-	-	-	2,318.11
4756	83121	US 301 FM (PERMANENT EASEMENT)	6/16/2011	8,535.50	-	8,536	General Plant / Other	-	-	-	-	-	-	-	8,535.50
4757	72503	TOOL CRIMPING	6/20/2011	1,224.60	(1,225)	-	General Plant / Other	-	-	-	-	-	-	-	1,224.60
4758	72500	CRANE PORTABLE GANTRY	6/30/2011	3,287.70	(3,288)	-	General Plant / Other	-	-	-	-	-	-	-	3,287.70
4759	83274	MAGNOLIA MANOR WATER PIPES	7/19/2011	31,045.00	(7,244)	23,801	General Plant / Other	-	-	-	-	-	-	-	31,045.00
4760	83276	SUPERIOR CENTER WATER PIPES FOLIO 27480	7/19/2011	4,070.00	(950)	3,120	General Plant / Other	-	-	-	-	-	-	-	4,070.00
4761	83214	CITECT SOFTWARE UPGRADE	7/27/2011	46,000.00	(46,000)	-	General Plant / Other	-	-	-	-	-	-	-	46,000.00
4762	83268	CIRCA STREET EXTENSION FOLIO#76828	7/27/2011	62,659.56	(14,621)	48,039	General Plant / Other	-	-	-	-	-	-	-	62,659.56
4763	72870	TRAILER UTILITY	8/1/2011	11,140.00	(9,005)	2,135	General Plant / Other	-	-	-	-	-	-	-	11,140.00
4764	72941	SERVER PROLIANT DL380 G7	8/1/2011	3,208.11	(3,208)	-	General Plant / Other	-	-	-	-	-	-	-	3,208.11
4765	72549	TRUCK F250	8/8/2011	31,592.00	(31,592)	-	General Plant / Other	-	-	-	-	-	-	-	31,592.00
4766	83273	LUTZ CARE AND REHAB CENTER WATER/WASTEWATER PIPES F	8/9/2011	109,377.20	(22,103)	87,274	Collection	-	-	-	-	109,377.20	-	-	-
4767	83232	SR 674 FM (CLUBHOUSE PS TO SCR AWTP)-TEMP EASM	8/11/2011	57,140.50	-	57,141	General Plant / Other	-	-	-	-	-	-	-	57,140.50
4768	83272	HEMINGWAY CENTRAL PUMP STATION FOLIO 51561	8/11/2011	73,670.99	(17,014)	56,657	General Plant / Other	-	-	-	-	-	-	-	73,670.99
4769	83353	INFOSWMM SUITE 8.5 FLOATING (3 LICENSES)	8/15/2011	47,800.00	(47,800)	-	General Plant / Other	-	-	-	-	-	-	-	47,800.00
4770	72100	DRILL PORTABLE MAGNETIC MT3	8/17/2011	3,091.50	(3,092)	-	General Plant / Other	-	-	-	-	-	-	-	3,091.50
4771	72101	WELDER CUTTER SYSTEM	8/17/2011	1,507.50	(1,508)	-	General Plant / Other	-	-	-	-	-	-	-	1,507.50
4772	72099	FOLDING MACHINE	8/18/2011	1,600.00	-	-	General Plant / Other	-	-	-	-	-	-	-	1,600.00
4773	83267	ARBOR RESERVE ESTATE FOLIO 87330	8/29/2011	219,098.00	(44,276)	174,822	Distribution	-	-	219,098.00	-	-	-	-	-
4774	83285	WWTP VAN DYKE CLARIFIER & AERATOR REHABILITATION	9/7/2011	917,159.87	(182,808)	734,352	WWTreatment	-	-	-	917,159.87	-	-	-	-
4775	83286	WWTP VAN DYKE CLARIFIER & AERATOR REHABILITATION	9/7/2011	1,255,131.38	(248,938)	1,006,193	WWTreatment	-	-	-	1,255,131.38	-	-	-	-
4776	83266	ADVANTAGE ACADEMY	9/13/2011	29,354.00	(6,709)	22,645	General Plant / Other	-	-	-	-	-	-	-	29,354.00
4777	83269	ERLICH ANIMAL HOSPITAL FOLIO 3122	9/13/2011	11,528.00	(2,635)	8,893	General Plant / Other	-	-	-	-	-	-	-	11,528.00
4778	83275	STARLING @ FISHHAWK WATER AND WASTEWATER PIPES	9/13/2011	240,475.00	(48,095)	192,380	Collection	-	-	-	-	240,475.00	-	-	-
4779	83277	VALLEY CREST OFFICE DEVELOPMENT FOLIO 64690	9/13/2011	34,330.00	(7,847)	26,483	General Plant / Other	-	-	-	-	-	-	-	34,330.00
4780	72943	HOPPER SELF DUMPING HEAVY DUTY 2YD	9/15/2011	1,519.20	(1,519)	-	General Plant / Other	-	-	-	-	-	-	-	1,519.20
4781	83270	EMERALD OAKS FKA STILLWATER SUBDIVISION FOLIO 65938	9/19/2011	44,714.60	(88,943)	355,772	Distribution	-	-	444,714.60	-	-	-	-	-
4782	83271	FISHHAWK RANCH RECLAIMED WATER LINE FOLIO 88329	9/26/2011	18,498.45	(4,228)	14,270	General Plant / Other	-	-	-	-	-	-	-	18,498.45
4783	72830	PLOTTER	9/30/2011	33,500.00	(33,500)	-	General Plant / Other	-	-	-	-	-	-	-	33,500.00
4784	83288	CENTRAL HILLS WTP ALTERNATE ELECTRIC PWR SUPPLY	9/30/2011	168,447.29	(38,435)	130,013	WTreatment	168,447.29	-	-	-	-	-	-	-
4785	83260	PHONE MESSAGING SYSTEM AT RIVER OAKS WWTP	10/5/2011	15,214.36	(11,849)	3,365	General Plant / Other	-	-	-	-	-	-	-	15,214.36
4786	72833	VALVE OPERATOR	10/10/2011	9,324.46	(9,324)	-	General Plant / Other	-	-	-	-	-	-	-	9,324.46
4787	83337	LIBERTY CRENSHAW FORCE MAIN-SR10-0058	10/11/2011	40,640.00	(9,192)	31,448	General Plant / Other	-	-	-	-	-	-	-	40,640.00
4788	69013	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4789	69014	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4790	69015	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4791	69016	RADIO PORTABLE	10/18/2011	3,237.00	(3,237)	-	General Plant / Other	-	-	-	-	-	-	-	3,237.00
4792	83341	VALENCIA LAKES RECLAIMED WATER/WASTEWATER PIPES SR1	10/28/2011	277,170.70	(62,693)	214,477	General Plant / Other	-	-	-	-	-	-	-	277,170.70
4793	83340	STARLING AT FISHHAWK WATER/WW PIPES SR08-0208	11/4/2011	184,252.85	(41,238)	143,015	Distribution	-	-	184,252.85	-	-	-	-	-
4794	83336	WW RM FISHHAWK CHAPMAN CROSSING LINES	11/7/2011	145,741.00	(32,618)	113,123	Collection	-	-	-	-	145,741.00	-	-	-
4795	83338	PARSONS WOODS WATER/WASTEWATER PIPES-SR06-0285	11/8/2011	115,185.35	(25,780)	89,406	Collection	-	-	-	-	115,185.35	-	-	-
4796	83299	US 301 FM (VALENCIA LAKES TO SR 674) (PERM EASEMENT)	11/9/2011	70,885.50	-	70,886	General Plant / Other	-	-	-	-	-	-	-	70,885.50
4797	73262	AIR COMPRESSOR	11/10/2011	2,260.26	(2,260)	-	General Plant / Other	-	-	-	-	-	-	-	2,260.26
4798	83736	W LPSS 1619 SE THIRD ST Q1 RETROFIT INSTALLATIONS	11/14/2011	140,891.00	(31,533)	109,358	Collection	-	-	-	-	-	-	-	140,891.00
4799	83173	NATURES WAY WASTEWATER PUMP STATION UPGRADES	11/15/2011	534,881.44	(119,712)	415,170	Collection	-	-	-	-	-	-	-	534,881.44
4800	83174	NATURES WAY WASTEWATER PUMP STATION UPGRADES	11/15/2011	2,460,646.16	-	1,909,930	WWTreatment	-	-	-	-	-	2,460,646.16	-	-
4801	83342	VALTERRA SUBDIVISION WATER/WATERWATER PIPES SR05-009	11/15/2011	159,766.00	(35,757)	124,009	Distribution	-	-	159,766.00	-	-	-	-	-
4802	83343	VALTERRA SUBDIVISION	11/15/2011	342,016.00	(76,546)	265,470	Distribution	-	-	342,016.00	-	-	-	-	-
4803	83339	RIVERVIEW TOWN CENTER-SR05-0425	11/16/2011	230,247.05	(51,531)	178,716	Distribution	-	-	230,247.05	-	-	-	-	-
4804	83740	FAWN RIDGE WTP CHEMICAL TRIM	11/17/2011	265,323.71	(59,382)	205,942	WTreatment	265,323.71	-	-	-	-	-	-	-
4805	83171	STONE BRANCH PUMP STATION REPLACEMENTS	11/23/2011	117,414.00	(26,278)	91,136	Distribution	-	-	117,414.00	-	-	-	-	-
4806	83737	WWTP LAKE PARK FUEL	11/28/2011	23,272.00	(5,208)	18,064	General Plant / Other	-	-	-	-	-	-	-	23,272.00
4807	83303	HILLS ATLAS RETRIEVAL PROGRAM (HARP) UPDATE	11/30/2011	4,500.00	(4,500)	-	General Plant / Other	-	-	-	-	-	-	-	4,500.00
4808	83172	HANDY #2 PUMPSTATION REPLACEMENTS	12/6/2011	1,053,097.87	(233,648)	819,912	Collection	-	-	-	-	1,053,097.87	-	-	-
4809	83170	BALM/RIVERVIEW PUMP STATIONS REPLACEMENTS	12/8/2011	305,508.00	-	237,860	Collection	-	-	-	-	305,508.00	-	-	-
4810	84671	FLOOR SCRUBBER COMPACT RIDER 32	12/15/2011	15,440.15	(15,440)	-	General Plant / Other	-	-	-	-	-	-	-	15,440.15
4811	73693	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4812	73694	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4813	73695	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4814	73696	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4815	73697	METER READER	12/20/2011	3,703.25	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.25
4816	73698	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4817	73700	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4818	73701	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4819	73702	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4820	73703	METER READER	12/20/2011	3,703.26	(3,703)	-	General Plant / Other	-	-	-	-	-	-	-	3,703.26
4821	73705	DOCKING STATION METER READER	12/20/2011	1,698.00	(1,698)	-	General Plant / Other	-	-	-	-	-	-	-	1,698.00
4822	73706	DOCKING STATION METER READER	12/20/2011	1,698.00	(1,698)	-	General Plant / Other	-	-	-	-	-	-	-	1,698.00
4823	83738	FOUR WHEEL DRIVE WATER SYSTEM REPLACEMENT	12/22/2011	108,587.48	(24,044)	84,543	Distribution	-	-	108,587.48	-	-	-	-	-
4824	83739	FOUR WHEEL DRIVE WATER SYSTEM REPLACEMENTS	12/22/2011	25,673.63	(5,685)	19,989	General Plant / Other	-	-	-	-	-	-	-	25,673.63
4825	83735	RIVER OAKS EXPORT PIPING REPLACEMENTS AND DEMOLITION	12/30/2011	279,857.46	(61,662)	218,195	WWTreatment	-	-	-	279,857.46	-	-	-	-
4826	73131	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4827	73132	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4828	73634	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4829	73635	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4830	73636	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4831	73637	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4832	73638	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4833	73643	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4834	73644	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4835	73645	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4836	73646	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4837	73647	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.00
4838	73648	TRUCK F150	1/3/2012	14,387.00	(14,387)	-	General Plant / Other	-	-	-	-	-	-	-	14,387.

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4841	83145	MAGNOLIA PARK NORTHEAST C SR#10-0096 WATER/WW LINES	1/9/2012	83,334.09	(18,254)	65,080	General Plant / Other	-	-	-	-	-	-	-	83,334.09
4842	83146	MAGNOLIA PARK SR#10-0097 WATER/WW LINES	1/9/2012	122,328.00	(26,796)	95,532	Distribution	-	-	122,328.00	-	-	-	-	-
4843	83142	CITRUS PARK WATER/WASTEWATER LINES	1/10/2012	80,180.00	(17,563)	62,617	General Plant / Other	-	-	-	-	-	-	-	80,180.00
4844	83144	KNANAYA CATHOLIC CONGRESS SR#09-0122 WATER MAIN	1/10/2012	59,645.00	(13,065)	46,580	General Plant / Other	-	-	-	-	-	-	-	59,645.00
4845	83148	WESTSHIRE ESTATES SR#10-0069 PORCEMAIN	1/11/2012	3,080.00	(675)	2,405	General Plant / Other	-	-	-	-	-	-	-	3,080.00
4846	83311	FALKENBURG RD WD CUST SERV/WHSE (IMPROVEMENTS)	1/11/2012	11,410.70	(8,571)	2,839	General Plant / Other	-	-	-	-	-	-	-	11,410.70
4847	73235	SAMPLER AUTOMAX	2/12/2012	26,255.00	(26,255)	-	General Plant / Other	-	-	-	-	-	-	-	26,255.00
4848	83769	CHASE BANK N FLORIDA @US41	2/14/2012	75,002.20	(16,250)	58,752	General Plant / Other	-	-	-	-	-	-	-	75,002.20
4849	83568	WW PS BIG BEND ROAD	2/17/2012	2,304,839.60	(436,938)	1,867,902	WWTransmission	-	-	-	-	-	2,304,839.60	-	-
4850	83569	WW PS BIG BEND ROAD	2/17/2012	46,043.07	(8,580)	37,463	WWTransmission	-	-	-	-	-	46,043.07	-	-
4851	73708	METER DISSOLVED OXYGEN	3/1/2012	1,640.50	(1,641)	-	General Plant / Other	-	-	-	-	-	-	-	1,640.50
4852	83147	STARLING @ FISHHAWK SR#10-0114 WATER/WW LINES	3/2/2012	46,950.50	(10,061)	36,890	General Plant / Other	-	-	-	-	-	-	-	46,950.50
4853	83344	PUMP STATION CW MAJOR REPLACEMENT SITE	3/6/2012	12,420.75	-	12,421	General Plant / Other	-	-	-	-	-	-	-	12,420.75
4854	83143	FISHHAWK BLVD. SR#10-0107 WATER MAIN EXTENSION	3/12/2012	91,700.00	(19,650)	72,050	General Plant / Other	-	-	-	-	-	-	-	91,700.00
4855	73236	BULB DISPOSAL UNIT	3/21/2012	2,063.36	(2,063)	-	General Plant / Other	-	-	-	-	-	-	-	2,063.36
4856	83638	US 301 UTILITY PIPES RELOCATION	4/09/2012	15,751.138	(2,951,688)	\$ 12,799,449.97	50/50Transmission	-	1,338,394.30	-	-	-	14,412,743.21	-	-
4857	83451	WWTP DALE MABRY FILTER SCREW PUMP REHABILITATION	4/5/2012	5,154.92	(1,250)	3,905	WWTreatment	-	-	-	5,154.92	-	-	-	-
4858	83452	WWTP DALE MABRY FILTER SCREW PUMP REHABILITATION	4/5/2012	709,625.60	(150,429)	559,196	WWTreatment	-	-	-	709,625.60	-	-	-	-
4859	83455	CROSBY ROAD RWTM IMPROVEMENTS	4/12/2012	96,045.09	(20,352)	75,693	General Plant / Other	-	-	-	-	-	-	-	96,045.09
4860	83456	CROSBY ROAD RWTM LINES	4/12/2012	1,557,994.60	(330,138)	1,227,857	Reclaimed	-	-	-	-	-	-	1,557,994.60	-
4861	91547	WW CROSBY ROAD RWTM (MILLER RD TO VALRICO AWTP)	4/12/2012	21,767.74	(16,144)	5,623	General Plant / Other	-	-	-	-	-	-	-	21,767.74
4862	73618	WINCH	4/19/2012	2,643.62	(2,644)	-	General Plant / Other	-	-	-	-	-	-	-	2,643.62
4863	83139	S HILLS AQUIFER RECHARGE PROG (SHARP)	4/19/2012	150.00	-	150	General Plant / Other	-	-	-	-	-	-	-	150.00
4864	83775	STARLING @ FISHHAWK WATER/WASTEWATER PIPES	5/1/2012	152,684.00	(31,991)	120,693	Collection	-	-	-	-	152,684.00	-	-	-
4865	83776	STONEBRIAR-WATER/WASTEWATER PIPES	5/1/2012	149,543.60	(31,333)	118,211	Collection	-	-	-	-	149,543.60	-	-	-
4866	83771	GRAND VILLAS @ CRENSHAW PRESERVE -WATER PIPES	5/15/2012	23,114.00	(4,843)	18,271	General Plant / Other	-	-	-	-	-	-	-	23,114.00
4867	83741	UTIL. COORDINATION ACTIVITY TRACKING APP (MS ACCESS)	5/16/2012	9,918.85	(9,919)	-	General Plant / Other	-	-	-	-	-	-	-	9,918.85
4868	83774	ROCKY CREEK ESTATES WATER/WASTEWATER PIPES	5/16/2012	432,175.00	(90,551)	341,624	Distribution	-	-	432,175.00	-	-	-	-	-
4869	83777	SUN CITY CENTER RICHMOND VILLAS WATER/WASTEWATER PI	5/18/2012	104,610.88	(21,918)	82,692	Collection	-	-	-	-	104,610.88	-	-	-
4870	73942	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4871	73943	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4872	73944	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4873	73945	FLOW VELOCITY METER	6/4/2012	8,041.00	(8,041)	-	General Plant / Other	-	-	-	-	-	-	-	8,041.00
4874	73947	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4875	73948	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4876	73949	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4877	73950	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4878	73951	FLOW LOGGER	6/4/2012	4,276.00	(4,276)	-	General Plant / Other	-	-	-	-	-	-	-	4,276.00
4879	83773	MAGNOLIA PARK SE2 WATER/WASTEWATER PIPES	6/4/2012	265,879.23	(55,075)	210,804	Collection	-	-	-	-	265,879.23	-	-	-
4880	73594	SAMPLER PORTABLE	6/6/2012	4,781.16	(4,781)	-	General Plant / Other	-	-	-	-	-	-	-	4,781.16
4881	83772	MAGNOLIA PARK WATER/WASTEWATER PIPES	6/11/2012	424,444.95	(87,921)	336,524	Distribution	-	-	424,444.95	-	-	-	-	-
4882	83453	SOUTH COUNTY AWTP SLUDGE PROCESSING CENTER	6/12/2012	718,659.10	(103,480)	615,179	WWTreatment	-	-	-	718,659.10	-	-	-	-
4883	84840	SOUTH COUNTY ATWP SLUDGE PROCESSING CENTER	6/21/2012	2,419,785.32	(425,479)	1,994,306	WWTreatment	-	-	-	2,419,785.32	-	-	-	-
4884	73595	PIPE LOCATOR	6/22/2012	4,999.50	(5,000)	-	General Plant / Other	-	-	-	-	-	-	-	4,999.50
4885	73596	PIPE LOCATOR	6/22/2012	4,999.50	(5,000)	-	General Plant / Other	-	-	-	-	-	-	-	4,999.50
4886	83770	FAMILY DOLLAR BRANDON	6/22/2012	33,175.00	(6,872)	26,303	General Plant / Other	-	-	-	-	-	-	-	33,175.00
4887	74230	REFRIGERATOR	7/12/2012	1,818.76	(1,819)	-	General Plant / Other	-	-	-	-	-	-	-	1,818.76
4888	83577	STONEBRIER WATER/WASTEWATER PIPES	7/17/2012	133,502.15	(27,336)	106,166	Collection	-	-	-	-	133,502.15	-	-	-
4889	83578	WATERSSET PHASE 1A WATER/WASTEWATER PIPES	7/18/2012	129,078.00	(26,430)	102,648	Collection	-	-	-	-	129,078.00	-	-	-
4890	83579	WATERSSET PHASE 1C WATER/WASTEWATER PIPES	7/19/2012	64,216.50	(13,149)	51,067	General Plant / Other	-	-	-	-	-	-	-	64,216.50
4891	83574	FISHHAWK TOWNCENTER PHASE 2C RECLAIMED WATER PIPES	7/24/2012	107,627.60	(22,038)	85,590	General Plant / Other	-	-	-	-	-	-	-	107,627.60
4892	83575	MAGNOLIA PARK WATER MAIN	7/24/2012	90,271.22	(18,484)	71,787	General Plant / Other	-	-	-	-	-	-	-	90,271.22
4893	74049	TRUCK F150	7/31/2012	15,248.00	(15,248)	-	General Plant / Other	-	-	-	-	-	-	-	15,248.00
4894	74052	TRUCK F250	7/31/2012	29,265.00	(29,265)	-	General Plant / Other	-	-	-	-	-	-	-	29,265.00
4895	83563	WWTP FALKENBURG EFFLUENT PUMP REPLACEMENT	8/6/2012	599,471.32	(121,310)	478,162	WWTreatment	-	-	-	599,471.32	-	-	-	-
4896	83572	CHARTER USE WATER/WASTEWATER PIPES	8/6/2012	64,608.70	(13,076)	51,533	General Plant / Other	-	-	-	-	-	-	-	64,608.70
4897	75421	ICE MACHINE	8/13/2012	2,653.55	(2,654)	-	General Plant / Other	-	-	-	-	-	-	-	2,653.55
4898	74178	RADAR GROUND SYSTEM	8/15/2012	12,100.00	(12,100)	-	General Plant / Other	-	-	-	-	-	-	-	12,100.00
4899	83564	GOLF&SEA WWPS CONVERSION	8/17/2012	133,453.86	(26,956)	106,498	Collection	-	-	-	-	133,453.86	-	-	-
4900	83565	GOLF&SEA WWPD CONVERSION	8/17/2012	650,989.25	(131,748)	519,241	Collection	-	-	-	-	650,989.25	-	-	-
4901	83566	WW PS DAWNVIEW REPLACEMENT	8/17/2012	486,052.43	(98,251)	387,802	Collection	-	-	-	-	486,052.43	-	-	-
4902	83567	DAWNVIEW WWPE REHABILITATION	8/21/2012	137,412.26	(27,805)	109,607	Collection	-	-	-	-	137,412.26	-	-	-
4903	83516	CENTRAL ELECTRICAL FEED	8/23/2012	796,606.92	(161,218)	635,389	WWTreatment	-	-	-	796,606.92	-	-	-	-
4904	83517	NWRIF BAR SCREEN REPLACEMENT	8/23/2012	5,643.31	(1,599)	4,044	General Plant / Other	-	-	-	-	-	-	-	5,643.31
4905	83571	BONVIEW SUBDIVISION WATER/WASTEWATER PIPES	8/23/2012	149,948.02	(30,347)	119,601	Collection	-	-	-	-	149,948.02	-	-	-
4906	83573	FISHHAWK RANCH TRACT 8 BAYBERRY GLEN WATER/WASTEW.	8/28/2012	78,177.00	(15,822)	62,356	General Plant / Other	-	-	-	-	-	-	-	78,177.00
4907	74088	TRUCK F150	9/15/2012	25,968.00	(25,968)	-	General Plant / Other	-	-	-	-	-	-	-	25,968.00
4908	83576	ROCKY CREEK ESTATES WATER/WASTEWATER PIPES	9/19/2012	96,573.50	(19,315)	77,259	Distribution	-	-	96,573.50	-	-	-	-	-
4909	83626	PUMP STN REPL MP-2010	10/1/2012	1,807,004.45	(312,039)	1,									

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTtransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
4929	83620	OAK CREEK PARCEL 2 WATER/WASTEWATER PIPES FOLIO 76034	11/13/2012	221,500.00	(43,245)	178,255	Collection	-	-	-	-	221,500.00	-	-	-
4930	74933	TRUCK F250	11/16/2012	30,202.00	(30,202)	-	General Plant / Other	-	-	-	-	-	-	-	30,202.00
4931	74934	TRUCK F250	11/16/2012	30,202.00	(30,202)	-	General Plant / Other	-	-	-	-	-	-	-	30,202.00
4932	74935	TRUCK UTILITY BODY	11/16/2012	41,230.00	(41,230)	-	General Plant / Other	-	-	-	-	-	-	-	41,230.00
4933	74936	TRUCK F450	11/16/2012	45,000.90	(45,001)	-	General Plant / Other	-	-	-	-	-	-	-	45,000.90
4934	83643	MINOR N HOOD IMPROVEMENTS	11/16/2012	258,561.43	(88,342)	170,220	Distribution	-	-	258,561.43	-	-	-	-	-
4935	74937	TRUCK F350	11/28/2012	27,542.00	(27,542)	-	General Plant / Other	-	-	-	-	-	-	-	27,542.00
4936	74938	TRUCK F350	11/28/2012	27,542.00	(27,542)	-	General Plant / Other	-	-	-	-	-	-	-	27,542.00
4937	83623	VALENCIA LAKES PH 1 WATER/WASTEWATER PIPES FOLIO 78011	11/28/2012	133,884.80	(26,139)	107,745	Collection	-	-	-	-	133,884.80	-	-	-
4938	83641	LITHIA WTP SULFIDE TREATMENT INTEGRATION	11/28/2012	1,750,561.16	(298,214)	1,452,348	WTreatment	1,750,561.16	-	-	-	-	-	-	-
4939	91899	WWTP LITHIA HYDROGEN SULFIDE INTEGRATION BLDG IMPROV	11/28/2012	307,903.56	(210,401)	97,503	WWTreatment	-	-	-	307,903.56	-	-	-	-
4940	83619	FISHHAWK BLVD WATER MAIN EXT PH 3 FOLIO 76828	12/11/2012	92,200.00	(17,781)	74,419	General Plant / Other	-	-	-	-	-	-	-	92,200.00
4941	75045	ICE MACHINE	12/13/2012	3,977.38	(3,977)	-	General Plant / Other	-	-	-	-	-	-	-	3,977.38
4942	83642	VALENCIA LAKES TRACT NN WATER/WASTEWATER/RECLM PIP	12/13/2012	75,974.99	(14,652)	61,323	General Plant / Other	-	-	-	-	-	-	-	75,974.99
4943	75300	TRUCK F250	12/17/2012	30,202.00	(30,202)	-	General Plant / Other	-	-	-	-	-	-	-	30,202.00
4944	75301	TRUCK F450	12/17/2012	41,703.02	(41,703)	-	General Plant / Other	-	-	-	-	-	-	-	41,703.02
4945	83674	FOREST GLENN WATER/WASTEWATER PIPES	1/3/2013	456,472.05	(76,079)	380,393	Distribution	-	-	456,472.05	-	-	-	-	-
4946	75106	DRILLING MACHINE KIT	1/4/2013	1,969.00	(1,969)	-	General Plant / Other	-	-	-	-	-	-	-	1,969.00
4947	83672	WINTHROP VILLAGE - WATER/WASTEWATER PIPES	1/13/2013	152,337.50	(25,390)	126,948	Collection	-	-	-	-	152,337.50	-	-	-
4948	75087	PORTABLE INSPECTION SYSTEM GATORCAM	1/18/2013	9,415.00	(9,415)	-	General Plant / Other	-	-	-	-	-	-	-	9,415.00
4949	83676	LLT ACADEMY WASTEWATER PIPES	2/12/2013	7,109.88	(1,337)	5,773	General Plant / Other	-	-	-	-	-	-	-	7,109.88
4950	75135	ANTENNA TESTER	2/15/2013	1,394.08	(1,394)	-	General Plant / Other	-	-	-	-	-	-	-	1,394.08
4951	83650	INFORMATION MANAGEMENT (PHONE SYSTEMS)	2/22/2013	37,901.84	(37,902)	-	General Plant / Other	-	-	-	-	-	-	-	37,901.84
4952	75194	SPECTROPHOTOMETER	2/26/2013	7,494.55	(7,495)	-	General Plant / Other	-	-	-	-	-	-	-	7,494.55
4953	75195	METER DISSOLVED OXYGEN W/PROBE	2/26/2013	1,377.21	(1,377)	-	General Plant / Other	-	-	-	-	-	-	-	1,377.21
4954	83673	CHAMPIONS FORECT WATER/WASTEWATER PIPES	2/28/2013	536,935.60	(88,371)	448,565	Distribution	-	-	536,935.60	-	-	-	-	-
4955	83679	VALENCIA LAKES TRACT J FORCE MAIN AND PIPES	2/28/2013	746,842.95	(122,918)	623,925	Collection	-	-	-	-	746,842.95	-	-	-
4956	83675	OLD MEMORIAL SUBDIVISION PHASE I WATER/WASTEWATER PI	3/1/2013	497,268.00	(80,806)	416,462	Distribution	-	-	497,268.00	-	-	-	-	-
4957	83677	OLD MEMORIAL SUBDIVISION PHASE II WATER/WASTEWATER P	3/1/2013	59,010.00	(10,959)	48,051	General Plant / Other	-	-	-	-	-	-	-	59,010.00
4958	75187	COMPUTER WORKSTATION	3/13/2013	3,276.00	(3,276)	-	General Plant / Other	-	-	-	-	-	-	-	3,276.00
4959	83686	US 301 FORCE MAIN VALENCIA LAKES TO SR674	3/13/2013	2,847,630.34	(462,740)	2,384,890	WWTransmission	-	-	-	-	2,847,630.34	-	-	-
4960	83687	US301 FORCE MAIN VALENCIA LAKES TO SR674	3/13/2013	382,923.82	(62,225)	320,699	WWTransmission	-	-	-	-	382,923.82	-	-	-
4961	83678	PARSONS WOODS WATER/WASTEWATER PIPES	3/18/2013	92,708.85	(17,217)	75,492	General Plant / Other	-	-	-	-	-	-	-	92,708.85
4962	901695	WW NORTHWEST BIOSOLIDS GRAVITY BELT THICKENER REHA	3/18/2013	38,908.56	(8,308)	30,600	General Plant / Other	-	-	-	-	-	-	-	38,908.56
4963	83671	TIRE KINGDOM AT GUNN HIGHWAY-FORCE MAIN	3/22/2013	24,211.97	(4,497)	19,715	General Plant / Other	-	-	-	-	-	-	-	24,211.97
4964	83688	NW BIOSOLIDS GRAVITY BELT THICKNER	3/29/2013	31,654.08	(8,230)	23,424	WWTreatment	-	-	-	-	31,654.08	-	-	-
4965	83689	NW BIOSOLIDS GRAVITY BELT THICKNER	3/29/2013	76,608.49	(24,747)	51,861	WWTreatment	-	-	-	-	76,608.49	-	-	-
4966	83690	NW BIOSOLIDS GRAVITY BELT THICKNER	3/29/2013	640,565.84	(208,184)	432,382	WWTreatment	-	-	-	-	640,565.84	-	-	-
4967	75192	TRUCK WITH CRANE	4/1/2013	151,498.35	(151,498)	-	General Plant / Other	-	-	-	-	-	-	-	151,498.35
4968	75193	TRUCK WITH CRANE	4/1/2013	150,796.51	(150,797)	-	General Plant / Other	-	-	-	-	-	-	-	150,796.51
4969	83669	IMPR @ WOODBERRY MASTER PUMP STN	4/11/2013	4,985.00	(3,199)	1,786	General Plant / Other	-	-	-	-	-	-	-	4,985.00
4970	75277	METER SUSPENDED SOLID	4/12/2013	1,725.00	(1,725)	-	General Plant / Other	-	-	-	-	-	-	-	1,725.00
4971	90138	KINGSWAY ROAD SUBDIVISION WW (SR 12-0039)	4/15/2013	34,721.94	(5,570)	29,152	General Plant / Other	-	-	-	-	-	-	-	34,721.94
4972	90139	KINGSWAY ROAD SUBDIVISION WATER (SR 12-0039)	4/15/2013	52,369.99	(8,401)	43,969	General Plant / Other	-	-	-	-	-	-	-	52,369.99
4973	90159	WILSON MANOR PH 1 WW (SR 11-0016)	4/26/2013	308,865.55	(49,547)	259,318	Collection	-	-	-	-	308,865.55	-	-	-
4974	90160	WILSON MANOR PH 1 WATER (SR 11-0016)	4/26/2013	201,335.89	(32,298)	169,038	Distribution	-	-	201,335.89	-	-	-	-	-
4975	90161	WILSON MANOR PH 2 WW (SR 12-0020)	4/26/2013	42,963.55	(6,892)	36,072	General Plant / Other	-	-	-	-	-	-	-	42,963.55
4976	90162	WILSON MANOR PH 2 WATER (SR 12-0020)	4/26/2013	65,279.83	(10,472)	54,808	General Plant / Other	-	-	-	-	-	-	-	65,279.83
4977	75654	TITRATOR	5/8/2013	2,662.57	(2,663)	-	General Plant / Other	-	-	-	-	-	-	-	2,662.57
4978	90133	CAMDEN WOODS PH 2 WW (SR 08-0146)	5/9/2013	171,617.63	(27,173)	144,445	Collection	-	-	-	-	171,617.63	-	-	-
4979	90134	CAMDEN WOODS PH 2 WATER (SR 08-0146)	5/9/2013	47,100.00	(7,457)	39,643	General Plant / Other	-	-	-	-	-	-	-	47,100.00
4980	90140	MAYS RIDGE SUBDIVISION WW (SR 07-0014)	5/9/2013	268,160.22	(42,459)	225,702	Collection	-	-	-	-	268,160.22	-	-	-
4981	90141	MAYS RIDGE SUBDIVISION WATER (SR 07-0014)	5/9/2013	47,100.00	(7,457)	39,643	General Plant / Other	-	-	-	-	-	-	-	47,100.00
4982	90142	SOUTH SHORE FALLS PH 3C WW (SR 09-0132)	5/9/2013	29,338.50	(4,645)	24,693	General Plant / Other	-	-	-	-	-	-	-	29,338.50
4983	90143	SOUTH SHORE FALLS PH 3C WATER (SR 09-0132)	5/9/2013	32,346.00	(5,121)	27,225	General Plant / Other	-	-	-	-	-	-	-	32,346.00
4984	90146	STONEBRIER PH 4D WW (SR 09-0128)	5/9/2013	46,495.50	(7,362)	39,134	General Plant / Other	-	-	-	-	-	-	-	46,495.50
4985	90147	STONEBRIER PH 4D WATER (SR 09-0128)	5/9/2013	35,853.40	(5,677)	30,177	General Plant / Other	-	-	-	-	-	-	-	35,853.40
4986	90148	STONEBRIER PH 2B2 WW (SR 09-0125)	5/9/2013	2,200.00	(348)	1,852	General Plant / Other	-	-	-	-	-	-	-	2,200.00
4987	90149	STONEBRIER PH 2B2 WATER (SR 09-0125)	5/9/2013	1,050.00	(166)	884	General Plant / Other	-	-	-	-	-	-	-	1,050.00
4988	90131	APRILE SUBDIVISION PH 2 WW (SR 11-0123)	5/10/2013	100,771.01	(15,955)	84,816	Collection	-	-	-	-	100,771.01	-	-	-
4989	90132	APRILE SUBDIVISION PH 2 WATER (SR 11-0123)	5/10/2013	94,728.84	(14,999)	79,730	General Plant / Other	-	-	-	-	-	-	-	94,728.84
4990	75652	SAMPLER COMPOSITE	5/15/2013	5,821.60	(5,822)	-	General Plant / Other	-	-	-	-	-	-	-	5,821.60
4991	90146	ERINDALE OAKS SUBDIVISION WW (SR 03-0231)	5/15/2013	4,544.40	(730)	3,825	General Plant / Other	-	-	-	-	-	-	-	4,544.40
4992	90137	ERINDALE OAKS SUBDIVISION WATER (SR 03-0231)	5/15/2013	9,012.00	(1,427)	7,585	General Plant / Other	-	-	-	-	-	-	-	9,012.00
4993	90150	SUN CITY CENTER-SIENNA IIA WW (SR 06-0085)	5/17/2013	33,546.25	(5,311)	28,235	General Plant / Other	-	-	-	-	-	-	-	33,546.25
4994	90151	SUN CITY CENTER-SIENNA IIA WATER (SR 06-0085)	5/17/2013	39,345.00	(6,230)	33,115	General Plant / Other	-	-	-	-	-	-	-	39,345.00
4995	90152	THORNTONS AT GUNN & LINEBAUGH WW (SR 12-0084)	5/17/2013	1,600.00	(253)	1,347	General Plant / Other	-	-	-	-	-	-	-	1,600.00
4996	90153	THORNTONS AT GUNN & LINEBAUGH WATER (SR 12-0084)	5/17/2013	18,320.00	(2,901)	15,419	General Plant / Other	-	-	-	-	-	-	-	18,320.00
4997	90154	THORNTONS AT PROGRESS & US 301 WATER (SR 12-0088)	5/17/2013	48,020.00	(7,603)	40,417	General Plant / Other	-	-	-	-	-	-	-	48,020.00
4998	90144	STONEBRIER PH 4C WW (SR 09-0127)	5/19/2013	41,477.50	(6,567)	34,910	General Plant / Other	-	-	-	-	-	-	-	41,477.50
4999	90145	STONEBRIER PH 4C WATER (SR 09-0127)	5/19/2013	31,210.60	(4,942)	26,269	General Plant / Other	-	-	-	-	-	-	-	31,210.60
5000	90157	VALENCIA LAKES TRACT C WW (SR 12-0051)	5/24/2013	101,738.05	(16,108)	85,630	Collection	-	-	-	-	101,738.05	-	-	-
5001	90158	VALENCIA LAKES TRACT C WATER (SR 12-0051)	5/24/2013	170,813.00	(27,408)	143,708	Distribution	-	-	170,813.00	-	-	-	-	-
5002	75356	PRESSURE WASHER TRAILER MTD	6/4/2013	6,320.00	(3,950)	2,370	General Plant / Other	-	-	-	-	-	-	-	6,320.00
5003	90155	THORNTONS AT SR 60 & LITHIA PINECREST WW (SR 12-0092)	6/5/2013	11,840.00	(1,850)	9,990	General Plant / Other	-	-	-	-	-	-	-	11,840.00
5004	90156	THORNTONS AT SR 60 & LITHIA PINECREST WATER (SR 12-0092)	6/5/2013	4,584.00	(716)	3,868	General Plant / Other	-	-	-	-	-	-	-	4,584.00
5005	90135	DOLLAR GENERAL AT US HWY 301 & MURPHY RD WATER (SR 12-0092)	6/6/2013	50,444.99	(7,882)	42,563	General Plant / Other	-	-	-	-	-	-	-	50,444.99
5006	75457	ICE MACHINE	6/12/2013	1,469.13	(1,469)	-	General Plant / Other	-	-	-	-	-	-	-	1,469.13
5007	75348	TRUCK F150	6/18/2013	23,155.00	(23,155)	-	General Plant / Other	-	-	-	-	-	-	-	23,155.00
5008	90175	MAGNOLIA PARK SE PH D WW (SR 11-0032)	6/27/2013	37,661.00	(5,885)	31,777	General Plant / Other	-	-	-	-	-	-	-	37,661.00
5009	90176	MAGNOLIA PARK SE PH D WATER (SR 11-0032)	6/27/2013	39,124.00	(6,113)	33,011	General Plant / Other	-	-	-	-	-	-	-	39,124.00
5010	90173	MAGNOLIA PARK SE PH B WW (SR 11-0031)	7/1/2013	76,760.75	(11,834)	64,927	General Plant / Other	-	-	-	-	-	-	-	76,760.75
5011	90174	MAGNOLIA PARK SE PH B WATER (SR 11-003													

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
5017	75496	WELDER	7/11/2013	3,066.80	(3,067)	-	General Plant / Other	-	-	-	-	-	-	-	3,066.80
5018	75497	WELDER	7/11/2013	3,066.80	(3,067)	-	General Plant / Other	-	-	-	-	-	-	-	3,066.80
5019	75509	TOOL CRIMPING	7/17/2013	2,610.00	(2,610)	-	General Plant / Other	-	-	-	-	-	-	-	2,610.00
5020	75512	SUV ESCAPE	7/17/2013	23,201.00	(23,201)	-	General Plant / Other	-	-	-	-	-	-	-	23,201.00
5021	91549	WW MEMORIAL HWY FORCEMAIN PIPES AND VALVES	7/19/2013	3,302,332.59	(3,302,333)	-	WWTransmission	-	-	-	-	3,302,332.59	-	-	-
5022	90199	WATERSTONE SUBDIVISION PH 1 WW (SR 12-0021)	7/22/2013	305,668.07	(47,124)	258,544	Distribution	-	-	305,668.07	-	-	-	-	-
5023	90200	WATERSTONE SUBDIVISION PH 1 WATER (SR 12-0021)	7/22/2013	46,922.07	(7,234)	39,688	General Plant / Other	-	-	-	-	-	-	-	46,922.07
5024	90163	BAYOU PASS PH 4 WW (SR 10-0120)	7/23/2013	627,842.00	(96,792)	531,050	Collection	-	-	-	-	627,842.00	-	-	-
5025	90164	BAYOU PASS PH 4 WW (SR 10-0120)	7/23/2013	261,285.50	(40,281)	221,004	Collection	-	-	-	-	261,285.50	-	-	-
5026	90185	PROVIDENCE POINT WATER (SR 10-0057)	7/24/2013	65,924.50	(10,163)	55,761	General Plant / Other	-	-	-	-	-	-	-	65,924.50
5027	90193	STARLING AT FISHHAWK RANCH WW (SR 11-0068)	7/24/2013	303,608.00	(46,806)	256,802	Collection	-	-	-	-	303,608.00	-	-	-
5028	90166	ENCLAVE AT RAMBLE CREEK WW (SR 05-0150)	7/26/2013	323,701.27	(49,904)	273,797	Collection	-	-	-	-	323,701.27	-	-	-
5029	90167	ENCLAVE AT RAMBLE CREEK WATER (SR 05-0150)	7/26/2013	86,640.00	(13,357)	73,283	General Plant / Other	-	-	-	-	-	-	-	86,640.00
5030	90168	HAWKS POINT PH 1A WW (SR 07-0214)	8/2/2013	83,265.00	(12,663)	70,602	General Plant / Other	-	-	-	-	-	-	-	83,265.00
5031	90169	HAWKS POINT PH 1A WATER (SR 07-0214)	8/2/2013	67,319.50	(10,238)	57,081	General Plant / Other	-	-	-	-	-	-	-	67,319.50
5032	90170	HAWKS POINT PH 1B WW (SR 07-0216)	8/2/2013	75,156.31	(11,430)	63,726	General Plant / Other	-	-	-	-	-	-	-	75,156.31
5033	90171	HAWKS POINT PH 1B WATER (SR 07-0216)	8/2/2013	45,124.90	(6,863)	38,262	General Plant / Other	-	-	-	-	-	-	-	45,124.90
5034	90196	THORNTONS AT HILLSBOROUGH & GEORGE RD WW (SR 12-0087)	8/12/2013	21,140.00	(3,215)	17,925	General Plant / Other	-	-	-	-	-	-	-	21,140.00
5035	85110	SPECTROPHOTOMETER	8/14/2013	2,809.15	(2,809)	-	General Plant / Other	-	-	-	-	-	-	-	2,809.15
5036	90191	RETREAT AT CARROLLWOOD WW (SR 12-0048)	8/14/2013	420,197.25	(63,905)	356,292	Collection	-	-	-	-	420,197.25	-	-	-
5037	90192	RETREAT AT CARROLLWOOD WATER (SR 12-0048)	8/14/2013	123,464.10	(18,777)	104,687	Distribution	-	-	123,464.10	-	-	-	-	-
5038	84903	PUMP DIAPHRAGM	8/15/2013	4,032.39	(4,032)	-	General Plant / Other	-	-	-	-	-	-	-	4,032.39
5039	84904	METER VIBRATION MACHINERY	8/15/2013	2,745.30	(2,745)	-	General Plant / Other	-	-	-	-	-	-	-	2,745.30
5040	91551	WWTP FALKENBURG SLUDGE DEWATERING UPGRADE BLDG IM	8/27/2013	860,045.24	(523,194)	336,851	WWTreatment	-	-	-	860,045.24	-	-	-	-
5041	91552	WWTP FALKENBURG AWWP SLUDGE DEWATERING UPGRADE EC	8/27/2013	5,133,510.49	(5,133,510)	-	WWTreatment	-	-	-	5,133,510.49	-	-	-	-
5042	84913	CAMERA INSPECTION SYSTEM	8/28/2013	14,985.00	(14,985)	-	General Plant / Other	-	-	-	-	-	-	-	14,985.00
5043	84898	COMPUTER WORKSTATION HP Z220	8/30/2013	1,599.00	(1,599)	-	General Plant / Other	-	-	-	-	-	-	-	1,599.00
5044	118512	WW FM HENRY AVENUE	8/30/2013	418,405.88	(254,530)	163,876	WWTransmission	-	-	-	-	418,405.88	-	-	-
5045	90172	LEVY CHILD CARE WATER (SR 12-0078)	9/10/2013	7,426.52	(1,114)	6,313	General Plant / Other	-	-	-	-	-	-	-	7,426.52
5046	85032	COMPUTER LAPTOP	9/16/2013	1,279.73	(1,280)	-	General Plant / Other	-	-	-	-	-	-	-	1,279.73
5047	85043	COMPUTER LAPTOP	9/16/2013	1,279.73	(1,280)	-	General Plant / Other	-	-	-	-	-	-	-	1,279.73
5048	90194	SUN CITY CENTER NOTTINGHAM WW (SR 06-0291)	9/16/2013	57,444.25	(8,617)	48,828	General Plant / Other	-	-	-	-	-	-	-	57,444.25
5049	90195	SUN CITY CENTER NOTTINGHAM WATER (SR 06-0291)	9/16/2013	59,870.00	(8,981)	50,889	General Plant / Other	-	-	-	-	-	-	-	59,870.00
5050	85107	DEFIBRILLATOR	9/17/2013	1,651.80	(1,652)	-	General Plant / Other	-	-	-	-	-	-	-	1,651.80
5051	85108	DEFIBRILLATOR	9/17/2013	1,651.80	(1,652)	-	General Plant / Other	-	-	-	-	-	-	-	1,651.80
5052	85344	NETWORK TESTER	9/17/2013	6,517.00	(6,517)	-	General Plant / Other	-	-	-	-	-	-	-	6,517.00
5053	85345	NETWORK TESTER	9/17/2013	6,516.99	(6,517)	-	General Plant / Other	-	-	-	-	-	-	-	6,516.99
5054	90189	RAVINIA PH 2 WW (SR 08-0106)	9/18/2013	90,560.24	(13,584)	76,976	General Plant / Other	-	-	-	-	-	-	-	90,560.24
5055	90190	RAVINIA PH 2 WATER (SR 08-0106)	9/18/2013	89,478.80	(13,422)	76,057	General Plant / Other	-	-	-	-	-	-	-	89,478.80
5056	85273	UPGRADE/MAINTAIN TELEPHONE SYSTEM	9/23/2013	73,411.36	(73,411)	-	General Plant / Other	-	-	-	-	-	-	-	73,411.36
5057	90165	DOLLAR GENERAL MARKET WATER (SR 12-0142)	9/23/2013	16,650.40	(2,498)	14,153	General Plant / Other	-	-	-	-	-	-	-	16,650.40
5058	90187	PROVIDENCE RD IMPROVEMENTS WATER	9/24/2013	30,871.18	(4,631)	26,241	General Plant / Other	-	-	-	-	-	-	-	30,871.18
5059	85307	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5060	85308	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5061	85310	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5062	85316	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5063	85322	BARCODE SCANNER	9/26/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5064	85326	CRIMPER HYDRAULIC	9/27/2013	3,269.05	(3,269)	-	General Plant / Other	-	-	-	-	-	-	-	3,269.05
5065	85328	BARCODE SCANNER	9/27/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5066	85332	BARCODE SCANNER	9/27/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5067	85336	BARCODE SCANNER	9/27/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5068	85371	BARCODE SCANNER	9/30/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5069	85389	BARCODE SCANNER	9/30/2013	2,229.00	(2,229)	-	General Plant / Other	-	-	-	-	-	-	-	2,229.00
5070	85434	TRUCK F150	9/30/2013	23,747.00	(23,747)	-	General Plant / Other	-	-	-	-	-	-	-	23,747.00
5071	85437	TRUCK F150	9/30/2013	23,747.00	(23,747)	-	General Plant / Other	-	-	-	-	-	-	-	23,747.00
5072	85438	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5073	85439	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5074	85440	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5075	85441	TRUCK F150	9/30/2013	22,376.00	(22,376)	-	General Plant / Other	-	-	-	-	-	-	-	22,376.00
5076	85513	TRUCK F150	9/30/2013	23,228.00	(23,228)	-	General Plant / Other	-	-	-	-	-	-	-	23,228.00
5077	85515	TRUCK F150	9/30/2013	23,747.00	(23,747)	-	General Plant / Other	-	-	-	-	-	-	-	23,747.00
5078	85571	SAMPLER COMPOSITE	9/30/2013	4,657.28	(4,657)	-	General Plant / Other	-	-	-	-	-	-	-	4,657.28
5079	85573	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5080	85574	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5081	85575	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5082	85576	TRUCK F350	9/30/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	-	45,805.00
5083	85661	MILLDRILL W/STAND	9/30/2013	2,345.00	(2,345)	-	General Plant / Other	-	-	-	-	-	-	-	2,345.00
5084	85691	SPECTROPHOTOMETER	9/30/2013	7,494.55	(7,495)	-	General Plant / Other	-	-	-	-	-	-	-	7,494.55
5085	85763	RADIO TOWER 50 FT	9/30/2013	6,755.90	(3,378)	3,378	General Plant / Other	-	-	-	-	-	-	-	6,755.90
5086	86007	RADIO TRANSCEIVER	9/30/2013	1,878.10	(1,878)	-	General Plant / Other	-	-	-	-	-			

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value				Other
								W/Treatment	W/Transmission	Distribution	Wastewater System				
											WWTreatment	Collection	WWTransmission	Reclaimed	
5105	96448	W LPSS 1705 1ST ST SE RUSKIN	10/30/2013	36.10	(21)	15	General Plant / Other	-	-	-	-	-	-	36.10	
5106	96453	W LPSS 1309 4TH AVE NE RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5107	96454	W LPSS 1306 4TH AVE NE RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5108	96455	W LPSS 1407 MURILLO LOOP RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5109	96456	W LPSS 112 5TH ST NE RUSKIN	10/30/2013	72.20	(43)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5110	86261	PUMP TRAILER MTD	10/31/2013	167,540.00	(99,128)	68,412	Distribution	-	-	167,540.00	-	-	-	-	
5111	96439	W LPSS 101 12TH ST WIMAUMA	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5112	96440	W LPSS 311 DELIA ST WIMAUMA	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5113	96441	W LPSS 403 13TH ST SW RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5114	96442	W LPSS 6002 BASSA ST WIMAUMA	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5115	96443	W LPSS 301 6TH ST SE RUSKIN	11/1/2013	144.40	(84)	60	General Plant / Other	-	-	-	-	-	-	144.40	
5116	96444	W LPSS 406 6TH AVE SE RUSKIN	11/1/2013	108.30	(63)	45	General Plant / Other	-	-	-	-	-	-	108.30	
5117	96445	W LPSS 408 6TH AVE SE RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5118	96446	W LPSS 602 6TH AVE SE RUSKIN	11/1/2013	108.30	(63)	45	General Plant / Other	-	-	-	-	-	-	108.30	
5119	96447	W LPSS 603 8TH COURT SE RUSKIN	11/1/2013	36.10	(21)	15	General Plant / Other	-	-	-	-	-	-	36.10	
5120	96449	W LPSS 510 E COLLEGE AVE RUSKIN	11/20/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5121	96450	W LPSS 305 5TH AVE NW RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5122	96457	W LPSS 702 2ND AVE NE RUSKIN	11/1/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5123	94857	WW PS CARROLLWOOD SPRINGS REHAB	11/8/2013	13,470.74	(7,858)	5,613	General Plant / Other	-	-	-	-	-	-	13,470.74	
5124	88556	WATERSET PLACE WW (SR 06-0457)	11/13/2013	1,397,621.00	(203,820)	1,193,801	Collection	-	-	-	-	1,397,621.00	-	-	
5125	88557	WATERSET PLACE WATER (SR 06-0457)	11/13/2013	471,162.00	(68,711)	402,451	Distribution	-	-	471,162.00	-	-	-	-	
5126	91554	WW PS DEL WEBB SOUTH REHAB	11/18/2013	386,166.69	(386,167)	-	Collection	-	-	-	-	386,166.69	-	-	
5127	96437	W LPSS 206 7TH AVE NW RUSKIN	11/19/2013	36.10	(21)	15	General Plant / Other	-	-	-	-	-	-	36.10	
5128	88554	RIVERVIEW MEADOWS WW (SR 12-0067)	11/20/2013	378,280.86	(55,166)	323,115	Collection	-	-	-	-	378,280.86	-	-	
5129	88555	RIVERVIEW MEADOWS WATER (SR 12-0067)	11/20/2013	144,785.35	(21,115)	123,671	Distribution	-	-	144,785.35	-	-	-	-	
5130	96438	W LPSS 1101 CIRCLE DR RUSKIN	11/20/2013	72.20	(42)	30	General Plant / Other	-	-	-	-	-	-	72.20	
5131	91553	WW VALRICO AWTP SPRAYFIELD REHAB EQUIPMENT	11/21/2013	1,508,665.28	(1,508,665)	-	WWTreatment	-	-	-	1,508,665.28	-	-	-	
5132	86407	TRUCK F150	11/24/2013	27,172.00	(27,172)	-	General Plant / Other	-	-	-	-	-	-	27,172.00	
5133	86408	TRUCK F150	11/24/2013	27,172.00	(27,172)	-	General Plant / Other	-	-	-	-	-	-	27,172.00	
5134	86574	PUMP 4 INCH TRALER MTD	11/24/2013	10,045.00	(5,860)	4,185	General Plant / Other	-	-	-	-	-	-	10,045.00	
5135	91571	WWTP RIVER OAKS CHEMICAL FEED SYSTEM REHAB	12/3/2013	1,168,319.71	(671,784)	496,536	WWTreatment	-	-	-	1,168,319.71	-	-	-	
5136	86548	TRUCK F350	12/16/2013	45,805.00	(45,805)	-	General Plant / Other	-	-	-	-	-	-	45,805.00	
5137	96452	W LPSS 409 COLLEGE AVE RUSKIN	12/19/2013	72.20	(41)	31	General Plant / Other	-	-	-	-	-	-	72.20	
5138	96458	W LPSS 1310 4TH AVE NE RUSKIN	12/19/2013	108.30	(62)	46	General Plant / Other	-	-	-	-	-	-	108.30	
5139	96459	W LPSS 407 5TH AVE SE RUSKIN	12/19/2013	108.30	(62)	46	General Plant / Other	-	-	-	-	-	-	108.30	
5140	96460	W LPSS 412 4TH AVE SE RUSKIN	12/19/2013	144.40	(83)	61	General Plant / Other	-	-	-	-	-	-	144.40	
5141	96461	W LPSS 408 4TH AVE SE RUSKIN	12/19/2013	108.30	(62)	46	General Plant / Other	-	-	-	-	-	-	108.30	
5142	87434	FAN CIRCULATOR MISTING 30 INCH	12/23/2013	1,266.08	(1,266)	-	General Plant / Other	-	-	-	-	-	-	1,266.08	
5143	87435	FAN CIRCULATOR MISTING 30 INCH	12/23/2013	1,266.08	(1,266)	-	General Plant / Other	-	-	-	-	-	-	1,266.08	
5144	86622	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	1,702.59	
5145	86623	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	1,702.59	
5146	86624	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	1,702.59	
5147	86625	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	1,702.59	
5148	86626	TESTER CLAMP ON EARTH RESISTANT	12/26/2013	1,702.59	(1,703)	-	General Plant / Other	-	-	-	-	-	-	1,702.59	
5149	86943	DIFFUSER WITH TRUCK MOUNT	12/31/2013	1,243.50	(1,244)	-	General Plant / Other	-	-	-	-	-	-	1,243.50	
5150	86944	DIFFUSER WITH TRUCK MOUNT	12/31/2013	1,243.50	(1,244)	-	General Plant / Other	-	-	-	-	-	-	1,243.50	
5151	87069	VAN	12/31/2013	24,168.00	(24,168)	-	General Plant / Other	-	-	-	-	-	-	24,168.00	
5152	90103	HIGHLAND ESTATES WW (SR 06-0148)	1/7/2014	212,494.45	(30,103)	182,391	Collection	-	-	-	-	212,494.45	-	-	
5153	90104	HIGHLAND ESTATES WATER (SR 06-0148)	1/7/2014	177,892.75	(25,201)	152,691	Distribution	-	-	177,892.75	-	-	-	-	
5154	90098	CITRUS PARK CROSSINGS WW (SR 13-0014)	1/14/2014	16,664.00	(2,361)	14,303	General Plant / Other	-	-	-	-	-	-	16,664.00	
5155	91572	WWTP RIVER OAKS HEADWORKS REHAB	1/14/2014	1,711,225.22	(969,694)	741,531	WWTreatment	-	-	-	1,711,225.22	-	-	-	
5156	96431	W LPSS 411 4TH AVE SE RUSKIN	1/14/2014	3,526.27	(1,998)	1,528	General Plant / Other	-	-	-	-	-	-	3,526.27	
5157	96463	WWTP LITHIA PROCESS CONTROL ANALYZERS	1/14/2014	338,702.70	(191,932)	146,771	WWTreatment	-	-	-	338,702.70	-	-	-	
5158	90108	MARTIN'S GARDEN WW (SR 13-0009)	1/21/2014	355,636.10	(50,382)	305,254	Collection	-	-	-	-	355,636.10	-	-	
5159	90109	MARTIN'S GARDEN WATER (SR 13-0009)	1/21/2014	104,605.80	(14,819)	89,787	Distribution	-	-	104,605.80	-	-	-	-	
5160	87497	COLORIMETER	1/22/2014	1,178.00	(1,178)	-	General Plant / Other	-	-	-	-	-	-	1,178.00	
5161	90120	WATERSET WW (SR 13-0003)	1/27/2014	262,478.20	(37,184)	225,294	Distribution	-	-	262,478.20	-	-	-	-	
5162	90121	WATERSET WATER (SR 13-0003)	1/27/2014	168,677.75	(23,896)	144,782	Distribution	-	-	168,677.75	-	-	-	-	
5163	96432	W LPSS 315 6TH AVE SE RUSKIN	1/27/2014	21,643.80	(12,265)	9,379	General Plant / Other	-	-	-	-	-	-	21,643.80	
5164	96434	W LPSS 305 W SHELL POINT RD RUSKIN	1/27/2014	18,527.30	(10,499)	8,029	General Plant / Other	-	-	-	-	-	-	18,527.30	
5165	96435	W LPSS 6104 BASSA ST WIMAUMA	1/27/2014	20,516.30	(11,626)	8,890	General Plant / Other	-	-	-	-	-	-	20,516.30	
5166	96436	W LPSS 1715 1ST SE RUSKIN	1/27/2014	20,720.90	(11,742)	8,979	General Plant / Other	-	-	-	-	-	-	20,720.90	
5167	87282	COMPUTER LAPTOP	1/31/2014	2,009.00	(2,009)	-	General Plant / Other	-	-	-	-	-	-	2,009.00	
5168	87283	COMPUTER LAPTOP	1/31/2014	2,009.00	(2,009)	-	General Plant / Other	-	-	-	-	-	-	2,009.00	
5169	87429	TITRATOR	1/31/2014	3,296.02	(3,296)	-	General Plant / Other	-	-	-	-	-	-	3,296.02	
5170	87430	ICE MACHINE	1/31/2014	2,146.76	(2,147)	-	General Plant / Other	-	-	-	-	-	-	2,146.76	
5171	87432	HAMMER DRILL	1/31/2014	1,105.44	(1,105)	-	General Plant / Other	-	-	-	-	-	-	1,105.44	
5172	87507	STEAMER HIGH PRESSURE	1/31/2014	3,940.00	(3,940)	-	General Plant / Other	-	-	-	-	-	-	3,940.00	
5173	87549	VALVE OPERATOR	1/31/2014	2,531.25	(2,531)	-	General Plant / Other	-	-	-	-	-	-	2,531.25	
5174	87550	SPECTROPHOTOMETER	1/31/2014	3,681.25	(3,681)	-	General Plant / Other	-	-	-	-	-	-	3,681.25	
5175	89876	MONITOR	1/31/2014	1,245.00	(1,245)	-	General Plant / Other	-	-	-	-	-	-	1,245.00	
5176	89877	MONITOR	1/31/2014	1,245.00	(1,245)	-	General Plant / Other	-	-	-	-	-	-	1,245.00	
5177	90105	LAXER-WATERS AND BENJAMIN (SR 11-													

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5193	90110	MIRABELLA SUBDIVISION WW (SR 11-0075)	2/27/2014	383,113.65	(53,476)	329,637	Collection	-	-	-	-	383,113.65	-	-	-
5194	90111	MIRABELLA SUBDIVISION WATER (SR 11-0075)	2/27/2014	177,429.20	(24,766)	152,663	Distribution	-	-	177,429.20	-	-	-	-	-
5195	96433	W LPSS 404 14TH ST SW RUSKIN	2/27/2014	21,112.90	(11,788)	9,325	General Plant / Other	-	-	-	-	-	-	-	21,112.90
5196	88232	PLATFORM LIFT FOR FORKLIFT	2/28/2014	1,072.56	(1,073)	-	General Plant / Other	-	-	-	-	-	-	-	1,072.56
5197	88233	HOLE PUNCH	2/28/2014	1,853.28	(1,853)	-	General Plant / Other	-	-	-	-	-	-	-	1,853.28
5198	88234	OSCILLOSCOPE	2/28/2014	4,949.43	(4,949)	-	General Plant / Other	-	-	-	-	-	-	-	4,949.43
5199	88237	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5200	88240	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5201	88241	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5202	88242	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5203	88245	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5204	88274	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5205	88284	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5206	88285	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5207	88289	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5208	88290	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5209	88347	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5210	88348	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5211	88357	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5212	88358	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5213	88360	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5214	88361	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5215	88362	COMPUTER LAPTOP	2/28/2014	1,392.55	(1,393)	-	General Plant / Other	-	-	-	-	-	-	-	1,392.55
5216	88647	SPECTROPHOTOMETER	2/28/2014	7,348.50	(7,349)	-	General Plant / Other	-	-	-	-	-	-	-	7,348.50
5217	91573	Calusa Trace and Pheasant Woods Instrumentation	3/3/2014	922,834.96	(922,835)	-	Distribution	-	-	922,834.96	-	-	-	-	-
5218	90119	VERANDA SUBDIVISION WATER (SR 03-0370)	3/6/2014	50,970.00	(7,008)	43,962	General Plant / Other	-	-	-	-	-	-	-	50,970.00
5219	94856	WW PS RIVER BIRCH REHAB BLDG IMP	3/13/2014	4,408,024.16	(2,424,413)	1,983,611	Collection	-	-	-	-	4,408,024.16	-	-	-
5220	90096	BUDGET SELF STORAGE WW (SR 12-0162)	3/20/2014	11,715.00	(1,611)	10,104	General Plant / Other	-	-	-	-	-	-	-	11,715.00
5221	90097	BUDGET SELF STORAGE WATER (SR 12-0162)	3/20/2014	29,825.00	(4,101)	25,724	General Plant / Other	-	-	-	-	-	-	-	29,825.00
5222	90102	FISHIAWK BLVD OPERATIONAL IMPR WATER	3/20/2014	88,525.00	(12,172)	76,353	General Plant / Other	-	-	-	-	-	-	-	88,525.00
5223	90114	SOUTH FORK WW (SR 12-0076)	3/20/2014	191,984.17	(26,398)	165,586	Collection	-	-	-	-	191,984.17	-	-	-
5224	90115	SOUTH FORK WATER (SR 12-0076)	3/20/2014	2,885.68	(397)	2,489	General Plant / Other	-	-	-	-	-	-	-	2,885.68
5225	88847	PRESSURE WASHER	3/23/2014	1,099.00	(1,099)	-	General Plant / Other	-	-	-	-	-	-	-	1,099.00
5226	88848	PLASMA CUTTER	3/23/2014	1,605.56	(1,606)	-	General Plant / Other	-	-	-	-	-	-	-	1,605.56
5227	88849	CRANE GANTRY PORTABLE	3/26/2014	6,391.90	(6,392)	-	General Plant / Other	-	-	-	-	-	-	-	6,391.90
5228	88850	PUMP TRAILER MTD	3/31/2014	25,657.32	(14,112)	11,546	Distribution	-	-	25,657.32	-	-	-	-	-
5229	88851	TERMINATION KIT FIBER OPTIC FC 7 AX104271	3/31/2014	2,431.75	(2,432)	-	General Plant / Other	-	-	-	-	-	-	-	2,431.75
5230	92193	Fishhawk Ranch West 1B/1C WW SR (12-0151)	4/4/2014	1,029,465.21	(139,407)	890,058	Collection	-	-	-	-	1,029,465.21	-	-	-
5231	92194	Fishhawk Ranch West 1B/1C Water SR (12-0151)	4/4/2014	485,588.00	(65,757)	419,831	Distribution	-	-	485,588.00	-	-	-	-	-
5232	92209	Waterleaf 1A WW SR (12-0157)	4/4/2014	580,472.33	(78,606)	501,867	Collection	-	-	-	-	580,472.33	-	-	-
5233	92210	Waterleaf 1A Water SR (12-0157)	4/4/2014	155,346.50	(21,036)	134,310	Distribution	-	-	155,346.50	-	-	-	-	-
5234	92211	Waterleaf 1B WW SR (13-0060)	4/4/2014	110,331.34	(14,941)	95,391	Distribution	-	-	110,331.34	-	-	-	-	-
5235	92212	Waterleaf 1B Water SR (13-0060)	4/4/2014	66,345.50	(8,984)	57,361	General Plant / Other	-	-	-	-	-	-	-	66,345.50
5236	92213	Waterleaf 1C WW SR (13-0144)	4/4/2014	46,504.24	(6,297)	40,207	General Plant / Other	-	-	-	-	-	-	-	46,504.24
5237	92214	Waterleaf 1C Water SR (13-0144)	4/4/2014	35,563.00	(4,816)	30,747	General Plant / Other	-	-	-	-	-	-	-	35,563.00
5238	92201	Preserve at Carrollwood Village WW SR (01-0196)	4/8/2014	55,720.00	(7,545)	48,175	General Plant / Other	-	-	-	-	-	-	-	55,720.00
5239	92202	Preserve at Carrollwood Village Water SR (01-0196)	4/8/2014	32,391.00	(4,386)	28,005	General Plant / Other	-	-	-	-	-	-	-	32,391.00
5240	94829	WW PS LYNNMAR REHAB	4/10/2014	7,771.25	(4,209)	3,562	General Plant / Other	-	-	-	-	-	-	-	7,771.25
5241	96426	W LPSS 6006 BASSA ST	4/11/2014	21,874.84	(11,849)	10,026	General Plant / Other	-	-	-	-	-	-	-	21,874.84
5242	91556	WWTP FALKENBURG RD UV DISINFECTION SYSTEM ELECTRIC A	4/14/2014	344,958.26	(186,852)	158,106	WWTreatment	-	-	-	344,958.26	-	-	-	-
5243	94830	WW PS WEST BEARSS REHAB	4/15/2014	70,585.30	(38,234)	32,352	General Plant / Other	-	-	-	-	-	-	-	70,585.30
5244	89104	AIR COMPRESSOR	4/17/2014	1,202.75	(1,203)	-	General Plant / Other	-	-	-	-	-	-	-	1,202.75
5245	88936	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5246	88939	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5247	88940	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5248	88941	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5249	88943	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5250	88944	COMPUTER LAPTOP	4/22/2014	2,131.64	(2,132)	-	General Plant / Other	-	-	-	-	-	-	-	2,131.64
5251	89120	TESTER WATER METER	4/22/2014	4,143.26	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,143.26
5252	89121	TESTER WATER METER	4/22/2014	4,143.26	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,143.26
5253	89122	TESTER WATER METER	4/22/2014	4,143.26	(4,143)	-	General Plant / Other	-	-	-	-	-	-	-	4,143.26
5254	89009	TRUCK F350	4/23/2014	39,376.00	(39,376)	-	General Plant / Other	-	-	-	-	-	-	-	39,376.00
5255	89010	TRUCK F350	4/23/2014	40,450.00	(40,450)	-	General Plant / Other	-	-	-	-	-	-	-	40,450.00
5256	89011	TRUCK F550	4/24/2014	84,720.00	(84,720)	-	General Plant / Other	-	-	-	-	-	-	-	84,720.00
5257	94388	WWTP NW REG RECLAMATION IN PLANT PS REHAB	4/24/2014	147,449.94	(79,869)	67,581	WWTransmission	-	-	-	-	147,449.94	-	-	-
5258	89029	COMPUTER LAPTOP	4/28/2014	2,194.34	(2,194)	-	General Plant / Other	-	-	-	-	-	-	-	2,194.34
5259	92195	Mirabay Parcel 22 WW SR (12-0169)	4/28/2014	496,896.42	(67,288)	429,608	Collection	-	-	-	-	496,896.42	-	-	-
5260	92196	Mirabay Parcel 22 Water SR (12-0169)	4/28/2014	244,284.50	(33,080)	211,204	Distribution	-	-	244,284.50	-	-	-	-	-
5261	89068	BEARING HEATER	4/30/2014	1,646.91	(1,647)	-	General Plant / Other	-	-	-	-	-	-	-	1,646.91
5262	89069	BEARING HEATER	4/30/2014	1,646.91	(1,647)	-	General Plant / Other	-	-	-	-	-	-	-	1,646.91
5															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
5281	92199	Park Creek 1C WW SR (12-0145)	5/13/2014	34,356.55	(4,581)	29,776	General Plant / Other	-	-	-	-	-	-	-	34,356.55
5282	92200	Park Creek 1C Water SR (12-0145)	5/13/2014	38,457.70	(5,128)	33,330	General Plant / Other	-	-	-	-	-	-	-	38,457.70
5283	94390	WWTP RIVER OAKS VALVES REPLACEMENT	5/14/2014	21,958.59	(11,711)	10,247	General Plant / Other	-	-	-	-	-	-	-	21,958.59
5284	94784	WW PS SOUTH KINGS #1 REHAB	5/16/2014	34,248.85	(18,266)	15,983	General Plant / Other	-	-	-	-	-	-	-	34,248.85
5285	94831	WW PS WOODBERRY #1 REHAB	5/16/2014	4,848.17	(2,586)	2,263	General Plant / Other	-	-	-	-	-	-	-	4,848.17
5286	94832	WW PS DOUBLE BRANCH REHAB	5/22/2014	5,615.12	(2,995)	2,620	General Plant / Other	-	-	-	-	-	-	-	5,615.12
5287	94833	WW PS WELLMAN	5/28/2014	31,397.50	(16,745)	14,652	General Plant / Other	-	-	-	-	-	-	-	31,397.50
5288	94834	WW PS ALAMBRA #2	5/28/2014	117,984.47	(62,925)	55,060	Collection	-	-	-	-	117,984.47	-	-	-
5289	96409	WW PS FAIRWAY DIESEL BACKUP PUMP AND PIPING	5/28/2014	33,649.66	(17,946)	15,703	General Plant / Other	-	-	-	-	-	-	-	33,649.66
5290	96427	W LPSS 305 WENDI LANE RUSKIN	5/28/2014	20,861.06	(11,126)	9,735	General Plant / Other	-	-	-	-	-	-	-	20,861.06
5291	96428	W LPSS 106 CARMELINA ST RUSKIN	5/28/2014	20,503.34	(10,935)	9,568	General Plant / Other	-	-	-	-	-	-	-	20,503.34
5292	96429	W LPSS 309 4TH ST SE RUSKIN	5/28/2014	21,890.44	(11,675)	10,216	General Plant / Other	-	-	-	-	-	-	-	21,890.44
5293	96430	W LPSS 306 4TH AVE SE RUSKIN	5/28/2014	20,887.20	(11,140)	9,747	General Plant / Other	-	-	-	-	-	-	-	20,887.20
5294	94835	WW PS COPPERFIELD ELECTRICAL MODS	5/30/2014	21,392.67	(11,409)	9,983	General Plant / Other	-	-	-	-	-	-	-	21,392.67
5295	89752	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5296	89753	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5297	89756	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5298	89757	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5299	89758	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5300	89759	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5301	89760	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5302	89762	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5303	89763	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5304	89764	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5305	89765	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5306	89766	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5307	89767	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5308	89768	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5309	89770	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5310	89771	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5311	89772	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5312	89773	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5313	89774	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5314	89775	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5315	89776	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5316	89777	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5317	89778	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5318	89779	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5319	89780	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5320	89781	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5321	89782	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5322	89783	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5323	89784	PUMP MUD	5/31/2014	1,398.99	(1,399)	-	General Plant / Other	-	-	-	-	-	-	-	1,398.99
5324	89811	SUV ESCAPE	5/31/2014	19,164.00	(19,164)	-	General Plant / Other	-	-	-	-	-	-	-	19,164.00
5325	89851	FORKLIFT	5/31/2014	32,086.00	(32,086)	-	General Plant / Other	-	-	-	-	-	-	-	32,086.00
5326	89874	FORKLIFT	5/31/2014	5,116.00	(5,116)	-	General Plant / Other	-	-	-	-	-	-	-	5,116.00
5327	89875	OVEN LABORATORY	5/31/2014	2,386.02	(2,386)	-	General Plant / Other	-	-	-	-	-	-	-	2,386.02
5328	92207	Valencia Lakes Tract H Tract H Phase 2 WW SR (11-0036)	6/4/2014	34,857.21	(4,575)	30,282	General Plant / Other	-	-	-	-	-	-	-	34,857.21
5329	92208	Valencia Lakes Tract H Tract H Phase 2 Water SR (11-0036)	6/4/2014	52,141.66	(6,844)	45,298	General Plant / Other	-	-	-	-	-	-	-	52,141.66
5330	92203	Starling at Fishhawk Ranch Off-Site WW SR (13-0094)	6/6/2014	147,280.00	(19,331)	127,950	Collection	-	-	-	-	147,280.00	-	-	-
5331	92204	Starling at Fishhawk Ranch Multi 1A, 1B1, 1B2, 1C, 2A, 2B1, 2B2, 2C1, 2i	6/6/2014	619,334.00	(81,288)	538,046	Distribution	-	-	-	619,334.00	-	-	-	-
5332	94836	WW PS GRAINERY ELECTRICAL MODS	6/6/2014	26,689.52	(14,012)	12,678	General Plant / Other	-	-	-	-	-	-	-	26,689.52
5333	96462	WW SUN CITY MHP CHLORINE ANALYZER REPLACEMENT	6/6/2014	8,656.53	(4,545)	4,112	General Plant / Other	-	-	-	-	-	-	-	8,656.53
5334	94387	WW DALE MABRY DITCH AERATOR # 3 FEEDER WIRES REPL-ELI	6/11/2014	24,541.92	(12,885)	11,657	General Plant / Other	-	-	-	-	-	-	-	24,541.92
5335	91548	WWTP VANDYKE HEADWORKS REHAB EQUIPMENT	6/13/2014	2,399,200.79	(2,399,201)	-	WWTreatment	-	-	-	-	2,399,200.79	-	-	-
5336	118433	W SR 574 UTILITY RELOCATION IMPROVEMENTS	6/13/2014	327,659.17	(172,021)	155,638	Distribution	-	-	-	327,659.17	-	-	-	-
5337	91555	WW VALRICO AWTP MTR CONTROL CENTERS #6 & #7 UPGRADE	6/19/2014	98,136.88	(51,522)	46,615	General Plant / Other	-	-	-	-	-	-	-	98,136.88
5338	92191	Brooker Reserve FKA Alterra Subdivision WW SR (13-0001)	6/23/2014	306,033.00	(40,167)	265,866	Collection	-	-	-	-	306,033.00	-	-	-
5339	92192	Brooker Reserve FKA Alterra Subdivision Water SR (13-0001)	6/23/2014	138,191.00	(18,138)	120,053	Distribution	-	-	-	138,191.00	-	-	-	-
5340	90275	TRUCK F150	6/25/2014	26,456.00	(26,456)	-	General Plant / Other	-	-	-	-	-	-	-	26,456.00
5341	90276	TRUCK F150	6/25/2014	26,456.00	(26,456)	-	General Plant / Other	-	-	-	-	-	-	-	26,456.00
5342	90277	TRUCK F150	6/25/2014	26,456.00	(26,456)	-	General Plant / Other	-	-	-	-	-	-	-	26,456.00
5343	91557	WWTP VALRICO ELECTRICAL PULL BOX DRAIN SYSTEM	6/25/2014	21,267.03	(11,165)	10,102	General Plant / Other	-	-	-	-	-	-	-	21,267.03
5344	92205	Sun City Center Sienna 2B WW SR (13-0156)	6/26/2014	33,427.00	(4,387)	29,040	General Plant / Other	-	-	-	-	-	-	-	33,427.00
5345	92206	Sun City Center Sienna 2B Water SR (13-0156)	6/26/2014	41,075.00	(5,391)	35,684	General Plant / Other	-	-	-	-	-	-	-	41,075.00
5346	90279	TRUCK F150	6/29/2014	19,484.00	(19,484)	-	General Plant / Other	-	-	-	-	-	-	-	19,484.00
5347	90099	CITRUS PARK CROSSINGS WATER (SR 13-0014)	6/30/2014	38,519.00	(5,056)	33,463	General Plant / Other	-	-	-	-	-	-	-	38,519.00
5348	90377	TRUCK F150	6/30/2014	22,905.00	(22,905)	-	General Plant / Other	-	-	-	-	-	-	-	22,905.00
5349	90378	TRUCK F150	6/30/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	-	22,153.00
5350	90379	TRUCK F150	6/30/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	-	22,153.00
5351	90398	PROGRAMABLE MESSAGE BOARD TRAILER MOUNTED	6/30/2014	12,067.33	(6,335)	5,732									

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Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	
5369	90550	TRUCK F150	7/24/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	22,153.00
5370	90551	TRUCK F150	7/24/2014	22,153.00	(22,153)	-	General Plant / Other	-	-	-	-	-	-	22,153.00
5371	94722	South Shore Corporate Park Ph 1B SR (13-0145) Water	7/25/2014	38,000.00	(4,908)	33,092	General Plant / Other	-	-	-	-	-	-	38,000.00
5372	94845	WW PS HANDY	7/25/2014	23,936.40	(12,367)	11,569	General Plant / Other	-	-	-	-	-	-	23,936.40
5373	118453	WM W KINGS AVE ALAFIA RIVER CROSSING DECOMMISSION	7/25/2014	7,259.37	(3,751)	3,509	General Plant / Other	-	-	-	-	-	-	7,259.37
5374	94840	WW PS WEST VILLAGE ELECTRICAL MODIFICATIONS	7/28/2014	17,371.36	(8,975)	8,396	General Plant / Other	-	-	-	-	-	-	17,371.36
5375	94396	WWTP SR 674 FM CLUBHOUSE PS WEST TO SC AWTP	7/30/2014	7,007,693.13	(3,620,641)	3,387,052	WWTreatment	-	-	-	7,007,693.13	-	-	-
5376	90701	MANHOLE SMOKE BLOWER	7/31/2014	1,463.00	(1,463)	-	General Plant / Other	-	-	-	-	-	-	1,463.00
5377	91170	DESK UNIT	7/31/2014	2,044.91	(1,057)	988	General Plant / Other	-	-	-	-	-	-	2,044.91
5378	94855	WW PS DALE MABRY #3 REHAB	7/31/2014	104,918.69	(54,208)	50,711	Collection	-	-	-	-	104,918.69	-	-
5379	94714	Park Creek Subdivision Ph 2A SR (13-0022) WW	8/2/2014	16,320.00	(2,074)	14,246	General Plant / Other	-	-	-	-	-	-	16,320.00
5380	94715	Park Creek Subdivision Ph 2A SR (13-0022) Water	8/2/2014	10,125.20	(1,287)	8,839	General Plant / Other	-	-	-	-	-	-	10,125.20
5381	94716	Park Creek Subdivision Ph 2B SR (13-0023) WW	8/2/2014	54,144.10	(6,881)	47,263	General Plant / Other	-	-	-	-	-	-	54,144.10
5382	94717	Park Creek Subdivision Ph 2B SR (13-0023) Water	8/2/2014	42,062.60	(5,345)	36,717	General Plant / Other	-	-	-	-	-	-	42,062.60
5383	94697	Brandon Preserve Ika Harvey Subdivision SR (12-0171) WW	8/5/2014	372,287.88	(47,312)	324,976	General Plant / Other	-	-	-	-	-	-	372,287.88
5384	94698	Brandon Preserve Ika Harvey Subdivision SR (12-0171) Water	8/5/2014	61,414.29	(7,805)	53,610	General Plant / Other	-	-	-	-	-	-	61,414.29
5385	96425	WM ANGUS DRIVE	8/6/2014	121,638.53	(61,833)	59,806	Distribution	-	-	-	121,638.53	-	-	-
5386	94706	Hawks Point Subdivision Ph S1 SR (13-0087) WW	8/8/2014	161,423.29	(20,514)	140,909	General Plant / Other	-	-	-	-	-	-	161,423.29
5387	94707	Hawks Point Subdivision Ph S1 SR (13-0087) Water	8/8/2014	161,585.30	(20,535)	141,050	General Plant / Other	-	-	-	-	-	-	161,585.30
5388	94708	Hawks Point Subdivision Ph S2 SR (13-0088) WW	8/8/2014	107,463.20	(13,657)	93,806	General Plant / Other	-	-	-	-	-	-	107,463.20
5389	94709	Hawks Point Subdivision Ph S2 SR (13-0088) Water	8/8/2014	94,310.60	(11,985)	82,325	General Plant / Other	-	-	-	-	-	-	94,310.60
5390	94713	Park Brook Subdivision SR (05-0475) Water	8/12/2014	47,519.25	(6,039)	41,480	General Plant / Other	-	-	-	-	-	-	47,519.25
5391	90979	TELEHANDLER	8/14/2014	74,562.00	(74,562)	-	General Plant / Other	-	-	-	-	-	-	74,562.00
5392	90980	TELEHANDLER	8/14/2014	74,562.00	(74,562)	-	General Plant / Other	-	-	-	-	-	-	74,562.00
5393	94846	WW PS NATURE'S WAY #2 REHAB	8/14/2014	30,746.06	(15,629)	15,117	General Plant / Other	-	-	-	-	-	-	30,746.06
5394	94847	WW PS HAMPTON PARK REHAB	8/14/2014	8,762.94	(4,454)	4,309	General Plant / Other	-	-	-	-	-	-	8,762.94
5395	94841	WW PS SAKONNET RIVER ELECTRICAL MODS	8/15/2014	6,087.92	(3,095)	2,993	General Plant / Other	-	-	-	-	-	-	6,087.92
5396	94848	WW PS SCHOONER WAY REHAB	8/18/2014	17,989.15	(9,144)	8,845	General Plant / Other	-	-	-	-	-	-	17,989.15
5397	94695	33rd St & Shell Point Road Extension SR (13-0175) WW	8/19/2014	48,000.00	(6,100)	41,900	General Plant / Other	-	-	-	-	-	-	48,000.00
5398	94696	33rd St & Shell Point Road Extension SR (13-0175) Water	8/19/2014	27,000.00	(3,431)	23,569	General Plant / Other	-	-	-	-	-	-	27,000.00
5399	94842	WW PS CLUBHOUSE REHAB	8/20/2014	93,167.27	(47,360)	45,807	General Plant / Other	-	-	-	-	-	-	93,167.27
5400	94849	WW PS MLK REHAB	8/20/2014	38,627.34	(19,635)	18,992	General Plant / Other	-	-	-	-	-	-	38,627.34
5401	94850	WW PS OLD GROVE REHAB	8/20/2014	62,397.00	(31,719)	30,678	General Plant / Other	-	-	-	-	-	-	62,397.00
5402	94843	WW PS COUNTY LINE RD REHAB	8/22/2014	10,634.72	(5,406)	5,229	General Plant / Other	-	-	-	-	-	-	10,634.72
5403	116524	WW FM BOYETTE RD SE	8/22/2014	532,892.76	(67,722)	465,171	WWTransmission	-	-	-	-	-	-	-
5404	116527	WWTP VALRICO FILTER VALVES	8/22/2014	435,644.44	(88,581)	347,063	WWTreatment	-	-	-	435,644.44	-	-	-
5405	94725	Sun City Center - Somerset Villas Ph 1 SR (13-0072) WW	8/25/2014	67,350.00	(8,559)	58,791	General Plant / Other	-	-	-	-	-	-	67,350.00
5406	94726	Sun City Center - Somerset Villas Ph 1 SR (13-0072) Water	8/25/2014	69,202.50	(8,794)	60,408	General Plant / Other	-	-	-	-	-	-	69,202.50
5407	91000	COMPUTER WORKSTATION HP Z420	8/27/2014	1,498.97	(1,499)	-	General Plant / Other	-	-	-	-	-	-	1,498.97
5408	118460	WM RHODINE RD EXTENSION ACP REMOVAL IMP	8/27/2014	231,865.04	(78,576)	153,289	Distribution	-	-	-	231,865.04	-	-	-
5409	94723	Southgate Ph 1 & 2 SR (11-0140 & 12-0081) WW	8/28/2014	325,870.60	(41,413)	284,458	General Plant / Other	-	-	-	-	-	-	325,870.60
5410	94724	Southgate Ph 1 & 2 SR (11-0140 & 12-0081) Water	8/28/2014	125,517.61	(15,951)	109,566	General Plant / Other	-	-	-	-	-	-	125,517.61
5411	94851	WW PS PINE STREET #2 REHAB	8/28/2014	21,269.11	(10,812)	10,457	General Plant / Other	-	-	-	-	-	-	21,269.11
5412	94852	WW PS MONTARA REHAB	8/28/2014	4,820.43	(2,450)	2,370	General Plant / Other	-	-	-	-	-	-	4,820.43
5413	94853	WW PS HUTCHINSON #3 REHAB	8/28/2014	15,099.64	(7,676)	7,424	General Plant / Other	-	-	-	-	-	-	15,099.64
5414	94854	WW PS WESSON CIRCLE REHAB	8/28/2014	21,460.28	(10,909)	10,551	General Plant / Other	-	-	-	-	-	-	21,460.28
5415	96410	WW PS TANGLEWOOD DIESEL BACKUP PUMP AND PIPING	8/29/2014	61,552.27	(31,289)	30,263	General Plant / Other	-	-	-	-	-	-	61,552.27
5416	91348	TRUCK F350	8/31/2014	39,291.00	(39,291)	-	General Plant / Other	-	-	-	-	-	-	39,291.00
5417	91349	TRUCK F350	8/31/2014	39,291.00	(39,291)	-	General Plant / Other	-	-	-	-	-	-	39,291.00
5418	91511	RADAR GROUND SYSTEM	8/31/2014	12,100.00	(12,100)	-	General Plant / Other	-	-	-	-	-	-	12,100.00
5419	91512	RADAR GROUND SYSTEM	8/31/2014	10,100.00	(10,100)	-	General Plant / Other	-	-	-	-	-	-	10,100.00
5420	91764	POWER UNIT	8/31/2014	5,650.00	(5,650)	-	General Plant / Other	-	-	-	-	-	-	5,650.00
5421	91765	POWER UNIT	8/31/2014	5,650.00	(5,650)	-	General Plant / Other	-	-	-	-	-	-	5,650.00
5422	92003	PUMP TRAILER MTD	8/31/2014	58,427.00	(29,700)	28,727	Distribution	-	-	-	58,427.00	-	-	-
5423	118509	Countywide Manhole Rehabilitation Northwest area- Lakeview Drive Manh	8/31/2014	195,178.25	(99,216)	95,963	Collection	-	-	-	-	195,178.25	-	-
5424	94392	WWTP VALRICO VFD REPLACE for Aerators 1A & 1B	9/5/2014	59,776.33	(29,888)	29,888	General Plant / Other	-	-	-	-	-	-	59,776.33
5425	94393	WWTP RIVER OAKS SODIUM HYPOCHLORITE FEED TO CCC	9/8/2014	22,842.03	(11,421)	11,421	General Plant / Other	-	-	-	-	-	-	22,842.03
5426	94731	Watson Road - Riverleaf Subdivision SR (13-0124) WW	9/9/2014	323,355.35	(40,419)	282,936	General Plant / Other	-	-	-	-	-	-	323,355.35
5427	94732	Watson Road - Riverleaf Subdivision SR (13-0124) Water	9/9/2014	93,927.00	(11,741)	82,186	General Plant / Other	-	-	-	-	-	-	93,927.00
5428	94699	Bullfrog Creek Preserve SR (13-0035) WW	9/15/2014	564,504.60	(70,563)	493,942	Collection	-	-	-	-	564,504.60	-	-
5429	94700	Bullfrog Creek Preserve SR (13-0035) Water	9/15/2014	308,066.00	(38,508)	269,558	General Plant / Other	-	-	-	-	-	-	308,066.00
5430	118461	WM S OLD GIBSONTON DR (W SIDE I-75) IMP	9/15/2014	70,221.43	(23,407)	46,814	General Plant / Other	-	-	-	-	-	-	70,221.43
5431	94394	WW VAN DYKE EAST OX DITCH EFFLUENT WEIR ACTUATOR	9/17/2014	4,610.00	(2,305)	2,305	General Plant / Other	-	-	-	-	-	-	4,610.00
5432	94395	WW DALE MABRY CLARIFIERS 1 & 2 Drain Valves Replacement	9/17/2014	18,216.86	(9,108)	9,108	General Plant / Other	-	-	-	-	-	-	18,216.86
5433	118459	WM TOM FOLSON RD INTERCONNECT IMP	9/17/2014	195,503.10	(65,168)	130,335	Distribution	-	-	-	195,503.10	-	-	-
5434	94720	South Fork Tract M SR (13-0067) WW	9/19/2014	3,820.80	(1,910)	1,910	General Plant / Other	-	-	-	-	-	-	3,820.80
5435	94721	South Fork Tract M SR (13-0067) Water	9/19/2014	1,378.10	(689)	689	General Plant / Other	-	-	-	-	-	-	1,378.10
5436	91897	AERATOR	9/22/2014	25,380.00	(25,380)	-	General Plant / Other	-	-	-	-	-	-	25,380.00
5437	103374	WWTP SOUTH COUNTY CUSTOM SHELIVING FOR UNIFORMS	9/22/2014	3,013.90	(1,507)	1,507	General Plant / Other	-	-	-	-	-	-	3,013.90
5438	103375	TABLE BR 96X48X29 5	9/22/2014	2,814.54	(1,407)	1,407	General Plant / Other	-	-	-</				

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value						
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed
5457	185487	WW PS STALL RD MASTER	9/30/2014	350.00		350	General Plant / Other	-	-	-	-	-	-	350.00
5458	545666	REGIONAL WASTEWATER TREATMENT PLANT IMPROVEMENTS	10/1/2014	587,502.08	(288,855)	298,647	General Plant / Other	-	-	-	587,502.08	-	-	298,647
5459	94742	Citrus Park Apts SR 13-0058 WW	10/2/2014	84,775.32	(10,420)	74,355	General Plant / Other	-	-	-	-	-	-	84,775.32
5460	94743	Citrus Park Apts SR 13-0058 Water	10/2/2014	116,605.00	(14,333)	102,272	General Plant / Other	-	-	-	-	-	-	116,605.00
5461	94740	Chandler Woods aka Insan SR 13-0143 WW	10/3/2014	288,176.60	(35,422)	252,755	General Plant / Other	-	-	-	-	-	-	288,176.60
5462	94741	Chandler Woods aka Insan SR 13-0143 Water	10/3/2014	53,819.60	(6,615)	47,204	General Plant / Other	-	-	-	-	-	-	53,819.60
5463	94859	WW PS COPPERTREE ELECTRICAL MODIFICATIONS	10/3/2014	43,578.04	(21,426)	22,152	General Plant / Other	-	-	-	-	-	-	43,578.04
5464	96417	Meridian Point #2 Pumps	10/3/2014	34,129.12	(16,780)	17,349	General Plant / Other	-	-	-	-	-	-	34,129.12
5465	96418	Meridian Point #2 Electrical	10/3/2014	707.41	(348)	359	General Plant / Other	-	-	-	-	-	-	707.41
5466	96524	Big Bend PS Pump	10/3/2014	8,845.80	(4,349)	4,497	General Plant / Other	-	-	-	-	-	-	8,845.80
5467	96525	WW PS BIG BEND ROAD	10/3/2014	69,659.51	(8,562)	61,097	WWTransmission	-	-	-	-	69,659.51	-	61,097
5468	96526	Big Bend PS Valves	10/3/2014	42,371.21	(8,333)	34,038	General Plant / Other	-	-	-	-	-	-	42,371.21
5469	96527	Big Bend PS ELEC	10/3/2014	4,333.89	(2,131)	2,203	General Plant / Other	-	-	-	-	-	-	4,333.89
5470	94762	The Preserve At Rivercrest SR 13-0079 WW	10/6/2014	422,335.60	(51,912)	370,424	General Plant / Other	-	-	-	-	-	-	422,335.60
5471	94763	The Preserve At Rivercrest SR 13-0079 Water	10/6/2014	117,946.50	(14,498)	103,449	General Plant / Other	-	-	-	-	-	-	117,946.50
5472	96406	NWRWRF Effluent Pumps 1 & 2 Rehabilitation Pump	10/6/2014	36,261.14	(17,828)	18,433	General Plant / Other	-	-	-	-	-	-	36,261.14
5473	116612	17701 Lake Carlton Drive	10/7/2014	13,683.08	(3,364)	10,319	General Plant / Other	-	-	-	-	-	-	13,683.08
5474	94758	Summerfield Crossings Village 2 Tracts 1 & 2 Ph 1 SR 13-0096 WW	10/9/2014	157,143.00	(19,135)	137,828	General Plant / Other	-	-	-	-	-	-	157,143.00
5475	94759	Summerfield Crossings Village 2 Tracts 1 & 2 Ph 1 SR 13-0096 Water	10/9/2014	66,685.00	(8,197)	58,488	General Plant / Other	-	-	-	-	-	-	66,685.00
5476	94735	Arbor Oaks SR 13-0113 WW	10/10/2014	300,989.35	(36,997)	263,993	General Plant / Other	-	-	-	-	-	-	300,989.35
5477	94736	Arbor Oaks SR 13-0113 Water	10/10/2014	120,105.00	(14,763)	105,342	General Plant / Other	-	-	-	-	-	-	120,105.00
5478	94737	Arbor Oaks SR 13-0113 Reclaimed Water	10/10/2014	62,322.35	(7,660)	54,662	General Plant / Other	-	-	-	-	-	-	62,322.35
5479	94748	Oak Creek Ph1C-1 SR 12-0082 WW	10/15/2014	143,789.87	(17,674)	126,116	General Plant / Other	-	-	-	-	-	-	143,789.87
5480	94749	Oak Creek Ph1C-1 SR 12-0082 Water	10/15/2014	103,229.76	(12,689)	90,541	General Plant / Other	-	-	-	-	-	-	103,229.76
5481	95010	FH REPLACEMENT 125CLOW	10/15/2014	1,668,995.96	(1,641,179)	27,817	Distribution	-	-	1,668,995.96	-	-	-	-
5482	116615	6617 Gunn Highway	10/16/2014	16,151.48	(3,971)	12,181	General Plant / Other	-	-	-	-	-	-	16,151.48
5483	94750	Sanctuary Ph1 SR 13-0135 WW	10/17/2014	164,485.26	(20,218)	144,267	General Plant / Other	-	-	-	-	-	-	164,485.26
5484	94751	Sanctuary Ph1 SR 13-0135 Water	10/17/2014	143,995.06	(17,699)	126,296	General Plant / Other	-	-	-	-	-	-	143,995.06
5485	116614	4518 Southampton Court	10/17/2014	13,044.52	(3,207)	9,838	General Plant / Other	-	-	-	-	-	-	13,044.52
5486	94764	Valencia Lakes Tract MM Ph 3 SR 10-0026 WW	10/23/2014	92,517.45	(11,372)	81,146	General Plant / Other	-	-	-	-	-	-	92,517.45
5487	94765	Valencia Lakes Tract MM Ph 3 SR 10-0026 Water	10/23/2014	75,017.30	(9,221)	65,796	General Plant / Other	-	-	-	-	-	-	75,017.30
5488	96408	BMF Sludge Holding Tank Blower #2 Replacement Proc-Eq	10/23/2014	13,300.20	(6,539)	6,761	General Plant / Other	-	-	-	-	-	-	13,300.20
5489	118457	WM LIMONA ST INTERCONNECT IMP	10/23/2014	370,866.18	(121,562)	249,304	WTransmission	-	370,866.18	-	-	-	-	-
5490	94744	Highland Estates Ph2A SR 12-0155 WW	10/24/2014	244,261.55	(30,024)	214,238	General Plant / Other	-	-	-	-	-	-	244,261.55
5491	94745	Highland Estates Ph2A SR 12-0155 Water	10/24/2014	144,395.00	(17,749)	126,646	General Plant / Other	-	-	-	-	-	-	144,395.00
5492	95011	WWTP RIVER OAKS IN-PLANT RECL WATER SYS REPL	10/24/2014	332,595.67	(163,526)	169,070	WWTreatment	-	-	-	332,595.67	-	-	-
5493	96715	WW PS VALENCIA LAKES REHAB PUMP	10/27/2014	45,635.78	(22,438)	23,198	General Plant / Other	-	-	-	-	-	-	45,635.78
5494	96716	WW PS VALENCIA LAKES REHAB BLDGRDS	10/27/2014	43,938.95	(54)	386	General Plant / Other	-	-	-	-	-	-	43,938.95
5495	96717	WW PS VALENCIA LAKES REHAB VALVE	10/27/2014	10,502.75	(2,066)	8,437	General Plant / Other	-	-	-	-	-	-	10,502.75
5496	96718	WW PS VALENCIA LAKES REHAB ELECTRICAL	10/27/2014	2,514.07	(1,236)	1,278	General Plant / Other	-	-	-	-	-	-	2,514.07
5497	95009	WM LINSLEY MOON AVE REPLACMENT	10/28/2014	482,211.99	(237,087)	245,125	WTransmission	-	482,211.99	-	-	-	-	-
5498	116610	1360 Lake Magdalene Boulevard	10/28/2014	23,782.55	(5,846)	17,936	General Plant / Other	-	-	-	-	-	-	23,782.55
5499	116598	WW LPSS 131 9TH ST WIMAUMA	10/29/2014	25,445.62	(12,511)	12,935	General Plant / Other	-	-	-	-	-	-	25,445.62
5500	92304	TRUCK F350	10/30/2014	39,291.00	(38,636)	655	General Plant / Other	-	-	-	-	-	-	39,291.00
5501	92305	TRUCK F350	10/30/2014	39,291.00	(38,636)	655	General Plant / Other	-	-	-	-	-	-	39,291.00
5502	92306	TRUCK F350	10/30/2014	39,291.00	(38,636)	655	General Plant / Other	-	-	-	-	-	-	39,291.00
5503	116599	WW LPSS 502 SHEFFIELD ST WIMAUMA	10/30/2014	21,156.00	(10,402)	10,754	General Plant / Other	-	-	-	-	-	-	21,156.00
5504	94746	Lucaya Lake Club Ph1A SR 13-0079 WW	11/4/2014	843,860.95	(114,894)	741,894	Collection	-	-	-	843,860.95	-	-	-
5505	94747	Lucaya Lake Club Ph1A SR 13-0079 Water	11/4/2014	375,370.75	(45,357)	330,013	General Plant / Other	-	-	-	-	-	-	375,370.75
5506	116611	18700 Wimbledon Circle	11/4/2014	16,167.08	(3,907)	12,260	General Plant / Other	-	-	-	-	-	-	16,167.08
5507	116597	WW LPSS 307 SW 13TH ST RUSKIN	11/6/2014	20,378.96	(9,850)	10,529	General Plant / Other	-	-	-	-	-	-	20,378.96
5508	96713	Plantation #1 Pump Station Rehabilitation Pump	11/13/2014	30,885.00	(14,928)	15,957	General Plant / Other	-	-	-	-	-	-	30,885.00
5509	96714	Plantation #1 Pump Station Rehabilitation Valve	11/13/2014	17,391.11	(3,362)	14,029	General Plant / Other	-	-	-	-	-	-	17,391.11
5510	94754	South Cove Subdivision Ph4 SR 13-0017 WW	11/18/2014	72,616.69	(8,774)	63,842	General Plant / Other	-	-	-	-	-	-	72,616.69
5511	94755	South Cove Subdivision Ph4 SR 13-0017 Water	11/18/2014	62,215.44	(7,518)	54,698	General Plant / Other	-	-	-	-	-	-	62,215.44
5512	96407	NWRWRF LED Facility Lighting Replacement Elec	11/20/2014	114,778.71	(55,476)	59,302	WWTreatment	-	-	-	114,778.71	-	-	-
5513	96411	WW PS WEBB RD MPS	11/26/2014	86,982.67	(42,042)	44,941	General Plant / Other	-	-	-	-	-	-	86,982.67
5514	96412	WW PS WEBB MPS BLDGRS	11/26/2014	16,219.64	(1,960)	14,260	General Plant / Other	-	-	-	-	-	-	16,219.64
5515	96413	WW PS WEBB RD STRUCTURE	11/26/2014	23,176.62	(4,481)	18,696	General Plant / Other	-	-	-	-	-	-	23,176.62
5516	96414	WW PS WEBB RD VALVE	11/26/2014	24,331.97	(4,704)	19,628	General Plant / Other	-	-	-	-	-	-	24,331.97
5517	96415	WW PS WEBB RD ELECTRICAL	11/26/2014	21,710.14	(10,493)	11,217	General Plant / Other	-	-	-	-	-	-	21,710.14
5518	96711	WW PS CONVERTED ASSETS	11/26/2014	1,625,762.44	(196,446)	1,429,316	Collection	-	-	-	1,625,762.44	-	-	-
5519	547023	WW PS LAKEVIEW MASTER	11/26/2014	99,377.53	(48,033)	51,345	General Plant / Other	-	-	-	-	-	-	99,377.53
5520	547027	WW PS FISHHAWK BLVD F&I PE	11/26/2014	90,118.10	(43,557)	46,561	General Plant / Other	-	-	-	-	-	-	90,118.10
5521	547028	WW PS 78TH ST MPS	11/26/2014	8,064.79	(3,898)	4,167	General Plant / Other	-	-	-	-	-	-	8,064.79
5522	547029	WW PS COUNTRYWAY #2	11/26/2014	1,016.41	(491)	525	General Plant / Other	-	-	-	-	-	-	1,016.41
5523	93099	TRIPOD	11/30/2014	2,783.23	(2,690)	93	General Plant / Other	-	-	-	-	-	-	2,783.23
5524	94756	South Fork PhN SR 13-0151 WW	12/3/2014	193,895.37	(23,025)	170,870	General Plant / Other	-	-	-	-	-	-	193,895.37
5525	94757	South Fork PhN SR 13-0151 Water	12/3/2014	166,258.46	(19,743)	146,515	General Plant / Other	-	-	-	-	-	-	166,258.46
5526	94766	Waterset Ph2C-1 & 2C-2 SR 07-0374 & 13-0104 WW	12/3/2014	232,147.00	(27,567)	204,580	General Plant / Other	-	-	-	-	-	-	232,147.00
5527	94767	Waterset Ph2C-1 & 2C-2 SR 07-0374 & 13-0104 Water	12/3/2014	326,283.35	(38,746)	287,537	General Plant / Other	-	-	-	-	-	-	326,283.35
5528	94768	Waterset Ph2C-1 & 2C-2 SR 07-0374 & 13-0104 Reclaimed Water	12/3/2014	252,240.85	(29,954)	222,287	General Plant / Other	-	-	-	-	-	-	252,240.85
5529	94733	Aprile Subdivision Ph5 SR 12-0064 WW	12/5/2014	62,958.63	(7,476)	55,482	General Plant / Other	-	-	-	-	-	-	62,958.63
5530	94734	Aprile Subdivision Ph5 SR 12-0064 Water	12/5/2014	74,175.27	(8,808)	65,367	General Plant / Other	-	-	-	-	-	-	74,175.27
5531	94738	Brushy Creek Preserve SR 12-0143 WW	12/5/2014	222,984.00	(26,945)	196,505	General Plant / Other	-	-	-	-	-	-	222,984.00
5532	94739	Brushy Creek Preserve SR 12-0143 Water	12/5/2014	69,492.00	(8,252)	61,240	General Plant / Other	-	-	-	-	-	-	69,492.00
5533	94752	Shedland Ridge SR 13-0153 WW	12/16/2014	328,939.76	(39,062)	289,878	General Plant / Other	-	-	-	-	-	-	328,939.76
5534	94753	Shedland Ridge SR 13-0153 Water	12/16/2014	119,083.61	(14,141)	104,942	General Plant / Other	-	-	-	-	-	-	119,083.61
5535	94760	Sun City Center - Somerset Villas at Kings Point Ph2 SR 14-0055 WW	12/16/2014	60,760.00	(7,215)	53,545	General Plant / Other	-	-	-	-	-	-	60,760.00
5536	94761	Sun City Center - Somerset Villas at Kings Point Ph2 SR 14-0055 Water	12/16/2014	28,755.00	(3,415)	25,340	General Plant / Other	-	-	-	-	-	-	28,755.00
5537	94769	Winthrop Village Ph2E SR 12-0140 WW	12/17/2014	45,323.30	(5,382)	39,941	General Plant / Other	-	-	-	-	-	-	45,323.30
5538	94770	Winthrop Village Ph2E SR 12-0140 Water	12/17/2014	58,891.60	(6,993)	51,898	General Plant / Other	-	-	-	-	-	-	58,891.60
5539	94325	VAN	12/31/2014	20,465.00	(19,442)	1,023	General Plant / Other	-	-	-	-	-	-	20,465.00
5540	94326	TRUCK F350	12/31/2014	37,992.00	(36,992)	1,900	General Plant / Other	-	-	-	-	-	-	37,992.00
5541														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	
5545	94469	VAN	12/31/2014	24,547.00	(23,320)	1,227	General Plant / Other	-	-	-	-	-	-	24,547.00
5546	118508	Countywide Manhole Rehabilitation North area- Manholes	12/31/2014	74,872.27	(35,564)	39,308	General Plant / Other	-	-	-	-	-	-	74,872.27
5547	118466	WW HENRY ST CANAL PIPING	1/3/2015	116,141.00	(13,550)	102,591	Collection	-	-	-	-	116,141.00	-	-
5548	118467	WW US 301 BALM RIVERVIEW PIPING	1/3/2015	60,711.90	(7,083)	53,629	General Plant / Other	-	-	-	-	-	-	60,711.90
5549	116592	CWEPW SUN CITY MHP WTP REHAB	1/9/2015	1,330,492.76	(155,224)	1,175,269	Distribution	-	-	1,330,492.76	-	-	-	-
5550	94490	TRUCK F150	11/5/2015	20,953.00	(19,556)	1,397	General Plant / Other	-	-	-	-	-	-	20,953.00
5551	94491	TRUCK F150	11/5/2015	20,953.00	(19,556)	1,397	General Plant / Other	-	-	-	-	-	-	20,953.00
5552	116594	CWEPW OLD HILLS AVE WATER MAIN	11/8/2015	1,526,063.00	(178,041)	1,348,022	WTransmission	-	1,526,063.00	-	-	-	-	-
5553	94497	TRUCK F350	12/22/2015	46,095.00	(43,022)	3,073	General Plant / Other	-	-	-	-	-	-	46,095.00
5554	639107	WW PS BELL SHOALS (ELECTRICAL MODIFICATIONS)	12/3/2015	35,436.79	(16,537)	18,900	General Plant / Other	-	-	-	-	-	-	35,436.79
5555	94549	LETTER OPENER	12/8/2015	1,713.00	(1,599)	114	General Plant / Other	-	-	-	-	-	-	1,713.00
5556	113438	Fishhawk Ranch West Ph 2A & 2B 13-0130 / 13-0131 WW	12/8/2015	664,045.20	(77,472)	586,573	Collection	-	-	-	-	664,045.20	-	-
5557	113439	Fishhawk Ranch West Ph 2A & 2B 13-0130 / 13-0131 Water	12/8/2015	581,051.00	(67,789)	513,262	Distribution	-	-	581,051.00	-	-	-	-
5558	94583	TRUCK SEPTIC TANKER	12/9/2015	159,794.00	(149,141)	10,653	General Plant / Other	-	-	-	-	-	-	159,794.00
5559	94773	REFRIGERATOR	12/9/2015	1,975.63	(1,844)	132	General Plant / Other	-	-	-	-	-	-	1,975.63
5560	94712	Park Brook Subdivision SR (05-0475) WW	1/31/2015	215,270.37	(25,115)	190,156	General Plant / Other	-	-	-	-	-	-	215,270.37
5561	94774	ANTENNA TESTER	1/31/2015	1,463.85	(1,366)	98	General Plant / Other	-	-	-	-	-	-	1,463.85
5562	94775	ANTENNA TESTER	1/31/2015	1,464.57	(1,367)	98	General Plant / Other	-	-	-	-	-	-	1,464.57
5563	94779	DIFFUSER WITH TRUCK MOUNT	1/31/2015	1,227.98	(1,146)	82	General Plant / Other	-	-	-	-	-	-	1,227.98
5564	94780	DIFFUSER WITH TRUCK MOUNT	1/31/2015	1,227.97	(1,146)	82	General Plant / Other	-	-	-	-	-	-	1,227.97
5565	94783	HOIST CONFINED SPACE	1/31/2015	6,436.43	(6,007)	429	General Plant / Other	-	-	-	-	-	-	6,436.43
5566	94785	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	1,387.10
5567	94786	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	1,387.10
5568	94787	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	1,387.10
5569	94788	TOOL KIT UNICAM	1/31/2015	1,387.10	(1,295)	92	General Plant / Other	-	-	-	-	-	-	1,387.10
5570	95069	SPECTROPHOTOMETER	1/31/2015	7,959.10	(7,428)	531	General Plant / Other	-	-	-	-	-	-	7,959.10
5571	258487	BRUCE B DOWNS (BEARSS AVE TO PALM SPRINGS) ROAD WIDE?	1/31/2015	13,622.57	-	13,623	General Plant / Other	-	-	-	-	-	-	13,622.57
5572	113464	Waterleaf Ph 3A 13-0217 WW	2/2/2015	154,174.52	(17,666)	136,509	General Plant / Other	-	-	-	-	-	-	154,174.52
5573	113465	Waterleaf Ph 3A 13-0217 Water	2/2/2015	99,871.24	(11,444)	88,428	General Plant / Other	-	-	-	-	-	-	99,871.24
5574	113466	Waterleaf Ph 3B 13-0218 WW	2/2/2015	49,775.08	(5,703)	44,072	General Plant / Other	-	-	-	-	-	-	49,775.08
5575	113467	Waterleaf Ph 3B 13-0218 Water	2/2/2015	64,795.60	(7,424)	57,371	General Plant / Other	-	-	-	-	-	-	64,795.60
5576	118458	WM WEST LINEBAUGH EXTENSION IMP	2/4/2015	269,226.38	(82,264)	186,963	Distribution	-	-	269,226.38	-	-	-	-
5577	113452	Preserve at Fishhawk Ranch Ph 2 12-0050 WW	2/5/2015	160,047.00	(18,339)	141,708	General Plant / Other	-	-	-	-	-	-	160,047.00
5578	113453	Preserve at Fishhawk Ranch Ph 2 12-0050 Water	2/5/2015	154,777.50	(17,735)	137,043	General Plant / Other	-	-	-	-	-	-	154,777.50
5579	113462	Sun City Center Unit 274 & 275 13-0193 WW	2/6/2015	284,658.06	(32,617)	252,041	General Plant / Other	-	-	-	-	-	-	284,658.06
5580	113463	Sun City Center Unit 274 & 275 13-0193 Water	2/6/2015	264,790.00	(30,341)	234,449	General Plant / Other	-	-	-	-	-	-	264,790.00
5581	113434	Belmont Ph 1C-1 06-0269 WW	2/9/2015	289,450.02	(33,166)	256,284	General Plant / Other	-	-	-	-	-	-	289,450.02
5582	113435	Belmont Ph 1C-1 06-0269 Water	2/9/2015	206,024.86	(23,607)	182,418	General Plant / Other	-	-	-	-	-	-	206,024.86
5583	113436	Belmont Ph 1B 06-0268 WW	2/9/2015	201,066.65	(23,039)	178,028	General Plant / Other	-	-	-	-	-	-	201,066.65
5584	113437	Belmont Ph 1B 06-0268 Water	2/9/2015	101,945.45	(11,681)	90,264	General Plant / Other	-	-	-	-	-	-	101,945.45
5585	113470	Waterstone Ph 2 12-0093 WW	21/6/2015	32,295.48	(3,700)	28,595	General Plant / Other	-	-	-	-	-	-	32,295.48
5586	113471	Waterstone Ph 2 12-0093 Water	21/6/2015	35,476.33	(4,065)	31,411	General Plant / Other	-	-	-	-	-	-	35,476.33
5587	96719	WWTP NW REG RECLAMATION BACKWASH WATER PUMPS BLDI	21/7/2015	9,133.00	(1,046)	8,087	General Plant / Other	-	-	-	-	-	-	9,133.00
5588	96720	NWRWRF Backwash Water Pumps ELEC	21/7/2015	103,159.00	(47,281)	55,878	WWTreatment	-	-	-	103,159.00	-	-	-
5589	96721	NWRWRF Backwash Water Pumps PUMPS	21/7/2015	57,352.00	(26,286)	31,066	General Plant / Other	-	-	-	-	-	-	57,352.00
5590	96722	NWRWRF Backwash Water Pumps STRUC	21/7/2015	6,660.48	(1,221)	5,439	General Plant / Other	-	-	-	-	-	-	6,660.48
5591	96831	NWRWRF Backwash Water Pumps VALVES	21/7/2015	60,110.00	(11,020)	49,090	General Plant / Other	-	-	-	-	-	-	60,110.00
5592	113458	Riverview ALF 12-0166 WW	21/8/2015	26,725.00	(3,062)	23,663	General Plant / Other	-	-	-	-	-	-	26,725.00
5593	113455	Reserve at Hunters Lake 13-0102 Water	22/3/2015	96,496.17	(11,057)	85,439	General Plant / Other	-	-	-	-	-	-	96,496.17
5594	114977	Reserve at Hunters Lake 13-0102 WW	22/3/2015	621,223.68	(71,182)	550,042	Collection	-	-	-	-	621,223.68	-	-
5595	116679	WW SOUTH HILLSBOROUGH RECHARGE PROJECTS SHARP	22/7/2015	149,441.04	(68,494)	80,947	Collection	-	-	-	-	149,441.04	-	-
5596	118498	SOUTH HILLSBOROUGH RECHARGE PROJECTS SHARP STRUCTU	42062	2,799,832	(1,283,257)	\$ 1,516,575.72	50/50Treatment	318,074.56	-	-	2,481,757.68	-	-	-
5597	95175	CIRCUIT TRACING KIT (4 PCS)	22/8/2015	1,397.49	(1,281)	116	General Plant / Other	-	-	-	-	-	-	1,397.49
5598	95213	COMPUTER LAPTOP	22/8/2015	1,269.23	(1,163)	106	General Plant / Other	-	-	-	-	-	-	1,269.23
5599	95216	CABLE PULLER	22/8/2015	3,874.00	(3,551)	323	General Plant / Other	-	-	-	-	-	-	3,874.00
5600	95221	TAPPING MACHINE	22/8/2015	1,895.00	(1,737)	158	General Plant / Other	-	-	-	-	-	-	1,895.00
5601	95222	TAPPING MACHINE	22/8/2015	1,895.00	(1,737)	158	General Plant / Other	-	-	-	-	-	-	1,895.00
5602	95370	TRUCK F150	22/8/2015	22,647.00	(20,760)	1,887	General Plant / Other	-	-	-	-	-	-	22,647.00
5603	95371	TRUCK F150	22/8/2015	22,647.00	(20,760)	1,887	General Plant / Other	-	-	-	-	-	-	22,647.00
5604	95431	SPECTROPHOTOMETER	22/8/2015	11,578.93	(10,614)	965	General Plant / Other	-	-	-	-	-	-	11,578.93
5605	95432	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	1,071.10
5606	95433	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	1,071.10
5607	95434	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	1,071.10
5608	95435	METER PROCESS	22/8/2015	1,071.10	(982)	89	General Plant / Other	-	-	-	-	-	-	1,071.10
5609	96723	WWTP RIVER OAKS FINAL CLARIFIER SCUM PIPING SYSTEM INS'	3/4/2015	24,387.02	(21,948)	2,439	General Plant / Other	-	-	-	-	-	-	24,387.02
5610	96724	WWTP RIVER OAKS FINAL CLARIFIERS SCUM SYSTEM PIPING V&	3/4/2015	76,262.51	(13,727)	62,535	General Plant / Other	-	-	-	-	-	-	76,262.51
5611	96725	WWTP RIVER OAKS DENTRIFICATION TANK #1 MIXER #27 ELEC	3/4/2015	2,582.47	(1,162)	1,420	General Plant / Other	-	-	-	-	-	-	2,582.47
5612	96726	RIVER OAKS DENTRIFICATION TANK #1 MIXER #27 PROC EQ	3/4/2015	16,297.10	(7,334)	8,963	General Plant / Other	-	-	-	-	-	-	16,297.10
5613	116525	WW PS SWINDON RD	3/6/2015	91,079.93	(40,986)	50,094	General Plant / Other	-	-	-	-	-	-	91,079.93
5614	118499	WM MANORS OF CRYSTAL LAKES INTERCONNECT PIPES	3/6/2015	5,216,303.67	(2,347,337)	2,868,967	WTransmission	-	5,216,303.67	-	-	-	-	-
5615	118500	WM MANORS OF CRYSTAL												

Appendix A

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5633	116593	CWEPW WILLIAMS RD WTM-US92/BAR	3/19/2015	1,439,380.54	(161,930)	1,277,450	WTransmission	-	1,439,380.54	-	-	-	-	-	-
5634	639106	WW PS SANDRIDGE (REHAB)	3/19/2015	12,812.80	(5,766)	7,047	General Plant / Other	-	-	-	-	-	-	-	12,812.80
5635	96728	WWTP RIVER OAKS FACILITY LIGHT REPLACE LED'S ELEC	3/20/2015	112,604.38	(50,672)	61,932	WWTreatment	-	-	-	112,604.38	-	-	-	-
5636	113445	Lucaya Lake Club Ph 1C 14-0190 WW	3/20/2015	99,019.90	(11,140)	87,880	General Plant / Other	-	-	-	-	-	-	-	99,019.90
5637	113446	Lucaya Lake Club Ph 1C 14-0190 Water	3/20/2015	53,373.15	(6,004)	47,369	General Plant / Other	-	-	-	-	-	-	-	53,373.15
5638	116617	7950 Gunn Highway	3/21/2015	12,019.72	(2,704)	9,315	General Plant / Other	-	-	-	-	-	-	-	12,019.72
5639	113432	Ballentrae Ph 1 13-0189 WW	3/23/2015	621,312.19	(69,898)	551,415	Collection	-	-	-	-	621,312.19	-	-	-
5640	113433	Ballentrae Ph 1 13-0189 Water	3/23/2015	243,813.24	(27,429)	216,384	General Plant / Other	-	-	-	-	-	-	-	243,813.24
5641	732125	WW PS KESTRL R&R	3/23/2015	26,446.00	(7,934)	18,512	General Plant / Other	-	-	-	-	-	-	-	26,446.00
5642	113447	WW MAGNOLIA PARK NE Ph E 13-0034 Water	3/24/2015	51,065.00	(5,745)	45,320	General Plant / Other	-	-	-	-	-	-	-	51,065.00
5643	113448	Marsh Point 04-0315 WW	3/24/2015	173,884.09	(19,562)	154,322	General Plant / Other	-	-	-	-	-	-	-	173,884.09
5644	113449	Marsh Point 04-0315 Water	3/24/2015	64,398.24	(7,245)	57,153	General Plant / Other	-	-	-	-	-	-	-	64,398.24
5645	113459	Ruskin Family Dollar 12-0122 Water	3/24/2015	6,140.00	(691)	5,449	General Plant / Other	-	-	-	-	-	-	-	6,140.00
5646	113460	South County YMCA 13-0203 Reclaimed	3/24/2015	8,710.00	(980)	7,730	General Plant / Other	-	-	-	-	-	-	-	8,710.00
5647	113461	Sun City Center Ph 2 14-0011 WW	3/24/2015	97,026.00	(10,915)	86,111	General Plant / Other	-	-	-	-	-	-	-	97,026.00
5648	113468	Waterset Off-Site 07-0302 WW	3/24/2015	146,222.00	(16,450)	129,772	General Plant / Other	-	-	-	-	-	-	-	146,222.00
5649	113469	Waterset Off-Site 13-0051 Water	3/24/2015	205,235.00	(23,089)	182,146	General Plant / Other	-	-	-	-	-	-	-	205,235.00
5650	114998	Waterset Ph 2C1-3 14-0007 WW	3/24/2015	13,300.00	(1,496)	11,804	General Plant / Other	-	-	-	-	-	-	-	13,300.00
5651	114999	Waterset Ph 2C1-3 14-0007 Water	3/24/2015	20,511.30	(2,308)	18,204	General Plant / Other	-	-	-	-	-	-	-	20,511.30
5652	115000	Waterset Ph 2C1-3 14-0007 Reclaimed	3/24/2015	45,651.75	(5,136)	40,516	General Plant / Other	-	-	-	-	-	-	-	45,651.75
5653	118436	5017 Umber Way	3/24/2015	17,514.93	(3,941)	13,574	General Plant / Other	-	-	-	-	-	-	-	17,514.93
5654	95310	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5655	95311	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5656	95350	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5657	95351	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5658	95352	TRUCK F150	3/25/2015	29,336.00	(26,402)	2,934	General Plant / Other	-	-	-	-	-	-	-	29,336.00
5659	96729	Van Dyke Backwash Water Pumps Replacement - ELEC	3/27/2015	4,048.00	(1,822)	2,226	General Plant / Other	-	-	-	-	-	-	-	4,048.00
5660	96730	Van Dyke Backwash Water Pumps Replacement - PUMPS	3/27/2015	12,702.00	(5,716)	6,986	General Plant / Other	-	-	-	-	-	-	-	12,702.00
5661	96731	Van Dyke Backwash Water Pumps Replacement - VALVES	3/27/2015	4,012.52	(722)	3,290	General Plant / Other	-	-	-	-	-	-	-	4,012.52
5662	96732	Valrico SCADA Energy Management Software - INSTR	3/30/2015	39,783.59	(35,805)	3,978	General Plant / Other	-	-	-	-	-	-	-	39,783.59
5663	95454	TITRATOR	3/31/2015	3,600.00	(3,240)	360	General Plant / Other	-	-	-	-	-	-	-	3,600.00
5664	95455	DOCKING STATION METER READER	3/31/2015	1,698.00	(1,528)	170	General Plant / Other	-	-	-	-	-	-	-	1,698.00
5665	95456	METER READER	3/31/2015	2,595.00	(2,336)	260	General Plant / Other	-	-	-	-	-	-	-	2,595.00
5666	95457	METER READER	3/31/2015	2,595.00	(2,336)	260	General Plant / Other	-	-	-	-	-	-	-	2,595.00
5667	95458	METER READER	3/31/2015	2,595.00	(2,336)	260	General Plant / Other	-	-	-	-	-	-	-	2,595.00
5668	95459	COMPUTER WORKSTATION	3/31/2015	1,198.44	(1,079)	120	General Plant / Other	-	-	-	-	-	-	-	1,198.44
5669	95460	COMPUTER WORKSTATION	3/31/2015	1,198.44	(1,079)	120	General Plant / Other	-	-	-	-	-	-	-	1,198.44
5670	95461	COMPUTER WORKSTATION	3/31/2015	1,198.44	(1,079)	120	General Plant / Other	-	-	-	-	-	-	-	1,198.44
5671	95551	HAMMER DRILL	3/31/2015	1,102.64	(992)	110	General Plant / Other	-	-	-	-	-	-	-	1,102.64
5672	116620	8003 Double Branch Road	3/31/2015	23,765.56	(5,347)	18,418	General Plant / Other	-	-	-	-	-	-	-	23,765.56
5673	114994	Valencia Lakes Tract J Phase 2 11-0066 WW	4/3/2015	131,355.80	(14,504)	116,852	General Plant / Other	-	-	-	-	-	-	-	131,355.80
5674	114995	Valencia Lakes Tract J Phase 2 11-0066 Water	4/3/2015	89,689.20	(9,903)	79,786	General Plant / Other	-	-	-	-	-	-	-	89,689.20
5675	114923	Fishhawk Ranch Apts 13-0149 WW	4/6/2015	136,324.30	(15,052)	121,272	General Plant / Other	-	-	-	-	-	-	-	136,324.30
5676	114924	Fishhawk Ranch Apts 13-0149 Water	4/6/2015	97,499.00	(10,765)	86,734	General Plant / Other	-	-	-	-	-	-	-	97,499.00
5677	114844	DG Farms Collector Road 13-0205 WW	4/7/2015	96,622.20	(10,669)	85,954	General Plant / Other	-	-	-	-	-	-	-	96,622.20
5678	114845	DG Farms Collector Road 13-0205 Water	4/7/2015	99,071.00	(10,939)	88,132	General Plant / Other	-	-	-	-	-	-	-	99,071.00
5679	114846	DG Farms Ph 1A 13-0202 WW	4/7/2015	27,757.90	(3,065)	24,693	General Plant / Other	-	-	-	-	-	-	-	27,757.90
5680	114847	DG Farms Ph 1A 13-0202 Water	4/7/2015	14,767.80	(1,631)	13,137	General Plant / Other	-	-	-	-	-	-	-	14,767.80
5681	114913	DG Farms Ph 1B 13-0203 WW	4/7/2015	78,781.60	(8,699)	70,083	General Plant / Other	-	-	-	-	-	-	-	78,781.60
5682	114914	DG Farms Ph 1B 13-0203 Water	4/7/2015	44,460.05	(4,909)	39,551	General Plant / Other	-	-	-	-	-	-	-	44,460.05
5683	114915	DG Farms Ph 2A 13-0224 WW	4/7/2015	81,998.20	(9,054)	72,944	General Plant / Other	-	-	-	-	-	-	-	81,998.20
5684	114916	DG Farms Ph 2A 13-0224 Water	4/7/2015	42,100.80	(4,649)	37,452	General Plant / Other	-	-	-	-	-	-	-	42,100.80
5685	114919	DG Farms Ph 3A 13-0234 WW	4/7/2015	67,088.40	(7,408)	59,681	General Plant / Other	-	-	-	-	-	-	-	67,088.40
5686	114920	DG Farms Ph 3A 13-0234 Water	4/7/2015	29,096.80	(3,213)	25,884	General Plant / Other	-	-	-	-	-	-	-	29,096.80
5687	114921	DG Farms Ph 3B 13-0235 WW	4/7/2015	47,935.00	(5,293)	42,642	General Plant / Other	-	-	-	-	-	-	-	47,935.00
5688	114922	DG Farms Ph 3B 13-0235 Water	4/7/2015	23,541.00	(2,599)	20,942	General Plant / Other	-	-	-	-	-	-	-	23,541.00
5689	116530	WW PS SUGAR PLUM FULL REHAB	4/8/2015	102,192.54	(45,135)	57,058	Collection	-	-	-	-	102,192.54	-	-	-
5690	118454	WM 11TH AVENUE SE POTABLE EXTENSION IMP	4/8/2015	179,691.92	(52,909)	126,783	Distribution	-	-	179,691.92	-	-	-	-	-
5691	95597	TRUCK SEWER JET	4/9/2015	368,799.00	(325,772)	43,027	General Plant / Other	-	-	-	-	-	-	-	368,799.00
5692	95598	RECEIVER PIPE LOCATOR	4/9/2015	3,434.00	(3,033)	401	General Plant / Other	-	-	-	-	-	-	-	3,434.00
5693	95599	RECEIVER PIPE LOCATOR	4/9/2015	3,434.00	(3,033)	401	General Plant / Other	-	-	-	-	-	-	-	3,434.00
5694	95600	PIPE LOCATOR TRANSMITTER	4/9/2015	2,841.00	(2,510)	331	General Plant / Other	-	-	-	-	-	-	-	2,841.00
5695	95601	PIPE LOCATOR TRANSMITTER	4/9/2015	2,841.00	(2,510)	331	General Plant / Other	-	-	-	-	-	-	-	2,841.00
5696	95890	HOIST CONFINED SPACE	4/9/2015	6,436.43	(5,685)	751	General Plant / Other	-	-	-	-	-	-	-	6,436.43
5697	116600	WW LPSS 1408 NETHERS PL RUSKIN	4/9/2015	20,587.12	(9,093)	11,494	General Plant / Other	-	-	-	-	-	-	-	20,587.12
5698	116531	WW PS WILSKY REHAB	4/14/2015	14,278.33	(6,306)	7,972	General Plant / Other	-	-	-	-	-	-	-	14,278.33
5699	116623	6210 Sheldon Road	4/14/2015	15,430.04	(3,407)	12,023	General Plant / Other	-	-	-	-	-	-	-	15,430.04
5700	116624	6202 Sheldon Road	4/14/2015	14,716.53	(3,250)	11,467	General Plant / Other	-	-	-					

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System					Wastewater System		Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5721	96808	SAMPLER COMPOSITE	4/30/2015	5,149.12	(4,548)	601	General Plant / Other	-	-	-	-	-	-	-	5,149.12
5722	116535	WW PS MAIN STREET (REHAB)	4/30/2015	15,382.72	(6,794)	8,589	General Plant / Other	-	-	-	-	-	-	-	15,382.72
5723	116536	WW VALRICO FOREST FRO NEW PUMPS	4/30/2015	14,791.63	(6,533)	8,259	General Plant / Other	-	-	-	-	-	-	-	14,791.63
5724	118455	WM 9002 HILLSBOROUGH CONNECT AUTO FLUSHER INSTALL	4/30/2015	27,551.23	(8,112)	19,439	General Plant / Other	-	-	-	-	-	-	-	27,551.23
5725	121441	WWTP FALKENBURG PLC UPGRADE PLC3 FILTERS	4/30/2015	897,131.31	(396,233)	500,898	WWTreatment	-	-	-	897,131.31	-	-	-	-
5726	169472	GOODWILL PLURIS EASTLAKE & PEBBLE CREEK	4/30/2015	1,468,972.97	(216,265)	1,252,708	General Plant / Other	-	-	-	-	-	-	-	1,468,972.97
5727	114987	Shadow Wood Estates 11-0136 WW	5/1/2015	69,245.00	(7,502)	61,743	General Plant / Other	-	-	-	-	-	-	-	69,245.00
5728	114988	Shadow Wood Estates 11-0136 Water	5/1/2015	37,442.50	(4,056)	33,386	General Plant / Other	-	-	-	-	-	-	-	37,442.50
5729	116616	12101 N. Dale Mabry Highway	5/3/2015	16,917.66	(3,665)	13,252	General Plant / Other	-	-	-	-	-	-	-	16,917.66
5730	116538	WW PS SOARING TRAILS REHAB	5/4/2015	19,124.49	(8,287)	10,837	General Plant / Other	-	-	-	-	-	-	-	19,124.49
5731	116539	WW PS HEATHERFIELD REHAB	5/4/2015	16,074.87	(6,966)	9,109	General Plant / Other	-	-	-	-	-	-	-	16,074.87
5732	116621	9602 S. Mobley Road	5/5/2015	11,377.86	(2,465)	8,913	General Plant / Other	-	-	-	-	-	-	-	11,377.86
5733	116537	WW PS ROBIN HILLS REPLACEMENT FRO	5/6/2015	9,930.53	(4,303)	5,627	General Plant / Other	-	-	-	-	-	-	-	9,930.53
5734	116613	10585 Cape Hatteras Drive	5/7/2015	23,344.84	(5,058)	18,287	General Plant / Other	-	-	-	-	-	-	-	23,344.84
5735	114930	Lucaya Lake Club Ph 1B 13-0159 WW	5/11/2015	41,983.35	(4,548)	37,435	General Plant / Other	-	-	-	-	-	-	-	41,983.35
5736	114931	Lucaya Lake Club Ph 1B 13-0159 Water	5/11/2015	27,071.05	(2,933)	24,138	General Plant / Other	-	-	-	-	-	-	-	27,071.05
5737	114981	Reserve at Pradera Ph 1B 13-0244 WW	5/11/2015	153,827.45	(16,665)	137,163	General Plant / Other	-	-	-	-	-	-	-	153,827.45
5738	114982	Reserve at Pradera Ph 1B 13-0244 Water	5/11/2015	147,239.87	(15,951)	131,289	General Plant / Other	-	-	-	-	-	-	-	147,239.87
5739	115011	Wynnmore West Ph 1 13-0211 WW	5/11/2015	551,482.61	(59,744)	491,739	Collection	-	-	-	-	551,482.61	-	-	-
5740	115012	Wynnmore West Ph 1 13-0211 Water	5/11/2015	208,109.54	(22,545)	185,564	General Plant / Other	-	-	-	-	-	-	-	208,109.54
5741	114983	Reserve at South Fork Ph 2 aka South Fork Tract D 12-0164 WW	5/14/2015	42,495.88	(4,604)	37,892	General Plant / Other	-	-	-	-	-	-	-	42,495.88
5742	114984	Reserve at South Fork Ph 2 aka South Fork Tract D 12-0164 Water	5/14/2015	54,896.63	(5,947)	48,950	General Plant / Other	-	-	-	-	-	-	-	54,896.63
5743	116601	WW LPSS 1710 1ST ST. SE RUSKIN	5/14/2015	21,357.62	(9,255)	12,103	General Plant / Other	-	-	-	-	-	-	-	21,357.62
5744	114747	WW SUMMERFIELD CROSSINGS VILLAGE 2 TRACTS 1 & 2 PH 2 14	5/15/2015	100,600.00	(10,898)	89,702	General Plant / Other	-	-	-	-	-	-	-	100,600.00
5745	114989	Summerfield Crossings Village 2 Tracts 1 & 2 Ph 2 14-0016 Water	5/15/2015	90,540.00	(9,809)	80,732	General Plant / Other	-	-	-	-	-	-	-	90,540.00
5746	114996	Valencia Lakes Tract M 13-0027 WW	5/15/2015	262,985.40	(28,490)	234,495	General Plant / Other	-	-	-	-	-	-	-	262,985.40
5747	114997	Valencia Lakes Tract M 13-0027 Water	5/15/2015	158,689.00	(17,191)	141,498	General Plant / Other	-	-	-	-	-	-	-	158,689.00
5748	96809	SAMPLER COMPOSITE	5/18/2015	5,149.12	(4,463)	687	General Plant / Other	-	-	-	-	-	-	-	5,149.12
5749	96841	SPECTROPHOTOMETER	5/18/2015	7,959.10	(6,898)	1,061	General Plant / Other	-	-	-	-	-	-	-	7,959.10
5750	96842	TURBIDIMETER	5/18/2015	1,018.40	(883)	136	General Plant / Other	-	-	-	-	-	-	-	1,018.40
5751	116540	WW PS HOOVER REHAB	5/19/2015	16,730.67	(7,250)	9,481	General Plant / Other	-	-	-	-	-	-	-	16,730.67
5752	116541	WW PS HANLEY #1 REHAB	5/19/2015	22,007.79	(9,537)	12,471	General Plant / Other	-	-	-	-	-	-	-	22,007.79
5753	116542	WW PS FLORIDA MINING REHAB	5/19/2015	8,742.32	(3,788)	4,954	General Plant / Other	-	-	-	-	-	-	-	8,742.32
5754	116543	WW PS EDEN LAKE REHAB	5/19/2015	15,652.89	(6,783)	8,870	General Plant / Other	-	-	-	-	-	-	-	15,652.89
5755	114932	Medford Lakes Ph 1 09-0095 WW	5/20/2015	539,084.89	(58,401)	480,684	Collection	-	-	-	-	539,084.89	-	-	-
5756	114933	Medford Lakes Ph 1 09-0095 Water	5/20/2015	275,086.93	(29,801)	245,286	General Plant / Other	-	-	-	-	-	-	-	275,086.93
5757	116544	WW PS SYDNEY #2 REHAB	5/21/2015	15,565.39	(6,745)	8,820	General Plant / Other	-	-	-	-	-	-	-	15,565.39
5758	116545	WW PS SHERBROOK #1 REHAB	5/21/2015	33,363.38	(14,457)	18,906	General Plant / Other	-	-	-	-	-	-	-	33,363.38
5759	96332	TRUCK F150	5/26/2015	29,120.00	(25,237)	3,883	General Plant / Other	-	-	-	-	-	-	-	29,120.00
5760	116546	WW PS TAMPA WEST ELECTRICAL REHAB	5/26/2015	15,909.24	(6,894)	9,015	General Plant / Other	-	-	-	-	-	-	-	15,909.24
5761	116548	WW PS SHERBROOK #2 REHAB	5/26/2015	41,930.02	(18,170)	23,760	General Plant / Other	-	-	-	-	-	-	-	41,930.02
5762	116602	WW LPSS 227 15TH ST NW RUSKIN	5/28/2015	6,585.61	(2,854)	3,732	General Plant / Other	-	-	-	-	-	-	-	6,585.61
5763	116603	WW LPSS 5922 BASSA ST WIMAUMA	5/28/2015	20,656.90	(8,951)	11,706	General Plant / Other	-	-	-	-	-	-	-	20,656.90
5764	116604	WW LPSS 1904 7TH ST SW RUSKIN	5/28/2015	23,813.64	(10,319)	13,494	General Plant / Other	-	-	-	-	-	-	-	23,813.64
5765	116605	WW LPSS 2052 SAFFOLD PARK DR RUSKIN	5/28/2015	22,463.69	(9,734)	12,729	General Plant / Other	-	-	-	-	-	-	-	22,463.69
5766	96489	SUV ESCAPE	5/29/2015	19,775.00	(17,138)	2,637	General Plant / Other	-	-	-	-	-	-	-	19,775.00
5767	116526	WWTP VALRICO SMG RW STR	5/29/2015	452,143.37	(78,371)	373,772	WWTreatment	-	-	-	452,143.37	-	-	-	-
5768	116560	WW PS SWINDON REHAB (Diesel Backup Pump & Piping)	5/29/2015	131,224.23	(56,864)	74,360	Collection	-	-	-	-	131,224.23	-	-	-
5769	96712	PORTABLE INSPECTION SYSTEM GATORCAM	5/31/2015	8,478.00	(7,348)	1,130	General Plant / Other	-	-	-	-	-	-	-	8,478.00
5770	96810	SCOOTER	5/31/2015	11,514.64	(9,979)	1,535	General Plant / Other	-	-	-	-	-	-	-	11,514.64
5771	118513	WW FM RIVER OAKS	5/31/2015	882,121.99	(382,253)	499,869	WWTransmission	-	-	-	-	-	882,121.99	-	-
5772	547031	GROUP 1 VALVE REPLACEMENTS	5/31/2015	3,985,839.60	(1,727,197)	2,258,642	Distribution	-	-	3,985,839.60	-	-	-	-	-
5773	547032	SHELDON ROAD FORCEMAIN	5/31/2015	63,911.20	(27,695)	36,216	General Plant / Other	-	-	-	-	-	-	-	63,911.20
5774	114937	WW PARK CREEK PH 3B-1 14-0180	6/1/2015	47,876.10	(5,087)	42,789	General Plant / Other	-	-	-	-	-	-	-	47,876.10
5775	114938	WW PARK CREEK PH 3B-1 14-0180 WATER	6/1/2015	16,191.60	(1,720)	14,471	General Plant / Other	-	-	-	-	-	-	-	16,191.60
5776	114939	WW PARK CREEK PH 4A 14-0050	6/1/2015	77,595.00	(8,244)	69,351	General Plant / Other	-	-	-	-	-	-	-	77,595.00
5777	114940	WW PARK CREEK PH 4A 14-0050 Water	6/1/2015	45,883.00	(4,875)	41,008	General Plant / Other	-	-	-	-	-	-	-	45,883.00
5778	114941	WW PARK CREEK PH 4B 14-0051	6/1/2015	59,564.00	(6,329)	53,235	General Plant / Other	-	-	-	-	-	-	-	59,564.00
5779	114978	WW PARK CREEK PH 4B 14-0051 WATER	6/1/2015	41,111.00	(4,368)	36,743	General Plant / Other	-	-	-	-	-	-	-	41,111.00
5780	116549	WW PS SAVERESE ELECTRICAL REHAB	6/1/2015	20,525.52	(8,723)	11,802	General Plant / Other	-	-	-	-	-	-	-	20,525.52
5781	114979	Providence Ranch Subdivision 13-0254 WW	6/4/2015	20,456.00	(2,173)	18,283	General Plant / Other	-	-	-	-	-	-	-	20,456.00
5782	114980	Providence Ranch Subdivision 13-0254 Water	6/4/2015	56,925.00	(6,048)	50,877	General Plant / Other	-	-	-	-	-	-	-	56,925.00
5783	116596	WWTP RIVER OAKS BLOWER #1 DENITE TANK #1	6/4/2015	319,230.93	(135,673)	183,558	WWTreatment	-	-	-	319,230.93	-	-	-	-
5784	118430	WWTP RIVER OAKS BLOWER 1 DENITE TANK 1 EQP	6/4/2015	37,598.25	(15,979)	21,619	General Plant / Other	-	-	-	-	-	-	-	37,598.25
5785	193477	WW PS NW BY IRI GROUP 2	6/4/2015	153,687.78	(57,667)	96,021	WWTransmission	-	-	-	-	135,687.78	-	-	-
5786	116550	WW PS BAY POINT REPLACEMENT	6/7/2015	38,173.79	(16,224)	21,950	General Plant / Other	-	-	-	-	-	-	-	38,173.79
5787	116551	WW PS HAMILTON #2 REPLACEMENT													

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No. Asset Asset description Capitalization Date Acquisition Value Accumulated Depreciation Current Net Book Value Recognized Allocation								Functionalization - Acquisition Value							
								Water System			Wastewater System				Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5809	96818	TRAILER VALVE MAINTENANCE	6/16/2015	55,456.25	(23,569)	31,887	General Plant / Other	-	-	-	-	-	-	-	55,456.25
5810	96813	TRUCK F150	6/19/2015	29,120.00	(24,752)	4,368	General Plant / Other	-	-	-	-	-	-	-	29,120.00
5811	96815	TRUCK F150	6/19/2015	26,883.00	(22,851)	4,032	General Plant / Other	-	-	-	-	-	-	-	26,883.00
5812	114925	Kelly Road Nursing Home 14-0102 WW	6/22/2015	14,763.50	(1,569)	13,195	General Plant / Other	-	-	-	-	-	-	-	14,763.50
5813	114985	Sanctuary Ph 2 13-0136 WW	6/22/2015	64,891.70	(6,895)	57,997	General Plant / Other	-	-	-	-	-	-	-	64,891.70
5814	114986	Sanctuary Ph 2 13-0136 Water	6/22/2015	76,282.00	(8,105)	68,177	General Plant / Other	-	-	-	-	-	-	-	76,282.00
5815	114992	Valencia Lakes Tract 1 14-0073 WW	6/22/2015	115,039.35	(12,223)	102,816	General Plant / Other	-	-	-	-	-	-	-	115,039.35
5816	114993	Valencia Lakes Tract 1 14-0073 Water	6/22/2015	118,192.80	(12,558)	105,635	General Plant / Other	-	-	-	-	-	-	-	118,192.80
5817	115006	Waterset Ph 3A-2 & Covington Garden Dr Ph 2C1-4 & 3A 14-0028 WW	6/22/2015	164,463.61	(17,474)	146,989	General Plant / Other	-	-	-	-	-	-	-	164,463.61
5818	115007	Waterset Ph 3A-2 & Covington Garden Dr Ph 2C1-4 & 3A 14-0028 Water	6/22/2015	74,864.60	(7,954)	66,910	General Plant / Other	-	-	-	-	-	-	-	74,864.60
5819	115008	Waterset Ph 3A-2 & Covington Garden Dr Ph 2C1-4 & 3A 14-0028 Reclaim	6/22/2015	58,288.20	(6,193)	52,095	General Plant / Other	-	-	-	-	-	-	-	58,288.20
5820	115009	West Lake Townhomes Ph 1 13-0245 WW	6/22/2015	61,855.00	(6,572)	55,283	General Plant / Other	-	-	-	-	-	-	-	61,855.00
5821	115010	West Lake Townhomes Ph 1 13-0245 Water	6/22/2015	114,103.00	(12,123)	101,980	General Plant / Other	-	-	-	-	-	-	-	114,103.00
5822	96872	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5823	96873	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5824	96875	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5825	96878	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5826	96884	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5827	96885	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5828	96886	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5829	96891	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5830	96892	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5831	96894	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5832	96899	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5833	96900	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5834	96905	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5835	96906	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5836	96914	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5837	96916	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5838	96921	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5839	96926	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5840	96927	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5841	96928	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5842	96929	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5843	96930	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5844	96931	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5845	96936	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5846	96938	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5847	96940	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5848	96942	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5849	96943	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5850	96944	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5851	96951	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5852	96954	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5853	96955	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5854	96968	COMPUTER LAPTOP	6/24/2015	1,269.23	(1,079)	190	General Plant / Other	-	-	-	-	-	-	-	1,269.23
5855	114630	Bell Creek Preserve Ph 1 FKA Seitz Property 14-0209 WW	6/24/2015	587,731.50	(62,446)	525,285	Collection	-	-	-	-	587,731.50	-	-	-
5856	114843	Bell Creek Preserve Ph 1 FKA Seitz Property 14-0209 Water	6/24/2015	252,566.00	(26,835)	225,731	General Plant / Other	-	-	-	-	-	-	-	252,566.00
5857	114926	La Colina Ph 1A 14-0112 WW	6/24/2015	937,239.13	(99,582)	837,658	Collection	-	-	-	-	937,239.13	-	-	-
5858	114927	La Colina Ph 1A 14-0112 Water	6/24/2015	194,605.69	(20,677)	173,929	General Plant / Other	-	-	-	-	-	-	-	194,605.69
5859	114928	La Colina Ph 1B 14-0113 WW	6/24/2015	79,022.83	(8,396)	70,627	General Plant / Other	-	-	-	-	-	-	-	79,022.83
5860	114929	La Colina Ph 1B 14-0113 Water	6/24/2015	90,777.99	(9,645)	81,133	General Plant / Other	-	-	-	-	-	-	-	90,777.99
5861	114990	Summerfield Crossings Village Tract 15 14-0129 WW	6/24/2015	33,995.00	(3,612)	30,383	General Plant / Other	-	-	-	-	-	-	-	33,995.00
5862	114991	Summerfield Crossings Village Tract 15 14-0129 Water	6/24/2015	29,448.45	(3,129)	26,320	General Plant / Other	-	-	-	-	-	-	-	29,448.45
5863	97035	CALIBRATOR MULTIFUNCTION	6/30/2015	20,766.88	(17,652)	3,115	General Plant / Other	-	-	-	-	-	-	-	20,766.88
5864	97036	CALIBRATOR MULTIFUNCTION	6/30/2015	20,766.88	(17,652)	3,115	General Plant / Other	-	-	-	-	-	-	-	20,766.88
5865	97085	TRUCK CUES TV INSPECTION	6/30/2015	290,100.00	(246,585)	43,515	General Plant / Other	-	-	-	-	-	-	-	290,100.00
5866	97172	TRUCK F350	6/30/2015	45,681.00	(38,829)	6,852	General Plant / Other	-	-	-	-	-	-	-	45,681.00
5867	97173	TRUCK F350	6/30/2015	45,681.00	(38,829)	6,852	General Plant / Other	-	-	-	-	-	-	-	45,681.00
5868	97174	TRUCK F350	6/30/2015	45,681.00	(38,829)	6,852	General Plant / Other	-	-	-	-	-	-	-	45,681.00
5869	99372	TRUCK F150	6/30/2015	19,903.00	(16,918)	2,985	General Plant / Other	-	-	-	-	-	-	-	19,903.00
5870	116553	WW PS EAGLE TRAIL ELECTRICAL REHAB	6/30/2015	10,624.16	(4,515)	6,109	General Plant / Other	-	-	-	-	-	-	-	10,624.16
5871	116554	WW PS HENDERSON SOUTH ELECTRICAL REHAB	6/30/2015	19,721.24	(8,382)	11,340	General Plant / Other	-	-	-	-	-	-	-	19,721.24
5872	116555	WW PS WOODLAND CENTER ELECTRICAL REHAB	6/30/2015	23,095.56	(9,816)	13,280	General Plant / Other	-	-	-	-	-	-	-	23,095.56
5873	116556	WW PS MYRA ELECTRICAL REHAB	6/30/2015	10,120.24	(4,301)	5,819	General Plant / Other	-	-	-	-	-	-	-	10,120.24
5874	116609	WM MCMULLEN LOOP AC REPLACEMENT	6/30/2015	73,546.00	(7,814)	65,732	General Plant / Other	-	-	-	-	-	-	-	73,546.00
5875	169473	GOODWILL HILLSBOROUGH WATERWORKS	6/30/2015	218,198.00	(30,911)	187,287	General Plant / Other	-	-	-	-	-	-	-	218,198.00
5876	116557	WW PS MINNEHAHA ELECTRICAL REHAB	7/3/2015	20,805.86	(8,669)	12,137	General Plant / Other	-	-	-	-	-	-	-	20,805.86
5877	116607	WW LPSS 309 4TH AVE SW RUSKIN	7/6/2015	21,148.61	(8,812)	12,337	General Plant / Other	-	-	-	-	-	-	-	21,148.61
5878	116														

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
5897	102377	SCOOTER	7/21/2015	16,911.10	(14,093)	2,819	General Plant / Other	-	-	-	-	-	-	-	16,911.10
5898	104375	TELEVISION 75 INCH	7/21/2015	3,522.74	(2,936)	587	General Plant / Other	-	-	-	-	-	-	-	3,522.74
5899	116595	WWTP FALKENBURG ROAD	7/21/2015	858,927.61	(357,887)	501,041	WWTreatment	-	-	-	858,927.61	-	-	-	-
5900	145513	Sunshine Village Off-Site Ph 1A-1, 1B-1, 1C, 14-0046 Water	7/21/2015	9,170.00	(955)	8,215	General Plant / Other	-	-	-	-	-	-	-	9,170.00
5901	145514	Sunshine Village Off-Site Ph 1A-1, 1B-1, 1C, 14-0046 WW	7/21/2015	31,715.00	(3,304)	28,411	General Plant / Other	-	-	-	-	-	-	-	31,715.00
5902	145515	Sunshine Village On-Site Ph 1A-1, 1B-1, 1C, 14-0046 Water	7/21/2015	466,939.55	(48,640)	418,300	Distribution	-	-	466,939.55	-	-	-	-	-
5903	145516	Sunshine Village On-Site Ph 1A-1, 1B-1, 1C, 14-0046 WW	7/21/2015	589,890.92	(61,447)	528,444	Collection	-	-	-	-	589,890.92	-	-	-
5904	145525	Villamaine Shores aka Osprey Landing 14-0010 Water	7/21/2015	41,641.79	(4,338)	37,304	General Plant / Other	-	-	-	-	-	-	-	41,641.79
5905	145526	Villamaine Shores aka Osprey Landing 14-0010 WW	7/21/2015	1,415.46	(147)	1,268	General Plant / Other	-	-	-	-	-	-	-	1,415.46
5906	102375	TRENCH SHIELD SYSTEM	7/22/2015	4,460.00	(3,717)	743	General Plant / Other	-	-	-	-	-	-	-	4,460.00
5907	103376	TRENCH SHIELD SYSTEM INFLATABLE	7/22/2015	5,836.00	(4,863)	973	General Plant / Other	-	-	-	-	-	-	-	5,836.00
5908	102373	SCOOTER	7/24/2015	11,483.99	(9,570)	1,914	General Plant / Other	-	-	-	-	-	-	-	11,483.99
5909	102376	ANALYZER PORTABLE PARALLEL	7/24/2015	2,802.50	(2,335)	467	General Plant / Other	-	-	-	-	-	-	-	2,802.50
5910	102381	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5911	102382	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5912	102384	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5913	102388	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5914	102390	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5915	102392	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5916	102393	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5917	102396	COMPUTER WORKSTATION	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5918	102397	COMPUTER WORKSTATION HP Z420	7/27/2015	1,410.47	(1,175)	235	General Plant / Other	-	-	-	-	-	-	-	1,410.47
5919	104376	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5920	104379	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5921	104382	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5922	104383	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5923	104384	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5924	104385	COMPUTER WORKSTATION HP Z420	7/27/2015	2,082.90	(1,736)	347	General Plant / Other	-	-	-	-	-	-	-	2,082.90
5925	145495	WW RW CITRUS PARK MEDICAL CLINIC 14-0083 Reclaimed	7/27/2015	1,755.00	(183)	1,572	General Plant / Other	-	-	-	-	-	-	-	1,755.00
5926	145496	WW CITRUS PARK MEDICAL CLINIC 14-0083 Water	7/27/2015	10,474.68	(1,091)	9,384	General Plant / Other	-	-	-	-	-	-	-	10,474.68
5927	145497	WW CITRUS PARK MEDICAL CLINIC 14-0083 WW	7/27/2015	7,628.60	(795)	6,834	General Plant / Other	-	-	-	-	-	-	-	7,628.60
5928	193478	WW PS NW BY IRI GROUP 1	7/27/2015	99,739.38	(41,558)	58,181	General Plant / Other	-	-	-	-	-	-	-	99,739.38
5929	103379	TRUCK F150	7/29/2015	22,782.00	(18,985)	3,797	General Plant / Other	-	-	-	-	-	-	-	22,782.00
5930	103380	TRUCK F350	7/29/2015	46,891.00	(39,076)	7,815	General Plant / Other	-	-	-	-	-	-	-	46,891.00
5931	114445	ANALYZER PORTABLE PARALLEL	7/29/2015	2,802.50	(2,335)	467	General Plant / Other	-	-	-	-	-	-	-	2,802.50
5932	116522	ANALYZER PORTABLE PARALLEL	7/31/2015	2,802.50	(2,335)	467	General Plant / Other	-	-	-	-	-	-	-	2,802.50
5933	127432	WW PS HENRY #1 ELECTRICAL REHAB	7/31/2015	6,465.62	(2,694)	3,772	General Plant / Other	-	-	-	-	-	-	-	6,465.62
5934	145501	Magnolia Park Southwest Off-Site Ph G, 13-0198 Water	7/31/2015	20,536.00	(2,139)	18,397	General Plant / Other	-	-	-	-	-	-	-	20,536.00
5935	145502	Magnolia Park Southwest Off-Site Ph G, 13-0198 WW	7/31/2015	16,150.00	(1,682)	14,468	General Plant / Other	-	-	-	-	-	-	-	16,150.00
5936	145503	Magnolia Park Southwest On-Site Ph G, 13-0198 Water	7/31/2015	157,644.50	(16,421)	141,223	General Plant / Other	-	-	-	-	-	-	-	157,644.50
5937	145504	Magnolia Park Southwest On-Site Ph G, 13-0198 WW	7/31/2015	465,707.20	(48,511)	417,196	Collection	-	-	-	-	465,707.20	-	-	-
5938	145509	St Cloud Commercial Center Ph 1, 09-0104 Water	7/31/2015	42,293.96	(4,406)	37,888	General Plant / Other	-	-	-	-	-	-	-	42,293.96
5939	145510	St Cloud Commercial Center Ph 1, 09-0104 WW	7/31/2015	18,791.40	(1,957)	16,834	General Plant / Other	-	-	-	-	-	-	-	18,791.40
5940	145523	Town Center Daycare 14-0058 Water	8/5/2015	42,444.00	(4,333)	38,111	General Plant / Other	-	-	-	-	-	-	-	42,444.00
5941	145524	Town Center Daycare 14-0058 WW	8/5/2015	19,625.00	(2,003)	17,622	General Plant / Other	-	-	-	-	-	-	-	19,625.00
5942	185484	Apollo Beach	8/7/2015	32,547.17	(6,645)	25,902	General Plant / Other	-	-	-	-	-	-	-	32,547.17
5943	109418	SUV ESCAPE	8/12/2015	19,775.00	(16,150)	3,625	General Plant / Other	-	-	-	-	-	-	-	19,775.00
5944	121442	Supervisory Control & Data Acquisition Phase II (Control Panels)	8/13/2015	21,293,545.34	(8,694,864)	12,598,681	General Plant / Other	-	-	-	-	-	-	-	21,293,545.34
5945	145530	Waterset & Waterset Blvd Ph 3B-3 & 2B & 3A, 14-0253 Water	8/18/2015	192,787.50	(19,680)	173,107	General Plant / Other	-	-	-	-	-	-	-	192,787.50
5946	145531	Waterset & Waterset Blvd Ph 3B-3 & 2B & 3A, 14-0253 WW	8/18/2015	194,907.00	(19,897)	175,010	General Plant / Other	-	-	-	-	-	-	-	194,907.00
5947	113426	TRUCK F150	8/19/2015	21,443.00	(17,512)	3,931	General Plant / Other	-	-	-	-	-	-	-	21,443.00
5948	113427	TRUCK F150	8/19/2015	21,443.00	(17,512)	3,931	General Plant / Other	-	-	-	-	-	-	-	21,443.00
5949	118487	RADIO PORTABLE	8/19/2015	1,745.04	(1,425)	320	General Plant / Other	-	-	-	-	-	-	-	1,745.04
5950	118488	RADIO PORTABLE	8/19/2015	1,745.04	(1,425)	320	General Plant / Other	-	-	-	-	-	-	-	1,745.04
5951	118489	RADIO PORTABLE	8/19/2015	1,745.04	(1,425)	320	General Plant / Other	-	-	-	-	-	-	-	1,745.04
5952	112528	TRUCK F350	8/20/2015	46,532.00	(38,001)	8,531	General Plant / Other	-	-	-	-	-	-	-	46,532.00
5953	112529	TRUCK F350	8/20/2015	46,532.00	(38,001)	8,531	General Plant / Other	-	-	-	-	-	-	-	46,532.00
5954	112530	TRUCK F350	8/20/2015	46,532.00	(38,001)	8,531	General Plant / Other	-	-	-	-	-	-	-	46,532.00
5955	116523	METER SUSPENDED SOLID	8/21/2015	4,971.95	(4,060)	912	General Plant / Other	-	-	-	-	-	-	-	4,971.95
5956	114449	METER READER	8/24/2015	2,805.00	(2,291)	514	General Plant / Other	-	-	-	-	-	-	-	2,805.00
5957	130563	LAND - HILLSBOROUGH WATERWORKS, INC. ACQUISITION	8/24/2015	13,100.28	-	13,100	General Plant / Other	-	-	-	-	-	-	-	13,100.28
5958	116547	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5959	116563	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5960	116564	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5961	116566	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5962	116567	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5963	116568	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00
5964	116569	PUMP MUD 2 INCH	8/27/2015	1,312.00	(1,071)	241	General Plant / Other	-	-	-	-	-	-	-	1,312.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
5985	116608	TRUCK F250	8/31/2015	40,654.20	(33,201)	7,453	General Plant / Other	-	-	-	-	-	-	-	40,654.20
5986	118432	WWTP SOUTH COUNTY EXPANSION- EQP	8/31/2015	1,040,064.20	(849,386)	190,678	WWTreatment	-	-	-	1,040,064.20	-	-	-	-
5987	118434	WWTP VALRICO AWTP RAS PUMP EQUIP	8/31/2015	70,485.19	(57,563)	12,922	General Plant / Other	-	-	-	-	-	-	-	70,485.19
5988	118435	WW PS BRUSHY CREEK RENOV EQ	8/31/2015	11,169.21	(9,122)	2,048	General Plant / Other	-	-	-	-	-	-	-	11,169.21
5989	118502	WW WATERSET SPORTS COMPLEX	8/31/2015	271,537.28	-	271,537	Collection	-	-	-	-	271,537.28	-	-	-
5990	145521	The Oaks at Shady Creek Ph 1, 13-0177 Water	8/31/2015	166,258.46	(16,972)	149,286	General Plant / Other	-	-	-	-	-	-	-	166,258.46
5991	145522	The Oaks at Shady Creek Ph 1, 13-0177 WW	8/31/2015	193,895.37	(19,793)	174,102	General Plant / Other	-	-	-	-	-	-	-	193,895.37
5992	258770	WW PS RECLAIMED WATER	8/31/2015	123,930.00	(50,605)	73,325	Collection	-	-	-	-	123,930.00	-	-	-
5993	261685	WW REMOVAL NON-URGENT FACILITY MAINTENANCE	8/31/2015	867,875.23	(354,382)	513,493	WWTreatment	-	-	-	867,875.23	-	-	-	-
5994	145498	Cypress Creek Ph 4B, 15-0098 Water	9/3/2015	67,125.99	(6,713)	60,413	General Plant / Other	-	-	-	-	-	-	-	67,125.99
5995	145499	Cypress Creek Ph 4B, 15-0098 WW	9/3/2015	34,818.83	(3,482)	31,337	General Plant / Other	-	-	-	-	-	-	-	34,818.83
5996	145491	Boyette Subdivision 13-0164 Water	9/4/2015	1,597,717.14	(159,772)	1,437,945	Distribution	-	-	1,597,717.14	-	-	-	-	-
5997	145492	Boyette Subdivision 13-0164 WW	9/4/2015	549,820.26	(54,982)	494,838	Collection	-	-	-	-	549,820.26	-	-	-
5998	145511	Sunshine Village Ph 1B-2, 14-0047 Water	9/4/2015	124,848.40	(12,485)	112,364	General Plant / Other	-	-	-	-	-	-	-	124,848.40
5999	145512	Sunshine Village Ph 1B-2, 14-0047 WW	9/4/2015	126,569.52	(12,657)	113,913	General Plant / Other	-	-	-	-	-	-	-	126,569.52
6000	145507	Reserve at Pradera Amenity Center 14-0136 Water	9/8/2015	14,153.68	(1,415)	12,738	General Plant / Other	-	-	-	-	-	-	-	14,153.68
6001	145508	Reserve at Pradera Amenity Center 14-0136 WW	9/8/2015	6,548.80	(655)	5,894	General Plant / Other	-	-	-	-	-	-	-	6,548.80
6002	121443	WW PS 82ND AVE MASTER REHAB	9/9/2015	267,717.86	(107,087)	160,631	Collection	-	-	-	-	267,717.86	-	-	-
6003	145506	Pine Cove Estates 14-0243 Off Site Water Main	9/11/2015	337,419.49	(33,742)	303,678	General Plant / Other	-	-	-	-	-	-	-	337,419.49
6004	121428	TRUCK F350	9/12/2015	46,532.00	(37,226)	9,306	General Plant / Other	-	-	-	-	-	-	-	46,532.00
6005	121429	TRUCK F250	9/12/2015	46,382.00	(37,106)	9,276	General Plant / Other	-	-	-	-	-	-	-	46,382.00
6006	130562	COMPUTER LAPTOP	9/14/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6007	130584	COMPUTER LAPTOP	9/14/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6008	122647	ANALYZER PORTABLE PARALLEL	9/15/2015	2,802.50	(2,242)	561	General Plant / Other	-	-	-	-	-	-	-	2,802.50
6009	122648	ANALYZER PORTABLE PARALLEL	9/15/2015	2,802.50	(2,242)	561	General Plant / Other	-	-	-	-	-	-	-	2,802.50
6010	145493	Carriage Point South Ph 2A, 13-0066 Water	9/16/2015	39,197.70	(3,920)	35,278	General Plant / Other	-	-	-	-	-	-	-	39,197.70
6011	145494	Carriage Point South Ph 2A, 13-0066 WW	9/16/2015	49,707.30	(4,971)	44,737	General Plant / Other	-	-	-	-	-	-	-	49,707.30
6012	145527	Waterset & Covington Garden Dr Ph 3A-3 & 3B, 14-0227 Reclaimed	9/17/2015	240,770.80	(24,077)	216,694	General Plant / Other	-	-	-	-	-	-	-	240,770.80
6013	145528	Waterset & Covington Garden Dr Ph 3A-3 & 3B, 14-0227 Water	9/17/2015	315,133.10	(31,513)	283,620	General Plant / Other	-	-	-	-	-	-	-	315,133.10
6014	145529	Waterset & Covington Garden Dr Ph 3A-3 & 3B, 14-0227 WW	9/17/2015	331,016.33	(33,102)	297,915	General Plant / Other	-	-	-	-	-	-	-	331,016.33
6015	123430	SUV ESCAPE	9/19/2015	24,327.00	(19,462)	4,865	General Plant / Other	-	-	-	-	-	-	-	24,327.00
6016	127500	TRUCK F150	9/19/2015	24,907.00	(19,926)	4,981	General Plant / Other	-	-	-	-	-	-	-	24,907.00
6017	124426	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6018	124427	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6019	124428	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6020	124429	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6021	124430	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6022	124431	COMPUTER LAPTOP	9/21/2015	1,153.43	(923)	231	General Plant / Other	-	-	-	-	-	-	-	1,153.43
6023	130595	BALANCE ANALYTICAL	9/22/2015	2,336.48	(1,869)	467	General Plant / Other	-	-	-	-	-	-	-	2,336.48
6024	145532	Winthrop Village Ph 2FA, 13-0033 Water	9/23/2015	84,868.75	(8,487)	76,382	General Plant / Other	-	-	-	-	-	-	-	84,868.75
6025	145533	Winthrop Village Ph 2FA, 13-0033 WW	9/23/2015	51,437.25	(5,144)	46,294	General Plant / Other	-	-	-	-	-	-	-	51,437.25
6026	145534	Wynnemere East Ph 1, 14-0084 Water	9/23/2015	132,750.01	(13,275)	119,475	General Plant / Other	-	-	-	-	-	-	-	132,750.01
6027	145535	Wynnemere East Ph 1, 14-0084 WW	9/23/2015	543,678.72	(54,368)	489,311	Collection	-	-	-	-	543,678.72	-	-	-
6028	127436	TRUCK F150	9/25/2015	24,487.00	(19,590)	4,897	General Plant / Other	-	-	-	-	-	-	-	24,487.00
6029	127438	TRUCK F150	9/25/2015	24,724.00	(19,779)	4,945	General Plant / Other	-	-	-	-	-	-	-	24,724.00
6030	127506	TRUCK F150	9/25/2015	30,361.00	(24,289)	6,072	General Plant / Other	-	-	-	-	-	-	-	30,361.00
6031	130567	Linko Remote Inspector Software	9/28/2015	16,605.00	(16,605)	-	General Plant / Other	-	-	-	-	-	-	-	16,605.00
6032	128466	SUV EXPLORER	9/30/2015	30,414.00	(24,331)	6,083	General Plant / Other	-	-	-	-	-	-	-	30,414.00
6033	130590	PRINTER METAL INDST ID TAG	9/30/2015	25,602.79	-	25,603	General Plant / Other	-	-	-	-	-	-	-	25,602.79
6034	130604	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6035	130605	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6036	130606	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6037	130607	TRUCK F350	9/30/2015	37,983.00	(30,386)	7,597	General Plant / Other	-	-	-	-	-	-	-	37,983.00
6038	130608	VAN	9/30/2015	29,180.00	(23,344)	5,836	General Plant / Other	-	-	-	-	-	-	-	29,180.00
6039	130610	VAN	9/30/2015	23,256.00	(18,605)	4,651	General Plant / Other	-	-	-	-	-	-	-	23,256.00
6040	137425	VAN	9/30/2015	29,180.00	(23,344)	5,836	General Plant / Other	-	-	-	-	-	-	-	29,180.00
6041	261684	WW NON-URGENT FACILITY-Removal R&R	9/30/2015	(10,496.08)	4,198	(6,298)	General Plant / Other	-	-	-	-	-	-	-	(10,496.08)
6042	545036	WW WYANDOTTE WATER MAIN UPGRADE	9/30/2015	128,140.14	(34,171)	93,969	Distribution	-	-	128,140.14	-	-	-	-	-
6043	193482	WWTP FALKENBURG BACKWASH MAG METER REPLACE	10/1/2015	24.14	(9)	15	General Plant / Other	-	-	-	-	-	-	-	24.14
6044	240490	Baycrest Canal PS (Rehab)	10/5/2015	7,759.05	(3,039)	4,720	General Plant / Other	-	-	-	-	-	-	-	7,759.05
6045	178493	WW RW SURREY PARK MAIN	10/13/2015	48,366.00	(4,736)	43,630	General Plant / Other	-	-	-	-	-	-	-	48,366.00
6046	185483	WW LITHIA RECLAIMED WATER 16 INCH VALVE REPLACE	10/15/2015	74,831.81	(29,309)	45,523	General Plant / Other	-	-	-	-	-	-	-	74,831.81
6047	639105	WW PS SOUTH KINGS #2 REPLACEMENT	10/15/2015	28,433.92	(11,137)	17,297	General Plant / Other	-	-	-	-	-	-	-	28,433.92
6048	257483	11020 CAUSEWAY BLVD (ED MORSE CADILLAC)	10/16/2015	32,379.56	(6,341)	26,039	General Plant / Other	-	-	-	-	-	-	-	32,379.56
6049	257487	WWTP VALRICO ANNOX WEIR METERS INSTALLATION	10/16/2015	66,260.38	(25,952)	40,308	General Plant / Other	-	-	-	-	-	-	-	66,260.38
6050	257488	WWTP FALKENBURG AERATOR #7 SPARE GEARBOX REBUILD	10/20/2015	30,239.00	(11,844)	18,395	General Plant / Other	-	-	-	-	-	-	-	30,239.00
6051	257484	1313 GLENMERE DR	10/21/2015	20,751.00	(4,064)	16,687	General Plant / Other	-	-	-	-	-	-	-	20,751.00
6052	137427	TRUCK F350	10/22/2015	37,983.00	(29,7										

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6073	183510	Providence Run #1 900511	11/2/2015	18,179.68	(6,969)	11,211	General Plant / Other	-	-	-	-	-	-	-	18,179.68
6074	185485	WWTP RIVER OAKS RECLAIMED FLOW METER REPLACE	11/2/2015	10,142.65	(3,888)	6,255	General Plant / Other	-	-	-	-	-	-	-	10,142.65
6075	178484	Valencia Lakes Tract N SR 14-0130 WW	11/3/2015	101,738.05	(9,750)	91,988	General Plant / Other	-	-	-	-	-	-	-	101,738.05
6076	178492	Valencia Lakes Tract N SR 14-0130 Water	11/3/2015	170,813.00	(16,370)	154,443	General Plant / Other	-	-	-	-	-	-	-	170,813.00
6077	183506	WW PS FARMINGTON Rehab	11/4/2015	114,791.31	(44,003)	70,788	Collection	-	-	-	-	114,791.31	-	-	-
6078	258761	WASTEWATER # 1 BLOWER REPLACEMENT	11/6/2015	67,094.08	(17,146)	49,948	General Plant / Other	-	-	-	-	-	-	-	67,094.08
6079	258731	WW PS MAPLEDALE REHAB	11/12/2015	2,774.61	(1,064)	1,711	General Plant / Other	-	-	-	-	-	-	-	2,774.61
6080	147425	PUMP TRAILED MTD	11/13/2015	17,559.00	(6,731)	10,828	Distribution	-	-	17,559.00	-	-	-	-	-
6081	142426	PLATE COMPACTOR	11/16/2015	3,317.40	(2,543)	774	General Plant / Other	-	-	-	-	-	-	-	3,317.40
6082	142427	PLATE COMPACTOR	11/16/2015	1,719.00	(1,318)	401	General Plant / Other	-	-	-	-	-	-	-	1,719.00
6083	142428	PLATE COMPACTOR	11/16/2015	3,049.65	(2,338)	712	General Plant / Other	-	-	-	-	-	-	-	3,049.65
6084	178480	Mariposa (Off - Site) Ph 1 SR 14-0070 WW	11/16/2015	40,105.00	(3,843)	36,262	General Plant / Other	-	-	-	-	-	-	-	40,105.00
6085	178487	Mariposa (Off - Site) Ph 1 SR 14-0070 Water	11/16/2015	47,200.00	(4,523)	42,677	General Plant / Other	-	-	-	-	-	-	-	47,200.00
6086	185478	WWTP VALRICO MIXER REHAB	11/16/2015	75,168.55	(14,407)	60,761	General Plant / Other	-	-	-	-	-	-	-	75,168.55
6087	258768	WW DALE MABRY RECLAIM UPS INSTALL	11/17/2015	19,381.96	(7,430)	11,952	General Plant / Other	-	-	-	-	-	-	-	19,381.96
6088	178479	Mariposa (Gomto Lake Rd) Ph 1 SR 14-0070 WW	11/18/2015	514,230.42	(49,280)	464,950	Collection	-	-	-	-	514,230.42	-	-	-
6089	178483	Reserve at Lake LeClare SR 06-0010 & 14-0023 WW	11/18/2015	300,085.90	(28,758)	271,328	General Plant / Other	-	-	-	-	-	-	-	300,085.90
6090	178486	Mariposa (Gomto Lake Rd) Ph 1 SR 14-0070 Water	11/18/2015	103,540.00	(9,923)	93,617	General Plant / Other	-	-	-	-	-	-	-	103,540.00
6091	178490	Reserve at Lake LeClare SR 06-0010 & 14-0023 Water	11/18/2015	164,358.95	(15,751)	148,608	General Plant / Other	-	-	-	-	-	-	-	164,358.95
6092	144429	PUMP HYDRAULIC 20 HP	11/19/2015	6,769.41	(5,190)	1,580	General Plant / Other	-	-	-	-	-	-	-	6,769.41
6093	144430	PUMP HYDRAULIC 20 HP	11/19/2015	6,769.41	(5,190)	1,580	General Plant / Other	-	-	-	-	-	-	-	6,769.41
6094	183514	Acanthus #900623	11/19/2015	11,220.00	(4,301)	6,919	General Plant / Other	-	-	-	-	-	-	-	11,220.00
6095	183523	Westchester Hills #902535	11/19/2015	14,439.75	(5,535)	8,905	General Plant / Other	-	-	-	-	-	-	-	14,439.75
6096	146427	TITRATOR	11/20/2015	3,575.00	(2,741)	834	General Plant / Other	-	-	-	-	-	-	-	3,575.00
6097	147426	SAW BAND	11/20/2015	1,619.31	(1,241)	378	General Plant / Other	-	-	-	-	-	-	-	1,619.31
6098	147428	DRILL PRESS	11/20/2015	1,048.74	(804)	245	General Plant / Other	-	-	-	-	-	-	-	1,048.74
6099	147429	AIR COMPRESSOR	11/20/2015	2,371.50	(1,818)	553	General Plant / Other	-	-	-	-	-	-	-	2,371.50
6100	147427	TITRATOR	11/23/2015	3,546.40	(2,719)	828	General Plant / Other	-	-	-	-	-	-	-	3,546.40
6101	183518	Elmfield 900846	11/24/2015	107,282.54	(41,125)	66,158	General Plant / Other	-	-	-	-	-	-	-	107,282.54
6102	185486	BMF GST Digester #1 Valve Actuators	11/25/2015	204,332.31	(78,327)	126,005	WWTreatment	-	-	-	204,332.31	-	-	-	-
6103	258729	WW PS BEAUMONT CENTER REHAB	11/26/2015	2,081.14	(798)	1,283	General Plant / Other	-	-	-	-	-	-	-	2,081.14
6104	158473	RADIO PORTABLE	11/30/2015	1,759.62	(1,349)	411	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6105	183513	Lumsden #4 #900580	12/1/2015	13,996.00	(5,249)	8,748	General Plant / Other	-	-	-	-	-	-	-	13,996.00
6106	185477	WWTP FALKENBURG LEVEL TRANSMITTERS 10745	12/1/2015	9,197.10	(6,898)	2,299	General Plant / Other	-	-	-	-	-	-	-	9,197.10
6107	183516	Sheryl Lynn #900634	12/2/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6108	183520	Grand Heritage #902015	12/2/2015	6,862.00	(2,573)	4,289	General Plant / Other	-	-	-	-	-	-	-	6,862.00
6109	258749	WW PS LUMSDEN #1	12/2/2015	799.13	(300)	499	General Plant / Other	-	-	-	-	-	-	-	799.13
6110	547024	WW PS WESTLAKE (GODWIN)	12/2/2015	29,454.58	(11,045)	18,409	General Plant / Other	-	-	-	-	-	-	-	29,454.58
6111	547025	WW PS FOREST HAVEN	12/2/2015	57,497.09	(21,561)	35,936	General Plant / Other	-	-	-	-	-	-	-	57,497.09
6112	178482	Oak Creek Ph 1C (1C-2 Only) SR 12-0083 WW	12/3/2015	123,152.00	(11,546)	111,607	General Plant / Other	-	-	-	-	-	-	-	123,152.00
6113	178489	Oak Creek Ph 1C (1C-2 Only) SR 12-0083 Water	12/3/2015	99,543.30	(9,332)	90,211	General Plant / Other	-	-	-	-	-	-	-	99,543.30
6114	183515	Taylor Rd. 900625	12/3/2015	19,276.93	(7,229)	12,048	General Plant / Other	-	-	-	-	-	-	-	19,276.93
6115	257485	3010 SR 674	12/3/2015	80,512.58	(15,096)	65,417	General Plant / Other	-	-	-	-	-	-	-	80,512.58
6116	178477	Fishhawk Ranch West Ph 3A SR 14-0126 WW	12/8/2015	718,425.41	(67,352)	651,073	Collection	-	-	-	-	718,425.41	-	-	-
6117	178478	Fishhawk Ranch West - Off-Site Ph 3A SR 14-0126 WW	12/8/2015	59,700.00	(5,597)	54,103	General Plant / Other	-	-	-	-	-	-	-	59,700.00
6118	178485	Fishhawk Ranch West Ph 3A SR 14-0126 Water	12/8/2015	333,139.00	(31,232)	301,907	General Plant / Other	-	-	-	-	-	-	-	333,139.00
6119	178491	Tampa Hauling SR 14-0118 Water	12/8/2015	191,300.74	(17,934)	173,366	General Plant / Other	-	-	-	-	-	-	-	191,300.74
6120	185480	WWTP VALRICO WAS CONTROL SYSTEM REHAB	12/8/2015	491,706.42	(184,390)	307,317	WWTreatment	-	-	-	491,706.42	-	-	-	-
6121	258759	LITHIA HSP 1,2,3 VFD DRIVES REPLACEMENT	12/8/2015	296,927.06	(111,348)	185,579	Distribution	-	-	296,927.06	-	-	-	-	-
6122	185481	WWTP RIVER OAKS FILTER VALVE GALLER SUMP #1 REPLACEM	12/9/2015	16,452.62	(1,543)	14,910	General Plant / Other	-	-	-	-	-	-	-	16,452.62
6123	193481	WWTP RIVER OAKS GRIT CLASSIFIER DRAIN SYS REHAB	12/9/2015	29,399.83	(11,025)	18,375	General Plant / Other	-	-	-	-	-	-	-	29,399.83
6124	257489	WWTP RIVER OAKS SECONDARY CLARIFIERS SUMP PS #3 REHAI	12/9/2015	14,382.92	(5,394)	8,989	General Plant / Other	-	-	-	-	-	-	-	14,382.92
6125	185479	WWTP FALKENBURG NPW-2 MOTOR	12/10/2015	19,950.90	(7,482)	12,469	General Plant / Other	-	-	-	-	-	-	-	19,950.90
6126	185482	WWTP FALKENBURG FRO CLARIFIER #4	12/10/2015	87,700.00	(16,444)	71,256	General Plant / Other	-	-	-	-	-	-	-	87,700.00
6127	258766	WWTP FALKENBURG ROAD	12/10/2015	7,597.80	(1,899)	5,698	WWTreatment	-	-	-	7,597.80	-	-	-	-
6128	183502	Hanley #2 900809	12/11/2015	31,570.54	(11,839)	19,732	General Plant / Other	-	-	-	-	-	-	-	31,570.54
6129	183503	Peking Place 900832	12/11/2015	39,809.06	(14,928)	24,881	General Plant / Other	-	-	-	-	-	-	-	39,809.06
6130	183504	Anna George 902541	12/11/2015	7,304.00	(2,739)	4,565	General Plant / Other	-	-	-	-	-	-	-	7,304.00
6131	183505	South Mobley 905038	12/11/2015	24,922.65	(9,346)	15,577	General Plant / Other	-	-	-	-	-	-	-	24,922.65
6132	183508	Tampa West New Pumps	12/11/2015	11,220.00	(4,208)	7,013	General Plant / Other	-	-	-	-	-	-	-	11,220.00
6133	183509	FRO Nixon #1 900831	12/11/2015	14,904.00	(5,589)	9,315	General Plant / Other	-	-	-	-	-	-	-	14,904.00
6134	183511	Lumsden #3 #900564	12/11/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6135	153527	PIPE THICKNESS GAUGE	12/14/2015	1,282.40	(962)	321	General Plant / Other	-	-	-	-	-	-	-	1,282.40
6136	153528	FLOW METER KIT	12/14/2015	8,472.00	(6,354)	2,118	General Plant / Other	-	-	-	-	-	-	-	8,472.00
6137	153529	FLOW METER KIT	12/14/2015	8,472.00	(6,354)	2,118	General Plant / Other	-	-	-	-	-	-	-	8,472.00
6138	153530	PIPE THICKNESS GAUGE	12/14/2015	1,282.40	(962)	321	General Plant / Other	-	-	-	-	-	-	-	1,282.40
6139	183519	Miller Rd. #2 #902514	12/14/2015	10,214.00	(3,830)	6,384	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6140</															

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6161	159480	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6162	163490	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6163	163491	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6164	163492	RADIO PORTABLE	12/31/2015	1,759.62	(1,320)	440	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6165	164470	COLORIMETER	12/31/2015	1,233.10	(925)	308	General Plant / Other	-	-	-	-	-	-	-	1,233.10
6166	183507	Linebaugh Mullis City PS (Rehab)	12/31/2015	22,559.67	(8,460)	14,100	General Plant / Other	-	-	-	-	-	-	-	22,559.67
6167	183512	SADDLEGOLD -900577	12/31/2015	10,656.00	(3,996)	6,660	General Plant / Other	-	-	-	-	-	-	-	10,656.00
6168	257486	13602 S VILLAGE DRIVE	12/31/2015	42,796.36	(8,024)	34,772	General Plant / Other	-	-	-	-	-	-	-	42,796.36
6169	220491	WW LAKE PARK GST EFFLUENT VALVES REPLACEMENT	1/4/2016	31,912.12	(11,701)	20,211	General Plant / Other	-	-	-	-	-	-	-	31,912.12
6170	212479	Fishhawk Ranch West Ph 5 SR 15-0053 WW	1/6/2016	150,035.90	(13,753)	136,283	General Plant / Other	-	-	-	-	-	-	-	150,035.90
6171	212486	Fishhawk Ranch West Ph 5 SR 15-0053 Water	1/6/2016	102,505.50	(9,396)	93,109	General Plant / Other	-	-	-	-	-	-	-	102,505.50
6172	220493	WM KINGS ROW REPLACEMENT	1/6/2016	849,645.01	(311,537)	538,109	Distribution	-	-	849,645.01	-	-	-	-	-
6173	220511	WW LPSS 704 6TH AVE SE RUSKIN	1/7/2016	21,723.65	(3,186)	18,538	General Plant / Other	-	-	-	-	-	-	-	21,723.65
6174	220512	WW LPSS 810 BLUE HERON RUSKIN	1/7/2016	21,861.62	(3,206)	18,655	General Plant / Other	-	-	-	-	-	-	-	21,861.62
6175	257492	W LPSS 704 6TH AVE SE RUSKIN	1/7/2016	21,565.32	(7,907)	13,658	General Plant / Other	-	-	-	-	-	-	-	21,565.32
6176	212483	South Fork Ph Tract L Ph 2 SR 13-0068 WW	1/8/2016	91,560.34	(8,393)	83,167	General Plant / Other	-	-	-	-	-	-	-	91,560.34
6177	212490	South Fork Ph Tract L Ph 2 SR 13-0068 Water	1/8/2016	82,264.81	(7,541)	74,724	General Plant / Other	-	-	-	-	-	-	-	82,264.81
6178	220488	Reflections #1	1/18/2016	49,119.00	(18,010)	31,109	General Plant / Other	-	-	-	-	-	-	-	49,119.00
6179	220492	WWTP LITHIA ADMIN BUILDING REHAP EQP PHASE 1	1/18/2016	303,504.08	(111,285)	192,219	WWTreatment	-	-	-	303,504.08	-	-	-	-
6180	212478	Fishhawk Ranch Ph Tract 15A SR 14-0238 WW	1/20/2016	7,500.00	(688)	6,813	General Plant / Other	-	-	-	-	-	-	-	7,500.00
6181	212485	Fishhawk Ranch Ph Tract 15A SR 14-0238 Water	1/20/2016	63,940.00	(5,861)	58,079	General Plant / Other	-	-	-	-	-	-	-	63,940.00
6182	220487	WW PS 900900 WEST BANK Rehabilitation	1/21/2016	19,559.09	(7,172)	12,387	General Plant / Other	-	-	-	-	-	-	-	19,559.09
6183	220490	WW PS EHRLICH ROAD Rehabilitation	1/21/2016	70,437.68	(25,827)	44,611	General Plant / Other	-	-	-	-	-	-	-	70,437.68
6184	166470	EXCAVATOR	1/26/2016	46,779.00	(34,305)	12,474	General Plant / Other	-	-	-	-	-	-	-	46,779.00
6185	178470	RADIO PORTABLE	1/26/2016	1,759.62	(1,290)	469	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6186	220489	Westwood Lakes Pump Station Rehabilitation	1/28/2016	13,063.54	(4,790)	8,274	General Plant / Other	-	-	-	-	-	-	-	13,063.54
6187	257497	SUN CITY FIRE PROTECTION FIRE FLOW DEFICIENCY	1/28/2016	2,498,937.26	(916,277)	1,582,660	Distribution	-	-	2,498,937.26	-	-	-	-	-
6188	240484	Fawn Ridge Effluent Venturi Relocation Improvements	1/29/2016	211,893.96	(155,389)	56,505	WWTreatment	-	-	-	211,893.96	-	-	-	-
6189	170470	PORTABLE INSPECTION SYSTEM	1/31/2016	6,476.40	(4,749)	1,727	General Plant / Other	-	-	-	-	-	-	-	6,476.40
6190	170471	TELEVISION 75 INCH	1/31/2016	2,294.75	(1,683)	612	General Plant / Other	-	-	-	-	-	-	-	2,294.75
6191	171504	TURBIDIMETER	1/31/2016	1,319.55	(968)	352	General Plant / Other	-	-	-	-	-	-	-	1,319.55
6192	171505	SAMPLER COMPOSITE	1/31/2016	6,286.15	(4,610)	1,676	General Plant / Other	-	-	-	-	-	-	-	6,286.15
6193	171506	SHED	1/31/2016	2,584.00	(1,895)	689	General Plant / Other	-	-	-	-	-	-	-	2,584.00
6194	171507	EXCAVATOR	1/31/2016	46,779.00	(34,305)	12,474	General Plant / Other	-	-	-	-	-	-	-	46,779.00
6195	171508	EXCAVATOR	1/31/2016	46,779.00	(34,305)	12,474	General Plant / Other	-	-	-	-	-	-	-	46,779.00
6196	171509	SCOOTER	1/31/2016	12,748.00	(9,349)	3,399	General Plant / Other	-	-	-	-	-	-	-	12,748.00
6197	172470	TOOL BOX JOB SITE SLOPE LID 44 CUBIT	1/31/2016	1,019.41	(748)	272	General Plant / Other	-	-	-	-	-	-	-	1,019.41
6198	172471	ICE MACHINE	1/31/2016	1,995.63	(1,463)	532	General Plant / Other	-	-	-	-	-	-	-	1,995.63
6199	173476	TRAILER CARGO	1/31/2016	6,886.00	(2,525)	4,361	General Plant / Other	-	-	-	-	-	-	-	6,886.00
6200	173477	TRAILER CARGO	1/31/2016	6,886.00	(2,525)	4,361	General Plant / Other	-	-	-	-	-	-	-	6,886.00
6201	257500	1911 BRANDON CROSSINGS	1/31/2016	21,951.23	(4,024)	17,927	General Plant / Other	-	-	-	-	-	-	-	21,951.23
6202	240480	WWTP VAN DYKE SLUDGE HOLDING THICKENING IMP	2/2/2016	1,214,003.31	(435,018)	778,986	WWTreatment	-	-	-	1,214,003.31	-	-	-	-
6203	258732	WW PS EASTBAY #1 903026	2/2/2016	13,402.18	(4,802)	8,600	General Plant / Other	-	-	-	-	-	-	-	13,402.18
6204	212477	Ballantrae Subdivision Ph 2 SR 14-0026 WW	2/3/2016	216,127.23	(19,361)	196,766	General Plant / Other	-	-	-	-	-	-	-	216,127.23
6205	258765	ALAFIA AND HANNAWAY STORMWATER IMPROVEMENTS PW	2/8/2016	248,947.12	(178,412)	70,535	Distribution	-	-	248,947.12	-	-	-	-	-
6206	258740	CHERRY BLOSSOM TRAIL PUMP REPL	2/11/2016	14,106.64	(5,055)	9,052	General Plant / Other	-	-	-	-	-	-	-	14,106.64
6207	177542	TRUCK UTILITY	2/15/2016	147,736.00	(105,877)	41,859	General Plant / Other	-	-	-	-	-	-	-	147,736.00
6208	173470	TAPPING MACHINE	2/16/2016	1,689.00	-	1,689	General Plant / Other	-	-	-	-	-	-	-	1,689.00
6209	173471	TAPPING MACHINE	2/16/2016	1,689.00	-	1,689	General Plant / Other	-	-	-	-	-	-	-	1,689.00
6210	173478	SAW CHAINSAW CONCRETE	2/16/2016	4,695.00	(3,365)	1,330	General Plant / Other	-	-	-	-	-	-	-	4,695.00
6211	173479	TELEVISION 75 INCH	2/16/2016	2,636.59	(1,890)	747	General Plant / Other	-	-	-	-	-	-	-	2,636.59
6212	173480	SEWER CLEANER	2/16/2016	49,815.00	(17,850)	31,965	General Plant / Other	-	-	-	-	-	-	-	49,815.00
6213	212480	Hidden Oaks Estates Ph SR 14-0063 WW	2/16/2016	31,246.28	(2,799)	28,447	General Plant / Other	-	-	-	-	-	-	-	31,246.28
6214	212487	Hidden Oaks Estates Ph SR 14-0063 Water	2/16/2016	49,568.84	(4,441)	45,128	General Plant / Other	-	-	-	-	-	-	-	49,568.84
6215	212482	La Collina Ph 2A & 2B SR 14-0114 & 14-0115 WW	2/17/2016	107,376.48	(9,619)	97,757	General Plant / Other	-	-	-	-	-	-	-	107,376.48
6216	212489	La Collina Ph 2A & 2B SR 14-0114 & 14-0115 Water	2/17/2016	132,786.60	(11,895)	120,891	General Plant / Other	-	-	-	-	-	-	-	132,786.60
6217	240481	WW PS MICHELL MASTER REHAB IMP	2/17/2016	2,593,672.88	(929,399)	1,664,273	WWTransmission	-	-	-	-	2,593,672.88	-	-	-
6218	258734	WW PS 902518 SHOALS LANDING	2/18/2016	14,438.00	(5,174)	9,264	General Plant / Other	-	-	-	-	-	-	-	14,438.00
6219	258757	WWTP FALKENBURG REJECT RETURN #2 RE-BUILD	2/19/2016	8,246.92	(1,970)	6,277	General Plant / Other	-	-	-	-	-	-	-	8,246.92
6220	176472	TRUCK F150	2/22/2016	25,561.00	(18,319)	7,242	General Plant / Other	-	-	-	-	-	-	-	25,561.00
6221	178474	RADIO PORTABLE	2/22/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6222	178475	RADIO PORTABLE	2/22/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6223	178476	RADIO PORTABLE	2/22/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6224	178471	HOIST DURA VEHICLE HITCH MOUNT DH 12	2/24/2016	1,281.28	(918)	363	General Plant / Other	-	-	-	-	-	-	-	1,281.28
6225	180481	RADIO PORTABLE	2/24/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6226	180482	RADIO PORTABLE	2/24/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6227	180483	RADIO PORTABLE	2/24/2016	1,759.62	(1,261)	499	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6228	240479	WWTP FALKENBURG BACKWASH BLOWERS REPLACEMENT	2/24/2016	994,828.79	(356,480)	638,348	WWTreatment	-	-	-	994,828.79	-	-	-	-
6229	212481	Jono Subdivision Ph SR 14-0164 WW	2/25/2016												

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTtransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6249	240483	WW BSOCC SCADA OPERATIONS SUPPORT CENTER BUILDING	3/15/2016	4,524,892.05	(1,583,712)	2,941,180	General Plant / Other	-	-	-	-	-	-	-	4,524,892.05
6250	257503	16510 FISHHAWK BLVD	3/15/2016	17,820.18	(3,119)	14,702	General Plant / Other	-	-	-	-	-	-	-	17,820.18
6251	187480	TRUCK F150	3/16/2016	33,413.00	(23,389)	10,024	General Plant / Other	-	-	-	-	-	-	-	33,413.00
6252	258752	WM OAKHILL ST, MELROSE ST & TAYLOR RD INTERCONNECT	3/18/2016	300,662.01	(70,154)	230,508	Distribution	-	-	-	-	-	-	-	
6253	189485	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6254	189485	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6255	189486	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6256	189487	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6257	189488	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6258	189489	RADIO PORTABLE	3/22/2016	1,759.62	(1,232)	528	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6259	189481	PLOTTER	3/24/2016	6,581.04	(4,607)	1,974	General Plant / Other	-	-	-	-	-	-	-	6,581.04
6260	189483	SUV EXPLORER	3/24/2016	28,878.00	(20,215)	8,663	General Plant / Other	-	-	-	-	-	-	-	28,878.00
6261	190571	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6262	190572	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6263	190573	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6264	190574	TRUCK F150	3/24/2016	24,151.95	(16,906)	7,246	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6265	258739	WW PS LAKE VISTA #1	3/24/2016	23,064.00	(8,072)	14,992	General Plant / Other	-	-	-	-	-	-	-	23,064.00
6266	257496	WWTP RIVER OAKS PRIMARY CLARIFIER #1 SLIDE GATE REPLAC	3/25/2016	15,789.54	(5,526)	10,263	General Plant / Other	-	-	-	-	-	-	-	15,789.54
6267	257504	16688 N DALE MABRY HIGHWAY	3/26/2016	15,817.56	(2,768)	13,049	General Plant / Other	-	-	-	-	-	-	-	15,817.56
6268	258738	WW PS ORIENT ROAD	3/28/2016	41,894.00	(14,663)	27,231	General Plant / Other	-	-	-	-	-	-	-	41,894.00
6269	193509	SCBA UNIT	3/29/2016	2,216.06	(1,551)	665	General Plant / Other	-	-	-	-	-	-	-	2,216.06
6270	193510	SCBA UNIT	3/29/2016	2,216.06	(1,551)	665	General Plant / Other	-	-	-	-	-	-	-	2,216.06
6271	193484	WW LPSS 506 6TH AVE SE RUSKIN	3/30/2016	20,740.92	(2,904)	17,837	General Plant / Other	-	-	-	-	-	-	-	20,740.92
6272	193507	LASER SHAFT ALIGNMENT	3/30/2016	9,370.18	(6,559)	2,811	General Plant / Other	-	-	-	-	-	-	-	9,370.18
6273	193508	LASER SHAFT ALIGNMENT	3/30/2016	9,370.18	(6,559)	2,811	General Plant / Other	-	-	-	-	-	-	-	9,370.18
6274	194478	FUSION SPLICER KIT	3/31/2016	4,085.06	(2,860)	1,226	General Plant / Other	-	-	-	-	-	-	-	4,085.06
6275	195483	TRUCK F150	3/31/2016	25,220.95	(17,655)	7,566	General Plant / Other	-	-	-	-	-	-	-	25,220.95
6276	195484	TRUCK F150	3/31/2016	25,041.95	(17,529)	7,513	General Plant / Other	-	-	-	-	-	-	-	25,041.95
6277	195485	TRUCK F150	3/31/2016	23,670.95	(16,570)	7,101	General Plant / Other	-	-	-	-	-	-	-	23,670.95
6278	198478	CABLE PULLER	3/31/2016	4,999.99	(3,500)	1,500	General Plant / Other	-	-	-	-	-	-	-	4,999.99
6279	198479	ICE MACHINE	3/31/2016	3,116.75	(2,182)	935	General Plant / Other	-	-	-	-	-	-	-	3,116.75
6280	198480	BUILDING 10X16	3/31/2016	3,060.00	(2,142)	918	General Plant / Other	-	-	-	-	-	-	-	3,060.00
6281	220494	900410 Fairway Meadows #1	3/31/2016	25,006.41	(8,752)	16,254	General Plant / Other	-	-	-	-	-	-	-	25,006.41
6282	220495	FRO Evergreen 900513	3/31/2016	11,374.00	(3,981)	7,393	General Plant / Other	-	-	-	-	-	-	-	11,374.00
6283	220496	900573 Fishhawk Pump Station Rehabilitation	3/31/2016	23,617.10	(8,266)	15,351	General Plant / Other	-	-	-	-	-	-	-	23,617.10
6284	220497	Valrico #3 #900594	3/31/2016	40,459.53	(14,161)	26,299	General Plant / Other	-	-	-	-	-	-	-	40,459.53
6285	220498	900792 PS Woodhurst SCADA Phase II Installations	3/31/2016	8,446.39	(2,956)	5,490	General Plant / Other	-	-	-	-	-	-	-	8,446.39
6286	220499	900827 Linebaugh Mullis City PS Pump Station Rehabilitation	3/31/2016	22,194.19	(7,768)	14,426	General Plant / Other	-	-	-	-	-	-	-	22,194.19
6287	220500	900801 Woodlake PS SCADA Phase II Installations	3/31/2016	13,813.29	(4,835)	8,979	General Plant / Other	-	-	-	-	-	-	-	13,813.29
6288	220501	FRO John Moore #2 902523 ABS to flygt Conversion, Frank Fertita	3/31/2016	10,654.00	(3,729)	6,925	General Plant / Other	-	-	-	-	-	-	-	10,654.00
6289	220502	Lincoln Pump Station	3/31/2016	50,168.00	(17,559)	32,609	General Plant / Other	-	-	-	-	-	-	-	50,168.00
6290	220503	FRO 903024 Navigation New Pumps	3/31/2016	22,134.00	(7,747)	14,387	General Plant / Other	-	-	-	-	-	-	-	22,134.00
6291	220504	903046 Summerfield	3/31/2016	13,082.00	(4,579)	8,503	General Plant / Other	-	-	-	-	-	-	-	13,082.00
6292	220505	903065 Manatee F&I Replacement Pumps and Rails, FF	3/31/2016	15,330.00	(5,366)	9,965	General Plant / Other	-	-	-	-	-	-	-	15,330.00
6293	220506	FRO Graycliff 903089 ABS to Flygt Pump Changeover	3/31/2016	14,438.00	(5,053)	9,385	General Plant / Other	-	-	-	-	-	-	-	14,438.00
6294	220507	FRO Alafia Point 903116 ABS to Flygt Pump Changeover	3/31/2016	14,438.00	(5,053)	9,385	General Plant / Other	-	-	-	-	-	-	-	14,438.00
6295	220508	903121 Egret Crossing	3/31/2016	10,655.80	(3,730)	6,926	General Plant / Other	-	-	-	-	-	-	-	10,655.80
6296	220509	900442 GRAN KAYMAN	3/31/2016	11,220.00	(3,927)	7,293	General Plant / Other	-	-	-	-	-	-	-	11,220.00
6297	220510	904015 LACEWOOD NEW PUMPS	3/31/2016	22,134.00	(7,747)	14,387	General Plant / Other	-	-	-	-	-	-	-	22,134.00
6298	220513	WW LPSS 207 W SHELL POINT RD RUSKIN	3/31/2016	22,124.72	(7,744)	14,381	General Plant / Other	-	-	-	-	-	-	-	22,124.72
6299	220514	WWTP CENTERFUGE #2 GEARBOX REPLACE	3/31/2016	46,436.01	(16,253)	30,183	General Plant / Other	-	-	-	-	-	-	-	46,436.01
6300	257505	EAST LAKE WATER CONNECTION TO CITY OF TAMPA	3/31/2016	194,584.34	(68,105)	126,480	Distribution	-	-	-	-	-	-	-	
6301	240485	WW FM PINE STREET REPLACE IMP	4/1/2016	1,118,977.84	(382,317)	736,660	WWTransmission	-	-	-	-	-	-	-	
6302	257498	WW FM PINE STREET	4/1/2016	437,528.48	(149,489)	288,040	Collection	-	-	-	-	-	-	-	
6303	257499	WW FM OLD HILLSBOROUGH	4/1/2016	381,584.50	(130,375)	251,210	WWTransmission	-	-	-	-	-	-	-	
6304	258741	WW PS MARSTON REHABILITATION	4/4/2016	11,409.08	(3,898)	7,511	General Plant / Other	-	-	-	-	-	-	-	11,409.08
6305	257509	W LPSS 904 7TH ST SW, RUSKIN	4/5/2016	22,963.79	(7,846)	15,118	General Plant / Other	-	-	-	-	-	-	-	22,963.79
6306	257510	W LPSS 1611 SAFFOLD PARK DR, RUSKIN	4/5/2016	21,685.15	(7,409)	14,276	General Plant / Other	-	-	-	-	-	-	-	21,685.15
6307	257518	9101 W HILLSBOROUGH AVE METERS	4/5/2016	13,975.49	(2,387)	11,588	General Plant / Other	-	-	-	-	-	-	-	13,975.49
6308	245511	Belle Montclair SR 14-0041 Water	4/11/2016	84,326.25	(7,203)	77,123	General Plant / Other	-	-	-	-	-	-	-	84,326.25
6309	245527	Grand Oak Glen On-Site and Off-Site SR 13-0163 Water	4/11/2016	140,506.04	(12,002)	128,504	General Plant / Other	-	-	-	-	-	-	-	140,506.04
6310	245528	Grand Oak Glen On-Site and Off-Site SR 13-0163 WW	4/11/2016	393,672.21	(33,626)	360,046	General Plant / Other	-	-	-	-	-	-	-	393,672.21
6311	257519	6301 W LONGBOAT BLVD METERS	4/12/2016	14,936.25	(2,552)	12,385	General Plant / Other	-	-	-	-	-	-	-	14,936.25
6312	258735	WW PS COMANCHE REHAB	4/12/2016	22,381.25	(7,613)	14,668	General Plant / Other	-	-	-	-	-	-	-	22,381.25
6313	258737	WW PS DRYCREEK REHABILITATION	4/12/2016	9,721.41	(3,321)	6,400	General Plant / Other	-	-	-	-	-	-	-	9,721.41
6314	200496	MONITOR KVM CONSOLE	4/14/2016	2,270.95	(1,552)	719	General Plant / Other	-	-	-	-	-	-	-	2,270.95
6315	197487	TRUCK F150	4/15/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6316	197488	TRUCK F150	4/15/2016	27,968.95	(19,112)	8,857	General Plant / Other	-	-	-	-	-	-	-	27,968.95
6317	197489	TRUCK F150	4/15/2016	31,338.95	(21,415)	9,924	General Plant / Other	-	-	-	-	-	-	-	31,338.95
6318	197491	TRUCK F150	4/15/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6319	257524	WW LITHIA DISCHARGE CHECK VALVES REPLACEMENT	4/15/2016	163,265.89	(55,783)	107,483	WWTreatment	-	-	-	-	-	-	-	
6320	258726	11311 BOYETTE RD	4/16/2016	24,739.18	(4,226)	20,513	General Plant / Other	-	-	-	-	-	-	-	24,739.18
6321	207479	METER READER	4/20/2016	2,495.00	(1,705)	790	General Plant / Other	-	-	-	-	-	-	-	2,495.00
6322	207480	METER READER	4/20/2016	2,495.00	(1,705)	790	General Plant / Other	-	-	-	-	-	-	-	2,495.00
6323	240487	WW ST CLOUD LANDING RWU IMP	4/21/2016	127,536.27	(43,575)	83,961	General Plant / Other	-	-	-	-	-	-	-	127,536.27
6324	257523	WW BENT TREE & ST CLOUD LANDINGS RW TRANSMISSION MA	4/21/2016	267,264.06	(91,315)	175,949	Reclaimed	-	-	-	-	-	-	-	
6325	200479	TRUCK F150	4/22/2016	27,397.95	(18,722)	8,676	General Plant / Other	-	-	-	-	-	-	-	27,397.95
6326	200480	TRUCK F150	4/22/2016	27,397.95	(18,722)	8,676	General Plant / Other	-	-	-	-	-	-	-	27,397.95
6327	200481	TRUCK F150	4/22/2016	23,905.95	(16,336)	7,570	General Plant / Other	-	-	-	-	-	-	-	23,905.95
6328	200491	HYDRANT FLUSHER AUTO	4/25/2016	1,620.95	(1,108)	513	General Plant / Other	-	-	-	-	-	-	-	1,620.95
6329	200492	HYDRANT FLUSHER AUTO	4/25/2016	1,620.95	(1,108)	513	General Plant / Other	-	-	-	-	-	-	-	1,620.95
6330	200493	HYDRANT FLUSHER AUTO	4/25/2016	1,620.95	(1,108)	513	General Plant / Other	-	-	-	-	-	-	-	1,620.95
6331	201479	TRUCK DUMP 12YD	4/26/2016	121,959.00	(8,339)	38,620	General Plant / Other	-	-	-	-	-	-	-	121,959.00
6332	201481	TRUCK DUMP 12YD	4/26/2016	121,959.00	(83,339)	38,620	General Plant / Other	-	-	-	-	-	-	-	121,959.00
6333	258725	6378 E LONGBOAT DRIVE	4/26/2016	84,742.76	(14,477)	70,266	General Plant / Other	-	-	-	-	-	-	-	84,742.

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6337	245536	Primrose School - Carrollwood SR 11-0048 Water	4/27/2016	7,160.00	(612)	6,548	General Plant / Other	-	-	-	-	-	-	-	7,160.00
6338	245537	Primrose School - Carrollwood SR 11-0048 WW	4/27/2016	2,780.00	(237)	2,543	General Plant / Other	-	-	-	-	-	-	-	2,780.00
6339	257508	FY16 MANHOLE REHABILITATION	4/27/2016	1,498,135.56	(511,863)	986,273	Collection	-	-	-	-	1,498,135.56	-	-	-
6340	201484	TRUCK DUMP FLATBED	4/28/2016	95,227.00	(65,072)	30,155	General Plant / Other	-	-	-	-	-	-	-	95,227.00
6341	201486	TRUCK DUMP 5YD	4/28/2016	94,787.00	(64,771)	30,016	General Plant / Other	-	-	-	-	-	-	-	94,787.00
6342	201487	TRUCK DUMP FLATBED	4/28/2016	95,227.00	(65,072)	30,155	General Plant / Other	-	-	-	-	-	-	-	95,227.00
6343	245530	John Moore Subdivision SR 05-0368 Water	4/28/2016	34,590.00	(2,955)	31,635	General Plant / Other	-	-	-	-	-	-	-	34,590.00
6344	245531	John Moore Subdivision SR 05-0368 WW	4/28/2016	75,650.00	(6,462)	69,188	General Plant / Other	-	-	-	-	-	-	-	75,650.00
6345	258767	WW PS NORTH LAKES RECLAIMED VFD REPLACEMENT	4/28/2016	106,659.05	(36,442)	70,217	Reclaimed	-	-	-	-	-	-	106,659.05	-
6346	257506	WW PS OAKWOOD REHAB	4/29/2016	3,933.85	(1,344)	2,590	General Plant / Other	-	-	-	-	-	-	-	3,933.85
6347	258750	WWTP VAN DYKE SODIUM HYPOCHLORITE TANK REPLACEMENT	4/29/2016	63,774.18	(21,789)	41,985	General Plant / Other	-	-	-	-	-	-	-	63,774.18
6348	203478	TRUCK F150	4/30/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6349	203485	COMPUTER LAPTOP	4/30/2016	1,387.53	(948)	439	General Plant / Other	-	-	-	-	-	-	-	1,387.53
6350	206509	EARTH BORING MACHINE	4/30/2016	4,950.00	(3,383)	1,568	General Plant / Other	-	-	-	-	-	-	-	4,950.00
6351	209479	TELEVISION 75 INCH	4/30/2016	2,249.97	(1,537)	713	General Plant / Other	-	-	-	-	-	-	-	2,249.97
6352	211506	TRUCK F150	4/30/2016	24,151.95	(16,504)	7,648	General Plant / Other	-	-	-	-	-	-	-	24,151.95
6353	213478	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6354	213479	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6355	213480	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6356	213482	VAN	4/30/2016	32,190.00	(21,997)	10,194	General Plant / Other	-	-	-	-	-	-	-	32,190.00
6357	213483	TRUCK F350	4/30/2016	42,421.95	(28,988)	13,434	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6358	213485	TRUCK F150	4/30/2016	27,695.95	(18,926)	8,770	General Plant / Other	-	-	-	-	-	-	-	27,695.95
6359	245517	Fern Hill Ph 1A SR 14-0187, 14-0194 Water	5/2/2016	258,386.00	(21,532)	236,854	General Plant / Other	-	-	-	-	-	-	-	258,386.00
6360	245518	Fern Hill Ph 1A SR 14-0187, 14-0194 WW	5/2/2016	768,685.50	(64,057)	704,628	Collection	-	-	-	-	768,685.50	-	-	-
6361	257511	W LPSS 5316 EDINA ST, WIMAUMA	5/2/2016	21,900.57	(7,300)	14,600	General Plant / Other	-	-	-	-	-	-	-	21,900.57
6362	257512	W LPSS 5605 HILLSBOROUGH ST, WIMAUMA	5/2/2016	21,578.94	(7,193)	14,386	General Plant / Other	-	-	-	-	-	-	-	21,578.94
6363	258744	WW PS SUMMERVIEW	5/2/2016	14,441.04	(4,814)	9,627	General Plant / Other	-	-	-	-	-	-	-	14,441.04
6364	257520	3303 LAKEVIEW DRIVE METERS	5/3/2016	16,599.43	(2,767)	13,833	General Plant / Other	-	-	-	-	-	-	-	16,599.43
6365	258728	WW PS CARROLLWOOD DRIVE #1	5/3/2016	131,479.08	(43,826)	87,653	Collection	-	-	-	-	131,479.08	-	-	-
6366	257507	WW CENTRAL AREA GROUP 3 SCADA INSTALLS & REPAIRS	5/4/2016	113,151.27	(37,717)	75,434	Collection	-	-	-	-	113,151.27	-	-	-
6367	257513	W LPSS 1326 ATLANTIC DR, RUSKIN	5/9/2016	23,274.26	(7,758)	15,516	General Plant / Other	-	-	-	-	-	-	-	23,274.26
6368	257514	W LPSS 721 MAGGIE ST, WIMAUMA	5/9/2016	21,093.27	(7,031)	14,062	General Plant / Other	-	-	-	-	-	-	-	21,093.27
6369	257525	WM NORTH ROME AVE INTERCONNECT - IMPROVEMENTS	5/9/2016	1,016,290.02	(338,763)	677,527	WTransmission	-	1,016,290.02	-	-	-	-	-	-
6370	240488	WW BENT TREE SOUTH RWIU IMP	5/10/2016	242,110.33	(80,704)	161,407	General Plant / Other	-	-	-	-	-	-	-	242,110.33
6371	257641	16401 N DALE MABRY	5/10/2016	17,264.86	(2,878)	14,387	General Plant / Other	-	-	-	-	-	-	-	17,264.86
6372	257515	W LPSS 602 W SHELL POINT RD, RUSKIN	5/11/2016	24,250.31	(8,083)	16,167	General Plant / Other	-	-	-	-	-	-	-	24,250.31
6373	257516	W LPSS 703 ORNELDA, RUSKIN	5/11/2016	23,578.13	(7,859)	15,719	General Plant / Other	-	-	-	-	-	-	-	23,578.13
6374	257517	W LPSS 508 W COLLEGE AVE, RUSKIN	5/11/2016	23,291.12	(7,764)	15,527	General Plant / Other	-	-	-	-	-	-	-	23,291.12
6375	245532	Leisure Avenue SR 15-0184 Water	5/13/2016	16,626.75	(1,386)	15,241	General Plant / Other	-	-	-	-	-	-	-	16,626.75
6376	245512	Carriage Pointe South Ph 2C, 2E, 2F Off-Site Ekker Rd SR 13-0081 Water	5/16/2016	248,455.21	(20,705)	227,751	General Plant / Other	-	-	-	-	-	-	-	248,455.21
6377	245513	Carriage Pointe South Ph 2C, 2E, 2F Off-Site Ekker Rd SR 13-0081 WW	5/16/2016	598,882.61	(49,907)	548,976	Distribution	-	-	598,882.61	-	-	-	-	-
6378	245514	Carriage Pointe South Ph 2C 2E 2F Symmes Rd SR 13-0083 13-0085 13-01	5/16/2016	347,255.03	(28,938)	318,317	General Plant / Other	-	-	-	-	-	-	-	347,255.03
6379	245515	Carriage Pointe South Ph 2C, 2E, 2F, Symmes Rd SR 13-0083, 13-0085, 13-01	5/16/2016	325,106.44	(27,092)	298,014	General Plant / Other	-	-	-	-	-	-	-	325,106.44
6380	257521	16130 N FLORIDA AVE METERS	5/17/2016	14,879.30	(2,480)	12,399	General Plant / Other	-	-	-	-	-	-	-	14,879.30
6381	258745	WW PS INNEGARY	5/20/2016	19,764.29	(6,588)	13,176	General Plant / Other	-	-	-	-	-	-	-	19,764.29
6382	258748	WW PS FAIRVIEW PARK REPLACEMENT	5/20/2016	7,439.40	(2,480)	4,960	General Plant / Other	-	-	-	-	-	-	-	7,439.40
6383	258762	EAST LAKE BLOWOFFS	5/20/2016	71,980.95	(15,996)	55,985	General Plant / Other	-	-	-	-	-	-	-	71,980.95
6384	245519	Fishhawk Ranch Skytop Drive SR 14-0150 Water	5/23/2016	100,630.00	(8,386)	92,244	General Plant / Other	-	-	-	-	-	-	-	100,630.00
6385	245520	Fishhawk Ranch Skytop Drive SR 14-0150 WW	5/23/2016	53,583.00	(4,465)	49,118	General Plant / Other	-	-	-	-	-	-	-	53,583.00
6386	245525	Fishhawk Ranch West Ph 6 SR 15-0025 Water	5/23/2016	103,765.00	(8,647)	95,118	General Plant / Other	-	-	-	-	-	-	-	103,765.00
6387	245526	Fishhawk Ranch West Ph 6 SR 15-0025 WW	5/23/2016	393,901.90	(32,825)	361,077	General Plant / Other	-	-	-	-	-	-	-	393,901.90
6388	219479	TRUCK F350	5/24/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6389	219480	TRUCK F350	5/24/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6390	220515	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6391	220516	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6392	220517	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6393	220518	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6394	220519	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6395	220520	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6396	220521	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6397	220522	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6398	220523	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6399	220524	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6400	220525	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6401	220526	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6402	220527	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6403	220528	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General Plant / Other	-	-	-	-	-	-	-	1,079.53
6404	220530	COMPUTER LAPTOP	5/24/2016	1,079.53	(720)	360	General								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
6425	222478	COMPUTER WORKSTATION HP Z440	5/26/2016	1,432.52	(955)	478	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6426	222479	COMPUTER WORKSTATION HP Z440	5/26/2016	1,432.52	(955)	478	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6427	240486	WWTP RIVER OAKS FILTER REHAB IMP	5/27/2016	1,218,939.34	(406,313)	812,626	WWTreatment	-	-	-	1,218,939.34	-	-	-	-
6428	221479	EXCAVATOR	5/31/2016	239,582.00	(159,721)	79,861	General Plant / Other	-	-	-	-	-	-	-	239,582.00
6429	221481	SUV ESCAPE	5/31/2016	23,323.00	(15,549)	7,774	General Plant / Other	-	-	-	-	-	-	-	23,323.00
6430	221482	VAN	5/31/2016	32,190.00	(21,460)	10,730	General Plant / Other	-	-	-	-	-	-	-	32,190.00
6431	221483	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6432	221484	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6433	221485	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6434	221487	TRUCK F350	5/31/2016	42,421.95	(28,281)	14,141	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6435	221488	TRUCK F150	5/31/2016	26,771.95	(17,848)	8,924	General Plant / Other	-	-	-	-	-	-	-	26,771.95
6436	221489	TRUCK F150	5/31/2016	25,315.95	(16,877)	8,439	General Plant / Other	-	-	-	-	-	-	-	25,315.95
6437	225478	PIPE THREADING MACHINE	5/31/2016	1,163.37	(776)	388	General Plant / Other	-	-	-	-	-	-	-	1,163.37
6438	225479	INCUBATOR	5/31/2016	3,251.50	(2,168)	1,084	General Plant / Other	-	-	-	-	-	-	-	3,251.50
6439	225480	INCUBATOR	5/31/2016	3,251.50	(2,168)	1,084	General Plant / Other	-	-	-	-	-	-	-	3,251.50
6440	225481	INCUBATOR	5/31/2016	3,251.50	(2,168)	1,084	General Plant / Other	-	-	-	-	-	-	-	3,251.50
6441	257526	PEBBLE CREEK WWTP CHEMICAL FEED IMPROVEMENTS	6/1/2016	1,374,479.13	(446,706)	927,773	WWTreatment	-	-	-	1,374,479.13	-	-	-	-
6442	258747	WW PS BLOOMINGDALE #1	6/2/2016	11,693.20	(3,800)	7,893	General Plant / Other	-	-	-	-	-	-	-	11,693.20
6443	258736	RAILS ABS TO FLYGT PUMP	6/3/2016	10,212.00	(3,319)	6,893	General Plant / Other	-	-	-	-	-	-	-	10,212.00
6444	258756	NWRWRF REAERATION BASINS BLOWERS REPLACEMENT	6/6/2016	10,606.05	(2,298)	8,308	General Plant / Other	-	-	-	-	-	-	-	10,606.05
6445	245523	Fishhawk Ranch West Ph 4A SR 15-0099 Water	6/9/2016	177,196.00	(14,397)	162,799	General Plant / Other	-	-	-	-	-	-	-	177,196.00
6446	245524	Fishhawk Ranch West Ph 4A SR 15-0099 WW	6/9/2016	227,942.75	(18,520)	209,422	General Plant / Other	-	-	-	-	-	-	-	227,942.75
6447	226619	TRUCK F350	6/14/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6448	226620	TRUCK F350	6/14/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6449	226621	TRUCK F350	6/14/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6450	226622	SUV ESCAPE	6/14/2016	23,418.00	(15,222)	8,196	General Plant / Other	-	-	-	-	-	-	-	23,418.00
6451	226623	VAN	6/14/2016	22,709.00	(14,761)	7,948	General Plant / Other	-	-	-	-	-	-	-	22,709.00
6452	228477	SCISSOR LIFT	6/15/2016	27,035.00	(17,573)	9,462	General Plant / Other	-	-	-	-	-	-	-	27,035.00
6453	233513	METER HQ40D WATER	6/16/2016	3,376.30	(2,195)	1,182	General Plant / Other	-	-	-	-	-	-	-	3,376.30
6454	245529	Hawks Landing aka Highlands SR 15-0021 WW	6/16/2016	6,463.33	(525)	5,938	General Plant / Other	-	-	-	-	-	-	-	6,463.33
6455	235478	PRESSURE WASHER	6/21/2016	1,573.97	(1,023)	551	General Plant / Other	-	-	-	-	-	-	-	1,573.97
6456	233514	ICE MACHINE	6/24/2016	3,152.38	(2,049)	1,103	General Plant / Other	-	-	-	-	-	-	-	3,152.38
6457	239484	PRESSURE WASHER	6/24/2016	1,695.00	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.00
6458	239485	PRESSURE WASHER	6/24/2016	1,695.00	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.00
6459	245533	Oak Creek Par 6 On-Site and Off-Site SR 05-0328 Water	6/24/2016	110,842.40	(9,006)	101,836	General Plant / Other	-	-	-	-	-	-	-	110,842.40
6460	245534	Oak Creek Par 6 On-Site and Off-Site SR 05-0328 WW	6/24/2016	118,624.30	(9,638)	108,986	General Plant / Other	-	-	-	-	-	-	-	118,624.30
6461	258742	WW PS CAMDEN PUMPS	6/24/2016	11,806.00	(3,837)	7,969	General Plant / Other	-	-	-	-	-	-	-	11,806.00
6462	258743	WW PS SWINDON	6/24/2016	27,404.00	(8,906)	18,498	General Plant / Other	-	-	-	-	-	-	-	27,404.00
6463	258746	WW PS MERIDIAN POINT #1	6/24/2016	11,616.00	(3,775)	7,841	General Plant / Other	-	-	-	-	-	-	-	11,616.00
6464	235481	RADAR GROUND SYSTEM	6/27/2016	21,400.00	(13,910)	7,490	General Plant / Other	-	-	-	-	-	-	-	21,400.00
6465	245516	Cypress Creek Golf Club SR 14-0174 Water	6/27/2016	79,553.00	(6,464)	73,089	General Plant / Other	-	-	-	-	-	-	-	79,553.00
6466	245535	Old Memorial aka Hixon Preserve SR 14-0219 Water	6/27/2016	61,201.00	(4,973)	56,228	General Plant / Other	-	-	-	-	-	-	-	61,201.00
6467	245538	Terracina Ika Braun Property SR 14-0025 Water	6/27/2016	137,533.04	(11,175)	126,359	General Plant / Other	-	-	-	-	-	-	-	137,533.04
6468	245539	Terracina Ika Braun Property SR 14-0025 WW	6/27/2016	313,295.57	(25,455)	287,840	General Plant / Other	-	-	-	-	-	-	-	313,295.57
6469	245540	Wynnmore West Ph 2 & 3 SR 14-0276, 14-0277 Water	6/27/2016	256,477.94	(20,839)	235,639	General Plant / Other	-	-	-	-	-	-	-	256,477.94
6470	245541	Wynnmore West Ph 2 & 3 SR 14-0276, 14-0277 WW	6/27/2016	264,240.33	(21,470)	242,771	General Plant / Other	-	-	-	-	-	-	-	264,240.33
6471	245521	Fishhawk Ranch West Ph 3B-1 SR 15-0253 Water	6/28/2016	57,597.50	(4,680)	52,918	General Plant / Other	-	-	-	-	-	-	-	57,597.50
6472	245522	Fishhawk Ranch West Ph 3B-1 SR 15-0253 WW	6/28/2016	22,427.00	(1,822)	20,605	General Plant / Other	-	-	-	-	-	-	-	22,427.00
6473	231485	TRUCK F350	6/30/2016	42,421.95	(27,574)	14,848	General Plant / Other	-	-	-	-	-	-	-	42,421.95
6474	233498	RADER GROUND PENETRATING SYSTEM	6/30/2016	7,270.77	(4,726)	2,545	General Plant / Other	-	-	-	-	-	-	-	7,270.77
6475	233499	RADER GROUND PENETRATING SYSTEM	6/30/2016	7,270.77	(4,726)	2,545	General Plant / Other	-	-	-	-	-	-	-	7,270.77
6476	233515	ANALYZER PORTABLE PARALLEL	6/30/2016	2,802.50	(1,822)	981	General Plant / Other	-	-	-	-	-	-	-	2,802.50
6477	235482	TITRATOR	6/30/2016	3,575.00	(2,324)	1,251	General Plant / Other	-	-	-	-	-	-	-	3,575.00
6478	243483	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6479	243484	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6480	243485	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6481	243486	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6482	243487	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6483	243488	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6484	243489	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6485	243490	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6486	243491	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6487	243492	HYDRANT FLUSHER AUTO	6/30/2016	1,695.20	(1,102)	593	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6488	243493	HOSE MONSTER 4.5	6/30/2016	1,647.00	(1,071)	576	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6489	243494	HOSE MONSTER 4.5	6/30/2016	1,647.00	(1,071)	576	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6490	258755	DOGWOOD LIFT STATION REHABILITATION	6/30/2016	291,432.22	(63,144)	228,289	Collection	-	-	-	291,432.22	-	-	-	-
6491	258754	WWTP RIVER OAKS PRIMARY CLARIFIERS PUMP STATION #6 SCU	7/7/2016	56,892.84	(12,011)	44,882	General Plant / Other	-	-	-	-	-	-	-	56,892.84
6492	258760	LAKE PARK WELL FIELD SODIUM HYPOCHLORITE PUMPS REPL/	7/8/2016	36,640.10	(11,603)	25,037	General Plant / Other	-	-	-	-	-	-	-	36,640.10
6493	258763	WW PS MLK WATER SERVICE	7/8/2016	6,466.90											

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

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Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6601	258825	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6602	258826	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6603	258827	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6604	258828	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6605	258829	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6606	258830	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6607	258831	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6608	258832	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6609	258833	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6610	258834	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6611	258835	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6612	258836	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6613	258837	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6614	258838	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6615	258839	HYDRANT FLUSHER AUTO	8/26/2016	1,695.20	(1,045)	650	General Plant / Other	-	-	-	-	-	-	-	1,695.20
6616	262651	CITECT SCADA SOFTWARE	8/26/2016	154,021.75	(154,022)	-	General Plant / Other	-	-	-	-	-	-	-	154,021.75
6617	265143	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6618	265144	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6619	265145	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6620	265146	HOSE MONSTER 4.5	8/26/2016	1,647.00	(1,016)	631	General Plant / Other	-	-	-	-	-	-	-	1,647.00
6621	258753	WM OAKVIEW BLVD EXTENSION	8/29/2016	89,497.50	(18,397)	71,101	General Plant / Other	-	-	-	-	-	-	-	89,497.50
6622	257556	COMPUTER WORKSTATION HP Z440	8/31/2016	1,674.52	(1,033)	642	General Plant / Other	-	-	-	-	-	-	-	1,674.52
6623	257566	COMPUTER WORKSTATION HP Z440	8/31/2016	1,674.52	(1,033)	642	General Plant / Other	-	-	-	-	-	-	-	1,674.52
6624	257579	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6625	257582	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6626	257587	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6627	257598	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6628	257599	COMPUTER LAPTOP	8/31/2016	1,611.74	(994)	618	General Plant / Other	-	-	-	-	-	-	-	1,611.74
6629	258494	TRUCK F350	8/31/2016	49,531.95	(30,545)	18,987	General Plant / Other	-	-	-	-	-	-	-	49,531.95
6630	258495	TRUCK F350	8/31/2016	49,820.95	(30,723)	19,098	General Plant / Other	-	-	-	-	-	-	-	49,820.95
6631	258498	TRUCK F350	8/31/2016	50,055.95	(30,868)	19,188	General Plant / Other	-	-	-	-	-	-	-	50,055.95
6632	258501	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6633	258502	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6634	258503	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6635	258504	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6636	258505	SERVER PROLIANT DL380	8/31/2016	6,329.54	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.54
6637	258506	SERVER PROLIANT DL380	8/31/2016	6,329.55	(3,903)	2,426	General Plant / Other	-	-	-	-	-	-	-	6,329.55
6638	258659	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6639	258660	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6640	258661	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6641	258662	VIBRATION TESTER	8/31/2016	9,352.50	(5,767)	3,585	General Plant / Other	-	-	-	-	-	-	-	9,352.50
6642	265110	LINE STOPPING UNIT	8/31/2016	13,523.00	(8,339)	5,184	General Plant / Other	-	-	-	-	-	-	-	13,523.00
6643	272719	RIVERVIEW MEADOWS PHASE 2 SR 13-0165 WASTEWATER	9/13/2016	97,997.80	(7,350)	90,648	General Plant / Other	-	-	-	-	-	-	-	97,997.80
6644	272720	RIVERVIEW MEADOWS PHASE 2 SR 13-0165 WATER	9/13/2016	72,841.00	(5,463)	67,378	General Plant / Other	-	-	-	-	-	-	-	72,841.00
6645	272721	RIVERVIEW MEADOWS OFF-SITE PHASE 1B SR 12-0067 WASTEW/	9/13/2016	49,220.00	(3,691)	45,529	General Plant / Other	-	-	-	-	-	-	-	49,220.00
6646	272722	RIVERVIEW MEADOWS OFF-SITE PHASE 1B SR 12-0067 WATER	9/13/2016	81,848.00	(6,139)	75,709	General Plant / Other	-	-	-	-	-	-	-	81,848.00
6647	272711	MARIPOSA PHASE 2A & 2B SR 14-0071 / 14-0248 WASTEWATER	9/14/2016	121,298.48	(9,097)	112,201	General Plant / Other	-	-	-	-	-	-	-	121,298.48
6648	272712	MARIPOSA PHASE 2A & 2B SR 14-0071 / 14-0248 WATER	9/14/2016	78,986.25	(5,924)	73,062	General Plant / Other	-	-	-	-	-	-	-	78,986.25
6649	272717	RIVERVIEW LAKES TOWNHOMES SR 15-0020 WASTEWATER	9/14/2016	395,251.66	(29,644)	365,608	General Plant / Other	-	-	-	-	-	-	-	395,251.66
6650	272718	RIVERVIEW LAKES TOWNHOMES SR 15-0020 WATER	9/14/2016	393,894.92	(29,542)	364,353	General Plant / Other	-	-	-	-	-	-	-	393,894.92
6651	258775	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6652	258776	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6653	258781	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6654	258782	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6655	258785	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6656	258787	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6657	258788	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6658	258790	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6659	258792	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6660	258795	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6661	258800	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6662	258801	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6663	258802	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6664	258803	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6665	258804	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6666	258805	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6667	258808	COMPUTER WORKSTATION HP Z440	9/19/2016	1,432.52	(860)	573	General Plant / Other	-	-	-	-	-	-	-	1,432.52
6668	272701	AYERSWORTH GLEN PHASE 3A SR 15-0133 WASTEWATER	9/19/2016	536,636.65	(40,248)	496,389	Collection	-	-	-	-	536,636.65	-	-	-
6669	272702	AYERSWORTH GLEN PHASE 3A SR 15-0133 WATER	9/19/2016	236,144.90	(17,711)	218,434	General Plant / Other	-	-	-	-	-	-	-	236,144.90
6670	258773	BASE RADIO WIRELESS 150	9/20/2016	4,777.											

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

[illegible]

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6777	411908	VINEYARD RESERVE SR 15-0189 WATER	12/29/2016	80,260.00	(5,518)	74,742	General Plant / Other	-	-	-	-	-	-	-	80,260.00
6778	309917	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6779	309978	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6780	310023	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6781	310033	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6782	310037	COMPUTER LAPTOP	12/31/2016	1,013.54	(557)	456	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6783	441881	LABORATORY INFORMATION MANAGEMENT SYSTEM (LIMS)	12/31/2016	166,255.00	(152,400)	13,855	General Plant / Other	-	-	-	-	-	-	-	166,255.00
6784	329906	CARIBBEAN ISLES & HERCHEL HEIGHTS FIRE PROTECTION	1/3/2017	3,734,688.80	(995,917)	2,738,772	Distribution	-	-	3,734,688.80	-	-	-	-	-
6785	364887	SR 574 (MLK BLVD) FROM E OF PARSONS AVE TO E OF KINGSWA	1/4/2017	631,915.17	(42,128)	589,788	WTransmission	-	631,915.17	-	-	-	-	-	-
6786	558107	SR 574 (MLK BLVD)	1/4/2017	58,380.57	(3,892)	54,488	General Plant / Other	-	-	-	-	-	-	-	58,380.57
6787	600100	LITHIA PINECREST RD	1/4/2017	169,157.00	(11,277)	157,880	Distribution	-	-	169,157.00	-	-	-	-	-
6788	411928	ENCLAVE AT CHANNING PARK FKA ALLEN PROPERTY SR 13-020	1/6/2017	387,311.32	(25,821)	361,491	General Plant / Other	-	-	-	-	-	-	-	387,311.32
6789	411929	ENCLAVE AT CHANNING PARK FKA ALLEN PROPERTY SR 13-020	1/6/2017	199,612.19	(13,307)	186,305	General Plant / Other	-	-	-	-	-	-	-	199,612.19
6790	329988	COUNTYWIDE PANEL MODIFICATIONS AND STARTUP ASSISTAN	1/10/2017	58,008.06	(15,417)	42,591	General Plant / Other	-	-	-	-	-	-	-	58,008.06
6791	329902	WWTP FALKENBURG WEATHER STATION REPLACEMENT	1/10/2017	11,969.24	(6,384)	5,586	General Plant / Other	-	-	-	-	-	-	-	11,969.24
6792	329903	WWTP FALKENBURG RAS PUMPS 1 & 4 REPLACEMENT	1/10/2017	213,910.37	(57,043)	156,868	WWTreatment	-	-	-	213,910.37	-	-	-	-
6793	411939	MARKET PLACE AT CITRUS PARK COSTCO SR 14-0196 WASTEW	1/10/2017	8,380.00	(559)	7,821	General Plant / Other	-	-	-	-	-	-	-	8,380.00
6794	411940	MARKET PLACE AT CITRUS PARK COSTCO SR 14-0196 WATER	1/10/2017	24,146.00	(1,610)	22,536	General Plant / Other	-	-	-	-	-	-	-	24,146.00
6795	329905	WW PS REGENTS PARK #1 REHAB	1/11/2017	180,374.24	(96,200)	84,175	Collection	-	-	-	-	180,374.24	-	-	-
6796	411931	FISHHAWK RANCH WEST SR 16-0029 WASTEWATER	1/12/2017	51,699.50	(3,447)	48,253	General Plant / Other	-	-	-	-	-	-	-	51,699.50
6797	411932	FISHHAWK RANCH WEST SR 16-0029 WATER	1/12/2017	42,881.00	(2,859)	40,022	General Plant / Other	-	-	-	-	-	-	-	42,881.00
6798	329904	WWTP FALKENBURG REPLACEMENT FILTER EFFLUENT STAIRCASE	1/16/2017	25,497.63	(1,700)	23,798	General Plant / Other	-	-	-	-	-	-	-	25,497.63
6799	411943	PUBLICX SOUTHSORE VILLAGE SR 15-0145 & 15-0146 WASTEW	1/17/2017	49,367.60	(3,291)	46,076	General Plant / Other	-	-	-	-	-	-	-	49,367.60
6800	411944	PUBLICX SOUTHSORE VILLAGE SR 15-0145 & 15-0146 WATER	1/17/2017	9,608.00	(641)	8,967	General Plant / Other	-	-	-	-	-	-	-	9,608.00
6801	411947	SOUTHSORE CHARTER ACADEMY SR 15-0285 WASTEWATER	1/17/2017	18,390.34	(1,236)	17,154	General Plant / Other	-	-	-	-	-	-	-	18,390.34
6802	411948	SOUTHSORE CHARTER ACADEMY SR 15-0285 WATER	1/17/2017	79,918.44	(5,328)	74,591	General Plant / Other	-	-	-	-	-	-	-	79,918.44
6803	411914	CARLTON & CLEMENT PRIDE BLVD SOUTH SR ??? WASTEWATE	1/18/2017	450,731.80	(30,049)	420,683	Collection	-	-	-	-	-	450,731.80	-	-
6804	411915	CARLTON & CLEMENT PRIDE BLVD SOUTH SR ??? WATER	1/18/2017	314,567.95	(20,971)	293,597	General Plant / Other	-	-	-	-	-	-	-	314,567.95
6805	364877	NORTHEAST PUMPS CELLULAR AUTODIALER PROGRAM	1/20/2017	45,049.83	(12,013)	33,036	General Plant / Other	-	-	-	-	-	-	-	45,049.83
6806	411930	FISHHAWK RANCH SR 15-0291 WATER	1/20/2017	27,395.00	(1,826)	25,569	General Plant / Other	-	-	-	-	-	-	-	27,395.00
6807	441882	ORACLE WEBLOGIC SUITE	1/30/2017	235,065.22	(208,947)	26,118	Distribution	-	-	235,065.22	-	-	-	-	-
6808	318930	ICE MACHINE	1/31/2017	2,970.55	(1,584)	1,386	General Plant / Other	-	-	-	-	-	-	-	2,970.55
6809	325879	REFRIGERATOR LAB	1/31/2017	5,581.08	(2,977)	2,605	General Plant / Other	-	-	-	-	-	-	-	5,581.08
6810	325895	SCBA UNIT	1/31/2017	1,591.67	(849)	743	General Plant / Other	-	-	-	-	-	-	-	1,591.67
6811	326886	SCBA UNIT	1/31/2017	1,591.67	(849)	743	General Plant / Other	-	-	-	-	-	-	-	1,591.67
6812	326887	SCBA UNIT	1/31/2017	1,591.67	(849)	743	General Plant / Other	-	-	-	-	-	-	-	1,591.67
6813	350877	BALANCE ANALYTICAL	1/31/2017	8,697.45	(4,639)	4,059	General Plant / Other	-	-	-	-	-	-	-	8,697.45
6814	364878	CR 579 (MANGO RD) (I-4 TO SLIGH AV) - PW & WW	1/31/2017	625,221.60	(41,681)	583,540	Collection	-	-	-	-	-	625,221.60	-	-
6815	411926	DOVER ROAD SUBDIVISION SR 15-0109 WASTEWATER	2/1/2017	539,562.25	(34,847)	504,716	Collection	-	-	-	-	-	539,562.25	-	-
6816	411927	DOVER ROAD SUBDIVISION SR 15-0109 WATER	2/1/2017	388,941.00	(25,119)	363,822	General Plant / Other	-	-	-	-	-	-	-	388,941.00
6817	364879	LUMSDEN WASTEWATER PUMP STATION ACCESS IMP	2/3/2017	162,820.84	(42,062)	120,759	Collection	-	-	-	-	-	162,820.84	-	-
6818	364880	SOUTH COUNTY OUTFALL VALVE REPLACEMENT	2/6/2017	120,408.26	(7,776)	112,632	Distribution	-	-	120,408.26	-	-	-	-	-
6819	411912	ALTA AT MAGNOLIA PARK SR 5-0162 WASTEWATER	2/7/2017	2,965.20	(192)	2,774	General Plant / Other	-	-	-	-	-	-	-	2,965.20
6820	411913	ALTA AT MAGNOLIA PARK SR 5-0162 WATER	2/7/2017	72,514.41	(4,683)	67,829	General Plant / Other	-	-	-	-	-	-	-	72,514.41
6821	411920	CARRIAGE POINTE SOUTH SR 13-0084 WASTEWATER	2/7/2017	90,997.94	(5,877)	85,121	General Plant / Other	-	-	-	-	-	-	-	90,997.94
6822	411921	CARRIAGE POINTE SOUTH SR 13-0084 WATER	2/7/2017	107,484.65	(6,942)	100,543	General Plant / Other	-	-	-	-	-	-	-	107,484.65
6823	411941	OLDSMAR TRACE SR 15-0030 WASTEWATER	2/8/2017	31,725.77	(2,049)	29,677	General Plant / Other	-	-	-	-	-	-	-	31,725.77
6824	411942	OLDSMAR TRACE SR 15-0030 WATER	2/8/2017	69,727.09	(4,503)	65,224	General Plant / Other	-	-	-	-	-	-	-	69,727.09
6825	364884	NWRWR INFLUENT LINE FILTER NO 1 VALVE REHAB OR REPLA	2/10/2017	15,311.64	(3,956)	11,356	General Plant / Other	-	-	-	-	-	-	-	15,311.64
6826	364885	LITHIA SWITCHGEAR SAFETY/CONTROL IMPROVEMENTS	2/10/2017	19,471.55	(10,060)	9,411	General Plant / Other	-	-	-	-	-	-	-	19,471.55
6827	411949	VALENCIA LAKES SR 14-0209 WASTEWATER	2/13/2017	187,479.30	(12,108)	175,371	General Plant / Other	-	-	-	-	-	-	-	187,479.30
6828	411950	VALENCIA LAKES SR 14-0209 WATER	2/13/2017	153,480.40	(9,912)	143,568	General Plant / Other	-	-	-	-	-	-	-	153,480.40
6829	364881	REGENTS PARK #2 PS REHAB	2/14/2017	16,396.00	(4,236)	12,160	Collection	-	-	-	-	-	-	-	-
6830	364882	VAN DYKE REJECT PIPING RECONFIGURATION	2/14/2017	330,134.30	(21,321)	308,813	WWTreatment	-	-	-	330,134.30	-	16,396.00	-	-
6831	364886	WW ENVIRONMENTAL LABORATORY REPLACEMENT	2/17/2017	8,043,450.86	(4,155,783)	3,887,668	WWTreatment	-	-	-	8,043,450.86	-	-	-	-
6832	411953	WYNNMERE EAST SR 14-0275 WASTEWATER	2/20/2017	248,451.45	(16,046)	232,406	General Plant / Other	-	-	-	-	-	-	-	248,451.45
6833	411954	WYNNMERE EAST SR 14-0275 WATER	2/20/2017	206,796.20	(13,356)	193,441	General Plant / Other	-	-	-	-	-	-	-	206,796.20
6834	336912	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6835	336913	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6836	336914	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6837	336915	RADIO PORTABLE	2/21/2017	1,759.62	(909)	851	General Plant / Other	-	-	-	-	-	-	-	1,759.62
6838	329908	SUBMERSIBLE TRASH PUMP	2/24/2017	2,350.74	(1,215)	1,136	General Plant / Other	-	-	-	-	-	-	-	2,350.74
6839	329912	MUD PUMP DIAPHRAGM 2 INCH	2/24/2017	1,312.00	(678)	634	General Plant / Other	-	-	-	-	-	-	-	1,312.00
6840	329913	MUD PUMP DIAPHRAGM 2 INCH	2/24/2017	1,312.00	(678)	634	General Plant / Other	-	-	-	-	-	-	-	1,312.00
6841	329914	MUD PUMP DIAPHRAGM 2 INCH	2/24/2017	1,312.00	(678)	634	General Plant / Other	-	-	-	-	-	-	-	1,312.00
6842	411922	CYPRESS CREEK SR 16-0038 WASTEWATER	2/27/2017	405,204.31	(26,169)	379,035	General Plant / Other	-	-	-	-	-	-	-	405,204.31
6843	411923	CYPRESS CREEK SR 16-0038 WATER	2/27/2017	98,741.09	(6,377)	92,364	General Plant / Other	-	-	-	-	-	-	-	98,741.09
6844	411933	GIBSONTON SQUARE SR 15-0144 WASTEWATER	2/27/2017	69,606.00	(4,495)	65,111	General Plant / Other	-	-	-	-	-	-	-	69,606.00
6845	411934	GIBSONTON SQUARE SR 15-0144 WATER	2/27/2017	154,254.00	(9,962)	144,292	General Plant / Other	-	-	-	-	-	-	-	154,254.00
6846	331878	SAW CONCRETE WALK BEHIND	2/28/2017	5,698.00	(2,944)	2,754	General Plant / Other	-	-	-	-	-	-	-	5,698.00
6847	334896	COMPUTER LAPTOP	2/28/2017	1,013.54	(524)	490	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6848	545038	WW 2ND ST NE AND SHELL POINT RD	2/28/2017	44,810.55	(7,717)	37,093	General Plant / Other	-	-	-	-	-	-	-	44,810.55
6849	364888	VALRICO WWTP HEADWORKS REPLACEMENT	3/1/2017	11,371,543.85	(5,685,772)	5,685,772	WWTreatment	-	-	-	11,371,543.85	-	-	-	-
6850	411937	MAGNOLIA PARK SR 15-0140 WASTEWATER	3/1/2017	590,234.30	(36,890)	553,345	Collection	-	-	-	-	-	590,234.30	-	-
6851	411938	MAGNOLIA PARK SR 15-0140 WATER	3/1/2017	285,911.50	(17,869)	268,042	General Plant / Other	-	-	-	-	-	-	-	285,911.50
6852	411916	CARLTON LAKES SR 15-0120 WASTEWATER	3/13/2017	66,757.10	(4,172)	62,585	General Plant / Other	-	-	-	-	-	-	-	66,757.10
6853	411917	CARLTON LAKES SR 15-0120 WATER	3/13/2017	46,525.90	(2,908)	43,618	General Plant / Other	-	-	-	-	-	-	-	46,525.90
6854	411924	CYPRESS ESTATES SR 15-0113 WASTEWATER	3/13/2017	77,633.00	(4,852)	72,781	General Plant / Other	-	-	-	-	-	-	-	77,633.00
6855	411925	CYPRESS ESTATES SR 15-0113 WATER	3/13/2017	58,683.00	(3,668)	55,015	General Plant / Other	-	-	-	-	-	-	-	58,683.00
6856	411945	RIVERBEND WEST SR 14-0268 WASTEWATER	3/13/2017	101,640.21	(6,353)	95,288	General Plant / Other	-	-	-	-	-	-	-	101,640.21
6857	411946	RIVERBEND WEST SR 14-0268 WATER	3/13/2017	103,844.46	(6,490)	97,354	General Plant / Other	-	-	-	-	-	-	-	103,844.46
6858	411918	CARLTON LAKES SR 15-0219 WASTEWATER	3/15/2017	41,474.95	(2,592)	38,883	General Plant / Other	-	-	-	-	-	-</		

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6865	344897	COMPUTER LAPTOP	3/27/2017	1,072.00	(536)	536	General Plant / Other	-	-	-	-	-	-	-	1,072.00
6866	350887	STORAGE CABINET	3/27/2017	2,136.92	(1,068)	1,068	General Plant / Other	-	-	-	-	-	-	-	2,136.92
6867	350888	STORAGE CABINET	3/27/2017	2,136.92	(1,068)	1,068	General Plant / Other	-	-	-	-	-	-	-	2,136.92
6868	355881	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	-	8,270.00
6869	355882	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	-	8,270.00
6870	355883	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	-	8,270.00
6871	355884	VALVE OPERATOR	3/27/2017	8,270.00	(4,135)	4,135	General Plant / Other	-	-	-	-	-	-	-	8,270.00
6872	345878	COMPUTER WORKSTATION	3/28/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	-	1,658.00
6873	345884	COMPUTER WORKSTATION	3/28/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	-	1,658.00
6874	345903	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6875	345907	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6876	345908	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6877	345916	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6878	345917	COMPUTER LAPTOP	3/28/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6879	411935	LUCAYA LAKE CLUB SR 15-0036 WASTEWATER	3/29/2017	93,454.20	(5,841)	87,613	General Plant / Other	-	-	-	-	-	-	-	93,454.20
6880	411936	LUCAYA LAKE CLUB SR 15-0036 WATER	3/29/2017	84,399.00	(5,275)	79,124	General Plant / Other	-	-	-	-	-	-	-	84,399.00
6881	347877	METER TESTER	3/31/2017	3,500.00	(1,750)	1,750	General Plant / Other	-	-	-	-	-	-	-	3,500.00
6882	350878	MICROSCOPE W/CAMERA	3/31/2017	1,998.27	(999)	999	General Plant / Other	-	-	-	-	-	-	-	1,998.27
6883	350879	PALLET JACK TRUCK	3/31/2017	4,247.07	(2,124)	2,124	General Plant / Other	-	-	-	-	-	-	-	4,247.07
6884	350880	SPECTROPHOTOMETER	3/31/2017	3,999.93	(2,000)	2,000	General Plant / Other	-	-	-	-	-	-	-	3,999.93
6885	350881	ANALYZER MOISTER	3/31/2017	5,247.47	(2,624)	2,624	General Plant / Other	-	-	-	-	-	-	-	5,247.47
6886	350897	COMPUTER LAPTOP	3/31/2017	1,763.57	(882)	882	General Plant / Other	-	-	-	-	-	-	-	1,763.57
6887	350909	COMPUTER WORKSTATION	3/31/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	-	1,658.00
6888	350911	COMPUTER WORKSTATION	3/31/2017	1,658.00	(829)	829	General Plant / Other	-	-	-	-	-	-	-	1,658.00
6889	350920	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6890	350921	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6891	350926	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6892	350927	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6893	350928	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6894	350930	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6895	350931	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6896	350936	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6897	350939	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6898	350946	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6899	350956	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6900	350963	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6901	350966	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6902	350970	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6903	350987	COMPUTER LAPTOP	3/31/2017	1,013.54	(507)	507	General Plant / Other	-	-	-	-	-	-	-	1,013.54
6904	351879	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	-	2,385.00
6905	351880	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	-	2,385.00
6906	351881	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	-	2,385.00
6907	351882	WATER MAIN FLUSHER	3/31/2017	2,385.00	(1,193)	1,193	General Plant / Other	-	-	-	-	-	-	-	2,385.00
6908	351884	ANALYZER	3/31/2017	2,836.50	(1,418)	1,418	General Plant / Other	-	-	-	-	-	-	-	2,836.50
6909	360877	STORAGE CONTAINER	3/31/2017	2,427.00	(1,214)	1,214	General Plant / Other	-	-	-	-	-	-	-	2,427.00
6910	360878	STORAGE CONTAINER	3/31/2017	2,427.00	(1,214)	1,214	General Plant / Other	-	-	-	-	-	-	-	2,427.00
6911	412881	WW PS LUMSDEN #6 MODIFICATIONS FOR PUMP STATION REPL/	4/1/2017	10,214.00	(2,468)	7,746	General Plant / Other	-	-	-	-	-	-	-	10,214.00
6912	411979	WATERLEAF SR 13-0219 WASTEWATER	4/3/2017	82,529.34	(4,986)	77,543	General Plant / Other	-	-	-	-	-	-	-	82,529.34
6913	411981	WATERLEAF SR 13-0219 WATER	4/3/2017	54,440.05	(3,289)	51,151	General Plant / Other	-	-	-	-	-	-	-	54,440.05
6914	412883	SPRINGVALE PUMP STATION REHABILITATION FF 900490	4/3/2017	163,309.84	(39,467)	123,843	Collection	-	-	-	-	163,309.84	-	-	-
6915	411983	WATERSSET SR 14-0075 WASTEWATER	4/4/2017	253,493.12	(15,315)	238,178	General Plant / Other	-	-	-	-	-	-	-	253,493.12
6916	411984	WATERSSET SR 14-0075 WATER	4/4/2017	98,969.55	(5,979)	92,990	General Plant / Other	-	-	-	-	-	-	-	98,969.55
6917	411985	WATERSSET SR 14-0075 RECLAIMED WATER	4/4/2017	69,514.90	(4,200)	65,315	General Plant / Other	-	-	-	-	-	-	-	69,514.90
6918	411977	RUSKIN XPRESS STORAGE SR 15-0295 WATER	4/12/2017	113,603.00	(6,864)	106,740	General Plant / Other	-	-	-	-	-	-	-	113,603.00
6919	352889	PUMP SUBMERSIBLE	4/14/2017	35,076.00	(8,477)	26,599	General Plant / Other	-	-	-	-	-	-	-	35,076.00
6920	352890	PUMP TRAILER MTD	4/14/2017	61,095.52	(14,765)	46,331	Distribution	-	-	61,095.52	-	-	-	-	-
6921	358884	COMPUTER LAPTOP	4/24/2017	2,573.10	(1,244)	1,329	General Plant / Other	-	-	-	-	-	-	-	2,573.10
6922	358886	COMPUTER LAPTOP	4/24/2017	2,573.10	(1,244)	1,329	General Plant / Other	-	-	-	-	-	-	-	2,573.10
6923	358895	COMPUTER LAPTOP	4/24/2017	2,573.10	(1,244)	1,329	General Plant / Other	-	-	-	-	-	-	-	2,573.10
6924	411980	WATERLEAF SR 13-0220 WASTEWATER	4/24/2017	163,210.05	(9,861)	153,349	General Plant / Other	-	-	-	-	-	-	-	163,210.05
6925	411982	WATERLEAF SR 13-0220 WATER	4/24/2017	141,529.15	(8,551)	132,978	General Plant / Other	-	-	-	-	-	-	-	141,529.15
6926	412882	WW BLUE LILAC REPLACE ABS PUMPS WITH FLYGT PUMPS 9025	4/24/2017	14,438.00	(3,489)	10,949	General Plant / Other	-	-	-	-	-	-	-	14,438.00
6927	411978	US 301 SHOPS AT SUMMERFIELD SR 15-0175 WATER	4/26/2017	61,653.15	(3,725)	57,928	General Plant / Other	-	-	-	-	-	-	-	61,653.15
6928	361879	DIRT SEPARATOR	4/27/2017	59,000.00	(14,258)	44,742	General Plant / Other	-	-	-	-	-	-	-	59,000.00
6929	361883	TRACTOR	4/27/2017	53,970.00	(26,086)	27,885	General Plant / Other	-	-	-	-	-	-	-	53,970.00
6930	372878	ICE MACHINE	4/27/2017	3,090.65	(1,494)	1,597	General Plant / Other	-	-	-	-	-	-	-	3,090.65
6931	362877	CLEAN OUT TANK	4/28/2017	17,595.00	(4,252)	13,343	General Plant / Other	-	-	-	-	-	-	-	17,595.00
6932	411955	BELMONT SR 15-0246 WASTEWATER	4/28/2017	166,425.69	(10,055)	156,371	General Plant / Other	-	-	-	-	-	-	-	166,425.69
6933	411956	BELMONT SR 15-0246 WATER	4/28/2017	139,274.97	(8,415)	130,860	General Plant / Other	-	-	-	-	-	-	-	139,274.97
6934	363891	VALVE KEY W/COUNTER	4/30/2017	1,500.00	(725)	775	General Plant / Other	-	-	-	-	-	-	-	1,500.00
6935	363892	VALVE KEY W/COUNTER	4/3/												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
6953	371880	PUMP 6 INCH	5/16/2017	43,162.50	(10,071)	33,091	General Plant / Other	-	-	-	-	-	-	-	43,162.50
6954	371881	PUMP 6 INCH	5/16/2017	48,119.68	(11,228)	36,892	General Plant / Other	-	-	-	-	-	-	-	48,119.68
6955	526987	6727 CR 579	5/16/2017	256.05	(30)	226	General Plant / Other	-	-	-	-	-	-	-	256.05
6956	373890	CAMERA SEWER	5/17/2017	1,230.25	(574)	656	General Plant / Other	-	-	-	-	-	-	-	1,230.25
6957	411968	GERACI ROAD IMPROVEMENTS SR 16-0005 WASTEWATER	5/17/2017	77,767.50	(4,536)	73,231	General Plant / Other	-	-	-	-	-	-	-	77,767.50
6958	411969	GERACI ROAD IMPROVEMENTS SR 16-0005 WATER	5/17/2017	120,923.95	(7,054)	113,870	General Plant / Other	-	-	-	-	-	-	-	120,923.95
6959	526988	4610 CLAYMORE DRIVE	5/18/2017	256.05	(30)	226	General Plant / Other	-	-	-	-	-	-	-	256.05
6960	526989	227 MORRISON ROAD	5/30/2017	256.05	(30)	226	General Plant / Other	-	-	-	-	-	-	-	256.05
6961	378886	TRUCK F150	5/31/2017	26,645.33	(12,434)	14,211	General Plant / Other	-	-	-	-	-	-	-	26,645.33
6962	378888	TRUCK F150	5/31/2017	30,048.95	(14,023)	16,026	General Plant / Other	-	-	-	-	-	-	-	30,048.95
6963	379882	COMPUTER LAPTOP	5/31/2017	1,078.76	(503)	575	General Plant / Other	-	-	-	-	-	-	-	1,078.76
6964	379883	COMPUTER LAPTOP	5/31/2017	1,078.76	(503)	575	General Plant / Other	-	-	-	-	-	-	-	1,078.76
6965	379884	COMPUTER LAPTOP	5/31/2017	1,078.76	(503)	575	General Plant / Other	-	-	-	-	-	-	-	1,078.76
6966	384886	GPS RECEIVER	5/31/2017	4,614.63	(2,153)	2,461	General Plant / Other	-	-	-	-	-	-	-	4,614.63
6967	384887	GPS RECEIVER	5/31/2017	4,614.63	(2,153)	2,461	General Plant / Other	-	-	-	-	-	-	-	4,614.63
6968	384888	GPS TRANSMITTER	5/31/2017	2,656.14	(1,240)	1,417	General Plant / Other	-	-	-	-	-	-	-	2,656.14
6969	384889	GPS TRANSMITTER	5/31/2017	2,656.14	(1,240)	1,417	General Plant / Other	-	-	-	-	-	-	-	2,656.14
6970	387882	SWITCH ETHERNET	5/31/2017	2,211.64	(1,032)	1,180	General Plant / Other	-	-	-	-	-	-	-	2,211.64
6971	387883	SWITCH ETHERNET	5/31/2017	2,211.64	(1,032)	1,180	General Plant / Other	-	-	-	-	-	-	-	2,211.64
6972	387884	SWITCH ETHERNET	5/31/2017	2,211.64	(1,032)	1,180	General Plant / Other	-	-	-	-	-	-	-	2,211.64
6973	387885	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6974	387886	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6975	387887	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6976	387888	SWITCH CATALYST 48P	5/31/2017	4,109.16	(1,918)	2,192	General Plant / Other	-	-	-	-	-	-	-	4,109.16
6977	387889	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6978	387890	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6979	387891	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6980	387892	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6981	387893	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6982	387894	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6983	387895	SWITCH ETHERNET	5/31/2017	1,313.88	(613)	701	General Plant / Other	-	-	-	-	-	-	-	1,313.88
6984	387896	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6985	387897	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6986	387898	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6987	387899	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6988	387900	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6989	387901	SWITCH CATALYST 24P	5/31/2017	2,636.14	(1,230)	1,406	General Plant / Other	-	-	-	-	-	-	-	2,636.14
6990	387902	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6991	387903	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6992	387904	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6993	387905	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6994	387906	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6995	387907	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6996	387908	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6997	387909	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6998	387910	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
6999	387911	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
7000	387912	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
7001	387913	SWITCH CATALYST 24P	5/31/2017	1,960.96	(915)	1,046	General Plant / Other	-	-	-	-	-	-	-	1,960.96
7002	390883	MICROSCOPE W/CAMERA	5/31/2017	1,791.45	(836)	955	General Plant / Other	-	-	-	-	-	-	-	1,791.45
7003	411961	CITRUS CHASE FKA ZAMBITO PROPERTY SR 15-0003 WASTEWAT	5/31/2017	434,808.35	(25,364)	409,445	Collection	-	-	-	-	434,808.35	-	-	-
7004	411962	CITRUS CHASE FKA ZAMBITO PROPERTY SR 15-0003 WATER	5/31/2017	146,890.40	(8,569)	138,322	General Plant / Other	-	-	-	-	-	-	-	146,890.40
7005	412886	VAN DYKE PORTABLE DISC FILTER INSTALLATION	5/31/2017	46,431.92	(10,834)	35,598	General Plant / Other	-	-	-	-	-	-	-	46,431.92
7006	412885	CENTRIFUGE #3 REHABILITATION FRO	6/2/2017	151,075.73	(33,992)	117,084	WWTreatment	-	-	-	151,075.73	-	-	-	-
7007	389883	ANALYZER PORTABLE PARALLEL	6/13/2017	3,459.60	(1,557)	1,903	General Plant / Other	-	-	-	-	-	-	-	3,459.60
7008	411976	RAILS ROAD WATER MAIN EXTENSION SR 16-0044 WATER	6/13/2017	17,849.00	(1,004)	16,845	General Plant / Other	-	-	-	-	-	-	-	17,849.00
7009	411972	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0237 WASTEV	6/14/2017	39,163.00	(2,203)	36,960	General Plant / Other	-	-	-	-	-	-	-	39,163.00
7010	411973	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0236 WASTEV	6/14/2017	241,480.45	(13,583)	227,897	General Plant / Other	-	-	-	-	-	-	-	241,480.45
7011	411974	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0237 WATER	6/14/2017	83,512.60	(4,698)	78,815	General Plant / Other	-	-	-	-	-	-	-	83,512.60
7012	411975	MAGNOLIA PARK NORTHEAST RESIDENTIAL SR 15-0236 WATER	6/14/2017	160,011.25	(9,001)	151,011	General Plant / Other	-	-	-	-	-	-	-	160,011.25
7013	386883	HOSE MONSTER	6/15/2017	1,649.40	(742)	907	General Plant / Other	-	-	-	-	-	-	-	1,649.40
7014	386884	HOSE MONSTER	6/15/2017	1,649.40	(742)	907	General Plant / Other	-	-	-	-	-	-	-	1,649.40
7015	526990	13124 KINGS LAKE DRIVE	6/19/2017	256.05	(29)	227	General Plant / Other	-	-	-	-	-	-	-	256.05
7016	411965	FISHHAWK RANCH WEST SR 14-0127 & 14-0128 WASTEWATER	6/21/2017	101,241.83	(5,695)	95,547	General Plant / Other	-	-	-	-	-	-	-	101,241.83
7017	411966	FISHHAWK RANCH WEST WATER	6/21/2017	13,706.25	(771)	12,935	General Plant / Other	-	-	-	-	-	-	-	13,706.25
7018	411967	FISHHAWK RANCH WEST SR 14-0127 & 14-0128 WATER	6/21/2017	241,437.21	(13,581)	227,856	General Plant / Other	-	-	-	-	-	-	-	241,437.21
7019	411970	GRAND OAKS 75 BUSINESS CENTER WASTEWATER	6/21/2017	145,590.00	(8,189)	137,401	General Plant / Other	-	-	-	-	-	-	-	145,590.00
7020	411971	GRAND OAKS 75 BUSINESS CENTER WATER	6/21/2017	43,975.00	(2,474)	41,501	General Plant / Other	-	-	-	-	-	-	-	43,975.00
7021	411986	WATERSSET MILESTONE DRIVE 1ST EXT & SCHOOL ACCESS RD S	6/21/2017	49,987.49	(2,812)	47,176	General Plant / Other	-	-	-	-	-	-	-	49,987.49
7022	411987	WATERSSET MILESTONE DRIVE 1ST EXT &amp													

Appendix A

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
7041	420891	BLOOMINGDALE AVENUE RTWM EXTENSION	7/17/2017	707,688.29	(38,333)	669,355	Reclaimed	-	-	-	-	-	-	707,688.29	-
7042	507882	ELECTRICAL BUILDING NO 1 UPS REPLACEMENT	7/17/2017	30,757.14	(13,328)	17,429	General Plant / Other	-	-	-	-	-	-	-	30,757.14
7043	404881	TRUCK CAMERA INSPECTION	7/19/2017	290,767.79	(125,999)	164,768	General Plant / Other	-	-	-	-	-	-	-	290,767.79
7044	464917	CYPRESS CREEK PH 5C-2 SR 16-0264 WASTEWATER	7/20/2017	104,578.96	(5,665)	98,914	General Plant / Other	-	-	-	-	-	-	-	104,578.96
7045	464919	CYPRESS CREEK PH 5C-2 SR 16-0264 WATER	7/20/2017	118,835.84	(6,437)	112,399	General Plant / Other	-	-	-	-	-	-	-	118,835.84
7046	420887	LONGBOAT #3 PUMP STATION REHABILITATION	7/21/2017	143,804.67	(31,158)	112,647	Distribution	-	-	143,804.67	-	-	-	-	-
7047	419884	ANALYZER	7/24/2017	4,998.75	(2,166)	2,833	General Plant / Other	-	-	-	-	-	-	-	4,998.75
7048	419885	ANALYZER	7/24/2017	4,998.75	(2,166)	2,833	General Plant / Other	-	-	-	-	-	-	-	4,998.75
7049	432883	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7050	432884	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7051	432885	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7052	432886	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7053	432887	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7054	432888	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7055	432889	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7056	432890	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7057	432891	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7058	432892	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7059	432893	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7060	432894	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7061	432895	SERVER DL360	7/24/2017	6,506.84	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.84
7062	432896	SERVER DL360	7/24/2017	6,506.80	(2,820)	3,687	General Plant / Other	-	-	-	-	-	-	-	6,506.80
7063	464929	MIRABELLA SUBDIVISION PH 2B SR 14-0234 WASTEWATER	7/24/2017	104,423.70	(5,656)	98,767	General Plant / Other	-	-	-	-	-	-	-	104,423.70
7064	464930	MIRABELLA SUBDIVISION PH 2B SR 14-0234 WATER	7/24/2017	80,052.25	(4,336)	75,716	General Plant / Other	-	-	-	-	-	-	-	80,052.25
7065	420884	COUNTYWIDE CELLULAR AUTODIALER PROGRAM	7/26/2017	12,775.24	(5,536)	7,239	General Plant / Other	-	-	-	-	-	-	-	12,775.24
7066	407887	SEWER JET TRAILER MTD	7/27/2017	70,725.00	(15,324)	55,401	General Plant / Other	-	-	-	-	-	-	-	70,725.00
7067	407888	SEWER JET TRAILER MTD	7/27/2017	70,725.00	(15,324)	55,401	General Plant / Other	-	-	-	-	-	-	-	70,725.00
7068	407889	SEWER JET TRAILER MTD	7/27/2017	70,725.00	(15,324)	55,401	General Plant / Other	-	-	-	-	-	-	-	70,725.00
7069	407890	TRUCK SEWER JET	7/27/2017	513,506.79	(222,520)	290,987	General Plant / Other	-	-	-	-	-	-	-	513,506.79
7070	407891	TRUCK SEWER JET	7/27/2017	506,029.00	(219,279)	286,750	General Plant / Other	-	-	-	-	-	-	-	506,029.00
7071	464931	NORTH DALE MABRY ACADEMY SR 15-0311 WASTEWATER	7/27/2017	197,724.49	(10,710)	187,014	General Plant / Other	-	-	-	-	-	-	-	197,724.49
7072	464932	NORTH DALE MABRY ACADEMY SR 15-0311 WATER	7/27/2017	66,008.75	(3,575)	62,433	General Plant / Other	-	-	-	-	-	-	-	66,008.75
7073	412896	TRUCK F350	7/31/2017	44,752.95	(19,393)	25,360	General Plant / Other	-	-	-	-	-	-	-	44,752.95
7074	415881	SUV ESCAPE	7/31/2017	19,012.33	(8,239)	10,774	General Plant / Other	-	-	-	-	-	-	-	19,012.33
7075	415883	TRUCK F150	7/31/2017	23,406.33	(10,143)	13,264	General Plant / Other	-	-	-	-	-	-	-	23,406.33
7076	419883	FLOW METER KIT	7/31/2017	10,339.20	(4,480)	5,859	General Plant / Other	-	-	-	-	-	-	-	10,339.20
7077	464935	SOUTH FORK TRACT Q SR 16-0058 & 16-0133 WASTEWATER	8/1/2017	228,024.20	(11,876)	216,148	General Plant / Other	-	-	-	-	-	-	-	228,024.20
7078	464936	SOUTH FORK TRACT Q SR 16-0058 & 16-0133 WATER	8/1/2017	236,672.70	(12,327)	224,346	General Plant / Other	-	-	-	-	-	-	-	236,672.70
7079	464910	AYERSWORTH GLEN PH 3C SR 16-0083 WASTEWATER	8/4/2017	180,304.24	(9,391)	170,913	General Plant / Other	-	-	-	-	-	-	-	180,304.24
7080	464911	AYERSWORTH GLEN PH 3C SR 16-0083 WATER	8/4/2017	236,200.03	(12,302)	223,898	General Plant / Other	-	-	-	-	-	-	-	236,200.03
7081	470881	GENERAC ATS INSTALLATIONS @ SAN REMO	8/4/2017	1,174.13	(245)	930	General Plant / Other	-	-	-	-	-	-	-	1,174.13
7082	470883	GENERAC ATS INSTALLATIONS @ CALM HARBOUR	8/4/2017	1,171.61	(163)	1,009	General Plant / Other	-	-	-	-	-	-	-	1,171.61
7083	464912	BLOOMINGDALE ACADEMY SR 16-0156 WASTEWATER	8/8/2017	4,833.67	(252)	4,582	General Plant / Other	-	-	-	-	-	-	-	4,833.67
7084	464913	BLOOMINGDALE ACADEMY SR 16-0156 WATER	8/8/2017	134,201.40	(6,990)	127,212	General Plant / Other	-	-	-	-	-	-	-	134,201.40
7085	464923	KIDS COMMUNITY COLLEGE MIDDLE SCHOOL SR 16-0021 WAST	8/8/2017	8,700.00	(453)	8,247	General Plant / Other	-	-	-	-	-	-	-	8,700.00
7086	464924	KIDS COMMUNITY COLLEGE MIDDLE SCHOOL SR 16-0021 WATE	8/8/2017	4,124.00	(215)	3,909	General Plant / Other	-	-	-	-	-	-	-	4,124.00
7087	442890	WW BSOC PUMP SHOP TEST PANEL	8/11/2017	311,122.75	(129,634)	181,488	WWTreatment	-	-	-	311,122.75	-	-	-	-
7088	454439	COMPUTER LAPTOP 840	8/14/2017	1,126.00	(469)	657	General Plant / Other	-	-	-	-	-	-	-	1,126.00
7089	454440	COMPUTER LAPTOP 840	8/14/2017	1,126.00	(469)	657	General Plant / Other	-	-	-	-	-	-	-	1,126.00
7090	465896	WW PS SHAW 905007 ABS TO FLYGT CONVERSION	8/14/2017	15,462.00	(6,443)	9,020	General Plant / Other	-	-	-	-	-	-	-	15,462.00
7091	465897	WW DOWLING MILL 904022 ABS TO FLYGT CONVERSION (NE)	8/14/2017	15,462.00	(6,443)	9,020	General Plant / Other	-	-	-	-	-	-	-	15,462.00
7092	470882	GENERAC ATS INSTALLATIONS @ CYPRESS COVE	8/17/2017	1,177.75	(164)	1,014	General Plant / Other	-	-	-	-	-	-	-	1,177.75
7093	437902	PUMP TRAILER MTD	8/18/2017	47,350.00	(9,865)	37,485	Distribution	-	-	-	47,350.00	-	-	-	-
7094	437903	PUMP TRAILER MTD	8/18/2017	47,350.00	(9,865)	37,485	Distribution	-	-	-	47,350.00	-	-	-	-
7095	802179	SUNSHINE VILLAGE-HIDDEN CREEK BLVD PH A SR 06-0421 WAS'	8/20/2017	20,016.76	(1,043)	18,974	General Plant / Other	-	-	-	-	-	-	-	20,016.76
7096	802180	SUNSHINE VILLAGE-HIDDEN CREEK BLVD PH A SR 06-0421 WAT	8/20/2017	114,676.40	(5,973)	108,704	General Plant / Other	-	-	-	-	-	-	-	114,676.40
7097	439903	UV CABINET W/LIGHT	8/22/2017	1,652.12	(688)	964	General Plant / Other	-	-	-	-	-	-	-	1,652.12
7098	439904	INCUBATOR	8/22/2017	1,497.63	(624)	874	General Plant / Other	-	-	-	-	-	-	-	1,497.63
7099	442889	CLEWIS AVE FORCEMAIN EXTENSION	8/22/2017	96,661.91	(5,034)	91,627	General Plant / Other	-	-	-	-	-	-	-	96,661.91
7100	442891	FALKENBURG BAR SCREENS 1 AND 2 REHABILITATION	8/22/2017	180,522.16	(37,609)	142,913	WWTreatment	-	-	-	180,522.16	-	-	-	-
7101	465898	WW WOODLAND CENTER RISER PIPE REPLACEMENT AND OTHE	8/22/2017	23,083.58	(9,618)	13,465	General Plant / Other	-	-	-	-	-	-	-	23,083.58
7102	464927	LUCAYA LAKE CLUB PH 2E SR 15-0037 WASTEWATER	8/23/2017	53,356.90	(2,779)	50,578	General Plant / Other	-	-	-	-	-	-	-	53,356.90
7103	464928	LUCAYA LAKE CLUB PH 2E SR 15-0037 WATER	8/23/2017	47,490.00	(2,473)	45,017	General Plant / Other	-	-	-	-	-	-	-	47,490.00
7104	464925	LANDINGS AT ALAFIA SR 15-0148 WASTEWATER	8/24/2017	40,940.31	(2,132)	38,808	General Plant / Other	-	-	-	-	-	-	-	40,940.31
7105	464926	LANDINGS AT ALAFIA SR 15-0148 WATER	8/24/2017	41,160.35	(2,144)	39,017	General Plant / Other	-	-	-	-	-	-	-	41,160.35
7106	464933	OAK CREEK PARCEL 7 SR 16-0022 WASTEWATER	8/24/2017	176,766.75	(9,207)	167,560	General Plant / Other	-	-	-	-	-	-	-	176,766.75
7107	464934	OAK CREEK PARCEL 7 SR 16-0022 WATER	8/24/2017	86,883.00	(4,525)	82,358	General Plant / Other	-	-	-	-	-	-	-	86,883.00</

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

[illegible]

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
7217	578097	WW PS 900635 HIGHVIEW	10/1/2017	118,423.95	(45,396)	73,028	Collection	-	-	-	-	118,423.95	-	-	-
7218	642098	WW PS JOHN MOORE #1 (REHAB)	10/1/2017	53,004.82	(10,159)	42,846	General Plant / Other	-	-	-	-	-	-	-	53,004.82
7219	642099	WW PS REMBRANDT (REHAB)	10/1/2017	7,885.32	(1,511)	6,374	General Plant / Other	-	-	-	-	-	-	-	7,885.32
7220	642100	WW PS DORMAN (REHAB)	10/1/2017	8,145.50	(1,561)	6,584	General Plant / Other	-	-	-	-	-	-	-	8,145.50
7221	642101	WW PS CITRUS PARK PLAZA (REHAB)	10/1/2017	107,693.09	(20,641)	87,052	Collection	-	-	-	-	107,693.09	-	-	-
7222	642102	WW PS 900752 BRIGANTINE	10/1/2017	15,101.44	(2,895)	12,207	General Plant / Other	-	-	-	-	-	-	-	15,101.44
7223	642103	WW PS BRIGANTINE (REHAB)	10/1/2017	10,773.65	(2,065)	8,709	General Plant / Other	-	-	-	-	-	-	-	10,773.65
7224	642104	WW PS WEST WATERS #2 (REHAB)	10/1/2017	15,021.44	(2,879)	12,142	General Plant / Other	-	-	-	-	-	-	-	15,021.44
7225	642105	WW PS 900812 LEWARD	10/1/2017	15,969.80	(3,061)	12,909	General Plant / Other	-	-	-	-	-	-	-	15,969.80
7226	642106	WW PS PINEDALE REHAB	10/1/2017	112,544.94	(21,571)	90,974	Collection	-	-	-	-	112,544.94	-	-	-
7227	642107	WW PS VALRICO #2 (REHAB)	10/1/2017	53,844.98	(10,320)	43,525	General Plant / Other	-	-	-	-	-	-	-	53,844.98
7228	642108	WW PS EMERALD CREEK (REHAB)	10/1/2017	7,437.26	(1,425)	6,012	General Plant / Other	-	-	-	-	-	-	-	7,437.26
7229	642109	WW PS PROVIDENCE RUN #2 REHAB	10/1/2017	120,661.45	(23,127)	97,535	Collection	-	-	-	-	120,661.45	-	-	-
7230	642110	WW PS CEDAR WAXWING REHAB	10/1/2017	13,958.00	(2,675)	11,283	General Plant / Other	-	-	-	-	-	-	-	13,958.00
7231	642111	WW PS CLIFTON (REHAB)	10/1/2017	31,880.11	(6,110)	25,770	General Plant / Other	-	-	-	-	-	-	-	31,880.11
7232	642112	WW PS TIDEWATER TRAIL FRO NEW PUMPS	10/1/2017	10,820.00	(2,074)	8,746	General Plant / Other	-	-	-	-	-	-	-	10,820.00
7233	642113	WW PS HENDERSON MASTER (REHAB)	10/1/2017	125,180.58	(23,993)	101,188	Collection	-	-	-	-	125,180.58	-	-	-
7234	642114	WW PS LITHIA PINECREST PUMPS	10/1/2017	7,304.00	(1,400)	5,904	General Plant / Other	-	-	-	-	-	-	-	7,304.00
7235	642115	WW PS VIA VIVA 900542 NEW PUMPS INSTALLATION	10/1/2017	17,234.13	(3,303)	13,931	General Plant / Other	-	-	-	-	-	-	-	17,234.13
7236	642116	WW PS TATIANA PUMP REPLACEMENT	10/1/2017	7,304.00	(1,400)	5,904	General Plant / Other	-	-	-	-	-	-	-	7,304.00
7237	642117	WW CALF PATH FRO NEW PUMPS	10/1/2017	10,302.60	(1,975)	8,328	General Plant / Other	-	-	-	-	-	-	-	10,302.60
7238	642118	WW PS STAGHORN #1 900885 NEW PUMPS INSTALLATION	10/1/2017	47,541.00	(9,112)	38,429	General Plant / Other	-	-	-	-	-	-	-	47,541.00
7239	642119	WW PS COMANCHE 1 ELECTRICAL REHABILITATION	10/1/2017	14,579.06	(2,794)	11,785	General Plant / Other	-	-	-	-	-	-	-	14,579.06
7240	642120	WW PS FLURIS - PEBBLE CREEK SURVEYS	10/1/2017	21,208.50	(4,065)	17,144	General Plant / Other	-	-	-	-	-	-	-	21,208.50
7241	642121	WW PS GUADALUPE CHOPPER PUMP TEST	10/1/2017	9,736.00	(1,866)	7,870	General Plant / Other	-	-	-	-	-	-	-	9,736.00
7242	642122	WW NATURES WAY #2 CHOPPER PUMP TEST	10/1/2017	11,786.00	(2,259)	9,527	General Plant / Other	-	-	-	-	-	-	-	11,786.00
7243	642123	WW LUMSDEN #2 CHOPPER PUMP TEST	10/1/2017	11,786.00	(2,259)	9,527	General Plant / Other	-	-	-	-	-	-	-	11,786.00
7244	642124	WW PS NE & NW MINOR REPAIRS II	10/1/2017	206,396.41	(39,559)	166,837	WWTransmission	-	-	-	-	-	206,396.41	-	-
7245	642125	WW PS WOODBERRY MASTER TRANSFORMER REPAIR OR REPL	10/1/2017	12,286.32	(2,355)	9,931	General Plant / Other	-	-	-	-	-	-	-	12,286.32
7246	642126	WW PS COMANCHE 1 ELECTRICAL REHABILITATION	10/1/2017	41,990.21	(8,048)	33,942	General Plant / Other	-	-	-	-	-	-	-	41,990.21
7247	642127	WW PS CITRUS PARK WEST (REHAB)	10/1/2017	2,641.28	(506)	2,135	General Plant / Other	-	-	-	-	-	-	-	2,641.28
7248	642128	WW PS CITRUS PARK EAST (REHAB)	10/1/2017	2,429.62	(466)	1,964	General Plant / Other	-	-	-	-	-	-	-	2,429.62
7249	642129	WW PS FRUITWOOD (REHAB)	10/1/2017	1,408.87	(270)	1,139	General Plant / Other	-	-	-	-	-	-	-	1,408.87
7250	642130	WW PS FRO EVERSHINE UPGRADE (NE)	10/1/2017	15,765.86	(3,022)	12,744	General Plant / Other	-	-	-	-	-	-	-	15,765.86
7251	642131	WW PS SOUTH PUMPS CELLULAR AUTODIALER PROGRAM	10/1/2017	57,584.47	(22,074)	35,510	General Plant / Other	-	-	-	-	-	-	-	57,584.47
7252	643104	WW PS FRO SILVER TRUMPET	10/1/2017	10,519.56	(2,016)	8,503	General Plant / Other	-	-	-	-	-	-	-	10,519.56
7253	643105	WW PS FRO BLOOMINGDALE #1 900494	10/1/2017	36,044.86	(6,909)	29,136	General Plant / Other	-	-	-	-	-	-	-	36,044.86
7254	643106	WW PS GRAYCLIFF 903089 ABS TO FLYGT PUMP CHANGEOVER	10/1/2017	9,958.00	(1,909)	8,049	General Plant / Other	-	-	-	-	-	-	-	9,958.00
7255	643107	WW PS FRO SADDLE GOLD	10/1/2017	12,896.41	(2,472)	10,425	General Plant / Other	-	-	-	-	-	-	-	12,896.41
7256	643108	WW PS FRO SUMMER HARBOR	10/1/2017	10,058.00	(1,928)	8,130	General Plant / Other	-	-	-	-	-	-	-	10,058.00
7257	643109	WW PS FRO BLUE LILAC	10/1/2017	11,058.00	(2,119)	8,939	General Plant / Other	-	-	-	-	-	-	-	11,058.00
7258	643110	WW PS FRO ANNA GEORGE PS	10/1/2017	11,058.00	(2,119)	8,939	General Plant / Other	-	-	-	-	-	-	-	11,058.00
7259	643111	WW PS FRO JOHN MOORE #2	10/1/2017	10,298.00	(1,974)	8,324	General Plant / Other	-	-	-	-	-	-	-	10,298.00
7260	643112	WW PS FRO MARSANNE CONVERSION	10/1/2017	9,846.41	(1,887)	7,959	General Plant / Other	-	-	-	-	-	-	-	9,846.41
7261	643113	WW PS FRO ADDISON MANOR PS	10/1/2017	10,632.00	(2,038)	8,594	General Plant / Other	-	-	-	-	-	-	-	10,632.00
7262	643114	WW PS FRO CRYSTAL LAKE #1	10/1/2017	3,330.89	(638)	2,692	General Plant / Other	-	-	-	-	-	-	-	3,330.89
7263	643115	WW PS PROVIDENCE LAKES #1 900527	10/1/2017	6,145.24	(1,178)	4,967	General Plant / Other	-	-	-	-	-	-	-	6,145.24
7264	643116	WW PS ELECTRICAL AND SITE REPAIRS TO MLK #1	10/1/2017	16,921.82	(3,243)	13,678	General Plant / Other	-	-	-	-	-	-	-	16,921.82
7265	643117	WW PS FRO SOUTH 903092	10/1/2017	24,638.80	(4,722)	19,916	General Plant / Other	-	-	-	-	-	-	-	24,638.80
7266	643118	WW PS FRO LUTZ LAKE FERN	10/1/2017	8,988.00	(1,723)	7,265	General Plant / Other	-	-	-	-	-	-	-	8,988.00
7267	643119	WW PS FRO STILL LAKES	10/1/2017	9,908.00	(1,899)	8,009	General Plant / Other	-	-	-	-	-	-	-	9,908.00
7268	643120	WW PS FRO ALAFIA COVE	10/1/2017	8,384.00	(1,607)	6,777	General Plant / Other	-	-	-	-	-	-	-	8,384.00
7269	643121	WW PS FRO 12TH ST SE 900571	10/1/2017	8,544.00	(1,638)	6,906	General Plant / Other	-	-	-	-	-	-	-	8,544.00
7270	643122	WW PS FRO EAST BAY #1 903026	10/1/2017	6,516.00	(1,249)	5,267	General Plant / Other	-	-	-	-	-	-	-	6,516.00
7271	643123	WW PS FRO WINCHESTER	10/1/2017	9,829.83	(1,884)	7,946	General Plant / Other	-	-	-	-	-	-	-	9,829.83
7272	643125	WW PS FRO GARROTE DE AVILA	10/1/2017	6,344.00	(1,216)	5,128	General Plant / Other	-	-	-	-	-	-	-	6,344.00
7273	643126	WW PS FRO EVERSHINE	10/1/2017	27,526.00	(5,276)	22,250	General Plant / Other	-	-	-	-	-	-	-	27,526.00
7274	643127	WW PS FRO TERRAIN DE GOLF	10/1/2017	6,944.00	(1,331)	5,613	General Plant / Other	-	-	-	-	-	-	-	6,944.00
7275	643128	WW PS FRO GRAINARY 900905	10/1/2017	14,636.00	(2,805)	11,831	General Plant / Other	-	-	-	-	-	-	-	14,636.00
7276	643129	WW PS FRO MERRYWATER	10/1/2017	8,504.00	(1,630)	6,874	General Plant / Other	-	-	-	-	-	-	-	8,504.00
7277	643130	WW PS FRO COLLEGE AVE	10/1/2017	25,085.20	(4,808)	20,277	General Plant / Other	-	-	-	-	-	-	-	25,085.20
7278	643131	WW PS FRO 10 ST	10/1/2017	13,623.96	(2,611)	11,013	General Plant / Other	-	-	-	-	-	-	-	13,623.96
7279	643132	WW PS FRO WESTCHESTER HILLS	10/1/2017	7,772.00	(1,490)	6,282	General Plant / Other	-	-	-	-	-	-	-	7,772.00
7280	643133	WW PS FRO YUKON CLIFF	10/1/2017	21,662.80	(4,152)	17,511	General Plant / Other	-	-	-	-	-	-	-	21,662.80
7281	643134	WW PS FRO AYERSWORTH GLENN	10/1/2017	7,326.00	(1,404)	5,922	General Plant / Other	-	-	-	-	-	-	-	7,326.00
7282	643135	WW PS FRO PANTHERTRACE #1	10/1/2017	15,260.00	(2,925)	12,335	General Plant / Other	-	-	-	-	-	-	-	15,260.00
7283	643136	WW PS FRO NANTUCKET	10/1/2017	2,796.00	(536)	2,260	General Plant / Other	-	-	-	-	-	-	-	2,796.00
7284	643137	WW PS FRO YUKON CLIFF	10/1/2017												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7305	644121	WWTP BMF MCC BLOWER SWITCHGEAR #1 #2 #4 #5	10/1/2017	131,384.94	(50,364)	81,021	WWTreatment	-	-	-	131,384.94	-	-	-	-
7306	644122	WWTP RIVER OAKS FET WATER CANNON #1 REPLACEMENT	10/1/2017	29,494	(18,334)	11,160	General Plant / Other	-	-	-	-	-	-	-	47,827.64
7307	644123	WWTP VALRICO UV SYSTEM WIPERS REHABILITATION	10/1/2017	111,499.48	(21,371)	90,129	WWTreatment	-	-	-	111,499.48	-	-	-	-
7308	644124	WWTP RIVER OAKS FSTS SCUM PUMPS REPLACEMENT	10/1/2017	22,014.00	(4,219)	17,795	General Plant / Other	-	-	-	-	-	-	-	22,014.00
7309	644125	WWTP NWRWRF BASIN #2 2ND ANOXIC MIXER REPLACEMENT	10/1/2017	50,179.00	(9,618)	40,561	General Plant / Other	-	-	-	-	-	-	-	50,179.00
7310	644126	WWTP VALRICO ANOX DITCH 1 & 2 DRAIN SYSTEM REHABILITATION	10/1/2017	334.07	(64)	270	General Plant / Other	-	-	-	-	-	-	-	334.07
7311	644127	WWTP RIVER OAKS FILTER INFLUENT BYPASS GATE MODIFICATION	10/1/2017	107,575.87	(20,619)	86,957	WWTreatment	-	-	-	107,575.87	-	-	-	-
7312	644128	WWTP VAN DYKE SWITCHGEAR AND GEN REPL	10/1/2017	135,782.18	(52,050)	83,732	WWTreatment	-	-	-	135,782.18	-	-	-	-
7313	644129	WWTP BMF CENTRIFUGES PLC REPLACEMENT	10/1/2017	96,452.89	(36,974)	59,479	General Plant / Other	-	-	-	-	-	-	-	96,452.89
7314	644130	WWTP VALRICO EYE WASH STATIONS REHABILITATION	10/1/2017	2,936.82	(563)	2,374	General Plant / Other	-	-	-	-	-	-	-	2,936.82
7315	644131	WWTP BAR SCREENS REHABILITATION	10/1/2017	107,405.76	(20,586)	86,820	WWTreatment	-	-	-	107,405.76	-	-	-	-
7316	646132	WWTP DALE MABRY CLARIFIERS 2 AND 4 RAKE DRIVES REHAB	10/1/2017	64,151.67	(12,296)	51,856	General Plant / Other	-	-	-	-	-	-	-	64,151.67
7317	646133	WWTP BMF SLUDGE BIN 2 & 3 EIGHT (8)	10/1/2017	15,309.10	(2,934)	12,375	General Plant / Other	-	-	-	-	-	-	-	15,309.10
7318	648106	COUNTY-WIDE ASSET TAGS PRINTER	10/1/2017	8,557.55	(3,280)	5,277	General Plant / Other	-	-	-	-	-	-	-	8,557.55
7319	648107	WW PS SOUTH COUNTY REPUMP STATION ADDITIONAL CHLORINATOR	10/1/2017	7,180.35	(1,376)	5,804	General Plant / Other	-	-	-	-	-	-	-	7,180.35
7320	536018	LEGACY RIDGE SR 15-0250 WASTEWATER	10/2/2017	118,306.49	(5,669)	112,638	General Plant / Other	-	-	-	-	-	-	-	118,306.49
7321	536025	RESERVE AT CITRUS PARK SR 16-0141 WASTEWATER	10/2/2017	304,758.75	(14,603)	290,156	General Plant / Other	-	-	-	-	-	-	-	304,758.75
7322	536034	RESERVE AT CITRUS PARK SR 16-0141 WATER	10/2/2017	127,951.25	(6,131)	121,820	General Plant / Other	-	-	-	-	-	-	-	127,951.25
7323	536035	LEGACY RIDGE SR 15-0250 WATER	10/2/2017	122,686.88	(5,879)	116,808	General Plant / Other	-	-	-	-	-	-	-	122,686.88
7324	543012	WW HAMILTON PUMP REHAP	10/2/2017	35,360.52	(6,777)	28,583	General Plant / Other	-	-	-	-	-	-	-	35,360.52
7325	543042	LPSS LOW PRESSURE SEWER SYSTEM	10/2/2017	1,786,513.64	(228,277)	1,558,237	Collection	-	-	-	-	1,786,513.64	-	-	-
7326	536020	WOODLAND PRESERVE FKA MEMORIAL OAKS SR 15-0155 WASTEWATER	10/5/2017	124,452.50	(5,963)	118,489	General Plant / Other	-	-	-	-	-	-	-	124,452.50
7327	536041	WOODLAND PRESERVE FKA MEMORIAL OAKS SR 15-0155 WATER	10/5/2017	63,038.50	(3,021)	60,018	General Plant / Other	-	-	-	-	-	-	-	63,038.50
7328	526985	CIP 46131.094 KINGSWAY SMI DRAINAGE IMPROVEMENTS	10/11/2017	111,116.92	(5,324)	105,793	Distribution	-	-	111,116.92	-	-	-	-	-
7329	551005	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7330	551006	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7331	551007	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7332	551008	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7333	551009	SWITCH 8PT	10/11/2017	1,188.48	(456)	733	General Plant / Other	-	-	-	-	-	-	-	1,188.48
7334	465890	SUV EXPLORER	10/12/2017	28,811.00	(11,044)	17,767	General Plant / Other	-	-	-	-	-	-	-	28,811.00
7335	536024	BELMONT PH 2C SR 15-0248 WASTEWATER	10/12/2017	225,692.20	(10,814)	214,878	General Plant / Other	-	-	-	-	-	-	-	225,692.20
7336	536028	BELMONT PH 2C SR 15-0248 WATER	10/12/2017	240,850.84	(11,541)	229,310	General Plant / Other	-	-	-	-	-	-	-	240,850.84
7337	591097	SERVER DL 360	10/12/2017	11,196.61	(4,292)	6,905	General Plant / Other	-	-	-	-	-	-	-	11,196.61
7338	591098	SERVER DL360	10/12/2017	11,196.61	(4,292)	6,905	General Plant / Other	-	-	-	-	-	-	-	11,196.61
7339	536017	MARIPOSA PH 3A 3B SR 14-0072 14-0249 WASTEWATER	10/13/2017	103,110.44	(4,941)	98,170	General Plant / Other	-	-	-	-	-	-	-	103,110.44
7340	536039	MARIPOSA PH 3A 3B SR 14-0072 14-0249 WATER	10/13/2017	75,902.00	(3,637)	72,265	General Plant / Other	-	-	-	-	-	-	-	75,902.00
7341	543033	WW LPSS 207 RAILROAD ST	10/15/2017	23,537.00	(3,008)	20,530	General Plant / Other	-	-	-	-	-	-	-	23,537.00
7342	545033	WW N RIVER RD WM UPGRADE	10/15/2017	356,287.78	(45,526)	310,762	Collection	-	-	-	-	356,287.78	-	-	-
7343	545039	WW FY 17 BLOWOFFS	10/15/2017	906,203.62	(115,793)	790,411	Collection	-	-	-	-	906,203.62	-	-	-
7344	545063	WW LPSS 2203 ROOSEVELT ST	10/15/2017	24,193.25	(3,091)	21,102	General Plant / Other	-	-	-	-	-	-	-	24,193.25
7345	545064	WW LPSS 405 INLET RD RUSKIN	10/15/2017	22,037.00	(2,816)	19,221	General Plant / Other	-	-	-	-	-	-	-	22,037.00
7346	545071	WW SHELL POINT ROAD WM REPLACEMENT	10/15/2017	2,690,756.96	(128,932)	2,561,825	WTransmission	-	2,690,756.96	-	-	-	-	-	-
7347	545072	WW WM REPAIR & REPLACE	10/15/2017	11,638.56	(558)	11,081	General Plant / Other	-	-	-	-	-	-	-	11,638.56
7348	545073	WW CW R&R AC & SCH 40 P	10/15/2017	207,281.11	(9,932)	197,349	Collection	-	-	-	-	207,281.11	-	-	-
7349	545074	WW US301 6-IN AC WM REP	10/15/2017	186,329.01	(8,928)	177,401	Collection	-	-	-	-	186,329.01	-	-	-
7350	545075	WW SHANGRI LA SUBDIVISION WM REPL	10/15/2017	2,451,539.68	(117,470)	2,334,070	Distribution	-	-	2,451,539.68	-	-	-	-	-
7351	536026	BELMONT PH 2B SR 15-0247 WASTEWATER	10/19/2017	528,213.95	(25,310)	502,904	Collection	-	-	-	-	528,213.95	-	-	-
7352	536031	BELMONT PH 2B SR 15-0247 WATER	10/19/2017	159,078.12	(7,622)	151,456	General Plant / Other	-	-	-	-	-	-	-	159,078.12
7353	473881	ANALYZER	10/24/2017	11,050.00	(4,236)	6,814	General Plant / Other	-	-	-	-	-	-	-	11,050.00
7354	526992	4211 VAN DYKE ROAD	10/25/2017	55.94	(5)	51	General Plant / Other	-	-	-	-	-	-	-	55.94
7355	543038	WW LPSS 106 3RD AVE SE	10/31/2017	23,202.52	(2,965)	20,238	General Plant / Other	-	-	-	-	-	-	-	23,202.52
7356	545010	WW VETERANS WIDENING UTILITY RELOCATIONS	10/31/2017	87,249.59	(4,181)	83,069	General Plant / Other	-	-	-	-	-	-	-	87,249.59
7357	545011	WW US 301 (SR 41) FRM RELOCATION	10/31/2017	106,347.05	(5,096)	101,251	Collection	-	-	-	-	106,347.05	-	-	-
7358	545012	WW WILLIAMS RD & COLUMBUS DR UTILITY RELOCATION	10/31/2017	18,000.00	(863)	17,138	General Plant / Other	-	-	-	-	-	-	-	18,000.00
7359	545013	WW BRYAN AND BROOKER UTILITY RELOCATIONS	10/31/2017	90,385.07	(4,331)	86,054	General Plant / Other	-	-	-	-	-	-	-	90,385.07
7360	545014	WW LAKESHORE AND WILCOX UTILITY RELOCATIONS	10/31/2017	143,511.13	(6,877)	136,635	Collection	-	-	-	-	143,511.13	-	-	-
7361	545015	WW CIRCLE K AGREEMENT UTILITY RELOCATION	10/31/2017	50,230.00	(2,407)	47,823	General Plant / Other	-	-	-	-	-	-	-	50,230.00
7362	545016	WW PRINCETON ST SW UTILITY RELOCATIONS	10/31/2017	4,436.41	(213)	4,224	General Plant / Other	-	-	-	-	-	-	-	4,436.41
7363	545017	WW FPID #254677 UTILITY RELOCATION	10/31/2017	34,323.20	(1,645)	32,679	General Plant / Other	-	-	-	-	-	-	-	34,323.20
7364	545018	WW HENRY CANAL FRM BENJ UTILITY RELOCATION	10/31/2017	930.87	(45)	886	General Plant / Other	-	-	-	-	-	-	-	930.87
7365	545019	WW UTILITY RELOCATION COORDINATION	10/31/2017	127,109.99	(6,091)	121,019	Collection	-	-	-	-	127,109.99	-	-	-
7366	545020	WW BAKER CREEK UTILITY RELOCATION	10/31/2017	23,102.32	(1,107)	21,995	General Plant / Other	-	-	-	-	-	-	-	23,102.32
7367	545021	WW DM @ N LAKEVIEW DR UTILITY RELOCATION	10/31/2017	108,801.37	(5,213)	103,588	Collection	-	-	-	-	108,801.37	-	-	-
7368	545022	WW MCMULLEN LOOP STORMW UTILITY RELOCATION	10/31/2017	6,050.00	(290)	5,760	General Plant / Other	-	-	-	-	-	-	-	6,050.00
7369	545023	WW CARROLLWOOD FIRE FLOW PROTECTION	10/31/2017	480.00	(92)	388	General Plant / Other	-	-	-	-	-	-	-	480.00
7370	545024	WW BRYAN & BAMA FIRE FLOW PROTECTION	10/31/2017	1,542,880.72	(295,719)	1,247,162	Distribution	-	-	1,542,880.72	-	-	-	-	-

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7393	578107	WW PS 900862 CEDAR CREEK	10/31/2017	109,335.93	(20,956)	88,380	Collection	-	-	-	-	109,335.93	-	-	-
7394	578108	WW PS 900742 HENRY STREET	10/31/2017	96,732.85	(18,540)	78,192	General Plant / Other	-	-	-	-	-	-	-	96,732.85
7395	600101	WW FY 16 UTILITY RELOCATION MASTER PLAN	10/31/2017	49,924.94	(2,392)	47,533	General Plant / Other	-	-	-	-	-	-	-	49,924.94
7396	610121	WW MCCOLSKY AVE WATER MAIN	10/31/2017	860.00	(41)	819	General Plant / Other	-	-	-	-	-	-	-	860.00
7397	722141	WW RW TM DALE MABRY DIVERSION	10/31/2017	16,499,354.08	(790,594)	15,708,760	Reclaimed	-	-	-	-	-	-	16,499,354.08	-
7398	526982	BELLAMY RD GRAVITY MAIN	11/3/2017	650,973.96	(29,836)	621,138	Collection	-	-	-	-	650,973.96	-	-	-
7399	536019	DIAMOND RIDGE SR 13-0249 WASTEWATER	11/7/2017	120,882.62	(5,540)	115,342	General Plant / Other	-	-	-	-	-	-	-	120,882.62
7400	536042	DIAMOND RIDGE SR 13-0249 WATER	11/7/2017	55,188.30	(2,529)	52,659	General Plant / Other	-	-	-	-	-	-	-	55,188.30
7401	648108	4100 W FLETCHER AVENUE	11/20/2017	261.22	(24)	237	General Plant / Other	-	-	-	-	-	-	-	261.22
7402	487898	PLATE COMPACTOR	11/21/2017	4,700.00	(1,723)	2,977	General Plant / Other	-	-	-	-	-	-	-	4,700.00
7403	487899	CABLE CUTTER KIT	11/21/2017	1,941.00	(712)	1,229	General Plant / Other	-	-	-	-	-	-	-	1,941.00
7404	487900	ICE MACHINE	11/21/2017	3,215.94	(1,179)	2,037	General Plant / Other	-	-	-	-	-	-	-	3,215.94
7405	487901	SPECTROPHOTOMETER	11/22/2017	3,999.93	(1,467)	2,533	General Plant / Other	-	-	-	-	-	-	-	3,999.93
7406	487925	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7407	487926	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7408	487927	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7409	487928	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7410	487930	SAW CONCRETE	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7411	487931	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7412	487932	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7413	487933	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7414	487934	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7415	487935	CONCRETE SAW	11/28/2017	1,105.96	(406)	700	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7416	487915	TITRATOR	11/29/2017	3,550.00	(1,302)	2,248	General Plant / Other	-	-	-	-	-	-	-	3,550.00
7417	487917	PIPE LOCATOR RECEIVER	11/30/2017	3,166.17	(1,161)	2,005	General Plant / Other	-	-	-	-	-	-	-	3,166.17
7418	487918	PIPE LOCATOR TRANSMITTER	11/30/2017	2,778.67	(1,019)	1,760	General Plant / Other	-	-	-	-	-	-	-	2,778.67
7419	487919	VALVE OPERATOR	11/30/2017	7,195.00	(2,638)	4,557	General Plant / Other	-	-	-	-	-	-	-	7,195.00
7420	487920	BALLOON LIGHT	11/30/2017	3,939.42	(1,444)	2,495	General Plant / Other	-	-	-	-	-	-	-	3,939.42
7421	487921	BALLOON LIGHT	11/30/2017	3,939.42	(1,444)	2,495	General Plant / Other	-	-	-	-	-	-	-	3,939.42
7422	487922	BALLOON LIGHT	11/30/2017	3,939.42	(1,444)	2,495	General Plant / Other	-	-	-	-	-	-	-	3,939.42
7423	543009	WW WATERSET SPORTS COMPLEX	11/30/2017	676,124.12	(82,637)	593,487	Collection	-	-	-	-	676,124.12	-	-	-
7424	543013	WW VALRICO AWTIP CLARIFIER	11/30/2017	972,664.59	(118,881)	853,783	WTreatment	972,664.59	-	-	-	-	-	-	-
7425	543014	WW VALRICO AWTIP LIGHTING	11/30/2017	595,300.93	(72,759)	522,542	WWTreatment	-	-	-	595,300.93	-	-	-	-
7426	507881	EVERINA WATER MAIN REPLACEMENT	12/1/2017	1,362,574.41	(238,451)	1,124,124	Distribution	-	-	1,362,574.41	-	-	-	-	-
7427	591099	SWITCH CATALYST 12PT	12/4/2017	6,016.58	(2,106)	3,911	General Plant / Other	-	-	-	-	-	-	-	6,016.58
7428	591100	SWITCH CATALYST 12PT	12/4/2017	6,016.58	(2,106)	3,911	General Plant / Other	-	-	-	-	-	-	-	6,016.58
7429	591101	SWITCH CATALYST 24PT	12/4/2017	4,051.40	(1,418)	2,633	General Plant / Other	-	-	-	-	-	-	-	4,051.40
7430	591102	SWITCH CATALYST 24PT	12/4/2017	4,051.40	(1,418)	2,633	General Plant / Other	-	-	-	-	-	-	-	4,051.40
7431	536014	SANCTUARY AT ROCKY CREEK SR 15-0309 WASTEWATER	12/5/2017	12,201.14	(534)	11,667	General Plant / Other	-	-	-	-	-	-	-	12,201.14
7432	536038	WOODSPRING SUITES BRANDON SR 16-0091 WATER	12/5/2017	88,998.00	(3,894)	85,104	General Plant / Other	-	-	-	-	-	-	-	88,998.00
7433	536044	SANCTUARY AT ROCKY CREEK SR 15-0309 WATER	12/5/2017	20,806.83	(910)	19,897	General Plant / Other	-	-	-	-	-	-	-	20,806.83
7434	536016	SOUTH FORK TRACT O PH 2 SR 15-0002 WASTEWATER	12/6/2017	83,279.38	(3,643)	79,636	General Plant / Other	-	-	-	-	-	-	-	83,279.38
7435	536027	NORTHGATE SUBDIVISION PH 1 SR 15-0210 WASTEWATER	12/6/2017	543,808.76	(23,792)	520,017	Collection	-	-	-	-	543,808.76	-	-	-
7436	536030	NORTHGATE SUBDIVISION PH 1 SR 15-0210 WATER	12/6/2017	171,400.17	(7,499)	163,901	General Plant / Other	-	-	-	-	-	-	-	171,400.17
7437	536033	NORTHGATE SUBDIVISION PH 1 Office SR 15-0210 WATER	12/6/2017	132,688.50	(5,805)	126,883	General Plant / Other	-	-	-	-	-	-	-	132,688.50
7438	536036	SOUTH FORK TRACT O PH 2 SR 15-0002 WATER	12/6/2017	102,268.60	(4,474)	97,794	General Plant / Other	-	-	-	-	-	-	-	102,268.60
7439	536013	SANCTUARY AT CARROLLWOOD SR 15-0143 WASTEWATER	12/7/2017	9,263.52	(405)	8,858	General Plant / Other	-	-	-	-	-	-	-	9,263.52
7440	536029	SANCTUARY AT CARROLLWOOD SR 15-0143 WATER	12/7/2017	184,435.74	(8,069)	176,367	General Plant / Other	-	-	-	-	-	-	-	184,435.74
7441	536015	BRANDON ASSEMBLY OF GOD SR 14-0280 WASTEWATER	12/12/2017	74,315.00	(3,251)	71,064	General Plant / Other	-	-	-	-	-	-	-	74,315.00
7442	536021	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE OFF-SITE	12/13/2017	154,235.10	(6,748)	147,487	General Plant / Other	-	-	-	-	-	-	-	154,235.10
7443	536022	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE SR 16-004	12/13/2017	165,014.25	(7,219)	157,795	General Plant / Other	-	-	-	-	-	-	-	165,014.25
7444	536037	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE SR 16-004	12/13/2017	91,140.50	(3,987)	87,153	General Plant / Other	-	-	-	-	-	-	-	91,140.50
7445	536040	LAKESHORE PRESERVE AKA VAN DYKE - LAKESHORE OFF-SITE	12/13/2017	74,087.75	(3,241)	70,846	General Plant / Other	-	-	-	-	-	-	-	74,087.75
7446	543016	WW LPS 133 18TH ST NW RUSKIN	12/14/2017	23,660.50	(2,760)	20,900	General Plant / Other	-	-	-	-	-	-	-	23,660.50
7447	545062	WW FY17 COUNTYWIDE MANHOLE REHAB	12/15/2017	12,285.76	(1,433)	10,853	General Plant / Other	-	-	-	-	-	-	-	12,285.76
7448	547036	CALF PATH ROAD FORCEMAIN	12/15/2017	24,737.19	(4,329)	20,408	General Plant / Other	-	-	-	-	-	-	-	24,737.19
7449	526984	VALRICO REPLCEA DRIVES	12/17/2017	283,949.23	(33,127)	250,822	WWTreatment	-	-	-	283,949.23	-	-	-	-
7450	536023	TWIN CREEKS PH 1 & 2 SR 15-0054 WASTEWATER	12/20/2017	187,795.65	(8,216)	179,580	General Plant / Other	-	-	-	-	-	-	-	187,795.65
7451	536032	TWIN CREEKS PH 1 & 2 SR 15-0054 WATER	12/20/2017	142,171.50	(6,220)	135,952	General Plant / Other	-	-	-	-	-	-	-	142,171.50
7452	519977	TURBIDIMETER	12/21/2017	1,129.95	(395)	734	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7453	536043	CUBESMART SELF STORAGE OF RIVERVIEW SR 15-0224 15-0265 V	12/21/2017	37,377.50	(1,635)	35,742	General Plant / Other	-	-	-	-	-	-	-	37,377.50
7454	491932	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7455	491933	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7456	491934	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7457	491935	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7458	491936	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7459	491937	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other	-	-	-	-	-	-	-	2,636.14
7460	491938	SWITCH CATALYST 24PT	12/28/2017	2,636.14	(923)	1,714	General Plant / Other</								

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Wastewater System				Other			
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7481	542015	DIGESTION SYSTEM	12/31/2017	3,436.90	(1,203)	2,234	General Plant / Other	-	-	-	-	-	-	-	3,436.90
7482	543015	WW CW FORCEMENT TRANSMISSION	12/31/2017	401,488.90	(17,565)	383,924	WWTransmission	-	-	-	-	-	401,488.90	-	-
7483	543017	LPSS 804 2ND AVE NE RUSKIN	12/31/2017	20,067.24	(2,341)	17,726	General Plant / Other	-	-	-	-	-	-	-	20,067.24
7484	543018	LPSS 610 4TH AVE SE RUSKIN	12/31/2017	21,248.50	(2,479)	18,770	General Plant / Other	-	-	-	-	-	-	-	21,248.50
7485	543034	WW LPSS 202 6TH ST NE RUSKIN	12/31/2017	20,723.74	(2,418)	18,306	General Plant / Other	-	-	-	-	-	-	-	20,723.74
7486	543035	WW LPSS 113 S DOMINO DRIVE	12/31/2017	22,552.12	(2,631)	19,921	General Plant / Other	-	-	-	-	-	-	-	22,552.12
7487	543036	WW LPSS 305 6TH ST SW RUSKIN	12/31/2017	21,476.88	(2,506)	18,971	General Plant / Other	-	-	-	-	-	-	-	21,476.88
7488	543039	LPSS 5913 BASSA ST	12/31/2017	3,728.50	(435)	3,294	General Plant / Other	-	-	-	-	-	-	-	3,728.50
7489	543040	WW LPSS 5718 CAMP ST	12/31/2017	24,758.00	(2,888)	21,870	General Plant / Other	-	-	-	-	-	-	-	24,758.00
7490	543041	WW LPSS 125 21ST AVE SW	12/31/2017	25,151.00	(2,934)	22,217	General Plant / Other	-	-	-	-	-	-	-	25,151.00
7491	545041	WW RW NORTHDAL RECLAIMED WTM	12/31/2017	2,869,497.65	(125,541)	2,743,957	Reclaimed	-	-	-	-	-	-	2,869,497.65	-
7492	545044	WW CITRUS PARK WATER MAIN	12/31/2017	317,624.93	(13,896)	303,729	Collection	-	-	-	-	317,624.93	-	-	-
7493	545045	WW CHERRYWOOD AVE WATER MAIN EXT	12/31/2017	433,559.18	(18,968)	414,591	Distribution	-	-	433,559.18	-	-	-	-	-
7494	545046	WW WEST CREEK DRIVE WATER MAIN	12/31/2017	74,807.78	(3,273)	71,535	General Plant / Other	-	-	-	-	-	-	-	74,807.78
7495	545047	WM 2211 GRAND ISLE DRIVE	12/31/2017	98,758.91	(8,641)	90,118	General Plant / Other	-	-	-	-	-	-	-	98,758.91
7496	545054	FPID #436495-	12/31/2017	2,366,277.86	(103,525)	2,262,753	General Plant / Other	-	-	-	-	-	-	-	2,366,277.86
7497	547037	FY 16 RECLAIMED WATER	12/31/2017	3,734.02	(653)	3,081	General Plant / Other	-	-	-	-	-	-	-	3,734.02
7498	547040	LPSS 601 4TH AVE SW	12/31/2017	23,952.10	(2,794)	21,158	General Plant / Other	-	-	-	-	-	-	-	23,952.10
7499	547041	WW LPSS 1911 4TH ST SW	12/31/2017	23,777.00	(2,774)	21,003	General Plant / Other	-	-	-	-	-	-	-	23,777.00
7500	547042	WW LPSS 308 4TH ST SW	12/31/2017	23,747.00	(2,770)	20,977	General Plant / Other	-	-	-	-	-	-	-	23,747.00
7501	600102	WW FY17 UTILITY RELOCATION MASTER PLAN	12/31/2017	1,472,042.21	(64,402)	1,407,640	WWTransmission	-	-	-	-	-	1,472,042.21	-	-
7502	586112	TRIPLE CREEK VILLAGE SR 15-0258 WASTEWATER	1/3/2018	149,346.95	(6,223)	143,124	General Plant / Other	-	-	-	-	-	-	-	149,346.95
7503	586115	TRIPLE CREEK VILLAGE SR 15-0259 WASTEWATER	1/3/2018	203,452.75	(8,477)	194,976	General Plant / Other	-	-	-	-	-	-	-	203,452.75
7504	586120	TRIPLE CREEK VILLAGE SR 14-0230 WASTEWATER	1/3/2018	599,335.35	(24,972)	574,363	Collection	-	-	-	-	599,335.35	-	-	-
7505	586141	TRIPLE CREEK VILLAGE SR 15-0258 WATER	1/3/2018	114,603.80	(4,775)	109,829	General Plant / Other	-	-	-	-	-	-	-	114,603.80
7506	586142	TRIPLE CREEK VILLAGE SR 15-0259 WATER	1/3/2018	141,390.80	(5,891)	135,500	General Plant / Other	-	-	-	-	-	-	-	141,390.80
7507	586143	TRIPLE CREEK VILLAGE SR 14-0230 WATER	1/3/2018	171,828.00	(7,160)	164,669	General Plant / Other	-	-	-	-	-	-	-	171,828.00
7508	586101	WATERSSET - US 41 APOLLO BEACH SR 15-0241 WASTEWATER	1/4/2018	20,625.00	(859)	19,766	General Plant / Other	-	-	-	-	-	-	-	20,625.00
7509	586132	WATERSSET - US 41 APOLLO BEACH SR 15-0241 WATER	1/4/2018	49,600.00	(2,067)	47,533	General Plant / Other	-	-	-	-	-	-	-	49,600.00
7510	644113	WW PS LAKEVIEW MASTER 900922	1/4/2018	15,576.88	(2,596)	12,981	General Plant / Other	-	-	-	-	-	-	-	15,576.88
7511	586105	LAKESHORE OAKS SUBDIVISION FKA LAKESHORE RD SUB SR 14	1/16/2018	33,426.90	(1,393)	32,034	General Plant / Other	-	-	-	-	-	-	-	33,426.90
7512	586123	LAKESHORE OAKS SUBDIVISION FKA LAKESHORE RD SUB SR 14	1/16/2018	3,584.62	(149)	3,435	General Plant / Other	-	-	-	-	-	-	-	3,584.62
7513	586103	GRAND OAK GLEN SR 16-0143 WASTEWATER	1/17/2018	26,872.36	(1,120)	25,753	General Plant / Other	-	-	-	-	-	-	-	26,872.36
7514	586130	GRAND OAK GLEN SR 16-0143 WATER	1/17/2018	44,984.85	(1,874)	43,110	General Plant / Other	-	-	-	-	-	-	-	44,984.85
7515	519978	LINE STOPPING UNIT	1/18/2018	46,970.00	(15,657)	31,313	General Plant / Other	-	-	-	-	-	-	-	46,970.00
7516	513888	HAMMER BREAKER	1/19/2018	1,782.22	(594)	1,188	General Plant / Other	-	-	-	-	-	-	-	1,782.22
7517	518919	WELDER	1/19/2018	3,999.00	(1,333)	2,666	General Plant / Other	-	-	-	-	-	-	-	3,999.00
7518	586098	BLOOMINGDALE MEDICAL PLAZA SR 16-0309 WASTEWATER	1/23/2018	9,450.00	(394)	9,056	General Plant / Other	-	-	-	-	-	-	-	9,450.00
7519	586113	SYMMES COVE SR 15-0306 WASTEWATER	1/23/2018	150,683.00	(6,278)	144,405	General Plant / Other	-	-	-	-	-	-	-	150,683.00
7520	586134	SYMMES COVE SR 15-0306 WATER	1/23/2018	64,060.00	(2,669)	61,391	General Plant / Other	-	-	-	-	-	-	-	64,060.00
7521	514881	ICE MACHINE	1/25/2018	3,578.63	(1,193)	2,386	General Plant / Other	-	-	-	-	-	-	-	3,578.63
7522	518920	SAW	1/25/2018	2,220.00	(740)	1,480	General Plant / Other	-	-	-	-	-	-	-	2,220.00
7523	513889	CONCRETE SAW WALK BEHIND	1/26/2018	2,052.32	(684)	1,368	General Plant / Other	-	-	-	-	-	-	-	2,052.32
7524	646135	WWTP VAN DYKE SLUDGE HOLDING TANK REHAB	1/29/2018	317,037.61	(52,840)	264,198	WWTreatment	-	-	-	-	317,037.61	-	-	-
7525	518921	SPECTROPHOTOMETER	1/30/2018	8,456.49	(2,819)	5,638	General Plant / Other	-	-	-	-	-	-	-	8,456.49
7526	513890	METER SUSPENDED SOLID	1/31/2018	2,820.00	(940)	1,880	General Plant / Other	-	-	-	-	-	-	-	2,820.00
7527	514882	METER MULTIPROBE	1/31/2018	4,336.75	(1,446)	2,891	General Plant / Other	-	-	-	-	-	-	-	4,336.75
7528	514885	GAS DETECTOR	1/31/2018	2,161.22	(720)	1,441	General Plant / Other	-	-	-	-	-	-	-	2,161.22
7529	514886	GAS DETECTOR	1/31/2018	2,161.22	(720)	1,441	General Plant / Other	-	-	-	-	-	-	-	2,161.22
7530	517881	GENERATOR	1/31/2018	1,028.00	(343)	685	General Plant / Other	-	-	-	-	-	-	-	1,028.00
7531	517882	GENERATOR	1/31/2018	1,028.00	(343)	685	General Plant / Other	-	-	-	-	-	-	-	1,028.00
7532	518922	AIR COMPRESSOR	1/31/2018	5,724.99	(1,908)	3,817	General Plant / Other	-	-	-	-	-	-	-	5,724.99
7533	518923	DRILL PRESS FLOOR MTD	1/31/2018	3,753.67	(1,251)	2,502	General Plant / Other	-	-	-	-	-	-	-	3,753.67
7534	520978	VALVE OPERATOR	1/31/2018	4,428.84	(1,476)	2,953	General Plant / Other	-	-	-	-	-	-	-	4,428.84
7535	547043	WW LPSS 1011 10TH ST SW	1/31/2018	23,776.00	(2,642)	21,134	General Plant / Other	-	-	-	-	-	-	-	23,776.00
7536	547044	LPSS 627 OCEAN MIST CT	1/31/2018	24,872.50	(2,764)	22,109	General Plant / Other	-	-	-	-	-	-	-	24,872.50
7537	547045	WW LPSS 2020 7TH ST	1/31/2018	23,181.00	(2,576)	20,605	General Plant / Other	-	-	-	-	-	-	-	23,181.00
7538	547046	WW LPSS 1801 W SHELL POINT RD	1/31/2018	25,059.50	(2,784)	22,275	General Plant / Other	-	-	-	-	-	-	-	25,059.50
7539	547047	WW LPSS 5610 NORTH ST	1/31/2018	23,386.50	(2,599)	20,788	General Plant / Other	-	-	-	-	-	-	-	23,386.50
7540	547048	LPSS 704 SW OAK ST	1/31/2018	23,852.50	(2,650)	21,202	General Plant / Other	-	-	-	-	-	-	-	23,852.50
7541	553005	FLOW METER	1/31/2018	11,755.45	(3,918)	7,837	General Plant / Other	-	-	-	-	-	-	-	11,755.45
7542	553106	MICROSCOPE	1/31/2018	1,998.28	(666)	1,332	General Plant / Other	-	-	-	-	-	-	-	1,998.28
7543	586114	SHELL POINT RD SUB SR 16-0014 WASTEWATER	2/2/2018	154,174.93	(6,103)	148,072	General Plant / Other	-	-	-	-	-	-	-	154,174.93
7544	586137	SHELL POINT RD SUB SR 16-0014 WATER	2/2/2018	88,738.62	(3,513)	85,226	General Plant / Other	-	-	-	-	-	-	-	88,738.62
7545	586121	CARLTON LAKES WEST SR 16-0087 16-0088 WASTEWATER	2/6/2018	743,657.15	(29,436)	714,221	Collection	-	-	-	-	743,657.15	-	-	-
7546	586146	CARLTON LAKES WEST SR 16-0087 16-0088 WATER	2/6/2018	312,210.80	(12,358)	299,852	General Plant / Other	-	-	-	-	-	-	-	312,210.80
7547	638162	WW LPSS 1717 1ST ST SW RUSKIN	2/8/2018	6,350.50	(670)	5,680	General Plant / Other	-	-	-</					

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

							Water System			Wastewater System			Other		
No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTtransmission	Distribution	WWTreatment	Collection	WWTransmisssion	Reclaimed	General Plant / Other
7569	586119	FOREST BROOKE SR 14-0022 WASTEWATER	3/1/2018	577,680.00	(21,663)	556,017	Collection	-	-	-	-	577,680.00	-	-	-
7570	586126	CYPRESS CREEK SR 16-0265 WATER	3/1/2018	21,927.20	(822)	21,105	General Plant / Other	-	-	-	-	-	-	-	21,927.20
7571	586136	TRIPLE CREEK VILLAGE SR 14-0231 WATER	3/1/2018	79,502.00	(2,981)	76,521	General Plant / Other	-	-	-	-	-	-	-	79,502.00
7572	586138	FOREST BROOKE SR 14-0141 WATER	3/1/2018	95,219.00	(3,571)	91,648	General Plant / Other	-	-	-	-	-	-	-	95,219.00
7573	586144	WATERSSET SR 16-0228 WATER	3/1/2018	243,577.55	(10,472)	233,106	General Plant / Other	-	-	-	-	-	-	-	243,577.55
7574	586145	FOREST BROOKE SR 14-0022 WATER	3/1/2018	295,855.00	(11,095)	284,760	General Plant / Other	-	-	-	-	-	-	-	295,855.00
7575	586149	WATERSSET SR 16-0228 DRAINAGE	3/1/2018	203,732.80	(7,640)	196,093	General Plant / Other	-	-	-	-	-	-	-	203,732.80
7576	586107	TRIPLE CREEK VILLAGE SR 15-0257 WASTEWATER	3/2/2018	95,025.18	(3,563)	91,462	General Plant / Other	-	-	-	-	-	-	-	95,025.18
7577	586108	TRIPLE CREEK VILLAGE SR 15-0257 WASTEWATER	3/2/2018	113,836.85	(4,269)	109,568	General Plant / Other	-	-	-	-	-	-	-	113,836.85
7578	586131	TRIPLE CREEK VILLAGE SR 15-0257 WATER	3/2/2018	47,362.91	(1,776)	45,587	General Plant / Other	-	-	-	-	-	-	-	47,362.91
7579	586139	TRIPLE CREEK VILLAGE SR 15-0257 WATER	3/2/2018	95,685.00	(3,588)	92,097	General Plant / Other	-	-	-	-	-	-	-	95,685.00
7580	599104	WWTP VALRICO RAS PUMP REPLACEMENT	3/6/2018	2,090,160.59	(313,524)	1,776,637	WWTreatment	-	-	-	2,090,160.59	-	-	-	-
7581	599105	TATE LAKE RECLAIMED WATER MAIN RELOCATION	3/6/2018	670,533.84	(67,053)	603,480	Collection	-	-	-	-	670,533.84	-	-	-
7582	533033	CONCRETE SAW	3/12/2018	1,105.96	(332)	774	General Plant / Other	-	-	-	-	-	-	-	1,105.96
7583	586007	WEST LAKE RESERVE AKA KEENE SUB SR 15-0129 WASTEWATER	3/14/2018	5,300.00	(199)	5,101	General Plant / Other	-	-	-	-	-	-	-	5,300.00
7584	586106	FOREST BROOKE SR 14-0143 WASTEWATER	3/14/2018	65,472.75	(2,455)	63,018	General Plant / Other	-	-	-	-	-	-	-	65,472.75
7585	586110	CARLTON LAKES WEST SR 16-0089 WASTEWATER	3/14/2018	143,818.60	(5,393)	138,425	General Plant / Other	-	-	-	-	-	-	-	143,818.60
7586	586128	FOREST BROOKE SR 14-0143 WATER	3/14/2018	35,756.25	(1,341)	34,415	General Plant / Other	-	-	-	-	-	-	-	35,756.25
7587	586133	WEST LAKE RESERVE AKA KEENE SUB SR 15-0129 WATER	3/14/2018	58,000.00	(2,175)	55,825	General Plant / Other	-	-	-	-	-	-	-	58,000.00
7588	586140	CARLTON LAKES WEST SR 16-0089 WATER	3/14/2018	97,143.55	(3,643)	93,501	General Plant / Other	-	-	-	-	-	-	-	97,143.55
7589	586102	CARRIAGE POINTE SOUTH SR 13-0084 WASTEWATER	3/15/2018	21,035.35	(789)	20,247	General Plant / Other	-	-	-	-	-	-	-	21,035.35
7590	586135	CARRIAGE POINTE SOUTH SR 13-0084 WATER	3/15/2018	72,570.65	(2,721)	69,849	General Plant / Other	-	-	-	-	-	-	-	72,570.65
7591	586118	FOREST BROOKE ACTIVE ADULT SR 16-0216, 16-0232, 15-0294 WA	3/16/2018	434,985.52	(16,312)	418,674	Distribution	-	-	434,985.52	-	-	-	-	-
7592	586148	FOREST BROOKE ACTIVE ADULT SR 16-0216, 16-0232, 15-0294 WA	3/16/2018	386,654.16	(14,285)	366,654	General Plant / Other	-	-	-	-	-	-	-	386,654.16
7593	586099	AVANT GARDE ACADEMY - WESTCHASE SR 16-0288 WASTEWATER	3/20/2018	16,508.00	(619)	15,889	General Plant / Other	-	-	-	-	-	-	-	16,508.00
7594	586127	AVANT GARDE ACADEMY - WESTCHASE SR 16-0288 WATER	3/20/2018	34,790.00	(1,305)	33,485	General Plant / Other	-	-	-	-	-	-	-	34,790.00
7595	586100	HABITAT FOR HUMANITY - RIDGEWOOD SR 17-0085 WASTEWATER	3/21/2018	20,035.53	(751)	19,284	General Plant / Other	-	-	-	-	-	-	-	20,035.53
7596	586125	HABITAT FOR HUMANITY - RIDGEWOOD SR 17-0085 WATER	3/21/2018	9,239.11	(346)	8,893	General Plant / Other	-	-	-	-	-	-	-	9,239.11
7597	599099	WW LPSS 5307 EDINA STREET WIMAUMA	3/21/2018	23,540.50	(883)	22,658	General Plant / Other	-	-	-	-	-	-	-	23,540.50
7598	542007	TRENCH SHIELD SYSTEM	3/22/2018	4,460.00	(1,338)	3,122	General Plant / Other	-	-	-	-	-	-	-	4,460.00
7599	543005	DRUM LOADER	3/22/2018	3,392.84	(1,018)	2,375	General Plant / Other	-	-	-	-	-	-	-	3,392.84
7600	535041	BLUEROV 2	3/23/2018	4,122.00	(1,237)	2,885	General Plant / Other	-	-	-	-	-	-	-	4,122.00
7601	542008	PLATE COMPACTOR	3/23/2018	3,665.81	(1,100)	2,566	General Plant / Other	-	-	-	-	-	-	-	3,665.81
7602	543006	MICROSCOPE	3/23/2018	1,996.06	(599)	1,398	General Plant / Other	-	-	-	-	-	-	-	1,996.06
7603	555100	RADIO PORTABLE	3/26/2018	1,923.83	(577)	1,347	General Plant / Other	-	-	-	-	-	-	-	1,923.83
7604	555101	RADIO PORTABLE	3/26/2018	1,923.83	(577)	1,347	General Plant / Other	-	-	-	-	-	-	-	1,923.83
7605	586122	BOYETTE PARK & MCMULLEN RD AKA GOOLSBY PROP SR 16-00	3/26/2018	847,106.15	(31,766)	815,340	Distribution	-	-	847,106.15	-	-	-	-	-
7606	586147	BOYETTE PARK & MCMULLEN RD AKA GOOLSBY PROP SR 16-00	3/26/2018	333,159.15	(12,493)	320,666	General Plant / Other	-	-	-	-	-	-	-	333,159.15
7607	556099	COMPUTER LAPTOP MACBOOK PRO	3/27/2018	2,599.00	(780)	1,819	General Plant / Other	-	-	-	-	-	-	-	2,599.00
7608	644112	WW PS 905018 TUDOR CHASE	3/27/2018	43,107.89	(6,466)	36,642	General Plant / Other	-	-	-	-	-	-	-	43,107.89
7609	542009	TRIPDOD AND WINCH	3/28/2018	5,338.90	(1,602)	3,737	General Plant / Other	-	-	-	-	-	-	-	5,338.90
7610	542010	TRIPDOD AND WINCH	3/28/2018	5,338.90	(1,602)	3,737	General Plant / Other	-	-	-	-	-	-	-	5,338.90
7611	542011	TAPPING MACHINE	3/28/2018	2,970.00	(891)	2,079	General Plant / Other	-	-	-	-	-	-	-	2,970.00
7612	542013	SAMPLER SEALER	3/29/2018	3,750.00	(1,125)	2,625	General Plant / Other	-	-	-	-	-	-	-	3,750.00
7613	542016	CART SHOVEL ALUMINUM	3/29/2018	1,000.00	(300)	700	General Plant / Other	-	-	-	-	-	-	-	1,000.00
7614	542017	CART SHOVEL ALUMINUM	3/29/2018	1,000.00	(300)	700	General Plant / Other	-	-	-	-	-	-	-	1,000.00
7615	542018	CART SHOVEL ALUMINUM	3/29/2018	1,000.00	(300)	700	General Plant / Other	-	-	-	-	-	-	-	1,000.00
7616	553110	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7617	553115	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7618	553116	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7619	553117	VIBRATION TESTER	3/30/2018	8,120.27	(2,436)	5,684	General Plant / Other	-	-	-	-	-	-	-	8,120.27
7620	562096	WW RW WESTCHASE RWTM REPLACEMENT	3/30/2018	3,510,479.35	(351,048)	3,159,431	Reclaimed	-	-	-	-	-	-	3,510,479.35	-
7621	541007	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7622	541008	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7623	541009	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7624	541010	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7625	541011	PUMP TRASH 4 INCH TRAILER MTD	3/31/2018	0.01	-	0.01	General Plant / Other	-	-	-	-	-	-	-	0.01
7626	545077	CAMERA SEWER	3/31/2018	9,500.00	(2,850)	6,650	General Plant / Other	-	-	-	-	-	-	-	9,500.00
7627	545078	LINE LOCATOR	3/31/2018	3,057.60	(917)	2,140	General Plant / Other	-	-	-	-	-	-	-	3,057.60
7628	545079	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7629	545080	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7630	545081	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7631	545082	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7632	545083	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7633	545084	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7634	545085	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7635	545086	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7636	545087	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7637	545088	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7638	545089	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7639	545090	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7640	545091	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7641	545092	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7642	553121	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7643	553122	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7644	553123	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7645	553124	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7646	553125	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7647	553126	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7648	553127	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7649	553128	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7650	553129	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7651	553130	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7652	553131	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7653	553132	PUMP MUD 2 INCH	3/31/2018	1,312.00	(394)	918	General Plant / Other	-	-	-	-	-	-	-	1,312.00
7654	553133	PUMP MUD 2 INCH	3/31/201												

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No. Asset Asset description Capitalization Date Acquisition Value Accumulated Depreciation Current Net Book Value Recognized Allocation								Functionalization - Acquisition Value							
								Water System			Wastewater System				Other
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7657	558097	WW LPSS 307 5TH AVE SE RUSKIN	3/31/2018	25,467.50	(2,547)	22,921	General Plant / Other	-	-	-	-	-	-	-	25,467.50
7658	558098	WW LPSS 103 W NORTH BRANCH	3/31/2018	21,972.50	(2,197)	19,775	General Plant / Other	-	-	-	-	-	-	-	21,972.50
7659	558099	WW LPSS 5453 NORTH ST	3/31/2018	19,517.65	(1,952)	17,566	General Plant / Other	-	-	-	-	-	-	-	19,517.65
7660	558100	WW LPSS 109 2ND ST SW	3/31/2018	19,175.00	(1,917)	17,258	General Plant / Other	-	-	-	-	-	-	-	19,175.00
7661	558101	WW LPSS 1707 1ST ST SE	3/31/2018	24,137.60	(2,414)	21,724	General Plant / Other	-	-	-	-	-	-	-	24,137.60
7662	558102	WW LPSS 103 E NORTH BRANCH	3/31/2018	24,072.50	(2,407)	21,665	General Plant / Other	-	-	-	-	-	-	-	24,072.50
7663	558103	WW LPSS 1618 7TH ST SW	3/31/2018	29,101.35	(2,910)	26,191	General Plant / Other	-	-	-	-	-	-	-	29,101.35
7664	558104	WW LPSS 305 6TH AVE NW	3/31/2018	24,087.00	(2,409)	21,678	General Plant / Other	-	-	-	-	-	-	-	24,087.00
7665	558105	LPSS 5903 VEL ST WIMAUMA	3/31/2018	47,275.00	(4,728)	42,548	General Plant / Other	-	-	-	-	-	-	-	47,275.00
7666	558106	LPSS 602 13TH ST SW	3/31/2018	23,959.50	(2,396)	21,564	General Plant / Other	-	-	-	-	-	-	-	23,959.50
7667	599098	FY17 RECLAIMED WATER	3/31/2018	135,156.34	(13,516)	121,641	General Plant / Other	-	-	-	-	-	-	-	135,156.34
7668	600103	WW EMILY & RUBY GRAV	3/31/2018	22,383.24	(839)	21,544	General Plant / Other	-	-	-	-	-	-	-	22,383.24
7669	638120	NATIONAL ADVERTISING COMPANY SR 16-0017 WASTEWATER	4/2/2018	24,100.20	(854)	23,247	General Plant / Other	-	-	-	-	-	-	-	24,100.20
7670	638123	WATERLEAF PH 5B SR 13-0223 WASTEWATER	4/3/2018	55,418.54	(1,963)	53,456	General Plant / Other	-	-	-	-	-	-	-	55,418.54
7671	638124	WATERLEAF PH 4C SR 13-0221 WASTEWATER	4/3/2018	64,062.79	(2,269)	61,794	General Plant / Other	-	-	-	-	-	-	-	64,062.79
7672	638137	SUNSHINE VILLAGE PH 3A & 4 SR 15-0214 WASTEWATER	4/3/2018	1,134,908.50	(40,195)	1,094,714	Collection	-	-	-	1,134,908.50	-	-	-	-
7673	638143	WATERLEAF PH 5B SR 13-0223 WATER	4/3/2018	50,081.17	(1,774)	48,307	General Plant / Other	-	-	-	-	-	-	-	50,081.17
7674	638145	WATERLEAF PH 4C SR 13-0221 WATER	4/3/2018	65,311.29	(2,313)	62,998	General Plant / Other	-	-	-	-	-	-	-	65,311.29
7675	638155	SUNSHINE VILLAGE PH 3A & 4 SR 15-0214 WATER	4/3/2018	776,465.00	(27,500)	748,965	Distribution	-	-	-	776,465.00	-	-	-	-
7676	599102	WW LPSS 115 S DOMINO DRIVE RUSKIN	4/9/2018	23,977.60	(2,265)	21,713	General Plant / Other	-	-	-	-	-	-	-	23,977.60
7677	638125	DG FARMS AKA SERENO PH 4B SR 13-0240 WASTEWATER	4/12/2018	65,590.67	(2,323)	63,268	General Plant / Other	-	-	-	-	-	-	-	65,590.67
7678	638141	DG FARMS AKA SERENO PH 4B SR 13-0240 WATER	4/12/2018	41,880.95	(1,483)	40,398	General Plant / Other	-	-	-	-	-	-	-	41,880.95
7679	638121	CASEY COVE ESTATES SR 06-0160 WASTEWATER	4/13/2018	30,500.00	(1,080)	29,420	General Plant / Other	-	-	-	-	-	-	-	30,500.00
7680	638138	CASEY COVE ESTATES SR 06-0160 WATER	4/13/2018	2,500.00	(89)	2,411	General Plant / Other	-	-	-	-	-	-	-	2,500.00
7681	638128	SOUT FORK TRACT P PH 3A SR 17-0108 WASTEWATER	4/16/2018	103,274.25	(3,658)	99,617	General Plant / Other	-	-	-	-	-	-	-	103,274.25
7682	638147	SOUTH FORK TRACT P PH 3A SR 17-0108 WATER	4/16/2018	80,281.75	(2,843)	77,438	General Plant / Other	-	-	-	-	-	-	-	80,281.75
7683	638136	TAHO WOODS SR 16-0225 WASTEWATER	4/18/2018	469,728.75	(16,636)	453,093	Collection	-	-	-	469,728.75	-	-	-	-
7684	638151	TAHO WOODS SR 16-0225 WATER	4/18/2018	173,422.00	(6,142)	167,280	General Plant / Other	-	-	-	-	-	-	-	173,422.00
7685	644114	WW PS FOREST HAVEN (DIESEL BACKUP PUMP & PIPING)	4/20/2018	255,189.18	(36,152)	219,037	Collection	-	-	-	255,189.18	-	-	-	-
7686	553007	PRESSURE WASHER TRAILER MTD	4/25/2018	4,545.00	(644)	3,901	General Plant / Other	-	-	-	-	-	-	-	4,545.00
7687	555097	PLOTTER	4/27/2018	24,005.00	(6,801)	17,204	General Plant / Other	-	-	-	-	-	-	-	24,005.00
7688	561096	LASER SHAFT ALIGNMENT	4/27/2018	9,035.00	(2,560)	6,475	General Plant / Other	-	-	-	-	-	-	-	9,035.00
7689	559096	TELEVISION 75 INCH	4/30/2018	3,923.80	(1,112)	2,812	General Plant / Other	-	-	-	-	-	-	-	3,923.80
7690	561099	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7691	561100	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7692	561101	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7693	561102	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7694	561103	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7695	561104	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7696	561105	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7697	561106	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7698	561107	HYDRANT FLUSHER AUTO	4/30/2018	1,828.00	(518)	1,310	General Plant / Other	-	-	-	-	-	-	-	1,828.00
7699	561108	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7700	561109	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7701	561110	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7702	561111	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7703	561112	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7704	561113	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7705	561114	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7706	561115	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7707	561116	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7708	561117	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7709	561118	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7710	561119	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7711	561120	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7712	561121	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7713	561122	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7714	561123	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7715	561124	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7716	561125	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7717	561126	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7718	561127	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7719	561128	WATER MAIN FLUSHER	4/30/2018	2,469.00	(700)	1,769	General Plant / Other	-	-	-	-	-	-	-	2,469.00
7720	569096	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7721	569097	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7722	569098	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7723	569099	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7724	569100	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-	-	6,395.00
7725	569101	ANALYZER POWER QUALITY	4/30/2018	6,395.00	(1,812)	4,583	General Plant / Other	-	-	-	-	-	-		

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7745	566119	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7746	566120	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7747	566121	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7748	566122	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7749	566123	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7750	566124	COMPUTER LAPTOP 6700HQ	5/16/2018	1,991.74	(531)	1,461	General Plant / Other	-	-	-	-	-	-	-	1,991.74
7751	638127	RESERVE AT PRADERA PH 3 SR 16-0250 WASTEWATER	5/16/2018	100,486.54	(3,350)	97,137	General Plant / Other	-	-	-	-	-	-	-	100,486.54
7752	638148	RESERVE AT PRADERA PH 3 SR 16-0250 WATER	5/16/2018	92,628.69	(3,088)	89,541	General Plant / Other	-	-	-	-	-	-	-	92,628.69
7753	638163	WW LPSS 809 BLUE HERON BOULEVARD RUSKIN	5/20/2018	24,283.00	(2,158)	22,125	General Plant / Other	-	-	-	-	-	-	-	24,283.00
7754	570096	PRINTER M608DN	5/22/2018	1,149.08	(306)	843	General Plant / Other	-	-	-	-	-	-	-	1,149.08
7755	570150	COMPUTER LAPTOP 840	5/22/2018	1,068.32	(285)	783	General Plant / Other	-	-	-	-	-	-	-	1,068.32
7756	570206	COMPUTER LAPTOP 840	5/22/2018	1,068.32	(285)	783	General Plant / Other	-	-	-	-	-	-	-	1,068.32
7757	570225	COMPUTER LAPTOP 840	5/22/2018	1,068.32	(285)	783	General Plant / Other	-	-	-	-	-	-	-	1,068.32
7758	570247	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7759	570295	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7760	570305	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7761	570317	COMPUTER WORKSTATION Z440	5/22/2018	1,681.52	(448)	1,233	General Plant / Other	-	-	-	-	-	-	-	1,681.52
7762	577098	RADAR GROUND SYSTEM W/RTC OPTION	5/22/2018	12,350.00	(3,293)	9,057	General Plant / Other	-	-	-	-	-	-	-	12,350.00
7763	577099	RADAR GROUND SYSTEM W/RTC OPTION	5/22/2018	12,350.00	(3,293)	9,057	General Plant / Other	-	-	-	-	-	-	-	12,350.00
7764	577100	RADAR GROUND SYSTEM W/CART	5/22/2018	10,700.00	(2,853)	7,847	General Plant / Other	-	-	-	-	-	-	-	10,700.00
7765	577101	RADAR GROUND SYSTEM W/CART	5/22/2018	10,700.00	(2,853)	7,847	General Plant / Other	-	-	-	-	-	-	-	10,700.00
7766	579097	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7767	579098	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7768	579099	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7769	579100	SEDAN PRIUS	5/22/2018	23,875.00	(6,367)	17,508	General Plant / Other	-	-	-	-	-	-	-	23,875.00
7770	570100	PIPE LOCATOR TRANSMITTER	5/24/2018	2,656.14	(708)	1,948	General Plant / Other	-	-	-	-	-	-	-	2,656.14
7771	570101	PIPE LOCATOR TRANSMITTER	5/24/2018	2,656.14	(708)	1,948	General Plant / Other	-	-	-	-	-	-	-	2,656.14
7772	570102	PIPE LOCATOR RECEIVER	5/24/2018	4,614.63	(1,231)	3,384	General Plant / Other	-	-	-	-	-	-	-	4,614.63
7773	570103	PIPE LOCATOR RECEIVER	5/24/2018	4,614.63	(1,231)	3,384	General Plant / Other	-	-	-	-	-	-	-	4,614.63
7774	575096	EXCAVATOR	5/24/2018	98,452.00	(26,254)	72,198	General Plant / Other	-	-	-	-	-	-	-	98,452.00
7775	574135	WW LPSS 3217 W SHELLPOINT	5/30/2018	22,989.50	(3,065)	19,924	General Plant / Other	-	-	-	-	-	-	-	22,989.50
7776	599101	WW LPSS 409 6TH ST WIMAUMA	5/30/2018	23,282.50	(3,104)	20,178	General Plant / Other	-	-	-	-	-	-	-	23,282.50
7777	575101	ANALYZER MFC	5/31/2018	12,228.39	(3,261)	8,968	General Plant / Other	-	-	-	-	-	-	-	12,228.39
7778	576988	MANHOLE SMOKE BLOWER	5/31/2018	2,028.42	(541)	1,488	General Plant / Other	-	-	-	-	-	-	-	2,028.42
7779	578110	COMPUTER LAPTOP 840	5/31/2018	1,068.56	(285)	784	General Plant / Other	-	-	-	-	-	-	-	1,068.56
7780	580097	CAMERA POLE	5/31/2018	15,729.00	(4,194)	11,535	General Plant / Other	-	-	-	-	-	-	-	15,729.00
7781	580098	CAMERA SEWER	5/31/2018	9,753.74	(2,601)	7,153	General Plant / Other	-	-	-	-	-	-	-	9,753.74
7782	638131	THE OAKS AT SHADY CREEK PH 2 SR 14-0233 WASTEWATER	6/4/2018	157,214.70	(4,913)	152,302	General Plant / Other	-	-	-	-	-	-	-	157,214.70
7783	638152	THE OAKS AT SHADY CREEK PH 2 SR 14-0233 WATER	6/4/2018	201,707.20	(6,303)	195,404	General Plant / Other	-	-	-	-	-	-	-	201,707.20
7784	638130	ENCLAVE AT CHANNING PARK PH 2 SR 15-0112 WASTEWATER	6/5/2018	128,021.00	(4,001)	124,020	General Plant / Other	-	-	-	-	-	-	-	128,021.00
7785	638150	ENCLAVE AT CHANNING PARK PH 2 SR 15-0112 WATER	6/5/2018	101,003.95	(3,156)	97,848	General Plant / Other	-	-	-	-	-	-	-	101,003.95
7786	694112	WW FALKENBURG DS-1A DISCONNECT DRAINAGE VAULT	6/5/2018	177,426.76	(22,178)	155,248	WWTreatment	-	-	-	177,426.76	-	-	-	-
7787	638122	PARK BROOK NORTH SR 16-0201 WASTEWATER	6/14/2018	39,844.80	(1,245)	38,600	General Plant / Other	-	-	-	-	-	-	-	39,844.80
7788	638140	PARK BROOK NORTH SR 16-0201 WATER	6/14/2018	23,463.42	(733)	22,730	General Plant / Other	-	-	-	-	-	-	-	23,463.42
7789	591106	SCADA PARTS AND EQUIPMENT	6/20/2018	537,117.69	(134,279)	402,838	General Plant / Other	-	-	-	-	-	-	-	537,117.69
7790	638132	BAYBERRY WOODS SR 16-0117 WASTEWATER	6/21/2018	205,430.82	(6,420)	199,011	General Plant / Other	-	-	-	-	-	-	-	205,430.82
7791	638135	OAKMONT SUBDIVISION SR 16-0138 WASTEWATER	6/21/2018	442,793.87	(13,837)	428,957	Collection	-	-	-	-	442,793.87	-	-	-
7792	638144	BAYBERRY WOODS SR 16-0117 WATER	6/21/2018	54,767.59	(1,711)	53,056	General Plant / Other	-	-	-	-	-	-	-	54,767.59
7793	638154	OAKMONT SUBDIVISION SR 16-0138 WATER	6/21/2018	740,533.93	(23,142)	717,392	Distribution	-	-	740,533.93	-	-	-	-	-
7794	638134	WATERSSET BL & PASEO AL MAR BL CENT SEG PH 3B & 1 SR 16-01	6/26/2018	397,366.50	(12,418)	384,949	General Plant / Other	-	-	-	-	-	-	-	397,366.50
7795	638153	WATERSSET BL & PASEO AL MAR BL CENT SEG PH 3B & 1 SR 16-01	6/26/2018	218,489.25	(6,828)	211,661	General Plant / Other	-	-	-	-	-	-	-	218,489.25
7796	638157	WATERSSET BL & PASEO AL MAR BL CENTRAL SEG PH 3B & 1 SR	6/26/2018	890,090.83	(27,815)	862,276	Distribution	-	-	890,090.83	-	-	-	-	-
7797	596112	STAIRS W/LANDING FO OFFICE MEZZANINE	6/27/2018	4,590.00	(1,148)	3,443	General Plant / Other	-	-	-	-	-	-	-	4,590.00
7798	638126	HUNTCLIFF SUBDIVISION SR 16-0189 WASTEWATER	6/27/2018	69,841.00	(2,183)	67,658	General Plant / Other	-	-	-	-	-	-	-	69,841.00
7799	638133	KINGSWAY SOUTH ESTATES SR 17-0084 WASTEWATER	6/27/2018	228,795.23	(7,150)	221,645	General Plant / Other	-	-	-	-	-	-	-	228,795.23
7800	638142	HUNTCLIFF SUBDIVISION SR 16-0189 WATER	6/27/2018	43,062.00	(1,346)	41,716	General Plant / Other	-	-	-	-	-	-	-	43,062.00
7801	638146	KINGSWAY SOUTH ESTATES SR 17-0084 WATER	6/27/2018	71,086.68	(2,221)	68,865	General Plant / Other	-	-	-	-	-	-	-	71,086.68
7802	597125	COMPUTER LAPTOP 840	6/30/2018	1,193.30	(298)	895	General Plant / Other	-	-	-	-	-	-	-	1,193.30
7803	597128	COMPUTER LAPTOP 840	6/30/2018	1,193.30	(298)	895	General Plant / Other	-	-	-	-	-	-	-	1,193.30
7804	597139	COMPUTER LAPTOP 840	6/30/2018	1,193.30	(298)	895	General Plant / Other	-	-	-	-	-	-	-	1,193.30
7805	602096	CAMERA SEWER	6/30/2018	1,295.00	(324)	971	General Plant / Other	-	-	-	-	-	-	-	1,295.00
7806	602097	CAMERA SEWER	6/30/2018	1,295.00	(324)	971	General Plant / Other	-	-	-	-	-	-	-	1,295.00
7807	602098	DATA LOGGER SONDE	6/30/2018	1,405.00	(351)	1,054	General Plant / Other	-	-	-	-	-	-	-	1,405.00
7808	610120	WM 330 Providence Road	6/30/2018	31,230.95	(1,952)	29,279	General Plant / Other	-	-	-	-	-	-	-	31,230.95
7809	610128	WW PS VAN DYKE RW	6/30/2018	87,821.15	(7,318)	80,503	General Plant / Other	-	-	-	-	-	-	-	87,821.15
7810	610129	WW PS LITHIA JOCKEY RW	6/30/2018	15,428.86	(1,286)	14,143	General Plant / Other	-	-	-	-	-	-	-	15,428.86
7811	610130	WW PS VALRICO RW	6/30/2018	131,565.99	(10,964)	120,602	Collection	-	-	-	-	-	-	-	-
7812	610131	WW PS FALKENBURG RW	6/30/2018	313,816.18	(26,151)	287,665	Reclaimed	-	-	-	-				

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
7833	664219	TALAVERA SUBDIVISION SR 13-0251 WATER	7/19/2018	113,960.00	(3,324)	110,636	General Plant / Other	-	-	-	-	-	-	-	113,960.00
7834	616101	LUBE CHECKER KIT	7/24/2018	2,214.64	(517)	1,698	General Plant / Other	-	-	-	-	-	-	-	2,214.64
7835	616102	LUBE CHECKER KIT	7/24/2018	2,214.63	(517)	1,698	General Plant / Other	-	-	-	-	-	-	-	2,214.63
7836	619101	BALLOON LIGHT	7/24/2018	3,395.00	(792)	2,603	General Plant / Other	-	-	-	-	-	-	-	3,395.00
7837	664210	CREEL WAREHOUSE SR 15-0303 WASTEWATER	7/24/2018	5,738.00	(167)	5,571	General Plant / Other	-	-	-	-	-	-	-	5,738.00
7838	664220	FALKENBURG RD EXTENSION SR 10-0051 WATER	7/24/2018	108,534.78	(3,166)	105,369	WTreatment	108,534.78	-	-	-	-	-	-	-
7839	664228	WASHED UP SEFFNER SR 16-0239 WATER	7/24/2018	28,256.00	(824)	27,432	General Plant / Other	-	-	-	-	-	-	-	28,256.00
7840	664231	CREEL WAREHOUSE SR 15-0303 WATER	7/24/2018	3,138.00	(92)	3,046	General Plant / Other	-	-	-	-	-	-	-	3,138.00
7841	664202	HICKORY BREEZE SUB (FKA RHODINE RD/BOYETTE RD) SR 16-0	7/25/2018	95,477.39	(2,785)	92,693	General Plant / Other	-	-	-	-	-	-	-	95,477.39
7842	664226	HICKORY BREEZE SUB (FKA RHODINE RD/BOYETTE RD) SR 16-0	7/25/2018	57,757.80	(1,685)	56,073	General Plant / Other	-	-	-	-	-	-	-	57,757.80
7843	619103	BALLOON LIGHT	7/26/2018	3,395.00	(792)	2,603	General Plant / Other	-	-	-	-	-	-	-	3,395.00
7844	664193	FREEDOM RIDGE SR 10-0079 WASTEWATER	7/26/2018	408,748.34	(11,922)	396,827	General Plant / Other	-	-	-	-	-	-	-	408,748.34
7845	664215	FREEDOM RIDGE SR 10-0079 WATER	7/26/2018	139,631.01	(4,073)	135,558	General Plant / Other	-	-	-	-	-	-	-	139,631.01
7846	619137	FLOW METER KIT	7/27/2018	1,201.82	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.82
7847	619138	FLOW METER KIT	7/27/2018	1,201.82	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.82
7848	619139	FLOW METER KIT	7/27/2018	1,201.82	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.82
7849	619140	FLOW METER KIT	7/27/2018	1,201.80	(280)	921	General Plant / Other	-	-	-	-	-	-	-	1,201.80
7850	664203	CAMDEN WOODS PH 3 SR 17-0168 WASTEWATER	7/30/2018	79,503.65	(2,319)	77,185	General Plant / Other	-	-	-	-	-	-	-	79,503.65
7851	664229	CAMDEN WOODS PH 3 SR 17-0168 WATER	7/30/2018	27,681.01	(807)	26,874	General Plant / Other	-	-	-	-	-	-	-	27,681.01
7852	610122	WW LPSS 410 15TH ST NE	7/31/2018	23,991.75	(1,866)	22,126	General Plant / Other	-	-	-	-	-	-	-	23,991.75
7853	610123	WW LPSS 105 2ND AVE SE	7/31/2018	24,356.50	(1,894)	22,462	General Plant / Other	-	-	-	-	-	-	-	24,356.50
7854	610124	WW LPSS 304 5TH AVE NW	7/31/2018	24,043.50	(1,870)	22,173	General Plant / Other	-	-	-	-	-	-	-	24,043.50
7855	610125	WW LPSS 121 24TH AVE SW	7/31/2018	24,963.00	(1,942)	23,021	General Plant / Other	-	-	-	-	-	-	-	24,963.00
7856	610126	WW LPSS 503 5TH AVE SE	7/31/2018	24,009.00	(1,867)	22,142	General Plant / Other	-	-	-	-	-	-	-	24,009.00
7857	615102	ANALYZER PORTABLE PARALLEL	7/31/2018	2,922.06	(682)	2,240	General Plant / Other	-	-	-	-	-	-	-	2,922.06
7858	615103	ANALYZER PORTABLE PARALLEL	7/31/2018	2,922.06	(682)	2,240	General Plant / Other	-	-	-	-	-	-	-	2,922.06
7859	616096	STORAGE ARRAY	7/31/2018	95,557.43	(22,297)	73,261	General Plant / Other	-	-	-	-	-	-	-	95,557.43
7860	616097	TELEVISION 75 INCH	7/31/2018	2,299.99	(537)	1,763	General Plant / Other	-	-	-	-	-	-	-	2,299.99
7861	616103	STORAGE ARRAY	7/31/2018	30,367.18	(7,086)	23,282	General Plant / Other	-	-	-	-	-	-	-	30,367.18
7862	616104	STORAGE ARRAY	7/31/2018	30,367.18	(7,086)	23,282	General Plant / Other	-	-	-	-	-	-	-	30,367.18
7863	617097	TRAILER	7/31/2018	7,990.32	(932)	7,058	General Plant / Other	-	-	-	-	-	-	-	7,990.32
7864	619105	LINE LOCATOR	7/31/2018	1,745.49	(407)	1,338	General Plant / Other	-	-	-	-	-	-	-	1,745.49
7865	619106	PIPE CUTTER	7/31/2018	7,456.51	(1,740)	5,717	General Plant / Other	-	-	-	-	-	-	-	7,456.51
7866	619107	PIPE CUTTER	7/31/2018	7,456.51	(1,740)	5,717	General Plant / Other	-	-	-	-	-	-	-	7,456.51
7867	619144	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7868	619145	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7869	619146	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7870	619147	PUMP TRASH	7/31/2018	1,231.76	(287)	944	General Plant / Other	-	-	-	-	-	-	-	1,231.76
7871	634097	SWITCH CATALYST 2960 48P	7/31/2018	3,726.18	(869)	2,857	General Plant / Other	-	-	-	-	-	-	-	3,726.18
7872	634106	WW LPSS 1818 SAFFOLD PARK DR	7/31/2018	23,776.50	(1,849)	21,927	General Plant / Other	-	-	-	-	-	-	-	23,776.50
7873	634107	WW LPSS 3430 W SHELLPOINT DR	7/31/2018	24,102.25	(1,875)	22,228	General Plant / Other	-	-	-	-	-	-	-	24,102.25
7874	634114	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7875	634115	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7876	634116	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7877	634117	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7878	634118	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7879	634119	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7880	634120	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7881	634121	SWITCH CATALYST 2960 24P	7/31/2018	1,611.45	(376)	1,235	General Plant / Other	-	-	-	-	-	-	-	1,611.45
7882	634122	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7883	634123	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7884	634124	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7885	634125	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7886	634126	SWITCH IE 2000 8P	7/31/2018	2,988.00	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.00
7887	634127	SWITCH IE 2000 8P	7/31/2018	2,988.02	(697)	2,291	General Plant / Other	-	-	-	-	-	-	-	2,988.02
7888	634128	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7889	634129	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7890	634130	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7891	634131	SWITCH IE 2000 16P	7/31/2018	2,438.71	(569)	1,870	General Plant / Other	-	-	-	-	-	-	-	2,438.71
7892	634132	SWITCH IE 4000 4P	7/31/2018	2,221.77	(518)	1,703	General Plant / Other	-	-	-	-	-	-	-	2,221.77
7893	634133	SWITCH IE 4000 4P	7/31/2018	2,221.77	(518)	1,703	General Plant / Other	-	-	-	-	-	-	-	2,221.77
7894	634134	SWITCH IE 4000 8P	7/31/2018	2,301.40	(537)	1,764	General Plant / Other	-	-	-	-	-	-	-	2,301.40
7895	634135	SWITCH IE 4000 8P	7/31/2018	2,301.40	(537)	1,764	General Plant / Other	-	-	-	-	-	-	-	2,301.40
7896	634139	SWITCH CATALYST 3850 48P	7/31/2018	7,369.67	(1,720)	5,650	General Plant / Other	-	-	-	-	-	-	-	7,369.67
7897	634140	SWITCH CATALYST 3850 48P	7/31/2018	7,369.67	(1,720)	5,650	General Plant / Other	-	-	-	-	-	-	-	7,369.67
7898	634141	SWITCH CATALYST 3850 24P	7/31/2018	4,069.90	(950)	3,120	General Plant / Other	-	-	-	-	-	-	-	4,069.90
7899	634142	SWITCH CATALYST 3850 24P	7/31/2018	4,069.90	(950)	3,120	General Plant / Other	-	-	-	-	-	-	-	4,069.90
7900	634143	SWITCH CATALYST 3850 12P	7/31/2018	6,129.58	(1,430)	4,699	General Plant / Other	-	-	-	-	-	-	-	6,129.58
7901	634144	SWITCH CATALYST 3850 12P	7/31/2018	6,129.58	(1,430)	4,699	General Plant / Other	-	-	-	-	-			

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
7921	664201	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 2 SR 16-01	8/6/2018	116,097.18	(3,144)	112,953	General Plant / Other	-	-	-	-	-	-	-	116,097.18
7922	664213	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 2 SR 16-01	8/6/2018	196,890.00	(5,332)	191,558	General Plant / Other	-	-	-	-	-	-	-	196,890.00
7923	664232	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 2 SR 16-01	8/6/2018	225,330.00	(6,103)	219,227	General Plant / Other	-	-	-	-	-	-	-	225,330.00
7924	694118	FALKENBURG OIL STORAGE AREA	8/6/2018	84,649.72	(6,114)	78,536	General Plant / Other	-	-	-	-	-	-	-	84,649.72
7925	638161	VAN DYKE AERATION DITCHES RW PIPELINE REPLC	8/8/2018	284,453.92	(7,704)	276,750	General Plant / Other	-	-	-	-	-	-	-	284,453.92
7926	664198	TRIPLE CREEK PH 2, VILLAGE E3 SR 14-0232 WASTEWATER	8/13/2018	209,352.20	(5,670)	203,682	General Plant / Other	-	-	-	-	-	-	-	209,352.20
7927	664214	TRIPLE CREEK PH 2, VILLAGE E3 SR 14-0232 WATER	8/13/2018	158,593.00	(4,295)	154,298	General Plant / Other	-	-	-	-	-	-	-	158,593.00
7928	617098	TRUCK F150	8/14/2018	30,679.00	(6,647)	24,032	General Plant / Other	-	-	-	-	-	-	-	30,679.00
7929	617099	TRUCK F150	8/14/2018	30,679.00	(6,647)	24,032	General Plant / Other	-	-	-	-	-	-	-	30,679.00
7930	664197	OAK CREEK PARCEL 8 PH 1 SR 16-0290 WASTEWATER	8/14/2018	212,317.99	(5,750)	206,568	General Plant / Other	-	-	-	-	-	-	-	212,317.99
7931	664204	OAK CREEK PARCEL 8 PH 2 SR 17-0181 WASTEWATER	8/14/2018	54,088.91	(1,465)	52,624	General Plant / Other	-	-	-	-	-	-	-	54,088.91
7932	664205	KIDS COMMUNITY COLLEGE HIGH SCHOOL SR 16-0303 WASTEW	8/14/2018	31,155.00	(844)	30,311	General Plant / Other	-	-	-	-	-	-	-	31,155.00
7933	664216	OAK CREEK PARCEL 8 PH 1 SR 16-0290 WATER	8/14/2018	139,090.88	(3,767)	135,324	General Plant / Other	-	-	-	-	-	-	-	139,090.88
7934	664223	KIDS COMMUNITY COLLEGE HIGH SCHOOL SR 16-0303 WATER	8/14/2018	62,985.00	(1,706)	61,279	General Plant / Other	-	-	-	-	-	-	-	62,985.00
7935	664225	OAK CREEK PARCEL 8 PH 2 SR 17-0181 WATER	8/14/2018	59,763.11	(1,619)	58,144	General Plant / Other	-	-	-	-	-	-	-	59,763.11
7936	618096	TRUCK F150	8/15/2018	27,816.33	(6,027)	21,789	General Plant / Other	-	-	-	-	-	-	-	27,816.33
7937	618097	TRUCK F150	8/15/2018	27,816.33	(6,027)	21,789	General Plant / Other	-	-	-	-	-	-	-	27,816.33
7938	618098	TRUCK F150	8/15/2018	27,816.33	(6,027)	21,789	General Plant / Other	-	-	-	-	-	-	-	27,816.33
7939	618099	TRUCK F150	8/15/2018	32,446.33	(7,030)	25,416	General Plant / Other	-	-	-	-	-	-	-	32,446.33
7940	628096	COMPUTER LAPTOP MACBOOK PRO	8/17/2018	4,601.20	(997)	3,604	General Plant / Other	-	-	-	-	-	-	-	4,601.20
7941	634136	ROUTER ISR 4321	8/18/2018	3,828.43	(829)	2,999	General Plant / Other	-	-	-	-	-	-	-	3,828.43
7942	634137	ROUTER ISR 4321	8/18/2018	3,828.43	(829)	2,999	General Plant / Other	-	-	-	-	-	-	-	3,828.43
7943	634138	ROUTER ISR 4321	8/18/2018	3,828.44	(829)	2,999	General Plant / Other	-	-	-	-	-	-	-	3,828.44
7944	627099	COMPUTER LAPTOP 840	8/20/2018	1,360.30	(295)	1,066	General Plant / Other	-	-	-	-	-	-	-	1,360.30
7945	664206	LA COLLINA PH 3 SR 14-0116 WASTEWATER	8/20/2018	27,252.25	(738)	26,514	General Plant / Other	-	-	-	-	-	-	-	27,252.25
7946	664222	LA COLLINA PH 3 SR 14-0116 WATER	8/20/2018	79,903.66	(2,164)	77,740	General Plant / Other	-	-	-	-	-	-	-	79,903.66
7947	623103	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7948	623104	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7949	623105	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7950	623106	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7951	623107	SPECTROPHOTOMETER	8/21/2018	4,120.83	(893)	3,228	General Plant / Other	-	-	-	-	-	-	-	4,120.83
7952	664192	LUCAYA LAKE CLUB PH 3 SR 16-0223 WASTEWATER	8/22/2018	918,590.05	(24,878)	893,712	Collection	-	-	-	-	918,590.05	-	-	-
7953	664211	LUCAYA LAKE CLUB PH 3 SR 16-0223 WATER	8/22/2018	243,028.00	(6,582)	236,446	General Plant / Other	-	-	-	-	-	-	-	243,028.00
7954	694117	CWEFOW COUNTYWIDE POT WA EX PRO	8/24/2018	3,842.02	(104)	3,738	General Plant / Other	-	-	-	-	-	-	-	3,842.02
7955	628102	ANALYZER	8/27/2018	2,922.06	(633)	2,289	General Plant / Other	-	-	-	-	-	-	-	2,922.06
7956	634111	ENCLOSURE SYNERGY 12000	8/28/2018	22,221.66	(4,815)	17,407	General Plant / Other	-	-	-	-	-	-	-	22,221.66
7957	634112	ENCLOSURE SYNERGY 12000	8/28/2018	22,221.66	(4,815)	17,407	General Plant / Other	-	-	-	-	-	-	-	22,221.66
7958	634113	ENCLOSURE SYNERGY 12000	8/28/2018	37,269.32	(8,075)	29,194	General Plant / Other	-	-	-	-	-	-	-	37,269.32
7959	638160	WW LPSS 5715 CAMP STREET WIMAUMA	8/28/2018	23,773.00	(1,717)	22,056	General Plant / Other	-	-	-	-	-	-	-	23,773.00
7960	631101	ARROW BOARD	8/31/2018	4,961.84	(538)	4,424	General Plant / Other	-	-	-	-	-	-	-	4,961.84
7961	632102	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7962	632103	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7963	632104	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7964	632105	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7965	632106	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7966	632107	TURBIDIMETER	8/31/2018	1,129.95	(245)	885	General Plant / Other	-	-	-	-	-	-	-	1,129.95
7967	634099	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7968	634100	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7969	634101	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7970	635096	PUMP TRAILER MTD	8/31/2018	49,746.00	(5,389)	44,357	Distribution	-	-	-	49,746.00	-	-	-	-
7971	650123	WATER MAIN FLUSHER	8/31/2018	2,673.50	(579)	2,094	General Plant / Other	-	-	-	-	-	-	-	2,673.50
7972	650124	WATER MAIN FLUSHER	8/31/2018	2,673.50	(579)	2,094	General Plant / Other	-	-	-	-	-	-	-	2,673.50
7973	664196	PARK CREEK PH 3B-2, 3C SR 13-0127 14-0180 WASTEWATER	8/31/2018	241,734.37	(6,547)	235,187	General Plant / Other	-	-	-	-	-	-	-	241,734.37
7974	664207	PARK CREEK PH 3A SR 13-0125 WASTEWATER	8/31/2018	12,022.84	(326)	11,697	General Plant / Other	-	-	-	-	-	-	-	12,022.84
7975	664217	PARK CREEK PH 3B-2, 3C SR 13-0127 14-0180 WATER	8/31/2018	131,460.90	(3,560)	127,900	General Plant / Other	-	-	-	-	-	-	-	131,460.90
7976	664230	PARK CREEK PH 3A SR 13-0125 WATER	8/31/2018	12,290.40	(333)	11,957	General Plant / Other	-	-	-	-	-	-	-	12,290.40
7977	694114	WW LPSS 415 4TH AVE SE	9/11/2018	24,810.75	(1,654)	23,157	General Plant / Other	-	-	-	-	-	-	-	24,810.75
7978	637097	SWITCH IE 2000	9/12/2018	1,745.86	(349)	1,397	General Plant / Other	-	-	-	-	-	-	-	1,745.86
7979	664195	OAK CREEK PARCEL 9 SR 16-0294 WASTEWATER	9/12/2018	267,598.85	(6,690)	260,909	General Plant / Other	-	-	-	-	-	-	-	267,598.85
7980	664218	OAK CREEK PARCEL 9 SR 16-0294 WATER	9/12/2018	130,091.95	(3,252)	126,840	General Plant / Other	-	-	-	-	-	-	-	130,091.95
7981	694115	LPSS 610 SHEFFIELD AVE	9/12/2018	3,198.50	(213)	2,985	General Plant / Other	-	-	-	-	-	-	-	3,198.50
7982	664209	SWEETWATER APARTMENTS OFF-SITE SR 16-0301 WASTEWATER	9/13/2018	5,976.00	(149)	5,827	General Plant / Other	-	-	-	-	-	-	-	5,976.00
7983	639109	FORKLIFT	9/15/2018	33,667.00	(6,733)	26,934	General Plant / Other	-	-	-	-	-	-	-	33,667.00
7984	664200	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 1 SR 16-01	9/18/2018	134,522.21	(3,363)	131,159	General Plant / Other	-	-	-	-	-	-	-	134,522.21
7985	664224	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 1 SR 16-01	9/18/2018	62,260.56	(1,557)	60,704	General Plant / Other	-	-	-	-	-	-	-	62,260.56
7986	664233	WATERSET PASEO AL MAR BLVD - WEST SEGMENT PH 1 SR 16-01	9/18/2018	53,137.41	(1,328)	51,809	General Plant / Other	-	-	-	-	-	-	-	53,137.41
7987	694116	WW PS REHABILITATION CS AND S	9/18/2018	154,862.46	(15,486)	139,376	Collection	-	-	-	-	154,862.46	-	-	-

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
8009	646151	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8010	646152	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8011	646153	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8012	646154	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8013	646155	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8014	646156	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8015	646157	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8016	646158	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8017	646159	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8018	646160	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8019	648110	COMPUTER LAPTOP 5414	9/25/2018	2,870.63	(574)	2,297	General Plant / Other	-	-	-	-	-	-	-	2,870.63
8020	650105	EXCAVATOR	9/26/2018	46,790.00	(9,358)	37,432	General Plant / Other	-	-	-	-	-	-	-	46,790.00
8021	650106	TRUCK F350	9/26/2018	53,867.13	(10,773)	43,094	General Plant / Other	-	-	-	-	-	-	-	53,867.13
8022	650107	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8023	650108	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8024	650109	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8025	650110	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8026	650111	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8027	650112	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8028	650113	TRUCK F350	9/26/2018	42,232.13	(8,446)	33,786	General Plant / Other	-	-	-	-	-	-	-	42,232.13
8029	650114	SECURITY CAMERAS PU TECO RD	9/26/2018	49,442.02	(9,888)	39,554	General Plant / Other	-	-	-	-	-	-	-	49,442.02
8030	650119	TRUCK F150	9/27/2018	25,865.00	(5,173)	20,692	General Plant / Other	-	-	-	-	-	-	-	25,865.00
8031	654103	PLATFORM TRUCK	9/27/2018	4,999.00	(1,000)	3,999	General Plant / Other	-	-	-	-	-	-	-	4,999.00
8032	654104	HYDRAULIC POWER UNIT	9/27/2018	6,032.35	(1,206)	4,826	General Plant / Other	-	-	-	-	-	-	-	6,032.35
8033	654389	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8034	654390	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8035	654391	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8036	654392	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8037	654393	SPECTROPHOTOMETER	9/27/2018	7,729.05	(1,546)	6,183	General Plant / Other	-	-	-	-	-	-	-	7,729.05
8038	655096	LITHIA WATER PLANT SECURITY CAMERAS	9/27/2018	127,111.08	(25,422)	101,689	WTreatment	127,111.08	-	-	-	-	-	-	-
8039	654449	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8040	654450	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8041	654451	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8042	654452	PUMP TRASH	9/28/2018	1,231.76	(246)	985	General Plant / Other	-	-	-	-	-	-	-	1,231.76
8043	651185	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8044	651190	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8045	651191	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8046	651192	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8047	651194	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8048	651196	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8049	651197	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8050	651198	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8051	651199	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8052	651201	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8053	651202	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8054	651205	RADIO PORTABLE	9/30/2018	2,340.00	-	2,340	General Plant / Other	-	-	-	-	-	-	-	2,340.00
8055	694129	DAVID DR WM UPGRADE	10/1/2018	228,040.09	(13,936)	214,104	Distribution	-	-	228,040.09	-	-	-	-	-
8056	724118	NWRWF FILTER BACKWASH BLOWERS REPLACEMENT	10/1/2018	223,766.90	(13,675)	210,092	WWTreatment	-	-	-	223,766.90	-	-	-	-
8057	724119	VAN DYKE FILTER ACTUATOR VALVES REPLACEMENT	10/1/2018	136,453.74	(3,127)	133,327	WWTreatment	-	-	-	136,453.74	-	-	-	-
8058	724120	COPPERTREE FM REPLACEMENT	10/1/2018	12,354.06	(755)	11,599	General Plant / Other	-	-	-	-	-	-	-	12,354.06
8059	724121	REGENTS PARK FORCEMAIN	10/1/2018	400,267.52	(24,461)	375,807	WWTransmission	-	-	-	-	-	400,267.52	-	-
8060	724122	MLK # 2 PUMP STATION REHABILITATION	10/1/2018	200,096.47	(12,228)	187,868	WWTransmission	-	-	-	-	-	200,096.47	-	-
8061	724123	FAIRVIEW PARK DRIVE PUMP STATION REHABILITATION	10/1/2018	105,134.93	(6,425)	98,710	Distribution	-	-	105,134.93	-	-	-	-	-
8062	724124	REGENTS PARK #2 PS REHAB	10/1/2018	186,773.05	(11,414)	175,359	Collection	-	-	-	-	186,773.05	-	-	-
8063	724125	REGENTS PARK #3 PS REHAB	10/1/2018	211,908.85	(12,950)	198,959	Collection	-	-	-	-	211,908.85	-	-	-
8064	724126	VALRICO ALUM PUMPS REPL	10/1/2018	16,936.40	(1,035)	15,901	General Plant / Other	-	-	-	-	-	-	-	16,936.40
8065	724127	CRYSTAL GROVE PS FM REPLACEMENT	10/1/2018	19,980.38	(1,221)	18,759	General Plant / Other	-	-	-	-	-	-	-	19,980.38
8066	725129	SUMMERFIELD RWPS BYPASS	10/1/2018	4,297.15	(263)	4,035	General Plant / Other	-	-	-	-	-	-	-	4,297.15
8067	725130	NINE EAGLES GOLF COURSE METER REPLACEMENT	10/1/2018	2,715.00	(166)	2,549	General Plant / Other	-	-	-	-	-	-	-	2,715.00
8068	725131	VAN DYKE RW MOTORIZED CONTROL VALVE REPLACEMENT	10/1/2018	45,800.25	(8,397)	37,404	General Plant / Other	-	-	-	-	-	-	-	45,800.25
8069	725132	BUCKHORN PLC REPLACEMENT	10/1/2018	2,198.54	(134)	2,064	General Plant / Other	-	-	-	-	-	-	-	2,198.54
8070	725133	FRO EGRET CROSSING 903121 ABS TO FLYGT CONVERSION	10/1/2018	9,418.00	(1,727)	7,691	General Plant / Other	-	-	-	-	-	-	-	9,418.00
8071	725134	FRO SHOALS LANDING CONVERSION TO FLYGT FROM ABS PUM	10/1/2018	10,806.41	(1,981)	8,825	General Plant / Other	-	-	-	-	-	-	-	10,806.41
8072	725135	3419 SR 60 E	10/1/2018	256.05	(6)	250	General Plant / Other	-	-	-	-	-	-	-	256.05
8073	725136	6520 US 301	10/1/2018	256.05	(6)	250	General Plant / Other	-	-	-	-	-	-	-	256.05
8074	725138	PUBLIC UTILITIES SCADA NETWORK AND SUPPORT (MASTER PR	10/1/2018	192,300.58	(35,255)	157,045	General Plant / Other	-	-	-	-	-	-	-	192,300.58
8075	725139	BACKFLOW UPGRADE PROGRAM (MASTER PROJECT)	10/1/2018	650,801.01	(39,771)	611,030	Distribution	-	-	650,801.01	-	-	-	-	-
8076	726119	WW PS PUMP STATION ELECTRICAL PANEL	10/1/2018	497,236.60	(91,160)	406,077	Collection	-	-	-	-	497,236.60	-	-	-
8077	726121	WW PW BOYETTE & RHODINE	10/1/2018	48,615.19	(2,971)	45,644	General Plant / Other	-	-	-	-	-	-	-	48,615.19
8078	731116	LITHIA SCADA HARDWARE UPGRADE	10/1/2018	77,931.79	(14,287)	63,644	General Plant / Other	-	-	-	-	-	-	-	77,931.79
8079	7313														

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission		Reclaimed
8097	733121	WWTP RIVER OAKS POLY TANKS PROBES	10/1/2018	74,037.92	(13,574)	60,464	General Plant / Other	-	-	-	-	-	-	-	74,037.92
8098	733122	WW CW TP VALVES REPL	10/1/2018	109,305.65	(10,020)	99,286	WWTreatment	-	-	-	109,305.65	-	-	-	-
8099	733123	WW S CNTY ODOR CONTROL UNIT	10/1/2018	303,544.00	(55,650)	247,894	WWTreatment	-	-	-	303,544.00	-	-	-	-
8100	733124	WW RIVER OAKS BLEACH TANKS REPL	10/1/2018	151,711.45	(5,563)	146,149	Collection	-	-	-	-	151,711.45	-	-	-
8101	733125	WW NWRWRF NW DECHLOR FLOW REPLC	10/1/2018	103,077.35	(18,898)	84,180	WWTreatment	-	-	-	103,077.35	-	-	-	-
8102	733126	WW BMF UPS SYSTEM FOR CENTRIFUGES	10/1/2018	12,693.82	(2,327)	10,367	General Plant / Other	-	-	-	-	-	-	-	12,693.82
8103	733127	WW TP VALRICO LS #1 REHAB	10/1/2018	249,605.94	(15,254)	234,352	WWTreatment	-	-	-	249,605.94	-	-	-	-
8104	734116	WW TP COUNTYWIDE ASSET TAG PRINTER	10/1/2018	17,069.38	(1,565)	15,505	General Plant / Other	-	-	-	-	-	-	-	17,069.38
8105	734117	WW PS FRO ALAFIA PS	10/1/2018	9,778.00	(896)	8,882	General Plant / Other	-	-	-	-	-	-	-	9,778.00
8106	738116	WW 902506 FOREST BREEZE PS REHAB	10/1/2018	19,995.61	(1,833)	18,163	General Plant / Other	-	-	-	-	-	-	-	19,995.61
8107	738117	WW 902522 WHEELER RD PS REHAB	10/1/2018	20,703.00	(1,898)	18,805	General Plant / Other	-	-	-	-	-	-	-	20,703.00
8108	738118	WW P CARD JOBS NE NW C	10/1/2018	74,318.65	(6,813)	67,506	General Plant / Other	-	-	-	-	-	-	-	74,318.65
8109	738119	WW OAKBROOK PUMP REPLAC	10/1/2018	15,380.40	(2,820)	12,561	General Plant / Other	-	-	-	-	-	-	-	15,380.40
8110	738120	WW FRO LYNN PS	10/1/2018	27,640.44	(5,067)	22,573	General Plant / Other	-	-	-	-	-	-	-	27,640.44
8111	738121	WW FRO SEA LAVENDER PS REHAB	10/1/2018	10,717.42	(1,965)	8,753	General Plant / Other	-	-	-	-	-	-	-	10,717.42
8112	738122	WW FRO BERKFORD PS REHAB	10/1/2018	10,717.42	(1,965)	8,753	General Plant / Other	-	-	-	-	-	-	-	10,717.42
8113	738123	WW FRO CASEY PS #1 REHAB	10/1/2018	10,717.42	(1,965)	8,753	General Plant / Other	-	-	-	-	-	-	-	10,717.42
8114	738124	WW FRO CHAPMAN PS REHAB	10/1/2018	17,877.80	(3,278)	14,600	General Plant / Other	-	-	-	-	-	-	-	17,877.80
8115	738125	WW FRO 82ND ST MPR	10/1/2018	91,656.36	(16,804)	74,853	General Plant / Other	-	-	-	-	-	-	-	91,656.36
8116	738126	WW FRO CLOUDS PEAK PS REHAB	10/1/2018	15,923.56	(2,919)	13,004	General Plant / Other	-	-	-	-	-	-	-	15,923.56
8117	739123	WW PS FRO VALRICO FOREST	10/1/2018	4,804.64	(881)	3,924	General Plant / Other	-	-	-	-	-	-	-	4,804.64
8118	739124	WW VANDYKE ODOR CONTROL	10/1/2018	72,332.90	(6,631)	65,702	General Plant / Other	-	-	-	-	-	-	-	72,332.90
8119	739125	WW EMERGENCY GENERATOR REHAB	10/1/2018	45,216.28	(4,145)	41,071	General Plant / Other	-	-	-	-	-	-	-	45,216.28
8120	739126	WW FALKENBURG VFD	10/1/2018	42,295.04	(3,877)	38,418	General Plant / Other	-	-	-	-	-	-	-	42,295.04
8121	739127	WW TANK REPLACEMENT	10/1/2018	151,457.00	(5,553)	145,904	Collection	-	-	-	-	151,457.00	-	-	-
8122	739128	WW FALKENBERG ANOX MIXER REPL	10/1/2018	235,394.34	(21,578)	213,817	WWTreatment	-	-	-	235,394.34	-	-	-	-
8123	739129	WW FALKENBURG AERATOR REHAB	10/1/2018	48,584.70	(4,454)	44,131	General Plant / Other	-	-	-	-	-	-	-	48,584.70
8124	739130	WW RIVER OAKS CLERIFIER # 3 PUMP REPL	10/1/2018	27,707.16	(2,540)	25,167	General Plant / Other	-	-	-	-	-	-	-	27,707.16
8125	739131	WW BMF SIDE STREAM #1 FLOWMETER REPL	10/1/2018	8,026.22	(368)	7,658	General Plant / Other	-	-	-	-	-	-	-	8,026.22
8126	739132	WW VALRICO REUSE PUMP #2 REPL	10/1/2018	25,769.38	(2,362)	23,407	General Plant / Other	-	-	-	-	-	-	-	25,769.38
8127	739133	WW FRO SOUTH COUNTY BAR SCREEN REHAB	10/1/2018	107,618.55	(9,865)	97,754	Collection	-	-	-	-	107,618.55	-	-	-
8128	739134	RW NWRWRF EFFLUENT PUMP REPAIR	10/1/2018	13,587.44	(1,246)	12,342	General Plant / Other	-	-	-	-	-	-	-	13,587.44
8129	739135	WW RIVER OAKS AWT PUMP FRO	10/1/2018	13,984.82	(1,282)	12,703	General Plant / Other	-	-	-	-	-	-	-	13,984.82
8130	739136	WW SUMP PUMP #2 REPL	10/1/2018	13,600.00	(1,247)	12,353	General Plant / Other	-	-	-	-	-	-	-	13,600.00
8131	745150	WW CW SLIPLINING	10/1/2018	1,434,400.01	(32,872)	1,401,528	Collection	-	-	-	-	1,434,400.01	-	-	-
8132	750116	WW RIVER BIRCH PS CONVERSION FY13	10/1/2018	1,504,864.71	(137,946)	1,366,919	Collection	-	-	-	-	1,504,864.71	-	-	-
8133	750117	WTP FAWN RIDGE, LITHIA LAKE PARK CONVERSION FY15	10/1/2018	663,582.48	(40,552)	623,030	WWTreatment	663,582.48	-	-	-	-	-	-	-
8134	754117	WW PS FRO PROJECTS FY14	10/1/2018	478,029.87	(43,819)	434,210	Collection	-	-	-	-	478,029.87	-	-	-
8135	754118	WW PS FRO PROJECTS FY15	10/1/2018	896,243.21	(82,156)	814,088	Collection	-	-	-	-	896,243.21	-	-	-
8136	754119	WW PS FRO PROJECTS FY16	10/1/2018	1,795,060.33	(164,547)	1,630,513	Collection	-	-	-	-	1,795,060.33	-	-	-
8137	754121	WW PS FRO PROJECTS FY17	10/1/2018	673,933.06	(61,777)	612,156	Collection	-	-	-	-	673,933.06	-	-	-
8138	755116	WW CAPITALIZED PROJECTS FY14	10/1/2018	897,022.90	(82,227)	814,796	General Plant / Other	-	-	-	-	-	-	-	897,022.90
8139	755117	WW CAPITALIZED FRO PROJECTS FY15	10/1/2018	1,135,624.01	(104,099)	1,031,525	Collection	-	-	-	-	1,135,624.01	-	-	-
8140	756116	WW CAPITALIZED PROJECTS FY15	10/1/2018	635,936.81	(58,294)	577,643	General Plant / Other	-	-	-	-	-	-	-	635,936.81
8141	756117	WW CAPITALIZED PROJECTS FY17	10/1/2018	512,706.78	(46,998)	465,709	General Plant / Other	-	-	-	-	-	-	-	512,706.78
8142	759119	RW PROJECTS FY15	10/1/2018	37,408.55	(6,858)	30,550	General Plant / Other	-	-	-	-	-	-	-	37,408.55
8143	759120	RE PS PROJECTS FY17	10/1/2018	35,746.07	(3,277)	32,469	General Plant / Other	-	-	-	-	-	-	-	35,746.07
8144	759121	RW PS PROJECTS FY18	10/1/2018	14,225.00	(1,304)	12,921	General Plant / Other	-	-	-	-	-	-	-	14,225.00
8145	760122	WW FRANCHISE FRO FY15	10/1/2018	2,969.68	(544)	2,425	General Plant / Other	-	-	-	-	-	-	-	2,969.68
8146	760123	WW FRANCHISE FRO FY16	10/1/2018	326,627.02	(59,882)	266,745	Collection	-	-	-	-	326,627.02	-	-	-
8147	760124	WW FRANCHISE FRO FY17	10/1/2018	131,641.96	(24,134)	107,508	Collection	-	-	-	-	131,641.96	-	-	-
8148	761146	WTP THI BLEACH PUMP SKID FY14	10/1/2018	9,692.85	(1,777)	7,916	General Plant / Other	-	-	-	-	-	-	-	9,692.85
8149	761147	WTP FY17 COMPLETED FROS	10/1/2018	60,647.50	(5,559)	55,088	General Plant / Other	-	-	-	-	-	-	-	60,647.50
8150	766118	WW CLEMONS ROAD WATER MAIN	10/1/2018	210.80	(5)	206	General Plant / Other	-	-	-	-	-	-	-	210.80
8151	766119	WW CAPITALIZED FRO PROJECTS FY18	10/1/2018	26,795.37	(2,456)	24,339	General Plant / Other	-	-	-	-	-	-	-	26,795.37
8152	773147	SOUTH CNTY WWTP EXP	10/1/2018	349,666.00	(32,053)	317,613	WWTreatment	-	-	-	349,666.00	-	-	-	-
8153	776145	WW PS FALKENBURG RD WOODBERRY FRO	10/1/2018	259,364.39	(47,550)	211,814	WWTransmission	-	-	-	-	259,364.39	-	-	-
8154	776146	WW FRO PS COLONIAL RIDGE	10/1/2018	70,909.61	(13,000)	57,910	General Plant / Other	-	-	-	-	-	-	-	70,909.61
8155	776147	WW FRO PS FALKENBURG NO 3 903113	10/1/2018	14,402.00	(2,640)	11,762	General Plant / Other	-	-	-	-	-	-	-	14,402.00
8156	776148	WW PS FRO COUNTRY CARRIAGE PUMP REPL	10/1/2018	10,656.00	(1,954)	8,702	General Plant / Other	-	-	-	-	-	-	-	10,656.00
8157	776149	WW PS NORTH BLVD ELECTRICAL MODIFICATIONS	10/1/2018	17,740.39	(1,626)	16,114	General Plant / Other	-	-	-	-	-	-	-	17,740.39
8158	780144	WW FRO WINDSOR PARK ABS	10/1/2018	19,753.37	(3,621)	16,132	General Plant / Other	-	-	-	-	-	-	-	19,753.37
8159	780145	WW FRO PS CARROLLWOOD DR PUMP REPL	10/1/2018	61,525.97	(11,280)	50,246	General Plant / Other	-	-	-	-	-	-	-	61,525.97
8160	780146	WW FRO PS HARBOR BLUE PUMP REPL	10/1/2018	31,634.00	(5,880)	25,834	General Plant / Other	-	-	-	-	-	-	-	31,634.00
8161	780147	WW FRO PS RACETRACK #2 ABS	10/1/2018	8,013.88	(1,468)	6,545	General Plant / Other	-	-	-	-	-	-	-	8,013.88
8162	780148	WW FRO PS WOODBERRY MASTER REPL PUMP ASSET 405025	10/1/2018	53,447.03	(9,799)	43,648	General Plant / Other	-	-	-	-	-	-	-	53,447.03
8163	780149	WW FRO PESTWICK NEW PUMPS	10/1/2018	17,608.00	(3,228)	14,380	General Plant / Other	-	-	-	-	-	-	-	17,608.00

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8185	798157	WW TP VALRICO SLUDGE BLDG REPAIR	10/1/2018	7,124.60	(653)	6,472	General Plant / Other	-	-	-	-	-	-	-	7,124.60
8186	798158	WW TP COUNTY WIDE ELEC R&R	10/1/2018	63,580.50	(5,828)	57,752	General Plant / Other	-	-	-	-	-	-	-	63,580.50
8187	798159	WWTP RIVER OAKS BLOWER #3 MEDIUM	10/1/2018	17,147.57	(3,144)	14,004	General Plant / Other	-	-	-	-	-	-	-	17,147.57
8188	798160	WW TP VALRICO STEP SCREEN	10/1/2018	24,000.35	(4,400)	19,600	General Plant / Other	-	-	-	-	-	-	-	24,000.35
8189	798161	WW TP BMF GBT FEED PUMP REPAIR	10/1/2018	177,059.71	(32,461)	144,599	WWTreatment	-	-	-	177,059.71	-	-	-	-
8190	798162	WW TP FALKENBURG VALVES REPAIR	10/1/2018	455,046.30	(83,425)	371,621	WWTreatment	-	-	-	455,046.30	-	-	-	-
8191	798163	WWTP RIVER OAKS VFD PUMP 3 & 4 REPL	10/1/2018	6,359.58	(1,166)	5,194	General Plant / Other	-	-	-	-	-	-	-	6,359.58
8192	798164	WW TP VALRICO SPRAYFIELD SPRAYER REPL	10/1/2018	26,808.90	(4,915)	21,894	General Plant / Other	-	-	-	-	-	-	-	26,808.90
8193	798165	WW TP VANDYKE SODIUM HYPOC TANK REPL	10/1/2018	12,624.84	(463)	12,162	General Plant / Other	-	-	-	-	-	-	-	12,624.84
8194	798166	WW CW PS FACILITIES WORCS REHAB	10/1/2018	49,915.00	(4,576)	45,339	General Plant / Other	-	-	-	-	-	-	-	49,915.00
8195	798167	WW TP FALKENBURG CHEM SCAN AERATION	10/1/2018	11,898.00	(1,091)	10,807	General Plant / Other	-	-	-	-	-	-	-	11,898.00
8196	798168	WWTP RIVER OAKS FET PUMP #3 REPL	10/1/2018	33,998.25	(6,233)	27,765	General Plant / Other	-	-	-	-	-	-	-	33,998.25
8197	798169	WW TP FALKENBURG FILTER MUDWELL & CLARIFIER STRUCTU	10/1/2018	22,516.96	(2,064)	20,453	General Plant / Other	-	-	-	-	-	-	-	22,516.96
8198	798170	WW TP NWRWRF AERATION DITCH	10/1/2018	92,866.77	(8,513)	84,354	General Plant / Other	-	-	-	-	-	-	-	92,866.77
8199	798171	WW TP WORCS 10 CONTRACT	10/1/2018	358.32	(33)	325	General Plant / Other	-	-	-	-	-	-	-	358.32
8200	798172	WW TP SOUTH CO INF	10/1/2018	8,169.55	(749)	7,421	General Plant / Other	-	-	-	-	-	-	-	8,169.55
8201	798173	WW TP VALRICO INPLANT FRO	10/1/2018	5,490.34	(1,007)	4,484	General Plant / Other	-	-	-	-	-	-	-	5,490.34
8202	798174	WWTP RIVER OAKS PUMP R&R	10/1/2018	9,235.72	(1,693)	7,543	General Plant / Other	-	-	-	-	-	-	-	9,235.72
8203	802145	WW BMF DIGESTER #4 REPLACEMENT	10/1/2018	95,838.60	(8,785)	87,053	General Plant / Other	-	-	-	-	-	-	-	95,838.60
8204	802146	WW FRO BMF CENTRIFUGE #6 VFD REPLACEMENT	10/1/2018	15,447.78	(1,416)	14,032	General Plant / Other	-	-	-	-	-	-	-	15,447.78
8205	803142	WTP FRO CALM HARBOR HYDRO PNEUMATIC TANK REPL	10/1/2018	22,894.85	(839)	22,055	General Plant / Other	-	-	-	-	-	-	-	22,894.85
8206	804142	WW RIVER BIRCH PS DIESEL PUMP INSTALL	10/1/2018	38,789.62	(7,111)	31,678	General Plant / Other	-	-	-	-	-	-	-	38,789.62
8207	804143	WW 905026 GARROTE PS	10/1/2018	442.68	(81)	362	General Plant / Other	-	-	-	-	-	-	-	442.68
8208	810143	WTP FRO WINDSOR PARK SCADA REHAB	10/1/2018	2,550.00	(468)	2,083	General Plant / Other	-	-	-	-	-	-	-	2,550.00
8209	810144	WTP CHW FLUORIDE & BLEACH DOSING SYST REPL	10/1/2018	29,688.78	(5,443)	24,246	General Plant / Other	-	-	-	-	-	-	-	29,688.78
8210	811147	WW FRO WIN 911 SOFTWARE FOR SCADA SERVERS	10/1/2018	9,965.00	(3,045)	6,920	General Plant / Other	-	-	-	-	-	-	-	9,965.00
8211	811148	WW FRO 904021 RAILS ROAD ABS TO FLYGT CONVERSION	10/1/2018	12,378.01	(1,135)	11,243	General Plant / Other	-	-	-	-	-	-	-	12,378.01
8212	813172	WW PINEY BRANCH PS REHAB 900541	10/1/2018	2,957.72	(271)	2,687	General Plant / Other	-	-	-	-	-	-	-	2,957.72
8213	813173	VALRICO MAINT SHOP BATHROOM RENOVATIONS	10/1/2018	24,265.82	(2,224)	22,041	General Plant / Other	-	-	-	-	-	-	-	24,265.82
8214	813174	SPMS GENERATOR INSTALL CAMS 1509190 66	10/1/2018	109,039.16	(19,991)	89,049	WWTransmission	-	-	-	-	-	109,039.16	-	-
8215	813176	WM 15002 HUTCHISON ROAD	10/1/2018	7,068.09	(324)	6,744	General Plant / Other	-	-	-	-	-	-	-	7,068.09
8216	813177	WM PROGRAM TIME MANAGEMENT	10/1/2018	44,531.99	(2,041)	42,491	General Plant / Other	-	-	-	-	-	-	-	44,531.99
8217	815224	WW NEW WORCS CONTRACT 3 AND 4	10/1/2018	1,020.56	(94)	927	General Plant / Other	-	-	-	-	-	-	-	1,020.56
8218	815225	WW PS LITLHA PINECREST NUMBER 2	10/1/2018	450.00	(41)	409	General Plant / Other	-	-	-	-	-	-	-	450.00
8219	838181	WTP FAWN RIDGE AUTOMATIC TRANSFER SWITCH REPL	10/1/2018	41,707.01	(7,646)	34,061	General Plant / Other	-	-	-	-	-	-	-	41,707.01
8220	838190	WW FRO CARRIAGE CROSSING NEW PUMPS	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8221	838192	WW FRO JUNE LAKE	10/1/2018	7,438.00	(1,364)	6,074	General Plant / Other	-	-	-	-	-	-	-	7,438.00
8222	838193	FRO VALTERRA VISTA PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	16,010.00	(1,468)	14,542	General Plant / Other	-	-	-	-	-	-	-	16,010.00
8223	838194	WW FRO COADE STONE PURCHASE OF NEW FLYGT PUMPS TO R	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8224	838195	WW FRO MISTY VALLEY PURCHASE OF NEW FLYGT PUMPS TO F	10/1/2018	7,438.00	(1,364)	6,074	General Plant / Other	-	-	-	-	-	-	-	7,438.00
8225	838196	FRO TAMPA GATEWAY PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	16,011.80	(2,935)	13,076	General Plant / Other	-	-	-	-	-	-	-	16,011.80
8226	838197	FRO WARREN OAKS PURCHASE OF NEW FLYGT PUMPS TO REPL	10/1/2018	16,519.86	(3,029)	13,491	General Plant / Other	-	-	-	-	-	-	-	16,519.86
8227	838198	FRO CROWNED EAGLE PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8228	838199	FRO OAKCREST PURCHASE OF NEW FLYGT PUMPS TO REPLACE	10/1/2018	11,020.00	(2,020)	9,000	General Plant / Other	-	-	-	-	-	-	-	11,020.00
8229	838200	WW FRO TAYLOR BAY PURCHASE OF NEW FLYGT PUMPS TO RE	10/1/2018	4,789.22	(878)	3,911	General Plant / Other	-	-	-	-	-	-	-	4,789.22
8230	838201	WW FRO GRANGE STEAD PURCHASE OF NEW FLYGT PUMPS TO	10/1/2018	16,010.00	(2,935)	13,075	General Plant / Other	-	-	-	-	-	-	-	16,010.00
8231	838202	WW FRO PARTHENON PURCHASE OF NEW FLYGT PUMPS TO REI	10/1/2018	10,644.00	(1,951)	8,693	General Plant / Other	-	-	-	-	-	-	-	10,644.00
8232	838203	WW FRO VALRICO HEIGHTS PURCHASE OF NEW FLYGT PUMPS T	10/1/2018	10,644.00	(1,951)	8,693	General Plant / Other	-	-	-	-	-	-	-	10,644.00
8233	838204	WW FRO FALKENBURG #3 PURCHASE OF NEW FLYGT PUMPS TO	10/1/2018	16,013.08	(2,936)	13,077	General Plant / Other	-	-	-	-	-	-	-	16,013.08
8234	838205	WW FRO VALRICO #4 PURCHASE OF NEW FLYGT PUMPS TO REPI	10/1/2018	13,843.08	(2,538)	11,305	General Plant / Other	-	-	-	-	-	-	-	13,843.08
8235	838206	WW FRO VALRICO #6 PURCHASE OF NEW FLYGT PUMPS TO REPI	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8236	838207	WW FRO EKKER WET WELL MACHINE WORK AND REPAIR	10/1/2018	21,024.09	(3,854)	17,170	General Plant / Other	-	-	-	-	-	-	-	21,024.09
8237	838208	WW FRO PRESTWICK PS WET WELL REPAIR	10/1/2018	21,625.53	(1,982)	19,643	General Plant / Other	-	-	-	-	-	-	-	21,625.53
8238	838209	WW FRO BIG BEND MASTER EAST	10/1/2018	3,927.27	(360)	3,567	General Plant / Other	-	-	-	-	-	-	-	3,927.27
8239	838210	WW FRO GUADALUPE PS WET WELL REPAIR	10/1/2018	18,402.53	(1,687)	16,716	General Plant / Other	-	-	-	-	-	-	-	18,402.53
8240	838211	WW FRO ACADIA GREENS PS WET WELL REPAIRS	10/1/2018	24,266.20	(2,224)	22,042	General Plant / Other	-	-	-	-	-	-	-	24,266.20
8241	838212	WW FRO MIRA BAY COLLECTOR WET WELL REPAIR	10/1/2018	24,562.75	(2,252)	22,311	General Plant / Other	-	-	-	-	-	-	-	24,562.75
8242	838213	WW FRO MILLER MAC PS GATES REPL	10/1/2018	1,462.28	(268)	1,194	General Plant / Other	-	-	-	-	-	-	-	1,462.28
8243	842179	WW FRO CHERRY BLOSSOM ABS PUMP PURCHASE	10/1/2018	16,746.12	(3,070)	13,676	General Plant / Other	-	-	-	-	-	-	-	16,746.12
8244	842180	WW FRO BSOC LAB ABS PUMP PURCHASE	10/1/2018	7,440.92	(1,364)	6,077	General Plant / Other	-	-	-	-	-	-	-	7,440.92
8245	842181	WW FRO MONTARA ABS PUMP PURCHASE	10/1/2018	10,646.42	(1,952)	8,695	General Plant / Other	-	-	-	-	-	-	-	10,646.42
8246	842182	WW FRO EASTBAY #1 ABS PUMP PURCHASE	10/1/2018	16,746.12	(3,070)	13,676	General Plant / Other	-	-	-	-	-	-	-	16,746.12
8247	842183	WW FRO GREEN OASIS ABS PUMP PURCHASE	10/1/2018	16,013.08	(2,936)	13,077	General Plant / Other	-	-	-	-	-	-	-	16,013.08
8248	842184	WW FRO GREEN OASIS ABS PUMP PURCHASE	10/1/2018	16,746.12	(3,070)	13,676	General Plant / Other	-	-	-	-	-	-	-	16,746.12
8249	842185	WW EASTBAY #2 ABS PUMP PURCHASE	10/1/2018	16,013.08	(2,936)	13,077	General Plant / Other	-	-	-	-	-	-	-	16,013.08
8250	842186	WW FRO LAKE REFLECTIONS ABS PUMP PURCHASE	10/1/2018	16,010.00	(2,935)	13,075	General Plant / Other	-	-	-	-	-	-	-	16,010.00
8251	842187	WW FRO SADIE STREET ABS PUMP PURCHASE	10/1/2018	10,646.42	(										

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8273	659100	TRUCK F350	10/12/2018	42,972.13	(7,878)	35,094	General Plant / Other	-	-	-	-	-	-	-	42,972.13
8274	659101	TRUCK F250	10/12/2018	40,145.13	(7,360)	32,785	General Plant / Other	-	-	-	-	-	-	-	40,145.13
8275	659102	TRUCK F250	10/12/2018	39,105.13	(7,169)	31,936	General Plant / Other	-	-	-	-	-	-	-	39,105.13
8276	659103	TRUCK F250	10/12/2018	39,105.13	(7,169)	31,936	General Plant / Other	-	-	-	-	-	-	-	39,105.13
8277	662103	TRUCK F350	10/12/2018	52,059.13	(9,544)	42,515	General Plant / Other	-	-	-	-	-	-	-	52,059.13
8278	662104	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8279	662105	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8280	664190	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8281	664191	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8282	669097	TRUCK F350	10/12/2018	52,059.13	(9,544)	42,515	General Plant / Other	-	-	-	-	-	-	-	52,059.13
8283	673098	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8284	739116	TRUCK F350	10/12/2018	51,619.13	(9,464)	42,156	General Plant / Other	-	-	-	-	-	-	-	51,619.13
8285	739117	TRUCK F350	10/12/2018	42,972.13	(7,878)	35,094	General Plant / Other	-	-	-	-	-	-	-	42,972.13
8286	674097	SAW PIPE	10/26/2018	9,995.00	(1,832)	8,163	General Plant / Other	-	-	-	-	-	-	-	9,995.00
8287	842200	WW VANDYKE FILTER FEED	10/28/2018	23,286.19	(2,135)	21,152	General Plant / Other	-	-	-	-	-	-	-	23,286.19
8288	669098	VALVE OPERATOR	10/29/2018	7,163.75	(1,313)	5,850	General Plant / Other	-	-	-	-	-	-	-	7,163.75
8289	757120	BELL CREEK PRESERVE AKA SEITZ PARCEL PH 2 SR 13-0209 WAS	10/30/2018	53,428.00	(1,224)	52,204	General Plant / Other	-	-	-	-	-	-	-	53,428.00
8290	757127	BEAUVAIS AKA BELLINA SUBDIVISION SR 17-0095 WASTEWATEF	10/30/2018	252,505.31	(5,787)	246,719	Collection	-	-	-	-	252,505.31	-	-	-
8291	757140	BELL CREEK PRESERVE AKA SEITZ PARCEL PH 2 SR 13-0209 WA1	10/30/2018	74,011.00	(1,696)	72,315	General Plant / Other	-	-	-	-	-	-	-	74,011.00
8292	757143	BEAUVAIS AKA BELLINA SUBDIVISION SR 17-0095 WATER	10/30/2018	136,240.19	(3,122)	133,118	Collection	-	-	-	-	136,240.19	-	-	-
8293	757148	BEAUVAIS AKA BELLINA SUBDIVISION SR 17-0095 RECLAIMED V	10/30/2018	48,312.10	(1,107)	47,205	General Plant / Other	-	-	-	-	-	-	-	48,312.10
8294	669101	TRAILER DECK OVER	10/31/2018	16,015.00	(1,468)	14,547	General Plant / Other	-	-	-	-	-	-	-	16,015.00
8295	673099	SWEOPER	10/31/2018	23,692.39	(4,344)	19,349	General Plant / Other	-	-	-	-	-	-	-	23,692.39
8296	673100	SWEOPER	10/31/2018	7,556.00	(1,385)	6,171	General Plant / Other	-	-	-	-	-	-	-	7,556.00
8297	673101	TRAILER DECK OVER	10/31/2018	22,888.50	(2,098)	20,790	General Plant / Other	-	-	-	-	-	-	-	22,888.50
8298	673102	TRAILER DECK OVER	10/31/2018	22,888.50	(2,098)	20,790	General Plant / Other	-	-	-	-	-	-	-	22,888.50
8299	676131	HOSE MONSTER	10/31/2018	1,211.98	(222)	990	General Plant / Other	-	-	-	-	-	-	-	1,211.98
8300	676132	HOSE MONSTER	10/31/2018	1,211.98	(222)	990	General Plant / Other	-	-	-	-	-	-	-	1,211.98
8301	694124	VALRICO LAB RENOVATION	10/31/2018	66,768.84	(6,120)	60,648	General Plant / Other	-	-	-	-	-	-	-	66,768.84
8302	694125	BONITA VISTA FM REPLACEMENT	10/31/2018	330,299.49	(20,185)	310,114	Collection	-	-	-	-	330,299.49	-	-	-
8303	694128	VALRICO AWTP DEWATERING SYSTEM REPLACEMENT	10/31/2018	3,121,869.54	(190,781)	2,931,089	wwTreatment	-	-	-	3,121,869.54	-	-	-	-
8304	695112	WW COUNTYWIDE TM FM R&R	10/31/2018	2,366,846.06	(216,961)	2,149,885	wwTransmission	-	-	-	-	-	2,366,846.06	-	-
8305	726120	WW FM DALE MABRY FY18	10/31/2018	288.00	(7)	281	General Plant / Other	-	-	-	-	-	-	-	288.00
8306	731119	WW PS COUNTYWIDE PS REPAIR	10/31/2018	256,340.01	(23,498)	232,842	Collection	-	-	-	-	256,340.01	-	-	-
8307	802147	WW ODOR CONTROL SUMP PUMP #2 REPL	10/31/2018	7,337.49	(673)	6,665	General Plant / Other	-	-	-	-	-	-	-	7,337.49
8308	858180	WW FALKENBURG EFFLUENT	11/1/2018	4,729.39	(99)	4,631	General Plant / Other	-	-	-	-	-	-	-	4,729.39
8309	672103	SAW CONCRETE	11/6/2018	1,116.76	(186)	931	General Plant / Other	-	-	-	-	-	-	-	1,116.76
8310	676101	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8311	676102	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8312	676103	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8313	676104	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8314	676105	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8315	676106	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8316	676107	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8317	676108	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8318	676109	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8319	676110	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8320	676111	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8321	676112	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8322	676113	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8323	676114	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8324	676115	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8325	676116	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8326	676117	HYDRANT FLUSHER AUTO	11/7/2018	2,673.50	(446)	2,228	General Plant / Other	-	-	-	-	-	-	-	2,673.50
8327	676118	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8328	676119	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8329	676120	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8330	676121	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8331	676122	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8332	676123	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8333	676124	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8334	676125	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8335	676126	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8336	676127	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8337	676128	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8338	676129	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8339	676130	HYDRANT FLUSHER AUTO	11/7/2018	1,828.00	(305)	1,523	General Plant / Other	-	-	-	-	-	-	-	1,828.00
8340	838184	WW FRO SCADA HARD DRIVE	11/13/2018	9,147.50	(762)	8,385	General Plant / Other	-	-	-	-	-	-	-	9,147.50
8341	674100	TRUCK SEPTIC TANKER	11/14/2018	170,990.00	(28,498)	142,492	General Plant / Other	-	-	-	-	-	-	-	170,990.00
8342	676099	GENERATOR	11/14/2018	2,999.00	(500										

Appendix A
Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8361	708112	WW 900945 PINE BAY	11/30/2018	17,328.58	(1,444)	15,885	General Plant / Other	-	-	-	-	-	-	-	17,328.58
8362	823185	WW RIVER OAKS AWT RDS	11/30/2018	21,633.45	(1,803)	19,831	General Plant / Other	-	-	-	-	-	-	-	21,633.45
8363	757130	SOUTH FORK TRACT Q PH 2 SR 17-0109 WASTEWATER	12/25/2018	811,945.85	(15,224)	796,722	Collection	-	-	-	-	811,945.85	-	-	-
8364	757145	SOUTH FORK TRACT Q PH 2 SR 17-0109 WATER	12/25/2018	228,341.25	(4,281)	224,060	Collection	-	-	-	-	228,341.25	-	-	-
8365	688098	SNORKEL LIFT	12/11/2018	164,994.00	(24,749)	140,245	General Plant / Other	-	-	-	-	-	-	-	164,994.00
8366	757118	SUNCOAST CREDIT UNION RUSKIN SERVICE CENTER SR 17-0017	12/11/2018	11,688.00	(219)	11,469	General Plant / Other	-	-	-	-	-	-	-	11,688.00
8367	757131	SUNCOAST CREDIT UNION RUSKIN SERVICE CENTER SR 17-0017	12/11/2018	6,260.00	(117)	6,143	General Plant / Other	-	-	-	-	-	-	-	6,260.00
8368	757126	SOUTH FORK TRACT R PH 1 SR 16-0286 WASTEWATER	12/12/2018	154,269.75	(2,893)	151,377	Collection	-	-	-	-	154,269.75	-	-	-
8369	757142	SOUTH FORK TRACT R PH 1 SR 16-0286 WATER	12/12/2018	120,666.65	(2,262)	118,404	Collection	-	-	-	-	120,666.65	-	-	-
8370	757122	BEARSS LANDING AKA BEARSS TOWNHOMES PH 1 SR 17-0001 W.	12/13/2018	71,427.65	(1,339)	70,088	General Plant / Other	-	-	-	-	-	-	-	71,427.65
8371	757128	WATERSET PH 5A-1 SR 17-0054 WASTEWATER	12/13/2018	386,888.00	(7,254)	379,634	Collection	-	-	-	-	386,888.00	-	-	-
8372	757135	BEARSS LANDING AKA BEARSS TOWNHOMES PH 1 SR 17-0001 W.	12/13/2018	48,632.00	(912)	47,720	General Plant / Other	-	-	-	-	-	-	-	48,632.00
8373	757146	WATERSET PH 5A-1 SR 17-0054 WATER	12/13/2018	365,013.77	(6,844)	358,170	Collection	-	-	-	-	365,013.77	-	-	-
8374	757150	WATERSET PH 5A-1 SR 17-0054 RECLAIMED WATER	12/13/2018	554,747.07	(10,402)	544,346	Collection	-	-	-	-	554,747.07	-	-	-
8375	690113	SUV EXPLORER	12/14/2018	31,019.00	(4,653)	26,366	General Plant / Other	-	-	-	-	-	-	-	31,019.00
8376	702116	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8377	702117	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8378	702118	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8379	702119	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8380	702120	COMPUTER LAPTOP 5414	12/14/2018	3,218.49	(483)	2,736	General Plant / Other	-	-	-	-	-	-	-	3,218.49
8381	702121	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8382	702122	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8383	702123	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8384	702124	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8385	702125	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8386	702126	COMPUTER LAPTOP 7214	12/14/2018	3,184.13	(478)	2,707	General Plant / Other	-	-	-	-	-	-	-	3,184.13
8387	802149	LPSS 105 1ST AVE NW RUSKIN	12/15/2018	24,363.51	(1,827)	22,536	General Plant / Other	-	-	-	-	-	-	-	24,363.51
8388	704112	AUTO TITRATE UNIT	12/28/2018	73,136.01	(10,970)	62,166	General Plant / Other	-	-	-	-	-	-	-	73,136.01
8389	757121	TOM FULLER RD AKA LAKEVIEW AT CITRUS PARK SR 17-0044 W.	12/28/2018	66,674.90	(1,250)	65,425	General Plant / Other	-	-	-	-	-	-	-	66,674.90
8390	757123	SIMMONS LOOP APARTMENTS SR 16-0076 WASTEWATER	12/28/2018	78,530.28	(1,472)	77,058	General Plant / Other	-	-	-	-	-	-	-	78,530.28
8391	757132	TOM FULLER RD AKA LAKEVIEW AT CITRUS PARK SR 17-0044 W.	12/28/2018	36,556.75	(685)	35,871	General Plant / Other	-	-	-	-	-	-	-	36,556.75
8392	757139	SIMMONS LOOP APARTMENTS SR 16-0076 WATER	12/28/2018	71,100.00	(1,333)	69,767	General Plant / Other	-	-	-	-	-	-	-	71,100.00
8393	762139	WW PS FRO PROJECTS FY18	12/30/2018	1,033,184.16	(77,489)	955,695	Collection	-	-	-	-	1,033,184.16	-	-	-
8394	802143	WW PROGRAM MANAGEMENT	12/31/2018	24,213.42	(1,211)	23,003	General Plant / Other	-	-	-	-	-	-	-	24,213.42
8395	810145	LPSS 2310 7TH STREET SW	12/31/2018	24,934.91	(1,247)	23,688	General Plant / Other	-	-	-	-	-	-	-	24,934.91
8396	810146	LPSS 1603 1ST STREET SW	12/31/2018	25,211.39	(1,261)	23,951	General Plant / Other	-	-	-	-	-	-	-	25,211.39
8397	810147	LPSS 204 6TH AVE NW	12/31/2018	24,812.38	(1,241)	23,572	General Plant / Other	-	-	-	-	-	-	-	24,812.38
8398	842203	WW FY18 BLOWOFFS	12/31/2018	248,053.51	(12,403)	235,651	Collection	-	-	-	-	248,053.51	-	-	-
8399	780143	RW PLC RADIO REPL	1/3/2019	694,328.13	(92,577)	601,751	Reclaimed	-	-	-	-	-	-	694,328.13	-
8400	709112	PALLET JACK	1/4/2019	4,384.54	(585)	3,800	General Plant / Other	-	-	-	-	-	-	-	4,384.54
8401	773146	PW CW POTABLE WTR QUALITY MONITORING	1/4/2019	1,518,553.56	(101,237)	1,417,317	Distribution	-	-	1,518,553.56	-	-	-	-	-
8402	802172	RESERVE AT PRADERA PH 2 SR 16-0249 WASTEWATER	1/9/2019	267,015.47	(4,450)	262,565	Collection	-	-	-	-	267,015.47	-	-	-
8403	802173	RESERVE AT PRADERA PH 2 SR 16-0249 WATER	1/9/2019	191,997.30	(3,200)	188,797	Distribution	-	-	191,997.30	-	-	-	-	-
8404	773142	WW PS BELL SHOALS REHAB	1/15/2019	182,602.40	(24,347)	158,255	Collection	-	-	-	-	182,602.40	-	-	-
8405	713117	ANALYZER	1/16/2019	13,125.00	(1,750)	11,375	General Plant / Other	-	-	-	-	-	-	-	13,125.00
8406	802169	OAKMONT RESERVE PH 2 SR 18-0127 WASTEWATER	1/16/2019	58,436.34	(974)	57,462	General Plant / Other	-	-	-	-	-	-	-	58,436.34
8407	802170	OAKMONT RESERVE PH 2 SR 18-0127 WATER	1/16/2019	77,841.24	(1,297)	76,544	General Plant / Other	-	-	-	-	-	-	-	77,841.24
8408	709116	TRAILER DROP DECK TILT	1/17/2019	10,077.60	(672)	9,406	General Plant / Other	-	-	-	-	-	-	-	10,077.60
8409	802193	WATERSET-PASEO AL MAR BLVD EAST SEGMENT SR 16-0055 WA	1/17/2019	117,035.80	(1,951)	115,085	Distribution	-	-	-	117,035.80	-	-	-	-
8410	802194	WATERSET-PASEO AL MAR BLVD EAST SEGMENT SR 16-0055 WA	1/17/2019	90,106.45	(1,502)	88,605	General Plant / Other	-	-	-	-	-	118,609.05	-	-
8411	802195	WATERSET-PASEO AL MAR BLVD EAST SEGMENT SR 16-0055 RE	1/17/2019	635,353.59	(10,589)	624,764	Distribution	-	-	-	635,353.59	-	-	-	-
8412	716119	AUTO SAMPLER MERCURY	1/22/2019	29,549.00	(3,940)	25,609	General Plant / Other	-	-	-	-	-	-	-	29,549.00
8413	722143	ANALYZER FLORIDE	1/23/2019	3,036.45	(405)	2,632	General Plant / Other	-	-	-	-	-	-	-	3,036.45
8414	717117	METER CONDUCTIVITY KIT	1/30/2019	1,218.30	(162)	1,056	General Plant / Other	-	-	-	-	-	-	-	1,218.30
8415	717118	METER CONDUCTIVITY KIT	1/30/2019	1,218.30	(162)	1,056	General Plant / Other	-	-	-	-	-	-	-	1,218.30
8416	802187	WATERSET SOUTH PH 4A SR 17-0052 WASTEWATER	1/30/2019	927,972.00	(15,466)	912,506	Distribution	-	-	-	-	927,972.00	-	-	-
8417	802188	WATERSET SOUTH PH 4A SR 17-0052 WATER	1/30/2019	241,955.25	(4,033)	237,923	Distribution	-	-	-	-	241,955.25	-	-	-
8418	802189	WATERSET SOUTH PH 4A SR 17-0052 RECLAIMED WATER	1/30/2019	162,372.00	(2,706)	159,666	Distribution	-	-	-	-	162,372.00	-	-	-
8419	721116	DALE MABRY DIVERSION FM TO NWRWRF	1/31/2019	118,609.05	(7,907)	110,702	wwTransmission	-	-	-	-	-	-	-	-
8420	721117	DALE MABRY DIVERSION RW TM TO NWRWRF	1/31/2019	131,276.79	(2,188)	129,089	Reclaimed	-	-	-	-	-	-	131,276.79	-
8421	724117	TRAILER	1/31/2019	61,325.00	(4,088)	57,237	General Plant / Other	-	-	-	-	-	-	-	61,325.00
8422	773145	WW CALM HARBOR WATER SUPPLY	1/31/2019	840,553.35	(37,358)	803,195	wTreatment	840,553.35	-	-	-	-	-	-	-
8423	780142	RW RAGG RD CAL VALUVE REPL FRO	1/31/2019	8,796.00	(1,173)	7,623	General Plant / Other	-	-	-	-	-	-	-	8,796.00
8424	802148	WW VALRICO CLARIFIER #1 GEARBOX REPL	1/31/2019	61,030.00	(4,069)	56,961	General Plant / Other	-	-	-	-	-	-	-	61,030.00
8425	802152	BOYETTE PARK PH 1E 2A 2B 3 SR 16-0247 WASTEWATER	2/6/2019	250,286.30	(2,860)	246,636	Collection	-	-	-	-	250,286.30	-	-	-
8426	802153	BOYETTE PARK PH 1E 2A 2B 3 SR 16-0247 WATER	2/6/2019	163,638.09	(2,386)	161,252	Distribution	-	-	-	163,638.09	-</			

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

								Functionalization - Acquisition Value							
								Water System				Wastewater System			Other
Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8449	802177	SOUTH FORK TRACTS S&T SR 17-0275 & 17-0276 WATER	3/1/2019	188,711.45	(2,359)	186,353	Collection	-	-	-	-	188,711.45	-	-	-
8450	838182	WW PS FRO PLANTATION #1 EQUIP	3/1/2019	18,620.71	(931)	17,690	General Plant / Other	-	-	-	-	-	-	-	18,620.71
8451	802158	CYPRESS MILL FKA MILLER CREEK PH 1C1 SR 16-0298 WASTEW	3/4/2019	84,008.50	(1,050)	82,958	General Plant / Other	-	-	-	-	-	-	-	84,008.50
8452	802159	CYPRESS MILL FKA MILLER CREEK PH 1C1 SR 16-0298 WATER	3/4/2019	75,164.85	(940)	74,225	General Plant / Other	-	-	-	-	-	-	-	75,164.85
8453	802182	VALENCIA DEL SOL FKA DG FARMS NORTH 1A&1B PH 1 SR 17-00	3/6/2019	1,447,389.34	(18,092)	1,429,297	Collection	-	-	-	-	1,447,389.34	-	-	-
8454	802183	VALENCIA DEL SOL FKA DG FARMS NORTH 1A&1B PH 1 SR 17-00	3/6/2019	847,786.13	(10,597)	837,189	Collection	-	-	-	-	847,786.13	-	-	-
8455	753117	MOWER	3/11/2019	16,239.00	(1,624)	14,615	General Plant / Other	-	-	-	-	-	-	-	16,239.00
8456	802164	MEADOWGROVE FKA CROSBY ROAD SR 17-0202 & 17-0203 WAST	3/11/2019	651,609.90	(8,145)	643,465	Collection	-	-	-	-	651,609.90	-	-	-
8457	802165	MEADOWGROVE FKA CROSBY ROAD SR 17-0202 & 17-0203 WATE	3/11/2019	197,427.70	(2,468)	194,960	Collection	-	-	-	-	197,427.70	-	-	-
8458	802166	MEADOWGROVE FKA CROSBY ROAD SR 17-0202 & 17-0203 RECL.	3/11/2019	121,597.60	(1,520)	120,078	Collection	-	-	-	-	121,597.60	-	-	-
8459	802167	LAKE MARY LOU SR 17-0015 WASTEWATER	3/13/2019	226,171.00	(2,827)	223,344	Collection	-	-	-	-	226,171.00	-	-	-
8460	802163	LAKE MARY LOU SR 17-0015 WATER	3/13/2019	161,104.00	(2,014)	159,090	Collection	-	-	-	-	161,104.00	-	-	-
8461	750118	WW PRIOR YEARS CONVERSION	3/20/2019	6,931,071.81	(346,554)	6,584,518	General Plant / Other	-	-	-	-	-	-	-	6,931,071.81
8462	802184	VERONA AKA EMMERSON TOWNHOMES SR 17-0052 WATER	3/20/2019	27,280.00	(341)	26,939	General Plant / Other	-	-	-	-	-	-	-	27,280.00
8463	853181	WW SCADA AUTOMATED CONTROLS	3/25/2019	101,360.00	(5,068)	96,292	General Plant / Other	-	-	-	-	-	-	-	101,360.00
8464	802156	CITRUS PARK INDEPENDENT LIVING SR 15-0269 WASTEWATER	3/27/2019	66,109.00	(826)	65,283	General Plant / Other	-	-	-	-	-	-	-	66,109.00
8465	802157	CITRUS PARK INDEPENDENT LIVING SR 15-0269 WATER	3/27/2019	48,208.00	(603)	47,605	General Plant / Other	-	-	-	-	-	-	-	48,208.00
8466	802171	POSKY SR 14-0104 WASTEWATER	3/27/2019	8,630.12	(108)	8,522	General Plant / Other	-	-	-	-	-	-	-	8,630.12
8467	838179	WW FRO VALRICO PUMP REPAIRS	3/29/2019	179,711.00	(8,986)	170,725	wwTreatment	-	-	-	179,711.00	-	-	-	-
8468	762137	TITRATOR	3/31/2019	3,611.00	(361)	3,250	General Plant / Other	-	-	-	-	-	-	-	3,611.00
8469	838183	WW PS ELECTRI EQUIP PURCHASE	4/1/2019	68,830.80	(2,868)	65,963	General Plant / Other	-	-	-	-	-	-	-	68,830.80
8470	859229	WATERSET 30TH STREET SR 18-0009 RECLAIMED WATER	4/4/2019	42,213.00	(440)	41,773	General Plant / Other	-	-	-	-	-	-	-	42,213.00
8471	859230	WATERSET 30TH STREET SR 18-0009 WATER	4/4/2019	47,613.00	(496)	47,117	General Plant / Other	-	-	-	-	-	-	-	47,613.00
8472	762138	TITRATOR	4/8/2019	3,611.00	(301)	3,310	General Plant / Other	-	-	-	-	-	-	-	3,611.00
8473	855200	TAX ASSESSMENT SYSTEM SOFTWARE	4/9/2019	63,140.00	(8,769)	54,371	General Plant / Other	-	-	-	-	-	-	-	63,140.00
8474	859187	BAYCARE HEALTH HUB-BLOOMINGDALE SR 16-0227 RECLAI	4/9/2019	7,575.00	(79)	7,496	General Plant / Other	-	-	-	-	-	-	-	7,575.00
8475	859188	BAYCARE HEALTH HUB-BLOOMINGDALE SR 16-0227 WASTEWAT	4/9/2019	4,601.25	(48)	4,553	General Plant / Other	-	-	-	-	-	-	-	4,601.25
8476	859189	BAYCARE HEALTH HUB-BLOOMINGDALE SR 16-0227 WATER	4/9/2019	8,825.00	(92)	8,733	General Plant / Other	-	-	-	-	-	-	-	8,825.00
8477	820182	WW S HILLSBOROUGH AQUIFER RECHARGE PROG	4/15/2019	1,968,276.41	(32,805)	1,935,472	wwTreatment	-	-	-	1,968,276.41	-	-	-	-
8478	859202	DG FARMS NKA SERENO PH 6A SR 16-0208 WASTEWATER	4/15/2019	116,729.15	(1,216)	115,513	Collection	-	-	-	-	116,729.15	-	-	-
8479	859203	DG FARMS NKA SERENO PH 6A SR 16-0208 WATER	4/15/2019	60,764.28	(633)	60,131	General Plant / Other	-	-	-	-	-	-	-	60,764.28
8480	768120	TITRATOR	4/16/2019	3,611.00	(301)	3,310	General Plant / Other	-	-	-	-	-	-	-	3,611.00
8481	838186	WW FRO PULSE NET LIC	4/16/2019	48,450.00	(2,019)	46,431	General Plant / Other	-	-	-	-	-	-	-	48,450.00
8482	859200	CYPRESS CREEK PARCEL J PH 1 & 2 SR 17-0136 & 17-0137 WASTE	4/17/2019	791,978.40	(8,250)	783,729	Collection	-	-	-	-	791,978.40	-	-	-
8483	859201	CYPRESS CREEK PARCEL J PH 1 & 2 SR 17-0136 & 17-0137 WATER	4/17/2019	304,036.47	(3,167)	300,869	Collection	-	-	-	-	304,036.47	-	-	-
8484	859222	TRIPLE CREEK AMENITY CENTER SR 16-0238 WASTEWATER	4/22/2019	46,320.48	(483)	45,838	General Plant / Other	-	-	-	-	-	-	-	46,320.48
8485	859223	TRIPLE CREEK AMENITY CENTER SR 16-0238 WATER	4/22/2019	35,194.54	(367)	34,828	General Plant / Other	-	-	-	-	-	-	-	35,194.54
8486	859216	SONATA FKA HILLSBORO FARMS PH 1 SR 17-0062 WASTEWATER	4/23/2019	236,571.00	(2,464)	234,107	Collection	-	-	-	-	236,571.00	-	-	-
8487	859217	SONATA FKA HILLSBORO FARMS PH 1 SR 17-0062 WATER	4/23/2019	141,542.55	(1,474)	140,068	Collection	-	-	-	-	141,542.55	-	-	-
8488	838188	WW FRO DEEPBROOK PS FENCE REPL	4/24/2019	3,478.73	(145)	3,334	General Plant / Other	-	-	-	-	-	-	-	3,478.73
8489	838189	WW FRO COUNTRY CARRIAGE FENCE REPL	4/24/2019	1,637.12	(68)	1,569	General Plant / Other	-	-	-	-	-	-	-	1,637.12
8490	770145	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8491	770146	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8492	770147	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8493	770148	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8494	770149	PUMP TRAILER MTD	4/29/2019	58,092.08	(2,421)	55,672	Distribution	-	-	58,092.08	-	-	-	-	-
8495	772149	COMPUTER	4/30/2019	3,164.37	(264)	2,901	General Plant / Other	-	-	-	-	-	-	-	3,164.37
8496	774143	VALVE OPERATOR	4/30/2019	10,695.00	(891)	9,804	General Plant / Other	-	-	-	-	-	-	-	10,695.00
8497	774144	VALVE OPERATOR	4/30/2019	10,695.00	(891)	9,804	General Plant / Other	-	-	-	-	-	-	-	10,695.00
8498	810142	WW COUNTYWIDE VALVE INSPECTION REPAIR/REPLACEMENT	4/30/2019	56,916.33	(2,372)	54,545	General Plant / Other	-	-	-	-	-	-	-	56,916.33
8499	859218	SOUTH FORK TRACT R PH 2A & 2B SR 17-0273 & 17-0274 WASTEW	4/30/2019	202,153.70	(2,106)	200,048	Collection	-	-	-	-	202,153.70	-	-	-
8500	859219	SOUTH FORK TRACT R PH 2A & 2B SR 17-0273 & 17-0274 WATER	4/30/2019	131,017.10	(1,365)	129,652	Collection	-	-	-	-	131,017.10	-	-	-
8501	859206	FERN HILL PH 3 SR 17-0021 WASTEWATER	5/3/2019	98,219.14	(818)	97,401	General Plant / Other	-	-	-	-	-	-	-	98,219.14
8502	859207	FERN HILL PH 3 SR 17-0021 WATER	5/3/2019	94,908.13	(791)	94,117	General Plant / Other	-	-	-	-	-	-	-	94,908.13
8503	859185	AYERSWORTH GLEN PH 3B SR 16-0082 WASTEWATER	5/7/2019	255,477.24	(2,129)	253,348	Collection	-	-	-	-	255,477.24	-	-	-
8504	859186	AYERSWORTH GLEN PH 3B SR 16-0082 WATER	5/7/2019	212,272.49	(1,769)	210,504	Collection	-	-	-	-	212,272.49	-	-	-
8505	859208	KNANAYA HOMES SR 15-0249 WASTEWATER	5/7/2019	19,625.00	(164)	19,461	General Plant / Other	-	-	-	-	-	-	-	19,625.00
8506	859209	KNANAYA HOMES SR 15-0249 WATER	5/7/2019	42,444.00	(354)	42,090	General Plant / Other	-	-	-	-	-	-	-	42,444.00
8507	820180	WW MARSH POINTE WATER MAIN EXTENSION	5/8/2019	29,869.81	(664)	29,206	General Plant / Other	-	-	-	-	-	-	-	29,869.81
8508	782143	SHREDDER	5/14/2019	1,128.49	(75)	1,053	General Plant / Other	-	-	-	-	-	-	-	1,128.49
8509	782144	SHREDDER	5/14/2019	1,128.49	(75)	1,053	General Plant / Other	-	-	-	-	-	-	-	1,128.49
8510	859196	CARLTON LAKES WEST II SR 17-0228 WASTEWATER	5/16/2019	126,904.05	(1,058)	125,847	Collection	-	-	-	-	126,904.05	-	-	-
8511	859197	CARLTON LAKES WEST II SR 17-0228 WATER	5/16/2019	119,187.00	(993)	118,194	Collection	-	-	-	-	119,187.00	-	-	-
8512	859220	SUNSHINE VILLAGE PH 3B SR 17-0148 WASTEWATER	5/17/2019	206,101.40	(1,718)	204,384	Collection	-	-	-	-	206,101.40	-	-	-
8513	859221	SUNSHINE VILLAGE PH 3B SR 17-0148 WATER	5/17/2019	186,115.90	(1,551)	184,565	Collection	-	-	-	-	186,115.90	-	-	-
8514	79619														

**Hillsborough County
Water and Wastewater Impact and AGRF Fee Study**

Functionalization - Acquisition Value

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Water System			Functionalization - Acquisition Value				Other
								W/Treatment	W/Transmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	
8537	859198	CARLTON PH 1E - 1 SR 17-0281 WASTEWATER	6/18/2019	142,760.65	(892)	141,868	Collection	-	-	-	-	142,760.65	-	-	
8538	859199	CARLTON PH 1E - 1 SR 17-0281 WATER	6/18/2019	99,271.80	(620)	98,651	General Plant / Other	-	-	-	-	-	-	99,271.80	
8539	813170	ACOUSTIC PIPE INSPECTION	6/19/2019	26,320.00	(1,316)	25,004	General Plant / Other	-	-	-	-	-	-	26,320.00	
8540	820181	WW FY19 BLOWOFFS	6/19/2019	132,902.59	(2,215)	130,688	wwTreatment	-	-	-	132,902.59	-	-	-	
8541	859212	PADDOCK MANOR SR 17-0300 WASTEWATER	6/19/2019	112,986.33	(706)	112,280	Collection	-	-	-	-	112,986.33	-	-	
8542	859213	PADDOCK MANOR SR 17-0300 WATER	6/19/2019	161,344.80	(1,008)	160,336	Distribution	-	-	161,344.80	-	-	-	-	
8543	813178	TURBIDIMETER	6/28/2019	7,294.92	(365)	6,930	General Plant / Other	-	-	-	-	-	-	7,294.92	
8544	820179	WW 19TH AVE RWTM	6/28/2019	6,869,770.02	(42,936)	6,826,834	General Plant / Other	-	-	-	-	-	-	6,869,770.02	
8545	852190	WW 19TH AVE WW FORCEMAIN	6/28/2019	6,715,667.52	(41,973)	6,673,695	wwTransmission	-	-	-	-	6,715,667.52	-	-	
8546	859226	US HWY 301 & SYMMES RD SR 17-0269 WATER	6/28/2019	11,975.79	(75)	11,901	General Plant / Other	-	-	-	-	-	-	11,975.79	
8547	859227	VICTORY LANDING SR 17-0231 WASTEWATER	6/28/2019	531,073.53	(3,319)	527,754	Collection	-	-	-	-	531,073.53	-	-	
8548	859228	VICTORY LANDING SR 17-0231 WATER	6/28/2019	157,637.12	(985)	156,652	Distribution	-	-	157,637.12	-	-	-	-	
8549	814177	VACUUM TRAILER MTD	6/30/2019	89,712.00	(2,243)	87,469	General Plant / Other	-	-	-	-	-	-	89,712.00	
8550	817180	PUMP TRAILER	6/30/2019	59,986.00	(1,500)	58,486	General Plant / Other	-	-	-	-	-	-	59,986.00	
8551	831179	DESK WITH HUTCH	6/30/2019	2,022.27	(101)	1,921	General Plant / Other	-	-	-	-	-	-	2,022.27	
8552	852195	RW NORTHWEST HILLS AREA RECHARGE PROJ NHARP	7/1/2019	3,476,630.82	(14,486)	3,462,145	Reclaimed	-	-	-	-	-	3,476,630.82	-	
8553	852195	WW FRO FALKENBURG CLARIFIERS 1-3 REPL	7/2/2019	448,498.68	(7,474.97)	441,024	wwTreatment	-	-	-	448,498.68	-	-	-	
8554	821179	SUV ESCAPE	7/10/2019	20,496.00	(683.20)	19,813	General Plant / Other	-	-	-	-	-	-	20,496.00	
8555	822181	TRUCK F150	7/10/2019	26,796.00	(893.20)	25,903	General Plant / Other	-	-	-	-	-	-	26,796.00	
8556	838180	LPSS 208 6TH AVE SW	7/22/2019	53,465.41	(594.06)	52,871	General Plant / Other	-	-	-	-	-	-	53,465.41	
8557	823189	LPSS 1705 3RD ST SE	7/23/2019	44,878.94	(498.65)	44,380	General Plant / Other	-	-	-	-	-	-	44,878.94	
8558	852191	WW LUTZ ATHLETIC FIELD WTR CONNECTION	7/23/2019	126,978.54	(1,410.88)	125,568	Collection	-	-	-	-	126,978.54	-	-	
8559	853180	WW FRO NORTHDALRE REHAB	7/23/2019	17,693.06	(196.58)	17,496	General Plant / Other	-	-	-	-	-	-	17,693.06	
8560	824273	COMPUTER LAPTOP RUGGED	7/24/2019	1,799.00	(59.96)	1,739	General Plant / Other	-	-	-	-	-	-	1,799.00	
8561	824274	COMPUTER LAPTOP RUGGED	7/24/2019	1,799.00	(59.96)	1,739	General Plant / Other	-	-	-	-	-	-	1,799.00	
8562	834179	PLATE COMPACTOR	7/24/2019	3,888.62	(129.62)	3,759	General Plant / Other	-	-	-	-	-	-	3,888.62	
8563	830179	SMARTBOARD 70 INCH	7/31/2019	3,149.99	(104.99)	3,045	General Plant / Other	-	-	-	-	-	-	3,149.99	
8564	830180	FUSION SPLICER KIT	7/31/2019	4,008.65	(133.62)	3,875	General Plant / Other	-	-	-	-	-	-	4,008.65	
8565	836180	SEWER INSPECTION CAMERA REEL	7/31/2019	6,007.75	(200.25)	5,808	General Plant / Other	-	-	-	-	-	-	6,007.75	
8566	858181	WW PSOC DR FIREWALLS	8/1/2019	71,384.78	(1,189.74)	70,195	General Plant / Other	-	-	-	-	-	-	71,384.78	
8567	858182	WW SC REPUMP STATION	8/6/2019	32,587.00	(271.55)	32,315	General Plant / Other	-	-	-	-	-	-	32,587.00	
8568	837181	CENTRIFUGE	8/8/2019	6,516.71	(108.61)	6,408	General Plant / Other	-	-	-	-	-	-	6,516.71	
8569	836185	TRUCK F150	8/12/2019	28,996.00	(483.26)	28,513	General Plant / Other	-	-	-	-	-	-	28,996.00	
8570	852181	6 CHANNEL RECORDER DATA ACQUISITION	8/12/2019	5,346.79	(89.11)	5,258	General Plant / Other	-	-	-	-	-	-	5,346.79	
8571	836190	FILTER CART	8/13/2019	2,731.00	(45.51)	2,685	General Plant / Other	-	-	-	-	-	-	2,731.00	
8572	836191	FILTER CART	8/13/2019	2,731.00	(45.51)	2,685	General Plant / Other	-	-	-	-	-	-	2,731.00	
8573	837185	COMPACT TRACK LOADER	8/14/2019	54,466.00	(907.76)	53,558	General Plant / Other	-	-	-	-	-	-	54,466.00	
8574	845198	QUANTI-TRAY SEALER PLUS	8/14/2019	4,750.00	(79.17)	4,671	General Plant / Other	-	-	-	-	-	-	4,750.00	
8575	852192	WW VAN DYKE WWTP RAS/WAS PUMP REPLACEMENT	8/19/2019	340,097.89	(2,834.14)	337,264	wwTreatment	-	-	-	340,097.89	-	-	-	
8576	843182	WW SOUTH CCOUNTY WATER RPS WTM TO 19TH AVE	8/20/2019	6,379,158.14	(13,289.91)	6,365,868	wwTreatment	-	-	-	6,379,158.14	-	-	-	
8577	854215	SERVER	8/23/2019	48,455.56	(807.59)	47,648	General Plant / Other	-	-	-	-	-	-	48,455.56	
8578	854216	SERVER	8/23/2019	48,455.56	(807.59)	47,648	General Plant / Other	-	-	-	-	-	-	48,455.56	
8579	852182	INCUBATOR	8/27/2019	2,479.94	(41.33)	2,439	General Plant / Other	-	-	-	-	-	-	2,479.94	
8580	869183	WWTP FALKENBURG FLOCCULATION TANK AND CONTROL PAN	8/27/2019	402,480.00	(6,708.00)	395,772	wwTreatment	-	-	-	402,480.00	-	-	-	
8581	843185	TRUCK F250	8/28/2019	55,055.00	(917.58)	54,137	General Plant / Other	-	-	-	-	-	-	55,055.00	
8582	843186	TRUCK INTERNATIONAL	8/28/2019	159,079.00	(2,651.31)	156,428	General Plant / Other	-	-	-	-	-	-	159,079.00	
8583	852196	REFRIGERATOR	8/28/2019	5,836.58	(97.27)	5,739	General Plant / Other	-	-	-	-	-	-	5,836.58	
8584	852197	REFRIGERATOR	8/28/2019	5,836.58	(97.27)	5,739	General Plant / Other	-	-	-	-	-	-	5,836.58	
8585	852183	INCUBATOR	8/29/2019	3,859.28	(64.32)	3,795	General Plant / Other	-	-	-	-	-	-	3,859.28	
8586	865182	BUCKET ATTACHMENT EXCAVATOR	8/30/2019	3,923.00	(65.38)	3,858	General Plant / Other	-	-	-	-	-	-	3,923.00	
8587	852184	SPECTROPHOTOMETER	8/31/2019	9,993.95	(166.56)	9,827	General Plant / Other	-	-	-	-	-	-	9,993.95	
8588	852185	CIRCULATING BATH	8/31/2019	2,712.45	(45.20)	2,667	General Plant / Other	-	-	-	-	-	-	2,712.45	
8589	854186	METER SUSPENDED SOLIDS	8/31/2019	2,428.57	(40.47)	2,388	General Plant / Other	-	-	-	-	-	-	2,428.57	
8590	854209	GENERATOR PORTABLE	8/31/2019	2,019.00	(33.65)	1,985	General Plant / Other	-	-	-	-	-	-	2,019.00	
8591	851181	VAN	9/12/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	27,896.00	
8592	851182	VAN	9/13/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	27,896.00	
8593	851183	VAN	9/13/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	27,896.00	
8594	851184	VAN	9/13/2019	27,896.00	-	27,896	General Plant / Other	-	-	-	-	-	-	27,896.00	
8595	852193	SUV ESCAPE	9/16/2019	22,779.00	-	22,779	General Plant / Other	-	-	-	-	-	-	22,779.00	
8596	855188	TRAILER UTILITY	9/19/2019	11,793.00	-	11,793	General Plant / Other	-	-	-	-	-	-	11,793.00	
8597	855189	TRUCK F350	9/19/2019	54,913.00	-	54,913	General Plant / Other	-	-	-	-	-	-	54,913.00	
8598	855190	CALIBRATOR	9/19/2019	19,212.50	-	19,213	General Plant / Other	-	-	-	-	-	-	19,212.50	
8599	855191	CALIBRATOR	9/19/2019	19,212.50	-	19,213	General Plant / Other	-	-	-	-	-	-	19,212.50	
8600	856181	TRAILER DECK OVER	9/20/2019	24,291.80	-	24,292	General Plant / Other	-	-	-	-	-	-	24,291.80	
8601	856182	TRAILER DECK OVER	9/20/2019	24,291.80	-	24,292	General Plant / Other	-	-	-	-	-	-	24,291.80	
8602	856183	TRAILER DECK OVER	9/20/2019	24,291.80	-	24,292	General Plant / Other	-	-	-	-	-	-	24,291.80	
8603	856184	TRAILER UTILITY	9/20/2019	11,015.10	-	11,015	General Plant / Other	-	-	-	-	-	-	11,015.10	
8604	856185	TRAILER UTILITY	9/20/2019	16,570.60	-	16,571	General Plant / Other	-	-	-	-	-	-	16,570.60	
8605	856186	TRAILER DECK OVER	9/20/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	15,113.90	
8606	860193	TRUCK F350	9/24/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	53,507.33	
8607	861190	COMPUTER TOUCH SCREEN	9/24/2019	8,683.01	-	8,683	General Plant / Other	-	-	-	-	-	-	8,683.01	
8608	860194	CEMENT MIXER	9/25/2019	4,737.00	-	4,737	General Plant / Other	-	-	-	-	-	-	4,737.00	
8609	865187	EXCAVATOR	9/30/2019	66,725.00	-	66,725	General Plant / Other	-	-	-	-	-	-	66,725.00	
8610	865198	TRUCK F350	9/30/2019	59,367.33	-	59,367	General Plant / Other	-	-	-	-	-	-	59,367.33	
8611	865189	TRUCK F350	9/30/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	53,507.33	
8612	865190	TRUCK F350	9/30/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	53,507.33	
8613	865191	TRAILER DECK OVER	9/30/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	15,113.90	
8614	865192	TRAILER DECK OVER	9/30/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	15,113.90	
8615	865193	TRAILER DECK OVER	9/30/2019	15,113.90	-	15,114	General Plant / Other	-	-	-	-	-	-	15,113.90	
8616	865194	TRAILER DECK OVER TILT	9/30/2019	25,181.60	-	25,182	General Plant / Other	-	-	-	-	-	-	25,181.60	
8617	865195	TRAILER DECK OVER TILT	9/30/2019	25,181.60	-	25,182	General Plant / Other	-	-	-	-	-	-	25,181.60	
8618	865196	TRUCK VACUUM	9/30/2019	182,715.00	-	182,715	General Plant / Other	-	-	-	-	-	-	182,715.00	
8619	865199	TRUCK F350	9/30/2019	53,507.33	-	53,507	General Plant / Other	-	-	-	-	-	-	53,507.33	
8620	865190	TRUCK F350	9/30/2019	59,367.33	-	59,367	General Plant / Other	-	-	-	-	-	-	59,367.33	
8621	865200	TRUCK F350	9/30/2019	59,367.33	-	59,367	General Plant / Other	-	-	-	-	-	-	59,367.33	
8622	870251	SCALE PRECISION DIGITAL	9/30/2019	1,255.31	-	1,255	General Plant / Other	-	-	-	-	-	-	1,255.31	
8623	870252	CAMERA SNAKE	9/30/2019	6,744.16	-	6,744	General Plant / Other	-	-	-	-	-	-	6,744.16	
8624	870253	LINE LOCATOR	9/30/2019	2,922.83	-	2,923	General Plant / Other	-	-	-	-	-	-	2,922.83	

Appendix A

Hillsborough County
Water and Wastewater Impact and AGRF Fee Study

Functionalization of Existing Fixed Assets - As of September 30, 2019

Line No.	Asset	Asset description	Capitalization Date	Acquisition Value	Accumulated Depreciation	Current Net Book Value	Recognized Allocation	Functionalization - Acquisition Value							
								Water System			Wastewater System			Other	
								WTreatment	WTransmission	Distribution	WWTreatment	Collection	WWTransmission	Reclaimed	General Plant / Other
8625			SUBTOTAL	\$ 2,210,440,408	\$ (1,214,251,591)	\$ 996,188,817		\$ 46,325,288	\$ 99,191,376	\$ 335,611,663	\$ 761,650,623	\$ 334,487,700	\$ 201,088,300	\$ 92,748,335	\$ 339,337,123
8626			Less Donated	\$ -	\$ -	\$ -		-	-	-	-	-	-	-	-
8627			TOTAL	<u>\$ 2,210,440,408</u>	<u>\$ (1,214,251,591)</u>	<u>\$ 996,188,817</u>		<u>\$ 46,325,288</u>	<u>\$ 99,191,376</u>	<u>\$ 335,611,663</u>	<u>\$ 761,650,623</u>	<u>\$ 334,487,700</u>	<u>\$ 201,088,300</u>	<u>\$ 92,748,335</u>	<u>\$ 339,337,123</u>

School Impact Fee Study for Hillsborough County, Florida



prepared by
Duncan Associates

September 2019

Table of Contents

EXECUTIVE SUMMARY	1
Current Fees	1
Updated Fees.....	1
Indexing for Cost Inflation	3
Comparative Fees	3
LEGAL FRAMEWORK	5
The Need Test	5
The Benefit Test	6
Florida Statutes	7
STUDENT GENERATION RATES	10
Students by Housing Type	10
Students by Unit Size	11
LEVEL OF SERVICE	14
Student Station Capacity.....	14
Existing School Inventory.....	14
Student-Capacity Ratio	15
CAPITAL COSTS	16
Construction Cost	16
Land Cost.....	18
Ancillary Facility Cost	19
Capital Cost Summary	20
REVENUE CREDITS.....	21
Projected Funding for Capacity.....	22
Revenue Credit per Student.....	23
Net Cost Summary	24
NET COST SCHEDULE.....	25
APPENDIX A: STUDENT GENERATION DATA	26
Census Data.....	26
American Housing Survey Data	28
APPENDIX B: EXISTING SCHOOL INVENTORY.....	30
APPENDIX C: LAND ACQUISITIONS.....	35
APPENDIX D: SCHOOL DEBT	37

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List of Tables

Table 1. Current School Impact Fees	1
Table 2. Updated School Impact Fees	2
Table 3. Comparison of Current and Updated School Fees	2
Table 4. Comparison of Original and Updated School Fee Components	3
Table 5. Comparative Single-Family School Fees, Florida Counties.....	4
Table 6. Student Generation Rates by Grade Level and Housing Type.....	10
Table 7. Student Generation Rates by Unit Size	12
Table 8. Change in Student Generation Rates.....	13
Table 9. Existing Level of Service for Traditional Schools	15
Table 10. New School Construction Cost per Student	17
Table 11. State Construction Cost Caps and Local Costs per Student.....	17
Table 12. Weighted Construction Cost per Student.....	18
Table 13. Recent School Land Acquisitions	18
Table 14. Land Cost per Student.....	19
Table 15. Ancillary Facility Costs	19
Table 16. Existing Vehicle Fleet Cost.....	20
Table 17. Ancillary Cost per Student	20
Table 18. Total Capital Cost per Student	20
Table 19. Planned Capital Funding, FY 2018-2022.....	22
Table 20. Planned Capital Expenditures, FY 2019-2023	23
Table 21. Available Funding for Capacity, FY 2019-2023.....	23
Table 22. Revenue Credit per Student	24
Table 23. Net Cost per Student	24
Table 24. Net Cost per Dwelling Unit.....	25
Table 25. Census Data Sample Size, Hillsborough County.....	26
Table 26. Student Generation Rates by Housing Type and Rooms.....	27
Table 27. American Housing Survey Sample Size, U.S., 2017	28
Table 28. Dwelling Units by Number of Rooms, Size and Type, U.S., 2017	29
Table 29. Existing School Inventory.....	30
Table 30. School Land Acquisitions Since 2000.....	35
Table 31. Outstanding School Debt Principal.....	37
Table 32. Capacity Percentage of Debt	37
Table 33. Debt Capacity Analysis	38

EXECUTIVE SUMMARY

This study was commissioned by Hillsborough County to update the school impact fee calculations. The study on which the current fees are based was prepared in 2004. This update was performed using essentially the same methodology employed in the 2004 study. Briefly, the methodology involves (a) determining the current capital cost to provide the facilities (schools, land, buses and ancillary facilities) needed to serve a new student; (b) determining an appropriate revenue credit to account for taxes that will be paid by new development and used to finance capacity improvements, (c) subtracting the revenue credit per student from the cost per student to determine the net cost per student, and (d) multiplying the net cost per student by the student generation rate per unit to determine the maximum school impact fee per unit for different types of housing units.

Current Fees

The 2004 study calculated alternative maximum impact fees by housing type and dwelling unit size. The County adopted fees based on unit size at 91.5% of the maximum amounts, as shown in Table 1.

Table 1. Current School Impact Fees

Housing Type	2004 Study	Current	Percent
Single-Family Detached	\$4,069	n/a	n/a
Single-Family Attached	\$2,259	n/a	n/a
Multi-Family	\$2,287	n/a	n/a
Mobile Home	\$3,208	n/a	n/a
Unit Size			
less than 500 sq. ft.	\$1,319	\$1,207	91.5%
500-749 sq. ft.	\$1,939	\$1,774	91.5%
750-999 sq. ft.	\$2,576	\$2,357	91.5%
1,000-1,249 sq. ft.	\$3,052	\$2,793	91.5%
1,250-1,499 sq. ft.	\$3,438	\$3,146	91.5%
1,500-1,999 sq. ft.	\$3,896	\$3,565	91.5%
2,000-2,499 sq. ft.	\$4,371	\$4,000	91.5%
2,500-2,999 sq. ft.	\$4,748	\$4,345	91.5%
3,000-3,999 sq. ft.	\$5,206	\$4,764	91.5%
4,000 sq. ft. or more	\$5,682	\$5,200	91.5%

Source: 2004 study fees from Duncan Associates, *Hillsborough County Comprehensive Impact Fee Study*, July 2004; adopted fees from Hillsborough County website, May 9, 2018.

Updated Fees

The updated maximum school impact fees calculated in this study are summarized in Table 2 on the following page.

Table 2. Updated School Impact Fees

Housing Type	
Single-Family Detached	\$8,034
Single-Family Attached	\$4,549
Multi-Family	\$3,988
Mobile Home	\$6,698
Unit Size	
<900 sq. ft.	\$1,645
900-1,299 sq. ft.	\$3,891
1,300-1,799 sq. ft.	\$7,027
1,800-2,499 sq. ft.	\$8,227
2,500-3,399 sq. ft.	\$9,369
3,400+ sq. ft.	\$10,976

Source: Table 24.

Maximum fees from the 2004 study and current adopted fees are compared to the updated fees in Table 3. Like the 2004 study, this update calculates alternative fees by housing type and unit size. However, updated unit size categories differ from the ones used in the original study. Because of this, a finer unit size breakdown is necessary to make the comparison.

In general, the fees calculated in this study by housing type are roughly double 2004 study fees. When compared to the adopted fees by unit size, the updated fees are roughly double current fees for larger units (1,300 square feet or more), but the increases are lower or even negative for smaller units. Including an annual cost inflation adjustment in the ordinance would reduce the need for such major fee increases in the future.

Table 3. Comparison of Current and Updated School Fees

Housing Type	2004		Updated	% Change From:	
	Study	Adopted		Study	Adopted
Single-Family Detached	\$4,069	n/a	\$8,034	97%	n/a
Single-Family Attached	\$2,259	n/a	\$4,549	101%	n/a
Multi-Family	\$2,287	n/a	\$3,988	74%	n/a
Mobile Home	\$3,208	n/a	\$6,698	109%	n/a
Unit Size					
<500 sq. ft.	\$1,319	\$1,207	\$1,645	25%	36%
500-749 sq. ft.	\$1,939	\$1,774	\$1,645	-15%	-7%
750-899 sq. ft.	\$2,576	\$2,357	\$1,645	-36%	-30%
900-999 sq. ft.	\$2,576	\$2,357	\$3,891	51%	65%
1,000-1,249 sq. ft.	\$3,052	\$2,793	\$3,891	27%	39%
1,250-1,299 sq. ft.	\$3,438	\$3,146	\$3,891	13%	24%
1,300-1,499 sq. ft.	\$3,438	\$3,146	\$7,027	104%	123%
1,500-1,799 sq. ft.	\$3,896	\$3,565	\$7,027	80%	97%
1,800-1,999 sq. ft.	\$3,896	\$3,565	\$8,227	111%	131%
2,000-2,499 sq. ft.	\$4,371	\$4,000	\$8,227	88%	106%
2,500-2,999 sq. ft.	\$4,748	\$4,345	\$9,369	97%	116%
3,000-3,399 sq. ft.	\$5,206	\$4,764	\$9,369	80%	97%
3,400-3,999 sq. ft.	\$5,206	\$4,764	\$10,976	111%	130%
4,000+ sq. ft.	\$5,682	\$5,200	\$10,976	93%	111%

* "Current" fees by housing type are 91.5% of study fees

Source: 2004 study and current fees from Table 1 with caveats noted above; updated fees from Table 2.

The reasons for the changes in the fees can be seen by comparing the major calculation components from this study with those from the 2004 study, as summarized in Table 4. Costs per student are up considerably for school construction, land, and ancillary facilities. This update does not include interest costs, because the District is not planning to issue any new debt. The result is a 50% increase in the total cost per student. The revenue credit is down, due to the virtual disappearance of State capital funding, the reduction in the capital improvements property tax from 2.00 to 1.50 mills, and the reduced percentage of capital funding available for capacity improvements. Student generation rates are also somewhat lower than they were. The net result is that the updated maximum fee for a typical single-family unit is 88% more than it was in the 2004 study.

Table 4. Comparison of Original and Updated School Fee Components

	2004 Study	2019 Update	Percent Change
Construction Cost per Student	\$12,009	\$22,579	88%
Land Cost per Student	\$732	\$2,076	184%
Ancillary Cost per Student	\$411	\$1,151	180%
Interest Cost per Student	\$4,080	n/a	n/a
Total Cost per Student	\$17,232	\$25,806	50%
Revenue Credit per Student	-\$8,256	-\$6,448	-22%
Net Cost per Student	\$8,976	\$19,358	116%
Students per Typical Single-Family Unit*	0.487	0.425	-13%
Typical Single-Family Fee	\$4,371	\$8,227	88%

* for a 2,000-2,499 sq. foot unit

Source: 2004 study fees from Duncan Associates, *Hillsborough County Comprehensive Impact Fee Study*, July 2004; update study data from Table 18 (costs), Table 22 (revenue credit) and Table 7 (student generation rates by unit size).

Indexing for Cost Inflation

It is common practice in many jurisdictions to index the fees annually for cost inflation in years when the fees are not comprehensively updated. This helps to avoid large fee increases when the fees are periodically updated. It can be done administratively as set out in the ordinance, or it can be structured to require annual approval by the governing body. For schools, the primary cost is for buildings. In Hillsborough County, buildings account for 90% of the total school cost per student. A reasonable index for school impact fees is the *Engineering-News Record* Building Cost Index.

Comparative Fees

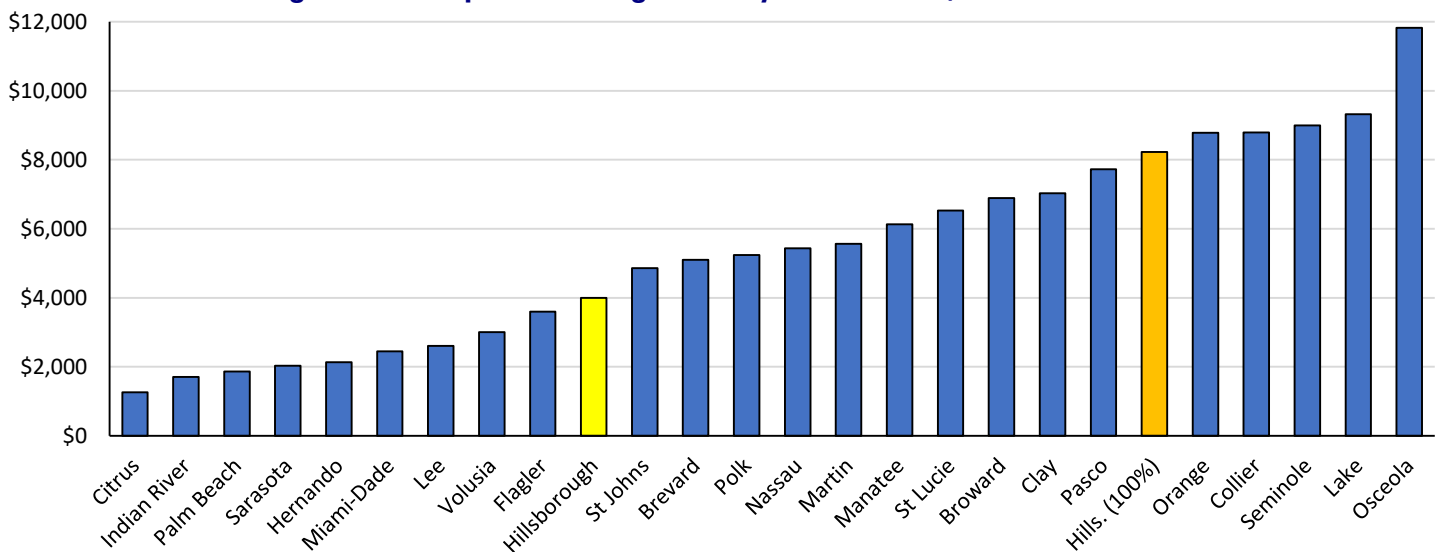
Current and updated school impact fees are compared to current fees charged by other Florida counties for a single-family unit in Table 5. Where fees are based on unit size, as they are in Hillsborough County, fees shown are for a unit with 2,000 sq. ft. of living area.

Table 5. Comparative Single-Family School Fees, Florida Counties

Florida County	Study Year	Max. Fee at 100%	Adoption Percent	Adopted Fee
Miami-Dade	1995	\$2,448	100%	\$2,448
Citrus	2014	\$2,522	50%	\$1,261
Hernando	2016	\$4,266	50%	\$2,133
Hillsborough (current)	2004	\$4,371	92%	\$4,000
Volusia	2013	\$4,483	67%	\$3,000
Flagler	2004	\$4,756	76%	\$3,600
St Johns	2017	\$4,855	100%	\$4,855
Nassau	2018	\$5,431	100%	\$5,431
Lee	2018	\$5,484	48%	\$2,605
Martin	2007	\$5,567	100%	\$5,567
Indian River	2015	\$6,077	28%	\$1,702
Manatee	2007	\$6,127	100%	\$6,127
St Lucie	2018	\$6,529	100%	\$6,529
Palm Beach	2015	\$6,956	27%	\$1,866
Sarasota	2016	\$7,835	26%	\$2,032
Hillsborough (proposed)	2019	\$8,595	n/a	n/a
Orange	2016	\$8,784	100%	\$8,784
Pasco	2017	\$9,028	86%	\$7,728
Clay	2009	\$9,096	77%	\$7,034
Lake	2015	\$9,324	100%	\$9,324
Broward	2017	\$9,516	72%	\$6,888
Brevard	2015	\$10,193	50%	\$5,097
Polk	2015	\$10,484	50%	\$5,242
Collier	2015	\$11,164	67%	\$8,790
Osceola	2017	\$11,823	100%	\$11,823
Seminole	2017	\$12,322	73%	\$9,000

Source: Duncan Associates, August 14, 2019 (fees for 2,000 sq. ft. single-family unit).

The typical single-family school fees currently charged by Florida counties are illustrated in Figure 1, along with Hillsborough County's updated fee from this study if it is adopted at 100%.

Figure 1. Comparative Single-Family School Fees, Florida Counties

LEGAL FRAMEWORK

Impact fees are a way for local governments to require new developments to pay a proportionate share of the infrastructure costs those developments impose on the community. In contrast to traditional “negotiated” developer exactions, impact fees are charges that are assessed on new development using a standard formula based on objective characteristics, such as the number and type of dwelling units constructed. The fees are one-time, up-front charges, with the payment usually made at the time of issuance of building permit or certificate of occupancy. Impact fees require that each new development project pay its pro-rata share of the cost of new capital facilities required to serve that development.

Since impact fees were pioneered in states like Florida that lacked specific enabling legislation, such fees have been defended as a legal exercise of local government’s broad “police power” to regulate land development in order to protect the health, safety and welfare of the community. The courts have developed guidelines for constitutionally valid impact fees, based on “rational nexus” standards.¹ The standards set by court cases generally require that an impact fee meet a two-part test:

- 1) The fees must be proportional to the need for new facilities created by new development, and
- 2) The expenditure of impact fee revenues must provide benefit to the fee-paying development.

In 1983, a Florida district court of appeals described the dual rational nexus test as follows, and this language was later quoted and followed by the Florida Supreme Court in its 1991 St. Johns County decision:

In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.²

The Need Test

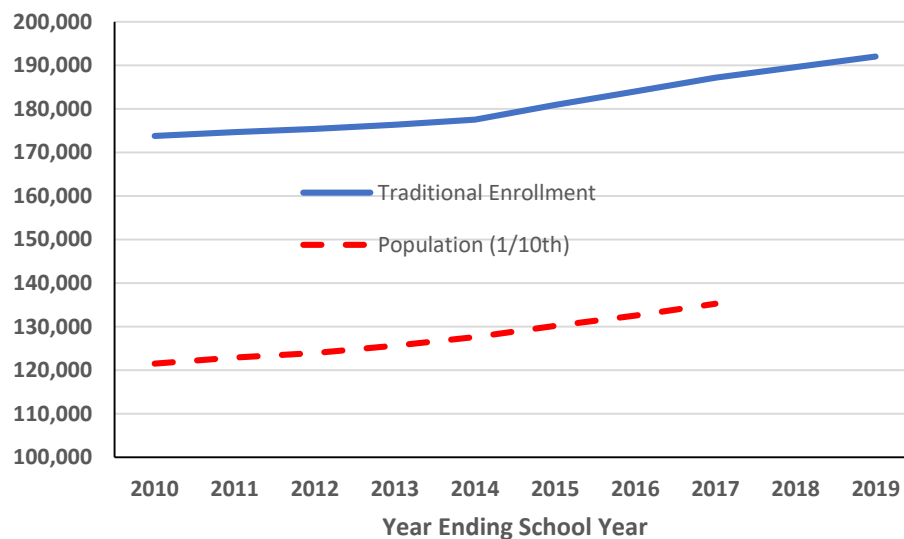
To meet the first prong of the dual rational nexus test, it is necessary to demonstrate that new development creates the need for additional educational facilities. New residential development

¹ There are six major Florida cases that have guided the development of impact fees in the state: *Contractors and Builders Association of Pinellas County v. City of Dunedin*, 329 So.2d 314 (Fla. 1976); *Hollywood, Inc. v. Broward County*, 431 So.2d 606 (Fla. 1976); *Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County*, 446 So.2d 140 (Fla. 4th DCA 1983); *Seminole County v. City of Casselberry*, 541 So.2d 666 (Fla. 5th DCA 1989); *City of Ormond Beach v. County of Volusia*, 535 So.2d 302 (Fla. 5th DCA 1988); and *St. Johns County v. Northeast Florida Builders Association*, 583 So. 2d 635, 637 (Fla. 1991).

² *Hollywood, Inc. v. Broward County*, 431 So. 2d 606, 611-12 (Fla. 4th DCA), review denied, 440 So. 2d 352 (Fla. 1983), quoted and followed in *St. Johns County v. Northeast Florida Builders Ass'n*, 583 So. 2d 635, 637 (Fla. 1991).

results in increased population and enrollment growth, creating the need for new school facilities. Growth in the District's traditional public school enrollment has closely tracked population growth in the county, as illustrated in Figure 2.

Figure 2. Traditional School Enrollment and Population, 2010 to 2019



The County's school impact fees are proportional to the average number of students expected to enroll in public school for each type of dwelling unit. In addition, the impact fees are reduced to take into account future local school taxes and State funding that will be generated by new residential development and used for capacity-expanding capital improvements.

The Benefit Test

To meet the second prong of the dual rational nexus test, it is necessary to demonstrate that development subject to the fee will benefit from the expenditure of the impact fee funds. One requirement is that the fees be used to fill the need that serves as the justification for the fees under the first part of the test. The County's impact fee ordinance contains provisions requiring that school impact fee revenues be spent only on growth-related school capital improvements and prohibits their use for operational costs or expenses.³ These provisions ensure that school impact fee revenues are spent on improvements that expand the capacity of the public educational system to accommodate new students, rather than on the maintenance or rehabilitation of existing school facilities or other purposes.

Another way to ensure that the fees are spent for their intended purpose is to require that the fees be refunded if they have not been used within a reasonable period of time. The Florida District Court of Appeals upheld Palm Beach County's road impact fee in 1983, in part because the ordinance includes refund provisions if school fees are not spent within 10 years (5 years with a possible 5-year extension) from the date of fee payment.⁴ In sum, ordinance provisions requiring the earmarking of

³ Hillsborough County Code of Ordinances, Sec. 40-62(b)(4)c.

⁴ Hillsborough County Code of Ordinances, Sec. 40-63(c)(3)

funds and refunding of unexpended funds to fee-payers ensure that the fees are spent to benefit the fee-paying development.

Florida Statutes

The 2006 Florida Legislature passed Senate Bill 1194, which established certain requirements for impact fees in Florida. The bill, which became effective on June 14, 2006, created a new Section 163.31801, Florida Statutes. It was most recently amended in 2019 by House Bill 7103, which was became effective on June 28, 2019. The current Florida Impact Fee Act reads as follows:

163.31801 Impact fees; short title; intent; minimum requirements, audits; challenges.--

- (1) This section may be cited as the “Florida Impact Fee Act.”*
- (2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.*
- (3) At a minimum, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must satisfy all of the following conditions:*
 - (a) The calculation of the impact fee must be based on the most recent and localized data.*
 - (b) The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must account for the revenues and expenditures of such impact fee in a separate accounting fund.*
 - (c) Administrative charges for the collection of impact fees must be limited to actual costs.*
 - (d) The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.*
 - (e) Collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.*
 - (f) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.*
 - (g) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.*
 - (h) The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.*
 - (i) Revenues generated by the impact fee may not be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or commercial construction.*

(4) The local government must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public education facilities, including land dedication, site planning and design, or construction. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.

(5) If a local government increases its impact fee rates, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. This subsection shall operate prospectively and not retrospectively.

(6) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

(7) In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 438 163.3180(6)(b)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(8) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

(9) This section does not apply to water and sewer connection fees.

Key provisions of the Florida Impact Fee Act in effect prior to the 2019 amendments include the requirements that: (1) impact fees are calculated based on the most current and localized data, (2) administrative charges do not exceed actual costs, (3) 90 days' notice is provided before a new or increased impact fee goes into effect, (4) financial audits include certification of compliance with the Act, and (5) the burden of proof in any impact fee litigation is on the local government.

Notable provisions added in 2019 include the following:

- Fees cannot be collected prior to the date of issuance of a building permit.
- Developer contributions must be credited at full market value. In particular, proportionate-share contributions for educational facilities must be credited based on the full value of the contribution, without regard for what grade level was benefitted by the contribution (amendment by the same bill to Sec. 163.3180(6)(h)2.b., as referenced in the amended Act).
- The value of developer credits must be increased by the same percentage when the applicable type of impact fees for which the credit was given is increased. It appears that most jurisdictions are interpreting the stipulation that this provision does not apply retroactively to mean that it only applies to credits approved after the effective date of HB 7103. Because updated fees tend to change by different percentages, new developer credit agreements should stipulate what housing types or land uses the credits will be used for.

- Waivers of impact fees for affordable housing projects, as defined in Sec. 420.9071, do not have to be offset with other government revenues.
- Mobility fees must comply with the Florida Impact Fee Act (amendment by the same bill to Sec. 163.3180(5)(i), not referenced in the amended Act).

Other provisions relating to impact fees are scattered about in the Florida Statutes. For example, the boards of independent special fire control districts are authorized to establish fire impact fees in Section 191.009(4). Public schools are exempted from the payment of impact fees in Section 1013.371(1)(a).

Florida law requires that impact fees must “be based on the most recent and localized data.”⁵ A variety of recent, local data have been gathered for use in the impact fee calculations. The major inputs into the formula are student generation rates, level of service per unit of residential development, capital cost and revenue credits. Student generation rates by housing type are based on the School District’s 2017 *Long Range School Planning Study*, which matched the address of each student with the housing type in which the student resides. Student generation rates by unit size are based on the most Census data for Hillsborough County, as well as the most recent national housing survey, and calibrated to generation rates by housing type. The level of service is based on the current inventory of public school facilities and current student station capacity. Capital costs are based on recent acquisitions of school sites, recent school construction costs per student station, and current insured values of ancillary facilities. The revenue credits are based on the current five-year capital plan, projected State capital funding, and property and sales tax funds available for capacity expansion. This report complies with all the substantive requirements of the Florida Impact Fee Act.

⁵ Florida Impact Fee Act, Sec. 163.31801(3)(a), Florida Statutes

STUDENT GENERATION RATES

The impact fees are based on the demand generated by new residential development on the need for traditional public school facilities. Non-traditional facilities such as charter schools, exceptional centers and vocational education facilities are not included in the school impact fees, because traditional schools make up the predominant capital cost incurred by the School District to accommodate growth.

The long-term average cost incurred by the district to accommodate a new residential dwelling unit is proportional to the average number of traditional public school students generated. Student generation rates are calculated as the ratio of traditional students to total units (not just occupied units, because some percentage of units will always be vacant).

The student generation rates used to develop the adopted school impact fees are based strictly on the size of the dwelling unit. This update calculates two alternative sets of student generation rates: by housing type and by unit size (square feet of living area).

Students by Housing Type

The *Long Range School Planning Study* prepared for the School District in 2017 calculated student generation rates by housing type. The analysis used Geographic Information Systems (GIS) to link student addresses to parcels in the Hillsborough County Property Appraiser's database. The student data (which excluded non-traditional students) contained grade level (elementary, middle or high), while the Property Appraiser data contained information on housing type. By matching addresses between the two data sets, the analysis identified the number of traditional school students by housing type and grade level. About 95% of the traditional school students that resided in the County were successfully linked to a parcel. Students who were not linked to a parcel or whose address linked to a vacant parcel were redistributed among the four housing types. Finally, the number of students by grade level and housing type was divided by the total number of housing units by housing type, resulting in the student generation rates shown in Table 6 (rates for the two combined categories are used in the unit size analysis).

Table 6. Student Generation Rates by Grade Level and Housing Type

Housing Type	Elem.	Middle	High	Total
Single-Family Detached	0.193	0.087	0.135	0.415
Single-Family Attached (Townhouse)	0.114	0.048	0.073	0.235
Multi-Family (Apartment/Condo)	0.114	0.041	0.051	0.206
Mobile Home	0.185	0.071	0.090	0.346
Weighted Average, All Housing Types	0.163	0.069	0.102	0.334
Single-Fam. Det. (incl. Mobile Home)	0.192	0.085	0.130	0.407
Multi-Family (Townhome/Apt./Condo)	0.114	0.042	0.055	0.211

Note: Data represent number of traditional public school K-12 students per unit

Source: Tindale Oliver, *Hillsborough County Public Schools Long Range School Planning Study*, May 2017, Table 6 (rates for single-family detached/mobile homes based on 88.62% single-family detached and for multi-family based on 81.55% apartment/condo per the distribution of units by housing type from 2012-2016 American Community Survey data for Hillsborough County).

Students by Unit Size

The County's adopted fees are based strictly on the size of the dwelling unit in terms of livable floor area. The current fees vary by ten size categories, ranging from less than 500 square feet to 4,000 square feet or more. In the 2004 study, student generation rates for the size categories were based on regression analysis using data from Property Appraiser tax parcel records and the 2000 U.S. Census. That study also calculated student generation rates by housing type and number of bedrooms, relying on data from the 2000 census.

Student generation rates by unit size should address the possibility that rates may vary significantly by housing type for units of the same size. The address-matching approach used to develop student generation rates by housing type in the *Long Range School Planning Study*, as described above, is less suitable for addressing the relationship between housing type and unit size, because apartment units are not individual tax parcels and therefore the size of the unit is not available. Potential differences between student generation rates by housing type for the same type of housing are analyzed using Census sample data for Hillsborough County and national sample data from the *American Housing Survey*.

For the purpose of this analysis, housing types are collapsed into two major categories – single-family detached (including mobile home) and multi-family (apartment, townhouse, and condominium). Single-family detached units have higher average student generation rates than mobile homes, but that reflects the fact that single-family homes tend to be larger. Similarly, while townhouses generate somewhat more students than other multi-family housing types, they also tend to be somewhat larger.

The most current available census information for Hillsborough County is 2012-2016 American Community Survey sample data. This data set is a compilation of annual 1% survey samples compiled by the Census Bureau for the five-year period. It consists of records for 41,330 individual housing units in Hillsborough County. It includes information on the number of K-12 public school students living in the unit. While it does not have information on the square footage of the unit, it does include the number of rooms, which is strongly correlated with square feet. The number of rooms is consolidated into categories for which sample sizes are reasonably large.

The American Housing Survey (AHS) contains data that links unit size in terms of number of rooms to unit size in square feet. The biennial survey is funded by the Department of Housing and Urban Development and conducted by the Census Bureau. The 2017 survey contains information on the number of rooms and square feet of living area for a nation-wide sample of 58,865 dwelling units. The national data appear to be reasonably representative of housing sizes in Hillsborough County. For example, the average size of a single-family detached unit in Hillsborough County is 1,939 square feet according to 2018 tax parcel records, compared to a national average of 2,067 square feet. The AHS data are summarized by housing type, rooms and square feet of living area in Table 27 in Appendix A. The AHS data by number of rooms has been combined into broader room categories with adequate sample sizes for the student data. Approximate midpoints between the average unit sizes have been used to develop square footage categories.

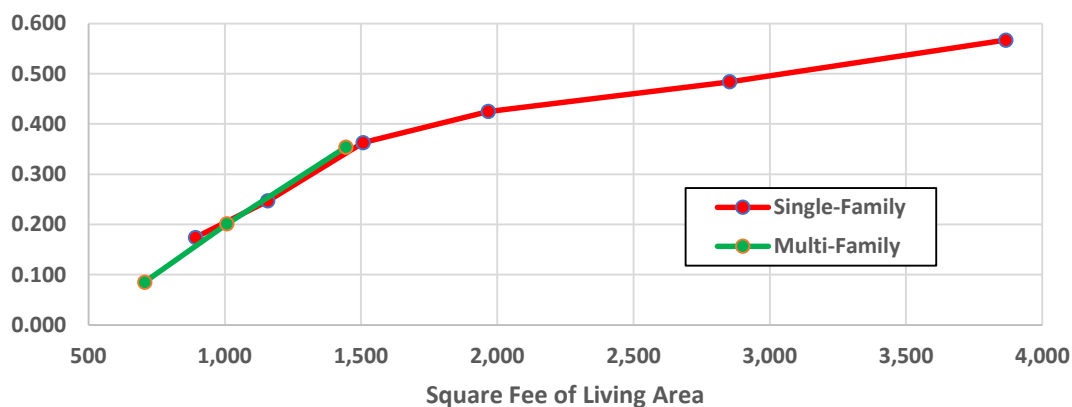
Information from the two data sources (presented in Appendix A), along with the District's student generation rates by housing type based on address matching, are combined in Table 7 to calculate student generation rates for the two major housing types by square footage categories. Students per unit from the census data overstate traditional school student generation, because they include charter and other non-traditional students. The adjusted students per unit correct for this because they are based on the District's traditional student generation rates by housing type for all unit sizes derived from matching student addresses with housing types. The two major housing types have very similar student generation rates by unit size, as illustrated in Figure 3. The recommended rates for all housing types utilize the lower multi-family rates for dwelling units up to 4 rooms and the lower single-family rates for units with 5 or more rooms.

Table 7. Student Generation Rates by Unit Size

Table 7: Student Generation Rates by Unit Size						
No. of Rooms	Am Housing Survey		Sq. Footage Category	Students/ Unit	Ratio to Average	Adjusted Students/ Unit
	Sample Size	Average Size (sf)				
Single-Family Detached (includes Mobile Home)						
1-3	685	893	<1,100	0.174	0.428	0.174
4	3,059	1,158	1,100-1,399	0.247	0.607	0.247
5	8,044	1,508	1,400-1,799	0.363	0.892	0.363
6-7	17,067	1,967	1,800-2,499	0.425	1.044	0.425
8-9	7,699	2,853	2,500-3,399	0.484	1.189	0.484
10+	1,184	3,866	3,400+	0.567	1.393	0.567
All Sizes	37,738	1,989		0.407	1.000	0.407
Multi-Family (Townhome, Apartment, and Condominium)						
1-3	5,936	706	<900	0.085	0.403	0.085
4	7,211	1,008	900-1,299	0.201	0.953	0.201
5+	7,980	1,445	1,300+	0.354	1.678	0.354
All Sizes	21,127	1,095		0.211	1.000	0.211
Recommended (All Housing Types)						
1-3		706	<900	n/a	n/a	0.085
4		1,008	900-1,299	n/a	n/a	0.201
5		1,445	1,300-1,799	n/a	n/a	0.363
6-7		1,967	1,800-2,499	n/a	n/a	0.425
8-9		2,853	2,500-3,399	n/a	n/a	0.484
10+		3,866	3,400+	n/a	n/a	0.567
All Sizes				n/a	n/a	n/a

Source: American Housing Survey data derived from Table 28 in Appendix A; square footage categories based on approximate midpoints between average sizes; students per unit derived from U.S. Census American Community Survey data for Hillsborough County from Table 26 in Appendix A; adjusted students per unit is ratio times students per unit by housing type from Table 6

Figure 3. Student Generation Rates by Housing Type and Unit Size



Source: Table 7 (data points are approximate midpoints of size categories).

The updated student generation rates are compared to those from the 2004 study in Table 8. The updated student generation rates are lower for all unit types, but especially for the smallest size units.

Table 8. Change in Student Generation Rates

Housing Type	2004 Study	2019 Update	Percent Change
Single-Family Detached	0.438	0.415	-5%
Single-Family Attached	0.254	0.235	-7%
Multi-Family	0.255	0.206	-19%
Mobile Home	0.361	0.346	-4%
Unit Size			
<900 Sq. Feet	0.287	0.085	-70%
900-1,299 Sq. Feet	0.340	0.201	-41%
1,300-1,799 Sq. Feet	0.409	0.363	-11%
1,800-2,499 Sq. Feet	0.487	0.425	-13%
2,500-3,399 Sq. Feet	0.555	0.484	-13%
3,400+ Sq. Feet	0.633	0.567	-10%

* 2004 study rates by unit size are approximations based on closest current size category or average of two overlapping current size categories

Source: 2004 rates from Duncan Associates, *Hillsborough County Comprehensive Impact Fee Study*, July 2004; updated rates from Table 6 (housing type) and Table 7 (unit size).

LEVEL OF SERVICE

A fundamental principle of impact fees is that new development should not be held to a higher standard than existing development. If the impact fees are based on a higher level of service standard than currently exists, the impact fees must be reduced to account for taxes that will be paid by new development and used to help pay to remedy the deficiency.

Public School Facility Goal 2 of the *Hillsborough County Comprehensive Plan* provides a regulatory minimum level-of-service standard for public school facilities of 100% of permanent FISH capacity. This regulatory level-of-service standard is intended to control development permitting in areas where existing schools are over-capacity. School capacity is determined in accordance with standards developed by the State, as described below.

Student Station Capacity

Florida voters approved the Classroom Size Reduction Amendment (Amendment 9) to the Florida Constitution in 2002. Section 1 of Article IX of the State Constitution establishes, by the beginning of the 2010-2011 school year, the following maximum number of students in core-curricula courses assigned to a teacher: (1) Pre-kindergarten through grade 3 – 18 students; (2) grades 4 through 8 – 22 students; and (3) grades 9 through 12 – 25 students.

The Florida Department of Education (DOE) maintains an inventory of student stations in schools, known as the Florida Inventory of School Houses (FISH). There are two related measures of school capacity: Satisfactory Student Stations and FISH Capacity. Satisfactory Student Stations are computed by multiplying the core-curriculum classrooms by the maximum students per class by grade level as provided in Section 1003.03, Florida Statutes (different capacities are specified for specialized classrooms). FISH Capacity takes into account utilization rates adopted by DOE in the State Requirements for Educational Facilities. The utilization rates are: 100 percent of Satisfactory Student Stations for elementary schools, 90 percent for middle schools and high schools with up to 1,500 Satisfactory Student Stations, and 95 percent for high schools with more than 1,500 Satisfactory Student Stations. Utilization rates give districts flexibility at middle and high school levels to accommodate inefficiencies created with multiple class changes, electives and other activities. Schools that have a combination of grade levels (e.g., K-8 or 6-12) have a utilization rate of 90 percent.

Existing School Inventory

In order to determine the current level of service for educational facilities in Hillsborough County, an inventory was prepared of existing schools completed and in service for the 2018/2019 school year. Table 29 in Appendix B shows the existing school inventory, including the name of each school, site area, FISH capacity and current enrollment. Charter school students as well as students confined in juvenile detention or enrolled in other non-district facilities were excluded from the inventory, because the District is not responsible for funding the capital costs of serving these students.

Student-Capacity Ratio

The existing level of service is measured as the ratio of FISH Capacity in permanent buildings to students. Since the costs per student are calculated for permanent buildings, the FISH capacity has been reduced to reflect only the capacity in permanent buildings. The existing level of service for public K-12 traditional schools in Hillsborough County is summarized in Table 9. Only enrollment and capacity of traditional schools are considered, because capacity in special centers is not available for assignment to the general population.

District-wide, the School District provides enough classrooms to meet the Classroom Size Reduction Amendment standards of maximum students per classroom. The impact fees will be based on the cost of providing one permanent student station per student. In addition, there is some amount of excess capacity at all grade levels. Outstanding debt on this excess capacity is eligible to be repaid with school impact fees, although this is not the District's current practice.

Table 9. Existing Level of Service for Traditional Schools

	Elem.	Middle	High	Total
FISH Capacity in Permanent Buildings	115,861	50,074	62,834	228,769
÷ Enrollment in District-Owned Facilities	94,333	38,887	58,755	191,975
FISH Capacity in Permanent Space per Student	1.23	1.29	1.07	1.19
FISH Capacity in Permanent Buildings	115,861	50,074	62,834	228,769
– Enrollment in District-Owned Facilities	-94,333	-38,887	-58,755	-191,975
Excess Capacity	21,528	11,187	4,079	36,794

Source: FISH capacity and enrollment from Table 29 in Appendix B.

CAPITAL COSTS

The capital cost of providing school facilities includes the cost of school construction, land acquisition and ancillary facilities, including administrative offices, fleet maintenance facilities and buses.

Construction Cost

There are two ways to add student stations: build new schools or expand existing schools. In most school impact fee analysis, the cost to add student capacity is based on the cost of building new schools. This is true for several reasons. The cost of an expansion that adds classrooms without expanding core facilities, such as cafeteria, gymnasium, library and administrative offices, generally does not include the full cost. This is because the core facilities already had excess capacity that was constructed earlier, or else the core facilities are now over-utilized and will need to be expanded in the future. In addition, expansion projects often include extensive remodeling work, which makes it difficult to identify the project costs that are attributable to adding capacity.

State law establishes maximum school construction costs per student station. State construction cost standards were updated in 2006 and are based on Amendment 9 enrollment standards. Section 1013.64(6)(b)1 reads as follows:

(b)1. A district school board may not use funds from the following sources: Public Education Capital Outlay and Debt Service Trust Fund; School District and Community College District Capital Outlay and Debt Service Trust Fund; Classrooms First Program funds provided in s. 1013.68; nonvoted 1.5-mill levy of ad valorem property taxes provided in s. 1011.71(2); Classrooms for Kids Program funds provided in s. 1013.735; District Effort Recognition Program funds provided in s. 1013.736; or High Growth District Capital Outlay Assistance Grant Program funds provided in s. 1013.738 for any new construction of educational plant space with a total cost per student station, including change orders, that equals more than:

- a. \$17,952 for an elementary school,*
- b. \$19,386 for a middle school, or*
- c. \$25,181 for a high school,*

(January 2006) as adjusted annually to reflect increases or decreases in the Consumer Price Index.

Table 10 below presents construction costs for traditional public elementary, middle and high schools constructed since 2005 in Hillsborough County. In order to calculate the average construction cost per student, the construction costs are divided by the FISH Capacity to determine the cost per student. The estimated current average cost per student station from the District's 2017 *Long Range School Planning Study* (LRSPS) are also shown. For each grade level, the LRSPS costs per station are 2-5% lower. To be conservative, the lower costs from the planning study will be used in the fee calculations.

Table 10. New School Construction Cost per Student

School Name	Year	FISH Cap.	Facility Cost	Utilities Cost	Drainage Cost	Road Access	Envir. Issues	Total Plant Cost	Cost/Station
Lamb Elem	2016	940	\$19,709,748	\$135,213	\$327,574	\$18,693	\$17,125	\$20,210,370	\$21,500
Thompson Elem	2015	950	\$18,511,074	\$82,444	\$263,266	\$535,000	\$7,575	\$19,401,377	\$20,423
Bailey Elem	2009	928	\$12,909,270	\$5,452,486	\$459,517	\$3,240,655	\$5,030	\$22,068,977	\$23,781
Stowers Elem	2009	1,008	\$17,208,804	\$20,323	\$3,023	\$1,918	\$5,520	\$17,241,608	\$17,105
Kimbell Elem	2008	636	\$16,853,125	\$2,032	\$168,740	\$0	\$194	\$17,026,112	\$26,771
Reddick Elem	2008	948	\$21,015,059	\$74,401	\$1,806,177	\$20,954	\$194	\$22,918,807	\$24,176
Deer Park Elem	2007	1,046	\$23,275,473	\$899,682	\$1,416,570	\$2,127,842	\$908	\$27,722,498	\$26,503
Hammond Elem	2007	938	\$18,719,794	\$72,781	\$122,607	\$0	\$364	\$18,917,570	\$20,168
Oak Park Elem	2007	753	\$16,612,910	\$58,788	\$231,943	\$274,792	\$424,510	\$17,604,968	\$23,380
Summerfield Elem	2007	959	\$16,538,203	\$99,140	\$137,627	\$1,185,300	\$144,227	\$18,106,523	\$18,881
Collins Elem	2006	894	\$20,301,964	\$38,684	\$264,072	\$8,450	\$1,478	\$20,616,675	\$23,061
Elementary School Average Cost per FISH Capacity									\$22,341
Estimated Current Average Cost per FISH Capacity (from Long Range School Planning Study)									\$21,200
Barrington Middle	2009	1,635	\$26,794,530	\$23,114	\$5,872	\$3,726	\$10,636	\$26,839,895	\$16,416
Smith Middle	2008	1,578	\$36,779,589	\$49,747	\$90,272	\$1,004,350	\$22,429	\$37,948,404	\$24,048
Giunta Middle	2007	1,724	\$21,952,951	\$727,115	\$188,887	\$610,675	\$335,083	\$23,816,728	\$13,815
Bartels Middle	2006	1,301	\$24,895,208	\$50,788	\$4,332,284	\$0	\$959	\$29,281,256	\$22,507
Middle School Average Cost per FISH Capacity									\$19,197
Estimated Current Average Cost per FISH Capacity (from Long Range School Planning Study)									\$18,800
Steinbrenner High	2009	2,513	\$63,244,013	\$57,893	\$2,139,588	\$1,045,122	\$62,366	\$66,550,999	\$26,483
Strawberry Crest High	2009	2,446	\$70,087,049	\$8,402,882	\$1,987,578	\$4,423,966	\$396,882	\$85,300,374	\$34,873
Lennard High	2006	2,082	\$50,260,234	\$1,697,833	\$1,388,641	\$0	\$99,854	\$53,448,579	\$25,672
Spoto High	2006	2,193	\$47,176,289	\$1,625,402	\$2,498,742	\$1,320,331	\$0	\$52,622,781	\$23,996
High School Average Cost per FISH Capacity									\$27,756
Estimated Current Average Cost per FISH Capacity (from Long Range School Planning Study)									\$27,300

Source: Contract year, construction cost, and FISH capacity from Hillsborough County School District, December 6, 2018; LRSPS costs from Hillsborough County Public Schools Long Range School Planning Study, May 23, 2017, p. 49.

The average construction costs per student calculated above are compared with the State-imposed maximum construction costs per student for the current year. As previously mentioned, the State cap is based on FISH Satisfactory Student Stations, while the local cost is based on FISH Capacity. In order to compare the State cap to the local cost used in this study, the State cap is adjusted by multiplying the State cap figure by an inflation factor to determine the applicable current cap, then further adjusted for middle and high schools to reflect the utilization rates used in determining Actual FISH Capacity. These adjustments determine the State construction spending cap per student for FISH Capacity. The District's recent school construction costs per student station are lower than the State caps, as illustrated in Table 11.

Table 11. State Construction Cost Caps and Local Costs per Student

Grade Level	State Cap	CPI	Current Cap per:		Local Cost/	Percent of Cap
	Jan. 2006	Factor	Stud. Sta.	FISH Cap.	FISH Cap.	
Elementary	\$17,952	1.2669	\$22,743	\$22,743	\$21,200	93.2%
Middle	\$19,386	1.2669	\$24,560	\$27,289	\$18,800	68.9%
High	\$25,181	1.2669	\$31,902	\$33,581	\$27,300	81.3%

Source: State cap is maximum construction cost per student station from Sec. 1013.64, Florida Statutes for January 2006; CPI factor is ratio of Consumer Price Index, U.S. City Average, All Urban Consumers, All Items, 1982-84 = 100 for Dec. 2018 to Jan. 2006; adjusted cap per student provides adjustment to FISH Satisfactory Student Station used in state caps by dividing adjusted cap for middle schools by utilization rate of 90 percent and high school by utilization rate of 95 percent; local cost from Table 10.

The costs per student for individual grade levels are weighted by current enrollment to produce a weighted average construction cost per student capacity in permanent classrooms. The weighted average construction cost is \$22,579 per student, as shown in Table 12.

Table 12. Weighted Construction Cost per Student

Grade Level	No. of Students	% of Students	Avg. Cost/Student	Wtd. Cost/Student
Elementary	94,333	49.1%	\$21,200	\$10,409
Middle	38,887	20.3%	\$18,800	\$3,816
High	58,755	30.6%	\$27,300	\$8,354
Total	191,975	100.0%		\$22,579

Source: Number of students in regular facilities from Table 29 in Appendix A; average construction cost per student based on local cost per FISH Capacity from Table 12.

Land Cost

The cost of land for new school sites must be added to construction costs. Recent acquisitions are summarized in Table 13. Acquisitions over the last two years have averaged \$119,033 per acre. To be conservative, the current cost per acre will be based on all of the District's acquisitions since 2000, which has averaged \$103,288. This figure is based on original costs and has not been adjusted for inflation.

Table 13. Recent School Land Acquisitions

School Name	Year	Original		
		Cost	Acres	Cost/Ac.
Dawson Elem.	2017	\$1,355,570	15.00	\$90,371
High School TTT	2018	\$5,020,000	37.74	\$133,015
Pineda	2018	\$649,735	8.96	\$72,515
Saenz	2018	\$416,054	5.00	\$83,211
Huynh	2018	\$491,498	2.50	\$196,599
Elementary D	2018	\$2,200,825	18.00	\$122,268
Elementary E	2018	\$2,245,125	16.80	\$133,678
Total		\$12,378,807	104.00	\$119,033
Total since 2000		\$93,566,941	905.89	\$103,288

Source: Hillsborough County School District, January 18, 2019; total since 2000 from Table 30 in Appendix C.

The acreage occupied by existing traditional schools is divided by permanent school capacity to determine the acres of land required per student. The resulting acres per student is multiplied by the average cost per acre to derive the land cost of \$2,076 per student, as shown in Table 14 on the following page.

Table 14. Land Cost per Student

Total School Acres in Traditional Schools	4,593.00
÷ Current Permanent Capacity in Traditional Schools	228,769
Acres per Student Capacity	0.0201
x Land Cost Per Acre	\$103,288
Land Cost Per Student	\$2,076

Source: Total acres and permanent capacity in traditional schools from Table 29 in Appendix A; land cost per acre from Table 13.

Ancillary Facility Cost

In addition to schools themselves, the District provides ancillary facilities that must also be expanded as enrollment grows. These ancillary facilities include administration buildings, fleet maintenance facilities, and buses and other vehicles.

Table 15 summarizes information on the School District's existing ancillary facilities. The estimated replacement costs are based on the School District's insured values. The total replacement cost of administrative facilities is \$130.5 million.

Table 15. Ancillary Facility Costs

Facility	Address	Gross Sq. Ft.	Insured Value		Total
			Building	Contents	
40th St. Vehicle Maint. Bldg.	2909 N. 40th St., Tampa	11,158	\$1,129,807	\$0	\$1,129,807
Area I Office	2718 Paxton Ave., Tampa	3,240	\$518,502	\$49,150	\$567,652
Bus Garage	9455 Harney Rd, Thonotosassa	47,526	\$7,159,839	\$443,503	\$7,603,342
Furniture Refinishing	3702 E 10th Ave., Tampa	12,413	\$989,315	\$75,855	\$1,065,170
Green Street Offices	1731 Green Street, Tampa	23,406	\$1,730,400	\$194,689	\$1,925,089
Hanna Street Warehouse	5715 East Hanna Ave, Tampa	83,456	\$6,433,792	\$653,294	\$7,087,086
Horatio Office Building	908 Horatio Street, Tampa	1,981	\$344,844	\$0	\$344,844
Instructional Services Center	3993 E. 21st Ave., Tampa	100,400	\$18,266,535	\$1,265,820	\$19,532,355
Maintenance Central	4905 East 32nd Ave, Tampa	51,304	\$4,261,934	\$356,691	\$4,618,625
Maintenance East	3102 N. Airport Rd, Plant City	14,982	\$3,349,529	\$123,606	\$3,473,135
Maintenance Operations Center	4805 E Martin Luther, Tampa	33,813	\$3,262,834	\$556,890	\$3,819,724
Maintenance West	5002 North Lois Avenue, Tampa	33,467	\$16,532,155	\$2,619,571	\$19,151,725
Nifong Building	703 Thomas St., Plant City	4,604	\$420,549	\$59,419	\$479,968
Raymond O Shelton Admin. Ctr	901 E. Kennedy Blvd, Tampa	156,749	\$40,924,887	\$3,207,634	\$44,132,521
Sanchez Service Center	200 E 26th Ave, Tampa	9,407	\$1,345,592	\$128,475	\$1,474,067
Velasco Student Service Center	1202 Palm Ave, Tampa	40,030	\$7,423,931	\$767,892	\$8,191,823
Technology Operations Center	8921 Brittany Way, Tampa	n/a	\$3,581,204	\$2,368,971	\$5,950,175
Total		627,936	\$117,675,649	\$12,871,459	\$130,547,107

Source: Hillsborough County School District, December 6, 2018.

The District has 1,230 buses and a number of other vehicles in its current fleet. These include spare buses used for field trips and as substitute buses when the route buses are in for service. The replacement value of the current vehicle fleet is based on original costs from fixed asset listings adjusted for inflation. The total cost of the current vehicle fleet is estimated at \$132.7 million, as shown in Table 16.

Table 16. Existing Vehicle Fleet Cost

Vehicle Type	Number	Current Cost
School Bus	1,230	\$117,944,185
Utility Truck	112	\$4,002,353
Van	17	\$4,281,078
Truck	58	\$3,193,597
Pickup Truck	53	\$1,170,505
Automobile	159	\$1,061,485
SUV	18	\$471,812
Trailer	138	\$310,062
Fork Lift	4	\$110,856
Wrecker	2	\$142,610
Total	1,791	\$132,688,543

Source: Number of vehicles in fleet and unit costs from Hillsborough County School District, fixed asset listing, December 6, 2018; current cost is original cost adjusted by the change in the Consumer Price Index from the year of acquisition to the 2017 annual average index.

The total ancillary cost is the sum of ancillary facility and vehicle fleet costs. The total cost is divided by the current permanent capacity to determine the ancillary capital cost per student. The ancillary facility cost is \$1,151 per student, as shown in Table 17.

Table 17. Ancillary Cost per Student

Ancillary Facility Cost	\$130,547,107
Vehicle Fleet Cost	\$132,688,543
Total Ancillary Cost	\$263,235,650
÷ Current Permanent Capacity	228,769
Ancillary Capital Cost Per Student	\$1,151

Source: Ancillary facility cost from Table 15; vehicle fleet cost from Table 16; permanent capacity from Table 29 in Appendix A.

Capital Cost Summary

The sum of school construction, land and ancillary costs yields the total capital cost per student necessary to accommodate growing enrollment. The total capital cost is \$25,806 per student, as presented in Table 18.

Table 18. Total Capital Cost per Student

Construction Cost per Student	\$22,579
Land Cost per Student	\$2,076
Ancillary Cost per Student	\$1,151
Total Capital Cost per Student	\$25,806

Source: Construction cost from Table 12; land cost from Table 14; ancillary cost from Table 17.

REVENUE CREDITS

Impact fees are often reduced by a revenue credit intended to ensure that new development is not required to pay more than its fair share of growth-related improvement costs. There are two clear cases where a revenue credit is required. The first is if the fees are based on a higher level of service (LOS) than is currently being provided for existing development. In that case, new development will pay in the future a portion of the cost of remedying the existing deficiency, and the fee should be reduced by the net present value of such future payments. The County's school impact fees are based on a one-to-one ratio of system-wide capacity to students that is lower than the existing LOS because the School District has some excess capacity. Consequently, no revenue credit is required based on an existing LOS deficiency.

The second clear case is if the LOS on which the fees are based has not been fully paid for by existing development. Based on the debt analysis provided in Appendix D, all the capacity-related outstanding debt is attributable to existing excess capacity. Consequently, no revenue credit is required for outstanding debt on facilities providing the desired LOS for existing development.

Many jurisdictions in Florida also provide revenue credits for other funds besides impact fees that are projected to be available for or have historically been used to help fund growth-related capital improvements. In the case of transportation impact fees, for example, providing a credit for State/Federal funding reasonably anticipated to be available to help fund growth-related improvements seems appropriate, but State funding has not been provided for school capacity improvements in Florida for some time.

All the School District's projected funding for capacity improvements comes from local sources, and the non-impact fee sources can be used for either capacity or maintenance/renovation projects. Impact fees are used to pay for virtually all new capacity project costs. Discretionary non-impact fee funds are programmed primarily to retire outstanding debt, which was accumulated in the absence of sufficient impact fee funds, and also represents excess capacity that could be retired with impact fees. Projections of impact fee revenues in the District's five-year work plan assume current impact fee rates based on fee calculations from 15 years ago. (The five-year work plan also did not anticipate the 10-year 1/2-cent sales tax for schools approved by voters in November 2018, much of which will be used to replace air conditioners and repair roofs.)

In this context, it is not clear that a revenue credit is required for the District's projected allocation of some non-impact fee revenue for capacity-expanding improvements or capacity-related debt service. The District has a backlog of unmet non-capacity capital needs, as well as some additional capacity needs that are not included in the five-year work plan because of inadequate funding. If impact fees were increased to represent full costs, more of the capacity-related debt could be retired with impact fees and non-impact fee funding currently programmed to pay that debt would be freed up to address the District's non-growth-related capital needs.

Despite legitimate questions about whether it is required, this study provides a revenue credit for the allocation of non-impact fee revenues for new capacity projects and capacity-related debt attributable to excess capacity. This is being done to be consistent with the approach used in the original study and the common practice of other jurisdictions in Florida, but the fact that a credit is being calculated is not intended to imply that such a credit must necessarily be provided.

Credit for future revenues is calculated in this study for non-impact fee funds that are projected to be used for capacity-related expenditures in the District's current official five-year Work Plan submitted to the Florida Department of Education. The Work Plan is used to estimate the future capital funding projected to be used to pay for capacity-expanding improvements over the next five years.

Projected Funding for Capacity

The capital funding that the Hillsborough County School Board expects to receive over the next five years, as set forth in the five-year Work Program, is summarized in Table 19. The District's major source of capital funding is the local 1.50 mill property tax for capital improvements, which is supplemented by sales tax, impact fee, and State revenues (CO&DS and PECO).

Impact fees are restricted to capacity improvements, while State PECO funding is earmarked for maintenance. Most of the District's capital revenue – \$827 million or 81% of the total – is not earmarked for either capacity or replacement/renovation improvements.

Table 19. Planned Capital Funding, FY 2018-2022

1.50 Mill Capital Improvement Property Tax	\$778,921,215
Community Investment Tax (Sales Tax)	\$38,150,000
Capital Outlay and Debt Service (CO&DS)	\$9,837,105
Subtotal, Non-Earmarked Revenue	\$826,908,320
Impact Fee Revenue	\$179,685,875
PECO Maintenance	\$17,294,326
Subtotal, Earmarked Revenue	\$196,980,201
Total New Revenue	\$1,023,888,521

Source: Hillsborough County School District, 2018/2019 Work Plan.

The capital expenditures in the current 5-year work plan are summarized in Table 20. Debt service payments account for almost one-third of planned expenditures. While it is not the District's practice to use impact fees to retire debt, the debt service attributable to past capacity expansion projects could be retired with impact fees. The capital plan includes \$197 million for five new schools, a school addition, and land purchases. Adding the debt service that is not attributable to past renovation or repair projects, the capital plan includes \$495 million in capacity-related expenditures.

Table 20. Planned Capital Expenditures, FY 2019-2023

	Total	Non-Capacity	Capacity
Robinson Sr. High Addition	\$9,608,698	\$0	\$9,608,698
New Elementary School "E"	\$23,464,050	\$0	\$23,464,050
New High School "TTT"	\$80,260,267	\$0	\$80,260,267
New Elementary "D"	\$22,257,550	\$0	\$22,257,550
New PK-8 School	\$29,572,800	\$0	\$29,572,800
New High School	\$14,522,508	\$0	\$14,522,508
Site Purchases	\$17,500,000	\$0	\$17,500,000
Debt Service	\$322,319,484	\$24,141,729	\$298,177,755
School Bus and Vehicle Purchases	\$47,400,000	\$47,400,000	\$0
Maintenance, Renovation, Repair	\$220,189,928	\$220,189,928	\$0
Environmental Problems	\$32,800,000	\$32,800,000	\$0
Fixed Budgets	\$17,310,845	\$17,310,845	\$0
Health, Life, Safety Corrections	\$17,210,781	\$17,210,781	\$0
Portable Replacement, Relocation & Demolition	\$12,815,338	\$12,815,338	\$0
Rent/Lease Payments	\$300,000	\$300,000	\$0
School Conversions	\$22,500,000	\$22,500,000	\$0
Transfer to General Fund	\$133,856,270	\$133,856,270	\$0
Total Expenditures	\$1,023,888,519	\$528,524,891	\$495,363,628

Source: Hillsborough County School District, 2018/2019 Work Plan. (all vehicle purchases for replacement per District, January 14, 2019); debt allocated to capacity based on percentage from Table 32 in Appendix D

Revenue credits will be provided for capital funds generated in part by new development that will be available to be used to fund capacity improvements. This is a conservative approach, because it assumes that impact fees will not be increased (impact fee revenue projections in the work plan are based on current impact fee rates). Most of the non-earmarked revenue in the current work plan will be needed for non-capacity expenditures. About \$316 million is estimated to be available for capacity improvements, as shown in Table 21.

Table 21. Available Funding for Capacity, FY 2019-2023

	Total	Non-Capacity	Capacity
Total Expenditures	\$1,023,888,519	\$528,524,891	\$495,363,628
– Impact Fees	-\$179,685,875	\$0	-\$179,685,875
– PECO Maintenance	-\$17,294,326	-\$17,294,326	\$0
Paid with Non-Earmarked Revenue	\$826,908,318	\$511,230,565	\$315,677,753

Source: Total expenditures from Table 20; revenues from Table 19.

Revenue Credit per Student

Based on the current work plan, new development will generate \$329 per student annually in revenue that would be available to fund capacity improvements. (Although only new residential development generates new students and pays impact fees, the credit includes revenue generated new nonresidential development as well.) The credit is based on the net present value of this future stream of revenue from new development over a 30-year period. As shown in Table 22, the credit is \$6,448 per student. This amount will be deducted from the total cost per student in determining the updated impact fee.

Table 22. Revenue Credit per Student

5-Year Capacity Funding from Non-Earmarked Revenue	\$315,677,753
÷ Number of Years	5
Annual Capacity Funding from Non-Earmarked Revenue	\$63,135,551
÷ Traditional Public School Enrollment, 2019	191,975
Annual Capacity Funding per Student	\$329
x Present Value Factor (20 Years)	19.60
Future Capacity Funding per Student	\$6,448

Source: 5-year non-earmarked revenue programmed in the 5-year work plan for capacity from Table 21; current enrollment from Table 29 in Appendix A; net present value factor based on 20 years and a discount rate of 3.00%, which is the national average yield on AAA-rated municipal bonds as of January 25, 2019 from fmsbonds.com.

Net Cost Summary

Reducing the capital cost per student by the revenue credit results in the net cost per student. As shown in Table 23, the net cost is \$19,358 per student.

Table 23. Net Cost per Student

Total Capital Cost per Student	\$25,806
– Revenue Credit per Student	-\$6,448
Net Capital Cost per Student	\$19,358

Source: Total capital cost from Table 18; revenue credit from Table 22.

NET COST SCHEDULE

The net cost per dwelling unit is the product of the number of traditional public school students that, on average, can be expected to be generated per dwelling unit and the net cost per student calculated in this report. The resulting net costs shown in Table 24 represent the maximum school impact fees that can be justified based on the analysis contained in this study. Two alternative fee schedules are provided – by housing type and by unit size. Under both alternatives, mobile home parks should be assessed per space based on the average mobile home student generation rate, because those fees should be assessed when the mobile home park is developed and before the size of the mobile home is known. The comparison of the updated fees with current fees is presented in the Executive Summary.

Table 24. Net Cost per Dwelling Unit

Housing Type	Students/ Unit	Net Cost/ Student	Net Cost/ Unit
Single-Family Detached	0.415	\$19,358	\$8,034
Single-Family Attached	0.235	\$19,358	\$4,549
Multi-Family	0.206	\$19,358	\$3,988
Mobile Home	0.346	\$19,358	\$6,698
Unit Size			
<900 Sq. Feet	0.085	\$19,358	\$1,645
900-1,299 Sq. Feet	0.201	\$19,358	\$3,891
1,300-1,799 Sq. Feet	0.363	\$19,358	\$7,027
1,800-2,499 Sq. Feet	0.425	\$19,358	\$8,227
2,500-3,399 Sq. Feet	0.484	\$19,358	\$9,369
3,400+ Sq. Feet	0.567	\$19,358	\$10,976

Source: Students per unit from Table 6 (by housing type) and Table 7 (by unit size); net cost per student from Table 23.

APPENDIX A: STUDENT GENERATION DATA

This appendix contains supporting calculations for the updated school impact fees by unit size. It includes analysis of (1) Census data for Hillsborough County on students per unit by housing type and number of rooms, and (2) national housing survey data on square footage by housing type and number of rooms. The common number-of-rooms variable allows student generation data from the Census to be merged with unit size data, because rooms are a good proxy for unit size. The student generation rates from the Census include charter and other non-traditional students, so they are calibrated to student generation rates by housing type derived from matching student addresses (see Table 7 in the Student Generation Rate chapter).

Census Data

Recent 5% sample data on dwelling units by housing types and number of rooms, as well as the number of K-12 public school students living in such units, are available from the U.S. Census American Community Survey. As shown in Table 25, this data set contains characteristics of individual housing records for 30,431 dwelling units in Hillsborough County. Sample sizes are too small for statistical reliability for the smallest and largest units for some housing types.

Table 25. Census Data Sample Size, Hillsborough County

No. of Rooms	Single-Family	Multi-Family	Mobile Home	All Units
1	44	691	17	752
2	39	625	49	713
3	250	2,145	270	2,665
4	1,406	2,939	643	4,988
5	3,625	1,853	610	6,088
6	4,518	858	357	5,733
7	3,400	275	175	3,850
8	2,481	136	82	2,699
9	1,255	52	50	1,357
10	770	36	15	821
11	360	11	1	372
14	167	9	2	178
15	52	3	2	57
16	148	7	3	158
All Sizes	18,515	9,640	2,276	30,431

Source: Number of unweighted dwelling units sampled in Hillsborough County from 2012-2016 from U.S. Census, American Community Survey.

Weighted estimates of the number of K-12 public school students and housing units by housing type and number of rooms from the 2012-2016 American Community Survey are summarized in Table 26 on the following page. Due to inadequate sample sizes for some of the categories, some of the room categories are combined in the student generation analysis presented in the body of the report.

Table 26. Student Generation Rates by Housing Type and Rooms

No. of Rooms	Single-Family	Multi-Family	Mobile Home	All Units
Students				
1	161	3,197	76	3,434
2	0	523	69	592
3	898	4,568	1,000	6,466
4	6,639	16,375	4,034	27,048
5	26,214	17,431	5,332	48,977
6	36,317	8,556	2,934	47,807
7	27,462	1,833	1,436	30,731
8	20,885	627	672	22,184
9	10,353	548	377	11,278
10	7,133	84	271	7,488
11	3,030	129	0	3,159
14	1,648	7	0	1,655
15	396	17	0	413
16	1,825	11	32	1,868
All Sizes	142,961	53,906	16,233	213,100
Housing Units				
1	607	20,445	218	21,270
2	706	11,129	835	12,670
3	4,176	44,410	5,042	53,628
4	24,268	63,367	11,997	99,632
5	65,108	39,177	11,473	115,758
6	79,081	16,759	5,811	101,651
7	56,201	4,636	2,471	63,308
8	39,169	1,970	1,061	42,200
9	18,959	806	647	20,412
10	11,489	482	194	12,165
11	5,342	143	8	5,493
14	2,401	132	14	2,547
15	775	40	63	878
16	2,286	116	38	2,440
All Sizes	310,568	203,612	39,872	554,052
Students/Unit				
1	0.265	0.156	0.349	0.161
2	0.000	0.047	0.083	0.047
3	0.215	0.103	0.198	0.121
4	0.274	0.258	0.336	0.271
5	0.403	0.445	0.465	0.423
6	0.459	0.511	0.505	0.470
7	0.489	0.395	0.581	0.485
8	0.533	0.318	0.633	0.526
9	0.546	0.680	0.583	0.553
10	0.621	0.174	1.397	0.616
11	0.567	0.902	0.000	0.575
14	0.686	0.053	0.000	0.650
15	0.511	0.425	0.000	0.470
16	0.798	0.095	0.842	0.766
All Sizes	0.460	0.265	0.407	0.385

Source: Weighted estimates of K-12 public school students and housing units in Hillsborough County from U.S. Census, 2012-2016 American Community Survey data.

American Housing Survey Data

Data on dwelling units by housing type, unit size, and number of bedrooms are available at the national level from the 2017 American Housing Survey (AHS). The AHS microdata set includes data at the level of the individual dwelling unit. The 2017 survey includes information on 58,865 dwelling units, as shown in Table 25. Sample sizes are too small for statistical reliability for the smallest and largest units for some housing types. Consequently, some of the room categories are combined in the student generation analysis presented in the body of the report

Table 27. American Housing Survey Sample Size, U.S., 2017

No. of Rooms	Single-Family	Multi-Family	Mobile Home	Total
1	23	293	2	318
2	58	571	21	650
3	391	5,072	190	5,653
4	2,234	7,211	825	10,270
5	7,014	4,707	1,030	12,751
6	9,010	2,189	592	11,791
7	7,281	707	184	8,172
8	5,028	283	68	5,379
9	2,589	69	14	2,672
10	850	21	0	871
11	215	4	0	219
12	111	0	0	111
13	8	0	0	8
Total	34,812	21,127	2,926	58,865

Source: Number of unweighted dwelling units from 2017 American Housing Survey.

Weighted estimates of the number of dwelling units by housing type and number of rooms in the U.S. from the 2017 American Housing Survey are summarized in Table 28 on the following page.

Table 28. Dwelling Units by Number of Rooms, Size and Type, U.S., 2017

No. of Rooms	No. of Housing Units by Square Footage Category (Midpoint)									Avg. Size (sq. ft.)
	<500 (400)	500-749 (625)	750-999 (825)	1,000-1,499 (1,250)	1,500-1,999 (1,750)	2,000-2,499 (2,250)	2,500-2,999 (2,750)	3,000-3,999 (3,500)	4,000+ (5,000)	
Single-Family Detached										
1	16,284	12,163	17,711	6,841	2,776	3,145	2,780	0	0	922
2	53,609	43,435	25,124	9,417	1,797	0	2,890	0	3,846	795
3	123,215	236,459	282,240	193,613	63,981	39,661	12,942	9,440	9,573	1,019
4	67,269	512,816	1,510,960	2,032,093	695,039	261,718	65,850	47,209	39,616	1,239
5	70,988	250,890	1,634,177	7,297,129	4,482,436	1,630,482	493,978	361,649	129,190	1,556
6	42,980	99,322	732,833	5,848,036	7,330,405	3,512,459	1,287,600	751,763	319,628	1,832
7	37,324	43,072	203,954	2,135,794	5,029,422	4,255,279	2,244,312	1,476,710	427,990	2,191
8	27,029	14,942	54,570	525,774	1,578,856	3,200,825	2,267,857	2,161,465	811,846	2,682
9	8,677	3,827	28,692	132,514	318,678	881,877	1,110,677	1,921,139	947,748	3,223
10	0	5,018	1,086	22,104	42,149	149,082	212,751	600,435	746,963	3,856
11	0	4,060	2,595	3,951	11,410	20,263	33,113	97,679	118,718	3,776
12	0	0	0	858	1,731	3,977	6,287	31,974	58,525	4,208
13	0	0	0	0	0	0	0	0	7,862	5,000
Total	447,375	1,226,003	4,493,942	18,208,125	19,558,680	13,958,768	7,741,037	7,459,464	3,621,505	2,067
Multi-Family										
1	389,371	106,534	17,097	14,916	3,008	0	0	4,572	0	516
2	508,706	375,480	99,844	25,722	13,893	6,822	0	0	1,326	581
3	975,110	3,926,716	2,596,841	555,132	85,253	15,885	15,022	1,109	20,562	734
4	402,184	2,278,156	5,024,946	4,263,698	687,007	146,419	29,953	27,162	47,987	1,008
5	189,414	609,746	2,044,007	3,850,790	1,101,689	315,764	47,634	55,985	28,943	1,221
6	46,665	135,960	432,595	1,593,167	1,093,153	400,456	153,446	70,131	50,114	1,555
7	8,227	17,455	53,593	284,847	377,246	203,450	129,335	113,380	31,396	2,003
8	5,180	2,501	21,561	61,843	106,837	131,109	73,166	63,935	22,345	2,287
9	2,255	0	1,694	0	7,139	30,752	15,610	38,163	33,950	3,321
10	0	0	0	1,022	2,662	1,753	11,615	1,027	14,229	3,608
11	852	0	0	0	0	0	871	524	932	2,904
Total	2,527,964	7,452,546	10,292,179	10,651,138	3,477,887	1,252,409	476,652	375,987	251,784	1,095
Mobile Home										
1	869	3,143	0	0	0	0	0	0	0	576
2	30,165	4,706	13,836	0	0	0	0	0	0	542
3	151,580	128,778	75,960	41,483	9,389	0	0	0	0	668
4	137,441	431,957	796,895	575,315	91,213	15,358	0	0	12,545	950
5	35,546	186,141	578,773	1,333,782	406,510	73,086	16,839	11,886	14,111	1,246
6	24,458	62,127	175,847	549,355	462,704	109,336	22,234	8,061	2,924	1,440
7	10,170	1,065	30,167	93,153	191,815	99,437	14,981	7,349	5,436	1,763
8	0	5,452	10,215	22,647	40,856	65,241	25,043	3,306	6,855	2,077
9	0	0	4,098	2,776	0	23,462	7,004	2,172	0	2,189
Total	390,229	823,370	1,685,792	2,618,512	1,202,487	385,919	86,101	32,774	41,872	1,220

Source: National data from 2017 American Housing Survey microdata (weighted based on sample data – see unweighted units in Table 27).

APPENDIX B: EXISTING SCHOOL INVENTORY

Table 29. Existing School Inventory

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Alafia Elementary	40	845	845	654
Alexander Elementary	28	726	726	601
Anderson Elementary	14	446	446	382
Apollo Beach Elementary	15	703	703	648
Bailey Elementary School	20	920	920	762
Ballast Point Elementary	10	460	503	518
Bay Crest Elementary	15	954	954	662
Bellamy Elementary	15	914	914	635
Bevis Elementary	14	945	945	853
Bing Elementary	19	738	738	508
Boyette Springs Elementary	20	1,019	1,019	856
Brooker Elementary	18	1,002	1,053	954
Broward Elementary	10	548	548	394
Bryan Elementary	13	771	771	709
Bryant Elementary	10	994	1,066	980
Buckhorn Elementary	15	843	843	759
Burney Elementary	11	412	456	339
Cannella Elementary	13	979	979	705
Carrollwood Elementary	10	886	886	749
Chiaramonte Elementary	9	493	511	406
Chiles Elementary	15	963	963	879
Cimino Elementary	10	1,002	1,045	891
Citrus Park Elementary	9	876	876	583
Clair-Mel Elementary	16	883	883	548
Clark Elementary	18	975	975	842
Claywell Elementary	17	898	898	716
Cleveland Elementary	5	380	416	312
Collins Elementary	16	1,146	1,146	1,010
Colson Elementary	20	896	896	713
Cork Elementary	12	935	935	686
Corr Elementary	14	929	929	733
Crestwood Elementary	15	1,089	1,089	876
Cypress Creek Elementary	16	983	983	871
Davis Elementary	26	1,038	1,038	771
Dawson Elementary	15	912	912	652
Deer Park Elementary	23	1,054	1,054	909
Desoto Elementary	4	322	322	250
Dickenson Elementary	11	703	703	602
Doby Elementary	15	958	958	766
Dover Elementary	20	823	949	623
Dunbar Elementary	3	363	363	273
Edison Elementary	9	608	618	359
Egypt Lake Elementary	14	710	710	541
Essrig Elementary	13	825	825	634
Fishhawk Creek Elementary	15	1,056	1,056	1,031

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Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Folsom Elementary	20	698	698	492
Forest Hills Elementary	11	1,069	1,069	703
Foster Elementary	14	667	667	482
Frost Elementary	18	966	966	604
Gibson Elementary	11	804	822	544
Gorrie Elementary	3	529	529	580
Grady Elementary	15	504	540	534
Graham Elementary	4	390	444	354
Hammond Elementary	21	938	938	726
Heritage Elementary	15	747	747	567
Hunters Green Elementary	15	1,016	1,016	734
Ippolito Elementary	13	872	872	566
Jackson Elementary	5	594	594	525
James Elementary	10	726	832	651
Just Elementary	9	598	598	267
Kenly Elementary	12	731	731	512
Kimbell Elementary	9	652	652	508
Kingswood Elementary	15	781	781	459
Knights Elementary	20	926	926	730
Lake Magdalene Elementary	15	1,110	1,110	800
Lamb Elementary	20	950	950	720
Lanier Elementary	16	446	456	340
Lee Elem. School of Tech.	4	399	399	284
Lewis Elementary	24	945	945	792
Limona Elementary	18	710	710	637
Lincoln Elementary	5	414	450	448
Lithia Springs Elementary	31	731	731	659
Lockhart Elementary	11	673	997	439
Lomax Elementary	4	509	509	412
Lopez Elementary	13	648	779	573
Lowry Elementary	15	1,063	1,063	988
Lutz Elementary	14	868	893	640
Mabry Elementary	18	835	835	868
Macfarlane Elementary	3	406	406	373
Mango Elementary	14	667	793	750
Maniscalco Elementary	15	857	857	617
McDonald Elementary	15	580	631	535
Mckitrick Elementary	27	1,027	1,027	919
Mendenhall Elementary	9	835	835	551
Miles Elementary	10	807	835	876
Mintz Elementary	14	1,009	1,009	852
Mitchell Elementary	3	728	728	763
Morgan Woods Elementary	16	769	769	445
Mort Elementary	20	1,000	1,030	886
Muller Elementary	8	466	466	420
Nelson Elementary	21	963	963	803
Northwest Elementary	17	865	865	654
Oak Grove Elementary	20	928	1,018	785
Oak Park Elementary	9	747	747	571

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Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Palm River Elementary	20	707	707	481
Pinecrest Elementary	37	820	820	557
Pizzo Elementary	10	864	864	891
Potter Elementary	10	708	744	487
Pride Elementary	22	930	1,018	732
Rampello Downtown Partnership	3	937	937	779
Reddick Elementary	15	948	948	854
Riverhills Elementary	7	554	572	503
Riverview Elementary	18	914	914	548
Robinson Elementary	17	638	674	647
Robles Elementary	9	832	832	759
Roland Park K-8	7	1,035	1,035	771
Roosevelt Elementary	5	621	745	740
Ruskin Elementary	12	936	1,008	775
Schmidt Elementary	18	717	717	593
Schwarzkopf Elementary	15	677	677	630
Seffner Elementary	16	898	898	525
Seminole Elementary	7	582	582	439
Sessums Elementary	15	1,020	1,164	1,001
Shaw Elementary	10	800	872	715
Sheehy Elementary	8	454	544	352
Shore Elementary	4	467	467	470
Springhead Elementary	18	874	874	844
Stowers Elementary	8	972	972	820
Sulphur Springs K-8	18	1,096	1,096	874
Summerfield Elementary	15	922	994	777
Summerfield Crossings Elem.	15	943	1,015	866
Symmes Elementary	18	729	729	540
Tampa Bay Blvd Elementary	10	867	867	667
Tampa Palms Elementary	15	965	965	926
Temple Terrace Elementary	21	853	853	636
Thompson Elementary	15	950	950	819
Thonotosassa Elementary	22	551	551	427
Tinker K-8	18	688	820	637
Town & Country Elementary	10	732	732	426
Trapnell Elementary	10	488	524	505
Turner Bartels K-8	26	2,568	2,568	1,877
Twin Lakes Elementary	11	774	774	737
Valrico Elementary	20	979	979	810
Walden Lake Elementary	10	983	983	839
Washington Elementary	6	634	634	460
West Shore Elementary	5	380	395	356
West Tampa Elementary	7	575	575	347
Westchase Elementary	14	939	1,037	935
Wilson Elementary	4	405	405	329
Wimauma Elementary	9	659	659	609
Witter Elementary	10	664	679	590
Woodbridge Elementary	15	883	883	671
Woodson Pk-8 School	23	1,781	1,781	983

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Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019 Enrollment
		Perm.	Total	
Yates Elementary	15	860	860	694
Subtotal, Elementary	2,012	115,861	118,489	94,333
Adams Middle	14	1,461	1,500	847
Barrington Middle	19	1,472	1,472	1,519
Benito Middle	32	1,326	1,326	1,082
Buchanan Middle	20	1,004	1,023	708
Burnett Middle	27	1,199	1,199	791
Burns Middle	39	1,394	1,473	1,314
Coleman Middle	14	952	952	1,042
Daidsen Middle	24	1,438	1,438	1,097
Dowdell Middle	9	1,060	1,060	637
Eisenhower Middle	50	1,489	1,568	1,293
Farnell Middle	28	1,291	1,291	1,234
Ferrell Middle Magnet	17	860	860	597
Franklin Middle Magnet	12	932	932	566
Giunta Middle	34	1,559	1,559	827
Greco Middle	27	1,293	1,293	621
Hill Middle	33	1,170	1,170	999
Jennings Middle	39	1,203	1,203	820
Liberty Middle	28	1,481	1,481	1,155
Madison Middle	19	893	952	584
Mann Middle	19	1,336	1,336	960
Marshall Middle	30	1,237	1,237	883
Martinez Middle	57	1,210	1,210	1,193
McLane Middle	23	1,450	1,450	651
Memorial Middle	24	887	1,045	636
Monroe Middle	34	884	884	428
Mulrennan Middle	29	1,445	1,445	1,338
Orange Grove Middle	6	587	587	552
Pierce Middle	23	1,221	1,221	943
Progress Village Middle	14	1,000	1,000	941
Randall Middle	22	1,438	1,438	1,422
Rodgers Middle	88	1,219	1,219	745
Shields Middle	42	1,556	1,556	1,586
Sligh Middle	26	1,130	1,130	575
Smith Middle	11	1,420	1,420	756
Stewart Middle	18	1,214	1,214	1,027
Tomlin Middle	21	1,713	1,713	1,666
Turkey Creek Middle	29	1,227	1,227	992
Walker Middle	42	982	982	965
Webb Middle	18	1,014	1,014	731
Williams Middle	18	853	853	831
Wilson Middle	4	588	588	668
Young Middle	12	986	986	665
Subtotal, Middle School	1,095	50,074	50,507	38,887
Alonso High	60	2,896	2,896	2,589
Armwood Senior High	53	2,465	2,465	2,214

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Table 29. Existing School Inventory (continued)

Facility Name	Acres	FISH Capacity		2018/2019
		Perm.	Total	Enrollment
Blake Senior High	16	1,705	1,705	1,751
Bloomingtondale Senior High	80	2,091	2,233	2,342
Brandon Senior High	69	2,491	2,491	1,878
Chamberlain Senior High	36	1,991	2,371	1,596
Durant Senior High	82	2,739	2,739	2,397
East Bay Senior High	58	2,493	2,493	2,262
Freedom Senior High	56	2,588	2,588	1,945
Gaither Senior High	52	2,161	2,214	2,038
Hillsborough Senior High	23	2,100	2,100	1,903
Jefferson Senior High	51	2,061	2,076	1,775
King Senior High	47	2,359	2,406	1,845
Lennard High	47	2,500	3,070	3,117
Leto Senior High	46	2,265	2,265	2,165
Middleton Senior High	50	1,997	1,997	1,610
Newsome Senior High	71	3,012	3,012	3,040
Plant Senior High	27	2,490	2,490	2,509
Plant City Senior High	72	2,465	2,483	2,324
Riverview Senior High	79	2,567	2,567	2,576
Robinson Senior High	37	1,603	1,603	1,570
Sickles Senior High	86	2,404	2,404	2,383
Spoto High School	53	1,978	1,978	1,686
Steinbrenner High	53	2,417	2,417	2,475
Strawberry Crest High	58	2,324	2,324	2,271
Tampa Bay Tech. High	48	2,233	2,423	2,051
Wharton Senior High	76	2,439	2,486	2,443
Subtotal, High School	1,486	62,834	64,296	58,755
Total, Traditional Schools	4,593	228,769	233,292	191,975

Source: Florida Department of Education, *Florida Inventory of School Houses (FISH)*, *School Land Inventory*, November 2018, 2018/2019 enrollment based on 40th-day count from Hillsborough County School District, December 6, 2018.

APPENDIX C: LAND ACQUISITIONS

Table 30. School Land Acquisitions Since 2000

Location	Year	Method	Original Cost	Acres	Cost/ Acre
Jennings	2001	Purchase	\$733,680	40.00	\$18,342
Corr Elementary	2001	Purchase	\$903,022	14.00	\$64,502
Cimino Elementary	2001	Purchase	\$872,572	24.06	\$36,267
Bowers Whitley & Muller	2001	Purchase	\$6,783,221	25.17	\$269,496
Nelson	2002	Purchase	\$548,474	20.00	\$27,424
Schmidt	2002	Purchase	\$1,505,744	34.24	\$43,976
Mulrennan	2002	Purchase	\$880,741	30.00	\$29,358
Sessums	2002	Purchase	\$478,761	15.00	\$31,917
Gary Adult HS	2002	Purchase	\$665,040	3.50	\$190,011
Rampello School	2002	Purchase	\$4,120,143	2.35	\$1,753,252
Waters Career	2002	Purchase	\$44,340	0.48	\$92,375
Doby	2003	Dedication	\$297,809	15.09	\$19,736
Lennard HS & Elem School Site	2003	Purchase	\$2,569,920	70.00	\$36,713
Fishhawk Creek	2003	Dedication	\$295,485	13.64	\$21,663
Rampello Garage	2004	Purchase	\$2,306,709	1.17	\$1,971,546
Frost/Giunta	2004	Purchase	\$3,936,000	52.00	\$75,692
Spoto plus	2004	Purchase	\$7,160,000	53.35	\$134,208
Turner/Bartels	2004	Purchase	\$1,534,000	17.15	\$89,446
Collins	2004	Dedication	\$1,200,000	15.97	\$75,141
Davis	2004	Trade	\$660,000	27.06	\$24,390
McLane	2004	Purchase	\$192,000	1.60	\$120,000
McLane	2004	Purchase	\$375,018	2.78	\$134,899
Magnet Bus Ramp @ 40th St	2005	Purchase	\$1,350,000	5.52	\$244,565
4310 Hillsborough Avenue	2005	Purchase	\$1,697,975	7.90	\$214,934
McLane	2005	Purchase	\$225,000	1.00	\$225,000
Folsom Elementary	2006	Purchase	\$165,218	1.38	\$119,723
Reddick	2006	Dedication	\$1,425,000	14.60	\$97,603
Deer Park	2006	Trade	\$2,412,317	24.73	\$97,546
Steinbrenner	2006	Purchase	\$2,064,065	51.00	\$40,472
Steinbrenner	2006	Purchase	\$2,748,018	21.00	\$130,858
Steinbrenner	2006	Purchase	\$618,018	5.90	\$104,749
Keystone	2006	Purchase	\$2,201,369	20.00	\$110,068
Oak Park	2006	TAKE	\$7,398,514	9.35	\$791,285
Bailey	2007	Purchase	\$3,770,018	34.29	\$109,945
Bailey	2007	Purchase	\$1,030,185	9.80	\$105,121
Bailey	2007	Purchase	\$197,567	1.39	\$142,135
Strawberry Crest	2007	Purchase	\$5,745,044	56.81	\$101,127
Kimbell	2007	Purchase	\$2,594,060	7.24	\$358,296
Central Park Village (Meachem)	2007	Trade	\$1,269,000	2.13	\$595,775
Graham	2007	Purchase	\$130,018	0.16	\$812,613
Barrington & Stowers	2008	Dedication	\$1,653,625	26.61	\$62,143
1506 E. Palifox (Edison)	2008	Purchase	\$122,900	0.16	\$768,125
Vermont St (Jackson)	2008	Purchase	\$150,044	0.16	\$937,775

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Table 30. School Land Acquisitions Since 2000 (continued)

Location	Year	Method	Original Cost	Acres	Cost/ Acre
Oak Grove	2009	Purchase	\$375,000	0.68	\$551,471
Bungalow Park Av (Mitchell)	2009	Purchase	\$575,000	0.30	\$1,916,667
S Boulevard (Gorrie)	2009	Purchase	\$1,525,000	0.98	\$1,556,122
W Horatio (Gorrie)	2010	Purchase	\$380,000	0.19	\$2,000,000
Magnolia Park	2011	Dedication	\$1,302,500	20.00	\$65,125
Dawson Elem.	2017	Dedication	\$1,355,570	15.00	\$90,371
High School TTT	2018	Purchase	\$5,020,000	37.74	\$133,015
Pineda	2018	Purchase	\$649,735	8.96	\$72,515
Saenz	2018	Purchase	\$416,054	5.00	\$83,211
Huynh	2018	Purchase	\$491,498	2.50	\$196,599
Elementary D	2018	Dedication	\$2,200,825	18.00	\$122,268
Elementary E	2018	Dedication	\$2,245,125	16.80	\$133,678
Total Since 2000			\$93,566,941	905.89	\$103,288

Source: Hillsborough County School District, December 6, 2018.

APPENDIX D: SCHOOL DEBT

The Hillsborough County School District's outstanding debt is summarized in Table 31. The total outstanding principal amounts to about \$726 million.

Table 31. Outstanding School Debt Principal

Date Due	COPs-1.5 mill	Sales Tax Rev Bonds	State Rev Bonds	Total
7/1/2019	\$36,970,000	10/1/2019 \$15,865,000	8/1/2019 \$280,000	\$53,115,000
7/1/2020	\$37,130,000	10/1/2020 \$16,110,000	8/1/2020 \$285,000	\$53,525,000
7/1/2021	\$39,180,000	10/1/2021 \$16,850,000	8/1/2021 \$295,000	\$56,325,000
7/1/2022	\$41,175,000	10/1/2022 \$17,630,000	8/1/2022 \$305,000	\$59,110,000
7/1/2023	\$43,115,000	10/1/2023 \$18,445,000	8/1/2023 \$310,000	\$61,870,000
7/1/2024	\$45,155,000	10/1/2024 \$19,300,000	8/1/2024 \$325,000	\$64,780,000
7/1/2025	\$47,255,000	10/1/2025 \$19,835,000	8/1/2025 \$340,000	\$67,430,000
7/1/2026	\$49,375,000	10/1/2026 \$20,370,000	8/1/2026 \$350,000	\$70,095,000
7/1/2027	\$51,755,000		8/1/2027 \$360,000	\$52,115,000
7/1/2028	\$54,260,000		8/1/2028 \$375,000	\$54,635,000
7/1/2029	\$56,895,000		8/1/2029 \$385,000	\$57,280,000
7/1/2030	\$48,810,000		8/1/2030 \$395,000	\$49,205,000
7/1/2031	\$25,470,000		8/1/2031 \$410,000	\$25,880,000
			8/1/2032 \$420,000	\$420,000
Total	\$576,545,000	\$144,405,000	\$4,835,000	\$725,785,000

Source: Hillsborough County School District, December 6, 2018.

All the outstanding issues refunded debt previously issued. Project information for previous bond issues is summarized in Table 32. Based on this data, 92.51% of the outstanding debt is attributable to past capacity-expanding improvements.

Table 32. Capacity Percentage of Debt

Bond Issue	Capacity Cost	Total Cost	Capacity Percent
1994 COPs	\$198,987,750	\$198,987,750	100.00%
1995 COPs	\$76,150,770	\$79,150,770	96.21%
1996 COPs	\$28,500,000	\$28,500,000	100.00%
1998 COPs	\$65,069,230	\$65,069,230	100.00%
1999 COPs	\$127,889,789	\$127,889,789	100.00%
2000 COPs	\$47,207,488	\$47,207,488	100.00%
2001B COPs	\$70,200,372	\$70,200,372	100.00%
2002 COPs	\$65,238,352	\$65,238,352	100.00%
2003B COPs	\$72,242,798	\$72,242,798	100.00%
2004 QZAB	\$0	\$7,291,624	0.00%
2004B COPs	\$59,437,933	\$59,437,933	100.00%
2004C COPs	\$82,303,587	\$93,176,180	88.33%
2005 QZAB	\$0	\$3,772,179	0.00%
2006A COPs	\$86,493,258	\$98,134,517	88.14%
2007 COPs	\$78,779,067	\$89,974,102	87.56%
2010 QSCBs	\$0	\$37,935,000	0.00%
Total	\$1,058,500,393	\$1,144,208,083	92.51%

Source: Derived from project costs and descriptions from Hillsborough County School District, January 14, 2019.

As shown in Table 33 below, outstanding debt principal attributable to past capacity improvements, along with outstanding developer credits (which are like debt in that they represent existing capacity not yet paid for) are the equivalent of 26,116 FISH capacity. This is considerably less than the total amount of existing excess capacity, indicating that all existing capacity-related debt could be paid for with impact fee revenue, as well as developer credits, although in this case the fees would not be collected. The outstanding debt represents the cost of existing excess capacity available for future development. This analysis demonstrates that the District could use impact fee revenue to repay all the capacity-related debt, although this is not the District's current practice.

Table 33. Debt Capacity Analysis

Total Outstanding Debt Principal	\$725,785,000
x Percent for Capacity	92.5%
Outstanding Debt Principal for Capacity	\$671,423,704
Outstanding Developer Credits	\$2,530,000
Total Outstanding Debt and Developer Credits	\$673,953,704
÷ Cost per Student	\$25,806
Outstanding Debt/Credits in Equivalent FISH Capacity	26,116
Current Excess Capacity	36,794
÷ Outstanding Debt/Credits in Equivalent FISH Capacity	26,116
Maximum Impact Fee Eligible % of Debt/Credits	100.0%

Source: Outstanding principal from Table 31; capacity percentage from Table 32; developer credits from Hillsborough County, January 28, 2019; cost per student from Table 18; excess capacity from Table 33.



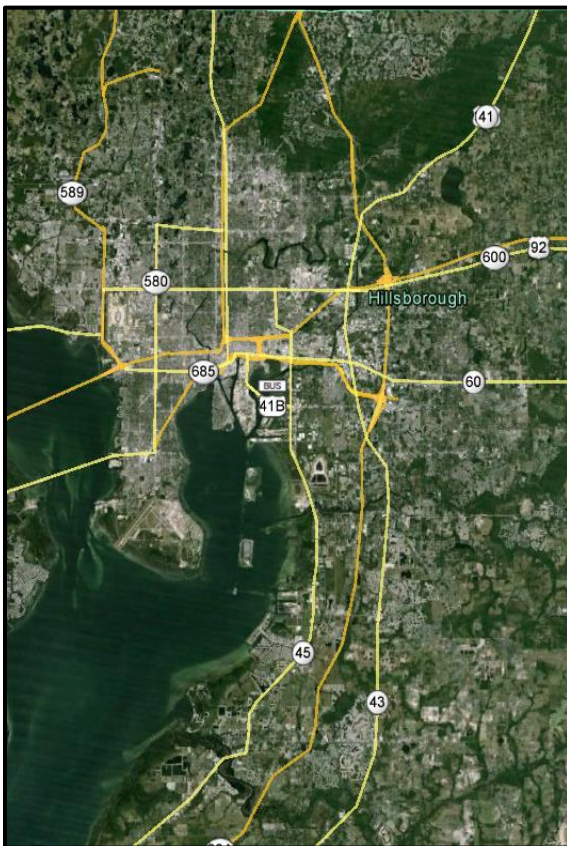
**Hillsborough
County Florida**



HILLSBOROUGH COUNTY MOBILITY FEE UPDATE STUDY

FINAL-DRAFT REPORT

December 6, 2019



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Hillsborough County

Mobility Fee Update Study

Table of Contents

INTRODUCTION	1
Methodology.....	1
Legal Standard Overview	2
DEMAND COMPONENT	6
Travel Demand.....	6
Interstate & Toll Facility Adjustment Factor.....	6
Conversion of Vehicle-Trips to Person-Trips	7
Mobility Fee Assessment Districts	7
Land Use Changes	7
COST COMPONENT.....	10
County Roadway Cost	10
State Roadway Cost	12
Summary of Costs (Blended Cost Analysis)	14
Person-Miles of Capacity Added per Lane Mile (Roadways).....	15
Cost per Person-Mile of Capacity Added (Roadways)	16
Bicycle and Pedestrian Facility Costs	17
Transit Capital Cost per Person-Mile of Travel	17
CREDIT COMPONENT.....	19
Capital Improvement Credit	19
Present Worth Variables.....	21
Fuel Efficiency	21
Effective Days per Year	22
CALCULATED MOBILITY FEE SCHEDULE	23
Mobility Fee Calculation	25
Mobility Fee Comparison.....	25

Appendix A: Demand Component Calculations

Appendix B: Cost Component Calculations

Appendix C: Credit Component Calculations

Appendix D: Ad Valorem Credit

Appendix E: Mobility Fee Schedules

Introduction

Hillsborough County's transportation impact fee schedule was initially adopted in 1985 and updated in 1989. Until 2016, there had been no major update or significant changes in the transportation impact fee rates. In 2016, the County transitioned from a road-only fee to a mobility fee, allowing for more flexibility in revenue spending. The mobility fee was adopted at 50 percent of the full calculated rates with a 5-year phase-in provision with the option for annual indexing. At the request of the Hillsborough County Board of County Commissioners, the fee rates were to be reviewed annually and indexed if needed. Since then, the following changes occurred:

- In 2016, after the adoption of the mobility fee, Hillsborough County Board of County Commissioners made a 10-year commitment to increase funding for transportation, which would be funded with ad valorem tax revenues among other revenue sources.
- In 2017, the Institute for Transportation Engineer (ITE) released its 10th Edition Trip Generation Handbook, which included significant changes to the travel characteristics of multiple land uses; and
- In 2018, Hillsborough County voters approved a charter county transportation sales surtax, which results in changes to the credit component.

additional funding for transportation.]

Given these changes and rising construction costs, the County retained Tindale Oliver to update the ~~demand, cost, and credit components of the~~ mobility fee and reflect the most recent data available.

Methodology

The methodology used for the mobility fee study follows a consumption-driven approach in which new development is charged based upon the proportion of person-miles of travel (PMT) that each unit of new development is expected to consume of a lane-mile of the transportation network.

Under this methodology, the mobility fees assess a proportionate share cost for the entire transportation network in the county, including classified County and State roadways, with the exception of local/neighborhood roads. Generally, neighborhood roads are the obligation of the developer and are part of the site/subdivision approvals.

and toll roads

Included in this document is the necessary support material used in the calculation of the mobility fee. The general equation used to compute the mobility fee for a given land use is:

$$[\text{Demand} \times \text{Cost}] - \text{Credit} = \text{Fee}$$

The “demand” for travel placed on a transportation system is expressed in units of Person-Miles of Travel (daily vehicle-trip generation rate x the trip length x the percent new trips [of total trips] x person-trip factor) for each land use contained in the impact fee schedule. Trip generation represents the average daily rates since new development consumes trips on a daily basis.

The “cost” of building new capacity typically is expressed in units of dollars per person-mile of transportation capacity.

The “credit” is an estimate of future non-impact fee revenues generated by new development that are allocated to provide transportation capacity expansion. The impact fee is considered to be an “up front” payment for a portion of the cost of building a person-mile of capacity that is directly related to the amount of capacity consumed by each unit of land use contained in the impact fee schedule, that is not paid for by future tax revenues generated by the new development activity. These credits are required under the supporting case law for the calculation of impact fees where a new development activity must be reasonably assured that they are not being charged twice for the same level of service.

It should be noted that, consistent with the State Impact Fee Act requirements, the information used to develop the mobility fee schedule was based on the most recent and localized data available.

Legal Standard Overview

In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980’s. Impact fees must comply with the “dual rational nexus” test, which requires that they:

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through establishment of benefit districts and a list of capacity-adding

projects included in the County's Capital Improvement Plan, Capital Improvement Element, or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee changes, and other similar requirements, most of which were common to the practice already.

More recent legislation further affected the impact fee framework in Florida, including the following:

- **HB 227 in 2009:** The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.
- **SB 360 in 2009:** Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Economic Opportunity) and Florida Department of Transportation (FDOT) to conduct studies on "mobility fees," which were completed in 2010.
- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.3180(5)(f), Florida Statutes, including:
 1. Adoption of long-term strategies to facilitate development patterns that support multi-modal solutions, including urban design, and appropriate land use mixes, including intensity and density.
 2. **Adoption of an area-wide level of service not dependent on any single road segment function.**
 3. Exempting or discounting impacts of locally desired development, such as development in urban areas, redevelopment, job creation, and mixed use on the transportation system.
 4. Assigning secondary priority to vehicle mobility and primary priority to ensuring a safe, comfortable, and attractive pedestrian environment, with convenient

interconnection to transit.

5. Establishing multi-modal level of service standards that rely primarily on non-vehicular modes of transportation where existing or planned community design will provide adequate level of mobility.
6. Reducing impact fees or local access fees to promote development within urban areas, multi-modal transportation districts, and a balance of mixed-use development in certain areas or districts, or for affordable or workforce housing.

Also, under HB 319, a mobility fee funding system expressly must comply with the dual rational nexus test applicable to traditional impact fees. Furthermore, any mobility fee revenues collected must be used to implement the local government's plan, which served as the basis for the fee. Finally, under HB 319, an alternative mobility system, that is not mobility fee-based, must not impose upon new development any responsibility for funding an existing transportation deficiency.

- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
 1. Impact fees cannot be collected prior to building permit issuance; and
 2. Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.
- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement will operate prospectively. This bill also allowed local governments to waive/reduce impact fees for affordable/workforce housing projects without having to offset the associated revenue loss.

The following paragraphs provide further detail on the generally applicable legal standards related to impact fees.

Impact Fee Definition

- An impact fee is a one-time capital charge levied against new development.
- An impact fee is designed to cover the portion of the capital costs of infrastructure capacity consumed by new development.

- The principle purpose of an impact fee is to assist in funding the implementation of projects identified in the Capital Improvements Element (CIE) and other capital improvement programs for the respective facility/service categories.

Impact Fee vs. Tax

- An impact fee is generally regarded as a regulatory function established based upon the specific benefit to the user related to a given infrastructure type and is not established for the primary purpose of generating revenue for the general benefit of the community, as are taxes.
- Impact fee expenditures must convey a proportional benefit to the fee payer. This is accomplished through the establishment of benefit districts, where fees collected in a benefit district are spent in the same benefit district.
- An impact fee must be tied to a proportional need for new infrastructure capacity created by new development.

This technical report has been prepared to support legal compliance with existing case law and statutory requirements and documents the methodology used for impact fee calculations in the following sections. Information supporting this analysis was obtained from the County and other sources, as indicated.

Demand Component

Travel Demand

The amount of road system consumed by a unit of new land development is calculated using the following variables and is a measure of the vehicle miles of new travel a unit of development places on the existing roadway system:

- Number of daily trips generated;
- Average length of those trips; and
- Proportion of travel that is new travel, rather than travel that is already on the transportation system.

As part of this update, the trip characteristics variables were obtained primarily from two sources: (1) similar studies conducted throughout Florida (Florida Studies Database) and (2) the Institute of Transportation Engineers' (ITE) Trip Generation reference report (10th edition). The Florida Trip Characteristics Studies Database is included in Appendix A. This database was used to determine trip length, percent new trips, and trip rate for some land uses.

Interstate & Toll Facility Adjustment Factor

This variable was used to recognize that interstate highway and toll facility improvements are funded by the State (specifically, the Florida Department of Transportation) using earmarked State and Federal funds. Typically, mobility fees are not used to pay for these improvements and the portion of travel occurring on the interstate/toll facility system is usually eliminated from the total travel for each use.

To calculate the interstate and toll (I/T) facility adjustment factor, the loaded highway network file was generated for the Tampa Bay Regional Planning Model (TBRPM v8.2). A select link analysis was run for all traffic analysis zones located within Hillsborough County in order to differentiate trips with an origin and/or destination within the county versus trips with no origin or destination within the county.

Currently, interstate and toll facilities in Hillsborough County include I-275, I-75, I-4, the Suncoast Parkway, the Lee Roy Selmon Expressway and the Veterans Expressway (to Dale Mabry). The limited access vehicle-miles of travel (Limited Access VMT) for trips with an origin and/or destination within County was calculated for the identified limited access facilities. The total

Hillsborough County VMT was calculated for all trips with an origin and/or destination within County for all roads, including limited access facilities, located within Hillsborough County.

The I/T adjustment factor of 36.8 percent was determined by dividing the total limited access VMT by the total County VMT. By applying this factor to the total County VMT, the reduced VMT is then representative of only the roadways which are funded by impact/mobility fees. Appendix A, Table A-1 provides further detail on this calculation.

Conversion of Vehicle-Trips to Person-Trips

In the case of the mobility fee, it is necessary to estimate travel in units of person-miles. Vehicle-trips were converted to person-trips by applying a vehicle-trip to person-trip conversion factor of 1.40. This value was derived from a review of the TBRPM v8.2. Given that a large portion of travel occurs via automobile, this approach is found to be reasonable.

Mobility Fee Assessment Districts

As detailed in the *Hillsborough County 2016 Mobility Fee Study*, the County has two mobility fee assessment districts: inside the urban service area (USA) and outside of the urban service area. The fee differentiation in these two districts is based on an analysis of the travel conditions under the adopted level-of-service (LOS) standard and the current level of roadway performance. Within the USA, new development is charged for their fair-share of travel added at a level to achieve the adopted roadway LOS standard on a countywide average. In the rural area (outside of the USA), the residents are enjoying a higher level of service than the urban area, measured in terms of travel speed. In 2016, recognizing this quality of service provided in the rural area, the County made a commitment to continue to provide a higher level of service in the rural area and adopted a higher fee that reflects this differential. This update study continues to apply this approach to the updated fee schedules.

Land Use Changes

As part of this update study, the following land uses were revised/added/removed from the Hillsborough County mobility fee schedule to reflect the most recent data on demand variables.

Multi-Family Housing

The current mobility fee schedule includes “multi-family (apartment) 1-2 stories”, “multi-family (apartment) 3+ stories”, “residential condominium/townhouse” and “high-rise condominiums”

land uses. ITE 10th Edition has realigned these uses, creating a combined “multi-family housing” category, with differentiation in trip generation rate based on the number of stories. This change is incorporated into the mobility fee schedule, shown by Land Use Code (LUC) used by ITE:

- LUC 220 (multi-family, low-rise, 1-2 floors) – includes apartments, townhouses, and condominiums located within the same building with at least three other dwelling units and that have one or two levels (floors).
- LUC 221 (multi-family, mid-rise, 3-10 floors) – includes apartments, townhouses, and condominiums located within the same building with at least three other dwelling units and that have between three and 10 levels (floors).
- LUC 222 (multi-family, high-rise, >10 floors) – includes apartments, townhouses, and condominiums that have more than 10 levels (floors). They are likely to have one or more elevators.

Mid-Rise Residential w/1st Floor Commercial

New land use (LUC 231) added to ITE 10th Edition and recommended for the mobility fee schedule. Defined as mixed-use multi-family housing buildings that have between three and 10 levels (floors) and include retail space on the first level. These facilities are typically found in dense multi-use urban and center city core settings.

High-Rise Residential w/1st Floor Commercial

New land use (LUC 232) added to ITE 10th Edition and recommended for the mobility fee schedule. Defined as mixed-use multi-family housing buildings that have more than 10 levels (floors) and include retail space that is open to the public on the first floor. These facilities are typically found in dense multi-use urban and center city core settings.

Public Park

The current mobility fee schedule includes LUC 412, general recreation, which was removed from ITE 10th Edition. In its place, the schedule includes the following:

- LUC 411: Public Park (measured per acre)

General Office

For the general office land use, the updated trip generation rate data in ITE 10th Edition indicate that there is little variation in TGR as the square footage of the facility increases. Therefore, the updated mobility fee schedule includes a single office fee rate.

Retail

For the retail land use, the updated trip generation rate data in ITE 10th Edition, along with the trip length and percent new trips regression curves indicate a relatively minor variation in VMT as the square footage of the facility increases. Therefore, the updated mobility fee schedule includes a single retail fee rate.

Gas Station w/Convenience Market

The current mobility fee schedule includes “gas/service station with or without car wash” and “gas/service station with convenience market” land uses. ITE 10th Edition has realigned these uses and added an additional “super” convenience land use, with differentiation in trip generation rate based on the size of the convenience market. This update was incorporated into the mobility fee schedule, shown by Land Use Code (LUC) used by ITE:

- LUC 944: Gas Station w/Convenience Market <2,000 sq ft
- LUC 945: Gas Station w/Convenience Market 2,000 to 2,999 sq ft
- LUC 960: Gas Station w/Convenience Market 3,000+ sq ft

This re-alignment eliminates the need for LUC 853 (convenience market w/gasoline) and therefore, this use was removed to simplify the County’s mobility fee schedule and reduce any potential confusion in classifying new development.

Fast Casual Restaurant

New land use (LUC 930) added to ITE 10th Edition and recommended for the mobility fee schedule. Defined as a sit-down restaurant with no wait staff or table service. Customers typically order off a menu board, pay for food before the food is prepared and seat themselves. The menu generally contained higher quality made-to-order food items with fewer frozen or processed ingredients than fast food restaurants.

General Heavy Industrial

The current mobility fee schedule includes LUC 120, general heavy industrial, which is removed from ITE 10th Edition. Therefore, this land use has been removed from the County’s mobility fee schedule.

High-Cube Transload & Short-Term Storage Warehouse

The current mobility fee schedule includes LUC 152, high-cube warehouse/distribution center, which is removed from ITE 10th Edition. In its place, the schedule will include the following:

- LUC 154: High-Cube Transload & Short-Term Storage Warehouse (measured per 1,000 sq ft).

Cost Component

Over the past 15 years, transportation capital costs fluctuated significantly in Florida. Costs increased between 2005 and 2007 due to additional construction demand caused by hurricanes, the housing market growth, and other factors. Appreciation in land values also resulted in higher right-of-way (ROW) costs during the same period. In early 2008, costs started to stabilize and between 2008 and 2011 most communities experienced a decrease in construction costs, returning to levels seen before 2005. In 2013/2014, roadway costs started to increase again and have continued to increase through 2019. Cost information from Hillsborough County, other Florida Counties, and the Florida Department of Transportation (FDOT) was reviewed to develop a unit cost for all phases involved in the construction of one lane-mile of roadway capacity. In addition, cost information for bicycle/pedestrian and transit facilities was reviewed and included in the cost component calculations for the mobility fee rate. The following sections summarize the methodology and findings of the total unit cost analysis for all modes of travel. Appendix B provides the data and other support information utilized in these analyses.

County Roadway Cost

This section examines the right-of-way (ROW), construction and other cost components associated with county roads with respect to transportation capacity expansion improvements in Hillsborough County. For this purpose, recent bid data for recently completed/ongoing local projects and recent construction bid data from roadway projects throughout Florida were used to identify and provide supporting cost data for County roadway improvements. The cost for each roadway capacity project was separated into four phases: design, construction/engineering inspection (CEI), ROW, and construction.

Design and CEI

Design costs for county roads were estimated at 13 percent of construction phase costs based on a review of recently completed and ongoing local improvements and recent transportation impact fee studies throughout Florida. Additional detail is included in Appendix B, Tables B-2 and B-3.

CEI costs for county roads were estimated at nine (9) percent of construction phase costs based on a review of recently completed and ongoing local improvements and recent transportation impact fee studies throughout Florida. Additional detail is included in Appendix B, Tables B-9 and B-10.

Right-of-Way

The ROW cost reflects the total cost of the acquisitions along a corridor that were necessary to have sufficient cross-section width to widen an existing road or, in the case of new construction, to build a new road. A review of recent ROW cost data for Hillsborough County identified 14 improvements with acquisition data. Using the construction costs for these improvements, a ROW-to-construction factor was calculated for each improvement, ranging from 4 to 119 percent, with a weighted average of approximately 46 percent. Based on this review and discussions with staff, ROW costs were estimated at 46 percent of the county road construction costs for the mobility fee calculation. The use of a 46 percent ROW factor is slightly higher than other ROW ratios seen in recent impact fee studies throughout Florida, which average approximately 42 percent for county roadways. This reflects Hillsborough County's urban nature that results in higher ROW costs compared to more suburban and rural jurisdictions. Additional detail is included in Appendix B, Tables B-4 and B-5.

Construction

The construction cost for county roads was based on a review of local and statewide projects. A review of recent construction cost data for Hillsborough County identified 15 recent capacity expansion improvements averaging \$3.32 million per lane mile, as shown in Appendix B, Table B-6.

In addition to local improvements, recent bids from multiple communities throughout the state were also reviewed. This review included more than 154 lane miles of urban-design (curb & gutter) roadway improvements from 12 counties and calculated an average cost of \$2.77 million per lane mile. Appendix B, Table B-7 provides a detailed description of the projects reviewed.

Based on this review, a county roadway cost of **\$3.30 million** per lane mile was used in the mobility fee calculation for county roads with urban-design characteristics.

To determine the cost per lane mile for county roads with rural-design characteristics (open drainage), the relationship between urban and rural roadway costs from the FDOT District 7 Long Range Estimates (LRE)¹ was reviewed. Based on these cost estimates, the costs for roadways with rural-design characteristics were estimated at approximately 74 percent of the costs for roadways with urban-design characteristics. Additional detail is provided in Appendix B, Table B-1.

¹ <http://www.dot.state.fl.us/planning/policy/costs/>

To determine the weighted average cost for county roadways, the cost for urban-design and rural-design roadways were weighted based on the distribution of urban and rural roadways included in the Hillsborough County Metropolitan Planning Organization's 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan (Appendix B, Table B-11). The Community Transportation Plan was developed as part of the 2016 transportation surtax effort and although this Plan is not active, the projects included in the Plan provide guidance on the types of future improvements that are likely to be a priority. As shown in Table 1, the weighted average county roadway construction cost was calculated at approximately \$3.17 million per lane mile, with a total weighted average cost of \$5.33 million per lane mile for county roadways.

Table 1
Estimated Total Cost per Lane Mile for County Roads

Cost Phase	Cost per Lane Mile		
	Urban Design	Rural Design ⁽⁵⁾	Weighted Average ⁽⁶⁾
Design ⁽¹⁾	\$429,000	\$317,000	\$412,000
Right-of-Way ⁽²⁾	\$1,518,000	\$1,123,000	\$1,459,000
Construction ⁽³⁾	\$3,300,000	\$2,442,000	\$3,171,000
CEI ⁽⁴⁾	\$297,000	\$220,000	\$285,000
Total Cost	\$5,544,000	\$4,102,000	\$5,327,000
Lane Mile Distribution ⁽⁷⁾	85%	15%	100%

1) Design is estimated at 13% of construction costs

2) Right-of-Way is estimated at 46% of construction costs

3) Source: Appendix B, Table B-6 for urban design

4) CEI is estimated at 9% of construction costs

5) Rural design (open drainage) costs are estimated at 74% of the urban (curb & gutter) costs

6) Lane mile distribution (Item 7) multiplied by the design, ROW, construction, and CEI phase costs by improvement type to develop a weighted average cost per lane mile

7) Source: Appendix B, Table B-11; Items (c) and (d)

Note: All figures rounded to nearest \$000

State Roadway Cost

This section examines the right-of-way, construction and other cost components associated with state roads with respect to transportation capacity expansion improvements in Hillsborough County. For this purpose, recent data from state roadway projects in Hillsborough County and throughout Florida and the FDOT's Long Range Estimates were used to identify and provide supporting cost data for state improvements. The cost for each roadway capacity-expansion project was separated into four phases: design, CEI, ROW, and construction.

Design and CEI

Design and CEI costs for state roads were each estimated at 11 percent of construction phase costs based on a review of recent transportation impact fee studies throughout Florida. Additional detail is provided in Appendix B, Tables B-3 (design) and B-10 (CEI).

Right-of-Way

Given the limited data on ROW costs for state roads in Hillsborough County and based on experience in other jurisdictions, the ROW cost ratio calculation for county roads was also applied to state roads. Using this ROW-to-construction ratio of 46 percent, the ROW cost for state roads with urban design characteristics is approximately \$1.70 million per lane mile.

Construction

A review of recent state road capacity improvements in Hillsborough County identified three historical improvements, as shown in Appendix B, Table B-8:

- SR 41 (US 301) from S. of Tampa Bypass Canal to N. of Fowler Ave
- SR 43 (US 301) from SR 674 to S. of CR 672 (Balm Rd)
- CR 580 (Sam Allen Rd) from W. of SR 39 (Paul Buchman Hwy) to E. of Park Rd

These improvements ranged from approximately \$2.89 million per lane mile to \$5.80 million per lane mile for construction, with a weighted average of approximately \$3.64 million per lane mile. To increase the sample size, these costs were compared to costs for state road improvements for several other jurisdiction throughout the state. Considering 72 improvements with over 413 lane miles, the weighted average cost per lane mile for state road construction was approximately \$3.79 million per lane mile. Appendix B, Table B-8 provides a detailed description of the projects analyzed. Based on this review, a state roadway construction cost of **\$3.70 million** per lane mile was used in the mobility fee calculation.

To determine the cost per lane mile for state roads with rural design characteristics, the relationship between urban and rural roadway costs for state roadways was reviewed. With only limited local data available, the recent data from the FDOT District 7 LRE was reviewed. Based on these costs estimates, the costs for roadways with rural design characteristics were estimated to be approximately 74 percent of the costs for roadways with urban design characteristics. Additional detail is provided in Appendix B, Table B-1.

To determine the weighted average cost for state roadways, the cost for urban-design and rural-design roadways were weighted based on the distribution of urban and rural roadways included in the County's 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan (Appendix B, Table B-11). As shown in Table 2, the weighted average state roadway construction cost was calculated at approximately \$3.56 million per lane mile, with a total weighted average cost of \$5.97 million per lane mile for state roadways.

Table 2
Cost per Lane Mile for State Roads

Cost Phase	Cost per Lane Mile		
	Urban Design	Rural Design ⁽⁵⁾	Weighted Average ⁽⁶⁾
Design ⁽¹⁾	\$407,000	\$301,000	\$391,000
Right-of-Way ⁽²⁾	\$1,702,000	\$1,259,000	\$1,636,000
Construction ⁽³⁾	\$3,700,000	\$2,738,000	\$3,556,000
CEI ⁽⁴⁾	\$407,000	\$301,000	\$391,000
Total Cost	\$6,216,000	\$4,599,000	\$5,974,000
Lane Mile Distribution ⁽⁷⁾	85%	15%	100%

1) Design is estimated at 11% of construction costs

2) Right-of-Way is estimated at 46% of construction costs

3) Source: Appendix B, Table B-6 for urban design

4) CEI is estimated at 11% of construction costs

5) Rural design (open drainage) costs are estimated at 74% of the urban (curb & gutter) costs

6) Lane mile distribution (Item 7) multiplied by the design, ROW, construction, and CEI phase costs by improvement type to develop a weighted average cost per lane mile

7) Source: Appendix B, Table B-11; Items (c) and (d)

Note: All figures rounded to nearest \$000

Summary of Costs (Blended Cost Analysis)

The weighted average cost per lane mile for county and state roads is presented in Table 3. The resulting weighted average cost of approximately \$5.51 million per lane mile was utilized as the roadway cost input in the calculation of the mobility fee schedule. The weighted average cost per lane mile includes county and state roads and is based on weighting the lane miles of roadway improvements in the County's 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan.

Table 3
Estimated Cost per Lane Mile for
County and State Roadway Projects in Hillsborough County

Cost Type	County Roads ⁽¹⁾	State Roads ⁽²⁾	County and State Roads ⁽³⁾
Design	\$412,000	\$391,000	\$406,000
Right-of-Way	\$1,459,000	\$1,636,000	\$1,509,000
Construction	\$3,171,000	\$3,556,000	\$3,279,000
CEI	<u>\$285,000</u>	<u>\$391,000</u>	<u>\$315,000</u>
Total	\$5,327,000	\$5,974,000	\$5,509,000
Lane Mile Distribution ⁽⁴⁾	72%	28%	100%

1) Source: Table 1

2) Source: Table 2

3) Lane mile distribution (Item 4) multiplied by the design, ROW, construction, and CEI phase costs by jurisdiction to develop a weighted average cost per lane mile

4) Source: Appendix B, Table B-11; Items (a) and (b)

Person-Miles of Capacity Added per Lane Mile (Roadways)

An additional component of the mobility fee equation is the capacity added per lane mile (also known as the maximum service volume added per mile) of roadway constructed. To calculate the vehicle-miles of capacity (VMC) per lane mile of constructed future roadway, an analysis of the Hillsborough County 2040 Long Range Transportation Plan's Cost Feasible Plan and the Community Transportation Plan (see Appendix B, Table B-11) was conducted to review improvements that will be built in Hillsborough County in the future. As shown in Table 4, the VMC was then converted to person-miles of capacity (PMC) using the person-trip factor (1.40 persons per vehicle) previously discussed.

Table 4
Weighted Average Capacity Added per Lane Mile

Source	Lane Mile Added ⁽¹⁾	Vehicle-Miles of Capacity Added ⁽¹⁾	VMC Added per Lane Mile ⁽²⁾	Vehicle-Trip to Person-Trip Factor ⁽³⁾	PMC Added per Lane Mile ⁽⁴⁾
County Roads	98.06	891,447	9,091	1.40	12,727
State Roads	38.32	398,156	10,390	1.40	14,546
Total	136.38	1,289,603			
Weighted Average VMC Added per Lane Mile⁽⁵⁾			9,500	1.40	13,300

1) Source: Appendix B, Table B-11

2) Vehicle-miles of capacity added (Item 2) divided by lane mile added (Item 1)

3) Source: Based on a review of the transportation model, nation-wide vehicle occupancy data, and peer jurisdictions

4) VMC added per lane mile (Item 3) multiplied by the vehicle-trip to person-trip factor (Item 4)

5) Total vehicles miles of capacity added for city/county and state roads (Item 2) divided by the total lane miles added (Item 1)

Cost per Person-Mile of Capacity Added (Roadways)

The transportation cost per unit of development is assessed based on the cost per person-mile of capacity. As shown in Tables 3 and 4, the cost and capacity for roadways in Hillsborough County have been calculated based on typical roadway improvements. As shown in Table 5, the cost per PMC for travel within County is \$414.

The cost per PMC figure is used in the mobility fee calculation to determine the total mobility cost per unit of development based on the person-miles of travel consumed. For each person-mile of travel that is added to the road system, approximately \$414 of transportation capacity is consumed.

Table 5
Cost per Person-Mile of Capacity Added (Roadways)

Source	Cost per Lane Mile ⁽¹⁾	Average PMC Added per Lane Mile ⁽²⁾	Cost per PMC ⁽³⁾
County Roads	\$5,327,000	12,727	\$418.56
State Roads	\$5,974,000	14,546	\$410.70
Weighted Average	\$5,509,000	13,300	\$414.21

1) Source: Table 3

2) Source: Table 4

3) Cost per lane mile (Item 1) divided by average PMC added per lane mile (Item 2)

Bicycle and Pedestrian Facility Costs

Bicycle and pedestrian facilities provide for relatively small quantities of the total vehicle-miles of travel due to the difference in the average distance traveled by a car trip versus pedestrian/bicycle trips. Because of their relatively small role in the urban travel scheme, they do not have a significant effect on evaluating the costs of providing for mobility. However, bike and pedestrian facilities are important and provide a source of travel for those who cannot drive or cannot afford to drive, and they are a standard part of the urban street and sometimes included in rural roadways. Their costs are included in the standard roadway cross-sections for which costs are estimated for safety and mobility reasons. Thus, the costs of these facilities on major roads are included in the mobility fee. The mobility fee provides funding for only those bike and pedestrian facilities associated with roadways on the classified road system (excluding local/neighborhood roads) and allows for facilities to be added to existing classified roadways or included in the construction of a new classified roadway or lane addition improvement.

Transit Capital Cost per Person-Mile of Travel

A model for transit service and cost was developed to establish both the capital cost per person-mile of capacity and the system operating characteristics in terms of system coverage, hours of service, and headways. The model developed for Hillsborough County was based on information from the Hillsborough Area Regional Transit Authority's (HART) Transit Development Plan. Components of the transit capital cost include:

- Vehicle acquisition tied to new routes
- Bus stops, shelters, and benches
- Cost of road network used by transit vehicles

Transit capital costs are computed as the cost of capital features needed to expand the transit system, as follows:

$$\text{Transit Capital Cost} = \text{Bus Infrastructure Cost} + \text{Road Capacity Cost}$$

Taking into account the infrastructure costs and the decline in potential vehicle-capacity that comes with adding transit, it was determined that the difference between constructing a lane mile of roadway (for cars only) versus constructing a roadway with transit is not significant. The roadway with transit cost per PMC is approximately three (3) percent higher per lane mile than

the cost to simply construct a road without transit amenities. Therefore, for the mobility fee calculation, the cost per PMC of approximately \$414 is representative of the cost to provide transportation capacity for all modes of travel. Additional information regarding the transit capital cost calculation is included in Appendix B, Table B-13.

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Credit Component

Capital Improvement Credit

The present value of the portion of non-impact/mobility fee funding generated by new development over a 25-year period that is expected to be expended on capacity expansion projects was credited against the cost of the system consumed by travel associated with new development. In order to provide a connection to the demand component that is measured in terms of travel, non-impact/mobility fee dollars are converted to gas tax equivalency.

City

As show in Table 6, the City of Tampa spends the equivalent of 0.4 pennies on transportation capacity-expansion projects funded with non-impact fee revenues. The future five-year plans for Temple Terrace and Plant City did not include any transportation capacity improvements, and therefore no additional non-impact/mobility fee funding credit was calculated for transportation improvements in these cities.

County

As show in Table 6, Hillsborough County spends the equivalent of 4.0 pennies on transportation capacity-expansion projects funded with non-impact/mobility fee and non-ad valorem revenues. In addition, the County allocates an equivalent non-mobility fee funding credit of 3.6 pennies for debt service associated with transportation capacity improvements.

Charter County Surtax

Effective January 1st, 2019, Hillsborough County started collecting the one percent charter county transportation sales surtax. Proceeds from this surtax are restricted to transportation-related improvements and the Charter Amendment further allocates the proceeds to specific buckets of money (congestion management, safety, bike/ped, maintenance, transit). Based on a review of preliminary projects and discussions with County staff, the portion of surtax revenues that are likely to be used for capacity projects of all modes (excluding rail) was estimated for mobility fee calculation purposes. As shown in Table 6, these assumptions resulted in 14.1 pennies of equivalent credit for charter county transportation surtax. In addition, the calculations took into consideration that, unlike fuel tax revenues, the sales tax revenues are likely to increase over time.

Ad Valorem Credit

The Hillsborough County financing plan for the next 6 years (FY 2020-2025) includes ad valorem tax funding for transportation capacity expansion projects, including lane additions, new road construction, intersection improvements, etc. The total value of these projects equates to approximately \$320 million, or \$53 million annually over the next six years. The value per 1-mil, based on the FY 2020 Hillsborough County budget is approximately \$95 million. Therefore, approximately 56 percent of the millage is used towards capacity expansion.

Since ad valorem revenues are going to be used to fund a portion of the CIP, a revenue credit is given. Credit due to ad valorem tax revenues for residential and non-residential land uses is calculated based on a review of the taxable value of each land use in Hillsborough County. Additional detail is included in Appendix D.

State

As show in Table 6, State expenditures on state roads were reviewed, and a credit for the capacity-expansion portion attributable to state projects was estimated (excluding expenditures on limited access facilities). The review, which included 10 years of historical expenditures, as well as 5 years of planned expenditures, indicated that FDOT spending generates an equivalent gas tax credit of 12.2 pennies of gas tax revenue annually. The use of a 15-year period for developing a State credit results in a reasonably stable credit for Hillsborough County, since it accounts for the volatility in FDOT spending in the county over short time periods.

In summary, the City of Tampa allocates 0.4 pennies, Hillsborough County allocates approximately 7.6 pennies (non-CIT, CIT, debt service), and FDOT is spending gas tax revenues at an average of 12.2 equivalent pennies for state transportation projects in Hillsborough County. In addition, approximately 14.1 equivalent pennies of the new charter county surtax and \$53 million of ad valorem tax revenues per year are estimated to be allocated to transportation capacity expansion. These capital improvement credits were included in the mobility fee equation to recognize the future capital revenue that is expected to be generated by new development from all non-impact/mobility fee revenues.

Table 6
Summary of Capital Improvement Credits

Credit	Average Annual Expenditures	Value per Penny ⁽⁷⁾	Equivalent Pennies per Gallon ⁽⁸⁾
City Revenues ⁽¹⁾	\$2,623,000	\$6,560,810	\$0.004
County Revenues, Non-CIT ⁽²⁾	\$5,577,000	\$6,560,810	\$0.009
County Revenues, CIT ⁽²⁾	\$20,498,467	\$6,560,810	\$0.031
County Debt Service ⁽³⁾	\$23,884,881	\$6,560,810	\$0.036
Charter County Surtax⁽⁴⁾	\$92,977,000	\$6,560,810	\$0.141
Ad Valorem Revenue ⁽⁵⁾	\$53,326,033	-	-
State Revenues ⁽⁶⁾	\$79,832,190	\$6,560,810	\$0.122
Total	\$278,718,571	-	-

1) Source: Appendix C, Table C-2

2) Source: Appendix C, Table C-3

3) Source: Appendix C, Table C-4

4) Source: Appendix C, Table C-5

5) Source: Appendix D, Table D-1

6) Source: Appendix C, Table C-6

7) Source: Appendix C, Table C-1

8) Average annual expenditures divided by value per penny (Item 6) divided by 100

Present Worth Variables

Facility Life

The facility life used in the mobility fee analysis is 25 years, which represents the reasonable life of a roadway.

Interest Rate

This is the discount rate at which gasoline tax revenues might be bonded. It is used to compute the present value of the gasoline taxes generated by new development. The discount rate of 2.5 percent was used in the mobility fee calculation based on information obtained from Hillsborough County.

Fuel Efficiency

The fuel efficiency (i.e., the average miles traveled per gallon of fuel consumed) of the fleet of motor vehicles was estimated using the quantity of gasoline consumed by travel associated with a particular land use.

Appendix C, Table C-15 documents the calculation of the fuel efficiency value based on the following equation, where “VMT” is vehicle miles of travel and “MPG” is fuel efficiency in terms of miles per gallon.

$$\text{Fuel Efficiency} = \sum VMT_{\text{Roadway Type}} \div \sum \left(\frac{VMT_{\text{Vehicle Type}}}{MPG_{\text{Vehicle Type}}} \right)_{\text{Roadway Type}}$$

The methodology uses non-interstate VMT and average fuel efficiency data for passenger vehicles (i.e., passenger cars and other 2-axle, 4-tire vehicles, such as vans, pickups, and SUVs) and large trucks (i.e., single-unit, 2-axle, 6-tire or more trucks and combination trucks) to calculate the total gallons of fuel used by each of these vehicle types.

The combined total VMT for the vehicle types is then divided by the combined total gallons of fuel consumed to calculate, in effect, a “weighted” fuel efficiency value that appropriately accounts for the existing fleet mix of traffic on non-interstate roadways. The VMT and average fuel efficiency data were obtained from the most recent *Highway Statistics 2017* (Federal Highway Administration). Based on the calculation completed in Appendix C, Table C-15, the fuel efficiency rate to be used in the updated mobility fee equation is 18.92 miles per gallon.

Effective Days per Year

An effective 365 days per year of operation was assumed for all land uses in the proposed fee. However, this will not be the case for all land uses since some uses operate only on weekdays (e.g., office buildings) and/or only seasonally (e.g., schools). The use of 365 days per year, therefore, provides a conservative estimate, ensuring that gasoline taxes are adequately credited against the fee.

Calculated Mobility Fee Schedule

The mobility fee calculations for each land use are included in Appendix D, which includes the major land use categories and the mobility fees for the individual land uses contained in each of the major categories. For each land use, Appendix D illustrates the following:

- Demand component variables (trip rate, trip length, percent new trips, and person-trip factor)
- Total mobility cost
- Annual capital improvement credit
- Present value of the capital improvement credit
- Net mobility fee
- Current Hillsborough County mobility fee
- Percent difference between the calculated mobility fee and the current fee

It should be noted that the net mobility fee illustrated in Appendix D is not necessarily a recommended fee, but instead represents a technically documented mobility fee per unit of land use that could be charged in Hillsborough County.

For clarification purposes, it may be useful to walk through the calculation of a mobility fee one of the land use categories. In the following example, the net mobility fee rate is calculated for the single-family residential land use category (ITE LUC 210) using information from the proposed mobility fee schedule included in Appendix D, Table D-1. For each land use category, the following equations are utilized to calculate the net mobility fee:

$$\text{Net Mobility Fee} = \text{Total Mobility Cost} - \text{All Capital Improvement Credits}$$

Where:

Total Mobility Cost = $([\text{Trip Rate} \times \text{Assessable Trip Length} \times \% \text{ New Trips}] / 2) \times (1 - \text{Interstate/Toll Facility Adjustment Factor}) \times (\text{Person-Trip Factor}) * (\text{Cost per Person-Mile of Capacity})$

Capital Improvement Credit = Present Value (Annual Gas Tax), given a 2.5% interest rate & a 25-year facility life

Annual Gas Tax = $([\text{Trip Rate} \times \text{Total Trip Length} \times \% \text{ New Trips}] / 2) \times (\text{Effective Days per Year} \times \$/\text{Gallon to Capital}) / \text{Fuel Efficiency}$

Each of the inputs has been discussed previously in this document; however, for purposes of this example, brief definitions for each input are provided in the following paragraphs, along with the actual inputs used in the calculation of the fee for the single-family detached residential (1,500-2,499 sf) land use category:

- *Trip Rate* = the average daily trip generation rate, in vehicle-trips/day (7.81)
- *Assessable Trip Length* = the actual average trip length for the category, in vehicle-miles (6.62)
- *Total Trip Length* = the assessable trip length plus an adjustment factor of half a mile, which is added to the trip length to account for the fact that gas taxes are collected for travel on all roads including local roads ($6.62 + 0.50 = 7.12$)
- *% New Trips* = adjustment factor to account for trips that are already on the roadway (100%)
- *Divide by 2* = the total daily miles of travel generated by a particular category (i.e., $\text{rate} \times \text{length} \times \% \text{ new trips}$) is divided by two to prevent the double-counting of travel generated among land use codes since every trip has an origin and a destination
- *Person-Trip Factor* = Converts vehicle-miles of travel to person-miles of travel (1.40)
- *Interstate/Toll Facility Adjustment Factor* = adjustment factor to account for the travel demand occurring on interstate highways and/or toll facilities (36.8%)
- *Cost per Person-Mile of Capacity* = unit of person-miles of capacity consumed per unit of development (\$414.21)
- *Effective Days per Year* = 365 days
- *\$/Gallon to Capital* = the amount of tax revenue per gallon of fuel that is used for capital improvements, in \$/gallon
 - \$0.202 for non-charter county surtax, non-impact fee, non-ad valorem
 - \$0.141 for charter county surtax
- *Ad Valorem Credit* = the amount of ad valorem taxes used toward transportation capacity, calculated based on average property value of each land use
- *Fuel Efficiency* = average fuel efficiency of vehicles, in vehicle-miles/gallon (18.92)
- *Present Value* = calculation of the present value of a uniform series of cash flows, gas tax payments in this case, given an interest rate, “i,” and a number of periods, “n;” for 2.5% interest and a 25-year facility life, the uniform series present worth factor is 18.4244
 - For the CIT portion, a facility life of 6-years was used (5.5081) to account for the fact that the CIT will expire at the end of 2026

- For the charter county surtax, a 0.5% present value factor was used (23.4456) to account for the fact that sales tax revenues tend to increase over time

Mobility Fee Calculation

Using these inputs, a net mobility fee can be calculated for the single-family residential (1,500-2,499 sf) detached land use category, for the urban area:

$$\text{Total Mobility Cost} = ([7.81 * 6.62 * 1.0] / 2) * (1 - 0.368) * 1.40 * (\$414.21) = \$9,474$$

Credit:

- Annual Gas Tax = $([7.81 * 7.12 * 1.0] / 2) * 365 * (\$0.171 / 18.92) = \$92$
- Revenue Credit = $\$92 * 18.4244 = \$1,695$
- Annual CIT = $([7.81 * 7.12 * 1.0] / 2) * 365 * (\$0.031 / 18.92) = \$17$
- Revenue Credit = $\$17 * 5.5081 = \$94$
- Annual Charter County Surtax = $([7.81 * 7.12 * 1.0] / 2) * 365 * (\$0.141 / 18.91) = \$76$
- Revenue Credit = $\$76 * 23.4456 = \$1,782$
- Ad Valorem Credit = $\$594$

$$\text{Net Mobility Fee} = \$9,474 - \$1,695 - \$94 - \$1,782 - \$594 = \$5,309$$

Mobility Fee Comparison

As part of the work effort in developing Hillsborough County mobility fee program, a comparison of calculated fees to mobility/multi-modal/roadway impact fee schedules adopted in other jurisdictions was completed, as shown in Table 7.

It should be noted that the differences in fee levels for a given land use can be caused by several factors, including the year of the technical study, adoption percentage, study methodology including variations in costs, credits and travel demand, land use categories included in the fee schedule, etc.

Table 7
Mobility/Multi-Modal/Roadway Impact Fee Comparison

Land Use	Unit ⁽²⁾	Hillsborough County				Pasco County ⁽⁶⁾			Polk County ⁽⁷⁾	Pinellas County ⁽⁸⁾	Manatee County Northeast ⁽⁹⁾	Hernando County ⁽¹⁰⁾	Citrus County ⁽¹¹⁾	Orange County ⁽¹²⁾	Collier County ⁽¹³⁾
		Full Calculated		Currently Adopted ⁽⁵⁾											
		Urban ⁽³⁾	Rural ⁽⁴⁾	Urban	Rural	Urban	Suburban	Rural							
Date of Last Update		2019	2019	2016	2016	2018	2018	2018	2015	1990	2015	2013	2014	2012	2015
Assessed Portion of Calculated ⁽¹⁾		100%	100%	70%	70%	n/a	n/a	n/a	100%	n/a	90%	22%	50%	56%	100%
Residential:															
Single Family Detached (2,000 sq ft)	du	\$5,309	\$8,467	\$4,458	\$6,455	\$5,835	\$8,570	\$9,800	\$2,155	\$2,066	\$6,891	\$1,269	\$1,697	\$3,830	\$7,444
Non-Residential:															
Light Industrial	1,000 sf	\$2,458	\$3,894	\$2,834	\$4,110	\$0	\$0	\$0	\$666	\$1,414	\$2,903	\$806	\$584	\$2,126	\$5,700
Office (50,000 sq ft)	1,000 sf	\$4,851	\$7,670	\$6,294	\$9,131	\$0	\$0	\$0	\$2,237	\$2,767	\$4,594	\$1,516	\$1,687	\$5,474	\$10,249
Retail (125,000 sq ft)	1,000 sf	\$7,685	\$9,652	\$7,079	\$8,498	\$5,641	\$7,051	\$8,813	\$3,808	\$3,627	\$11,737	\$1,844	\$1,248	\$5,362	\$14,354
Bank w/Drive-In	1,000 sf	\$11,456	\$14,496	\$14,914	\$17,899	\$12,730	\$14,384	\$15,582	\$3,808	\$2,975	\$11,737	\$4,257	\$1,248	\$11,288	\$28,961
Fast Food w/Drive-Thru	1,000 sf	\$58,522	\$73,536	\$49,578	\$59,638	\$40,950	\$46,712	\$50,978	\$3,808	\$19,599	\$11,737	\$17,397	\$1,248	\$37,636	\$96,567

1) Represents that portion of the maximum calculated fee for each respective county that is actually charged. Fees may have been lowered through indexing or policy discounts. Does not account for moratoriums/suspensions

2) Du = dwelling unit

3) Source: Appendix E, Table E-1

4) Source: Appendix E, Table E-2

5) Source: Hillsborough County Department of Development Services

6) Source: Pasco County Central Planning Department; Fees shown reflect the subsidized rates that are charged in the County

7) Source: Polk County Planning and Development

8) Source: Pinellas County Building Services; General County Fees

9) Source: Manatee County Impact Fee Administration; Northeast District fees are shown

10) Source: Hernando County Development Department

11) Source: Citrus County Planning and Development Department; County-wide rates

12) Source: Orange County Planning and Development; Average of AMA and Non-AMA districts

13) Source: Collier County Growth Management Division, Planning and Regulation

Appendix A
Demand Component Calculations

Appendix A: Demand Component

This appendix presents the detailed calculations for the demand component of the mobility fee update.

Interstate & Toll Facility Adjustment Factor

Table A-1 presents the interstate and toll facility adjustment factor used in the calculation of the mobility fee. This variable is based on data from the Tampa Bay Regional Planning Model, specifically the 2040 projected vehicle-miles of travel, accounting for roadway improvements included in the 2040 Long Range Transportation Plan. It should be noted that adjustment factor excludes all external-to-external trips, which represent traffic that goes through Hillsborough County, but does not necessarily stop in the county. This traffic is excluded from the analysis since it does not come from development within the county. The I/T adjustment factor is used to reduce the VMT that the mobility fee charges for each land use.

Table A-1
Interstate/Toll Facility Adjustment Factor

Roadway	VMT (2040)	% VMT
Interstate/Toll Facilities	16,301,975	36.8%
Other Roads	28,027,452	63.2%
Total (All Roads)	44,329,427	100.0%
Total (Interstate/Toll Roads)	16,301,975	36.8%

Source: Tampa Bay Regional Planning Model (TBRPM) v8.2, base year 2010, future year CA_2040 (TBRPM_v8.2)
Excludes EE Travel

Single Family Residential Trip Generation Rate Tiering

As part of this study, the single family residential trip generation rate tiering is included to reflect a three-tier analysis to ensure equity by the size of a home. To facilitate this, an analysis is completed on the comparative relationship between housing size and household travel behavior. In addition, an analysis is completed on the travel behavior of low income households. This analysis utilizes data from the 2017 National Household Travel Survey (NHTS) and the 2017 American Housing Survey (AHS) to examine overall trip-making characteristics of households in the United States.

Table A-2 presents the trip characteristics being utilized in the proposed mobility fee schedule for the single family (detached) land use. The 2017 NHTS database is used to assess average annual household vehicle miles of travel (VMT) for various annual household income levels. In

addition, the 2017 AHS database is used to compare median annual family/household incomes with housing unit size. It is important to recognize that the use of the income variable in each of these databases is completed simply to provide a convenient linking mechanism between household VMT from the NHTS and housing unit size from the AHS.

Table A-2
Calculated Single Family Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Single Family (Detached)	7.81	6.62	51.70

Source: Florida Studies for LUC 210 included in this Appendix

The results of the NHTS and AHS analyses are included in Tables A-3 through A-5. First, the data shown in Table A-3 presents the average income in the U.S. for families/households living in the three housing tiers. As shown, the average income for housing units between 1,500 square feet and 2,499 square feet in size (\$70,622) is higher than the overall average income for the U.S. (\$59,840). Table A-3 presents the median household income levels for low and very low income levels in Hillsborough County. Next, as shown in Table A-4, annual average household VMT is calculated from the NHTS database for a number of different income levels and ranges related to the resulting AHS income data from Table A-3 and the Hillsborough County SHIP definitions for low income (<\$53,500) and very low income (<\$33,450).

Table A-3
Annual Income by Housing Size

2017 AHS Average Income Data by Housing Size	Annual Income ⁽¹⁾
Less than 1,500 sf	\$47,441
1,500 to 2,499 sf	\$70,622
2,500 sf or more	\$87,984
Average of All Houses	\$59,840

Source: American Housing Survey for the United States in 2017

1) Weighted average of annual income for each tier

Table A-4
Hillsborough County SHIP Definitions

Hillsborough County SHIP Definitions	
Median Income	\$66,900
Low Income ⁽¹⁾	\$53,500
Very Low Income ⁽²⁾	\$33,450

Source: Florida Housing Finance Corporation,
2019 Income Limits; SHIP (4 person household)

1) Defined as 80% of the median income

2) Defined as 50% of the median income

To calculate a corresponding trip rate for the new tiers it is necessary to rely on comparative ratios. As an example, consider the \$47,441 annual income category. First, it is determined that the average annual household VMT for this income level is 17,678 miles. This figure is compared to the overall average annual VMT per household in the U.S. and normalized to the average of the \$59,840 (18,493 miles) category to derive a ratio of 0.956 as shown in Table A-5. This figure is then normalized to the \$70,622 (19,713 miles) category, as this tier corresponds to the average trip generation rate of 7.81 presented in Table A-2, resulting in a ratio of 0.897.

Next, the normalized ratio is applied to the daily VMT for the average single family housing unit size (less than 1,500 sf) to generate a daily VMT of 46.37 for the new tier, as shown in Table A-6. This daily VMT figure is then divided by the proposed assessable trip length of 6.62 miles to obtain a typical trip rate of 7.00 trips per day.

Table A-5
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean	Normalized to 1.066
Average of \$16,725	11,365	365	31.14	0.615	0.577
Average of \$26,750	13,173	365	36.09	0.712	0.668
Average of \$47,441	17,678	365	48.43	0.956	0.897
Total (All Homes)	18,493	365	50.67	1.000	
Average of \$70,622	19,713	365	54.01	1.066	1.000
Average of \$87,984	22,430	365	61.45	1.213	1.138

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-6
Trip Generation Rate by Single Family Land Use Tier

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
Single Family (Detached)				
Less than 1,500 sf & Very Low Income	4.51	6.62	29.83	0.577
Less than 1,500 sf & Low Income	5.22	6.62	34.54	0.668
Less than 1,500 sf	7.00	6.62	46.37	0.897
1,500 to 2,499 sf	7.81	6.62	51.70	1.000
2,500 sf or larger	8.89	6.62	58.83	1.138

1) Daily VMT (Item 3) divided by assessable trip length (Item 2) for each tiered single family land use category

2) Source: Table A-2

3) Ratio to the mean (Item 4) divided by total daily VMT for the 1,500 to 2,499 sf tier for each tiered single family land use category

4) Source: Table A-5

Table A-7 illustrates the tiered mobility fee schedule.

Table A-7
Net Mobility Fee by Single Family Land Use Tier

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
Single Family (Detached)				
Less than 1,500 sf & Very Low Income	4.51	6.62	29.83	\$2,814
Less than 1,500 sf & Low Income	5.22	6.62	34.54	\$3,357
Less than 1,500 sf	7.00	6.62	46.37	\$4,710
1,500 to 2,499 sf	7.81	6.62	51.70	\$5,309
2,500 sf or larger	8.89	6.62	58.83	\$6,153

1) Source: Table A-4

2) Source: Appendix E, Table E-1

Multi-Family Residential Trip Generation Rate Tiering

Similar to the single family residential land use, “low income” and “very low income” tiers were developed for the multi-family residential (apartment) land uses in Hillsborough County. Tables A-8 through A-15 detail these calculations for the Multi-Family Low-Rise, (1-2 stories), Mid-Rise (3-10 stories) and High-Rise (>10 stories) land uses.

Table A-8
Calculated Multi-Family (1-2 Levels) Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Multi-Family, Low-Rise, 1-2 Levels	7.32	5.10	37.33

Source: ITE 10th Edition and Florida Studies for LUC 220 included in this Appendix

Table A-9
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean
Average of \$16,725	11,365	365	31.14	0.591
Average of \$26,750	13,173	365	36.09	0.685
Average of \$66,900	19,244	365	52.72	1.000

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-10
Trip Generation Rate by Multi-Family (1-2 Levels) Income Level

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
<i>Multi-Family, Low-Rise, 1-2 Levels</i>				
Very Low Income	4.33	5.10	22.06	0.591
Low Income	5.01	5.10	25.57	0.685
Multi-Family, Low-Rise, 1-2 Levels	7.32	5.10	37.33	1.000

1) Daily VMT (Item 3) divided by assessable trip length (Item 2)

2) Source: Table A-8

3) Ratio to the mean (Item 4) divided by total daily VMT for the standard multi-family

4) Source: Table A-9

Table A-11
Net Mobility Fee by Multi-Family (1-2 Levels) Income Level

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
<i>Multi-Family, Low-Rise, 1-2 Levels</i>				
Very Low Income	4.33	5.10	22.06	\$2,126
Low Income	5.01	5.10	25.57	\$2,528
Multi-Family, Low-Rise, 1-2 Levels	7.32	5.10	37.33	\$3,838

1) Source: Table A-10

2) Source: Appendix E, Table E-1

Table A-12
Calculated Multi-Family (3-10 Levels) Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Multi-Family, Mid-Rise, 3-10 Levels	5.44	5.10	27.74

Source: ITE 10th Edition and Florida Studies for LUC 221 included in this Appendix

Table A-13
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean
Average of \$16,725	11,365	365	31.14	0.591
Average of \$26,750	13,173	365	36.09	0.685
Average of \$66,900	19,244	365	52.72	1.000

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-14
Trip Generation Rate by Multi-Family (3-10 Levels) Income Level

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
Multi-Family, Mid-Rise, 3-10 Levels				
Very Low Income	3.21	5.10	16.39	0.591
Low Income	3.73	5.10	19.00	0.685
Multi-Family, Mid-Rise, 3-10 Levels	5.44	5.10	27.74	1.000

1) Daily VMT (Item 3) divided by assessable trip length (Item 2)

2) Source: Table A-12

3) Ratio to the mean (Item 4) divided by total daily VMT for the standard multi-family

4) Source: Table A-13

Table A-15
Net Mobility Fee by Multi-Family (3-10 Levels) Income Level

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
Multi-Family, Mid-Rise, 3-10 Levels				
Very Low Income	3.21	5.10	16.39	\$1,485
Low Income	3.73	5.10	19.00	\$1,800
Multi-Family, Mid-Rise, 3-10 Levels	5.44	5.10	27.74	\$2,781

1) Source: Table A-14

2) Source: Appendix E, Table E-1

Table A-16
Calculated Multi-Family (>10 Levels) Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Multi-Family, High-Rise, >10 Levels	4.45	5.10	22.70

Source: ITE 10th Edition and Florida Studies for LUC 222 included in this Appendix

Table A-17
NHTS Annual VMT by Income Category

2017 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean
Average of \$16,725	11,365	365	31.14	0.591
Average of \$26,750	13,173	365	36.09	0.685
Average of \$66,900	19,244	365	52.72	1.000

Source: 2017 National Household Travel Survey Database, Federal Highway Administration

Table A-18
Trip Generation Rate by Multi-Family (>10 Levels) Income Level

Estimation of Trip Rate by Tier	Trip Rate ⁽¹⁾	Assessable Trip Length ⁽²⁾	Daily VMT ⁽³⁾	Ratio to Mean ⁽⁴⁾
Multi-Family, High-Rise, >10 Levels				
Very Low Income	2.63	5.10	13.42	0.591
Low Income	3.05	5.10	15.55	0.685
Multi-Family, High-Rise, >10 Levels	4.45	5.10	22.70	1.000

1) Daily VMT (Item 3) divided by assessable trip length (Item 2)

2) Source: Table A-16

3) Ratio to the mean (Item 4) divided by total daily VMT for the standard multi-family

4) Source: Table A-17

Table A-19
Net Mobility Fee by Multi-Family (>10 Levels) Income Level

Impact of Tiering on Fee Schedule	Trip Rate	Assessable Trip Length	Daily VMT	Net Fee ⁽²⁾
Multi-Family, High-Rise, >10 Levels				
Very Low Income	2.63	5.10	13.42	\$1,154
Low Income	3.05	5.10	15.55	\$1,396
Multi-Family, High-Rise, >10 Levels	4.45	5.10	22.70	\$2,197

1) Source: Table A-18

2) Source: Appendix E, Table E-1

Florida Studies Trip Characteristics Database

The Florida Studies Trip Characteristics Database includes over 200 studies on 40 different residential and non-residential land uses collected over the last 25 years. Data from these studies include trip generation, trip length, and percent new trips for each land use. This information has been used in the development of impact/multi-modal/mobility fees and the creation of land use plan category trip characteristics for communities throughout Florida and the U.S.

Tindale Oliver estimates trip generation rates for all land uses in a mobility fee schedule using data from studies in the Florida Studies Database and the Institute of Transportation Engineers' (ITE) *Trip Generation* reference report (10th edition). In instances, when both ITE *Trip Generation* reference report (10th edition) and Florida Studies trip generation rate (TGR) data are available for a particular land use, the data is typically blended together to increase the sample size and provide a more valid estimate of the average number of trips generated per unit of development. If no Florida Studies data is available, only TGR data from the ITE reference report is used in the fee calculation.

The trip generation rate for each respective land use is calculated using machine counts that record daily traffic into and out of the site studied. The traffic count hoses are set at entrances to residential subdivisions for the residential land uses and at all access points for non-residential land uses.

The trip length information is obtained through origin-destination surveys that ask respondents where they came from prior to arriving at the site and where they intended to go after leaving the site. The results of these surveys were used to estimate average trip length by land use.

The percent new trip variable is based on assigning each trip collected through the origin-destination survey process a trip type (primary, secondary, diverted, and captured). The percent new trip variable is then calculated as 1 minus the percentage of trips that are captured. Tindale Oliver has published an article entitled, *Measuring Travel Characteristics for Transportation Impact Fees*, ITE Journal, April 1991 on the data collecting methodology for trip characteristics studies.

Land Use 151: Mini-Warehouse

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Orange Co, FL	89.6	2006	-	-	1.23	-	-	-	-	Orange County
Orange Co, FL	84.7	2006	-	-	1.39	-	-	-	-	Orange County
Orange Co, FL	93.0	2006	-	-	1.51	-	-	-	-	Orange County
Orange Co, FL	107.0	2007	-	-	1.45	-	-	-	-	Orange County
Orange Co, FL	77.0	2009	-	-	2.18	-	-	-	-	Tindale Oliver
Orange Co, FL	93.7	2012	-	-	1.15	-	-	-	-	Tindale Oliver

Total Size 545.0
ITE 780.0
Blended total 1,325.0

5
15

Average Trip Length: n/a
Weighted Average Trip Length: n/a

Weighted Percent New Trip Average: -

Weighted Average Trip Generation Rate: 1.47
ITE Average Trip Generation Rate: 1.51
Blend of FL Studies and ITE Average Trip Generation Rate: 1.49

Land Use 210: Single Family - Detached

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Gwinnett Co, GA	-	12/13-18/92	-	-	5.80	-	5.40	-	31.32	Street Smarts
Gwinnett Co, GA	-	12/13-18/92	-	-	5.40	-	6.10	-	32.94	Street Smarts
Sarasota Co, FL	76	Jun-93	70	70	10.03	-	6.00	-	60.18	Sarasota County
Sarasota Co, FL	79	Jun-93	86	86	9.77	-	4.40	-	42.99	Sarasota County
Sarasota Co, FL	135	Jun-93	75	75	8.05	-	5.90	-	47.50	Sarasota County
Sarasota Co, FL	152	Jun-93	63	63	8.55	-	7.30	-	62.42	Sarasota County
Sarasota Co, FL	193	Jun-93	123	123	6.85	-	4.60	-	31.51	Sarasota County
Sarasota Co, FL	97	Jun-93	33	33	13.20	-	3.00	-	39.60	Sarasota County
Sarasota Co, FL	282	Jun-93	146	146	6.61	-	8.40	-	55.52	Sarasota County
Sarasota Co, FL	393	Jun-93	207	207	7.76	-	5.40	-	41.90	Sarasota County
Hernando Co, FL	76	May-96	148	148	10.01	9a-6p	4.85	-	48.55	Tindale Oliver
Hernando Co, FL	128	May-96	205	205	8.17	9a-6p	6.03	-	49.27	Tindale Oliver
Hernando Co, FL	232	May-96	182	182	7.24	9a-6p	5.04	-	36.49	Tindale Oliver
Hernando Co, FL	301	May-96	264	264	8.93	9a-6p	3.28	-	29.29	Tindale Oliver
Charlotte Co, FL	135	Oct-97	230	-	5.30	9a-5p	7.90	-	41.87	Tindale Oliver
Charlotte Co, FL	142	Oct-97	245	-	5.20	9a-5p	4.10	-	21.32	Tindale Oliver
Charlotte Co, FL	150	Oct-97	160	-	5.00	9a-5p	10.80	-	54.00	Tindale Oliver
Charlotte Co, FL	215	Oct-97	158	-	7.60	9a-5p	4.60	-	34.96	Tindale Oliver
Charlotte Co, FL	257	Oct-97	225	-	7.60	9a-5p	7.40	-	56.24	Tindale Oliver
Charlotte Co, FL	345	Oct-97	161	-	7.00	9a-5p	6.60	-	46.20	Tindale Oliver
Charlotte Co, FL	368	Oct-97	152	-	6.60	9a-5p	5.70	-	37.62	Tindale Oliver
Charlotte Co, FL	383	Oct-97	516	-	8.40	9a-5p	5.00	-	42.00	Tindale Oliver
Charlotte Co, FL	441	Oct-97	195	-	8.20	9a-5p	4.70	-	38.54	Tindale Oliver
Charlotte Co, FL	1,169	Oct-97	348	-	6.10	9a-5p	8.00	-	48.80	Tindale Oliver
Collier Co, FL	90	Dec-99	91	-	12.80	8a-6p	11.40	-	145.92	Tindale Oliver
Collier Co, FL	400	Dec-99	389	-	7.80	8a-6p	6.40	-	49.92	Tindale Oliver
Lake Co, FL	49	Apr-02	170	-	6.70	7a-6p	10.20	-	68.34	Tindale Oliver
Lake Co, FL	52	Apr-02	212	-	10.00	7a-6p	7.60	-	76.00	Tindale Oliver
Lake Co, FL	126	Apr-02	217	-	8.50	7a-6p	8.30	-	70.55	Tindale Oliver
Pasco Co, FL	55	Apr-02	133	-	6.80	8a-6p	8.12	-	55.22	Tindale Oliver
Pasco Co, FL	60	Apr-02	106	-	7.73	8a-6p	8.75	-	67.64	Tindale Oliver
Pasco Co, FL	70	Apr-02	188	-	7.80	8a-6p	6.03	-	47.03	Tindale Oliver
Pasco Co, FL	74	Apr-02	188	-	8.18	8a-6p	5.95	-	48.67	Tindale Oliver
Pasco Co, FL	189	Apr-02	261	-	7.46	8a-6p	8.99	-	67.07	Tindale Oliver
Marion Co, FL	102	Apr-02	167	-	8.02	7a-6p	5.10	-	40.90	Kimley-Horn & Associates
Marion Co, FL	105	Apr-02	169	-	7.23	7a-6p	7.22	-	52.20	Kimley-Horn & Associates
Marion Co, FL	124	Apr-02	170	-	6.04	7a-6p	7.29	-	44.03	Kimley-Horn & Associates
Marion Co, FL	132	Apr-02	171	-	7.87	7a-6p	7.00	-	55.09	Kimley-Horn & Associates
Marion Co, FL	133	Apr-02	209	-	8.04	7a-6p	4.92	-	39.56	Kimley-Horn & Associates
Citrus Co, FL	111	Oct-03	273	-	8.66	7a-6p	7.70	-	66.68	Tindale Oliver
Citrus Co, FL	231	Oct-03	155	-	5.71	7a-6p	4.82	-	27.52	Tindale Oliver
Citrus Co, FL	306	Oct-03	146	-	8.40	7a-6p	3.94	-	33.10	Tindale Oliver
Citrus Co, FL	364	Oct-03	345	-	7.20	7a-6p	9.14	-	65.81	Tindale Oliver
Citrus Co, FL	374	Oct-03	248	-	12.30	7a-6p	6.88	-	84.62	Tindale Oliver
Lake Co, FL	42	Dec-06	122	-	11.26	-	5.56	-	62.61	Tindale Oliver
Lake Co, FL	51	Dec-06	346	-	18.22	-	9.46	-	172.36	Tindale Oliver
Lake Co, FL	59	Dec-06	144	-	12.07	-	10.79	-	130.24	Tindale Oliver
Lake Co, FL	90	Dec-06	194	-	9.12	-	5.78	-	52.71	Tindale Oliver
Lake Co, FL	239	Dec-06	385	-	7.58	-	8.93	-	67.69	Tindale Oliver
Hernando Co, FL	232	Apr-07	516	-	8.02	7a-6p	8.16	-	65.44	Tindale Oliver
Hernando Co, FL	95	Apr-07	256	-	8.08	7a-6p	5.88	-	47.51	Tindale Oliver
Hernando Co, FL	90	Apr-07	338	-	7.13	7a-6p	5.86	-	41.78	Tindale Oliver
Hernando Co, FL	58	Apr-07	153	-	6.16	7a-6p	8.39	-	51.68	Tindale Oliver
Collier Co, FL	74	Mar-08	503	-	12.81	7a-6p	3.05	-	39.07	Tindale Oliver
Collier Co, FL	97	Mar-08	512	-	8.78	7a-6p	11.29	-	99.13	Tindale Oliver
Collier Co, FL	315	Mar-08	1,347	-	6.97	7a-6p	6.55	-	45.65	Tindale Oliver
Collier Co, FL	42	Mar-08	314	-	9.55	7a-6p	10.98	-	104.86	Tindale Oliver

Total Size 10,380 55 13,130

Average Trip Length: 6.79
Weighted Average Trip Length: 6.62

Note: Georgia studies are not included in summary statistics

Weighted Average Trip Generation Rate: 7.81

Land Use 220/221/222: Multi-Family (Low-, Mid-, High-Rise)

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Sarasota Co, FL	212	Jun-93	42	42	5.78	-	5.20	-	30.06	Sarasota County
Sarasota Co, FL	243	Jun-93	36	36	5.84	-	-	-	-	Sarasota County
Marion Co, FL	214	Apr-02	175	175	6.84	-	4.61	-	31.53	Kimley-Horn & Associates
Marion Co, FL	240	Apr-02	174	174	6.96	-	3.43	-	23.87	Kimley-Horn & Associates
Marion Co, FL	288	Apr-02	175	175	5.66	-	5.55	-	31.41	Kimley-Horn & Associates
Marion Co, FL	480	Apr-02	175	175	5.73	-	6.88	-	39.42	Kimley-Horn & Associates
Marion Co, FL	500	Apr-02	170	170	5.46	-	5.94	-	32.43	Kimley-Horn & Associates
Lake Co, FL	250	Dec-06	135	135	6.71	-	5.33	-	35.76	Tindale Oliver
Lake Co, FL	157	Dec-06	265	265	13.97	-	2.62	-	36.60	Tindale Oliver
Lake Co, FL	169	Dec-06	212	-	8.09	-	6.00	-	48.54	Tindale Oliver
Lake Co, FL	226	Dec-06	301	-	6.74	-	2.17	-	14.63	Tindale Oliver
Hernando Co, FL	312	Apr-07	456	-	4.09	-	5.95	-	24.34	Tindale Oliver
Hernando Co, FL	176	Apr-07	332	-	5.38	-	5.24	-	28.19	Tindale Oliver
Orange Co, FL	364	Nov-13	-	-	9.08	-	-	-	-	Orange County
Orange Co, FL	108	Aug-14	-	-	5.51	-	-	-	-	Orange County
Hernando Co, FL	31	May-96	31	31	6.12	9a-6p	4.98	-	30.48	Tindale Oliver
Hernando Co, FL	128	May-96	128	128	6.47	9a-6p	5.18	-	33.51	Tindale Oliver
Pasco Co, FL	229	Apr-02	198	198	4.77	9a-6p	-	-	-	Tindale Oliver
Pasco Co, FL	248	Apr-02	353	353	4.24	9a-6p	3.53	-	14.97	Tindale Oliver
Total Size	4,575									
Total Size (TL)	3,631									
							Average Trip Length:	4.27		
							Weighted Average Trip Length:	5.10		

Land Use 240: Mobile Home Park

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Marion Co, FL	67	Jul-91	22	22	5.40	48hrs.	2.29	-	12.37	Tindale Oliver
Marion Co, FL	82	Jul-91	58	58	10.80	24hr.	3.72	-	40.18	Tindale Oliver
Marion Co, FL	137	Jul-91	22	22	3.10	24hr.	4.88	-	15.13	Tindale Oliver
Sarasota Co, FL	996	Jun-93	181	181	4.19	-	4.40	-	18.44	Sarasota County
Sarasota Co, FL	235	Jun-93	100	100	3.51	-	5.10	-	17.90	Sarasota County
Marion Co, FL	188	Apr-02	147	-	3.51	24hr.	5.48	-	19.23	Kimley-Horn & Associates
Marion Co, FL	227	Apr-02	173	-	2.76	24hr.	8.80	-	24.29	Kimley-Horn & Associates
Marion Co, FL	297	Apr-02	175	-	4.78	24hr.	4.76	-	22.75	Kimley-Horn & Associates
Hernando Co, FL	1,892	May-96	425	425	4.13	9a-6p	4.13	-	17.06	Tindale Oliver
Total Size	4,121		9	1,303			Average Trip Length:	4.84		
							Weighted Average Trip Length:	4.60		

Weighted Average Trip Generation Rate: 4.17

Land Use 253: Congregate Care Facility/Assisted Living Facility

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Pinellas Park, FL	72	Aug-89	25	19	3.50	9am-5pm	2.20	79.0	7.70	Tindale Oliver
Palm Harbor, FL	200	Oct-89	58	40	-	9am-5pm	3.40	69.0	-	Tindale Oliver
Total Size	272		2	83			Average Trip Length:	2.80		
ITE	388		2				Weighted Average Trip Length:	3.08		
Blended total	660						Weighted Percent New Trip Average:	71.6		
	460						Weighted Average Trip Generation Rate:	3.50		
							ITE Average Trip Generation Rate:	2.02		
							Blend of FL Studies and ITE Average Trip Generation Rate:	2.25		

Land Use 310: Hotel

Location	Size (Rooms)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Pinellas Co, FL	174	Aug-89	134	106	12.50	7-11a/3-7p	6.30	79.0	62.21	Tindale Oliver
Pinellas Co, FL	114	Oct-89	30	14	7.30	12-7p	6.20	47.0	21.27	Tindale Oliver
Orange Co, FL	123	1997	-	-	6.32	-	-	-	-	Orange County
Orange Co, FL	120	1997	-	-	5.27	-	-	-	-	Orange County
Orange Co, FL	146	1997	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	252	1997	-	-	5.63	-	-	-	-	Orange County
Orange Co, FL	172	1997	-	-	6.36	-	-	-	-	Orange County
Orange Co, FL	170	1997	-	-	6.06	-	-	-	-	Orange County
Orange Co, FL	128	1997	-	-	6.10	-	-	-	-	Orange County
Orange Co, FL	200	1997	-	-	4.56	-	-	-	-	Orange County
Orange Co, FL	112	1998	-	-	2.78	-	-	-	-	Orange County
Orange Co, FL	130	1998	-	-	9.12	-	-	-	-	Orange County
Orange Co, FL	106	1998	-	-	7.34	-	-	-	-	Orange County
Orange Co, FL	98	1998	-	-	7.32	-	-	-	-	Orange County
Orange Co, FL	120	1998	-	-	5.57	-	-	-	-	Orange County
Orange Co, FL	70	1999	-	-	1.85	-	-	-	-	Orange County
Orange Co, FL	123	1999	-	-	4.81	-	-	-	-	Orange County
Orange Co, FL	123	1999	-	-	3.70	-	-	-	-	Orange County
Orange Co, FL	211	2000	-	-	2.23	-	-	-	-	Orange County
Orange Co, FL	144	2000	-	-	7.32	-	-	-	-	Orange County
Orange Co, FL	105	2001	-	-	5.25	-	-	-	-	Orange County
Orange Co, FL	891	2005	-	-	5.69	-	-	-	-	Orange County
Orange Co, FL	1,584	2005	-	-	5.88	-	-	-	-	Orange County
Orange Co, FL	210	2006	-	-	4.88	-	-	-	-	Orange County
Orange Co, FL	1,499	2006	-	-	4.69	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	4.74	-	-	-	-	Orange County
Orange Co, FL	148	-	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	160	-	-	-	6.19	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	4.29	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	3.40	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	7.66	-	-	-	-	Orange County
Orange Co, FL	100	-	-	-	7.37	-	-	-	-	Orange County
Orange Co, FL	190	-	-	-	4.71	-	-	-	-	Orange County
Orange Co, FL	1,501	2011	-	-	3.50	-	-	-	-	Tindale Oliver
Orange Co, FL	174	2011	-	-	7.03	-	-	-	-	Tindale Oliver
Orange Co, FL	238	2014	-	-	4.05	-	-	-	-	Tindale Oliver
Total Size	10,184		36	164			Average Trip Length:	6.25		
ITE	876		6				Weighted Average Trip Length:	6.26		
Blended total	11,060						Weighted Percent New Trip Average:	66.3		
							Weighted Average Trip Generation Rate:	5.31		
							ITE Average Trip Generation Rate:	8.36		
							Blend of FL Studies and ITE Average Trip Generation Rate:	5.55		

Land Use 320: Motel

Location	Size (Rooms)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Pinellas Co, FL	48	Oct-89	46	24	-	10a-2p	2.80	65.0	-	Tindale Oliver
Pinellas Co, FL	54	Oct-89	32	22	-	12p-7p	3.80	69.0	-	Tindale Oliver
Pinellas Co, FL	120	Oct-89	26	22	-	2p-7p	5.20	84.6	-	Tindale Oliver
Total Size	222		3	104			Average Trip Length: 3.93			
ITE	654		6				Weighted Average Trip Length: 4.34			
Weighted Percent New Trip Average:								76.6		

Land Use 444: Movie Theater

Location	Size (Screens)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Pinellas Co, FL	8	Oct-89	151	116	113.10	2p-8p	2.70	77.0	235.13	Tindale Oliver
Pinellas Co, FL	12	Sep-89	122	116	63.40	2p-8p	1.90	95.0	114.44	Tindale Oliver
Total Size	20		2	273			Average Trip Length: 2.30			
ITE	6		1				Weighted Average Trip Length: 2.22			
Blended total	26						Weighted Percent New Trip Average:			87.8
								Weighted Average Trip Generation Rate:		83.28
								ITE Average Trip Generation Rate:		220.00
								Blend of FL Studies and ITE Average Trip Generation Rate:		114.83

Land Use 492: Health/Fitness Club

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Tampa, FL	-	Mar-86	33	31	-	-	7.90	94.0	-	Kimley-Horn & Associates
Total Size			33				Average Trip Length: n/a			
ITE	37		8				Percent New Trip Average:			94.0
								ITE Average Trip Generation Rate (adjusted):		34.50

Land Use 565: Day Care Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Pinellas Co, FL	5.6	Aug-89	94	66	66.99	7a-6p	1.90	70.0	89.10	Tindale Oliver
Pinellas Co, FL	10.0	Sep-89	179	134	66.99	7a-6p	2.10	75.0	105.51	Tindale Oliver
Tampa, FL	-	Mar-86	28	25	-	-	2.60	89.0	-	Kimley-Horn & Associates
Total Size	15.6		2	301			Average Trip Length: 2.20			
ITE	135.0		27				Weighted Average Trip Length: 2.03			
Blended total	150.6						Weighted Percent New Trip Average:			73.2
								Weighted Average Trip Generation Rate:		66.99
								ITE Average Trip Generation Rate:		47.62
								Blend of FL Studies and ITE Average Trip Generation Rate:		49.63

Land Use 620: Nursing Home

Location	Size (Beds)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Lakeland, FL	120	Mar-90	74	66	2.86	11a-4p	2.59	89.0	6.59	Tindale Oliver
Total Size	120		1	74			Average Trip Length: 2.59			
ITE	480		3				Weighted Average Trip Length: 2.59			
Blended total	600						Weighted Percent New Trip Average:			89.0
								Weighted Average Trip Generation Rate:		2.86
								ITE Average Trip Generation Rate:		3.06
								Blend of FL Studies and ITE Average Trip Generation Rate:		3.02

Land Use 630: Clinic

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Largo, FL	103.9	Aug-89	614	572	37.03	7a-430p	5.10	93.0	175.63	Tindale Oliver
St. Petersburg, FL	-	Oct-89	280	252	-	9a-5p	4.10	90.0	-	Tindale Oliver
Total Size	103.9		1	894			Average Trip Length: 4.60			
ITE	63.0		3				Weighted Average Trip Length: 5.10			
Blended total	166.9						Weighted Percent New Trip Average:			93.0
								Weighted Average Trip Generation Rate:		37.03
								ITE Average Trip Generation Rate:		38.16
								Blend of FL Studies and ITE Average Trip Generation Rate:		37.46

Land Use 710: General Office Building

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Sarasota Co, FL	14.3	Jun-93	14	14	46.85	-	11.30	-	529.41	Sarasota County
Gwinnett Co, GA	98.0	Dec-92	-	-	4.30	-	5.40	-	-	Street Smarts
Gwinnett Co, GA	180.0	Dec-92	-	-	3.60	-	5.90	-	-	Street Smarts
Pinellas Co, FL	187.0	Oct-89	431	388	18.49	7a-5p	6.30	90.0	104.84	Tindale Oliver
St. Petersburg, FL	262.8	Sep-89	291	274	-	7a-5p	3.40	94.0	-	Tindale Oliver
Total Size	742.1		5	736			Average Trip Length: 6.46			
ITE	11,286.0		66				Weighted Average Trip Length: 5.15			
								Weighted Percent New Trip Average:		92.3

Land Use 715: Single Tenant Office Building

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Sarasota Co, FL	82	Jun-93	142	142	17.59	-	6.60	-	116.09	Sarasota County
Sarasota Co, FL	84	Jun-93	79	79	11.54	-	7.20	-	83.09	Sarasota County
Total Size	166.0		2	221			Average Trip Length: 6.90			
ITE	1,452.0		12				Weighted Average Trip Length: 6.90			
Blended total	1,618.0						Weighted Percent New Trip Average:			-
								Weighted Average Trip Generation Rate:		14.53
								ITE Average Trip Generation Rate:		11.25
								Blend of FL Studies and ITE Average Trip Generation Rate:		11.59

Site	Size (1,000 sf)	Tues., Jan 11		Wedn., Jan 12		Thur., Jan 13		TOTAL		AVERAGE		AVERAGE (per 1,000 sf)		
		IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	TOTAL
Site 1	2.100	35	35	22	22	13	13	70	70	23.33	23.33	11.11	11.11	22.22
Site 2	3.000	40	40	52	52	53	53	145	145	48.33	48.33	16.11	16.11	32.22
Site 3	2.000	28	28	19	21	24	26	71	75	23.67	25.00	11.84	12.50	24.34
Site 4	1.000	30	30	52	52	57	57	139	139	46.33	46.33	46.33	46.33	92.66
Site 5	3.024	31	32	43	43	24	24	98	99	32.67	33.00	10.80	10.91	21.71
Site 6	1.860	22	24	19	17	11	11	52	52	17.33	17.33	9.32	9.32	18.64
Average												17.59	17.71	35.30
Average (excluding Site 4)												11.84	11.99	23.83

Land Use 720: Medical-Dental Office Building

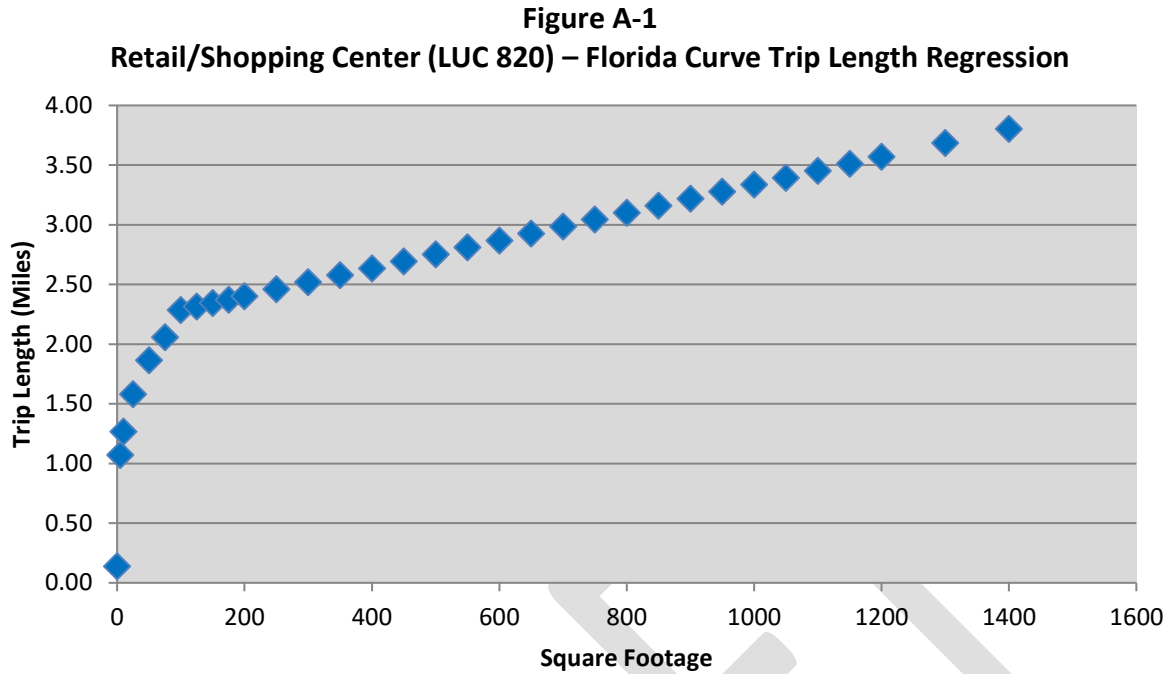
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	33	26	-	-	6.00	79.0	-	Kimley-Horn & Associates
Palm Harbor, FL	14.6	Oct-89	104	76	33.98	9a-5p	6.30	73.0	156.27	Tindale Oliver
St. Petersburg, FL	-	Nov-89	34	30	57.20	9a-4p	1.20	88.0	-	Tindale Oliver
Hernando Co, FL	58.4	May-96	390	349	28.52	9a-6p	6.47	89.5	165.09	Tindale Oliver
Hernando Co, FL	28.0	May-96	202	189	49.75	9a-6p	6.06	93.8	282.64	Tindale Oliver
Charlotte Co, FL	11.0	Oct-97	-	186	49.50	9a-5p	4.60	92.1	209.67	Tindale Oliver
Charlotte Co, FL	28.0	Oct-97	-	186	31.00	9a-5p	3.60	81.6	91.04	Tindale Oliver
Charlotte Co, FL	30.4	Oct-97	-	324	39.80	9a-5p	3.30	83.5	109.68	Tindale Oliver
Citrus Co, FL	38.9	Oct-03	-	168	32.26	8-6p	6.80	97.1	213.03	Tindale Oliver
Citrus Co, FL	10.0	Nov-03	-	340	40.56	8-630p	6.20	92.4	232.33	Tindale Oliver
Citrus Co, FL	5.3	Dec-03	-	20	29.36	8-5p	5.25	95.2	146.78	Tindale Oliver
Orange Co, FL	50.6	2009	-	-	26.72	-	-	-	-	Orange County
Orange Co, FL	23.5	2010	-	-	16.58	-	-	-	-	Tindale Oliver
Total Size	298.6	11	763	Average Trip Length: 5.07						
ITE	672.0	28		Weighted Average Trip Length: 5.55						
Blended total	970.6			Weighted Percent New Trip Average:				88.9		

Land Use 813: Discount Superstore

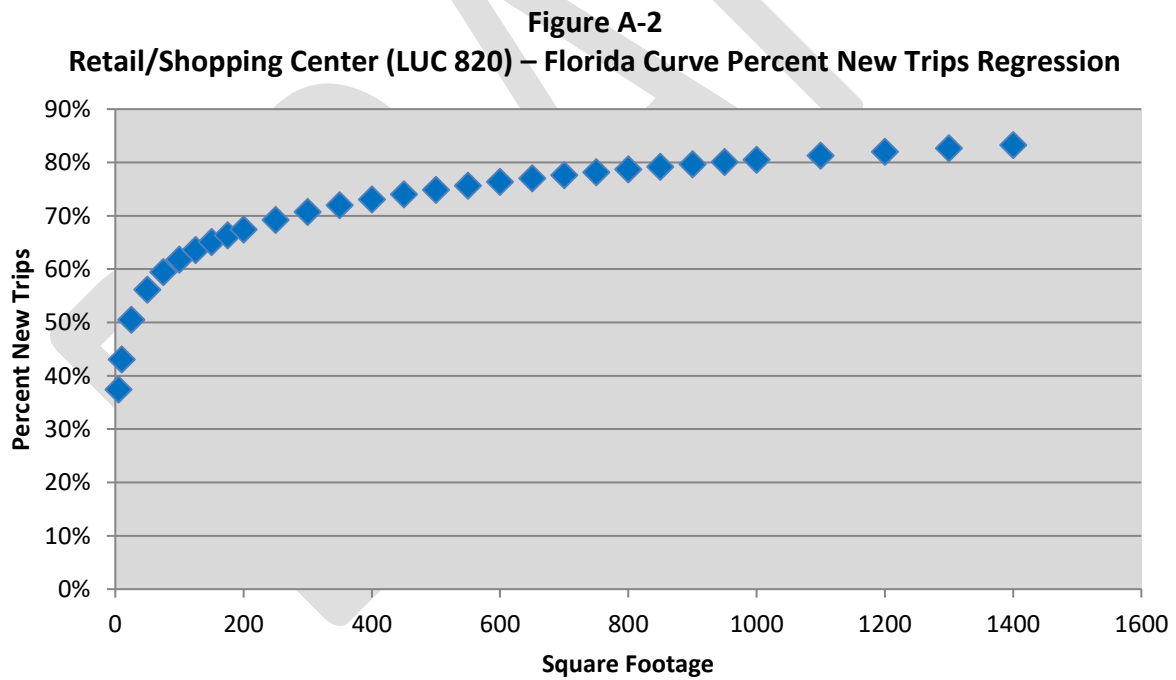
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Citrus Co, FL	203.6	Nov-03	-	236	55.01	8a-6p	5.91	91.8	298.5	Tindale Oliver
Total Size	203.6	1	-	Average Trip Length: 5.91						
ITE	13,065.0	67	-	Weighted Average Trip Length: 5.91						
Blended total	13,268.6			Weighted Percent New Trip Average:				91.8		
									Average Trip Generation Rate:	55.01
									ITE Average Trip Generation Rate:	50.70
Blend of FL Studies and ITE Average Trip Generation Rate:									50.77	

Land Use 820: Shopping Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTM	Source
Tampa, FL	-	Mar-86	527	348	-	-	-	66.0	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	170	-	-	-	1.70	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	354	269	-	-	-	76.0	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	144	-	-	-	2.50	-	-	Kimley-Horn & Associates
St. Petersburg, FL	1,192.0	Aug-89	384	298	-	11a-7p	3.60	78.0	-	Tindale Oliver
St. Petersburg, FL	132.3	Sep-89	400	368	77.00	10a-7p	1.80	92.0	127.51	Tindale Oliver
Largo, FL	425.0	Aug-89	160	120	26.73	10a-6p	2.30	75.0	46.11	Tindale Oliver
Dunedin, FL	80.5	Sep-89	276	210	81.48	9a-5p	1.40	76.0	86.69	Tindale Oliver
Pinellas Park, FL	696.0	Sep-89	485	388	-	9a-6p	3.20	80.0	-	Tindale Oliver
Seminole, FL	425.0	Oct-89	674	586	-	-	-	87.0	-	Tindale Oliver
Hillsborough Co, FL	134.0	Jul-91	-	-	-	-	1.30	74.0	-	Tindale Oliver
Hillsborough Co, FL	151.0	Jul-91	-	-	-	-	1.30	73.0	-	Tindale Oliver
Collier Co, FL	-	Aug-91	68	64	-	-	3.33	94.1	-	Tindale Oliver
Collier Co, FL	-	Aug-91	208	154	-	-	2.64	74.0	-	Tindale Oliver
Sarasota/Bradenton, FL	109.0	Sep-92	300	185	-	12a-6p	-	61.6	-	King Engineering Associates, Inc.
Ocala, FL	133.4	Sep-92	300	192	-	12a-6p	-	64.0	-	King Engineering Associates, Inc.
Gwinnett Co, GA	99.1	Dec-92	-	-	46.00	-	3.20	70.0	103.04	Street Smarts
Gwinnett Co, GA	314.7	Dec-92	-	-	27.00	-	8.50	84.0	192.78	Street Smarts
Sarasota Co, FL	110.0	Jun-93	58	58	122.14	-	3.20	-	-	Sarasota County
Sarasota Co, FL	146.1	Jun-93	65	65	51.53	-	2.80	-	-	Sarasota County
Sarasota Co, FL	157.5	Jun-93	57	57	79.79	-	3.40	-	-	Sarasota County
Sarasota Co, FL	191.0	Jun-93	62	62	66.79	-	5.90	-	-	Sarasota County
Hernando Co, FL	107.8	May-96	608	331	77.60	9a-6p	4.68	54.5	197.85	Tindale Oliver
Charlotte Co, FL	88.0	Oct-97	-	-	73.50	9a-5p	1.80	57.1	75.56	Tindale Oliver
Charlotte Co, FL	191.9	Oct-97	-	-	72.00	9a-5p	2.40	50.9	87.97	Tindale Oliver
Charlotte Co, FL	51.3	Oct-97	-	-	43.00	9a-5p	2.70	51.8	60.08	Tindale Oliver
Lake Co, FL	67.8	Apr-01	246	177	102.60	-	3.40	71.2	248.37	Tindale Oliver
Lake Co, FL	72.3	Apr-01	444	376	65.30	-	4.50	59.0	173.37	Tindale Oliver
Pasco Co, FL	65.6	Apr-02	222	-	145.64	9a-5p	1.46	46.9	99.62	Tindale Oliver
Pasco Co, FL	75.8	Apr-02	134	-	38.23	9a-5p	2.36	58.2	52.52	Tindale Oliver
Citrus Co, FL	185.0	Oct-03	-	784	55.84	8a-6p	2.40	88.1	118.05	Tindale Oliver
Citrus Co, FL	91.3	Nov-03	-	390	54.50	8a-6p	1.60	88.0	76.77	Tindale Oliver
Bozeman, MT	104.3	Dec-06	359	359	46.96	-	3.35	49.0	77.08	Tindale Oliver
Bozeman, MT	159.9	Dec-06	502	502	56.49	-	1.56	54.0	47.59	Tindale Oliver
Bozeman, MT	35.9	Dec-06	329	329	69.30	-	1.39	74.0	71.28	Tindale Oliver
Total Size	5,757.5		7,536		Average Trip Length: 2.66					



Source: Regression analysis based on FL Studies data for LUC 820



Source: Regression analysis based on FL Studies data for LUC 820

Land Use 840/841: New/Used Automobile Sales

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
St.Petersburg, FL	43.0	Oct-89	152	120	-	9a-5p	4.70	79.0	-	Tindale Oliver
Clearwater, FL	43.0	Oct-89	136	106	29.40	9a-5p	4.50	78.0	103.19	Tindale Oliver
Orange Co, FL	13.8	1997	-	-	35.75	-	-	-	-	Orange County
Orange Co, FL	34.4	1998	-	-	23.45	-	-	-	-	Orange County
Orange Co, FL	66.3	2001	-	-	28.50	-	-	-	-	Orange County
Orange Co, FL	39.1	2002	-	-	10.48	-	-	-	-	Orange County
Orange Co, FL	116.7	2003	-	-	22.18	-	-	-	-	Orange County
Orange Co, FL	51.7	2007	-	-	40.34	-	-	-	-	L-TEC
Orange Co, FL	36.6	-	-	-	15.17	-	-	-	-	Orange County
Orange Co, FL	216.4	2008	-	-	13.45	-	-	-	-	Orange County
Total Size	618.0		8	288	Average Trip Length: 4.60					
ITE (840)	648.0		18		Weighted Average Trip Length: 4.60					
ITE (841)	28.0		14		Weighted Percent New Trip Average: 78.5					
Blended total	1,294.0				Weighted Average Trip Generation Rate: 21.04					
					ITE Average Trip Generation Rate (LUC 840): 27.84					
					ITE Average Trip Generation Rate (LUC 841): 27.06					
					Blend of FL Studies and ITE Average Trip Generation Rate: 24.58					

Land Use 850: Supermarket

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Palm Harbor, FL	62.0	Aug-89	163	62	106.26	9a-4p	2.08	56.0	123.77	Tindale Oliver
Total Size	62.0		1	163	Average Trip Length: 2.08					
ITE	170.0		5		Weighted Average Trip Length: 2.08					
Blended total	232.0				Weighted Percent New Trip Average: 56.0					
					Weighted Average Trip Generation Rate: 106.26					
					ITE Average Trip Generation Rate: 106.78					
					Blend of FL Studies and ITE Average Trip Generation Rate: 106.64					

Land Use 880/881: Pharmacy with and without Drive-Through Window

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Pasco Co, FL	11.1	Apr-02	138	38	88.97	-	2.05	27.5	50.23	Tindale Oliver
Pasco Co, FL	12.0	Apr-02	212	90	122.16	-	2.04	42.5	105.79	Tindale Oliver
Pasco Co, FL	15.1	Apr-02	1192	54	97.96	-	2.13	28.1	58.69	Tindale Oliver
Total Size	38.2		3	1,542	Average Trip Length: 2.07					
ITE (LUC 880)	66.0		6		Weighted Average Trip Length: 2.08					
ITE (LUC 881)	208.0		16		Weighted Percent New Trip Average: 32.4					
Blended total	312.2				Average Trip Generation Rate: 103.03					
					ITE Average Trip Generation Rate (LUC 880): 90.08					
					ITE Average Trip Generation Rate (LUC 881): 109.16					
					Blend of FL Studies and ITE Average Trip Generation Rate: 104.37					

Land Use 890: Furniture Store

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Largo, FL	15.0	7/28-30/92	64	34	-	-	4.63	52.5	-	Tindale Oliver
Tampa, FL	16.9	Jul-92	68	39	-	-	7.38	55.7	-	Tindale Oliver
Total Size	31.90		2	132	Average Trip Length: 6.01					
ITE	779.0		19		Weighted Average Trip Length: 6.09					
Blended total	810.90				Weighted Percent New Trip Average: 54.2					
					ITE Average Trip Generation Rate: 6.30					

Land Use 912: Drive-In Bank

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Tampa, FL	-	Mar-86	77	-	-	-	2.40	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	211	-	-	-	-	54.0	-	Kimley-Horn & Associates
Clearwater, FL	0.4	Aug-89	113	52	-	9a-6p	5.20	46.0	-	Tindale Oliver
Largo, FL	2.0	Sep-89	129	94	-	-	1.60	73.0	-	Tindale Oliver
Seminole, FL	4.5	Oct-89	-	-	-	-	-	-	-	Tindale Oliver
Marion Co, FL	2.3	Jun-91	69	29	-	24hr.	1.33	42.0	-	Tindale Oliver
Marion Co, FL	3.1	Jun-91	47	32	-	24hr.	1.75	68.1	-	Tindale Oliver
Marion Co, FL	2.5	Jul-91	57	26	-	48hrs.	2.70	45.6	-	Tindale Oliver
Collier Co, FL	-	Aug-91	162	96	-	24hr.	0.88	59.3	-	Tindale Oliver
Collier Co, FL	-	Aug-91	116	54	-	-	1.58	46.6	-	Tindale Oliver
Collier Co, FL	-	Aug-91	142	68	-	-	2.08	47.9	-	Tindale Oliver
Hernando Co, FL	5.4	May-96	164	41	-	9a-6p	2.77	24.7	-	Tindale Oliver
Marion Co, FL	2.4	Apr-02	70	-	-	24hr.	3.55	54.6	-	Kimley-Horn & Associates
Marion Co, FL	2.7	May-02	50	-	246.66	24hr.	2.66	40.5	265.44	Kimley-Horn & Associates
Total Size	25.2		9	1,407	Average Trip Length: 2.38					
ITE	147.0		21		Weighted Average Trip Length: 2.46					
Blended total	172.2				Weighted Percent New Trip Average: 46.2					
					Weighted Average Trip Generation Rate: 246.66					
					ITE Average Trip Generation Rate: 100.03					
					Blend of FL Studies and ITE Average Trip Generation Rate: 102.66					

Land Use 931: Low-Turnover (Quality) Restaurant

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VTMT	Source
Tampa, FL	-	Mar-86	76	62	-	-	2.10	82.0	-	Kimley-Horn & Associates
St. Petersburg, FL	7.5	Oct-89	177	154	-	11a-2p/4-8p	3.50	87.0	-	Tindale Oliver
Clearwater, FL	8.0	Oct-89	60	40	110.63	10a-2p/5-9p	2.80	67.0	207.54	Tindale Oliver
Total Size	15.5		2	313	Average Trip Length: 2.80					
ITE	90.0		10		Weighted Average Trip Length: 3.14					
Blended total	105.5				Weighted Percent New Trip Average: 76.7					
					Weighted Average Trip Generation Rate: 110.63					
					ITE Average Trip Generation Rate: 83.84					
					Blend of FL Studies and ITE Average Trip Generation Rate: 86.03					

Land Use 932: High-Turnover (Sit-Down) Restaurant

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Hernando Co, FL	6.2	1996	242	175	187.51	9a-6p	2.76	72.5	375.00	Tindale Oliver
Hernando Co, FL	8.2	1996	154	93	102.71	9a-6p	4.15	60.2	256.43	Tindale Oliver
St. Petersburg, FL	5.0	1989	74	68	132.60	1130-7p	2.00	92.0	243.98	Tindale Oliver
Kenneth City, FL	5.2	1989	236	176	127.88	4p-730p	2.30	75.0	220.59	Tindale Oliver
Pasco Co, FL	5.2	2002	114	88	82.47	9a-6p	3.72	77.2	236.81	Tindale Oliver
Pasco Co, FL	5.8	2002	182	102	116.97	9a-6p	3.49	56.0	228.77	Tindale Oliver
Orange Co, FL	5.0	1996	-	-	135.68	-	-	-	-	Orange County
Orange Co, FL	9.7	1996	-	-	132.32	-	-	-	-	Orange County
Orange Co, FL	11.2	1998	-	-	18.76	-	-	-	-	Orange County
Orange Co, FL	7.0	1998	-	-	126.40	-	-	-	-	Orange County
Orange Co, FL	4.6	1998	-	-	129.23	-	-	-	-	Orange County
Orange Co, FL	7.4	1998	-	-	147.44	-	-	-	-	Orange County
Orange Co, FL	6.7	1998	-	-	82.58	-	-	-	-	Orange County
Orange Co, FL	11.3	2000	-	-	95.33	-	-	-	-	Orange County
Orange Co, FL	7.2	2000	-	-	98.06	-	-	-	-	Orange County
Orange Co, FL	11.4	2001	-	-	91.67	-	-	-	-	Orange County
Orange Co, FL	5.6	2001	-	-	145.59	-	-	-	-	Orange County
Orange Co, FL	5.5	-	-	-	100.18	-	-	-	-	Orange County
Orange Co, FL	11.3	-	-	-	62.12	-	-	-	-	Orange County
Orange Co, FL	10.4	-	-	-	31.77	-	-	-	-	Orange County
Orange Co, FL	5.9	-	-	-	147.74	-	-	-	-	Orange County
Orange Co, FL	8.9	2008	-	-	52.69	-	-	-	-	Orange County
Orange Co, FL	9.7	2010	-	-	105.84	-	-	-	-	Orange County
Orange Co, FL	9.5	2013	-	-	40.46	-	-	-	-	Orange County
Orange Co, FL	11.0	2015	-	-	138.39	-	-	-	-	Orange County
Total Size	194.9	21	1,102							
ITE	250.0	50								
Blended total	444.9									
					Average Trip Length:		3.07			
					Weighted Average Trip Length:		3.17			
					Weighted Percent New Trip Average:					70.8
					Weighted Average Trip Generation Rate:					98.67
					ITE Average Trip Generation Rate:					112.18
					Blend of FL Studies and ITE Average Trip Generation Rate:					106.26

Land Use 934: Fast Food Restaurant with Drive-Through Window

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	61	-	-	-	2.70	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	306	-	-	-	-	65.0	-	Kimley-Horn & Associates
Pinellas Co, FL	2.20	Aug-89	81	48	502.80	11a-2p	1.70	59.0	504.31	Tindale Oliver
Pinellas Co, FL	4.30	Oct-89	456	260	660.40	1 day	2.30	57.0	865.78	Tindale Oliver
Tarpon Springs, FL	-	Oct-89	233	114	-	7a-7p	3.60	49.0	-	Tindale Oliver
Marion Co, FL	1.60	Jun-91	60	32	962.50	48hrs.	0.91	53.3	466.84	Tindale Oliver
Marion Co, FL	4.00	Jun-91	75	46	625.00	48hrs.	1.54	61.3	590.01	Tindale Oliver
Collier Co, FL	-	Aug-91	66	44	-	-	1.91	66.7	-	Tindale Oliver
Collier Co, FL	-	Aug-91	118	40	-	-	1.17	33.9	-	Tindale Oliver
Hernando Co, FL	5.43	May-96	136	82	311.83	9a-6p	1.68	60.2	315.27	Tindale Oliver
Hernando Co, FL	3.13	May-96	168	82	547.34	9a-6p	1.59	48.8	425.04	Tindale Oliver
Orange Co, FL	8.93	1996	-	-	377.00	-	-	-	-	Orange County
Lake Co, FL	2.20	Apr-01	376	252	934.30	-	2.50	74.6	1742.47	Tindale Oliver
Lake Co, FL	3.20	Apr-01	171	182	654.90	-	-	47.8	-	Tindale Oliver
Lake Co, FL	3.80	Apr-01	188	137	353.70	-	3.30	70.8	826.38	Tindale Oliver
Pasco Co, FL	2.66	Apr-02	100	46	283.12	9a-6p	-	46.0	-	Tindale Oliver
Pasco Co, FL	2.96	Apr-02	486	164	515.12	9a-6p	2.72	33.7	472.92	Tindale Oliver
Pasco Co, FL	4.42	Apr-02	168	120	759.24	9a-6p	1.89	71.4	1024.99	Tindale Oliver
Total Size	48.8	13	4,463							
ITE	201.0	67								
Blended total	249.8									
	34.0									
					Average Trip Length:		2.11			
					Weighted Average Trip Length:		2.05			
					Weighted Percent New Trip Average:					57.9
					Weighted Average Trip Generation Rate:					530.19
					ITE Average Trip Generation Rate:					470.95
					Blend of FL Studies and ITE Average Trip Generation Rate:					482.53

Land Use 942: Automobile Care Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	5.5	Sep-89	34	30	37.64	9a-5p	2.40	88.0	79.50	Tindale Oliver
Jacksonville, FL	2.3	2/3-4/90	124	94	-	9a-5p	3.07	76.0	-	Tindale Oliver
Jacksonville, FL	2.3	2/3-4/90	110	74	-	9a-5p	2.96	67.0	-	Tindale Oliver
Jacksonville, FL	2.4	2/3-4/90	132	87	-	9a-5p	2.32	66.0	-	Tindale Oliver
Lakeland, FL	5.2	Mar-90	24	14	-	9a-4p	1.36	59.0	-	Tindale Oliver
Lakeland, FL	-	Mar-90	54	42	-	9a-4p	2.44	78.0	-	Tindale Oliver
Orange Co, FL	25.0	Nov-92	41	39	-	2-6p	4.60	-	-	LCE, Inc.
Orange Co, FL	36.6	-	-	-	15.17	-	-	-	-	Orange County
Orange Co, FL	7.0	-	-	-	46.43	-	-	-	-	Orange County
Total Size	86.2	6	519							
ITE	102.0	6								
Blended total	188.2									
	151.1									
					Average Trip Length:		2.74			
					Weighted Average Trip Length:		3.62			
					Weighted Percent New Trip Average:					72.2
					Weighted Average Trip Generation Rate:					22.14
					ITE Average Trip Generation Rate (adjusted):					31.10
					Blend of FL Studies and ITE Average Trip Generation Rate:					28.19

Land Use 944, 945, 960: Gasoline/Service Station

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	0.6	Nov-89	70	14	-	8am-5pm	1.90	23.0	-	Tindale Oliver
Collier Co, FL	-	Aug-91	168	40	-	-	1.01	23.8	-	Tindale Oliver
Total Size	0.6	1	238							
ITE LUC 944 (vfp)	144.0	18								
ITE LUC 945 (vfp)	90.0	5								
					Average Trip Length:		1.46			
					Weighted Average Trip Length:		1.90			
					Weighted Percent New Trip Average:					23.0

Land Use 947: Self-Service Car Wash

Location	Size (Bays)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	10	Nov-89	111	84	-	8am-5pm	2.00	76.0	-	Tindale Oliver
Clearwater, FL	-	Nov-89	177	108	-	10am-5pm	1.30	61.0	-	Tindale Oliver
Collier Co, FL	11	Dec-09	304	-	30.24	-	2.50	57.0	-	Tindale Oliver
Collier Co, FL	8	Jan-09	186	-	22.75	-	1.96	72.0	-	Tindale Oliver

Total Size	29	3	778	Average Trip Length:		1.94			
Total Size (TGR)	19	2		Weighted Average Trip Length:		2.18			
ITE	5	1		Weighted Percent New Trip Average:		67.7			
Blended total	24						Weighted Average Trip Generation Rate:		27.09
							ITE Average Trip Generation Rate:		108.00
							Blend of FL Studies and ITE Average Trip Generation Rate:		43.94

Demand Variable Changes

Since the last demand component update in 2016, the trip generation rate (TGR), trip length (TL), and percent new trips (PNT) has changed for several land uses. Tables A-20 through A-23 present the change in each variable for each land use for the 2019 update.

Table A-20
Percent Change in Gross VMT of Mobility Fee Land Uses

LUC	Land Use	Unit	GVMT 2016	GVMT 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	8.67	14.93	72%	TGR update, see Table A-21
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	13.11	17.28	32%	TGR update, see Table A-21
	Single Family (Detached) <1,500 sf	du	20.22	23.17	15%	TGR update, see Table A-21
	Single Family (Detached) 1,501 to 2,499 sf	du	25.85	25.85	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	29.00	29.43	1%	TGR update, see Table A-21
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	6.07	10.66	76%	TGR update, see Table A-21
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	9.18	13.16	43%	TGR update, see Table A-21
	Multi-Family (Low-Rise); 1-2 Levels	du	16.83	18.67	11%	TGR update, see Table A-21
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	3.80	7.93	109%	TGR update, see Table A-21
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	5.74	9.79	71%	TGR update, see Table A-21
	Multi-Family (Mid-Rise); 3-10 Levels	du	10.56	13.87	31%	TGR update, see Table A-21
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	3.80	6.48	71%	TGR update, see Table A-21
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	5.74	8.01	40%	TGR update, see Table A-21
	Multi-Family (High-Rise); >10 Levels	du	10.56	11.35	7%	TGR update, see Table A-21
n/a	Residential Condominium/Townhouse	du	14.69	-	-	Land use removed from schedule
n/a	High-Rise Condominium; 3+ Stories	du	10.66	-	-	Land use removed from schedule
231	Mid-Rise Residential w/1st Floor Commercial	du	-	8.77	-	New land use
232	High-Rise Residential w/1st Floor Commercial	du	-	5.13	-	New land use
240	Mobile Home Park	du	9.59	9.59	0%	No change
253	Congregate Care Facility	du	2.49	2.49	0%	No change
LODGING:						
310	Hotel	room	13.14	11.47	-13%	TGR update, see Table A-21
311	Hotel; All Suites	room	10.12	9.21	-9%	TGR update, see Table A-21
320	Motel	room	9.41	5.60	-40%	TGR update, see Table A-21
RECREATION:						
411	Public Park	acre	-	1.81	-	New land use
412	General Recreation	acre	5.24	-	-	Land use removed from schedule
416	RV Park	site	3.73	3.73	0%	No change
420	Marina	boat berth	8.82	7.18	-19%	TGR update, see Table A-21
430	Golf Course	hole	106.47	90.50	-15%	TGR update, see Table A-21
444	Movie Theater	screen	104.16	112.17	8%	TGR update, see Table A-21
492	Health Club	1,000 sf	79.71	83.51	5%	TGR update, see Table A-21
INSTITUTIONS:						
520	Elementary School (Private)	student	2.22	2.50	13%	TGR & TL update, see Tables A-21 and A-22
522	Middle School (Private)	student	3.13	2.82	-10%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
530	High School (Private)	student	3.31	3.02	-9%	TGR & TL update, see Tables A-21 and A-22
540	University/Junior College (7,500 or fewer students) (Private)	student	5.96	5.96	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	4.47	4.47	0%	No change
560	Church	1,000 sf	15.99	12.23	-24%	TGR & TL update, see Tables A-21 and A-22
565	Day Care Center	1,000 sf	53.26	36.77	-31%	TGR update, see Table A-21
610	Hospital	1,000 sf	33.69	27.68	-18%	TGR & PNT update, see Tables A-21 and A-23
620	Nursing Home	bed	3.18	3.48	9%	TGR update, see Table A-21
630	Clinic	1,000 sf	78.78	88.84	13%	TGR update, see Table A-21
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	36.72	23.07	-37%	TGR update, see Table A-21
	General Office 50,001-100,000 sq ft	1,000 sf	31.10	23.07	-26%	TGR update, see Table A-21
	General Office 100,001-200,000 sq ft	1,000 sf	26.34	23.07	-12%	TGR update, see Table A-21
	General Office 200,001-400,000 sq ft	1,000 sf	22.29	23.07	3%	TGR update, see Table A-21
	General Office greater than 400,000 sq ft	1,000 sf	20.23	23.07	14%	TGR update, see Table A-21
715	Single Tenant Office Building	1,000 sf	27.60	27.46	-1%	TGR update, see Table A-21
720	Medical Office 10,000 sq ft or less	1,000 sf	58.85	58.85	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	85.75	84.27	-2%	TGR update, see Table A-21
RETAIL:						
813	Discount Superstore	1,000 sf	40.86	40.82	0%	TGR update, see Table A-21
815	Discount Store; Free-Standing	1,000 sf	46.02	37.71	-18%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
820	Shopping Center 50,000 sq ft or less	1,000 sf	45.32	37.57	-17%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
	Shopping Center 50,001-200,000 sq ft	1,000 sf	42.84	37.57	-12%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
	Shopping Center 200,001-400,000 sq ft	1,000 sf	40.28	37.57	-7%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
	Shopping Center greater than 400,000 sq ft	1,000 sf	39.56	37.57	-5%	TGR, TL, & PNT update, see Tables A-21, A-22, and A-23
840/841	New/Used Auto Sales	1,000 sf	51.33	44.66	-13%	TGR update, see Table A-21
853	Convenience Market w/Gasoline	1,000 sf	163.86	-	-	Land use removed from schedule
857	Discount Club	1,000 sf	33.61	29.67	-12%	TL & PNT update, see Tables A-22 and A-23
862	Home Improvement Superstore	1,000 sf	24.71	23.38	-5%	TL & PNT update, see Tables A-22 and A-23
863	Electronics Superstore	1,000 sf	23.58	21.49	-9%	TGR update, see Table A-21
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	31.94	34.73	9%	TGR update, see Table A-21
890	Furniture Store	1,000 sf	8.32	10.36	25%	TGR update, see Table A-21
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	90.15	58.09	-36%	TGR update, see Table A-21
930	Fast Casual Restaurant	1,000 sf	-	187.37	-	New land use
931	Quality Restaurant	1,000 sf	110.13	104.00	-6%	TGR update, see Table A-21
932	High-Turn Over Restaurant	1,000 sf	131.22	119.58	-9%	TGR update, see Table A-21
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	303.79	286.86	-6%	TGR update, see Table A-21
942	Automobile Care Center	1,000 sf	40.96	32.03	-22%	TGR update, see Table A-21
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	34.38	37.58	9%	TGR update, see Table A-21
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	34.38	44.87	31%	TGR update, see Table A-21
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	34.38	50.37	47%	TGR update, see Table A-21
947	Self-Service Car Wash	service bay	32.57	32.57	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	16.51	11.75	-29%	TGR update, see Table A-21
120	General Heavy Industrial	1,000 sf	3.55	-	-	Land use removed from schedule
140	Manufacturing	1,000 sf	9.05	9.31	3%	TGR update, see Table A-21
150	Warehousing	1,000 sf	8.43	4.12	-51%	TGR update, see Table A-21
151	Mini-Warehouse	1,000 sf	3.07	2.41	-21%	TGR & TL update, see Tables A-21 and A-22
152	High-Cube Warehouse	1,000 sf	3.98	-	-	Land use removed from schedule
154	High-Cube Transload/Storage	1,000 sf	-	3.32	-	New land use

Gross VMT = TGR * TL * PNT / 2

Individual variables are shown in Tables A-21 through A-23

Table A-21
Percent Change in Trip Generation Rate of Mobility Fee Land Uses

LUC	Land Use	Unit	Trip Rate 2016	Trip Rate 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	2.62	4.51	72%	Using more recent AHS, NHTS & SHIP data
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	3.96	5.22	32%	Using more recent AHS, NHTS & SHIP data
	Single Family (Detached) <1,500 sf	du	6.11	7.00	15%	Using more recent AHS & NHTS data
	Single Family (Detached) 1,501 to 2,499 sf	du	7.81	7.81	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	8.76	8.89	1%	Using more recent AHS & NHTS data
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	2.38	4.18	76%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	3.60	5.16	43%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Low-Rise); 1-2 Levels	du	6.60	7.32	11%	Re-alignment of multi-family uses in ITE 10th Ed.
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	1.49	3.11	109%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	2.25	3.84	71%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (Mid-Rise); 3-10 Levels	du	4.14	5.44	31%	Re-alignment of multi-family uses in ITE 10th Ed.
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	1.49	2.54	70%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	2.25	3.14	40%	Re-alignment of multi-family uses in ITE 10th Ed. & more recent AHS, NHTS & SHIP data
	Multi-Family (High-Rise); >10 Levels	du	4.14	4.45	7%	Re-alignment of multi-family uses in ITE 10th Ed.
n/a	Residential Condominium/Townhouse	du	5.76	-	-	Use removed from ITE, see LUC 220-222
n/a	High-Rise Condominium; 3+ Stories	du	4.18	-	-	Use removed from ITE, see LUC 220-222
231	Mid-Rise Residential w/1st Floor Commercial	du	-	3.44	-	New land use
232	High-Rise Residential w/1st Floor Commercial	du	-	2.01	-	New land use
240	Mobile Home Park	du	4.17	4.17	0%	No change
253	Congregate Care Facility	du	2.25	2.25	0%	No change
LODGING:						
310	Hotel	room	6.36	5.55	-13%	Additional FL Studies added and updated TGR in ITE 10th Edition
311	Hotel; All Suites	room	4.90	4.46	-9%	Updated TGR in ITE 10th Edition
320	Motel	room	5.63	3.35	-40%	Updated TGR in ITE 10th Edition
RECREATION:						
411	Public Park	acre	2.28	0.78	-66%	Re-alignment of park uses in ITE 10th Edition. 2016 TGR from LUC 154 is shown
412	General Recreation	acre	2.28	-	-	Use removed from ITE 10th Ed., see land use 411
416	RV Park	site	1.62	1.62	0%	No change
420	Marina	boat berth	2.96	2.41	-19%	Updated TGR in ITE 10th Edition
430	Golf Course	hole	35.74	30.38	-15%	Updated TGR in ITE 10th Edition
444	Movie Theater	screen	106.63	114.83	8%	Updated TGR in ITE 10th Edition
492	Health Club	1,000 sf	32.93	34.50	5%	Updated TGR in ITE 10th Edition (peak hour adjusted for daily)
INSTITUTIONS:						
520	Elementary School (Private)	student	1.29	1.89	47%	Updated TGR in ITE 10th Edition
522	Middle School (Private)	student	1.62	2.13	31%	Updated TGR in ITE 10th Edition
530	High School (Private)	student	1.71	2.03	19%	Updated TGR in ITE 10th Edition
540	University/Junior College (7,500 or fewer students) (Private)	student	2.00	2.00	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	1.50	1.50	0%	No change
560	Church	1,000 sf	9.11	6.95	-24%	Updated TGR in ITE 10th Edition
565	Day Care Center	1,000 sf	71.88	49.63	-31%	Updated TGR in ITE 10th Edition
610	Hospital	1,000 sf	13.22	10.72	-19%	Updated TGR in ITE 10th Edition
620	Nursing Home	bed	2.76	3.02	9%	Updated TGR in ITE 10th Edition
630	Clinic	1,000 sf	33.22	37.46	13%	Updated TGR in ITE 10th Edition
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	15.50	9.74	-37%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office 50,001-100,000 sq ft	1,000 sf	13.13	9.74	-26%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office 100,001-200,000 sq ft	1,000 sf	11.12	9.74	-12%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office 200,001-400,000 sq ft	1,000 sf	9.41	9.74	4%	Updated TGR in ITE 10th Edition, removal of tiering
	General Office greater than 400,000 sq ft	1,000 sf	8.54	9.74	14%	Updated TGR in ITE 10th Edition, removal of tiering
715	Single Tenant Office Building	1,000 sf	11.65	11.59	-1%	Updated TGR in ITE 10th Edition
720	Medical Office 10,000 sq ft or less	1,000 sf	23.83	23.83	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	34.72	34.12	-2%	Updated TGR in ITE 10th Edition, removal of tiering
RETAIL:						
813	Discount Superstore	1,000 sf	50.82	50.77	0%	Updated TGR in ITE 10th Edition
815	Discount Store; Free-Standing	1,000 sf	57.24	53.12	-7%	Updated TGR in ITE 10th Edition
820	Shopping Center 50,000 sq ft or less	1,000 sf	86.56	37.75	-56%	Updated TGR in ITE 10th Edition, removal of tiering
	Shopping Center 50,001-200,000 sq ft	1,000 sf	53.28	37.75	-29%	Updated TGR in ITE 10th Edition, removal of tiering
	Shopping Center 200,001-400,000 sq ft	1,000 sf	41.80	37.75	-10%	Updated TGR in ITE 10th Edition, removal of tiering
	Shopping Center greater than 400,000 sq ft	1,000 sf	36.27	37.75	4%	Updated TGR in ITE 10th Edition, removal of tiering
840/841	New/Used Auto Sales	1,000 sf	28.25	24.58	-13%	Updated TGR in ITE 10th Edition. Blend of LUC 840 and 841
853	Convenience Market w/Gasoline	1,000 sf	775.14	-	-	Use removed from schedule. Use LUC 944, 945 or 960 for Gas w/ Conv. Market
857	Discount Club	1,000 sf	41.80	41.80	0%	No change
862	Home Improvement Superstore	1,000 sf	30.74	30.74	0%	No change
863	Electronics Superstore	1,000 sf	45.04	41.05	-9%	Updated TGR in ITE 10th Edition
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	95.96	104.37	9%	Updated TGR in ITE 10th Edition. Blend of LUC 880 and 881
890	Furniture Store	1,000 sf	5.06	6.30	25%	Updated TGR in ITE 10th Edition
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	159.34	102.66	-36%	Updated TGR in ITE 10th Edition
930	Fast Casual Restaurant	1,000 sf	-	315.17	-	New land use
931	Quality Restaurant	1,000 sf	91.10	86.03	-6%	Updated TGR in ITE 10th Edition
932	High-Turn Over Restaurant	1,000 sf	116.60	106.26	-9%	Updated TGR in ITE 10th Edition
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	511.00	482.53	-6%	Updated TGR in ITE 10th Edition
942	Automobile Care Center	1,000 sf	31.43	24.58	-22%	Updated TGR in ITE 10th Edition
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	157.33	172.01	9%	Re-alignment of Gas Station w/Convenience Market land uses in ITE 10th Ed.
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	157.33	205.36	31%	Re-alignment of Gas Station w/Convenience Market land uses in ITE 10th Ed.
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	157.33	230.52	47%	Re-alignment of Gas Station w/Convenience Market land uses in ITE 10th Ed.
947	Self-Service Car Wash	service bay	43.94	43.94	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	6.97	4.96	-29%	Updated TGR in ITE 10th Edition
120	General Heavy Industrial	1,000 sf	1.50	-	-	Use removed from ITE 10th Ed., see land use 140
140	Manufacturing	1,000 sf	3.82	3.93	3%	Updated TGR in ITE 10th Edition
150	Warehousing	1,000 sf	3.56	1.74	-51%	Updated TGR in ITE 10th Edition
151	Mini-Warehouse	1,000 sf	2.15	1.49	-31%	Updated TGR in ITE 10th Edition
152	High-Cube Warehouse	1,000 sf	1.68	-	-	Use removed from ITE 10th Ed., see land use 154
154	High-Cube Transload/Storage	1,000 sf	1.68	1.40	-17%	Re-alignment of high-cube uses in ITE 10th Edition. 2016 TGR from LUC 152 is shown

See Appendix E for additional information

Table A-22
Percent Change in Trip Length of Mobility Fee Land Uses

LUC	Land Use	Unit	Trip Length 2016	Trip Length 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	6.62	6.62	0%	No change
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	6.62	6.62	0%	No change
	Single Family (Detached) <1,500 sf	du	6.62	6.62	0%	No change
	Single Family (Detached) 1,501 to 2,499 sf	du	6.62	6.62	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	6.62	6.62	0%	No change
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	5.10	5.10	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels	du	5.10	5.10	0%	No change
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels	du	5.10	5.10	0%	No change
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	5.10	5.10	0%	No change
	Multi-Family (High-Rise); >10 Levels	du	5.10	5.10	0%	No change
n/a	Residential Condominium/Townhouse	du	5.10	-	-	Land use no longer in fee schedule
n/a	High-Rise Condominium; 3+ Stories	du	5.10	-	-	Land use no longer in fee schedule
231	Mid-Rise Residential w/1st Floor Commercial	du	-	5.10	-	New land use
232	High-Rise Residential w/1st Floor Commercial	du	-	5.10	-	New land use
240	Mobile Home Park	du	4.60	4.60	0%	No change
253	Congregate Care Facility	du	3.08	3.08	0%	No change
LODGING:						
310	Hotel	room	6.26	6.26	0%	No change
311	Hotel; All Suites	room	6.26	6.26	0%	No change
320	Motel	room	4.34	4.34	0%	No change
RECREATION:						
411	Public Park	acre	-	5.15	-	New land use
412	General Recreation	acre	5.11	-	-	Land use no longer in fee schedule
416	RV Park	site	4.60	4.60	0%	No change
420	Marina	boat berth	6.62	6.62	0%	No change
430	Golf Course	hole	6.62	6.62	0%	No change
444	Movie Theater	screen	2.22	2.22	0%	No change
492	Health Club	1,000 sf	5.15	5.15	0%	No change
INSTITUTIONS:						
520	Elementary School (Private)	student	4.30	3.31	-23%	Updated to use 50% of LUC 210 per review of travel demand models
522	Middle School (Private)	student	4.30	3.31	-23%	Updated to use 50% of LUC 210 per review of travel demand models
530	High School (Private)	student	4.30	3.31	-23%	Updated to use 50% of LUC 210 per review of travel demand models
540	University/Junior College (7,500 or fewer students) (Private)	student	6.62	6.62	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	6.62	6.62	0%	No change
560	Church	1,000 sf	3.90	3.91	0%	Updated to use the midpoint of LUC 710 and LUC 820 (App. A)
565	Day Care Center	1,000 sf	2.03	2.03	0%	No change
610	Hospital	1,000 sf	6.62	6.62	0%	No change
620	Nursing Home	bed	2.59	2.59	0%	No change
630	Clinic	1,000 sf	5.10	5.10	0%	No change
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	5.15	5.15	0%	No change
	General Office 50,001-100,000 sq ft	1,000 sf	5.15	5.15	0%	No change
	General Office 100,001-200,000 sq ft	1,000 sf	5.15	5.15	0%	No change
	General Office 200,001-400,000 sq ft	1,000 sf	5.15	5.15	0%	No change
	General Office greater than 400,000 sq ft	1,000 sf	5.15	5.15	0%	No change
715	Single Tenant Office Building	1,000 sf	5.15	5.15	0%	No change
720	Medical Office 10,000 sq ft or less	1,000 sf	5.55	5.55	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	5.55	5.55	0%	No change
RETAIL:						
813	Discount Superstore	1,000 sf	2.40	2.40	0%	No change
815	Discount Store; Free-Standing	1,000 sf	2.40	2.29	-5%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
820	Shopping Center 50,000 sq ft or less	1,000 sf gla	1.87	2.69	44%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 50,001-200,000 sq ft	1,000 sf gla	2.40	2.69	12%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 200,001-400,000 sq ft	1,000 sf gla	2.64	2.69	2%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center greater than 400,000 sq ft	1,000 sf gla	2.87	2.69	-6%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
840/841	New/Used Auto Sales	1,000 sf	4.60	4.60	0%	No change
853	Convenience Market w/Gasoline	1,000 sf	1.51	-	-	Land use no longer in fee schedule
857	Discount Club	1,000 sf	2.40	2.29	-5%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
862	Home Improvement Superstore	1,000 sf	2.40	2.34	-3%	Updated to reflect the average size in ITE 10th Edition (150k sq ft)
863	Electronics Superstore	1,000 sf	1.87	1.87	0%	No change
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	2.08	2.08	0%	No change
890	Furniture Store	1,000 sf	6.09	6.09	0%	No change
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	2.46	2.46	0%	No change
930	Fast Casual Restaurant	1,000 sf	-	2.05	-	New land use
931	Quality Restaurant	1,000 sf	3.14	3.14	0%	No change
932	High-Turn Over Restaurant	1,000 sf	3.17	3.17	0%	No change
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	2.05	2.05	0%	No change
942	Automobile Care Center	1,000 sf	3.62	3.62	0%	No change
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.90	1.90	0%	No change
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	1.90	1.90	0%	No change
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	1.90	1.90	0%	No change
947	Self-Service Car Wash	service bay	2.18	2.18	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	5.15	5.15	0%	No change
120	General Heavy Industrial	1,000 sf	5.15	-	-	Land use no longer in fee schedule
140	Manufacturing	1,000 sf	5.15	5.15	0%	No change
150	Warehousing	1,000 sf	5.15	5.15	0%	No change
151	Mini-Warehouse	1,000 sf	3.10	3.51	13%	Updated to use the midpoint of LUC 710 and LUC 820 (<50k sq ft)
152	High-Cube Warehouse	1,000 sf	5.15	-	-	Land use no longer in fee schedule
154	High-Cube Transload/Storage	1,000 sf	-	5.15	-	New land use

See Appendix E for additional information

Table A-23

Percent Change in Percent New Trips of Mobility Fee Land Uses

LUC	Land Use	Unit	% New Trips 2016	% New Trips 2019	% Change	Explanation
RESIDENTIAL:						
210	Single Family (Detached) <1,500 sf & <50% SHIP	du	100%	100%	0%	No change
	Single Family (Detached) <1,500 sf & 50-80% SHIP	du	100%	100%	0%	No change
	Single Family (Detached) <1,500 sf	du	100%	100%	0%	No change
	Single Family (Detached) 1,501 to 2,499 sf	du	100%	100%	0%	No change
	Single Family (Detached) 2,500 sf and greater	du	100%	100%	0%	No change
220	Multi-Family (Low-Rise); 1-2 Levels & <50%	du	100%	100%	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels & 50-80% SHIP	du	100%	100%	0%	No change
	Multi-Family (Low-Rise); 1-2 Levels	du	100%	100%	0%	No change
221	Multi-Family (Mid-Rise); 3-10 Levels & <50% SHIP	du	100%	100%	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels & 50-80% SHIP	du	100%	100%	0%	No change
	Multi-Family (Mid-Rise); 3-10 Levels	du	100%	100%	0%	No change
222	Multi-Family (High-Rise); >10 Levels & <50% SHIP	du	100%	100%	0%	No change
	Multi-Family (High-Rise); >10 Levels & 50-80% SHIP	du	100%	100%	0%	No change
	Multi-Family (High-Rise); >10 Levels	du	100%	100%	0%	No change
n/a	Residential Condominium/Townhouse	du	100%	-	-	Land use no longer in fee schedule
n/a	High-Rise Condominium; 3+ Stories	du	100%	-	-	Land use no longer in fee schedule
231	Mid-Rise Residential w/1st Floor Commercial	du	100%	100%	0%	No change
232	High-Rise Residential w/1st Floor Commercial	du	100%	100%	0%	No change
240	Mobile Home Park	du	100%	100%	0%	No change
253	Congregate Care Facility	du	72%	72%	0%	No change
LODGING:						
310	Hotel	room	66%	66%	0%	No change
311	Hotel; All Suites	room	66%	66%	0%	No change
320	Motel	room	77%	77%	0%	No change
RECREATION:						
411	Public Park	acre	-	90%	-	New land use
412	General Recreation	acre	90%	-	-	Land use no longer in fee schedule
416	RV Park	site	100%	100%	0%	No change
420	Marina	boat berth	90%	90%	0%	No change
430	Golf Course	hole	90%	90%	0%	No change
444	Movie Theater	screen	88%	88%	0%	No change
492	Health Club	1,000 sf	94%	94%	0%	No change
INSTITUTIONS:						
520	Elementary School (Private)	student	80%	80%	0%	No change
522	Middle School (Private)	student	90%	80%	-11%	Updated to be the same as LUC 520
530	High School (Private)	student	90%	90%	0%	No change
540	University/Junior College (7,500 or fewer students) (Private)	student	90%	90%	0%	No change
550	University/Junior College (more than 7,500 students) (Private)	student	90%	90%	0%	No change
560	Church	1,000 sf	90%	90%	0%	No change
565	Day Care Center	1,000 sf	73%	73%	0%	No change
610	Hospital	1,000 sf	77%	78%	1%	Updated to use the midpoint of LUC 310 and LUC 710
620	Nursing Home	bed	89%	89%	0%	No change
630	Clinic	1,000 sf	93%	93%	0%	No change
OFFICE:						
710	General Office 50,000 sq ft or less	1,000 sf	92%	92%	0%	No change
	General Office 50,001-100,000 sq ft	1,000 sf	92%	92%	0%	No change
	General Office 100,001-200,000 sq ft	1,000 sf	92%	92%	0%	No change
	General Office 200,001-400,000 sq ft	1,000 sf	92%	92%	0%	No change
	General Office greater than 400,000 sq ft	1,000 sf	92%	92%	0%	No change
715	Single Tenant Office Building	1,000 sf	92%	92%	0%	No change
720	Medical Office 10,000 sq ft or less	1,000 sf	89%	89%	0%	No change
720	Medical Office greater than 10,000 sq ft	1,000 sf	89%	89%	0%	No change
RETAIL:						
813	Discount Superstore	1,000 sf	67%	67%	0%	No change
815	Discount Store; Free-Standing	1,000 sf	67%	62%	-7%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
820	Shopping Center 50,000 sq ft or less	1,000 sf gla	56%	74%	32%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 50,001-200,000 sq ft	1,000 sf gla	67%	74%	10%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center 200,001-400,000 sq ft	1,000 sf gla	73%	74%	1%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
	Shopping Center greater than 400,000 sq ft	1,000 sf gla	76%	74%	-3%	Updated to reflect the average size in ITE 10th Edition (450k sq ft). Tiering removed
840/841	New/Used Auto Sales	1,000 sf	79%	79%	0%	No change
853	Convenience Market w/Gasoline	1,000 sf	28%	-	-	Land use no longer in fee schedule
857	Discount Club	1,000 sf	67%	62%	-7%	Updated to reflect the average size in ITE 10th Edition (100k sq ft)
862	Home Improvement Superstore	1,000 sf	67%	65%	-3%	Updated to reflect the average size in ITE 10th Edition (150k sq ft)
863	Electronics Superstore	1,000 sf	56%	56%	0%	No change
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	32%	32%	0%	No change
890	Furniture Store	1,000 sf	54%	54%	0%	No change
SERVICES:						
912	Bank/Savings Drive-In	1,000 sf	46%	46%	0%	No change
930	Fast Casual Restaurant	1,000 sf	-	58%	-	New land use
931	Quality Restaurant	1,000 sf	77%	77%	0%	No change
932	High-Turn Over Restaurant	1,000 sf	71%	71%	0%	No change
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	58%	58%	0%	No change
942	Automobile Care Center	1,000 sf	72%	72%	0%	No change
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	23%	23%	0%	No change
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	23%	23%	0%	No change
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	23%	23%	0%	No change
947	Self-Service Car Wash	service bay	68%	68%	0%	No change
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	92%	92%	0%	No change
120	General Heavy Industrial	1,000 sf	92%	-	-	Land use no longer in fee schedule
140	Manufacturing	1,000 sf	92%	92%	0%	No change
150	Warehousing	1,000 sf	92%	92%	0%	No change
151	Mini-Warehouse	1,000 sf	92%	92%	0%	No change
152	High-Cube Warehouse	1,000 sf	92%	92%	-	Land use no longer in fee schedule
154	High-Cube Transload/Storage	1,000 sf	-	92%	-	New land use

See Appendix E for additional information

Appendix B
Cost Component Calculations

Appendix B: Cost Component

This appendix presents the detailed calculations for the cost component of the mobility fee update. Backup data and assumptions are provided for all cost variables, including:

- Design
- Right-of-Way
- Construction
- Construction engineering/inspection
- Roadway capacity
- Transit capital costs

Urban-Design vs. Rural-Design

Due to limited construction data for roadway with rural-design characteristics, the cost per lane mile for these types of roads was calculated using an adjustment factor. This factor was based on the rural-to-urban design cost ratio from the most recent District 7 Long Range Estimates provided by FDOT. Based on the LRE, the costs for rural-design roadway capacity expansion (new road construction or lane addition) is approximately 74 percent of the construction costs for urban-design roadway improvements.

Table B-1
Urban/Rural-Design Cost Factor

Improvement	Cost per Lane Mile		
	Rural Design	Urban Design	Ratio
0-2 Lanes	\$3,190,321	\$5,001,730	64%
0-4 Lanes	\$2,571,116	\$3,517,494	73%
0-6 Lanes	\$2,182,686	\$2,843,061	77%
2-4 Lanes	\$3,707,679	\$4,601,110	81%
4-6 Lanes	\$4,072,695	\$5,179,613	79%
Average	\$3,144,899	\$4,228,602	74%

Source: FDOT District 7 Long Range Estimates, 2019

Design

County Roadways

The design cost factor for county roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the design-to-construction cost

ratios from recently completed and bid improvements in Hillsborough County and from previously completed impact studies throughout Florida. For local county roadways, the design factors ranged from 3 percent to 32 percent, with a weighted average of 13 percent. For county roadways from throughout Florida, the design factors ranged from 6 percent to 14 percent with a weighted average of 10 percent. For purposes of this study, the design cost for county roads was calculated at 13 percent of the construction cost per lane mile based on the local data. See Tables B-2 and B-3 for additional information.

State Roadways

The design cost factor for state roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the design-to-construction cost ratios for state road unit costs in previously completed transportation impact studies throughout Florida. For state roadways, the design factors ranged from 10 percent to 11 percent, with a weighted average of 11 percent. For purposes of this study, the design cost for state roads was calculated at 11 percent of the construction cost per lane mile. See Table B-3 for additional information.

Table B-2
Design Cost Factor - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	Design Cost	Construction Cost	Design-to-Construction
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$4,749,955	\$14,931,747	32%
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$3,552,458	\$52,249,133	7%
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$4,534,978	\$37,489,099	12%
61057000	Columbus Dr Ext.	US 301	Falkenburg Rd	4/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$851,923	\$7,242,200	12%
61150000	Madison Ave	US 41	78th St	10/7/2011	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$923,013	\$7,000,000	13%
69106000	Gunn Hwy	Ehrlich Rd	S. Mobley Rd	10/15/2001	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$999,745	\$5,656,000	18%
69112000	Bell Shoals Rd	Bloomingtondale Ave	Boyette Rd	4/10/2007	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$780,150	\$24,000,000	3%
69118000	Race Track Rd, Ph. I	Douglas Rd	Linebaugh Ave	4/30/2008	Completed	2 to 6 Lanes	Urban; Curb & Gutter	\$5,019,295	\$12,187,144	11%
69119000	Race Track Rd, Ph. II	Countryway Blvd	S. Mobley Rd	7/16/2004	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$15,973,286	
69120000	Race Track Rd, Ph. III	Linebaugh Ave	Countryway Blvd	9/6/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$12,198,251	
69121000	Race Track Rd, Ph. IV	Hillsborough Ave	Douglas Rd	5/1/2009	Active	2 to 6 Lanes	Urban; Curb & Gutter		\$5,375,855	
69123000	Boyette Rd, Ph. II	Balm Riverview Rd	Donneymoor Dr	11/22/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$4,700,145	\$16,570,837	13%
69124000	Boyette Rd, Ph. III	Donneymoor Dr	Bell Shoals Rd	10/2/2009	Active	2 to 4 Lanes	Urban; Curb & Gutter		\$20,814,450	
69127000	Gornto Lake Rd Ext.	Brandon Town Center	SR 60	8/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$1,400,493	\$8,656,579	16%
69625000	Turkey Creek Rd	MLK Blvd	Sydney Rd	12/1/2014	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$700,000	\$6,166,000	11%
69660000	Progress Blvd and 78th St Improvements - Flyover I-75			10/1/2018	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$1,900,000	\$12,000,000	16%
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	\$6,000,000	\$20,000,000	30%
Total								\$36,112,155	\$278,510,581	13%

Source: Hillsborough County Public Works Department

Table B-3
Design Cost Factor for County and State Roads – Recent Impact Fee Studies

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		Design	Constr.	Design Ratio	Design	Constr.	Design Ratio
2012	Osceola	\$371,196	\$2,651,400	14%	\$313,258	\$2,847,800	11%
2012	Orange	\$264,000	\$2,400,000	11%	-	-	n/a
2013	Hernando	\$198,000	\$1,980,000	10%	\$222,640	\$2,024,000	11%
2013	Charlotte	\$220,000	\$2,200,000	10%	\$240,000	\$2,400,000	10%
2014	Indian River	\$159,000	\$1,598,000	10%	\$196,000	\$1,776,000	11%
2015	Collier	\$270,000	\$2,700,000	10%	\$270,000	\$2,700,000	10%
2015	Brevard	\$242,000	\$2,023,000	12%	\$316,000	\$2,875,000	11%
2015	Sumter	\$210,000	\$2,100,000	10%	\$276,000	\$2,505,000	11%
2015	Marion	\$167,000	\$2,668,000	6%	\$227,000	\$2,060,000	11%
2015	Palm Beach	\$224,000	\$1,759,000	13%	\$333,000	\$3,029,000	11%
2017	St. Lucie	\$220,000	\$2,200,000	10%	\$341,000	\$3,100,000	11%
2017	Clay	\$239,000	\$2,385,000	10%	-	-	n/a
2018	Orange	\$203,000	\$2,542,000	8%	-	-	n/a
2018	Collier	\$385,000	\$3,500,000	11%	\$385,000	\$3,500,000	11%
Average		\$240,871	\$2,336,171	10%	\$283,627	\$2,619,709	11%

Source: Recent impact fee studies conducted throughout Florida

Right-of-Way

The ROW cost reflects the total cost of the acquisitions along a corridor that was necessary to have sufficient cross-section width to widen an existing road or, in the case of new road construction, build a new road.

County Roadways

For mobility fee purposes, the ROW cost for county roads was estimated as a percentage of the construction cost per lane mile. To determine the ROW cost factor, Tindale Oliver conducted a review of recently completed ROW acquisitions and current ROW estimates along capacity expansion projects in Hillsborough County and also reviewed ROW estimates from recent transportation impact fee studies from other counties in Florida. For county roadways in Hillsborough County, the ROW factors ranged from 4 percent to 119 percent, with a weighted average of 46 percent, as shown in Table B-4. This factor is higher than the ratio of ROW to construction cost observed in other Florida jurisdictions (42 percent), as shown in Table B-5, and reflects more urbanized nature of County. For purposes of this update study, the ROW cost was estimated at 46 percent of the construction cost per lane mile for county roadways.

State Roadways

Similar to county roads, the ROW cost of state roads was estimated as a percentage of the construction cost per lane mile. Given the limited data of ROW costs for state roads in Hillsborough County and based on experience in other jurisdictions, the ROW cost ratio calculated for county roads was also applied to state roads. Therefore, for purposes of this update study, the ROW cost for state roads was calculated at 46 percent of the construction cost per lane mile. See Table B-5 for additional information.

Table B-4
Right-of-Way Cost Factor - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	ROW Cost	Construction Cost	ROW-to-Construction
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$590,366	\$14,931,747	4%
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$13,368,974	\$52,249,133	26%
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$9,831,370	\$37,489,099	26%
61057000	Columbus Dr Ext.	US 301	Falkenburg Rd	4/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$4,000,000	\$7,242,200	55%
69106000	Gunn Hwy	Ehrlich Rd	S. Mobley Rd	10/15/2001	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$6,750,000	\$5,656,000	119%
69112000	Bell Shoals Rd	Bloomington Ave	Boyette Rd	4/10/2007	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$23,700,000	\$24,000,000	99%
69118000	Race Track Rd, Ph. I	Douglas Rd	Linebaugh Ave	4/30/2008	Completed	2 to 6 Lanes	Urban; Curb & Gutter	\$23,782,299	\$12,187,144	52%
69119000	Race Track Rd, Ph. II	Countryway Blvd	S. Mobley Rd	7/16/2004	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$15,973,286	
69120000	Race Track Rd, Ph. III	Linebaugh Ave	Countryway Blvd	9/6/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter		\$12,198,251	
69121000	Race Track Rd, Ph. IV	Hillsborough Ave	Douglas Rd	5/1/2009	Active	2 to 6 Lanes	Urban; Curb & Gutter		\$5,375,855	
69123000	Boyette Rd, Ph. II	Balm Riverview Rd	Donneymoor Dr	11/22/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	\$10,216,345	\$16,570,837	27%
69124000	Boyette Rd, Ph. III	Donneymoor Dr	Bell Shoals Rd	10/2/2009	Active	2 to 4 Lanes	Urban; Curb & Gutter		\$20,814,450	
69127000	Gornto Lake Rd Ext.	Brandon Town Center	SR 60	8/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	\$9,883,047	\$8,656,579	114%
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	\$14,000,000	\$20,000,000	70%
Total								\$116,122,401	\$253,344,581	46%

Source: Hillsborough County Public Works Department

Table B-5
Right-of-Way Cost Factor for County and State Roads – Recent Impact Fee Studies

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		ROW	Constr.	ROW Ratio	ROW	Constr.	ROW Ratio
2012	Osceola	\$1,087,074	\$2,651,400	41%	\$1,167,598	\$2,847,800	41%
2012	Orange	\$1,080,000	\$2,400,000	45%	-	-	n/a
2013	Hernando	\$811,800	\$1,980,000	41%	\$890,560	\$2,024,000	44%
2013	Charlotte	\$1,034,000	\$2,200,000	47%	\$1,128,000	\$2,400,000	47%
2014	Indian River	\$656,000	\$1,598,000	41%	\$781,000	\$1,776,000	44%
2015	Collier	\$863,000	\$2,700,000	32%	\$863,000	\$2,700,000	32%
2015	Brevard	\$708,000	\$2,023,000	35%	\$1,006,000	\$2,785,000	36%
2015	Sumter	\$945,000	\$2,100,000	45%	\$1,127,000	\$2,505,000	45%
2015	Marion	\$1,001,000	\$1,668,000	60%	\$1,236,000	\$2,060,000	60%
2015	Palm Beach	\$721,000	\$1,759,000	41%	\$1,333,000	\$3,029,000	44%
2017	St. Lucie	\$990,000	\$2,200,000	45%	\$1,395,000	\$3,100,000	45%
2017	Clay	\$954,000	\$2,385,000	40%	-	-	n/a
2018	Orange	\$1,200,000	\$2,542,000	47%	-	-	n/a
2018	Collier	\$1,208,000	\$3,500,000	35%	\$1,208,000	\$3,500,000	35%
Average		\$947,062	\$2,264,743	42%	\$1,103,196	\$2,611,527	42%

Source: Recent impact fee studies conducted throughout Florida

Note: Letter references (i.e., "a") are used to assist with footnotes and sourcing

Construction

County Roadways

A review of construction cost data for recent local county roadway capacity expansion projects identified 18 improvements in Hillsborough County.

- Gunn Highway from Ehrlich Road to South Mobley Road
- Bruce B. Downs Blvd, Segments A through D (three projects)
- Race Track Road, Phases I through IV (four projects)
- Columbus Drive Ext. from US 301 to Falkenburg Road
- Gornto Lake Road Ext. from Brandon Town Center to SR 60
- Bell Shoals Road from Bloomingdale Avenue to Boyette Road
- Boyette Road, Phases II and III (two projects)
- Madison Avenue from US 41 to 78th Street
- Turkey Creek Rd from MLK Jr. Boulevard to Sydney Road
- Citrus Park Extension from Sheldon Dr to Countryway Blvd
- Progress Blvd and 78th St Improvements (I-75 Flyover)
- Van Dyke Rd from Suncoast Pkwy to Whirley Rd

As shown in Table B-6, these improvements had a weighted average construction cost of approximately \$3.64 million per lane mile. However, this weighted average includes two segments on Boyette Road and a one segment on Progress Blvd which have very high construction costs. Removing these three improvements from the dataset reduces the average to approximately \$3.32 million per lane mile for urban-design improvements.

In addition to local data, a review of recently bid projects (from 2012 to 2018) throughout the state of Florida was conducted. As shown in Table B-15, a total of 35 projects from 12 different counties (excluding Hillsborough) were identified with a weighted average cost of approximately \$2.77 million per lane mile. When compared to these statewide bids, the local improvements average higher cost per lane mile. Discussions with the County representatives and the urban nature of Hillsborough County suggest that costs in Hillsborough County and in FDOT District 7 are typically higher than costs elsewhere in the state.

As shown in Table B-7 and Figure B-1, the average cost per lane mile has been steadily increasing in the past few years, far exceeding the average over the entire time period (\$2.77 million). Figure B-1 illustrates the range of construction costs per year as well as providing the annual average of the entire sample.

Figure B-2 provides two different trend lines based on the set of statewide data. The “reduction of sample” trend shows how costs have been increasing in more recent years by starting with the average of all projects (from 2012 to 2018) and then gradually removing an earlier year from sample data. Conversely, the “cumulative sample” shows how each additional year of cost data has impacted the weighted average as the sample size has increased. As shown, costs are continuing to increase over time, and use to multiple years results in a larger sample with a relatively conservative cost estimate.

Based on this review and discussions with staff, a county roadway cost of \$3.30 million per lane mile was used in the mobility fee calculation for county roads with urban-design characteristics.

Table B-6
Construction Cost - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile
69106000	Gunn Hwy	Ehrlich Rd	S. Mobley Rd	10/15/2001	Completed	2 to 4 Lanes	Urban; Curb & Gutter	0.90	2	1.80	\$5,656,000	\$3,142,222
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	1.36	4	5.44	\$14,931,747	\$2,744,806
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	3.36	4	13.44	\$52,249,133	\$3,887,584
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	3.56	4	14.24	\$37,489,099	\$2,632,661
69119000	Race Track Rd, Ph. II	Countryway Blvd	S. Mobley Rd	7/16/2004	Completed	2 to 4 Lanes	Urban; Curb & Gutter	1.80	2	3.60	\$15,973,286	\$4,437,024
69123000	Boyette Rd, Ph. II	Balm Riverview Rd	Donneymoor Dr	11/22/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	0.92	2	1.84	\$16,570,837	\$9,005,890
69120000	Race Track Rd, Ph. III	Linebaugh Ave	Countryway Blvd	9/6/2006	Completed	2 to 4 Lanes	Urban; Curb & Gutter	1.26	2	2.52	\$12,198,251	\$4,840,576
61057000	Columbus Dr Ext.	US 301	Falkenburg Rd	4/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	1.56	4	6.24	\$7,242,200	\$1,160,609
69127000	Gornto Lake Rd Ext.	Brandon Town Center	SR 60	8/1/2006	Completed	0 to 4 Lanes	Urban; Curb & Gutter	0.60	4	2.40	\$8,656,579	\$3,606,908
69112000	Bell Shoals Rd	Bloomington Ave	Boyette Rd	4/10/2007	Active	2 to 4 Lanes	Urban; Curb & Gutter	2.20	2	4.40	\$24,000,000	\$5,454,545
69118000	Race Track Rd, Ph. I	Douglas Rd	Linebaugh Ave	4/30/2008	Completed	2 to 6 Lanes	Urban; Curb & Gutter	1.01	4	4.04	\$12,187,144	\$3,016,620
69124000	Boyette Rd, Ph. III	Donneymoor Dr	Bell Shoals Rd	10/2/2009	Active	2 to 4 Lanes	Urban; Curb & Gutter	1.84	2	3.68	\$20,814,450	\$5,656,101
69121000	Race Track Rd, Ph. IV	Hillsborough Ave	Douglas Rd	5/1/2009	Active	2 to 6 Lanes	Urban; Curb & Gutter	0.69	4	2.76	\$5,375,855	\$1,947,774
61150000	Madison Ave	US 41	78th St	10/7/2011	Active	2 to 4 Lanes	Urban; Curb & Gutter	2.29	2	4.58	\$7,000,000	\$1,528,384
69625000	Turkey Creek Rd	MLK Blvd	Sydney Rd	12/1/2014	Active	2 to 4 Lanes	Urban; Curb & Gutter	1.40	2	2.80	\$6,166,000	\$2,202,143
61134000	Citrus Park Extension	Sheldon Dr	Countryway Blvd	2015	Active	New 4 Lanes	Urban; Curb & Gutter	2.70	4	10.80	\$46,942,585	\$4,346,536
69660000	Progress Blvd and 78th St Improvements - Flyover I-75			10/1/2018	Active	2 to 4 Lanes	Urban; Curb & Gutter	0.34	2	0.68	\$12,000,000	\$17,647,059
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	2.05	2	4.10	\$20,000,000	\$4,878,049
Total								29.84	-	89.36	\$325,453,166	\$3,642,045
Total, 2001-2018 (excluding Boyette Rd, Ph. II and Ph. III & Progress Blvd)								26.74	-	83.16	\$276,067,879	\$3,319,720

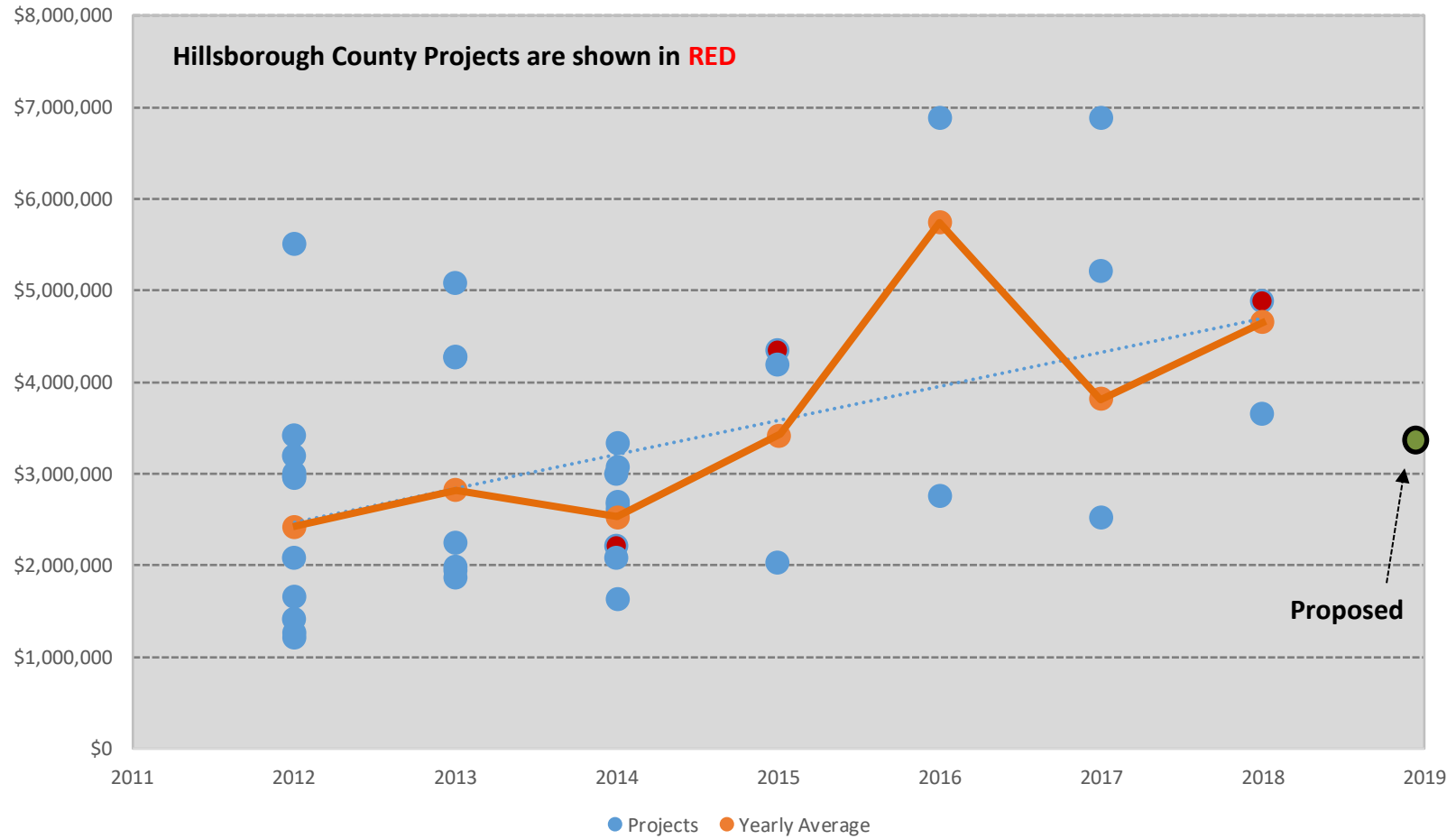
Source: Hillsborough County Public Works Department

Table B-7
Construction Cost – County Road Improvements from Other Jurisdictions throughout Florida

County	District	Description	From	To	Year	Status	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile
Indian River	4	Oslo Rd Ph. III	43rd Ave	58th Ave	2012	Bid	2 to 4	Urban	1.15	2	2.30	\$3,812,202	\$1,657,479
Indian River	4	66th Ave	SR 60	49th St	2012	Bid	2 to 4	Urban	3.05	2	6.10	\$20,773,389	\$3,405,474
Polk	1	Kathleen Rd (CR 35A) Ph. II	Galloway Rd	Duff Rd	2012	Bid	2 to 4	Urban	3.00	2	6.00	\$17,813,685	\$2,968,948
Polk	1	Bartow Northern Connector Ph. I	US 98	US 17	2012	Bid	0 to 4	Urban	2.00	4	8.00	\$11,255,736	\$1,406,967
Volusia	5	Tymber Creek Rd	S. of SR 40	N. of Peruvian Ln	2012	Bid	2 to 4	Urban	0.89	2	1.78	\$5,276,057	\$2,964,077
Palm Beach	4	Jog Rd	N. of SR 710	N. of Florida's Turnpike	2012	Bid	0 to 4	Urban	0.70	4	2.80	\$3,413,874	\$1,219,241
Palm Beach	4	West Atlantic Ave	W. of Lyons Rd	Starkey Rd	2012	Bid	2 to 4	Urban	0.80	2	1.60	\$8,818,727	\$5,511,704
Palm Beach	4	60th St N & SR 7 Ext.	E. of Royal Palm Beach Blvd	SR 7	2012	Bid	0 to 2	Urban	1.50	2	3.00	\$3,821,404	\$1,273,801
Orange	5	Clarcona-Ocoee Rd	Ocoee-Apopka Rd	Hiawassee Rd	2012	Bid	2 to 4	Urban	5.08	2	10.16	\$21,082,616	\$2,075,061
Orange	5	John Young Pkwy	SR 528	FL Turnpike	2012	Bid	4 to 6	Urban	2.34	2	4.68	\$14,108,710	\$3,014,682
Orange	5	Econlockhatchee Tr	SR 408	SR 50	2012	Bid	2 to 4	Urban	1.38	2	2.76	\$8,805,928	\$3,190,554
Brevard	5	Babcock St	S. of Foundation Park Blvd	Malabar Rd	2013	Bid	2 to 4	Urban	12.40	2	24.80	\$56,000,000	\$2,258,065
Collier	1	Collier Blvd (CR 951)	Golden Gate Blvd	Green Blvd	2013	Bid	4 to 6	Urban	2.00	2	4.00	\$17,122,640	\$4,280,660
Marion	5	SW 110th St	US 41	SW 200th Ave	2013	Bid	0 to 2	Urban	0.11	2	0.22	\$438,765	\$1,994,386
Marion	5	NW 35th St	NW 35th Avenue Rd	NW 27th Ave	2013	Bid	0 to 4	Urban	0.50	4	4.60	\$8,616,236	\$1,873,095
Marion	5	NW 35th St	NW 27th Ave	US 441	2013	Bid	2 to 4	Urban	1.30	2			
Sumter	5	C-466A, Ph. III	US 301 N	Powell Rd	2013	Bid	2 to 3/4	Urban	1.10	2	2.20	\$4,283,842	\$1,947,201
Orange	5	Rouse Rd	Lake Underhill	Corporate Blvd	2013	Bid	2 to 4	Urban	4.15	2	8.30	\$35,354,230	\$4,259,546
Orange	5	Lake Underhill	Goldenrod Rd	Chickasaw Tr	2013	Bid	2 to 4	Urban	0.69	2	1.38	\$7,002,038	\$5,073,941
Collier	1	Golden Gate Blvd	Wilson Blvd	Desoto Blvd	2014	Bid	2 to 4	Urban	2.40	2	4.80	\$16,003,504	\$3,334,063
Brevard	5	St. Johns Heritage Pkwy	SE of I-95 Intersection	US 192 (Space Coast Pkwy)	2014	Bid	0 to 2	Sub-Urb	3.11	2	6.22	\$16,763,567	\$2,695,107
Hillsborough	7	Turkey Creek Rd	Dr. MLK Blvd	Sydney Rd	2014	Bid	2 to 4	Urban	1.40	2	2.80	\$6,166,000	\$2,202,143
Sarasota	1	Bee Ridge Rd	Mauna Loa Blvd	Iona Rd	2014	Bid	2 to 4	Urban	2.68	2	5.36	\$14,066,523	\$2,624,351
St. Lucie	4	W Midway Rd (CR 712)	Selvitz Rd	South 25th St	2014	Bid	2 to 4	Urban	1.00	2	2.00	\$6,144,000	\$3,072,000
Lake	5	N Hancock Rd Ext.	Old 50	Gatewood Dr	2014	Bid	0/2 to 4	Urban	1.50	2/4	5.00	\$8,185,574	\$1,637,115
Polk	1	CR 655 & CR 559A	Pace Rd & N of CR 559A	N of CR 559A & SR 599	2014	Bid	2 to 4	Urban	2.60	2	5.20	\$10,793,552	\$2,075,683
Volusia	5	Howland Blvd	Courtland Blvd	N of SR 415	2014	Bid	2 to 4	Urban	2.08	2	4.16	\$11,110,480	\$2,670,788
Orange	5	CR 535 Seg. F	Overstreet Rd	Fossick Rd	2014	Bid	2 to 4	Urban	0.60	2	1.20	\$3,586,534	\$2,988,778
Hillsborough	7	Citrus Park Extension	Sheldon Dr	Countryway Blvd	2015	Bid	0 to 4	Urban	2.70	4	10.80	\$46,942,585	\$4,346,536
Polk	1	Ernie Caldwell Blvd	Pine Tree Tr	US 17/92	2015	Bid	0 to 4	Urban	2.41	4	9.64	\$19,535,391	\$2,026,493
Orange	5	International Dr	N Westwood Blvd	S Westwood Blvd	2015	Bid	4 to 6	Urban	2.20	2	4.40	\$18,435,028	\$4,189,779
Volusia	5	LPGA Blvd	Jimmy Ann Dr/Grand Reserve	Derbyshire Rd	2016	Bid	2 to 4	Urban	0.68	2	1.36	\$3,758,279	\$2,763,440
St. Lucie	4	W Midway Rd (CR 712)	W. of South 25th St	E. of SR 5 (US 1)	2016	Bid	2 to 4	Urban	1.77	2	3.54	\$24,415,701	\$6,897,091
Volusia	5	Howland Blvd	Providence Blvd	Elkcam Blvd	2017	Bid	2 to 4	Urban	2.15	2	4.30	\$10,850,000	\$2,523,256
Volusia	5	Orange Camp Rd	MLK Blvd	I-4 in DeLand	2017	Bid	2 to 4	Urban	0.75	2	1.50	\$10,332,000	\$6,888,000
Orange	5	Reams Rd	Delmar Ave	Taborfield Ave	2017	Bid	2 to 4	Urban	0.36	2	0.72	\$3,746,796	\$5,203,883
Lake	5	CR 466A, Ph. IIIA	Poinsettia Ave	Century Ave	2018	Bid	2 to 4	Urban	0.42	2	0.84	\$3,062,456	\$3,645,781
Hillsborough	7	Van Dyke Rd	Suncoast Pkwy	Whirley Ave	2018	Estimate	2 to 4	Urban	2.05	2	4.10	\$20,000,000	\$4,878,049
Total									Count:	38	172.62	\$501,698,049	\$2,906,373
Hillsborough County ONLY									Count:	3	17.70	\$73,108,585	\$4,130,429
Total, excluding Hillsborough County									Count:	35	154.92	\$428,589,464	\$2,766,521

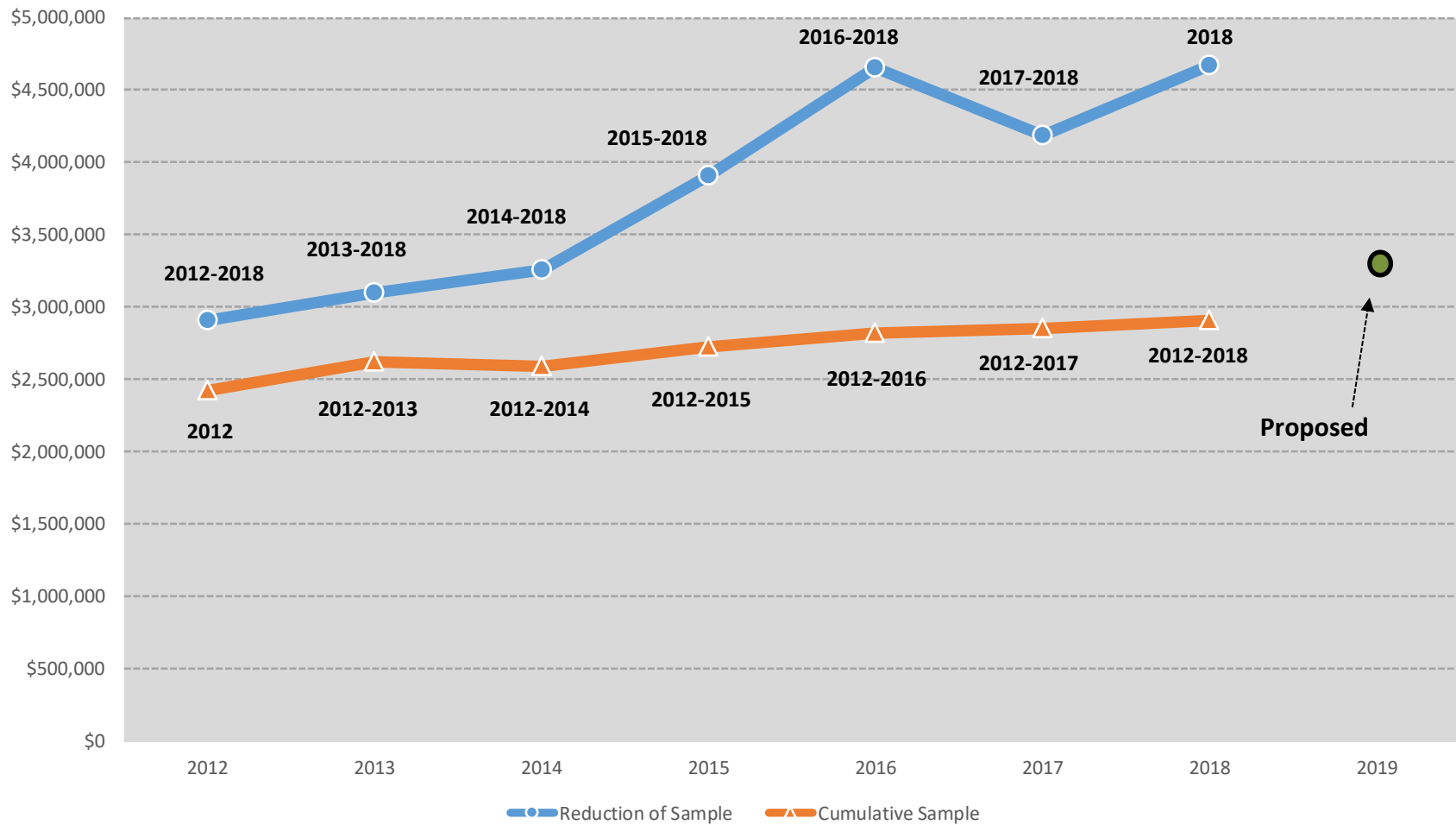
Source: Data obtained from each respective county (Building and Public Works Departments)

Figure B-1
Construction Cost Trends – Individual County Road Costs and Annual Average



Source: Table B-7

Figure B-2
Construction Cost Trends – County Roads
Impact of Historical Projects



Source: Table B-7

- Reduction of Sample = as trendline progresses an additional year of historical data is removed
- Cumulative Sample = as trend line progresses an additional year of data is added to the sample

State Roadways

A review of construction cost data for recent state roadway capacity expansion projects identified three (3) improvements in Hillsborough County:

- SR 41 (US 301) from South of Tampa Bypass Canal to North of Fowler Avenue
- SR 43 (US 301) from SR 674 to S. of CR 672 (Balm Rd)
- CR 580 (Sam Allen Rd) from W. of SR 39 (Paul Buchman Hwy) to E. of Park Rd

As shown in Table B-8, these improvements had a weighted average construction cost of approximately \$3.64 million, ranging from \$2.89 million per lane mile to the most recent improvement at \$5.80 million per lane mile.

In addition to local data, a review of recently bid projects located throughout the state of Florida was conducted. As shown in Table B-8, a total of 72 projects from 33 different counties were identified with a weighted average cost of approximately \$3.79 million per lane mile (all improvements are urban-design). The FDOT District 7 Long Range Estimates were also reviewed (previously presented in Table B-1) and provided an average construction cost of approximately \$4.23 million per lane mile for urban-design projects.

As shown in Table B-8 and Figure B-3, the average cost per lane mile has seen a slight increase since 2012 and shows a wide range of costs, reaching over \$9 million per lane mile for an improvement in 2012. Figure B-3 illustrates the range of construction costs per year as well as providing the annual average of the entire sample.

Figure B-4 provides two different trend lines based on the set of statewide data. The “reduction of sample” trend shows how costs have been increasing in more recent years by starting with the average of all projects (from 2012 to 2019) and then gradually removing an earlier year of the sample data. Conversely, the “cumulative sample” shows how each additional year of cost data has impacted the weighted average as the sample size has increased. As shown, there was a significant cost increase from 2012 to 2014 and since then costs have remained relatively stable.

Based on this review, a state roadway cost of \$3.70 million per lane mile was used in the mobility fee calculation for state roads with urban-design characteristics.

Table B-8
Construction Cost– State Road Improvements from Hillsborough County and Other Jurisdictions throughout Florida

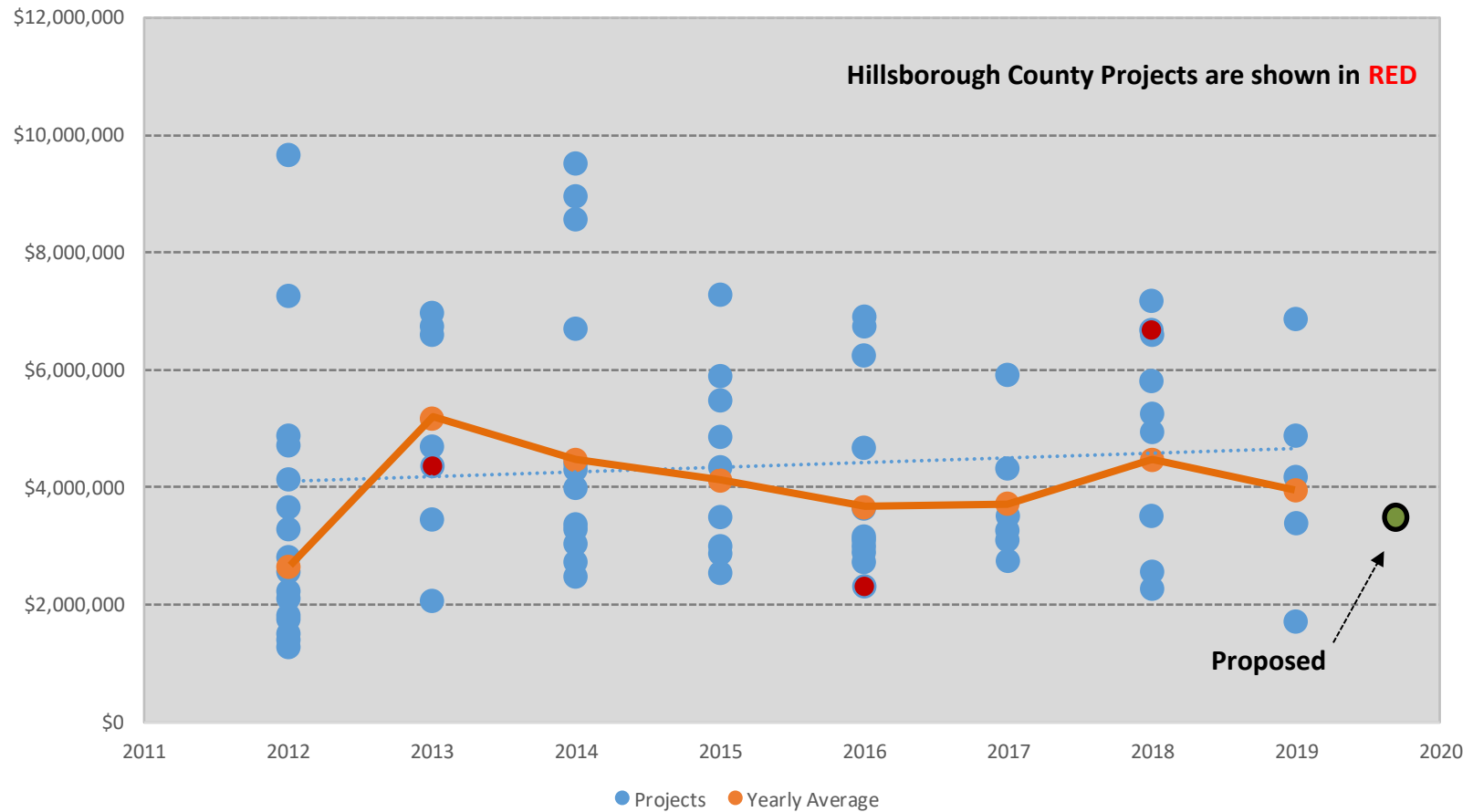
County	District	Description	From	To	Year	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile
Collier	1	SR 84 (Davis Blvd)	E. of Santa Barbara Blvd	W. of Radio Rd	2012	2 to 6	Urban	1.77	4	7.08	\$10,663,287	\$1,506,114
Volusia	5	SR 415	Seminole Co. Line	Reed Ellis Rd	2012	2 to 4	Urban	2.26	2	4.53	\$18,718,637	\$4,132,149
Volusia	5	SR 415	Reed Ellis Rd	0.3 miles N. of Acorn Lake	2012	2 to 4	Urban	5.07	2	10.13	\$18,388,845	\$1,815,286
Pinellas	7	US 19 (SR 55)	N. of CR 576/Sunset Pnt	S. of Countryside Blvd	2012	4 to 6	Urban	1.76	2	3.52	\$17,196,050	\$4,885,241
Miami-Dade	6	SR 823/NW 57th Ave	W. 23rd St	W. 46th St	2012	4 to 6	Urban	1.48	2	2.96	\$13,942,533	\$4,710,315
Hernando	7	SR 50 (Cortez Blvd)	US 19 (SR 55)	W. of CR 587/Mariner Blvd	2012	4 to 6	Urban	6.02	2	12.04	\$39,444,222	\$3,276,098
Orange	5	SR 50	E. of West Oaks Mall	W. of Good Homes Rd	2012	4 to 6	Urban	0.45	2	0.90	\$8,694,472	\$9,660,524
Clay	2	SR 23	Oakleaf Plantation Pkwy	Old Jennings	2012	0 to 2	Urban	3.14	2	6.28	\$13,231,111	\$2,106,865
Hendry	1	SR 80	Birchwood Pkwy	Dalton Lane	2012	2 to 4	Urban	5.00	2	10.00	\$12,855,092	\$1,285,509
Hendry	1	SR 80	CR 833	US 27	2012	2 to 4	Urban	2.90	2	5.80	\$8,117,039	\$1,399,489
Lee	1	SR 739	Winkler Ave	Hanson St	2012	0 to 6	Urban	1.34	6	8.04	\$14,025,932	\$1,744,519
Seminole	5	SR 434	I-4	Rangeline Rd	2012	4 to 6	Urban	1.80	2	3.60	\$10,111,333	\$2,808,704
Palm Beach	4	SR 710/Beeline Hwy	W. of Congress Ave	W. of Australian Ave	2012	2 to 4	Urban	0.84	2	1.68	\$12,189,533	\$7,255,674
Polk	1	US 27	N. of Ritchie Rd	S. of Barry Rd	2012	4 to 6	Urban	3.20	2	6.40	\$14,242,918	\$2,225,456
Polk	1	US 98 (SR 35/SR 700)	N. of CR 540A	SR 540	2012	4 to 6	Urban	3.45	2	6.90	\$17,707,436	\$2,566,295
Brevard	5	SR 5 (US 1)	N. of Pine St	N. of Cidco Rd	2012	4 to 6	Urban	3.84	2	7.68	\$28,089,660	\$3,657,508
Broward	4	Andrews Ave Ext.	NW 18th St	Copans Rd	2013	2 to 4	Urban	0.50	2	1.00	\$6,592,014	\$6,592,014
Lee	1	SR 78 (Pine Island)	Burnt Store Rd	W. of Chiquita Blvd	2013	2 to 4	Urban	1.94	2	3.88	\$8,005,048	\$2,063,157
Brevard	5	SR 507 (Babcock St)	Melbourne Ave	Fee Ave	2013	2 to 4	Urban	0.55	2	1.10	\$5,167,891	\$4,698,083
Hillsborough	7	SR 41 (US 301)	S. of Tampa Bypass Canal	N. of Fowler Ave	2013	2 to 4	Sub-Urb	1.81	2	3.62	\$15,758,965	\$4,353,305
Lee	1	US 41 Business	Littleton Rd	SR 739	2013	2 to 4	Urban	1.23	2	2.46	\$8,488,393	\$3,450,566
Brevard	5	Apollo Blvd	Sarno Rd	Eau Gallie Blvd	2013	2 to 4	Urban	0.74	2	1.48	\$10,318,613	\$6,972,036
Orange	5	SR 50 (Colonial Dr)	E. of CR 425 (Dean Rd)	E. of Old Cheney Hwy	2013	4 to 6	Urban	4.91	2	9.82	\$66,201,688	\$6,741,516
Okeechobee	1	SR 70	NE 34th Ave	NE 80th Ave	2014	2 to 4	Urban	3.60	2	7.20	\$23,707,065	\$3,292,648
Martin	4	CR 714/Indian St	Turnpike/Martin Downs Blvd	W. of Mapp Rd	2014	2 to 4	Urban	1.87	2	3.74	\$14,935,957	\$3,993,571
Pinellas	7	43rd St Extension	S. of 118th Ave	40th St	2014	0 to 4	Urban	0.49	4	1.96	\$4,872,870	\$2,486,158
Broward	4	SR 7 (US 441)	N. of Hallandale Beach	N. of Fillmore St	2014	4 to 6	Urban	1.79	2	3.58	\$30,674,813	\$8,568,384
Nassau	2	SR 200 (A1A)	W. of Still Quarters Rd	W. of Ruben Ln	2014	4 to 6	Urban	3.05	2	6.10	\$18,473,682	\$3,028,472
Broward	4	Andrews Ave Ext.	Pompano Park Place	S. of Atlantic Blvd	2014	2 to 4	Urban	0.36	2	0.72	\$3,177,530	\$4,413,236
Miami-Dade	6	SR 823/NW 57th Ave	W. 65th St	W. 84th St	2014	4 to 6	Urban	1.00	2	2.00	\$17,896,531	\$8,948,266
Miami-Dade	6	SR 823/NW 57th Ave	W. 53rd St	W. 65th St	2014	4 to 6	Urban	0.78	2	1.56	\$14,837,466	\$9,511,196
Charlotte	1	US 41 (SR 45)	Enterprise Dr	Sarasota County Line	2014	4 to 6	Urban	3.62	2	7.24	\$31,131,016	\$4,299,864
Duval	2	SR 243 (JIA N Access)	Airport Rd	Pelican Park (I-95)	2014	0 to 2	Urban	2.60	2	5.20	\$14,205,429	\$2,731,813
Desoto	1	US 17	CR 760A (Nocatee)	Heard St	2014	2 to 4	Urban	4.40	2	8.80	\$29,584,798	\$3,361,909
Orange	5	SR 50	SR 429 (Western Beltway)	E. of West Oaks Mall	2014	4 to 6	Urban	2.56	2	5.12	\$34,275,001	\$6,694,336
Hendry	1	SR 82 (Immokalee Rd)	Lee County Line	Collier County Line	2015	2 to 4	Urban	1.27	2	2.54	\$7,593,742	\$2,989,662
Sarasota	1	SR 45A (US 41) (Venice Bypass)	Gulf Coast Blvd	Bird Bay Dr W	2015	4 to 6	Urban	1.14	2	2.28	\$16,584,224	\$7,273,782
Clay	2	SR 21	S. of Branan Field	Old Jennings Rd	2015	4 to 6	Urban	1.45	2	2.90	\$15,887,487	\$5,478,444
Putnam	2	SR 15 (US 17)	Horse Landing Rd	N. Boundary Rd	2015	2 to 4	Urban	1.99	2	3.98	\$13,869,804	\$3,484,875
Osceola	5	SR 500 (US 192/441)	Eastern Ave	Nova Rd	2015	4 to 6	Urban	3.18	2	6.36	\$16,187,452	\$2,545,197
Orange	5	SR 15 (Hofner Rd)	Lee Vista Blvd	Conway Rd	2015	2 to 4	Urban	3.81	2	7.62	\$37,089,690	\$4,867,413
Osceola	5	SR 500 (US 192/441)	Aeronautical Blvd	Budinger Ave	2015	4 to 6	Urban	3.94	2	7.88	\$34,256,621	\$4,347,287
Lake	5	SR 25 (US 27)	N. of Boggy Marsh Rd	N. of Lake Louisa Rd	2015	4 to 6	Sub-Urb	6.52	2	13.03	\$37,503,443	\$2,878,238
Seminole	5	SR 15/600	Shepard Rd	Lake Mary Blvd	2015	4 to 6	Urban	3.63	2	7.26	\$42,712,728	\$5,883,296
St. Lucie	4	SR 614 (Indrio Rd)	W. of SR 9 (I-95)	E. of SR 607 (Emerson Ave)	2016	2 to 4	Urban	3.80	2	7.60	\$22,773,660	\$2,996,534
Seminole	5	SR 46	Mellonville Ave	E. of SR 415	2016	2 to 4	Urban	2.83	2	5.66	\$26,475,089	\$4,677,578
Miami-Dade	6	SR 977/Krome Ave/SW 177th Ave	S of SW 136th St	S. of SR 94 (SW 88th St/Kendall Dr)	2016	0 to 4	Urban	3.50	4	14.00	\$32,129,013	\$2,294,930

Table B-8 (continued)
Construction Cost – State Road Improvements from Hillsborough County and Other Jurisdictions throughout Florida

County	District	Description	From	To	Year	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost	Construction Cost per Lane Mile	
Broward	4	SW 30th Ave	Griffin Rd	SW 45th St	2016	2 to 4	Urban	0.24	2	0.48	\$1,303,999	\$2,716,665	
St. Lucie	4	CR 712 (Midway Rd)	W. of S. 25th St	E. of SR 5 (US 1)	2016	2 to 4	Urban	1.77	2	3.54	\$24,415,701	\$6,897,091	
Hillsborough	7	SR 43 (US 301)	SR 674	S. of CR 672 (Balm Rd)	2016	2 to 6	Urban	3.77	4	15.08	\$43,591,333	\$2,890,672	
Citrus	7	SR 55 (US 19)	W. Green Acres St	W. Jump Ct	2016	4 to 6	Urban	2.07	2	4.14	\$27,868,889	\$6,731,616	
Walton	3	SR 30 (US 98)	Emerald Bay Dr	Tang-o-mar Dr	2016	4 to 6	Urban	3.37	2	6.74	\$42,140,000	\$6,252,226	
Duval	2	SR 201	S. of Baldwin	N. of Baldwin (Bypass)	2016	0 to 4	Urban	4.11	4	16.44	\$50,974,795	\$3,100,657	
Hardee	1	SR 35 (US 17)	S. of W. 9th St	N. of W. 3rd St	2016	0 to 4	Urban	1.11	4	4.44	\$14,067,161	\$3,168,280	
Miami-Dade	6	NW 87th Ave/SR 25 & SR 932	NW 74th St	NW 103rd St	2016	0 to 4	Urban	1.93	4	7.72	\$28,078,366	\$3,637,094	
Alachua	2	SR 20 (SE Hawthorne Rd)	E. of US 301	E. of Putnam Co. Line	2017	2 to 4	Urban	1.70	2	3.40	\$11,112,564	\$3,268,401	
Okaloosa	3	SR 30 (US 98)	CR 30F (Airport Rd)	E. of Walton Co. Line	2017	4 to 6	Urban	3.85	2	7.70	\$33,319,378	\$4,327,192	
Bay	3	SR 390 (St. Andrews Blvd)	E. of CR 2312 (Baldwin Rd)	Jenks Ave	2017	2 to 6	Urban	1.33	4	5.32	\$14,541,719	\$2,733,406	
Pasco	7	SR 54	E. of CR 577 (Curley Rd)	E. of CR 579 (Morris Bridge Rd)	2017	2 to 4/6	Urban	4.50	2/4	11.80	\$41,349,267	\$3,504,175	
Lake	5	SR 46 (US 441)	W. of SR 500	E. of Round Lake Rd	2017	2 to 6	Urban	2.23	4	8.92	\$27,677,972	\$3,102,912	
Orange	5	SR 423 (John Young Pkwy)	SR 50 (Colonial Dr)	Shader Rd	2017	4 to 6	Urban	2.35	2	4.70	\$27,752,000	\$5,904,681	
Palm Beach	4	SR 80	W. of Lion County Safari Rd	Forest Hill Blvd	2018	4 to 6	Urban	7.20	2	14.40	\$32,799,566	\$2,277,748	
Wakulla	3	SR 369 (US 19)	N. of SR 267	Leon Co. Line	2018	2 to 4	Urban	2.24	2	4.48	\$15,646,589	\$3,492,542	
St. Lucie	4	SR 713 (Kings Hwy)	S. of SR 70	SR 9 (I-95) Overpass	2018	2 to 4	Urban	3.42	2	6.84	\$45,162,221	\$6,602,664	
Citrus	7	SR 55 (US 19)	W. Jump Ct	CR 44 (W Fort Island Tr)	2018	4 to 6	Urban	4.81	2	9.62	\$50,444,444	\$5,243,705	
Miami-Dade	6	SR 847 (NW 47th Ave)	SR 860 (NW 183rd St)	N. of NW 199th St	2018	2 to 4	Urban	1.31	2	2.62	\$18,768,744	\$7,163,643	
Miami-Dade	6	SR 847 (NW 47th Ave)	N. of NW 199th St and S of NW 203 St	Premier Pkwy and N of S Snake CR Canal	2018	2 to 4	Urban	1.09	2	2.18	\$10,785,063	\$4,947,277	
Hillsborough	7	CR 580 (Sam Allen Rd)	W. of SR 39 (Paul Buchman Hwy)	E. of Park Rd	2018	2 to 4	Urban	2.02	2	4.04	\$23,444,444	\$5,803,080	
Orange	5	SR 414 (Maitland Blvd)	E. of I-4	E. of CR 427 (Maitland Ave)	2018	4 to 6	Urban	1.39	2	2.78	\$7,136,709	\$2,567,162	
Sarasota	1	SR 45A (US 41) (Venice Bypass)	Center Rd	Gulf Coast Blvd	2018	4 to 6	Urban	1.19	2	2.38	\$15,860,000	\$6,663,866	
Hernando	7	CR 578 (County Line Rd)	Suncoast Pkwy	US 41 @ Ayers Rd	2019	0 to 4	Urban	1.49	4	5.96	\$20,155,312	\$3,381,764	
Seminole	5	SR 46	Orange Blvd	N. Oregon St (Wekiva Section 7B)	2019	4 to 6	Urban	1.30	2	2.60	\$17,848,966	\$6,864,987	
Miami-Dade	6	SR 997 (Krome Ave)	SW 312 St	SW 232nd St	2019	2 to 4	Urban	3.64	2	7.28	\$30,374,141	\$4,172,272	
Duval	2	Jax National Cemetery Access Rd	Lannie Rd	Arnold Rd	2019	0 to 2	Urban	3.26	2	6.52	\$11,188,337	\$1,716,003	
Pasco	7	SR 52	W. of Suncoast Pkwy	E. of SR 45 (US 41)	2019	4 to 6	Urban	4.64	2	9.28	\$45,307,439	\$4,882,267	
Total									Count:	75	436.63	\$1,652,100,942	\$3,783,755
Hillsborough County ONLY									Count:	3	22.74	\$82,794,742	\$3,640,930
Total, Excluding Hillsborough County									Count:	72	413.89	\$1,569,306,200	\$3,791,602
District 7 ONLY									Count:	11	81.06	\$329,433,235	\$4,064,067
District 7 ONLY, Excluding Hillsborough County									Count:	8	58.32	\$246,638,493	\$4,229,055

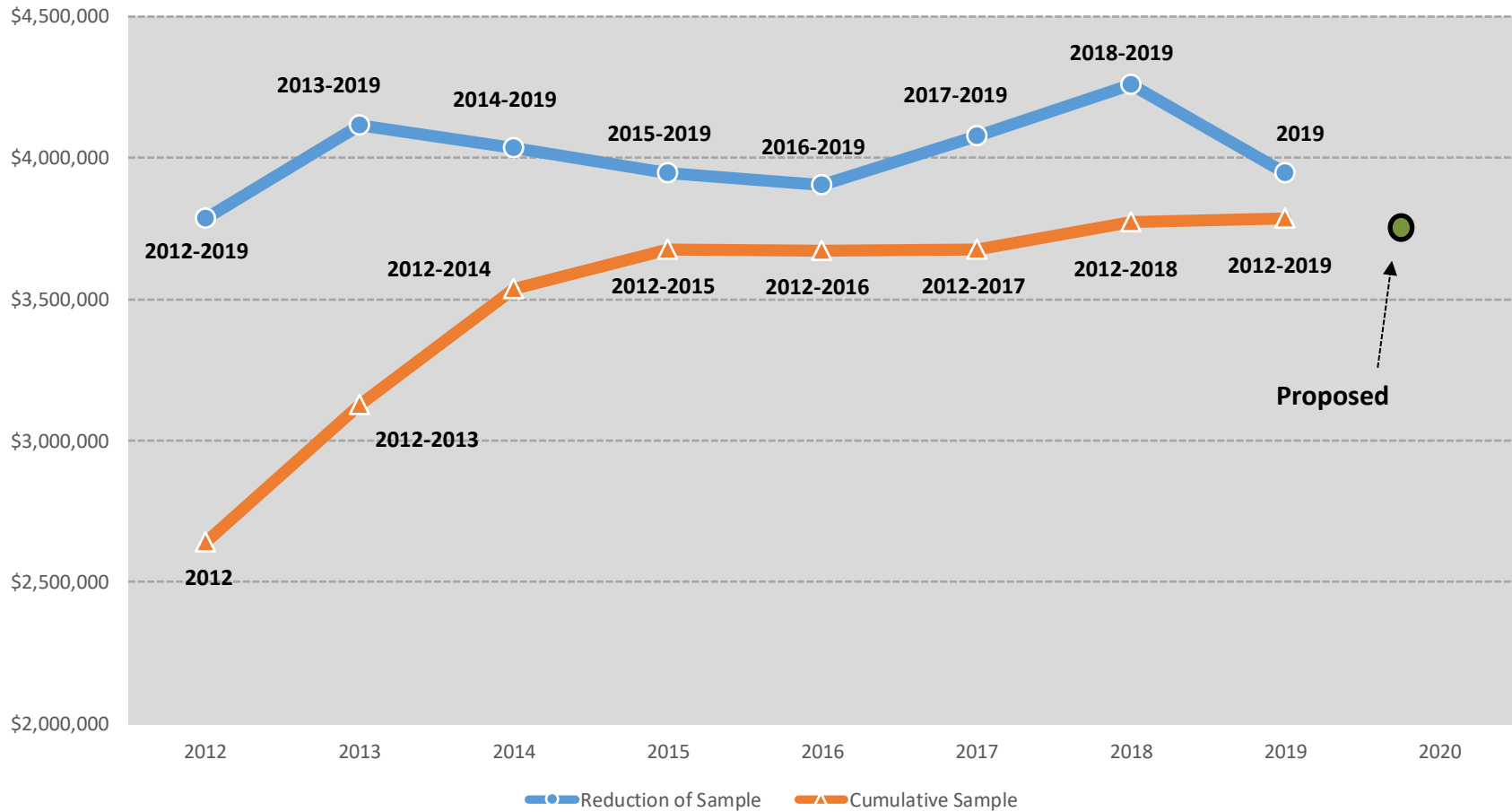
Source: Florida Department of Transportation Bid Tabs

Figure B-3
Construction Cost Trends – Individual State Road Project Costs and Annual Average



Source: Table B-8

Figure B-4
Construction Cost Trends – State Roads
Impact of Historical Projects



Source: Table B-8

- Reduction of Sample = as trendline progresses an additional year of historical data is removed
- Cumulative Sample = as trend line progresses an additional year of data is added to the sample

Construction Engineering/Inspection

County Roadways

The CEI cost factor for county roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the CEI-to-construction cost ratios from recently completed improvements in Hillsborough County and from previously completed impact studies throughout Florida. For local county roadways, the CEI factors ranged from 9 percent to 10 percent, with a weighted average of 9 percent. For county roadways from throughout Florida, the CEI factors ranged from 3 percent to 17 percent with a weighted average of 9 percent. For purposes of this study, the CEI cost for county roads was calculated at 9 percent of the construction cost per lane mile based on the local data, statewide data, and discussions with County staff. See Tables B-9 and B-10 for additional information.

State Roadways

The CEI cost factor for state roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the CEI-to-construction cost ratios for state road unit costs in previously completed impact studies throughout Florida. For state roadways, the CEI factors ranged from 10 percent to 11 percent, with a weighted average of 11 percent. For purposes of this study, the CEI cost for state roads was calculated at 11 percent of the construction cost per lane mile. See Table B-10 for additional information.

Table B-9
Construction Engineering & Inspection Cost Factor - Hillsborough County Local Roadway Improvements

Project ID	Roadway	From	To	Start Date	Status	Feature	Section Design	CEI Cost	Construction Cost	CEI-to-Construction
61043000	Bruce B. Downs Blvd, Segment D	Pebble Creek	Pasco Co. Line	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$1,356,000	\$14,931,747	9%
61044000	Bruce B. Downs Blvd, Segment B/C	Palm Springs	Pebble Creek Dr	10/15/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$4,746,261	\$52,249,133	9%
61045000	Bruce B. Downs Blvd, Segment A	Bearss Ave	Palm Springs	10/31/2003	Active	4 to 8 Lanes	Urban; Curb & Gutter	\$3,645,578	\$37,489,099	10%
69660000	Progress Blvd and 78th St Improvements - Flyover I-75			10/1/2018	Active	2 to 4 Lanes	Urban; Curb & Gutter	\$1,200,000	\$12,000,000	10%
69646000	Van Dyke Rd Widening	Suncoast Parkway	Whirley Rd	6/1/2018	Active	2 to 4 Lanes	Suburban	\$2,000,000	\$20,000,000	10%
Total								\$12,947,839	\$136,669,979	9%

Source: Hillsborough County Public Works Department

Table B-10
CEI Cost Factor for County and State Roads – Recent Impact Fee Studies

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		CEI	Constr.	CEI Ratio	CEI	Constr.	CEI Ratio
2012	Osceola	\$265,140	\$2,651,400	10%	\$313,258	\$2,847,800	11%
2013	Hernando	\$178,200	\$1,980,000	9%	\$222,640	\$2,024,000	11%
2013	Charlotte	\$220,000	\$2,200,000	10%	\$240,000	\$2,400,000	10%
2014	Indian River	\$143,000	\$1,598,000	9%	\$196,000	\$1,776,000	11%
2015	Collier	\$270,000	\$2,700,000	10%	\$270,000	\$2,700,000	10%
2015	Brevard	\$344,000	\$2,023,000	17%	\$316,000	\$2,875,000	11%
2015	Sumter	\$147,000	\$2,100,000	7%	\$250,000	\$2,505,000	10%
2015	Marion	\$50,000	\$1,668,000	3%	\$227,000	\$2,060,000	11%
2015	Palm Beach	\$108,000	\$1,759,000	6%	\$333,000	\$3,029,000	11%
2017	St. Lucie	\$198,000	\$2,200,000	9%	\$341,000	\$3,100,000	11%
2017	Clay	\$191,000	\$2,385,000	8%	-	-	n/a
2018	Collier	\$315,000	\$3,500,000	9%	\$385,000	\$3,500,000	11%
Average		\$202,445	\$2,230,367	9%	\$3,093,898	\$28,816,800	11%

(a)

(b)

Source: Recent impact fee studies conducted throughout Florida
 Note: Letter references (i.e., "a") are used to assist with footnotes and sourcing

Roadway Capacity

As shown in Table B-11, the average capacity per lane mile was based on the projects in the Hillsborough County 2040 Long Range Transportation Cost Feasible Plan and the Community Transportation Plan. This listing of projects reflects the mix of improvements that will yield the vehicle-miles of capacity (VMC) that will be built in Hillsborough County. The resulting weighted average capacity per lane mile of 9,500 was used in the mobility fee calculation.

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Table B-11
Hillsborough County 2040 Long Range Transportation Plan & Community Transportation Plan

Jurisdiction	Description	From	To	Improvement	Length	Lanes Added	Lane Miles Added	Section Design	Initial Capacity	Future Capacity	Added Capacity	Vehicle Miles of Capacity Added
State Roads												
State	Hillsborough Ave	50th St	Orient Rd	Lane Addition (4 to 6)	1.77	2	3.54	Urban	39,800	59,900	20,100	35,577
State	US 92	I-4	CR 579 (Mango Rd)	Lane Addition (2 to 4)	2.95	2	5.90	Urban	17,700	39,800	22,100	65,195
State	US 92	Reynolds St	County Line Rd	Lane Addition (2 to 4)	3.57	2	7.14	Rural	17,700	39,800	22,100	78,897
State	SR 60	Valrico Rd	SR 39	Lane Addition (4 to 6)	8.04	2	16.08	Urban	39,800	59,900	20,100	161,604
State	US 41	Madison Ave	Causeway Blvd	Lane Addition (4 to 6)	1.52	2	3.04	Urban	39,800	59,900	20,100	30,552
State	US 301	SR 60	Selmon Expressway	Lane Addition (4 to 6)	1.31	2	2.62	Urban	39,800	59,900	20,100	26,331
County/City Roads												
City	Reo St	Gray St	Cypress St	Lane Addition (2 to 4)	0.30	2	0.60	Urban	14,060	30,780	16,720	5,016
City	Trask St	Cypress St	Boyscout Blvd	New Road Construction (0 to 2)	0.52	2	1.04	Urban	0	14,060	14,060	7,311
City	Interbay Blvd	Manhattan Ave	Dale Mabry Hwy	Lane Addition (2 to 4)	0.90	2	1.80	Urban	16,815	37,810	20,995	18,896
County	Orient Rd	Sligh Ave	Columbus Dr	Lane Addition (2 to 4)	3.00	2	6.00	Urban	16,815	37,810	20,995	62,985
County	Progress Blvd	Magnolia Park Blvd	Valleydale Dr	Lane Addition (2 to 4)	0.55	2	1.10	Urban	16,815	37,810	20,995	11,547
County	Big Bend Rd	US 41	I-75	Lane Addition (4 to 6)	1.70	2	3.40	Urban	37,810	56,905	19,095	32,462
County	Lithia Pinecrest Blvd	Adelaide Ave	Lumsden Dr	Lane Addition (2 to 4)	4.00	2	8.00	Urban	16,815	37,810	20,995	83,980
County	Harney Rd	Hillsborough Ave	Temple Terrace Hwy	Lane Addition (2 to 4)	2.19	2	4.38	Urban	16,815	37,810	20,995	45,979
County	Sligh Ave	56th St	US 301	Lane Addition (2 to 4)	2.37	2	4.74	Urban	16,815	37,810	20,995	49,758
County	County Line Rd	Livingston Ave	Grand Hampton	Lane Addition (2 to 4)	3.11	2	6.22	Rural	16,815	37,810	20,995	65,294
County	Anderson Rd	Hillsborough Ave	Hoover Blvd	Lane Addition (2 to 4)	0.99	2	1.98	Urban	14,060	30,780	16,720	16,553
County	Anderson Rd	Sligh Ave	Linebaugh Ave	Lane Addition (4 to 6)	2.13	2	4.26	Urban	32,110	48,355	16,245	34,602
County	Bearss Ave	I-275	BB Downs Blvd	Lane Addition (4 to 6)	2.08	2	4.16	Urban	37,810	56,905	19,095	39,718
County	Davis Rd	Harney Rd	Maislin Dr	New Road Construction (0 to 2)	0.40	2	0.80	Urban	0	14,060	14,060	5,624
County	Falkenburg Rd	MLK Jr. Blvd	Hillsborough Ave	Lane Addition (2 to 4)	0.98	2	1.96	Urban	16,815	37,810	20,995	20,575
County	Fletcher Ave	30th St	Morris Bridge Rd	Lane Addition (4 to 6)	4.07	2	8.14	Urban	34,471	51,890	17,419	70,895
County	Linebaugh Ave	Sheldon Rd	Veterans Exway	Lane Addition (4 to 6)	1.53	2	3.06	Urban	37,810	56,905	19,095	29,215
County	New E/W Road (New Tampa)	I-275	Commerce Park Blvd	New Road Construction (0 to 4)	2.75	4	11.00	Urban	0	30,780	30,780	84,645
City	New Tampa Blvd	Commerce Park Blvd	BB Downs Blvd	Lane Addition (2 to 4)	2.35	2	4.70	Urban	15,930	35,820	19,890	46,742
City	Occident St Extension	Cypress St	Westshore Plaza	New Road Construction (0 to 2)	0.22	2	0.44	Urban	0	13,320	13,320	2,930
County	Sam Allen Rd	Park Rd	Wilder Rd	Lane Addition (2 to 4)	0.43	2	0.86	Rural	16,815	37,810	20,995	9,028
County	Sam Allen Rd Extension	Wilder Rd	County Line Rd	New Road Construction (0 to 4)	1.70	4	6.80	Rural	0	16,815	16,815	28,586
City	Trask St Extension	Cypress St	Gray St	New Road Construction (0 to 2)	0.25	2	0.50	Urban	0	13,320	13,320	3,330
County	Woodberry Rd	Falkenburg Rd	Grand Regency Blvd	Lane Addition (2 to 4)	0.58	2	1.16	Urban	16,815	37,810	20,995	12,177
County	Citrus Park Dr Extension	Country Way Blvd	Sheldon Rd	New Road Construction (0 to 4)	2.74	4	10.96	Urban	0	37,810	37,810	103,599
Total (All Roads):							136.38					1,289,603
County Roads (includes City Rds):							98.06		72% (a)			891,447
State Roads:							38.32		28% (b)			398,156
Urban (Curb & Gutter) Section Design:							115.36		85% (c)			1,107,798
Rural (Open Drainage) Section Design:							21.02		15% (d)			181,805
New Road Construction:							31.54		23% (e)			1,107,798
Lane Addition:							104.84		77% (f)			181,805
VMC Added per Lane Mile:												9,500

Source: Imagine Hillsborough 2040 Long Range Transportation Cost Feasible Plan and the Hillsborough Community Transportation Plan

Transit Capital Costs

In the case of mobility fees, the marginal cost of adding transit infrastructure needs to be considered. This section details the difference in cost per person-mile of capacity between expanding a roadway without transit amenities versus expanding a roadway with transit amenities. This calculation also accounts for the change in roadway PMC that occurs when a bus is on the road.

First, Table B-12 calculates the person-miles of capacity added for each new transit vehicle on the road. This calculation adjusts for the fact that buses have a significantly higher person-capacity than passenger vehicles. This table also identifies transit capital cost variables that will be used to calculate the added capital cost of constructing/expanding a roadway with transit facilities.

Next, Table B-13 combines the roadway VMC and the transit PMC to calculate the marginal change in cost per PMC. First, the roadway characteristics, including cost and capacity, were used to calculate the roadway cost per VMC for a generic 20-mile roadway segment. Then, an adjustment factor was applied to recognize that incorporating transit along a segment of roadway decreases the vehicle-capacity as the bus makes intermittent stops and interrupts the free-flowing traffic. As shown in Table B-13, the bus blockage adjustment factor is much higher for a 2-lane roadway than for a 4-lane roadway. On a 2-lane road, all cars get caught behind the bus during a stop, while on a 4-lane roadway, there is an unobstructed travel lane that cars can use to pass-by or maneuver around the slower transit vehicle. This adjusted VMC was then converted to PMC using the vehicle-miles to person-miles adjustment factor previously discussed in this report. The additional person-capacity from the buses was added to the adjusted roadway PMC. The person-miles of capacity that a transit system would add to the stretch of roadway (Table B-12) mitigates the decrease in vehicle-miles of capacity due to the bus blockage adjustments.

Next, the capital cost of transit infrastructure was added to the capital cost of the roadway expansion for both new road construction (0 to 2 lanes) and lane addition (2 to 4 lanes). With the transit infrastructure included, the updated cost per PMC was calculated, which now reflects the total cost of building a new road with transit or expanding a roadway and adding transit amenities. When compared to the cost per PMC for simply building/expanding a roadway without transit, the added cost of transit is between two (2) percent and five (5) percent.

As a final step, the increased costs were then weighted by the lane mile distribution of new road construction and lane addition improvements in the Hillsborough County 2040 Long Range Transportation Cost Feasible Plan and the Community Transportation Plan. As shown, the plan calls for a higher number of lane addition improvements through 2040. When the marginal cost of transit is included and weighted by this ratio, the resulting percent change is approximately 3.12 percent. Essentially, adding transit does not have a significant effect on the cost per person-mile of capacity for new road construction and lane addition improvements.

As it is currently structured, the transit model detailed in Tables B-12 and B-13 assumes that transit-miles and road-miles will be added to the system at the same rate. If the County builds more transit-miles, this would increase the bus traffic on existing roads, adding more stops, higher stop frequency, and creating additional bus blockage. As a result, the capital cost per person-mile for a roadway with transit would increase in relation to the ratio of added transit-miles vs. roadway-miles. For example, if the transit-mile investment was double that of roadway construction/expansion, the 3.12 percent change calculated in Table B-13 would increase to approximately 6.24 percent. The annual construction figures for transit-miles and road-miles should be tracked by the County and adjusted for in subsequent mobility fee update studies.

Table B-12

Mobility Cost per Person-Mile of Capacity

Input	Local Transit	
Transit Person-Miles of Capacity Calculation		Source:
Vehicle Capacity ⁽¹⁾	42	1) Source: Local transit is assumed to have 30 seats with a 40 percent standing room capacity equivalent
Number of Vehicles (20% fleet margin) ⁽²⁾	5	2) Cycle time (Item 9) divided by headway time (Item 6) increased by 20 percent to accommodate the required fleet margin
Service Span (hours) ⁽³⁾	16	3) Source: Assumption based on current HART routes
Cycles/Hour (aka Peak Vehicles) ⁽⁴⁾	2.00	4) Headway time (Item 6) divided by 60
Cycles per Day ⁽⁵⁾	32	5) Service span (Item 3) multiplied by the cycles/hour (Item 4)
Headway Time (minutes) ⁽⁶⁾	30	6) Source: Assumption based on current HART routes
Speed (mph) ⁽⁷⁾	13	7) Source: Integrated National Transit Database Analysis System (INTDAS). 6-yr average
Round Trip Length (miles) ⁽⁸⁾	20.00	8) Source: Average trip length of current HART routes
Cycle Time (minutes) ⁽⁹⁾	92	9) Round trip length (Item 8) divided by speed (Item 7) multiplied by 60
Total Person-Miles of Capacity ⁽¹⁰⁾	26,880	10) Vehicle capacity (Item 1) multiplied by the cycles per day (Item 5) multiplied by the round trip length (Item 8)
Load Factor/System Capacity ⁽¹¹⁾	30%	11) Source: Optimistic assumption based on future goals
Adjusted Person-Miles of Capacity ⁽¹²⁾	8,064	12) Total person-miles of capacity (Item 10) multiplied by the load factor (Item 11)
Capital Cost Variables		
Stops per Mile (w/o Shelter) ⁽¹³⁾	3	13) Source: Model assumes 3 bench stops per mile
Shelters per Mile ⁽¹⁴⁾	1	14) Source: Model assumes 1 shelter stop per mile
Vehicle Cost ⁽¹⁵⁾	\$745,000	15) Source: HART, average of CNG (\$540,000) and Electric (\$950,000)
Simple Bus Stop ⁽¹⁶⁾	\$12,000	16) Source: Assumption based on local characteristics and industry knowledge
Sheltered Bus Stop ⁽¹⁷⁾	\$25,000	17) Source: Assumption based on local characteristics and industry knowledge

Table B-13
Mobility Fee: Transit Component Model

Item	New Road Construction		Lane Additions	
	Roadway	Transit	Roadway	Transit
Roadway Characteristics:				
Roadway Cost per Mile ⁽¹⁾	\$11,018,000		\$11,018,000	
Roadway Segment Length (miles) ⁽²⁾	20.00		20.00	
Roadway Segment Cost ⁽³⁾	\$220,360,000	PMC	\$220,360,000	PMC
Average Capacity Added (per mile) ⁽⁴⁾	19,000	26,600	19,000	26,600
VMC/PMC Added (entire segment) ⁽⁵⁾	380,000	532,000	380,000	532,000
Roadway Cost per VMC/PMC ⁽⁶⁾	\$579.89	\$414.21	\$579.89	\$414.21
Transit Capacity:				
Adjustment for Bus Blockage ⁽⁷⁾	3.2%	-	1.6%	-
VMC/PMC Added (transit deduction) ⁽⁸⁾	12,160	15,808	6,080	7,904
VMC/PMC Added (less transit deduction) ⁽⁹⁾	367,840	516,192	373,920	524,096
PMC Added (transit addition ONLY) ⁽¹⁰⁾		<u>8,064</u>		<u>8,064</u>
Net PMC Added (transit effect included) ⁽¹¹⁾		524,256		532,160
Road/Transit Cost per PMC (Road Capital) ⁽¹²⁾		\$420.33		\$414.09
Transit Infrastructure:				
Buses Needed ⁽¹³⁾	5	\$3,725,000	5	\$3,725,000
Stops per mile (both sides of street) ⁽¹⁴⁾	3	\$1,440,000	3	\$1,440,000
Shelters per mile (both sides of street) ⁽¹⁵⁾	1	<u>\$1,000,000</u>	1	<u>\$1,000,000</u>
Total infrastructure ⁽¹⁶⁾		\$6,165,000		\$6,165,000
Multi-Modal Cost per PMC:				
Road/Transit Cost per PMC ⁽¹⁷⁾		\$432.09		\$425.67
Percent Change ⁽¹⁸⁾		4.32%		2.77%
Weighted Multi-Modal Cost per PMC:				
Lane Mile Distribution ⁽¹⁹⁾		23%		77%
Weighted Roadway Cost per PMC ⁽²⁰⁾		\$95.27		\$318.94
Weighted Road/Transit Cost per PMC ⁽²¹⁾		\$99.38		\$327.77
Weighted Average Multi-Modal Cost per PMC:				
Weighted Average Roadway Cost per PMC (new road construction and lane additions) ⁽²²⁾				\$414.21
Weighted Average Road/Transit Cost per PMC (new road construction and lane additions) ⁽²³⁾				\$427.15
Percent Change ⁽²⁴⁾				3.12%

Source:

- 1) Source: Table 3, adjusted to cost "per mile"
- 2) Source: Average length of HART route
- 3) Roadway cost per mile (Item 1) multiplied by the roadway segment length (Item 2)
- 4) Source: Table 4, adjusted to capacity "per mile"
- 5) Roadway segment length (Item 2) multiplied by the average capacity added (Item 4) for both VMC and PMC
- 6) Roadway segment cost (Item 3) divided by the VMC/PMC added (Item 5) individually
- 7) Source: 2010 Highway Capacity Manual, Equation 18-9
- 8) VMC added (Item 5) multiplied by the adjustment for bus blockage (Item 7). For PMC, multiply the VMC by 1.40 persons per vehicle
- 9) VMC/PMC added (entire segment) (Item 5) less the VMC/PMC added (transit deduction) (Item 8) for VMC and PMC individually
- 10) Source: Table B-12, Adjusted Person-Miles of Capacity (Item 12)
- 11) PMC added (less transit deduction) (Item 9) plus the PMC added (transit addition ONLY) (Item 10)
- 12) Road segment cost (Item 3) divided by the net PMC added (transit effect included) (Item 11)
- 13) Number of vehicles (see Table B-12, Item 2) multiplied by the vehicle cost (see Table B-12, Item 15)
- 14) Stops per mile (3) multiplied by the roadway segment length (Item 2) multiplied by the cost per stop (Table B-12, Item 16)
- 15) Shelters per mile (1) multiplied by the roadway segment length (Item 2) multiplied by the cost per shelter (Table B-12, Item 17)
- 16) Sum of buses needed (Item 13), stops needed (Item 14), and shelters needed (Item 15)
- 17) Sum of the roadway segment cost (Item 3) and the total transit infrastructure cost (Item 16) divided by the net PMC added (Item 11)
- 18) Percent difference between the road/transit cost per PMC (Item 17) and the Roadway cost per PMC (Item 6)
- 19) Source: Appendix B, Table B-11, Items (e) and (f). Lane mile distribution of new road construction versus lane addition
- 20) Roadway cost per PMC (Item 6) multiplied by the lane mile distribution (Item 19)
- 21) Road/Transit cost per PMC (Item 17) multiplied by the lane mile distribution (Item 19)
- 22) Sum of the weighted roadway cost per PMC (Item 20) for new road construction and lane additions
- 23) Sum of the weighted road/transit cost per PMC (Item 21) for new road construction and lane additions
- 24) Percent difference between the weighted average road/transit cost per PMC (Item 23) and the weighted average roadway cost per PMC (Item 22)

Appendix C
Credit Component Calculations

Appendix C: Credit Component

This appendix presents the detailed calculations for the credit component. Currently, in addition to the capital support that ultimately results from State fuel tax revenue, Hillsborough County also receives financial benefit from several other funding sources. Of these, the fuel taxes collected in Hillsborough County are listed below, along with a few pertinent characteristics of each.

1. Constitutional Fuel Tax (2¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county. Collected in accordance with Article XII, Section 9 (c) of the Florida Constitution.
- The State allocated 80 percent of this tax to Counties after withholding amounts pledged for debt service on bonds issued pursuant to provisions of the State Constitution for road and bridge purposes.
- The 20 percent surplus can be used to support the road construction program within the county.
- Counties are not required to share the proceeds of this tax with their municipalities.

2. County Fuel Tax (1¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Primary purpose of these funds is to help reduce a County's reliance on ad valorem taxes.
- Proceeds are to be used for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. Authorized uses include acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction of bond indebtedness incurred for transportation purposes.
- Counties are not required to share the proceeds of this tax with their municipalities.

3. Municipal Fuel Tax (1¢/gallon)

- Tax applies to every net gallon of motor fuel sold within a county.
- Primary purpose of the municipal revenue sharing program is to ensure a minimum level of parity across units of local government.
- Proceeds may be used to fund purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustments of city-owned utilities as required by road

and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities.

4. Ninth-Cent Fuel Tax (1¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds may be used to fund transportation expenditures.
- To accommodate statewide equalization, this tax is automatically levied on diesel fuel in every county, regardless of whether a County is levying the tax on motor fuel at all.
- Counties are not required to share the proceeds of this tax with their municipalities.

5. 1st Local Option Tax (6¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds may be used to fund transportation expenditures.
- To accommodate statewide equalization, all six cents are automatically levied on diesel fuel in every county, regardless of whether a County is levying the tax on motor fuel at all or at the maximum rate.
- Proceeds are distributed to a county and its municipalities according to a mutually agreed upon distribution ratio, or by using a formula contained in the Florida Statutes.

Each year, the Florida Legislature's Office of Economic and Demographic Research produces the *Local Government Financial Information Handbook*, which details the estimated local government revenues for the upcoming fiscal year. Included in this document are the estimated distributions of the various fuel tax revenues for each county in the state. The 2018-19 data represent projected fuel tax distributions to Hillsborough County for the current fiscal year. In the table, the fuel tax revenue data are used to calculate the value per penny (per gallon of fuel) that should be used to estimate the "equivalent pennies" of other revenue sources. Table C-1 shows the distribution per penny for each of the fuel levies, and then the calculation of the weighted average for the value of a penny of fuel tax. The weighting procedure takes into account the differing amount of revenues generated for the various types of gas tax revenues. The weighted average figure of approximately \$6.56 million estimates the annual revenue that one penny of gas tax generates in Hillsborough County.

Table C-1
Estimated Fuel Tax Distributions Allocated to Capital Program of Hillsborough
County & Municipalities, FY 2018-19⁽¹⁾

Tax	Amount of Levy per Gallon	Total Distribution	Distribution per Penny
Constitutional Fuel Tax	\$0.02	\$12,512,880	\$6,256,440
County Fuel Tax	\$0.01	\$5,526,149	\$5,526,149
Municipal Fuel Tax	\$0.01	\$3,919,732	\$3,919,732
9th Cent Fuel Tax	\$0.01	\$7,556,213	\$7,556,213
1st Local Option (1-6 cents)	\$0.06	\$42,653,940	\$7,108,990
Total	\$0.11	\$72,168,914	
Weighted Average per Penny⁽²⁾			\$6,560,810

1) Source: Florida Legislature's Office of Economic and Demographic Research; Local Government Financial Information Handbook

2) The weighted average distribution per penny is calculated by taking the sum of the total distribution and dividing that value by the sum of the total levies per gallon (multiplied by 100).

Capital Improvement Credit

A revenue credit for the annual expenditures on transportation capacity expansion projects in Hillsborough County is presented below. The components of the credit are as follows:

- City funding
- County "cash" funding
- County debt service
- State funding
- Charter County and Regional Transportation System Surtax

The annual expenditures from each revenue source are converted to gas tax pennies to be able to create a connection between travel by each land use and tax revenue contributions for all revenue sources except for ad valorem tax revenues. Ad valorem tax revenue credit is based on average property values of each land use and is addressed in Appendix D.

City Funding

A review of the City of Tampa's 5-year planned expenditures shows that transportation projects are primarily being funded by a combination of impact fees, gas taxes, and grants. As shown in Table C-2, a total gas tax equivalent revenue credit of 0.4 pennies was given for transportation

capacity-expansion projects funded with non-impact fee revenues. A review of CIP documents for Temple Terrace and Plant City was also conducted, but neither City has any planned transportation capacity expansion in the next five years.

Table C-2
City of Tampa Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽²⁾	Equivalent Pennies ⁽³⁾
Projected City Expenditures (FY 2019-2023) ⁽¹⁾	\$13,115,000	5	\$6,560,810	\$0.004
Total	\$13,115,000	5	\$6,560,810	\$0.004

1) Source: Table C-7

2) Source: Table C-1

3) Cost of projects divided by number of years divided by revenue from 1 penny (Item 3) multiplied by 0.01

County "Cash" Funding

A review of Hillsborough County's 6-year planned expenditures shows that transportation projects are primarily being funded by a combination of impact/mobility fees, gas taxes, Community Investment Tax (CIT), and general revenues (ad valorem). As shown in Table C-3, a total gas tax equivalent revenue credit of 0.9 pennies was given for transportation capacity-expansion projects funded with fuel taxes and other miscellaneous funds and a credit of 3.1 pennies was given for the portion of expansion projects funded with the CIT. With the CIT set to expire at the end of 2026, the revenue credit is applied over a 6-year time period.

Table C-3
County Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽²⁾	Equivalent Pennies ⁽³⁾
Projected CIP, Non-CIT Funding (FY 2020-2025) ⁽¹⁾	\$33,462,000	6	\$6,560,810	\$0.009
Projected CIP, CIT Funding (FY 2020-2025) ⁽²⁾	\$122,990,800	6	\$6,560,810	\$0.031

1) Source: Table C-8

2) Source: Table C-1

3) Cost of projects divided by number of years divided by revenue from 1 penny (Item 3) multiplied by 0.01

In addition, the County allocates an equivalent credit of 3.6 pennies for debt service associated with the CIT and CIP Revenue Refunding Bonds, Series 2015, 2012B, 2012, and 2017. This credit is given for only the portion used for transportation capacity-expansion improvements.

Table C-4
County Debt Service Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽⁵⁾	Equivalent Pennies ⁽⁶⁾
CIT Revenue Refunding Bond; Series 2015 ⁽¹⁾	\$78,336,225	7	\$6,560,810	\$0.017
CIT Revenue Refunding Bond; Series 2012B ⁽²⁾	\$24,727,380	7	\$6,560,810	\$0.005
CIP Revenue Refunding Bond; Series 2012 ⁽³⁾	\$15,562,155	3	\$6,560,810	\$0.008
CIP Revenue Refunding Bond; Series 2017 ⁽⁴⁾	\$27,818,867	7	\$6,560,810	\$0.006
Total				\$0.036

1) Source: Table C-9

2) Source: Table C-10

3) Source: Table C-11

4) Source: Table C-12

5) Source: Table C-1

6) Cost of projects divided by number of years divided by revenue from 1 penny (Item 4) multiplied by 0.01

In addition to the city, county, and state revenues previously discussed, Hillsborough County recently adopted the one-percent Charter County and Regional Transportation Systems Surtax, with collections beginning January 2019. Table C-5 presents estimated annual expenditures for capacity expansion based on the projected annual revenue collections and the preliminary project lists developed by Hillsborough County and HART staff. As additional project information becomes available, it is recommended that the County refine these allocations as they are applied to the mobility fee calculations.

Table C-5
Charter County Sales Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽³⁾	Equivalent Pennies ⁽⁴⁾
Charter County Surtax; Roadway Capacity ⁽¹⁾	\$84,821,000	1	\$6,560,810	\$0.129
Charter County Surtax; HART Capacity ⁽²⁾	\$8,156,000	1	\$6,560,810	\$0.012
Total				\$0.141

1) Source: Table C-13

2) Source: Table C-13

3) Source: Table C-1

4) Cost of projects divided by number of years divided by revenue from 1 penny (Item 3) multiplied by 0.01

State Funding

In the calculation of the equivalent pennies of gas tax from the State, expenditures on transportation capacity expansion spanning a 15-year period (from FY 2009 to FY 2023) were reviewed. This period represents past FDOT Work Program expenditures from FY 2009-2018 and also includes the projected FDOT Work Program expenditures from 2019 to 2023. From

these, a list of improvements was developed, including lane additions, new road construction, intersection improvements, interchanges, traffic signal projects, bike paths, sidewalks, capital for fixed-route service, and other capacity-addition projects. The use of a 15-year period, for purposes of developing a State credit for mobility capacity expansion projects, results in a stable credit, as it accounts for the volatility in FDOT spending in the county over short periods of time.

The total cost of the capacity-adding projects for the “historical” periods and the “future” period:

- FY 2009-2013 work plan equates to 10.0 pennies
- FY 2014-2018 work plan equates to 13.9 pennies
- FY 2019-2023 work plan equates to 12.7 pennies

The combined weighted average over the 15-year period of state expenditure for capacity-adding mobility projects results in a total of 12.2 equivalent pennies. Table C-6 documents this calculation. The specific projects that were used in the equivalent penny calculations are summarized in Table C-14.

Table C-6
State Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny ⁽⁴⁾	Equivalent Pennies ⁽⁵⁾
Projected Work Program (FY 2019-2023) ⁽¹⁾	\$415,952,240	5	\$6,560,810	\$0.127
Historical Work Program (FY 2014-2018) ⁽²⁾	\$454,348,128	5	\$6,560,810	\$0.139
Historical Work Program (FY 2009-2013) ⁽³⁾	~~\$327,182,485~~	~~5~~	\$6,560,810	\$0.100
Total	\$1,197,482,853	15	\$6,560,810	\$0.122

1) Source: Table C-14

2) Source: Table C-14

3) Source: Table C-14

4) Source: Table C-1

5) Cost of projects divided by number of years divided by revenue from 1 penny (Item 4) multiplied by 0.01

Table C-7
City of Tampa – Capital Improvements Program

Project Number	Project Title	Description	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 2019-23
Transportation								
PR_1001226	34th St N from Colubus Dr to US 92/E Hillsborough Ave	Complete Streets	\$168,000	\$0	\$0	\$0	\$0	\$168,000
PR_1001179	Complete Streets Safety Improvements Program FY 2018-22	Complete Streets	\$300,000	\$310,000	\$300,000	\$378,000	\$300,000	\$1,588,000
PR_1001227	Congestion Mitigation Program	Signal Retiming and Mobility Projects	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
PR_1000250	Intelligent Transportation System (ITS) Maintenance	Maintenance and Installation of Signs	\$120,000	\$120,000	\$145,000	\$145,000	\$145,000	\$675,000
PR_0000080	Intelligent Transportation Systems Program	Replacement and Installation of Technology	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
PR_1001180	Intersection Improvements FY 2018-2022	Capacity, Operational, and Safety Improvements	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,700,000
PR_1001228	Neighborhood Traffic Calming FY 2018-2022	Design and Installation of Traffic Calming Devices	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
PR_1001183	Sidewalks Construction Citywide FY 2018-2022	Construction and/or Reconstruction	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
PR_0000085	Street Lights	New Street Lighting	\$160,000	\$0	\$0	\$0	\$0	\$160,000
PR_1000251	Traffic Signal Communication Support (ITS)	Installation and Maintenance of Technology	\$189,000	\$190,000	\$190,000	\$190,000	\$190,000	\$949,000
PR_1001184	Traffic Signals FY 2018-2022	Upgrade Infrastructure and New Signals	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$3,500,000
Total			\$2,812,000	\$2,545,000	\$2,560,000	\$2,638,000	\$2,560,000	\$13,115,000

Source: City of Tampa FY 2019 Recommended Operating and Capital Budget

Table C-8
Hillsborough County FY 2020-2025 Capital Improvement Program

Project Number	Project Title	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
C69640000	19th Avenue NE Widening - US 41 to US 301	\$2,477,000	\$0	\$0	\$0	\$0	\$0	\$2,477,000
C69602000	Advanced Traffic Management System Improvement Program	\$8,309,000	\$0	\$0	\$0	\$0	\$0	\$8,309,000
C69673000	Bearss Ave at Zambito Rd and Ehrlich Rd at Hutchinson Rd	\$3,000,000	\$1,800,000	\$0	\$0	\$0	\$0	\$4,800,000
C69112000	Bell Shoals Road Widening (Bloomingtondale to Boyette)	\$36,038,000	\$0	\$0	\$0	\$0	\$0	\$36,038,000
C69647000	Big Bend Road Widening (US 41 to Covington Garden Dr)	\$2,869,000	\$3,950,000	\$11,500,000	\$12,600,000	\$0	\$0	\$30,919,000
C61149000	Big Bend Road Widening (Simmons Loop to US 301)	\$16,000	\$0	\$0	\$0	\$0	\$0	\$16,000
C69657000	Big Bend/I-75 Interchange Improvements Phase 1B	\$38,862,000	\$0	\$0	\$0	\$0	\$0	\$38,862,000
C69656000	Big Bend/I-75 Interchange Improvements Phase 1A	\$1,097,000	\$0	\$0	\$0	\$0	\$0	\$1,097,000
C69655000	Brandon Blvd/SR 60 Intersection Improv (Lakewood Dr to St. Cloud Ave)	\$292,000	\$3,136,000	\$0	\$0	\$0	\$0	\$3,428,000
C69668000	Brandon Blvd/SR 60 at Mount Carmel Rd	\$3,224,000	\$1,400,000	\$0	\$0	\$0	\$0	\$4,624,000
C69669000	Brandon Blvd/SR 60 at Parsons Ave	\$2,565,000	\$5,630,000	\$0	\$0	\$0	\$0	\$8,195,000
C69667000	Brandon Blvd/SR 60 at Valrico Rd	\$813,000	\$2,480,000	\$0	\$0	\$0	\$0	\$3,293,000
C61045000	Bruce B. Downs (Bearss Ave to Palm Springs) Road Widening	\$2,823,000	\$0	\$0	\$0	\$0	\$0	\$2,823,000
C61043000	Bruce B. Downs (Pebble Creek to Pasco County) Road Widening	\$542,000	\$0	\$0	\$0	\$0	\$0	\$542,000
C61134000	Citrus Park Dr Extension (Countryway Blvd to Sheldon Rd)	\$49,627,000	\$0	\$0	\$0	\$0	\$0	\$49,627,000
C69652000	Davis Road Extension	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
C69642000	East 131st Avenue Improvements - North 30th St to US 41	\$877,000	\$3,800,000	\$0	\$11,520,000	\$0	\$0	\$16,197,000
C69218000	East Keyville Rd over West Branch	\$1,333,000	\$0	\$0	\$0	\$0	\$0	\$1,333,000
C69674000	Falkenburg Rd at Broadway Ave and Woodberry Rd	\$900,000	\$2,100,000	\$0	\$0	\$0	\$0	\$3,000,000
C69670000	Gunn Hwy at Tarpon Springs Rd/Walker Middle/North Mobley	\$2,000,000	\$2,900,000	\$0	\$0	\$0	\$0	\$4,900,000
C69679000	Intersection Capital Improvement Program	\$9,409,000	\$17,498,000	\$0	\$0	\$0	\$0	\$26,907,000
C69600000	Intersection Improvement Program	\$20,363,000	\$5,120,000	\$0	\$0	\$0	\$0	\$25,483,000
C69649000	Lithia Pinecrest Road Widening - Adelaide Avenue to Lumsden Avenue	\$7,484,000	\$42,062,000	\$0	\$0	\$0	\$0	\$49,546,000
C63077000	Lithia Pinecrest/Lumsden/Bell Shoals/Durant Intersection Improvements	\$4,384,000	\$0	\$0	\$0	\$0	\$0	\$4,384,000
C69672000	Lumsden Rd at Heather Lake Blvd/Paddock Club/Kensington Ridge Blvd	\$2,000,000	\$1,474,000	\$0	\$0	\$0	\$0	\$3,474,000
C61150000	Madison Avenue Improvements - US 41 to 78th St	\$3,136,000	\$0	\$0	\$0	\$0	\$0	\$3,136,000
C69601000	New & Improved Signalization	\$3,512,000	\$0	\$0	\$0	\$0	\$0	\$3,512,000
C63520000	Orient Rd/Sligh Ave Traffic Signal	\$1,101,000	\$0	\$0	\$0	\$0	\$0	\$1,101,000
C69671000	Parsons Ave at Windhorst Rd	\$850,000	\$3,000,000	\$0	\$0	\$0	\$0	\$3,850,000
C69644000	Progress Blvd and South 78th Street Improvements	\$3,300,000	\$12,700,000	\$0	\$0	\$0	\$0	\$16,000,000
C69508000	Sidewalk Retrofit Construction Funding	\$1,536,000	\$0	\$0	\$0	\$0	\$0	\$1,536,000
C69666000	South 78th Street Improvements	\$3,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$7,000,000
C69625000	Turkey Creek Rd Improvements from MLK Blvd to Sydney Rd	\$7,244,000	\$0	\$0	\$0	\$0	\$0	\$7,244,000
C69654000	Unversity Area Transportation Improvements	\$4,663,000	\$42,454,000	\$0	\$18,000,000	\$0	\$0	\$65,117,000
C69646000	Van Dyke Road Widening - Whirley Rd to Suncoast Pkwy	\$1,639,000	\$11,000,000	\$20,000,000	\$0	\$0	\$0	\$32,639,000
C69641000	Westshore Blvd Complete Streets - W Kennedy Blvd to W Boy Scout Blvd	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Total		\$233,285,000	\$169,504,000	\$31,500,000	\$42,120,000	\$0	\$0	\$476,409,000
Ad Valorem Funding								\$319,956,200
Total excluding Ad Valorem Funding								\$156,452,800
Total excluding Ad Valorem Funding - Non-Community Investment Tax (CIT)								\$33,462,000
Total excluding Ad Valorem Funding - Community Investment Tax (CIT) portion								\$122,990,800

Source: Hillsborough County FY 2020-2025 Capital Improvement Program; Public Works Department

Table C-9
Hillsborough County; CIT Refunding Revenue Bonds; Series 2015

Year	Principal	Interest	Total Debt Service
2019	\$14,680,000	\$3,004,000	\$17,684,000
2020	\$15,420,000	\$5,274,000	\$20,694,000
2021	\$16,205,000	\$4,503,000	\$20,708,000
2022	\$17,085,000	\$3,692,750	\$20,777,750
2023	\$17,845,000	\$2,838,500	\$20,683,500
2024	\$18,705,000	\$1,946,250	\$20,651,250
2025	<u>\$20,220,000</u>	<u>\$1,011,000</u>	<u>\$21,231,000</u>
Total	\$120,160,000	\$22,269,500	\$142,429,500
Percent for Transportation Capacity			55%
Portion for Transportation Capacity			\$78,336,225
Payments Remaining			7
Annual Average Payment			\$20,347,071

Source: Hillsborough County Staff; refinancing of the 2007 bond from the FY 2019 Adopted Budget, pg. 439

Table C-10
Hillsborough County; CIT Refunding Revenue Bonds; Series 2012B

Year	Principal	Interest	Total Debt Service
2019	\$4,420,000	\$784,250	\$5,204,250
2020	\$4,645,000	\$1,347,500	\$5,992,500
2021	\$4,880,000	\$1,115,250	\$5,995,250
2022	\$5,130,000	\$871,250	\$6,001,250
2023	\$5,410,000	\$614,750	\$6,024,750
2024	\$5,640,000	\$344,250	\$5,984,250
2025	<u>\$5,835,000</u>	<u>\$175,050</u>	<u>\$6,010,050</u>
Total	\$35,960,000	\$5,252,300	\$41,212,300
Percent for Transportation Capacity			60%
Portion for Transportation Capacity			\$24,727,380
Payments Remaining			7
Annual Average Payment			\$5,887,471

Source: Hillsborough County FY 2019 Adopted Budget, pg. 436

Table C-11
Hillsborough County; CIP Refunding Revenue Bonds; Series 2012

Year	Principal	Interest	Total Debt Service
2020	\$4,820,000	\$759,500	\$5,579,500
2021	\$5,060,000	\$518,500	\$5,578,500
2022	<u>\$5,310,000</u>	<u>\$265,500</u>	<u>\$5,575,500</u>
Total	\$15,190,000	\$1,543,500	\$16,733,500
Percent for Transportation Capacity			93%
Portion for Transportation Capacity			\$15,562,155
Payments Remaining			3
Annual Average Payment			\$5,577,833

Source: Hillsborough County FY 2019 Adopted Budget, pg. 437

Table C-12
Hillsborough County; CIP Refunding Revenue Bonds; Series 2017

Year	Principal	Interest	Total Debt Service
2020	\$450,000	\$636,264	\$1,086,264
2021	\$461,000	\$625,464	\$1,086,464
2022	\$472,000	\$614,400	\$1,086,400
2023	\$6,059,000	\$603,072	\$6,662,072
2024	\$6,205,000	\$457,656	\$6,662,656
2025	\$6,357,000	\$308,736	\$6,665,736
2026	<u>\$6,507,000</u>	<u>\$156,168</u>	<u>\$6,663,168</u>
Total	\$26,511,000	\$3,401,760	\$29,912,760
Percent for Transportation Capacity			93%
Portion for Transportation Capacity			\$27,818,867
Payments Remaining			7
Annual Average Payment			\$4,273,251

Source: Hillsborough County FY 2019 Adopted Budget, pg. 450

Table C-13
Charter County Surtax Capacity Expansion Allocation

Surtax Fund	Annual Revenue ⁽¹⁾	Capacity Percentage ⁽²⁾	Capacity Portion ⁽³⁾
Maintenance	\$32,624,000	0%	\$0
Congestion Reduction	\$42,236,000	56%	\$23,652,000
Transportation Safety	\$43,872,000	52%	\$22,813,000
Transportation Network	\$19,404,000	100%	\$19,404,000
Remaining	\$24,298,000	78%	<u>\$18,952,000</u>
Total (Roads)			\$84,821,000
HART	\$135,932,000	6%	\$8,156,000

- 1) Source: Local Government Financial Information Handbook. Targeted allocation is based on the Hillsborough County Charter County Amendment. Includes adjustments for rounding
- 2) Source: 2020 preliminary Capital Plan, discussions with Hillsborough County staff, and discussions with HART staff
- 3) Annual revenue (Item 1) multiplied by the capacity percentage (Item 2)

Table C-14
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
439532-2	BIKE LANE/SIDEWALK	MORRIS BRIDGE ROAD FROM DAVIS ROAD TO FOWLER AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,933	\$279,622	\$3,033	\$0	\$328,107	\$0	\$0	\$612,695
438450-1	ATMS - ARTERIAL TRAFFIC MGMT	DALE MABRY HWY ATMS FR W LAMBRIGHT ST/PINE CREST MANOR TO VAN DYKE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119	\$172,786	\$2,949,507	\$51,313	\$0	\$0	\$0	\$0	\$3,173,725
440733-1	ADD RIGHT TURN LANE(S)	SR 39/ALEXANDER ST AT JL REDMAN PKWY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$557,396	\$0	\$558,396
440338-2	SIDEWALK	SR 39/ALEXANDER ST FROM W OF SR 39/REDMAN PKWY TO I-4/SR 400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,490	\$1,999,916	\$0	\$0	\$0	\$0	\$2,037,406
437642-1	TRAFFIC OPS IMPROVEMENT	SR 39/COLLINS STREET FROM LAURA ST TO ALABAMA ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000
425503-2	INTERCHANGE IMPROVEMENT	SR 566/THONOTOSASSA FROM S OF TOWNSGATE CT TO N OF I-4	\$0	\$0	\$0	\$0	\$0	\$11,823	\$2,189,250	\$100,339	\$5,421	\$0	\$578	\$0	\$0	\$0	\$0	\$2,307,411
437646-1	ADD TURN LANE(S)	SR 573/S DALE MABRY HWY FROM PINWOOD ST TO GANDY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,664	\$623,195	\$0	\$978,975	\$0	\$0	\$1,606,834
429059-2	ADD RIGHT TURN LANE(S)	SR 574 (E MLK BLVD) AT SR 583 (N 50TH ST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,526	\$2,316	\$4,420	\$276,967	\$0	\$0	\$0	\$0	\$389,229
430685-1	ADD LEFT TURN LANE(S)	SR 574 (MLK BLVD) AT GALLAGHER ROAD	\$0	\$0	\$1,241	\$7,511	\$321,491	\$111,727	\$1,526,666	\$543,716	\$14,505	\$248	\$593	\$0	\$0	\$0	\$0	\$2,527,698
255893-3	ADD LANES & RECONSTRUCT	SR 574 (MLK BLVD) FROM E OF PARSONS AVE TO E OF KINGSWAY RD	\$4,870	\$10,353	\$10,877	\$580,273	\$2,447,321	\$10,204,136	\$3,022,042	\$4,840,804	\$535,752	\$632,940	\$671	\$0	\$0	\$0	\$0	\$22,290,039
255893-4	ADD LANES & RECONSTRUCT	SR 574 (MLK BLVD) FROM EAST OF KINGSWAY RD TO E OF MCINTOSH RD	\$0	\$0	\$909	\$47,542	\$3,070,517	\$56,544	\$427,584	\$2,734,314	\$2,985,358	\$5,453,999	\$18,953,909	\$0	\$0	\$0	\$24,950,007	\$58,679,883
435911-1	PD&E/EMO STUDY	SR 574 PD&E RE-EVAL FROM N 40TH ST TO I-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286	\$1,486	\$97	\$1,128	\$0	\$0	\$0	\$0	\$2,997
435911-2	URBAN CORRIDOR IMPROVEMENTS	SR 574/W DR MLK JR BLVD FROM N 40TH ST TO I-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,651	\$1,024,409	\$7,408	\$7,066	\$0	\$0	\$0	\$0	\$1,109,534
443445-3	ITS COMMUNICATION SYSTEM	SR 574/W MLK BLVD FROM WEST OF DALE MABRY HWY TO EAST OF I-275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,996,192	\$2,996,192
434736-2	SIDEWALK	SR 574/W REYNOLDS ST FROM E OF TURKEY CREEK RD TO N ALEXANDER ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,586	\$248,114	\$2,113	\$132,500	\$0	\$844,080	\$0	\$1,290,393
435908-1	PD&E/EMO STUDY	SR 580 / BUSCH BLVD STUDY FROM N DALE MABRY HWY TO N NEBRASKA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,901	\$452,523	\$49,527	\$1,231	\$0	\$0	\$0	\$0	\$505,182
437641-1	ADD TURN LANE(S)	SR 580/HILLSBOROUGH AVE FROM MEMORIAL HWY/SHELDON RD TO HIMES AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,549	\$855,546	\$58,538	\$1,743,659	\$0	\$0	\$0	\$2,667,292
435908-2	URBAN CORRIDOR IMPROVEMENTS	SR 580/W BUSCH BLVD FROM N DALE MABRY HWY TO N NEBRASKA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,770	\$1,044,839	\$8,559	\$7,261	\$0	\$0	\$0	\$0	\$1,066,429
436244-1	TRAFFIC SIGNAL UPDATE	SR 582/FOWLER AVE AT RAINTREE BLVD, GILLETTE AVE, N RIVERHILL DR	\$0	\$0	\$0	\$0	\$0	\$0	\$892	\$72,058	\$142,121	\$54,858	\$4,185	\$0	\$0	\$0	\$2,235,168	\$2,509,282
439460-1	TRAFFIC SIGNAL UPDATE	SR 583 (56TH STREET) AT WHITEWAY DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,861	\$207,912	\$1,148	\$0	\$829,687	\$0	\$0	\$1,042,608
418685-1	URBAN CORRIDOR IMPROVEMENTS	SR 585(21ST/22ND ST) FROM SR 60 (ADAMO DRIVE) TO SR 600 (HILLSBOROUGH)	\$0	\$0	\$164,636	\$1,914,432	\$19,565	\$7,302,467	\$382,435	\$649,182	\$480,272	\$204,040	\$3,129	\$0	\$0	\$0	\$0	\$11,120,158
420933-2	ADD LANES & RECONSTRUCT	SR 597 (N DALE MABRY) FROM VAN DYKE RD TO COUNTY LINE ROAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,461	\$538,289	\$25,645	\$34,684	\$0	\$0	\$0	\$600,079
405525-2	ADD LANES & RECONSTRUCT	SR 60 (ADAMO DR) FROM E OF US 301 TO W OF FALKENBURG RD	\$6,084	\$0	\$864	\$1,081,028	\$124,090	\$305,171	\$68,513	\$118,979	\$21,793,878	\$1,078,505	\$1,429,811	\$0	\$0	\$0	\$0	\$26,006,923
416856-1	TRAFFIC SIGNAL UPDATE	SR 60 (KENNEDY BLVD) FROM W OF ARMENIA AVE TO E OF BREVARD AVE	\$0	\$0	\$0	\$0	\$0	\$10,018	\$1,005,421	\$122,041	\$38,388	\$86,746	\$2,383,083	\$0	\$0	\$0	\$0	\$3,645,697
255844-1	ADD LANES & RECONSTRUCT	SR 60 (MEMORIAL HWY) FROM CYPRESS ST TO N OF COURTNEY CAMPBELL	\$13,651,459	\$16,684,268	\$1,565,904	\$672	\$1,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,903,327
438542-1	PURCHASE VEHICLES/EQUIPMENT	SR 60 FR KINGS AVE TO RIDGEWOOD AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,730	\$159	\$7,621	\$0	\$0	\$0	\$0	\$113,510
435750-2	ADD LANES & RECONSTRUCT	SR 60 FROM E OF DOVER RD TO E OF SR 39	\$0	\$0	\$0	\$0	\$0	\$29,036	\$6,223,318	\$41,213	\$34,718	\$8,990	\$59,143	\$0	\$0	\$0	\$0	\$6,396,418
435750-1	ADD LANES & RECONSTRUCT	SR 60 FROM VALRICO RD TO E OF DOVER RD	\$0	\$0	\$0	\$0	\$0	\$29,265	\$3,718,084	\$164,957	\$38,700	\$2,634,290	\$91,296	\$0	\$0	\$9,246,500	\$0	\$15,923,092
430055-1	PD&E/EMO STUDY	SR 60 FROM VALRICO RD TO POLK COUNTY LINE RD	\$0	\$0	\$661	\$1,057,402	\$24,458	\$18,599	\$19,773	\$8,881	\$3,296	\$1,824	\$87	\$0	\$0	\$0	\$0	\$1,134,981
434738-2	SIDEWALK	SR 60/ ADAMO DR FROM I-75 NB OFF RAMP TO W OF BRANDON TOWN CENTER DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366	\$0	\$482,215	\$10,913	\$0	\$0	\$0	\$0	\$493,494
436041-1	ADD TURN LANE(S)	SR 60/BRANDON BLVD FROM BRANDON TOWN CTR TO GORNTO LAKE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$509	\$680,660	\$9,702	\$68,540	\$0	\$1,266,135	\$0	\$0	\$2,025,546
439206-1	NEW BRIDGE CONSTRUCTION	SR 60/COURTNEY CAMPBELL CAUSEWAY AT WEST OF BEN T DAVIS BEACH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,234	\$91,641	\$14,154,878	\$704,010	\$106,500	\$55,000	\$55,000	\$55,000	\$15,268,263
441110-1	TRAFFIC SIGNAL UPDATE	SR 60/KENNEDY BLVD AT WESTSHORE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312,959	\$312,959
443445-2	ITS COMMUNICATION SYSTEM	SR 60/KENNEDY BLVD FROM WEST OF MEMORIAL HWY TO EAST OF ASHLEY DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298,592	\$298,592
437644-1	ADD TURN LANE(S)	SR 60/KENNEDY BLVD FROM WESTSHORE BLVD TO HENDERSON BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148	\$355,746	\$497,213	\$0	\$1,080,971	\$0	\$0	\$1,934,078
437644-2	URBAN CORRIDOR IMPROVEMENTS	SR 60/KENNEDY BLVD FROM WESTSHORE BLVD TO WOODLYNNE AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,665	\$709,829	\$0	\$1,219,913	\$0	\$0	\$1,931,407
443969-1	INTERSECTION IMPROVEMENT	SR 60/W BRANDON BLVD FROM LAKEWOOD DR TO MOUNT CARMEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,083,526	\$0	\$3,083,526
255822-1	PD&E/EMO STUDY	SR 600 (GANDY BLVD) FROM E END OF BRIDGE TO DALE MABRY HWY	\$0	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
443583-1	TRAFFIC SIGNALS	SR 685/USB 41/FLORIDA AVE @ W WILDER AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,732	\$382,766	\$0	\$0	\$0	\$0	\$386,498
440253-2	URBAN CORRIDOR IMPROVEMENTS	SR597/DALE MABRY N FROM N OF S VILLAGE DR/W FLETCHER TO S OF VAN DYKE.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$276,171	\$0	\$276,171
405920-4	TRAFFIC SIGNALS	TRAFFIC SIGNAL MAINTENANCE AND OPERATION FOR LOCAL GOVERNMENT	\$720,191	\$750,585	\$774,406	\$796,834	\$823,027	\$849,635	\$876,995	\$1,583,840	\$2,391,448	\$2,253,241	\$2,625,538	\$0	\$0	\$0	\$0	\$14,445,740
415489-3	ADD LANES & RECONSTRUCT	US 301 (SR 43) FM SR 674/SUNCITY CTR BL TO CR 672/BALM ROAD	\$0	\$0	\$603,229	\$0	\$7,868	\$61,559	\$10,619	\$40,401,107	\$537,020	\$1,197,058	\$204,155	\$0	\$0	\$0	\$0	\$43,022,615
415489-1	ADD LANES & RECONSTRUCT	US 301 (SR 43) FROM S OF SUN CITY CENTER TO N OF GIBSONTON DR	\$6,487,341	\$24,671	\$5,466	\$104,503	\$10,122	\$518,490	\$261,883	\$3,418,830	\$18,396	\$17,887	\$2,741	\$0	\$0	\$0	\$0	\$10,870,330
255796-1	PD&E/EMO STUDY	US 301 FROM FOWLER AVE TO FUTURE SR 56	\$0	\$0	\$0	\$0	\$0	\$0	\$2,015,409	\$5,014	\$14,685	\$11,361	\$1,906	\$0	\$0	\$0	\$0	\$2,048,375
255796-2	ADD LANES & RECONSTRUCT	US 301 FROM N OF TOM FOLSOM RD TO HILLSBOROUGH/PASCO CO LINE	\$0	\$0	\$0	\$0	\$0	\$0	\$22,085	\$3,744	\$278,797	\$18,544	\$1,053,085	\$75,000	\$0	\$0	\$1,914,352	\$3,365,607
430050-1	PD&E/EMO STUDY	US 301 FROM SR 60 TO I-4	\$0	\$0	\$0	\$0	\$719,518	\$10,918	\$17,246	\$11,737	\$4,276	\$2,154	\$2,877	\$0	\$0	\$0	\$0	\$768,726
436243-1	TRAFFIC SIGNAL UPDATE	US 301/SR 43 AT RIVERVIEW DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$2,406	\$53,148	\$215,305	\$12,989	\$9,094	\$661,954	\$0	\$0	\$0	\$954,896
434848-2	TRAFFIC SIGNAL UPDATE	US 41 AT GIBSONTON DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,115	\$184,097	\$146,040	\$0	\$422,755	\$0	\$0	\$754,007
430056-1	PD&E/EMO STUDY	US 41 FROM KRACKER AVE TO S OF CAUSEWAY BLVD	\$0	\$0	\$13,078	\$0	\$916,887	\$8,781	\$47,243	\$9,576	\$3,136	\$883	\$2,205	\$0	\$0	\$0	\$0	\$1,001,789
435918-2	PRELIMINARY ENGINEERING	US 41 FROM MANATEE COUNTY LINE TO SR 674	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524
430056-2	ADD LANES & RECONSTRUCT	US 41 FROM S OF PENDOLA POINT/MADISON AVE TO S OF CAUSEWAY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,463,199	\$1,464,199
435918-1	PD&E/EMO STUDY	US 41 PD&E STUDY FROM MANATEE CO LINE TO 12TH STREET NE	\$0	\$0	\$0	\$4,669	\$0	\$0	\$0	\$1,510,410	\$8,931	\$4,194	\$2,764	\$0	\$0	\$0	\$0	\$1,530,968
433045-1	INTERSECTION IMPROVEMENT	US 41 SOUTHBOUND AT PEMBROKE RD WESTBOUND	\$0	\$0	\$0	\$117	\$12,916	\$559,639	\$4,134	\$0	\$0	\$39	\$1,578	\$0	\$0	\$0	\$0	\$578,423
439038-1	SIDEWALK	US 41/SR 45/50TH ST FROM DENVER ST TO N OF S 30TH AVE	\$0	\$0	\$0	\$0	\$0	\$179	\$204	\$74,102	\$399,663	\$1,128,294	\$82,611	\$0	\$0	\$0	\$0	\$1,685,053
437535-1	TRAFFIC SIGNAL UPDATE	US 41/SR 45/NEBRASKA AVE AT E TWIGGS ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$335	\$218,741	\$813	\$0	\$355,808	\$0	\$0	\$575,697
443492-1	URBAN CORRIDOR IMPROVEMENTS	US 41/SR 45/NEBRASKA AVE FROM KENNEDY BLVD TO BUSCH BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$724,783	\$0	\$724,783
440749-1	NEW BRIDGE CONSTRUCTION	US 41/SR 45/S 50TH ST @ CSX GRADE SEPARATION SOUTH OF CAUSEWAY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118,298	\$1,636,698	\$1,475,818	\$15,177,859	\$18,500,000	\$33,501,000	\$0	\$70,409,673
440511-3	URBAN CORRIDOR IMPROVEMENTS	US 41B/N FLORIDA AVE/N HIGHLAND AVE FROM MLK BLVD TO S OF WATERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,241	\$0	\$453,241
440511-2	URBAN CORRIDOR IMPROVEMENTS	US 41B/N TAMPA ST & N FLORIDA AVE FROM E TYLER TO MLK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,454	\$495,916	\$0	\$0	\$0	\$659,370
255709-2	ADD LANES & RECONSTRUCT	US 92 (SR 600) FROM KINGSWAY RD TO MCINTOSH RD	\$0	\$0	\$0	\$0	\$0	\$0	\$8,582	\$238	\$0	\$0	\$761	\$0	\$0	\$0	\$0	\$9,581
255710-2	ADD LANES & RECONSTRUCT	US 92 (SR 600) FROM MCINTOSH RD TO SR 566 (THONOTOSASSA)	\$0	\$0	\$0	\$0	\$0	\$0	\$9,252	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,490
435749-1	PD&E/EMO STUDY	US 92 FROM I-4 TO COUNTY LINE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,269,957	\$9,967	\$32,908	\$6,060	\$671	\$0	\$0	\$0	\$0	\$1,319,563
430054-1	PD&E/EMO STUDY	US 92/HILLSBOROUGH FROM 50TH ST TO I-4	\$0	\$0	\$11,893	\$15,705	\$10,242	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,124
437641-2	URBAN CORRIDOR IMPROVEMENTS	US 92/SR 580/HILLS.AVE FROM TOWN AND COUNTRY BLVD TO HIMES AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$443,717	\$317	\$1,172,003	\$0	\$0	\$0	\$1,616,037
436242-1	TRAFFIC SIGNAL UPDATE	US 92/SR 600 AT INTERBAY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$5,147	\$12,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,321
438998-1	ADD LANES & RECONSTRUCT	US 92/SR 600/E BAKER ST FROM MARYLAND AVE TO COUNTY LINE ROAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402,532	\$11,231	\$1,521	\$3,663					

Table C-14 (Continued)
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
435748-1	PD&E/EMO STUDY	US92/SR580/HILLSBOROUGH CORRIDOR EVALUATION FM MEMORIAL HWY TO I-275	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$2,769	\$0	\$49	\$18,180	\$0	\$0	\$0	\$0	\$1,020,998
427171-2	TRAFFIC SIGNAL UPDATE	USB 41 (SR 45/SR 60) FM W OF 19TH ST TO E OF 19TH ST	\$0	\$0	\$0	\$0	\$2,952	\$95,545	\$120,491	\$1,035,182	\$365,298	\$463	\$543	\$0	\$0	\$0	\$0	\$1,620,474
441311-1	ATMS - ARTERIAL TRAFFIC MGMT	USB 41/SR 685/FLORIDA AVE (ONE-WAY NB)AND SR 45/NEBRASKA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499,000	\$0	\$0	\$0	\$0	\$0	\$0	\$499,000
434729-2	PRELIMINARY ENGINEERING	USB 41/SR 685/N FLORIDA AT HILLSBOROUGH RIVER BRIDGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$3,864	\$104,203	\$3,954	\$0	\$0	\$0	\$0	\$112,061
436530-1	TRAFFIC SIGNAL UPDATE	USB 41/SR 685/N FLORIDA AVE FR S OF E BIRD ST TO N OF W WATERS AVE	\$0	\$0	\$0	\$0	\$0	\$167	\$5,443	\$64,128	\$174,651	\$1,565,748	\$15,862	\$0	\$0	\$0	\$0	\$1,825,999
442552-1	ADD LANES & RECONSTRUCT	VETERAN'S EXPRESSWAY-SR60 OPERATIONAL IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,797	\$829	\$0	\$0	\$0	\$0	\$13,626
255893-5	ADD TURN LANE(S)	SR 574 (MLK BLVD) @ I-75 (SR 93A)	\$1,858,292	\$99,613	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,958,907
421480-2	SIDEWALK	SR 574 (MLK BLVD) FROM E OF HIMES AVE TO 350' W OF BURDINES DR	\$117,432	\$30,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148,091
255893-2	ADD LANES & RECONSTRUCT	SR 574 (MLK BLVD) FROM W OF HIGHVIEW RD TO E OF PARSONS AVE	\$1,126,902	\$1,438,742	\$205,483	\$7,078,595	\$440,017	\$520,104	\$23,043	\$101,585	\$38,562	\$923	\$1,360	\$0	\$0	\$0	\$0	\$10,975,316
416114-1	SIDEWALK	SR 580 (HILLS AVE) FROM BEAUMONT CTR BLVD TO HOOVER BLVD	\$274,733	\$34,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309,207
426160-1	BIKE LANE/SIDEWALK	SR 580 (HILLS AVE) FROM TOWN & COUNTRY BLVD TO AMBASSADOR DR	\$0	\$221,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,338
420627-1	SIDEWALK	SR 583/56TH ST FROM HILLSBOROUGH RIVER TO TEMPLE HEIGHTS RD	\$3,442,227	\$0	\$8,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,450,240
416746-1	SIDEWALK	SR 585 (22ND ST) FROM 23RD AVE E TO LAKE AVE E	\$0	\$0	\$624	\$593,042	\$292,485	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886,176
415234-4	SIDEWALK	SR 597 (DALE MABRY) FM N CARROLLWOOD SPRINGS TO S OF NORTHDAL E BLVD	\$0	\$0	\$467,997	\$34,624	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,722
426161-1	SIDEWALK	SR 597 (DALE MABRY) FM W FLETCHER/S VILLAGE TO CAROLL SPRINGS/ZAMBITO	\$0	\$25,438	\$884,532	\$1,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$911,382
416816-1	TRAFFIC SIGNAL UPDATE	SR 597 (DALE MABRY) FROM HUMPHREY ST TO VAN DYKE RD	\$3,195	\$0	\$10,745	\$772,347	\$28,033	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$814,331
415234-9	SIDEWALK	SR 597 (DALE MABRY) FROM N LAKEVIEW DRIVE TO SOUTH OF VAN DYKE RD	\$0	\$0	\$13,038	\$296,409	\$432,051	\$30,456	\$45,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$817,215
415234-5	SIDEWALK	SR 597 (DALE MABRY) FROM NORTHDAL E BLVD TO NORTHGREEN AVE	\$0	\$0	\$259,612	\$8,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,861
415234-7	SIDEWALK	SR 597 (DALE MABRY) FROM NORTHGREEN AVE TO N LAKEVIEW DR	\$68,177	\$0	\$252,249	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320,807
428218-1	SIDEWALK	SR 60 FROM BRANDON TOWN CENTER TO GORNT O LAKE RD	\$61	\$1,075	\$134,917	\$23,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159,369
255769-1	TRAFFIC SIGNALS	SR 600 (HILLS AVE) WEST OF 22ND ST .05 MILES W OF 22ND ST	\$280,690	\$6,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286,822
255599-1	ADD LANES & RECONSTRUCT	SR 676 (CAUSEWAY BL) FROM 1/4 MI W OF US 41 TO 1/4 E OF US 301	\$3,318,086	\$3,939,330	\$951,357	\$212,319	\$208	\$658	\$10,563	\$581	\$40,740	\$34,633	\$1,302,873	\$0	\$0	\$0	\$0	\$9,811,348
255585-1	NEW ROAD CONSTRUCTION	SR/CR 39 ALEXANDER FROM N OF I-4 (SR 400) TO N OF KNIGHTS GRIFFIN	\$850,134	\$332,990	\$17,535,504	\$88,989	\$159,163	\$376,218	\$126,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,469,587
255888-1	ADD LANES & RECONSTRUCT	US 301 (SR 41) FROM S OF SLIGH AVE TO S OF TPA BYPASS CANAL	\$5,922	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,945
255793-1	ADD LANES & RECONSTRUCT	US 301 (SR 41) FROM S OF TPA BYPASS CNL TO N OF FOWLER AVE	\$1,695,326	\$56,212	\$383,417	\$994,689	\$24,473,264	\$234,633	\$979,984	\$933,712	\$8,454	\$0	\$1,452,508	\$0	\$0	\$0	\$0	\$31,212,199
415489-2	ADD LANES & RECONSTRUCT	US 301 (SR 43) FROM S OF BALM RD TO N OF GIBSONTON DR	\$279,827	\$5,366,777	\$391,951	\$335,013	\$67,811	\$27,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,468,381
427454-2	ADD AUXILIARY LANE(S)	US 301 (SR 43) NB FROM N OF BLOOMINGDALE AV TO NB I-75 ON RAMP	\$0	\$0	\$34,460	\$236,065	\$60,599	\$23,161	\$818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355,103
255512-1	ADD LANES & RECONSTRUCT	US 41 (SR 45) S OF APEX FLA/NEB SUNSET LANE	\$0	\$0	\$0	\$0	\$0	\$0	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338
433046-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT HARTFORD ST (WB)	\$0	\$0	\$0	\$117	\$75,958	\$27,045	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,464
433047-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT RALEIGH (WESTBOUND)	\$0	\$0	\$0	\$117	\$69,632	\$12,349	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,123
433049-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT S 34TH AVE (WESTBOUND)	\$0	\$0	\$0	\$0	\$68,196	\$9,774	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,138
433048-1	INTERSECTION IMPROVEMENT	US 41 NORTHBOUND AT TOWAWAY AVE (WB)	\$0	\$0	\$0	\$352	\$68,525	\$13,962	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,864
255842-1	INTERSECTION IMPROVEMENT	US 92 (SR 600) AT BAY TO BAY BLVD	\$22,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,606
427484-1	ADD LEFT TURN LANE(S)	US 92 (SR 600) DALE MABRY HIGHWAY AT WATROUS AVE	\$0	\$0	\$435,687	\$18,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,714
424450-1	INTERSECTION IMPROVEMENT	US92/SR600/DALEMABRY FROM GOLD TRIANGLE ST TO N OF COLUMBUS	\$24,232	\$128,121	\$155,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$307,524
437648-1	TRAFFIC OPS IMPROVEMENT	34TH ST N FROM COLUMBUS DR TO US 92/E HILLSBOROUGH AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130,237	\$2,675,874	\$0	\$0	\$0	\$0	\$3,806,111
437246-1	BIKE LANE/SIDEWALK	46TH STREET FROM SR 580 (BUSCH BLVD) TO SR 582 (FOWLER AVE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,151	\$849	\$313,393	\$0	\$0	\$0	\$391,393
438752-1	NEW ROAD CONSTRUCTION	APOLLO BEACH EXTENSION FROM US 41 TO PASEO AL MAR BOULEVARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	\$5,000,000	\$0	\$0	\$5,750,000
437044-1	ADD TURN LANE(S)	ARMENIA AVENUE AT BUSCH BOULEVARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,271,941	\$0	\$0	\$0	\$0	\$1,271,941
413092-1	BIKE LANE/SIDEWALK	BAYSHORE BLVD FROM BAY TO BAY BLVD TO PLATT ST	\$0	\$2,086,800	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,086,873
432715-1	BIKE LANE/SIDEWALK	BOUGAINVILLEA AVE FROM 30TH STREET TO 46TH STREET	\$0	\$0	\$0	\$0	\$0	\$155	\$94	\$532,576	\$8,947	\$368	\$0	\$0	\$0	\$0	\$0	\$542,140
415004-1	SIDEWALK	CHARLIE GRIFFIN RD FROM JL REDMAN PKWAY TO PK SPRINGS APTS. ENTR.	\$43,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,037
424213-4	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA ATMS 122 SIGNALS- PHASE 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,460,019	\$0	\$0	\$0	\$14,460,019
424213-3	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA DOWNTOWN TAMPA ATMS 176 SIGNALS - PHASE 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,661,318	\$0	\$0	\$0	\$14,661,318
424213-6	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA USF AREA/BUSCH BLVD ATMS 104 SIGNALS - PHASE 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,080,789	\$0	\$0	\$0	\$13,080,789
443711-2	TRAFFIC SIGNALS	CLEVELAND STREET AT ROME AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,561	\$0	\$503,561
441502-1	URBAN CORRIDOR IMPROVEMENTS	COLLINS STREET FROM LAURA ST. TO ALABAMA ST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0	\$750,000
429171-1	ATMS - ARTERIAL TRAFFIC MGMT	COUNTYWIDE ATMS/ITS	\$0	\$0	\$571,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571,170
257862-3	ADD LANES & RECONSTRUCT	CR 580/SAM ALLEN RD FM W OF SR39/BUCHMAN HWY TO E OF PARK RD	\$0	\$0	\$2,662	\$2,746,590	\$42,148	\$44,283	\$558,797	\$766,709	\$488,647	\$26,938,204	\$1,446,005	\$0	\$0	\$0	\$0	\$33,034,045
405492-8	NEW ROAD CONSTRUCTION	CR 581 (BB DOWNS BL) FROM COMMERCE PALMS DR TO DONA MICHELLE DR	\$0	\$0	\$2,777,712	\$26,729	\$68,202	\$107,471	\$31,139	\$422,304	\$218,066	\$0	\$0	\$0	\$0	\$0	\$0	\$3,651,623
405492-2	ADD LANES & RECONSTRUCT	CR 581 (BB DOWNS BL) FROM PALM SPRINGS DR TO PEBBLE CREEK DR	\$19,251,173	\$4,000,000	\$3,062,630	\$425	\$86	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,314,389
405492-4	ADD LANES & RECONSTRUCT	CR 581 (BB DOWNS BL) FROM PEBBLE CREEK DR TO COUNTY LINE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,141	\$61	\$526	\$411	\$131	\$0	\$0	\$0	\$0	\$5,001,270
405492-5	ADD LANES & RECONSTRUCT	CR 581 (BB DOWNS BL) FROM S OF BEARSS AVE TO S OF PALM SPRINGS BLVD	\$0	\$0	\$0	\$3,542,881	\$0	\$25,447,201	\$213,120	\$18,210	\$26,311	\$14,051	\$4,336	\$0	\$0	\$0	\$0	\$29,266,110
257809-2	ADD LANES & RECONSTRUCT	CR 585A (40TH ST) FROM DIANA ST TO HANLON ST	\$3,396,082	\$0	\$2,704,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,100,842
257809-3	ADD LANES & RECONSTRUCT	CR 585A (40TH ST) FROM HANLON ST TO N OF YUKON	\$4,900,012	\$0	\$1,637,842	\$311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,538,165
257809-1	ADD LANES & RECONSTRUCT	CR 585A (40TH ST) FROM HILLSBOROUGH AVE TO DIANA ST	\$2,022,582	\$1,391,672	\$0	\$2,636,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,051,205
437002-1	ADD LANES & RECONSTRUCT	CR 676A/MADISON AVE FROM E OF US 41 TO E OF 78TH ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0	\$0	\$0	\$3,500,000
420625-1	ADD LANES & RECONSTRUCT	CROSS CREEK BLVD FROM W CORY LAKE BLVD TO MORRIS BRIDGE RD	\$0	\$0	\$474,957	\$0	\$0	\$896,922	\$1,788	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,373,914
437242-1	SIDEWALK	CYPRESS CREEK ELEM FROM E OF SALIDA DEL SOL DR TO E OF BETH SHIELDS WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$351,252	\$12,597	\$0	\$0	\$0	\$0	\$363,926
257805-3	SIDEWALK	DOWNTOWN RIVERWALK AT PLATT ST BRIDGE	\$0	\$860,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$860,000
436639-1	BIKE LANE/SIDEWALK	E COLUMBUS DR FROM N NEBRASKA AVE (SR45) TO 14TH ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,020	\$980	\$306,009	\$0	\$0	\$0	\$406,009
443516-1	SIDEWALK	EL PRADO SIDEWALK FROM S OMAR AVE TO S LOIS AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$564,442	\$564,442
433926-1	INTERSECTION IMPROVEMENT	FALKENBURG ROAD AT LEROY AVE/REEVES RD INTERSECTION IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$585,445	\$2,292	\$182	\$365	\$10	\$1,183	\$0	\$0	\$0	\$0	\$589,477
436640-1	BIKE LANE/SIDEWALK	FLORIBRASKA AVE FROM N TAMPA ST TO 9TH ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674,634	\$0	\$0	\$674,634
442426-1	URBAN CORRIDOR IMPROVEMENTS	GEORGE ROAD FROM DANA SHORES DR TO TOWN N COUNTRY GREENWAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,001,000	\$1,001,000
439772-1	TRAFFIC SIGNALS	GIBSONTON DR AT FERN HILL DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$871,738	\$0	\$871,738
437650-1	ADD TURN LANE(S)	GIBSONTON DR EB FROM NB ON RAMP TO I-75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$745,582	\$0	\$746,582
441338-2	BIKE ARTERY SEG E - N BOULEVARD FROM SLIGH AVE TO E BIRD ST	GREEN ARTERY SEG E - N BOULEVARD FROM SLIGH AVE TO E BIRD ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277,596	\$0	\$0	\$0	\$277,596
436012-1	INTERSECTION IMPROVEMENT	GUNN HIGHWAY AT LINEBAUGH AVE	\$0	\$0	\$0	\$0	\$0	\$1,652,216	\$4,896	\$2,568	\$0	\$0	\$0	\$0	\$0			

Table C-14 (Continued)
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
413128-1	SIDEWALK	LITTLE RD FROM BLOOMINGDALE AVE TO DURANT RD	\$60,459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,459
436713-1	SIDEWALK	LUTZ LAKE FERN RD TRAIL CON FM STILL WOOD DR TO UPPER TAMPA BAY TRAIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,750	\$1,000	\$110,053	\$0	\$0	\$0	\$123,803
433071-2	ADD TURN LANE(S)	N 62ND STREET FROM CSX INTRMD ENTRANCE TO NORTH OF E COLUMBUS DRIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,678,900	\$0	\$3,145,295	\$0	\$6,824,195
433071-1	ADD LANES & REHABILITATE PVMNT	N 62ND STREET FROM CSX INTRMD ENTRANCE TO NORTH OF E COLUMBUS DRIVE.	\$0	\$0	\$0	\$0	\$0	\$769,066	\$3,395	\$2,145	\$730,875	\$10,839	\$76,664	\$0	\$0	\$0	\$0	\$1,592,984
440511-4	URBAN CORRIDOR IMPROVEMENTS	N HIGHLAND AVE FROM WEST VIOLET STREET TO SR 574/HILLSBOROUGH AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,538	\$0	\$215,538
441801-1	ADD LANES & REHABILITATE PVMNT	NORTH O'BRIEN STREET FROM LAUREL ST TO W SPRUCE ST (SR 616)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$962,572	\$0	\$0	\$0	\$0	\$962,572
437248-1	SIDEWALK	OLD BIG BEND RD FROM E OF COVINGTON GARDEN DR TO E OF EAST BAY HS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$532	\$217,080	\$12,536	\$0	\$0	\$0	\$0	\$230,148
432716-1	BIKE LANE/SIDEWALK	PALM AVENUE FROM NORTH BOULEVARD TO NEBRASKA AVENUE	\$0	\$0	\$0	\$0	\$0	\$135	\$550,232	\$160,208	\$1,931	\$80	\$1,480	\$0	\$0	\$0	\$0	\$714,066
257862-2	ADD LANES & REHABILITATE PVMNT	PARK RD FROM I-4 (SR 400) TO SAM ALLEN RD	\$59,863	\$2,348,824	\$561,730	\$321,193	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,292,557
440734-1	ADD LEFT TURN LANE(S)	PARK RD INTERSECTION AT CORONET RD AND E ALSOBROOK ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$544,043	\$0	\$545,043
436013-1	BIKE LANE/SIDEWALK	PLANT AVE (NB-ONE WAY PAIR) FROM W PLATT ST TO SR 60/KENNEDY BLVD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341,654	\$3,577	\$314	\$0	\$0	\$0	\$0	\$0	\$345,545
435360-1	NEW ROAD CONSTRUCTION	PORTWIDE ACCESS IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$686,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$686,019
440736-1	ADD TURN LANE(S)	S ALEXANDER ST AT JIM JOHNSON RD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$509,068	\$0	\$510,068
441288-1	INTERSECTION IMPROVEMENT	SR 60/BRANDON BLVD AT VALRICO FROM S OF SR 60 TO N OF SR 60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,061,101	\$0	\$0	\$1,061,101
437244-1	SIDEWALK	STOWERS ELEM SCHOOL FR GENTLE WOOD AVE TO S OF BARRINGTON STOWERS DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$128,803	\$12,597	\$0	\$0	\$0	\$0	\$141,439
437247-1	SIDEWALK	SUMMERFIELD ELEM SCHOOL HERITAGE GRN PKWY TO E OF HERITAGE GRN PKWY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67	\$148,326	\$12,577	\$0	\$0	\$0	\$0	\$160,970
413130-1	SIDEWALK	THONOTOSASSA RD FROM TAYLOR RD TO BAKER CREEK PARK	\$18,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,160
433437-1	INTERSECTION IMPROVEMENT	VALRICO ROAD AT SYDNEY ROAD	\$0	\$0	\$0	\$0	\$0	\$241,564	\$1,961	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243,663
443711-1	TRAFFIC SIGNALS	W PLATT STREET AT FREMONT AVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$479,205	\$0	\$479,205
437041-1	INTERSECTION IMPROVEMENT	WESTSHORE BOULEVARD AND GANDY BOULEVARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000	\$0	\$0	\$0	\$0	\$900,000
426370-1	TRANSIT IMPROVEMENT	ARRA/HART SECT 5309 RAIL MOD/STREETCAR STA	\$0	\$34,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,618
426371-2	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): ACCESSIBILITY IMPROVEMENT	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
426371-9	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): ADA PARATRANSIT SERVICES	\$0	\$1,515,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,515,370
426371-5	PURCHASE VEHICLES/EQUIPMENT	ARRA/HART SECTION 5307 (ARRA): FAREBOX REPLACEMENT/EXPAN	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
426371-6	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): FLEET PAINT REHAB	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
426371-8	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): SECURITY MEASURES	\$0	\$151,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151,537
426371-7	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA): TECHNOLOGY IMPROVEMENTS	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
426371-4	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307 (ARRA):TECO STREETCAR EXP/CAP MAINT	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
426371-3	TRANSIT IMPROVEMENT	ARRA/HART SECTION 5307;ARRA 21ST AVE IMPROVEMENTS	\$0	\$1,693,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,693,592
426371-1	PURCHASE VEHICLES/EQUIPMENT	ARRA/HART SECTION 5307;ARRA BUSES & PARATRANSIT VANS	\$0	\$7,793,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,793,203
437608-1	PTO STUDIES	CITY OF TAMPA - DOWNTOWN STREETCAR EXTENSION STUDY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$1,000,035
440742-1	PTO STUDIES	EAST-WEST BRT CORRIDOR STUDY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$1,000	\$0	\$0	\$0	\$0	\$2,501,000
438681-1	PD&E/EMO STUDY	FREIGHT LAND USE ANALYSIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,601
414963-2	PURCHASE VEHICLES/EQUIPMENT	HART - FHWA SURFACE TRANSPORTATION PROGRAM	\$0	\$0	\$0	\$0	\$12,000,000	\$0	\$10,000,000	\$0	\$16,400,000	\$6,300,000	\$0	\$4,000,000	\$4,000,000	\$4,000,000	\$9,220,000	\$65,920,000
436677-1	CAPITAL FOR FIXED ROUTE	HART - FHWA SURFACE TRANSPORTATION PROGRAM.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,473,593	\$2,000,000	\$0	\$0	\$0	\$0	\$3,473,593
435141-1	FIXED GUIDEWAY IMPROVEMENTS	HART - FHWA SURFACE TRANSPORTATION PROGRAM...	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$1,760,012	\$0	\$0	\$0	\$0	\$1,960,012
437804-1	PTO STUDIES	HART - PREMIUM TRANSIT FEASIBILITY STUDY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$997,181	\$1,000	\$0	\$0	\$0	\$0	\$1,498,181
430322-1	TRANSIT IMPROVEMENT	HART - TRANSIT CORRIDOR.	\$0	\$0	\$0	\$241,000	\$241,000	\$241,000	\$400,000	\$241,000	\$241,000	\$241,000	\$252,407	\$248,000	\$285,915	\$272,553	\$285,915	\$3,190,790
424394-1	CAPITAL FOR FIXED ROUTE	HART (HILLS AREA REGIONAL TRANSIT)PARATRANSIT VAN ACQUIST SECTION 530	\$0	\$294,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294,000
424396-1	FIXED GUIDEWAY IMPROVEMENTS	HART (HILLS AREA REGIONAL TRANSIT) TECO LINE STREETCAR EXT SE 129	\$1,960,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,960,000
424453-1	TRANSIT IMPROVEMENT	HART (HILLSBOROUGH AREA REGIONAL TRANSIT SECTION 5307	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
426475-1	PURCHASE VEHICLES/EQUIPMENT	HART BUS ACQUISITION	\$0	\$2,185,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,185,000
405428-1	PURCHASE VEHICLES/EQUIPMENT	HART BUS AND BUS FACILITIES SECTION 5309	\$489,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$489,060
405428-3	PURCHASE VEHICLES/EQUIPMENT	HART BUS COALITION	\$1,222,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222,668
410693-2	PURCHASE VEHICLES/EQUIPMENT	HART BUS PURCHASES-TRANSIT CORRIDOR-CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$172,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,100
405428-4	URBAN CORRIDOR IMPROVEMENTS	HART BUS RAPID TRANSIT (BRT) SECTION 5309	\$0	\$1,066,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,066,000
405428-5	PURCHASE VEHICLES/EQUIPMENT	HART BUS/BUS FACILITIES	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
405428-6	PURCHASE VEHICLES/EQUIPMENT	HART BUS/BUS FACILITIES SECTION 5309	\$0	\$247,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247,500
441896-1	PURCHASE VEHICLES/EQUIPMENT	HART CAD/AVL SYSTEM REPLACEMENT - TRANSIT ITS SYSTEM OVERHAUL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,440,000	\$0	\$0	\$0	\$4,880,000	\$15,320,000
442424-1	PURCHASE VEHICLES/EQUIPMENT	HART CNG DUPLEX COMPRESSOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$575,000	\$575,000
405428-2	URBAN CORRIDOR IMPROVEMENTS	HART EMPHASIS CORRIDOR IMPROVEMENT SECTION 5309	\$0	\$332,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332,310
415172-1	FIXED GUIDEWAY IMPROVEMENTS	HART FIXED GUIDEWAY SECTION 5309/5337	\$155,000	\$308,077	\$0	\$353,193	\$0	\$0	\$0	\$1,533,525	\$748,336	\$609,696	\$1,999,310	\$713,772	\$728,047	\$742,608	\$757,460	\$8,649,024
433763-1	CAPITAL FOR FIXED ROUTE	HART HILLSBOROUGH BUS LIVABILITY CAPITAL	\$0	\$0	\$0	\$0	\$0	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
433764-1	CAPITAL FOR FIXED ROUTE	HART HILLSBOROUGH STATE OF GOOD REPAIR CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$4,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,700,000
414594-1	INTERMODAL HUB CAPACITY	HART INTERMODAL FACILITIES	\$956,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$956,347
416264-1	INTERMODAL HUB CAPACITY	HART INTERMODAL TRANSIT CTRS	\$82,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,260
442425-1	TRANSIT IMPROVEMENT	HART MARION TRANSFER STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
443140-1	CONSTRUCT TRANSIT FACILITY	HART NEW FACILITY CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000	\$0	\$0	\$0	\$5,000,000
408109-1	CAPITAL FOR FIXED ROUTE	HART SECTION 5307	\$9,616,025	\$9,615,025	\$10,973,308	\$11,300,000	\$11,560,727	\$12,769,777	\$15,800,000	\$12,351,403	\$16,528,240	\$16,528,240	\$13,804,527	\$14,080,618	\$14,362,230	\$14,649,474	\$14,942,464	\$198,882,058
434366-1	PURCHASE VEHICLES/EQUIPMENT	HART SECTION 5339 CAPITAL ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,297,193	\$0	\$0	\$0	\$1,793,732	\$1,829,790	\$1,866,386	\$1,903,713	\$1,941,788	\$10,632,602
435211-1	URBAN CORRIDOR IMPROVEMENTS	HART SERVICE DEVELOPMENT OPERATING ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$440,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440,000
408207-1	TRANSIT IMPROVEMENT	HART STREETCAR EXTENSION	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000
412762-1	TRANSIT IMPROVEMENT	HART STREETCAR EXTENSION	\$2,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800,000
412751-1	PURCHASE VEHICLES/EQUIPMENT	HART SURFACE TRANSPORTATION BUS PURCHASES	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
413330-2	TRANSIT IMPROVEMENT	HART SURFACE TRANSPORTATION PROGRAM	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
414963-1	TRANSIT IMPROVEMENT	HART SURFACE TRANSPORTATION PROGRAM	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
418213-1	URBAN CORRIDOR IMPROVEMENTS	HART SURFACE TRANSPORTATION PROGRAM	\$0	\$4,500,000	\$1,000,000	\$0	\$5,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000,000
432025-1	TRANSIT IMPROVEMENT	HART TIGER III (CLEAN FUELS)	\$0	\$0	\$0	\$0	\$0	\$2,320,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,320,000
410693-1	URBAN CORRIDOR IMPROVEMENTS	HART TRANSIT CORRIDOR PROGRAM 200X- OPERATING	\$200,000	\$199,000	\$165,806	\$194,619	\$172,100	\$131,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,063,500
420741-1	URBAN CORRIDOR IMPROVEMENTS	HART TRANSIT CORRIDOR PROGRAM 51X-OPERATING	\$280,000	\$260,825	\$185,806	\$261,000	\$0	\$240,125	\$240,125	\$412,225	\$412,225	\$412,225	\$435,040	\$240,000	\$285,915	\$272,554	\$285,915	\$4,223,980
410948-1	PUBLIC TRANSPORTATION SHELTER	HART TRANSIT ENHANCEMENT	\$0	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400,000
430327-1	TRANSIT IMPROVEMENT	HART-NORTHDALE FLEX SERVICE	\$0	\$0	\$0	\$375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000

Table C-14 (Continued)
Hillsborough County FDOT Work Program

Item	Work Mix Description	Item Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
430326-1	TRANSIT IMPROVEMENT	HART-TOWN-N-COUNTRY FLEX 60X	\$0	\$0	\$0	\$606,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606,000
445084-1	CONSTRUCT TRANSIT FACILITY	HILLSBOROUGH AREA RAPID TRANSIT (HART) HEAVY MAINTENANCE FACILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,500,000	\$0	\$0	\$0	\$27,500,000
422720-1	PARK AND RIDE LOTS	HILLSBOROUGH AREA REGIONAL TRANSIT (HART) PARK N' RIDE	\$199,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199,984
402255-1	PTO STUDIES	HILLSBOROUGH CTY MPO TRANSIT PLANNING SECTION 5305	\$356,534	\$383,560	\$385,777	\$408,063	\$414,654	\$516,609	\$520,695	\$514,606	\$529,217	\$530,441	\$545,048	\$360,978	\$371,145	\$382,280	\$393,748	\$6,613,355
429925-1	TRANSIT IMPROVEMENT	RURAL MAP 21 ADA	\$0	\$0	\$0	\$217,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$217,678
443425-1	TRANSIT IMPROVEMENT	TAMPA DOWNTOWN PARTNERSHIP - DOWNTOWN CIRCULAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380,000	\$1,300,000	\$1,300,000	\$0	\$2,980,000
429464-1	BIKE LANE/SIDEWALK	ALEXANDER ELEM SCH FERN ST FROM OCCIDENT ST TO HESPERIDES	\$0	\$0	\$0	\$7,031	\$156,784	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,845
424213-1	ATMS - ARTERIAL TRAFFIC MGMT	CITY OF TAMPA TRAFFIC SIGNAL MANAGEMENT PHASE 1	\$0	\$0	\$0	\$526	\$1,054,814	\$39,219	\$2,915,411	\$68,377	\$41,545	\$0	\$0	\$0	\$0	\$0	\$0	\$4,119,892
434435-1	NEW ROAD CONSTRUCTION	PROJECT SUNRISE-EDTF SOUTH SHORE CORPORATE CTR TRANSP IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
439482-1	PD&E/EMO STUDY	TAMPA BYPASS CANAL TRAIL FROM N 34TH ST TO SR 581 (BRUCE B DOWNS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,982	\$3,592	\$0	\$0	\$0	\$0	\$754,574
440988-1	PD&E/EMO STUDY	TAMPA URBAN AREA ECONOMIC IMPACT ANALYSIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$17,250	\$360	\$0	\$0	\$0	\$0	\$67,610
440989-1	PD&E/EMO STUDY	TAMPA URBAN AREA HEALTH IMPACT ASSESSMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
426472-1	INTERMODAL HUB CAPACITY	FERRY BOAT WATERBORNE TRANSPORTATION PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$126	\$475,020	\$789	\$0	\$0	\$0	\$0	\$476,000
417978-1	TRANSIT IMPROVEMENT	JAIL PROPERTY FROM MORGAN ST TO ORANGE AVE	\$611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$611
415348-2	INTERMODAL HUB CAPACITY	MULTIMODAL TERMINALS	\$0	\$0	\$0	\$0	\$0	\$0	\$41,316	\$44,511,139	\$12,122	\$0	\$511,168	\$0	\$0	\$0	\$0	\$45,075,745
440511-6	BIKE LANE/SIDEWALK	CENTRAL AVE BIKEWAY FROM W 7TH AVE TO USB 41/N FLORIDA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$538,568	\$0	\$538,568
257805-5	SIDEWALK	DOWNTOWN RIVERWALK FROM MACDILL PARK TO CURTIS HIXON WF PARK	\$0	\$0	\$0	\$0	\$0	\$0	\$9,512,000	\$84	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$9,512,141
439692-1	SIDEWALK	GIBSONTON ELEM-ALAFIA ST & VERN STREET FROM NUNDY AVE TO GIBSONTON DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199,707	\$1,000	\$299,161	\$0	\$0	\$0	\$499,868
441338-1	BIKE LANE/SIDEWALK	GREEN ARTERY SEG D - FROM SULPHUR SPRINGS PARK TO 22ND ST PARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,397	\$0	\$0	\$0	\$66,397
439696-1	SIDEWALK	KENLY ELEMENTARY - 21ST AVE FROM 66TH ST TO 62ND ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241,777	\$1,000	\$299,176	\$0	\$0	\$0	\$541,953
413136-1	SIDEWALK	MCMULLEN RD FROM BALM RIVERVIEW RD TO S BOYETTE RD	\$11,149	\$10,545	\$251,011	\$24,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$297,438
428160-1	SIDEWALK	MENDONSA ROAD FROM ALEXANDER ST TO HUNTER ST	\$0	\$0	\$192,216	\$144	\$171	\$232	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192,771
439691-1	SIDEWALK	MORT ELEMENTARY VARIOUS LOCATIONS- SAFE ROUTES TO SCHOOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296,786	\$1,000	\$475,532	\$0	\$0	\$0	\$773,318
428206-1	SIDEWALK	MULRENNAN MIDDLE SCH DURANT RD FRM ST CLOUD TO MULRENNAN	\$0	\$0	\$101,520	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,550
440511-5	BIKE LANE/SIDEWALK	OLA AVE BIKEWAY FROM W 7TH AVE TO USB 41/N FLORIDA AVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$532,057	\$0	\$2,946,669	\$3,478,726
257805-7	SIDEWALK	SELMON GREENWAY FROM HILLSBOROUGH RIVER TO 19TH STREET	\$0	\$0	\$0	\$0	\$1,431,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,431,000
443370-1	PD&E/EMO STUDY	SOUTH COAST TRAIL -19TH AVE NE FROM US 41 TO US 301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$450,000
443582-1	SIDEWALK	SULPHUR SPRINGS K-8 VARIOUS LOCATIONS - SAFE ROUTES TO SCHOOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183,740	\$0	\$0	\$93,006	\$276,746
426141-1	BIKE LANE/SIDEWALK	TEMPLE HEIGHTS ROAD FROM W OF OVERLOOK DR TO 56TH ST	\$0	\$0	\$596,442	\$89	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$596,553
436031-1	NEW ROAD CONSTRUCTION	TEMPLE TERRACE PARKWAY EXTENSION FROM TELECOM PKWY TO MORRIS BRIDGE RD	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
432717-1	BIKE LANE/SIDEWALK	WILLOW AVENUE FROM SWANN AVENUE TO MAIN STREET	\$0	\$0	\$0	\$0	\$0	\$155	\$31	\$0	\$433,920	\$8,757	\$302	\$0	\$0	\$0	\$0	\$443,165
Total			\$92,218,793	\$76,378,714	\$50,924,272	\$40,268,980	\$67,391,726	\$73,610,820	\$81,406,131	\$123,318,474	\$73,874,327	\$102,138,376	\$79,222,320	\$126,400,632	\$55,508,781	\$80,117,069	\$74,703,438	\$1,197,482,853
Sub-Total						2009-2013:	\$327,182,485				2014-2018:	\$454,348,128				2019-2023:	\$415,952,240	

Source: Florida Department of Transportation, District 7

Table C-15
Average Motor Vehicle Fuel Efficiency – Excluding Interstate Travel

Travel			
Vehicle Miles of Travel (VMT) @			
	22.3	6.5	
Other Arterial Rural	320,839,000,000	46,784,000,000	367,623,000,000
Other Rural	302,342,000,000	31,207,000,000	333,549,000,000
Other Urban	1,566,682,000,000	95,483,000,000	1,662,165,000,000
Total	2,189,863,000,000	173,474,000,000	2,363,337,000,000

Percent VMT	
@ 22.3 mpg	@ 6.5 mpg
87%	13%
91%	9%
94%	6%
93%	7%

Fuel Consumed			
	Gallons @ 22.3 mpg	Gallons @ 6.5 mpg	
Other Arterial Rural	14,387,399,103	7,197,538,462	21,584,937,565
Other Rural	13,557,937,220	4,801,076,923	18,359,014,143
Other Urban	70,254,798,206	14,689,692,308	84,944,490,514
Total	98,200,134,529	26,688,307,693	124,888,442,222

Total Mileage and Fuel	
2,363,337	miles (millions)
124,888	gallons (millions)
18.92	mpg

Source: U.S. Department of Transportation, Federal Highway Administration, Highway Statistics 2017, Section V, Table VM-1
Annual Vehicle Distance Traveled in Miles and Related Data - 2017 by Highway Category and Vehicle Type
<http://www.fhwa.dot.gov/policyinformation/statistics.cfm>

Table C-16
Annual Vehicle Distance Travelled in Miles and Related Data -2017⁽¹⁾
By Highway Category and Vehicle Type

Published March 2019								TABLE VM-1		
YEAR	ITEM	LIGHT DUTY VEHICLES SHORT WB ⁽²⁾	MOTOR- CYCLES	BUSES	LIGHT DUTY VEHICLES LONG WB ⁽²⁾	SINGLE-UNIT TRUCKS ⁽³⁾	COMBINATION TRUCKS	SUBTOTALS		ALL MOTOR VEHICLES
								ALL LIGHT VEHICLES ⁽²⁾	SINGLE-UNIT 2-AXLE 6-TIRE OR MORE AND COMBINATION TRUCKS	
2017	Motor-Vehicle Travel: (millions of vehicle-miles)									
2017	Interstate Rural	142,445	1,128	1,775	44,928	10,103	52,171	187,373	62,274	252,550
2017	Other Arterial Rural	228,664	2,661	2,109	92,175	16,814	29,970	320,839	46,784	372,393
2017	Other Rural	213,923	2,728	1,986	88,419	16,563	14,644	302,342	31,207	338,262
2017	All Rural	585,032	6,517	5,870	225,522	43,480	96,785	810,554	140,265	963,206
2017	Interstate Urban	400,339	2,596	2,628	99,803	18,617	43,228	500,142	61,844	567,210
2017	Other Urban	1,235,430	11,036	8,730	331,253	54,006	41,478	1,566,682	95,483	1,681,932
2017	All Urban	1,635,769	13,632	11,358	431,056	72,622	84,705	2,066,824	157,328	2,249,142
2017	Total Rural and Urban ⁽⁵⁾	2,220,801	20,149	17,227	656,578	116,102	181,490	2,877,378	297,593	3,212,347
2017	Number of motor vehicles registered ⁽²⁾	193,672,370	8,715,204	983,231	56,880,878	9,336,998	2,892,218	250,553,248	12,229,216	272,480,899
2017	Average miles traveled per vehicle	11,467	2,312	17,521	11,543	12,435	62,751	11,484	24,335	11,789
2017	Person-miles of travel ⁽⁴⁾ (millions)	3,709,919	23,382	365,220	1,106,303	116,102	181,490	4,816,223	297,593	5,502,417
2017	Fuel consumed (thousand gallons)	91,712,165	458,429	2,350,323	37,466,749	15,599,855	30,363,561	129,178,914	45,963,416	177,951,081
2017	Average fuel consumption per vehicle (gallons)	474	53	2,390	659	1,671	10,498	516	3,758	653
2017	Average miles traveled per gallon of fuel consumed	24.2	44.0	7.3	17.5	7.4	6.0	22.3	6.5	18.1
(1) The FHWA estimates national trends by using State reported Highway Performance and Monitoring System (HPMS) data, fuel consumption data (MF-21 and MF-27), vehicle registration data (MV-1, MV-9, and MV-10), other data such as the R.L. Polk vehicle data, and a host of modeling techniques.										
(2) Light Duty Vehicles Short WB - passenger cars, light trucks, vans and sport utility vehicles with a wheelbase (WB) equal to or less than 121 inches. Light Duty Vehicles Long WB - large passenger cars, vans, pickup trucks, and sport/utility vehicles with wheelbases (WB) larger than 121 inches. All Light Duty Vehicles - passenger cars, light trucks, vans and sport utility vehicles regardless of wheelbase.										
(3) Single-Unit - single frame trucks that have 2-Axles and at least 6 tires or a gross vehicle weight rating exceeding 10,000 lbs.										
(4) Starting with 2009 VM-1, vehicle occupancy is estimated by the FHWA from the 2009 National Household Travel Survey (NHTS) and the annual R.L. Polk Vehicle registration data; For single unit truck and heavy trucks, 1 motor vehicle mile travelled = 1 person-mile traveled.										
(5) VMT data are based on the latest HPMS data available; it may not match previous published results.										

APPENDIX D
Ad Valorem Credit

Appendix D: Ad Valorem Credit

In 2016, Hillsborough County Board of Commission made a 10-year commitment to increase funding for transportation. At the time, the potential funding sources were envisioned to be non-recurring, one-time funding sources such as ad valorem revenues. The County's current five-year plan incorporated ad valorem funding for some of the transportation capacity projects. Given this, an impact fee credit for ad valorem tax funding used for capacity projects.

Residential Land Uses

In determining the ad valorem credit for residential land uses, the study evaluated the taxable values for new residential properties. For this analysis, any residential building constructed since 2008 was classified as "new". The following data was reviewed for each residential land use:

- Weighted average, median, minimum, and maximum taxable value per square foot for new properties (built since 2008) and all properties within Hillsborough County; and
- Professional judgment based on extensive impact fee experience in other communities in Florida.

It should be noted that the ad valorem revenues used toward transportation capital projects is a fixed amount and not a percentage of the County's ad valorem revenues. Over the next five years and beyond, this amount will be limited to approximately \$53.3 million per year. As presented in Table D-1, the taxable value of a new home (\$214,000) was used to calculate the present value of the ad valorem credit. The resulting 1-mil taxes are brought to present value based on an interest rate of 2.5 percent, which is consistent with current market trends and the interest rate at which the County is likely to borrow. Table D-1 also provides the portion of the 1-mil collections that would be used toward transportation capital expansion projects. It is estimated that Hillsborough County will spend 56 percent of a mil of ad valorem revenue to fund capacity expansion projects. Tables D-2 through D-4 present this same analysis for the other residential land uses in the Hillsborough County mobility fee schedule.

The ad valorem credit calculations accounted for the fact this revenue source is likely to be used for transportation capacity projects only for the next five years. The County has not used ad valorem taxes for transportation at any significant level in the past and is unlikely to continue to use it beyond the next five years.

Table D-1
1-Mil Credit Calculation for Single Family Homes

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of a new home ⁽⁶⁾						\$214,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$214,000	n/a	\$214,000	\$214.00	\$120	\$120
2020					\$114	\$111
2021					\$107	\$102
2022					\$102	\$94
2023					\$96	\$87
2024					\$91	\$80
Total					\$630	\$594
Interest Rate ⁽⁸⁾						2.5%

- 1) Source: Hillsborough County FY 2019 Adopted Budget
- 2) Total millage assessed to residents within Hillsborough County applied to the General Fund
- 3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)
- 4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024
- 5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)
- 6) Source: Average taxable value for new homes (built since 2008) in Hillsborough County
- 7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)
- 8) Source: Current interest rate used for bonding in Hillsborough County

Table D-2
1-Mil Credit Calculation for Multi-Family Homes

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of a multi-family unit ⁽⁶⁾						\$134,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$134,000	n/a	\$134,000	\$134.00	\$75	\$75
2020					\$71	\$69
2021					\$67	\$64
2022					\$64	\$59
2023					\$60	\$54
2024					\$57	\$50
Total					\$394	\$371
Interest Rate ⁽⁸⁾						2.5%

- 1) Source: Hillsborough County FY 2019 Adopted Budget
- 2) Total millage assessed to residents within Hillsborough County applied to the General Fund
- 3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)
- 4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024
- 5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)
- 6) Source: Average taxable value for new multi-family homes (built since 2008) in Hillsborough County
- 7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)
- 8) Source: Current interest rate used for bonding in Hillsborough County

Table D-3
1-Mil Credit Calculation for Mobile Homes

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of a mobile home ⁽⁶⁾						\$56,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$56,000	n/a	\$56,000	\$56.00	\$32	\$32
2020					\$30	\$30
2021					\$29	\$27
2022					\$27	\$25
2023					\$26	\$23
2024					\$24	\$21
Total					\$168	\$158
Interest Rate ⁽⁸⁾						2.5%

1) Source: Hillsborough County FY 2019 Adopted Budget

2) Total millage assessed to residents within Hillsborough County applied to the General Fund

3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)

4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024

5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)

6) Source: Average taxable value for new mobile homes (built since 2008) in Hillsborough County

7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)

8) Source: Current interest rate used for bonding in Hillsborough County

Table D-4
1-Mil Credit Calculation for ALF/Congregate Care Facility

Item						Figure
Total Allocation from the General Fund FY 2018/19 ⁽¹⁾						\$548,476,096
County General Fund Millage ⁽²⁾						5.7913
Revenues Generated from 1-mil ⁽³⁾						\$94,706,904
Annual ad valorem revenue that goes to transportation capacity ⁽⁴⁾						\$53,326,033
Percentage of millage used for transportation capacity expansion projects ⁽⁵⁾						56%
Average taxable value of an adult living facility ⁽⁶⁾						\$152,000
Annual increase in the countywide taxable values ⁽⁷⁾						5.7%
Year	Taxable Value	Market Value	Value Used for Credit	1-Mil Tax	Ad Valorem for Transportation	Present Value
2019	\$152,000	n/a	\$152,000	\$152.00	\$86	\$86
2020					\$81	\$79
2021					\$77	\$73
2022					\$73	\$68
2023					\$69	\$62
2024					\$65	\$58
Total					\$451	\$426
Interest Rate ⁽⁸⁾						2.5%

- 1) Source: Hillsborough County FY 2019 Adopted Budget
- 2) Total millage assessed to residents within Hillsborough County applied to the General Fund
- 3) Total projected allocation from the general fund (Item 1) divided by the County's millage rate (Item 2)
- 4) Source: Average annual ad valorem revenues for transportation capacity from FY 2019-2024
- 5) Annual ad valorem that goes to transportation capacity (Item 4) divided by revenue generated by 1-mil (Item 3)
- 6) Source: Average taxable value for new ALF/Congregate Care Facilities (built since 2008) in Hillsborough County
- 7) Source: Review of average annual increase in countywide taxable values for Hillsborough County (2000-2018)
- 8) Source: Current interest rate used for bonding in Hillsborough County

Non-Residential Land Uses

Table D-5 provides an explanation of ad valorem credit calculated for non-residential land uses. To determine the taxable value of a unit for each land use, the taxable value of recently built properties (2008 to present) was compared the taxable value for all properties in the County database, for each respective land use. Based on a review of factors such as the weighted average, median, minimum, and maximum values per square foot, a unit value was estimated for each land use or a comparable land use category was identified. It should be noted that the 1-mil credit calculations for these land uses represent broad estimates and are based on the Consultant's experience in other jurisdictions and knowledge of the industry.

In calculating the present value of non-residential land uses, an annual value increase of approximately five (5) percent for commercial land uses, four (4) percent for institutional land uses, and six (6) percent for industrial land uses was used based on a review of the annual increase in taxable values for the respective land use category from 2000 to 2018 in Hillsborough County.

Table D-5
1-Mil Credit Calculation for Non-Residential Land Uses

ITE LUC	Land Use	Unit	Taxable Value of Unit ⁽¹⁾	1-Mil Credit ⁽²⁾		Methodology
				Annual	Total	
LODGING:						
310	Hotel	room	\$52,000	\$29	\$167	Estimates an average size of 400 sq ft per room and an average cost of \$130 per sq ft
311	Hotel; All Suites	room	\$52,000	\$29	\$167	Estimates an average size of 400 sq ft per room and an average cost of \$130 per sq ft
320	Motel	room	\$39,000	\$22	\$126	Estimates an average size of 300 sq ft per room and an average cost of \$1300 per sq ft
RECREATION:						
411	Public Park	acre	\$85,000	\$48	\$276	Based on the taxable value per acre of vacant landless than 5 acres in Hillsborough County
416	RV Park	site	\$8,500	\$5	\$29	Estimates an average site size of 0.10 acre and a cost of \$85,000 per acre based on a review of the taxable value for vacant land less than 5 aces
420	Marina	boat berth	\$60,000	\$34	\$195	The cost per berth is estimated at \$60,000
430	Golf Course	hole	\$700,000	\$394	\$2,263	Based on ITE Trip Characteristics data, one hole requires approximately 7 acres. Cost per acre is estimated at \$100,000 based on the value of vacant commercial land in Hillsborough County
444	Movie Theater	screen	\$180,000	\$101	\$580	Comparable to Shopping Center land use (\$120 per sq ft). A movie theater screen is estimated to use 1,500 sq ft
492	Health Club	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
INSTITUTIONS:						
520	Elementary School (Private)	student	\$28,000	\$16	\$94	The cost per student is estimated at \$28,000 based on data from the Florida Department of Education
522	Middle School (Private)	student	\$28,000	\$16	\$94	
530	High School (Private)	student	\$28,000	\$16	\$94	
540	University/Junior College; 7,500 or fewer students (Private)	student	\$28,000	\$16	\$94	
550	University/Junior College; more than 7,500 students (Private)	student	\$28,000	\$16	\$94	
560	Church	1,000 sf	-	-	-	Churches are exempt from paying property taxes
565	Day Care Center	1,000 sf	\$110,000	\$62	\$365	Comparable to Office (\$110 per sq ft); Average size estimated at 1,000 sq ft
610	Hospital	1,000 sf	\$45,000	\$25	\$147	Based on taxable value of recently built hospitals (\$45 per sq ft); Average size estimated at 1,000 sq ft
620	Nursing Home	bed	\$11,000	\$6	\$35	Estimates an average size of 100 sq ft per bed (accounting for surrounding area) and an average cost of \$110 per sq ft based on the Office land use
630	Clinic	1,000 sf	\$45,000	\$25	\$147	Comparable to Hospital (\$45 per sq ft)
OFFICE:						
710	General Office	1,000 sf	\$110,000	\$62	\$356	Based on taxable value of recently built Office Buildings (\$110 per sq ft); Average size estimated at 1,000 sq
715	Single Tenant Office Building	1,000 sf	\$110,000	\$62	\$356	Comparable to Office land use (\$110 per sq ft)
720	Medical Office 10,000 sq ft or less	1,000 sf	\$110,000	\$62	\$356	Comparable to Office land use (\$150 per sq ft)
	Medical Office greater than 10,000 sq ft	1,000 sf	\$110,000	\$62	\$356	
RETAIL:						
813	Discount Superstore	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
815	Discount Store; Free-Standing	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
820	Shopping Center	1,000 sfgla	\$120,000	\$68	\$391	Based on taxable value of recently built Retail land uses (\$120 per sq ft); Average size estimated at 1,000 sq ft
841	New/Used Auto Sales	1,000 sf	\$90,000	\$51	\$293	Based on taxable value of recently built Auto Sales/Repair land uses (\$90 per sq ft); Average size estimated at 1,000 sq ft
857	Discount Club	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
862	Home Improvement Superstore	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
863	Electronics Superstore	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
880/881	Pharmacy/Drug Store with and w/o Drive-Thru	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
890	Furniture Store	1,000 sf	\$120,000	\$68	\$391	Comparable to Shopping Center land use (\$120 per sq ft)
912	Bank/Savings Drive-In	1,000 sf	\$275,000	\$155	\$890	Estimates an average site size of 1,000 sq ft and a cost of \$275 per sq ft
930	Fast Casual Restaurant	1,000 sf	\$225,000	\$127	\$729	Comparable to Quality Restaurant land use (\$225 per sq ft)

Table D-5 (continued)
1-Mil Credit Calculation for Non-Residential Land Uses

ITE LUC	Land Use	Unit	Taxable Value of Unit ⁽¹⁾	1-Mil Credit ⁽²⁾		Methodology
				Annual	Total	
RETAIL:						
931	Quality Restaurant	1,000 sf	\$225,000	\$127	\$729	Estimates an average site size of 2,000 sq ft and a cost of \$225 per sq ft
932	High-Turnover Restaurant	1,000 sf	\$225,000	\$127	\$729	Estimates an average site size of 2,000 sq ft and a cost of \$225 per sq ft
934	Fast Food Rest. w/Drive-Thru	1,000 sf	\$305,000	\$172	\$988	Estimates an average site size of 3,000 sq ft and a cost of \$305 per sq ft
942	Automobile Repair/Body Shop	1,000 sf	\$90,000	\$51	\$293	Based on taxable value of recently built Auto Sales/Repair land uses (\$90 per sq ft); Average size estimated at 1,000 sq ft
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	\$9,960	\$6	\$34	Estimates that 1,000 sq ft of space can accommodate 4 rows and 3 fueling positions per row and an average cost of \$120 per sq ft based on the Shopping Center land use
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	\$9,960	\$6	\$34	
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	\$9,960	\$6	\$34	
947	Self-Service Car Wash	service bay	\$39,000	\$22	\$126	Estimates the sq ft per service bay is 325 ft (25 x 13 ft) and a cost of \$120 per sq ft (based on Shopping Center land use)
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	\$60,000	\$34	\$191	The value of industrial structures is estimated at \$60 per sq ft
140	Manufacturing	1,000 sf	\$60,000	\$34	\$191	The value of industrial structures is estimated at \$60 per sq ft
150	Warehousing	1,000 sf	\$55,000	\$31	\$174	Based on taxable value of recently built warehouse land uses (\$55 per sq ft); Average size estimated at 1,000 sq ft
151	Mini-Warehouse	1,000 sf	\$55,000	\$31	\$174	Comparable to Warehousing land use (\$55 per sq ft)
154	High-Cube Transload/Storage	1,000 sf	\$55,000	\$31	\$174	Comparable to Warehousing land use (\$55 per sq ft)

1) Source: Based on information from the Hillsborough County 2018 NAL parcel database

2) Present value of the ad valorem credit to be applied to the mobility fee rate

APPENDIX E
Mobility Fee Schedules

Appendix E: Mobility Fee Schedules

This appendix presents the detailed fee calculations for each land use in the Hillsborough County mobility fee schedule. The differentiation of input variables is presented below:

- Table E-1 – Urban Area Mobility Fee
- Table E-2 – Rural Area Mobility Fee

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Table E-1 (Continued)
Mobility Fee Schedule – Urban Area

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT ⁽¹⁾	Person-Trip Factor	Net PMT	Total Mobility Cost	Annual Capital Impr. Tax	Capital Improvement Credit	Annual Community Investment Tax	Community Investment Tax Total	Annual Sales Tax	Total Sales Tax	Ad Valorem Credit	Net Mobility Fee	Current Mobility Fee ⁽²⁾	% Change
INSTITUTIONS:																							
620	Nursing Home	bed	3.02	Blend ITE 10th & FL Studies	2.59	3.09	FL Studies	89%	FL Studies	2.20	1.40	3.08	\$1,276	\$14	\$258	\$2	\$11	\$11	\$258	\$35	\$714	\$531	35%
630	Clinic	1,000 sf	37.46	Blend ITE 10th & FL Studies	5.10	5.60	FL Studies	93%	FL Studies	56.14	1.40	78.60	\$32,558	\$322	\$5,933	\$58	\$319	\$265	\$6,213	\$147	\$19,946	\$13,490	48%
OFFICE:																							
710	General Office	1,000 sf	9.74	ITE 10th Edition	5.15	5.65	FL Studies	92%	FL Studies	14.58	1.40	20.41	\$8,456	\$84	\$1,548	\$15	\$83	\$69	\$1,618	\$356	\$4,851	\$6,294	-23%
715	Single Tenant Office Building	1,000 sf	11.59	Blend ITE 10th & FL Studies	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	17.35	1.40	24.29	\$10,063	\$99	\$1,824	\$18	\$99	\$82	\$1,923	\$356	\$5,861	\$4,733	24%
720	Medical Office 10,000 sq ft or less	1,000 sf	23.83	FL Studies	5.55	6.05	FL Studies	89%	FL Studies	37.20	1.40	52.08	\$21,570	\$212	\$3,906	\$38	\$209	\$175	\$4,103	\$356	\$12,996	\$10,109	29%
720	Medical Office greater than 10,000 sq ft	1,000 sf	34.12	Blend ITE 10th & FL Studies	5.55	6.05	FL Studies	89%	FL Studies	53.26	1.40	74.56	\$30,884	\$303	\$5,583	\$55	\$303	\$250	\$5,861	\$356	\$18,781	\$14,718	28%
RETAIL:																							
813	Discount Superstore	1,000 sf	50.77	Blend ITE 10th & FL Studies	2.40	2.90	Appendix A: Fig. A-1 (200k sq ft)	67%	Appendix A: Fig. A-2 (200k sq ft)	25.80	1.40	36.12	\$14,960	\$163	\$3,003	\$29	\$160	\$134	\$3,142	\$391	\$8,264	\$6,749	22%
815	Discount Store; Free-Standing	1,000 sf	53.12	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	23.83	1.40	33.36	\$13,820	\$152	\$2,801	\$27	\$149	\$125	\$2,931	\$391	\$7,548	\$7,599	-1%
820	Shopping Center	1,000 sf ga	37.75	ITE 10th Edition	2.69	3.19	Appendix A: Fig. A-1 (450k sf ga)	74%	Appendix A: Fig. A-2 (450k sf ga)	23.75	1.40	33.25	\$13,770	\$147	\$2,708	\$27	\$149	\$121	\$2,837	\$391	\$7,685	\$7,079	9%
841	New/Used Auto Sales	1,000 sf	24.58	Blend ITE 10th & FL Studies	4.60	5.10	FL Studies	79%	FL Studies	28.23	1.40	39.52	\$16,368	\$163	\$3,003	\$30	\$165	\$135	\$3,165	\$293	\$9,742	\$8,765	11%
857	Discount Club	1,000 sf	41.80	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	18.75	1.40	26.25	\$10,875	\$119	\$2,193	\$22	\$121	\$98	\$2,298	\$391	\$5,872	\$5,546	6%
862	Home Improvement Superstore	1,000 sf	30.74	ITE 10th Edition	2.34	2.84	Appendix A: Fig. A-1 (150k sq ft)	65%	Appendix A: Fig. A-2 (150k sq ft)	14.77	1.40	20.68	\$8,568	\$94	\$1,732	\$17	\$94	\$77	\$1,805	\$391	\$4,546	\$4,078	12%
863	Electronics Superstore	1,000 sf	41.05	ITE 10th Edition	1.87	2.37	Appendix A: Fig. A-1 (50k sq ft)	56%	Appendix A: Fig. A-2 (50k sq ft)	13.58	1.40	19.01	\$7,877	\$90	\$1,658	\$16	\$88	\$74	\$1,735	\$391	\$4,005	\$3,816	5%
880/ 881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	104.37	Blend ITE 10th & FL Studies	2.08	2.58	FL Studies	32%	FL Studies	21.95	1.40	30.73	\$12,730	\$142	\$2,616	\$26	\$143	\$117	\$2,743	\$391	\$6,837	\$5,223	31%
890	Furniture Store	1,000 sf	6.30	ITE 10th Edition	6.09	6.59	FL Studies	54%	FL Studies	6.55	1.40	9.17	\$3,797	\$37	\$682	\$7	\$39	\$30	\$703	\$391	\$1,982	\$1,425	39%
SERVICES:																							
912	Bank/Savings Drive-In	1,000 sf	102.66	Blend ITE 10th & FL Studies	2.46	2.96	FL Studies	46%	FL Studies	36.71	1.40	51.39	\$21,288	\$231	\$4,256	\$42	\$231	\$190	\$4,455	\$890	\$11,456	\$14,914	-23%
930	Fast Casual Restaurant	1,000 sf	315.17	ITE 10th Edition	2.05	2.55	Same as LUC 934	58%	Same as LUC 934	118.42	1.40	165.79	\$68,669	\$769	\$14,168	\$139	\$766	\$634	\$14,865	\$729	\$38,141	-	-
931	Quality Restaurant	1,000 sf	86.03	Blend ITE 10th & FL Studies	3.14	3.64	FL Studies	77%	FL Studies	65.73	1.40	92.02	\$38,116	\$398	\$7,333	\$72	\$397	\$328	\$7,690	\$729	\$21,967	\$18,487	19%
932	High-Turn Over Restaurant	1,000 sf	106.26	Blend ITE 10th & FL Studies	3.17	3.67	FL Studies	71%	FL Studies	75.57	1.40	105.80	\$43,825	\$457	\$8,420	\$83	\$457	\$377	\$8,839	\$729	\$25,380	\$22,033	15%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	482.53	Blend ITE 10th & FL Studies	2.05	2.55	FL Studies	58%	FL Studies	181.30	1.40	253.82	\$105,134	\$1,177	\$21,685	\$213	\$1,173	\$971	\$22,766	\$988	\$58,522	\$49,578	18%
942	Automobile Care Center	1,000 sf	24.58	Blend ITE 10th & FL Studies	3.62	4.12	FL Studies	72%	FL Studies	20.24	1.40	28.34	\$11,740	\$120	\$2,211	\$22	\$121	\$99	\$2,321	\$293	\$6,794	\$6,929	-2%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	172.01	ITE 10th Edition	1.90	2.40	FL Studies	23%	FL Studies	23.75	1.40	33.25	\$13,774	\$157	\$2,893	\$28	\$154	\$129	\$3,024	\$34	\$7,669	\$5,570	38%
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	205.36	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	28.36	1.40	39.70	\$16,445	\$187	\$3,445	\$34	\$187	\$154	\$3,611	\$34	\$9,168	\$5,570	65%
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	230.52	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	31.83	1.40	44.56	\$18,460	\$210	\$3,869	\$38	\$209	\$173	\$4,056	\$34	\$10,292	\$5,570	85%
947	Self-Service Car Wash	service bay	43.94	Blend ITE 10th & FL Studies	2.18	2.68	FL Studies	68%	FL Studies	20.58	1.40	28.81	\$11,936	\$132	\$2,432	\$24	\$132	\$109	\$2,556	\$126	\$6,690	\$5,344	25%
INDUSTRIAL:																							
110	General Light Industrial	1,000 sf	4.96	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	7.43	1.40	10.40	\$4,306	\$43	\$792	\$8	\$44	\$35	\$821	\$191	\$2,458	\$2,834	-13%
140	Manufacturing	1,000 sf	3.93	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	5.88	1.40	8.23	\$3,412	\$34	\$626	\$6	\$33	\$28	\$656	\$191	\$1,906	\$1,556	23%
150	Warehousing	1,000 sf	1.74	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.61	1.40	3.65	\$1,511	\$15	\$276	\$3	\$17	\$12	\$281	\$174	\$763	\$1,439	-47%
151	Mini-Warehouse	1,000 sf	1.49	Blend ITE 10th & FL Studies	3.51	4.01	Average of LUC 710 and LUC 820 (50k sq ft)	92%	Same as LUC 710	1.52	1.40	2.13	\$882	\$9	\$166	\$2	\$11	\$7	\$164	\$174	\$367	\$517	-29%
154	High-Cube Transload/Storage	1,000 sf	1.40	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.10	1.40	2.94	\$1,216	\$12	\$221	\$2	\$11	\$10	\$234	\$174	\$576	\$678	-15%

- 1) Net VMT calculated as ((Trip Generation Rate* Trip Length* % New Trips)*(1-Interstate/Toll Facility Adjustment Factor)/2). This reflects the unit of vehicle miles of capacity consumed per unit of development and is multiplied by the cost per vehicle
- 2) Source: Hillsborough County Department of Development Services
- 3) The ITE 10th Edition trip generation rate for PM Peak Hour of Adjacent traffic was adjusted by a factor of 10 to approximate the Daily TGR
- 4) The ITE 10th Edition trip generation rate was adjusted to reflect the average occupancy rate of 60 percent based on data provided by the Florida Association of RV Parks and Campgrounds
- 5) The percent new trips for schools was estimated at 90% based on LUC 710, but was then adjusted to 80% to provide a conservative fee rate. This adjustment reflects the nature of elementary and middle school uses where attendees are unable to drive and are typically dropped off by parents on their way to another destination

Table E-2 (continued)
Mobility Fee Schedule – Rural Area

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT ⁽¹⁾	Person-Trip Factor	Net PMT	Total Mobility Cost	Annual Capital Impr. Tax	Capital Improvement Credit	Annual Community Investment Tax	Community Investment Tax Total	Annual Sales Tax	Total Sales Tax	Ad Valorem Credit	Net Mobility Fee	Current Mobility Fee ⁽²⁾	% Change
INSTITUTIONS:																							
620	Nursing Home	bed	3.02	Blend ITE 10th & FL Studies	2.59	3.09	FL Studies	89%	FL Studies	2.20	1.40	3.08	\$1,458	\$14	\$258	\$2	\$11	\$11	\$258	\$35	\$896	\$636	41%
630	Clinic	1,000 sf	37.46	Blend ITE 10th & FL Studies	5.10	5.60	FL Studies	93%	FL Studies	56.14	1.40	78.60	\$37,207	\$322	\$5,933	\$58	\$319	\$265	\$6,213	\$147	\$24,595	\$16,099	53%
OFFICE:																							
710	General Office	1,000 sf	9.74	ITE 10th Edition	5.15	5.65	FL Studies	92%	FL Studies	14.58	1.40	20.41	\$11,275	\$84	\$1,548	\$15	\$83	\$69	\$1,618	\$356	\$7,670	\$9,131	-16%
715	Single Tenant Office Building	1,000 sf	11.59	Blend ITE 10th & FL Studies	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	17.35	1.40	24.29	\$13,417	\$99	\$1,824	\$18	\$99	\$82	\$1,923	\$356	\$9,215	\$6,866	34%
720	Medical Office 10,000 sq ft or less	1,000 sf	23.83	FL Studies	5.55	6.05	FL Studies	89%	FL Studies	37.20	1.40	\$2.08	\$28,760	\$212	\$3,906	\$38	\$209	\$175	\$4,103	\$356	\$20,186	\$14,657	38%
720	Medical Office greater than 10,000 sq ft	1,000 sf	34.12	Blend ITE 10th & FL Studies	5.55	6.05	FL Studies	89%	FL Studies	53.26	1.40	74.56	\$41,178	\$303	\$5,583	\$55	\$303	\$250	\$5,861	\$356	\$29,075	\$21,344	36%
RETAIL:																							
813	Discount Superstore	1,000 sf	50.77	Blend ITE 10th & FL Studies	2.40	2.90	Appendix A: Fig. A-1 (200k sq ft)	67%	Appendix A: Fig. A-2 (200k sq ft)	25.80	1.40	36.12	\$17,096	\$163	\$3,003	\$29	\$160	\$134	\$3,142	\$391	\$10,400	\$8,103	28%
815	Discount Store; Free-Standing	1,000 sf	53.12	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	23.83	1.40	33.36	\$15,794	\$152	\$2,801	\$27	\$149	\$125	\$2,931	\$391	\$9,522	\$9,122	4%
820	Shopping Center	1,000 sf	37.75	ITE 10th Edition	2.69	3.19	Appendix A: Fig. A-1 (450k sf)	74%	Appendix A: Fig. A-2 (450k sf)	23.75	1.40	33.25	\$15,737	\$147	\$2,708	\$27	\$149	\$121	\$2,837	\$391	\$9,652	\$8,498	14%
841	New/Used Auto Sales	1,000 sf	24.58	Blend ITE 10th & FL Studies	4.60	5.10	FL Studies	79%	FL Studies	28.23	1.40	39.52	\$18,706	\$163	\$3,003	\$30	\$165	\$135	\$3,165	\$293	\$12,080	\$10,464	15%
857	Discount Club	1,000 sf	41.80	ITE 10th Edition	2.29	2.79	Appendix A: Fig. A-1 (100k sq ft)	62%	Appendix A: Fig. A-2 (100k sq ft)	18.75	1.40	26.25	\$12,428	\$119	\$2,193	\$22	\$121	\$98	\$2,298	\$391	\$7,425	\$6,659	12%
862	Home Improvement Superstore	1,000 sf	30.74	ITE 10th Edition	2.34	2.84	Appendix A: Fig. A-1 (150k sq ft)	65%	Appendix A: Fig. A-2 (150k sq ft)	14.77	1.40	20.68	\$9,791	\$94	\$1,732	\$17	\$94	\$77	\$1,805	\$391	\$5,769	\$4,897	18%
863	Electronics Superstore	1,000 sf	41.05	ITE 10th Edition	1.87	2.37	Appendix A: Fig. A-1 (50k sq ft)	56%	Appendix A: Fig. A-2 (50k sq ft)	13.58	1.40	19.01	\$9,002	\$90	\$1,658	\$16	\$88	\$74	\$1,735	\$391	\$5,130	\$4,597	12%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	104.37	Blend ITE 10th & FL Studies	2.08	2.58	FL Studies	32%	FL Studies	21.95	1.40	30.73	\$14,548	\$142	\$2,616	\$26	\$143	\$117	\$2,743	\$391	\$8,655	\$6,280	38%
890	Furniture Store	1,000 sf	6.30	ITE 10th Edition	6.09	6.59	FL Studies	54%	FL Studies	6.55	1.40	9.17	\$4,339	\$37	\$682	\$7	\$39	\$30	\$703	\$391	\$2,524	\$1,701	48%
SERVICES:																							
912	Bank/Savings Drive-In	1,000 sf	102.66	Blend ITE 10th & FL Studies	2.46	2.96	FL Studies	46%	FL Studies	36.71	1.40	51.39	\$24,328	\$231	\$4,256	\$42	\$231	\$190	\$4,455	\$890	\$14,496	\$17,899	-19%
930	Fast Casual Restaurant	1,000 sf	315.17	ITE 10th Edition	2.05	2.55	Same as LUC 934	58%	Same as LUC 934	118.42	1.40	165.79	\$78,476	\$769	\$14,168	\$139	\$766	\$634	\$14,865	\$729	\$47,948	-	-
931	Quality Restaurant	1,000 sf	86.03	Blend ITE 10th & FL Studies	3.14	3.64	FL Studies	77%	FL Studies	65.73	1.40	92.02	\$43,559	\$398	\$7,333	\$72	\$397	\$328	\$7,690	\$729	\$27,410	\$22,134	24%
932	High-Turn Over Restaurant	1,000 sf	106.26	Blend ITE 10th & FL Studies	3.17	3.67	FL Studies	71%	FL Studies	75.57	1.40	105.80	\$50,084	\$457	\$8,420	\$83	\$457	\$377	\$8,839	\$729	\$31,639	\$26,378	20%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	482.53	Blend ITE 10th & FL Studies	2.05	2.55	FL Studies	58%	FL Studies	181.30	1.40	253.82	\$120,148	\$1,177	\$21,685	\$213	\$1,173	\$971	\$22,766	\$988	\$73,536	\$59,638	23%
942	Automobile Care Center	1,000 sf	24.58	Blend ITE 10th & FL Studies	3.62	4.12	FL Studies	72%	FL Studies	20.24	1.40	28.34	\$13,416	\$120	\$2,211	\$22	\$121	\$99	\$2,321	\$293	\$8,470	\$8,285	2%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	172.01	ITE 10th Edition	1.90	2.40	FL Studies	23%	FL Studies	23.75	1.40	33.25	\$15,741	\$157	\$2,893	\$28	\$154	\$129	\$3,024	\$34	\$9,636	\$6,708	44%
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	205.36	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	28.36	1.40	39.70	\$18,793	\$187	\$3,445	\$34	\$187	\$154	\$3,611	\$34	\$11,516	\$6,708	72%
960	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	230.52	ITE 10th Edition	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	31.83	1.40	44.56	\$21,096	\$210	\$3,869	\$38	\$209	\$173	\$4,056	\$34	\$12,928	\$6,708	93%
947	Self-Service Car Wash	service bay	43.94	Blend ITE 10th & FL Studies	2.18	2.68	FL Studies	68%	FL Studies	20.58	1.40	28.81	\$13,641	\$132	\$2,432	\$24	\$132	\$109	\$2,556	\$126	\$8,395	\$6,423	31%
INDUSTRIAL:																							
110	General Light Industrial	1,000 sf	4.96	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	7.43	1.40	10.40	\$5,742	\$43	\$792	\$8	\$44	\$35	\$821	\$191	\$3,894	\$4,110	-5%
140	Manufacturing	1,000 sf	3.93	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	5.88	1.40	8.23	\$4,549	\$34	\$626	\$6	\$33	\$28	\$656	\$191	\$3,043	\$2,255	35%
150	Warehousing	1,000 sf	1.74	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.61	1.40	3.65	\$2,014	\$15	\$276	\$3	\$17	\$12	\$281	\$174	\$1,266	\$2,091	-40%
151	Mini-Warehouse	1,000 sf	1.49	Blend ITE 10th & FL Studies	3.51	4.01	Average of LUC 710 and LUC 820 (50k sq ft)	92%	Same as LUC 710	1.52	1.40	2.13	\$1,176	\$9	\$166	\$2	\$11	\$7	\$164	\$174	\$661	\$755	-13%
154	High-Cube Transload/Storage	1,000 sf	1.40	ITE 10th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	2.10	1.40	2.94	\$1,621	\$12	\$221	\$2	\$11	\$10	\$234	\$174	\$981	\$985	0%

- 1) Net VMT calculated as ((Trip Generation Rate* Trip Length* % New Trips)*(1-Interstate/Toll Facility Adjustment Factor)/2). This reflects the unit of vehicle miles of capacity consumed per unit of development and is multiplied by the cost per vehicle
- 2) Source: Hillsborough County Department of Development Services
- 3) The ITE 10th Edition trip generation rate for PM Peak Hour of Adjacent traffic was adjusted by a factor of 10 to approximate the Daily TGR
- 4) The ITE 10th Edition trip generation rate was adjusted to reflect the average occupancy rate of 60 percent based on data provided by the Florida Association of RV Parks and Campgrounds
- 5) The percent new trips for schools was estimated at 90% based on LUC 710, but was then adjusted to 80% to provide a conservative fee rate. This adjustment reflects the nature of elementary and middle school uses where attendees are unable to drive and are typically dropped off by parents on their way to another destination