Stantec

Town of Cary

Water and Sewer System Development Fee Study

March 12, 2018

March 12, 2018

Ms. Stacey Teachey
Financial Strategy Manager,
316 N. Academy St.
Cary, NC 27513

Re: Water and Sewer Water System Development Fee Study

Dear Ms. Teachey,

Stantec is pleased to present this Final Report on the Water and Sewer System Development Fee Study (Study) that we performed for the Town of Cary, North Carolina (Town). We appreciate the professional assistance provided by you and all of the members of the Town staff who participated in the Study.

If you have any questions, please do not hesitate to call us at (813) 223-9500. We appreciate the opportunity to be of service to the Town, and look forward to the possibility of doing so again in the near future.

Sincerely,

Andrew J. Burnham
Vice President

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Tampa, Florida 33602
(813) 443-5138
andrew.burnham@stantec.com

Enclosure

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1. INTRODUCTION

Stantec Consulting Services Inc. (Stantec) has conducted a Water and Sewer System Development Fee Study Update (Study) for The Town of Cary's water and sewer systems (hereafter referred to as the "Town" or "Utility"). This report presents the results of the comprehensive Study, including background information, legal requirements, an explanation of the calculation methodology employed, and the results of the analysis.

1.1 BACKGROUND

A system development fee is a "charge or assessment for service imposed with respect to new development to fund costs of capital improvements necessitated by and attributable to such new development, to recoup costs of existing facilities which serve such new development, or a combination of these costs." NCGS 162A-201. In general, system development fees are based upon the costs of major backbone infrastructure necessary to provide service to all customers, including water supply facilities, treatment facilities, effluent disposal facilities, and transmission mains.

The Town currently assesses water, sewer, and reclaimed water system development fees that are designed to recover the cost of water, sewer, and reclaimed water capacity from new connectors to each respective system. In order to comply with the new Public Water and Sewer System Development Fee Act, Session Law (S.L.) 2017-138, the Town has retained the services of Stantec to calculate updated system development fees. For purposes of this analysis, the Town has elected to include both its reclaimed water facilities and sewer facilities in the analysis for sewer system development fees. Reclaimed water facilities are generally recognized by federal and state regulations as part of the sewer system because of their reliance on highly treated wastewater effluent as supply source. Reclaimed water is, however, a valuable resource that offsets potable water demand, and thus has a relationship with both traditional water and sewer systems.

1.2 LEGAL REQUIREMENTS

The new Public Water and Sewer System Development Fee Act, S.L. 2017-138, also known as House Bill 436 ("HB 436") became law on July 20, 2017 and grants local government entities that own or operate municipal water and wastewater systems, the authority to assess system development fees for the provision of water and sewer service to new development as defined in the legislation.

The following procedural requirements must be followed in order to adopt a system development fee:

- **Requirement 1**: The fee should be calculated in a written analysis ("SDF Analysis") prepared by a financial professional or licensed professional engineer (qualified by experience and training or education) who employs generally accepted accounting, engineering, and planning methodologies to calculate system development fees for water and sewer systems, including the buy-in, incremental cost or marginal cost, and combined costs methods for each service; and

that (1) documents the facts and data used in the analysis and their sufficiency and reliability; (2) provides analysis regarding the selection of the appropriate method of analysis; (3) documents and demonstrates reliable application of the methodology to the facts and data, including all reasoning, analysis, and interim calculations underlying each identifiable component of the system development fee; (4) identifies all assumptions and limiting conditions affecting the analysis and demonstrates that they do not materially undermine the reliability of the conclusions reached; (5) calculates a system development fee per service unit of new development and includes an equivalency or conversion table to use in determining the fees applicable for various categories of demand; and (6) covers a planning horizon of between 10 and 20 years.

- **Requirement 2**: The SDF Analysis must be posted on the Town's website, and the Town must solicit comments and provide a means by which people can submit their comments, for a period of at least 45 days.
- **Requirement 3**: Comments received from the public must be considered by preparer of the SDF Analysis for possible adjustments to the analysis.
- **Requirement 4**: The Town Council must hold a public hearing prior to considering adoption of the SDF Analysis (including any adjustments made as part of the comments received by Town).
- **Requirement 5:** The Town must publish the system development fee in its annual budget ordinance.
- **Requirement 6**: The Town cannot adopt a fee that is higher than the fee calculated by the SDF Analysis.
- **Requirement 7**: The Town must update the SDF Analysis at least every five years.

In addition to the procedural requirements listed above, HB 436 provides specific requirements pertaining to the calculation of the system development fees. These requirements are highlighted within the body of this report in concert with the calculation of the system development fees for the Town.

1.3 OBJECTIVES

The objective of this Study is to:

1. Determine the system development fees for water and sewer service based upon requirements created by the new Public Water and Sewer System Development Fee Act, S.L. 2017-138.

1.4 GENERAL METHODOLOGY

There are three primary approaches to the calculation of development fees, all of which are outlined within the new Public Water and Sewer System Development Fee Act, S.L. 2017-138. Each of the approaches are discussed below.

Buy-In Method

This approach determines the system development fees solely on the existing utility system assets. Specifically, the replacement cost of each system's major functional components serve as the cost basis for the system development fee calculation. This approach is most appropriate for a system with considerable excess capacity, such that most new connections to the system will be served by that existing excess capacity and the customers are effectively "buying-in" to the existing system.

Incremental/Marginal Cost Method

The second approach is to use the portion of each system's multi-year capital improvement program (CIP) associated with the provision of additional system capacity by functional system component as the cost basis for the system development fee calculation. This approach is most appropriate where 1) the existing system has limited or no excess capacity to accommodate growth, and 2) the CIP contains a significant number of projects that provide additional system capacity for each functional system component representative of the cost of capacity for the entire system.

Combined Cost Method

The third approach is a combination of the two approaches described above. This approach is most appropriate when 1) there is excess capacity in the current system that will accommodate some growth, but additional capacity is needed in the short-term as reflected in each system's CIP, and 2) the CIP includes a significant amount of projects that will provide additional system capacity, but does not necessarily have a sufficient number of projects in each functional area to be reflective of a total system.

Table 1-1 below summarizes each of the three methodologies and their typical application.

Table 1-1 Description of Methodologies

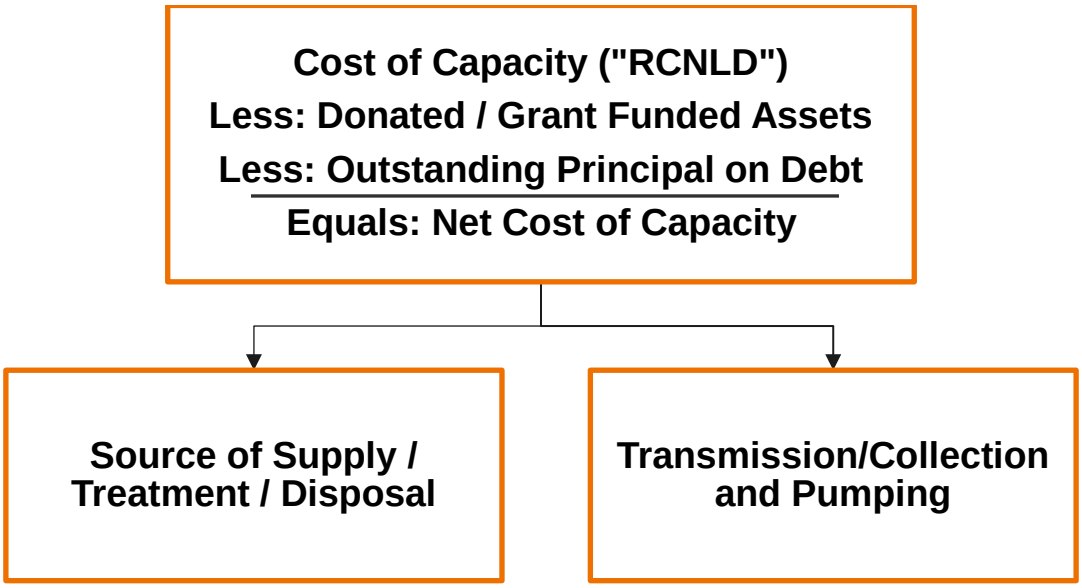
Methodology / Approach:	Description:	Often Used by Systems with:
Buy-In Method	New development shares in capital costs previously incurred which provided capacity for demand arriving with new development needs.	Excess capacity.
Incremental / Marginal Cost	New development shares in capital costs to be incurred in the future which will provide capacity for demand arriving with new development needs.	Limited or no excess capacity and a CIP which will provide significant additional capacity.
Combined Cost	Combination of Buy-In and Incremental / Marginal Cost methods	Some excess capacity but short term additional capacity is needed and identified in the CIP.

Given that the Town has significant capacity in its current water and sewer systems, the methodology chosen for the calculation of the system development fee for each system in this Study is the Buy-In Method. This approach calculates system development fees that reflect the most current estimates of current capacity as provided by the Town to accommodate new connections to the water and sewer systems.[1] This approach will reimburse the Town for the cost of its existing capacity that will be used to serve future growth.

[1] The Town currently has plans to undertake significant expansions in both the Western Wake Water Reclamation Facility and the Cary Apex Water Treatment Facility. However, because most of these costs are anticipated for beyond FY 2025, and the timing and costs of these projects could change significantly, the Town has chosen not to include these in the current calculation of its fees.

2. BASIS OF ANALYSIS

The first step in calculating water and sewer development fees is to determine the cost of capacity for each major system (Water and Sewer) and allocate that cost to the functional components of each system as shown in the diagram below.



The net cost of capacity reflects:

- The replacement cost new less depreciation (RCNLD) of the Town's existing major water and sewer system components.
- Exclusion of any donated assets and/or assets not funded by the Town (Grants, Developers, etc.)
- Reduction in the form of a credit for each system's outstanding principal on debt.

The following section outlines the details of the analysis completed during the Study to calculate the water and sewer system development fees.

2.1 COST OF CAPACITY

The Town provided a detailed asset inventory which included an asset identification number, a description of the asset, cost center, asset type, year placed in service, original cost, net book value and useful life for each water and sewer system asset through FY 2018. These assets were classified by each major system function, and a replacement cost new less depreciation was calculated for each asset record using the data provided by the Town and the Engineering News-Record's Construction Cost Index. Schedule 1 in Appendix of this report shows the RCNLD for the Town's existing water and sewer systems, administration and general assets based upon asset records provided by Town staff.

2.2 CREDITS

HB 436 requires that the system development fee calculations include provisions for credits against the value of the system to account for assets that were not funded by the municipality and for assets with outstanding debt liabilities. The credits included in the SDF Analysis are discussed below.

Principal on Outstanding Debt.

Once the capacity costs were identified for each functional component, an adjustment was then made in the form of a credit for the principal of all outstanding debt that will be recovered in user fees after new customers connect to the water and/or sewer systems. Upon connection to either system, new customers will pay monthly user rates associated with the use of utility service. In addition to systems operating costs, the user rates recover the principal and interest payments associated with the debt incurred to fund the capital costs of each water and sewer system. Therefore, in order to avoid a double recovery of those capital costs in the system development fees and user rates, a credit is provided based on the total principal outstanding on debt for each of the water and sewer systems, respectively. Schedule 2 in Appendix of this report shows the annual principal amounts used in this analysis.

Contributed and Grant Funded Assets

Water and sewer system assets that were donated to the Town or were funded with grants must be excluded from the system development fee calculation. As the Town did not incur the cost of purchasing and/or constructing the asset, the Town cannot legitimately include the costs in the system value used to determine the system development fee.

Table 2.1 presents the various credits included in the analysis for each system.

Table 2-1 Credits by System

System	Principal Outstanding	Contributions	Grants & Other	Total Credits
Water	$79,673,026	$120,387,962	$2,050,966	$202,111,955
Sewer	$219,941,728	$150,288,203	$5,493,533	$375,723,464

2.3 CAPACITIES

Once the cost of capacity was determined and allocated to each system and its components, the next step was to determine the water and sewer system's capacities by functional cost component as stated in terms of equivalent residential units (ERUs). Expressing the system capacities in terms of ERUs allows for the development of the unit pricing of capacity which is essential for the determination of system development fees. The total system capacity (treatment capacity in million gallons per day for each system) divided by the level of service in gallons per day is equal to the total number of ERUs the Town can serve with its existing system capacity.

2.3.1 System Capacity

The Town's water and sewer systems consist of numerous functional components such as water treatment, source of supply, transmission and storage. Each of the functional components have a physical or regulatory permitted capacity. While treatment, supply, and disposal capacities are generally accepted to be either the physical or regulatory permitted capacity of such facilities and are readily available, transmission system capacities are more difficult to quantify.

Therefore, it is common to define the capacity for all functional components (including the transmission facilities) based on the system's total treatment capacity. This approach was utilized for the determination of the system capacities for the Town's utility systems. The rationale behind this decision is that even if the transmission and pumping portion of either system is larger than that system's treatment capacity, the only capacity the system can offer to its users is its total treatment capacity.

Table 2.2 summarizes the capacity by function used in the fee calculation for the Town.

Table 2-2 System Capacity by Function

	Water Capacity (MGD)		Sewer Capacity (MGD)	
	Source of Supply/ Treatment	**Transmission/ Pumping**	**Transmission/ Pumping**	**Treatment/ Disposal**
Current Capacity	**43.12**[1]	**43.12**	**36.68**	**36.68**[2]

[1] *Represents water treatment plant maximum day capacity*
[2] *Represents sewer treatment plant maximum month capacity*

2.3.2 Level of Service Standards

In the evaluation of the capital facility needs for providing water and sewer utility services, it is critical that a Level of Service (LOS) standard be developed. The LOS is an indicator of the extent or degrees of service provided by, or proposed to be provided by a facility, based on and related to the operational characteristics of the facility. Level of service indicates the capacity per unit of demand for each public

facility or service. Level of service standards are established to ensure that adequate facility capacity will be provided for future development and for purposes of issuing development permits.

For water and sewer service, the level of service that is commonly used in the industry is the amount of capacity allocable to an ERU expressed as the amount of usage in gallons on an average day, maximum monthly or peak day basis[2]. This allocation would generally represent the amount of capacity allowable to an ERU, whether or not such capacity is actually used on an average day basis. As part of the Study, Town Staff, calculated LOS standards based on actual historical system demand data. The results were discussed between staff and Stantec and were determined to be reasonable and in conformance with generally accepted industry practices. The methodology and development of the LOS is outlined in a technical memorandum included in Schedule 3 of the Appendix to this Report. The LOS identified as part of this process are shown on Table 2-3 below:

Table 2-3 Level of Service by System Component

Water		Sewer	
Source of Supply / Treatment	**Transmission / Pumping**	**Transmission / Pumping**	**Treatment / Disposal**
306 GPD	306 GPD	290 GPD	290 GPD

[2] Often in water services, maximum day capacity is used as opposed to average day due to customers' tendency to peak in demand and the fact that the system has to have capacity to service short periods of high demand.

3. RESULTS

This section summarizes the results of the Study, the calculated system development fees and conclusions and recommendations.

3.1 CALCULATED SYSTEM DEVELOPMENT FEES

To calculate the system development fees, the cost of capacity described in Section 2 for each functional component was divided by the capacity for each functional component stated in ERUs to determine the capacity cost per ERU. Schedules 4 and 5, in the Appendix provide a summary of the calculated water and sewer system development fees per ERU.

Table 3-1 provides a schedule of the fees calculated in the Town's 2012 rate study, the Town's adopted fees, set at 75%, and calculated system development fees per ERU based upon the cost and capacity information discussed herein.

Table 3-1 Development Fee Schedule per ERU*

System	Prior Study Calculated Fee***	Town Adopted (75% of Prior Study Fee)	Calculated	Variance
Water**	$2,406	$1,805	$1,946	$141
Sewer**	$4,608	$3,456	$2,640	-$816

**1 ERU is equivalent to a single family residence ranging in size between 2,400 square feet and 3,100 square feet.*
***Schedules 4 & 5 in the Appendix provide additional details on calculated water and sewer fee per ERU.*
**** Reflects fees calculated in Town's prior rate study completed in 2012*

It is important to note that the Town has discretion regarding the percentage of cost recovery utilized in the establishment of the system development fees. The system development fees can recover any amount up to but not in excess of the full cost recovery amounts identified herein.

Once the system development fees per ERU were determined, the system development fees were scaled for residential and non-residential connections based on the Town's current capacity factors to arrive at the calculated system development fees for each type of connection. Tables 3-2 and 3-3 below presents a summary of residential water and sewer fees per home size per the Town's current policy.

The Town defines one ERU as a typical single family home size of between 2,400 square feet and 3,100 square feet in size. A home of this size is currently charged $1,805 to connect to the water system and would be charged $1,946 based on the calculated water system development fee as determined herein. The system development fees are then scaled based on assumed demand for each size home to arrive at the fees for each range of home size.

This approach was used to determine all calculated residential system development fees for both water and sewer system as presented below in tables 3-2 and 3-3. These tables also present the fees calculated in the Town's 2012 rate study and the adopted fees which were set at 75% of the fees calculated in the 2012 rate study.

Table 3-2 Calculated Residential Water System Development Fees

Square Feet / Meter / Use	Capacity Factors*	Prior Study Calculated Fee**	Town Adopted (75% of Prior Study Fee)	Calculated	75% of Calculated Fee	Town Adopted vs. 75% of Calculated
Single Family < 1,700 Sq. Ft	0.655	$1,577	$1,183	$1,275	$956	-$227
Single Family 1,701 - 2,400 Sq. Ft	0.815	$1,961	$1,471	$1,586	$1,189	-$282
Single Family 2,401 - 3,100 Sq. Ft	1.000	$2,407	$1,805	$1,946	$1,459	-$346
Single Family 3,101 - 3,800 Sq. Ft	1.204	$2,897	$2,173	$2,342	$1,757	-$416
Single Family > 3,800 Sq. Ft	1.542	$3,711	$2,783	$3,000	$2,250	-$533
Apartments, per Unit	0.645	$1,552	$1,164	$1,255	$941	-$223
Irrigation (potable water), Per lot	0.643	$1,548	$1,161	$1,252	$939	-$222

**Reflects the Town of Cary's current capacity factors. To determine the fee per home size, multiply capacity factor and the calculated fee per 1 ERU, $1,946.*

*** Reflects fees calculated in Town's prior rate study completed in 2012.*

Table 3-3 Calculated Residential Sewer System Development Fees

Square Feet / Meter / Use	Capacity Factors*	Prior Study Calculated Fee**	Town Adopted (75% of Prior Study Fee)	Calculated	75% of Calculated Fee	Town Adopted vs. 75% of Calculated
Single Family < 1,700 Sq. Ft	0.613	$2,824	$2,118	$1,618	$1,213	-$905
Single Family 1,701 - 2,400 Sq. Ft	0.859	$3,956	$2,967	$2,266	$1,700	-$1,267
Single Family 2,401 - 3,100 Sq. Ft	1.000	$4,608	$3,456	$2,640	$1,980	-$1,476
Single Family 3,101 - 3,800 Sq. Ft	1.115	$5,140	$3,855	$2,944	$2,208	-$1,647
Single Family > 3,800 Sq. Ft	1.419	$6,539	$4,904	$3,745	$2,809	-$2,095
Apartments, per Unit	0.670	$3,087	$2,315	$1,768	$1,326	-$989

**Reflects the Town of Cary's current capacity factors. To determine the fee per home size, multiply capacity factor and the calculated fee per 1 ERU, $2,640.*

*** Reflects fees calculated in Town's prior rate study completed in 2012.*

The Town's system development fees for non-residential connections are calculated for specific categories of commercial development and scaled based on average usage per 1,000 square feet. As part of this Study, the Town updated the average usage per 1,000 square feet for commercial establishments based on a Water Use Analysis performed by CH2M for the Town in November 2017. The details of this update are described in Schedule 6 of the Appendix. Tables 3-4 and 3-5 below present a summary of non-residential water and sewer system development fees.

Table 3-4 Calculated Non-Residential Water System Development Fees

Type of Establishment	Unit	Prior Study Calculated Fee*	Town Adopted (75% of Prior Study Fee)	Calculated	75% of Calculated Fee	Town Adopted vs. 75% of Calculated
Retail - Large (>80,000 sq. ft.)	1,000 sq. ft.	$241	$181	$213	$160	-$21
Retail - Medium (20,000-80,000 sq. ft.)	1,000 sq. ft.	$300	$225	$262	$197	-$28
Retail - Small (<20,000 sq. ft.)	1,000 sq. ft.	$451	$338	$394	$296	-$42
Laundromat, self service	1,000 sq. ft.	$10,615	$7,961	$9,286	$6,965	-$996
General/Medical office - Large (>20,000 sq. ft.)	1,000 sq. ft.	$181	$136	$159	$119	-$17
General/Medical office - Medium (5,000-20,000 sq. ft.)	1,000 sq. ft.	$241	$181	$211	$158	$-23
General/Medical office - Small (<5,000 sq. ft.)	1,000 sq. ft.	$360	$270	$315	$236	-$34
Country club	1,000 sq. ft.	$692	$519	$605	$454	-$65
Industrial, factory	1,000 sq. ft.	$225	$169	$259	$195	$26
Drug store	1,000 sq. ft.	$111	$83	$97	$73	-$10
Warehouse	1,000 sq. ft.	$113	$85	$99	$74	-$11
Mini-Warehouse	1,000 sq. ft.	$11	$8	$9	$7	-$1
Church, Worship Center	1,000 sq. ft.	$181	$136	$159	$119	-$17
Full service restaurant	1,000 sq. ft.	$4,076	$3,057	$3,566	$2,674	-$383
Single service item restaurant	1,000 sq. ft.	$1,061	$796	$929	$696	-$100

Type of Establishment	Unit	Prior Study Calculated Fee*	Town Adopted (75% of Prior Study Fee)	Calculated	75% of Calculated Fee	Town Adopted vs. 75% of Calculated
Carry out restaurant	1,000 sq. ft.	$181	$136	$159	$119	-$17
Hotel, motel	1,000 sq. ft.	$1,071	$803	$937	$703	-$100
Laundry, not self service	1,000 sq. ft.	$2,585	$1,939	$2,262	$1,696	-$243
Veterinary hospital, boarding, kennel	1,000 sq. ft.	$579	$434	$506	$380	-$54
Hospital	1,000 sq. ft.	$1927	$1,445	$1,686	$1,264	-$181
Nursing home	1,000 sq. ft.	$1,595	$1,196	$1,395	$1,046	-$150
Day care or school	1,000 sq. ft.	$832	$624	$728	$546	-$78
Recreation, with pool	1,000 sq. ft.	$5,504	$4,128	$4,815	$3,611	-$517
Recreation, no pool	1,000 sq. ft.	$685	$514	$600	$450	-$64
Gas station, no car wash	1,000 sq. ft.	$441	$331	$386	$290	-$41
Gas station with car wash	1,000 sq. ft.	$12,459	$9,344	$10,900	$8,175	-$1,169
Full or self-service car wash	1,000 sq. ft.	$5,717	$4,288	$5,002	$3,751	-$537
Stadia, auditoriums, theatres	1,000 sq. ft.	$417	$313	$365	$274	-$39
Potable Water Irrigation	1,000 sq. ft. irrigated	$979	$734	$1,125	$844	$110
Brewery / Winery / Cidery / Distillery / Meadery	1,000 sq. ft.	**	**	$2,351	$1,763	n/a

** Reflects fees calculated in Town's prior rate study completed in 2012.*

***Reflects a new category of establishment for which Town staff has provided a level of service calculation, included in Schedule 7 of the Appendix.*

Table 3-5 Calculated Non-Residential Sewer System Development Fees

Type of Establishment	Unit	Prior Study Calculated Fee*	Town Adopted (75% of Prior Study Fee)	Calculated	75% of Calculated Fee	Town Adopted vs. 75% of Calculated
Retail - Large (>80,000 sq. ft.)	1,000 sq. ft.	$349	$262	$294	$220	-$42
Retail - Medium (20,000-80,000 sq. ft.)	1,000 sq. ft.	$436	$327	$362	$272	-$55
Retail - Small (<20,000 sq. ft.)	1,000 sq. ft.	$655	$491	$544	$408	-$83
Laundromat, self service	1,000 sq. ft.	$15,393	$11,545	$12,808	$9,606	-$1,939
General/Medical office - Large (>20,000 sq. ft.)	1,000 sq. ft.	$263	$197	$219	$164	-$33
General/Medical office - Medium (5,000-20,000 sq. ft.)	1,000 sq. ft.	$349	$262	$291	$218	-$44
General/Medical office - Small (<5,000 sq. ft.)	1,000 sq. ft.	$523	$392	$434	$326	-$66
Country club	1,000 sq. ft.	$1,004	$753	$835	$626	-$127
Industrial, factory	1,000 sq. ft.	$327	$245	$225	$169	-$76
Drug store	1,000 sq. ft.	$160	$120	$134	$100	-$20
Warehouse	1,000 sq. ft.	$164	$123	$137	$103	-$20
Mini-Warehouse	1,000 sq. ft.	$15	$11	$13	$10	-$1
Church, Worship Center	1,000 sq. ft.	$263	$197	$219	$164	-$33
Full service restaurant	1,000 sq. ft.	$5,912	$4,434	$4,918	$3,689	-$745
Single service item restaurant	1,000 sq. ft.	$1,539	$1,154	$1,281	$961	-$193
Carry out restaurant	1,000 sq. ft.	$263	$197	$219	$164	-$33
Hotel, motel	1,000 sq. ft.	$1,552	$1,164	$1,292	$969	-$195
Laundry, not self service	1,000 sq. ft.	$3,749	$2,812	$3,120	$2,340	-$472
Veterinary hospital, boarding, kennel	1,000 sq. ft.	$840	$630	$698	$524	-$106
Hospital	1,000 sq. ft.	$2,793	$2,095	$2,325	$1,744	-$351

Type of Establishment	Unit	Prior Study Calculated Fee*	Town Adopted (75% of Prior Study Fee)	Calculated	75% of Calculated Fee	Town Adopted vs. 75% of Calculated
Nursing home	1,000 sq. ft.	$2,313	$1,735	$1,924	$1,443	-$292
Day care or school	1,000 sq. ft.	$1,208	$906	$1,004	$753	-$153
Recreation, with pool	1,000 sq. ft.	$7,981	$5,986	$6,642	$4,981	-$1,005
Recreation, no pool	1,000 sq. ft.	$995	$746	$827	$620	-$126
Gas station, no car wash	1,000 sq. ft.	$640	$480	$533	$399	-$81
Gas station with car wash	1,000 sq. ft.	$18,067	$13,550	$15,034	$11,270	-$2,280
Full or self-service car wash	1,000 sq. ft.	$8,291	$6,218	$6,899	$5,174	-$1,044
Stadia, auditoriums, theatres	1,000 sq. ft.	$605	$454	$504	$378	-76
Brewery / Winery / Cidery / Distillery / Meadery	1,000 sq. ft	**	**	$3,242	$2,432	n/a

** Reflects fees calculated in Town's prior rate study completed in 2012.*

***Reflects a new category of establishment for which Town staff has provided a level of service calculation, included in Schedule 7 of the Appendix.*

3.2 CONCLUSIONS AND RECOMMENDATIONS

Based upon the analysis presented herein, we have developed the following conclusions and recommendations:

- The underlying data and assumptions used in the SDF Analysis are reasonable and consistent with industry standards, and do not materially undermine the results of the conclusions reached.
- The SDF Analysis indicates a maximum water system development fee of $1,946 per ERU and maximum sewer system development fees of $2,640 per ERU.
- We recommend that the Town review its development fees at least once every 5 years to ensure that it follows requirements established by the Public Water and Sewer System Development Fee Act, S.L. 2017-138 and to ensure that they remain fair and equitable and continue to reflect its current cost of capacity. As the Town continues to expand its facilities, future changes in technology, demands, development patterns, or other factors may necessitate additional adjustments to its development fees.

- We recommend that as part of any development fee update, the Town also evaluate the most appropriate accepted methodology for calculating its system unit cost of capacity as system capacity may change over time.

Disclaimer

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Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
WATER LINES 1871-1948	$171,870	1948	$ -	22.48		$0	$0	$0	$0	$0	$0
WATER LINES ANNEXED 1949	$35,600	1949	$ -	21.73	Yes	$0	$0	$0	$0	$0	$0
SEWER LINES 1951	$117,900	1951	$ -	19.09		$0	$0	$0	$0	$0	$0
SEWER LINES 1952	$14,500	1952	$ -	18.21		$0	$0	$0	$0	$0	$0
SEWER LINES 1958	$181,500	1958	$ -	13.65		$0	$0	$0	$0	$0	$0
WATER TANK @ KILDAIRE FARMS RD	$42,585	1959	$ -	13.00		$0	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY60	$277,600	1960	$ -	12.58	Yes	$0	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY60	$482,700	1960	$ -	12.58	Yes	$0	$0	$0	$0	$0	$0
WATER TK LOT@MAYNARD RD BK1681-29	$4,400	1965	$ 4,400	10.67		$46,962	$0	$46,962	$0	$0	$0
WATER LINES ANNEXED FY65	$152,400	1965	$ -	10.67	Yes	$0	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY65	$64,650	1965	$ -	10.67	Yes	$0	$0	$0	$0	$0	$0
WATER LINE @ BUCK JONES BLDG	$112,362	1966	$ -	10.17		$0	$0	$0	$0	$0	$0
WATER TANK @ EAST MAYNARD ROAD	$141,915	1966	$ -	10.17		$0	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY67	$27,900	1966	$ -	10.17	Yes	$0	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY67	$88,100	1966	$ -	10.17	Yes	$0	$0	$0	$0	$0	$0
LIFT STAT @ BK1777-693	$1,462	1967	$ 1,462	9.65		$14,108	$0	$0	$0	$14,108	$0
WATER LINES ANNEXED FY68	$357,500	1967	$ -	9.65	Yes	$0	$0	$0	$0	$0	$0
LIFT STAT #34 @ N.W. MAYNARD ROAD	$10,800	1967	$ -	9.65		$0	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY68	$429,500	1967	$ -	9.65	Yes	$0	$0	$0	$0	$0	$0
WATER TNK LOT N HARRISON BK1838-47	$8,000	1968	$ 8,000	8.97		$71,784	$0	$71,784	$0	$0	$0
WATER LINES ANNEXED FY69	$258,400	1968	$ 2,584	8.97	Yes	$23,186	$0	$0	$0	$0	$0
LIFT STAT #07 @ MACGREGOR DOWNS - A	$11,400	1968	$ 114	8.97		$1,023	$0	$0	$0	$1,023	$0
LIFT STAT #33 @ HEMLOCK STREETS, CE	$7,500	1968	$ 75	8.97		$673	$0	$0	$0	$673	$0
SEWER LINES ANNEXED FY69	$485,300	1968	$ 4,853	8.97	Yes	$43,546	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY70	$27,800	1969	$ 834	8.17	Yes	$6,812	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY70	$20,800	1969	$ 624	8.17	Yes	$5,097	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY71	$181,300	1970	$ 9,065	7.50	Yes	$68,029	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY71	$274,800	1970	$ 13,740	7.50	Yes	$103,112	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY72	$47,100	1971	$ 3,297	6.56	Yes	$21,612	$0	$0	$0	$0	$0
PUMP STAT @ TRINITY RD, PIN#077434834	$4,000	1973	$ 4,000	5.47		$21,876	$0	$0	$0	$21,876	$0
PUMP STAT @ TRINITY RD, PIN#077434748	$3,000	1973	$ 3,000	5.47		$16,407	$0	$0	$0	$16,407	$0
WATER LINES ANNEXED FY74	$148,700	1973	$ 16,357	5.47	Yes	$89,459	$0	$0	$0	$0	$0
LIFT STAT #05 @ MACGREGOR DOWNS - (	$17,400	1973	$ 1,914	5.47		$10,468	$0	$0	$0	$10,468	$0
SEWER LINES ANNEXED FY75	$288,800	1973	$ 31,768	5.47	Yes	$173,742	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY75	$227,100	1974	$ 29,523	5.13	Yes	$151,470	$0	$0	$0	$0	$0
LIFT STAT #26 @ CEDAR CREEK, CASTALIA	$18,300	1974	$ 2,379	5.13		$12,206	$0	$0	$0	$12,206	$0
SEWER LINES ANNEXED FY75	$406,200	1974	$ 52,806	5.13	Yes	$270,925	$0	$0	$0	$0	$0
TRINITY RD EQUIPMENT BLDG @ HWY 54	$217,400	1975	$ 32,611	4.69		$152,788	$0	$0	$152,788	$0	$0
WATER TANK @ NORTH HARRISON AVE	$404,484	1975	$ 60,673	4.69		$284,266	$0	$284,266	$0	$0	$0
WATER LINES ANNEXED FY76	$329,800	1975	$ 49,470	4.69	Yes	$231,780	$0	$0	$0	$0	$0
LIFT STAT #29 @ HI HOUSE RD	$20,000	1975	$ 3,001	4.69		$14,059	$0	$0	$0	$14,059	$0
SEWER LINES ANNEXED FY76	$278,500	1975	$ 41,775	4.69	Yes	$195,727	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY77	$122,400	1976	$ 20,808	4.32	Yes	$89,816	$0	$0	$0	$0	$0
LIFT STAT #12 @ SOUTHEAST REGIONAL	$148,300	1976	$ 25,211	4.32		$108,823	$0	$0	$0	$108,823	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
LIFT STAT #13 @ STRAIGHT BRANCH	$21,700	1976	$ 3,689	4.32		$15,925	$0	$0	$0	$15,925	$0
LIFT STAT #21 @ HIGHLANDS - TARBERT D	$21,700	1976	$ 3,689	4.32		$15,925	$0	$0	$0	$15,925	$0
SEWER LINES ANNEXED FY77	$423,000	1976	$ 71,910	4.32	Yes	$310,395	$0	$0	$0	$0	$0
WATER TOWER @ SEABROOK - LAND BK2	$7,935	1978	$ 7,935	3.73		$29,624	$0	$0	$29,624	$0	$0
WATER LINES ANNEXED FY79	$401,900	1978	$ 84,400	3.73	Yes	$315,092	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY79	$718,400	1978	$ 150,865	3.73	Yes	$563,229	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY80	$124,600	1979	$ 28,658	3.45	Yes	$98,904	$0	$0	$0	$0	$0
LIFT STAT #27 @ CEDAR CREEK	$28,300	1979	$ 6,509	3.45		$22,465	$0	$0	$0	$22,465	$0
LIFT STAT #20 @ HIGHLANDS	$28,300	1979	$ 6,509	3.45		$22,465	$0	$0	$0	$22,465	$0
SEWER LINES ANNEXED FY80	$355,800	1979	$ 81,834	3.45	Yes	$282,420	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY82	$314,575	1981	$ 84,936	2.93	Yes	$249,010	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY82	$227,720	1981	$ 61,485	2.93	Yes	$180,259	$0	$0	$0	$0	$0
PUMP STAT @ HIGHLANDS - SUTHERLAND	$30,000	1981	$ 8,100	2.93		$23,747	$0	$0	$0	$23,747	$0
PUMP STAT @ CARYSTONE APTS PU-AC S	$30,000	1981	$ 8,100	2.93		$23,747	$0	$0	$0	$23,747	$0
WTR TNK LOT-KILDAIRE FRM BK2874-783 F	$3,100	1981	$ 3,100	2.93		$9,088	$0	$9,088	$0	$0	$0
WATER TANK PUMP ALARM SYSTEM	$9,962	1981	$ 2,690	2.93		$7,887	$0	$7,887	$0	$0	$0
PUMP MAINTENANCE BLDG	$18,454	1981	$ -	2.93	Yes	$0	$0	$0	$0	$0	$0
CHLORINATOR AT TRINITY ROAD P.S.	$17,058	1981	$ 4,606	2.93		$13,503	$0	$13,503	$0	$0	$0
WWTP-NORTH CARY (SITE BK2995-138) PI	$188,000	1982	$ 188,000	2.71		$509,382	$0	$0	$0	$0	$509,382
CHLORINATOR SYSTEM (BUCK JONES)	$16,193	1982	$ 4,696	2.71		$12,724	$0	$12,724	$0	$0	$0
LIFT STAT ALARM SYSTEM	$28,624	1982	$ 8,302	2.71		$22,493	$0	$0	$0	$22,493	$0
WATER LINE IMPROV FY83	$431,876	1982	$ 125,245	2.71		$339,348	$0	$0	$339,348	$0	$0
WATER LINE IMPROV FY83	$105,952	1982	$ 30,727	2.71		$83,253	$0	$0	$83,253	$0	$0
WATER LINES ANNEXED FY83	$1,638,626	1982	$ 475,202	2.71	Yes	$1,287,550	$0	$0	$0	$0	$0
LIFT STAT #30 @ TAYLORS POND	$18,000	1982	$ 5,220	2.71		$14,143	$0	$0	$0	$14,143	$0
LIFT STAT @ WRENNWOOD	$18,000	1982	$ 5,220	2.71		$14,143	$0	$0	$0	$14,143	$0
LIFT STAT #08 @ SWIFT CREEK REGIONAL	$323,528	1982	$ 93,824	2.71		$254,213	$0	$0	$0	$254,213	$0
SEWER LINES ANNEXED FY83	$1,222,238	1982	$ 354,449	2.71	Yes	$960,373	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY84	$1,893,400	1983	$ 586,955	2.55	Yes	$1,496,077	$0	$0	$0	$0	$0
WATER LINE IMPROV FY84	$47,092	1983	$ 14,599	2.55		$37,211	$0	$0	$37,211	$0	$0
WATER LINE IMPROV FY84 @ N HARRISON	$359,005	1983	$ 111,292	2.55		$283,670	$0	$0	$283,670	$0	$0
WATER LINE IMPROV FY84 @ E JOHNSON	$10,008	1983	$ 3,102	2.55		$7,908	$0	$0	$7,908	$0	$0
WATER LINE IMPROV FY84 @ LOCHMERE	$54,704	1983	$ 16,959	2.55		$43,226	$0	$0	$43,226	$0	$0
LIFT STAT #24 @ TRAPPERS RUN/CASTAL	$25,000	1983	$ 7,751	2.55		$19,755	$0	$0	$0	$19,755	$0
LIFT STAT #23 @ TRAPPERS RUN/BLACK E	$25,000	1983	$ 7,751	2.55		$19,755	$0	$0	$0	$19,755	$0
LIFT STAT #37 @ BLACK BEAR	$25,000	1983	$ 7,751	2.55		$19,755	$0	$0	$0	$19,755	$0
SEWER LINES ANNEXED FY84	$2,822,000	1983	$ 874,821	2.55	Yes	$2,229,814	$0	$0	$0	$0	$0
SEWER LINE @ SWIFT CREEK (IMPROVEM	$1,742,299	1983	$ 540,113	2.55		$1,376,684	$0	$0	$0	$1,376,684	$0
WATER LINES ANNEXED FY85	$3,340,000	1984	$ 1,102,201	2.50	Yes	$2,755,169	$0	$0	$0	$0	$0
LIFT STAT #09 @ EAST CARY - BAKER ROA	$60,000	1984	$ 19,800	2.50		$49,494	$0	$0	$0	$49,494	$0
LIFT STAT #10 @ EAST CARY - BLANCH DR	$50,000	1984	$ 16,501	2.50		$41,247	$0	$0	$0	$41,247	$0

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LIFT STAT #37 @ HEARTHSTONE FARMS-T	$40,000	1984	$ 13,201	2.50		$32,998	$0	$0	$0	$32,998	$0
LIFT STAT #38 @ HEARTHSTONE FARMS-F	$25,000	1984	$ 8,251	2.50		$20,624	$0	$0	$0	$20,624	$0
LIFT STAT #39 @ DUTCHESS VILLAGE - DU	$25,000	1984	$ 8,251	2.50		$20,624	$0	$0	$0	$20,624	$0
LIFT STAT #40 @ THORNWOOD/APEX-MAC	$30,000	1984	$ 9,900	2.50		$24,747	$0	$0	$0	$24,747	$0
SEWER LINES ANNEXED FY85	$4,480,735	1984	$ 1,478,643	2.50	Yes	$3,696,161	$0	$0	$0	$0	$0
SEWER ANNEX @ EAST CARY	$940,321	1984	$ 310,306	2.50	Yes	$775,672	$0	$0	$0	$0	$0
SEWER LINE @ ALAVI (EXTENSION)	$364,632	1984	$ 120,329	2.50		$300,785	$0	$0	$0	$300,785	$0
GREENWAY @ BLACK CREEK: OUTFALL	$1,710,704	1984	$ 564,533	2.50		$1,411,162	$0	$0	$0	$1,411,162	$0
WWTP-NORTH CARY	$8,073,623	1984	$ 2,664,296	2.50		$6,659,937	$0	$0	$0	$0	$6,659,937
WATER LINE @ KILDAIRE FARMS	$253,474	1984	$ 83,647	2.50		$209,092	$0	$0	$209,092	$0	$0
WATER LINE ANNEX @ EAST CARY	$273,856	1984	$ 90,373	2.50	Yes	$225,906	$0	$0	$0	$0	$0
WATER CAPITAL PROJECT (WELLS)	$707,761	1984	$ 233,561	2.50		$583,833	$0	$0	$583,833	$0	$0
WATER LINE @ EAST JOHNSON (EXTENSI	$10,008	1984	$ 3,303	2.50		$8,256	$0	$0	$8,256	$0	$0
WATER LINE @ LOCHMERE	$54,704	1984	$ 18,053	2.50		$45,127	$0	$0	$45,127	$0	$0
WATER O/S @ SEABROOK-PARKWAY	$47,092	1984	$ 15,541	2.50		$38,848	$0	$0	$38,848	$0	$0
WATER CAPITAL PROJECT (ALAVI)	$53,379	1984	$ 17,616	2.50		$44,035	$0	$0	$44,035	$0	$0
SEWER LINE @ S.E. REGIONAL FORCE MA	$544,026	1985	$ 190,409	2.47		$470,406	$0	$0	$0	$470,406	$0
WATER LINES ANNEXED FY86	$2,941,600	1985	$ 1,029,561	2.47	Yes	$2,543,530	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY86	$3,875,680	1985	$ 1,356,489	2.47	Yes	$3,351,206	$0	$0	$0	$0	$0
SEWER LINE @ WASHINGTON ST EXTENS	$29,925	1985	$ 10,475	2.47		$25,878	$0	$0	$0	$25,878	$0
SEWER LINE - D.O.T.	$26,063	1985	$ 9,122	2.47		$22,537	$0	$0	$0	$22,537	$0
SEWER O/S @ OXXFORD HUNT	$40,264	1985	$ 14,093	2.47		$34,817	$0	$0	$0	$34,817	$0
SEWER O/S @ HARRISON PARK	$224,710	1985	$ 78,649	2.47		$194,303	$0	$0	$0	$194,303	$0
SEWER O/S @ UPPER CRABTREE	$293,452	1985	$ 102,709	2.47		$253,742	$0	$0	$0	$253,742	$0
SEWER LINE @ LOWER SWIFT CREEK	$12,000	1985	$ 4,200	2.47		$10,376	$0	$0	$0	$10,376	$0
WATER LINE @ WASHINGTON ST	$28,457	1985	$ 9,960	2.47		$24,607	$0	$0	$24,607	$0	$0
WATER LINE @ SORRELL GROVE EXT.	$165,947	1985	$ 58,082	2.47		$143,491	$0	$0	$143,491	$0	$0
WATER LINE @ CARY PARKWAY	$14,255	1985	$ 4,990	2.47		$12,327	$0	$0	$12,327	$0	$0
WATER O/S @ OXXFORD HUNT	$28,988	1985	$ 10,146	2.47		$25,067	$0	$0	$25,067	$0	$0
WATER O/S - CONTINGENCY	$5,520	1985	$ 1,932	2.47		$4,773	$0	$0	$4,773	$0	$0
WATER O/S @ NORTHWOODS	$82,192	1985	$ 28,768	2.47		$71,071	$0	$0	$71,071	$0	$0
CRANE, AUTO #5005HP	$7,500	1985	$ 7,500	2.47	Yes	$18,529	$0	$0	$0	$0	$0
PUMP, FLYGT SUBMERSIBLE	$5,038	1986	$ -	2.41		$0	$0	$0	$0	$0	$0
PUMP-REPLACEMENT @ BOOSTER STN, A	$5,864	1986	$ -	2.41		$0	$0	$0	$0	$0	$0
PUMP STAT @ TRINITY: NEW CONTROLS/U	$7,305	1986	$ 2,704	2.41		$6,524	$0	$0	$0	$6,524	$0
SPEED CONTROLLER, MORAN #V022	$6,056	1986	$ 6,056	2.41	Yes	$14,613	$0	$0	$0	$0	$0
PUMP MOTOR & IMPELLER (REPLACEMEN	$7,452	1986	$ 7,452	2.41		$17,981	$0	$0	$0	$17,981	$0
WATER LINES ANNEXED FY87	$2,160,545	1987	$ 842,613	2.35	Yes	$1,981,986	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY87	$1,581,868	1987	$ 616,929	2.35	Yes	$1,451,135	$0	$0	$0	$0	$0
INTERCEPTOR @ MACGREGOR	$2,493,651	1987	$ 972,525	2.35		$2,287,563	$0	$0	$0	$2,287,563	$0
SEWER LINE O/S CONTINGENCY (SEWER (	$5,343	1987	$ 2,085	2.35		$4,904	$0	$0	$0	$4,904	$0
SEWER O/S @ OAK HOLLOW	$51,286	1987	$ 20,002	2.35		$47,049	$0	$0	$0	$47,049	$0

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SEWER O/S @ WIMBLEDON	$14,345	1987	$ 5,595	2.35		$13,160	$0	$0	$0	$13,160	$0
INTERCEPTOR @ BUCK JORDAN (SEWER	$154,555	1987	$ 60,276	2.35		$141,782	$0	$0	$0	$141,782	$0
SEWER LINE @ SAS	$329,103	1987	$ 128,351	2.35		$301,907	$0	$0	$0	$301,907	$0
SEWER LINE @ FIRE ST#3	$79,258	1987	$ 30,911	2.35		$72,709	$0	$0	$0	$72,709	$0
SEWER LINE @ I-40/RELOCATION	$13,031	1987	$ 5,082	2.35		$11,955	$0	$0	$0	$11,955	$0
WATER LINE @ SOUTH WAKE LOOP	$238,608	1987	$ 93,057	2.35		$218,888	$0	$0	$218,888	$0	$0
WATER LINE @ SR 3015	$456,054	1987	$ 177,861	2.35		$418,364	$0	$0	$418,364	$0	$0
WATER O/S @ KILDAIRE FARM	$60,000	1987	$ 23,400	2.35		$55,041	$0	$0	$55,041	$0	$0
WATER LINE @ HIGH HOUSE RD	$43,736	1987	$ 17,058	2.35		$40,123	$0	$0	$40,123	$0	$0
WATER LINE @ OXXFORD HUNT	$27,153	1987	$ 10,591	2.35		$24,911	$0	$0	$24,911	$0	$0
WATER LINE @ SR 1009	$22,978	1987	$ 8,962	2.35		$21,081	$0	$0	$21,081	$0	$0
WATER LINE @ NC 54	$40,536	1987	$ 15,809	2.35		$37,186	$0	$0	$37,186	$0	$0
COMMUNITOR REPLACEMENT IN PUMP ST	$18,002	1987	$ 18,002	2.35		$42,344	$0	$0	$0	$42,344	$0
TRACTOR, J.D. #850	$6,000	1987	$ 6,000	2.35		$14,113	$0	$0	$0	$0	$14,113
PUMP STAT @ TRINITY: TELEMETRY CON	$80,987	1987	$ 80,987	2.35		$190,497	$0	$0	$0	$190,497	$0
STORAGE BLDS (4) - BESIDE OFFICE	$11,889	1987	$ 11,889	2.35	Yes	$27,966	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY88	$2,404,558	1988	$ 985,870	2.29	Yes	$2,260,966	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY88	$2,055,449	1988	$ 842,734	2.29	Yes	$1,932,704	$0	$0	$0	$0	$0
SEWER O/S @ HOFFMAN	$37,177	1988	$ 15,243	2.29		$34,958	$0	$0	$0	$34,958	$0
SEWER O/S @ LOCHMERE	$403,313	1988	$ 165,359	2.29		$379,229	$0	$0	$0	$379,229	$0
SEWER O/S @ WPRESTON	$327,673	1988	$ 134,346	2.29		$308,106	$0	$0	$0	$308,106	$0
HARRIS WHOLESALE C.P.	$87,049	1988	$ 35,690	2.29		$81,851	$0	$0	$0	$40,926	$40,926
SEWER O/S @ WELLINGTON	$83,839	1988	$ 34,375	2.29		$78,834	$0	$0	$0	$78,834	$0
SEWER O/S @ PARKWAY	$17,138	1988	$ 7,027	2.29		$16,115	$0	$0	$0	$16,115	$0
WATER LINE @ SR #1009	$19,000	1988	$ 7,791	2.29		$17,867	$0	$0	$17,867	$0	$0
WATER O/S, KNOFF HILLS	$35,194	1988	$ 14,430	2.29		$33,094	$0	$0	$33,094	$0	$0
PUMP STATION CONT. C.P.	$25,000	1988	$ 10,251	2.29		$23,509	$0	$0	$23,509	$0	$0
EASEMENT: KENNETH PIERCE	$1,100	1988	$ 1,100	2.29		$2,523	$0	$0	$1,261	$1,261	$0
PHONE DIALER, AUTO CAPITAL #1510	$9,129	1988	$ 3,744	2.29		$8,586	$0	$0	$0	$4,293	$4,293
WATER IMPROVEMENTS, PYCO SUPPLY	$8,374	1988	$ 8,374	2.29		$19,205	$0	$0	$19,205	$0	$0
GENERATOR SET/TRAILER, CAT #3208	$29,244	1988	$ -	2.29	Yes	$0	$0	$0	$0	$0	$0
WATER LINE @ W MARILYN CIRCLE	$15,646	1989	$ 6,729	2.25		$15,110	$0	$0	$15,110	$0	$0
SEWER LINE @ W MARILYN CIRCLE	$20,355	1989	$ 8,754	2.25		$19,658	$0	$0	$0	$19,658	$0
PUMP STAT @ ANNANDALE	$19,795	1989	$ 8,512	2.25		$19,115	$0	$0	$0	$19,115	$0
TRAILER/MODULAR OFFICE, SUNSHINE #1	$23,203	1989	$ 23,203	2.25	Yes	$52,107	$0	$0	$0	$0	$0
CRANE, AUTOCRANE #8005HPE ON TRUCK	$14,476	1989	$ -	2.25	Yes	$0	$0	$0	$0	$0	$0
PUMP (TRASH), EMORY-WILSON #14C2	$6,641	1989	$ -	2.25		$0	$0	$0	$0	$0	$0
BORING MACHINE, FITZSIMMONS #BSBD12	$9,917	1989	$ -	2.25	Yes	$0	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY90	$575,794	1990	$ 259,108	2.19	Yes	$567,494	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY90	$656,599	1990	$ 295,470	2.19	Yes	$647,132	$0	$0	$0	$0	$0
FY90 S.E. REGIONAL SULFIDE	$51,606	1990	$ 23,223	2.19		$50,862	$0	$0	$0	$50,862	$0
FY90 I & I REHAB	$399,035	1990	$ 179,566	2.19		$393,282	$0	$0	$0	$393,282	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
GATEWAY CENTER	$354,468	1990	$ 159,511	2.19		$349,357	$0	$0	$0	$174,678	$174,678
SEWER O/S @ REGENCY PARK	$30,469	1990	$ 13,711	2.19		$30,030	$0	$0	$0	$30,030	$0
INTERCEPTOR @ COLES BRANCH	$993,619	1990	$ 447,129	2.19		$979,292	$0	$0	$0	$979,292	$0
PUMP STAT @ MCGREGOR	$46,680	1990	$ 21,006	2.19		$46,007	$0	$0	$0	$46,007	$0
PUMP STAT @ TARBERT	$67,797	1990	$ 30,510	2.19		$66,822	$0	$0	$0	$66,822	$0
WWTP-SOUTH CARY	$9,554,736	1990	$ 4,299,632	2.19		$9,416,968	$0	$0	$0	$0	$9,416,968
PUMP STAT @ SWIFT CREEK	$4,006,840	1990	$ 1,803,079	2.19		$3,949,068	$0	$0	$0	$3,949,068	$0
PUMP STAT @ WALNUT CREEK	$1,575,229	1990	$ 708,853	2.19		$1,552,516	$0	$0	$0	$1,552,516	$0
P/S ELIM @ TAYLORS POND	$56,124	1990	$ 25,256	2.19		$55,315	$0	$0	$0	$55,315	$0
LIFT STATIONS FY90	$16,676	1990	$ 7,504	2.19		$16,436	$0	$0	$0	$16,436	$0
SEWER O/S @ GATEWAY CENTER	$20,646	1990	$ 9,291	2.19		$20,348	$0	$0	$0	$20,348	$0
SEWER O/S @ AMBIANCE PUD	$7,016	1990	$ 3,157	2.19		$6,915	$0	$0	$0	$6,915	$0
SEWER LINE @ UPPER BRIAR CREEK	$685,461	1990	$ 308,458	2.19		$675,579	$0	$0	$0	$675,579	$0
DIGESTERS, NCWWTP (2)	$487,101	1990	$ 219,197	2.19		$480,080	$0	$0	$0	$0	$480,080
SEWER EXT @ LYNN'S BRANCH	$207,091	1990	$ 93,192	2.19		$204,106	$0	$0	$0	$204,106	$0
INTERCEPTOR @ SILVERTON/WESTON	$64,041	1990	$ 28,819	2.19		$63,119	$0	$0	$0	$63,119	$0
LIFT STAT ALARMS	$17,388	1990	$ 7,825	2.19		$17,137	$0	$0	$0	$17,137	$0
SEWER O/S @ SILVERTON/WESTON/WIND	$7,557	1990	$ 3,402	2.19		$7,450	$0	$0	$0	$7,450	$0
ISLAND ANNEXATION	$14,191	1990	$ 6,386	2.19	Yes	$13,987	$0	$0	$0	$0	$0
WATER LINE @ CARY-MACEDONIA (EXTEN	$362,973	1990	$ 163,339	2.19		$357,741	$0	$0	$357,741	$0	$0
WATER O/S @ SILVERTON PUD	$17,491	1990	$ 7,871	2.19		$17,239	$0	$0	$17,239	$0	$0
WATER O/S @ PARKWAY PUD	$182,401	1990	$ 82,081	2.19		$179,771	$0	$0	$179,771	$0	$0
WATER O/S @ WELLINGTON PUD	$36,696	1990	$ 16,514	2.19		$36,168	$0	$0	$36,168	$0	$0
WATER O/S @ CENTER WEST	$6,723	1990	$ 3,026	2.19		$6,627	$0	$0	$6,627	$0	$0
WATER LINE @ WHITE OAK/HI HOUSE RD	$15,301	1990	$ 6,885	2.19		$15,080	$0	$0	$15,080	$0	$0
WATER LINE @ UPPER BRIAR CREEK	$296,825	1990	$ 133,572	2.19		$292,546	$0	$0	$292,546	$0	$0
WATER LINE @ WEST STREET	$84,740	1990	$ 38,133	2.19		$83,519	$0	$0	$83,519	$0	$0
WATER O/S FY90	$73,678	1990	$ 33,156	2.19		$72,618	$0	$0	$72,618	$0	$0
WWTP-SOUTH CARY (LAND) PIN#06792147	$917,041	1990	$ 917,041	2.19		$2,008,484	$0	$0	$0	$0	$2,008,484
WASTE SYSTEM,JWC #PC2020 MUFFIN MC	$16,905	1991	$ 16,905	2.14	Yes	$36,235	$0	$0	$0	$0	$0
TOXICITY TEST SYSTEM, MICROTOX #500	$17,865	1991	$ 17,865	2.14		$38,293	$0	$0	$0	$0	$38,293
SEWER JET, SRECO #HV1660TR/LTAG ALC	$18,790	1991	$ -	2.14	Yes	$0	$0	$0	$0	$0	$0
POWERLINE DIST MONITOR, DRANETZ #64	$5,685	1991	$ -	2.14	Yes	$0	$0	$0	$0	$0	$0
DIKE TANK, HORIZONTAL GI #530	$6,975	1991	$ -	2.14	Yes	$0	$0	$0	$0	$0	$0
WATER O/S @ WESTON	$72,000	1991	$ 33,840	2.14		$72,534	$0	$0	$72,534	$0	$0
WATER LINE @ MAYNARD/NC54/REEDY CR	$55,000	1991	$ 25,851	2.14		$55,410	$0	$0	$55,410	$0	$0
WATER LINE @ CARY PKWY/N HARRISON	$55,000	1991	$ 25,851	2.14		$55,410	$0	$0	$55,410	$0	$0
WATER LINE @ WHITE OAK	$204,688	1991	$ 96,204	2.14	Yes	$206,209	$0	$0	$0	$0	$0
WATER LINE @ CARY PKWY/SR #1009	$54,977	1991	$ 25,840	2.14		$55,386	$0	$0	$55,386	$0	$0
WATER LINE @ TOWN HALL LOOP	$40,666	1991	$ 19,114	2.14		$40,970	$0	$0	$40,970	$0	$0
WATER O/S FY91	$103,142	1991	$ 48,478	2.14		$103,909	$0	$0	$103,909	$0	$0
SEWER LINE - ISLAND ANNEXATION	$11,570	1991	$ 11,570	2.14		$24,799	$0	$0	$0	$24,799	$0

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SEWER LINE - ISLAND ANNEXATION	$45,124	1991	$ 21,209	2.14	Yes	$45,461	$0	$0	$0	$0	$0
INTERCEPTOR @ CAMP BRANCH	$114,684	1991	$ 114,684	2.14		$245,819	$0	$0	$0	$245,819	$0
INTERCEPTOR @ CAMP BRANCH	$2,375,380	1991	$ 1,116,430	2.14		$2,393,009	$0	$0	$0	$2,393,009	$0
PUMP STAT @ WHITE OAK CREEK (LOT) P	$4,754	1991	$ 4,754	2.14		$10,190	$0	$0	$0	$10,190	$0
SEWER LINE @ WHITE OAK CREEK	$33,238	1991	$ 15,623	2.14		$33,487	$0	$0	$0	$33,487	$0
P/S ELIM @ WRENWOOD	$8,316	1991	$ 8,316	2.14		$17,825	$0	$0	$0	$17,825	$0
P/S ELIM @ WRENWOOD	$23,927	1991	$ 11,246	2.14		$24,106	$0	$0	$0	$24,106	$0
INTERCEPTOR @ TURKEY CREEK (95% PI	$327,145	1991	$ 153,758	2.14	Yes	$329,573	$0	$0	$0	$0	$0
INTERCEPTOR @ TURKEY CREEK (5% PAI	$16,369	1991	$ 7,694	2.14		$16,491	$0	$0	$0	$16,491	$0
PUMP STAT @ WHITE OAK CREEK	$658,360	1991	$ 309,430	2.14	Yes	$663,247	$0	$0	$0	$0	$0
WATER LINE EXT @ E JOHNSON	$13,324	1991	$ 6,263	2.14		$13,425	$0	$0	$13,425	$0	$0
INTERCEPTOR @ WILLIAMS CREEK	$192,011	1991	$ 90,246	2.14		$193,437	$0	$0	$0	$193,437	$0
WWTP-SOUTH CARY: SLUDGE FARM	$14,775	1991	$ 6,945	2.14		$14,887	$0	$0	$0	$0	$14,887
TRACTOR, FORD #8530 105HP	$33,565	1991	$ 33,565	2.14		$71,945	$0	$0	$0	$0	$71,945
SEWER O/S FY91	$33,657	1991	$ 15,820	2.14		$33,910	$0	$0	$0	$33,910	$0
WATER LINES ANNEXED FY91	$298,179	1991	$ 140,145	2.14	Yes	$300,393	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY91	$123,649	1991	$ 58,116	2.14	Yes	$124,568	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY89	$500,187	1991	$ 235,089	2.14	Yes	$503,901	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY89	$490,492	1991	$ 230,532	2.14	Yes	$494,134	$0	$0	$0	$0	$0
LOADER (FRONT END), FORD #7412HD	$5,283	1991	$ -	2.14		$0	$0	$0	$0	$0	$0
MANURE SLINGER, VAN DALE #3000	$9,000	1991	$ -	2.14		$0	$0	$0	$0	$0	$0
SEWER LINE @ POU CONSTRUCTION (REI	$5,345	1991	$ 2,513	2.14		$5,386	$0	$0	$0	$5,386	$0
STORAGE BUILDING FOR EQUIPMENT 36'X	$17,034	1991	$ -	2.14		$0	$0	$0	$0	$0	$0
ALUMINUM RAILS - CLARIFIERS & AER. BAS	$32,441	1991	$ -	2.14		$0	$0	$0	$0	$0	$0
P/S ELIM @ WIMBLEDON	$90,960	1991	$ 42,751	2.14		$91,636	$0	$0	$0	$91,636	$0
SEWER O/S FY92	$97,909	1992	$ 47,976	2.08		$99,744	$0	$0	$0	$99,744	$0
WATER O/S FY92	$30,763	1992	$ 15,074	2.08		$31,339	$0	$0	$31,339	$0	$0
WATER LINES ANNEXED FY92	$1,086,676	1992	$ 532,472	2.08	Yes	$1,107,040	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY92	$1,339,692	1992	$ 656,449	2.08	Yes	$1,364,795	$0	$0	$0	$0	$0
PUMP STAT @ CROSSROADS	$429,925	1992	$ 210,664	2.08		$437,981	$0	$0	$0	$437,981	$0
P/S ELIM @ TRAPPER RUN	$84,056	1992	$ 41,188	2.08		$85,632	$0	$0	$0	$85,632	$0
INTERCEPTOR @ UPPER SWIFT CREEK	$281,098	1992	$ 137,739	2.08		$286,367	$0	$0	$0	$286,367	$0
P/S ELIM @ THORNWOOD	$79,061	1992	$ 38,740	2.08		$80,543	$0	$0	$0	$80,543	$0
EASEMENT: BUCK JORDAN INTERCEPTOR	$9,720	1992	$ 9,720	2.08		$20,209	$0	$20,209	$0	$0	$0
OXYGEN ANLAYZER, ORBISPHERE #2607	$6,327	1992	$ -	2.08		$0	$0	$0	$0	$0	$0
P/S ELIM @ WIMBLEDON	$19,730	1992	$ 19,730	2.08		$41,020	$0	$0	$0	$41,020	$0
P/S ELIM @ HIGH HOUSE RD	$25,151	1992	$ 12,324	2.08		$25,623	$0	$0	$0	$25,623	$0
ANALYZER, HYDROGEN SULFIDE W/DATA I	$11,880	1992	$ -	2.08	Yes	$0	$0	$0	$0	$0	$0
SEWER O/S FY93	$14,963	1992	$ 7,332	2.08		$15,244	$0	$0	$0	$15,244	$0
STORAGE BUILDING 30 X 45 X 12	$17,064	1992	$ -	2.08		$0	$0	$0	$0	$0	$0
FLOW METER, MAGNETIC	$5,553	1992	$ -	2.08		$0	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY93	$912,485	1993	$ 465,368	1.99	Yes	$925,637	$0	$0	$0	$0	$0

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SEWER LINES ANNEXED FY93	$2,270,435	1993	$ 1,157,922	1.99	Yes	$2,303,159	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY93	$227,670	1993	$ 116,112	1.99	Yes	$230,951	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY93	$594,632	1993	$ 303,263	1.99	Yes	$603,203	$0	$0	$0	$0	$0
P/S ELIM @ SPEIGHT BRANCH	$330,634	1993	$ 168,624	1.99		$335,401	$0	$0	$0	$335,401	$0
P/S ELIM @ SPEIGHT BRANCH RIGHT OF W	$69,784	1993	$ 69,784	1.99		$138,803	$0	$0	$0	$138,803	$0
WTP - PLANT LAND PIN#0722484517	$405,471	1993	$ 405,471	1.99		$806,500	$0	$806,500	$0	$0	$0
ANALYZER, TOC DC-180 115V/60HZ W/THIN	$15,098	1993	$ -	1.99		$0	$0	$0	$0	$0	$0
JORDAN TRANSMISSION MAIN	$2,189,838	1993	$ 1,116,817	1.99		$2,221,400	$0	$0	$2,221,400	$0	$0
SPECTROPHOTOMETER, ATOMIC ABSORP	$51,582	1993	$ -	1.99		$0	$0	$0	$0	$0	$0
WTP - WATER TREATMENT PLANT	$18,145,693	1993	$ 9,254,304	1.99		$18,407,221	$0	$18,407,221	$0	$0	$0
MAGNESIUM HYDROXIDE TANK AND MIXER	$22,602	1993	$ -	1.99		$0	$0	$0	$0	$0	$0
CHEMICAL FEED FACILITY	$139,500	1993	$ 71,145	1.99		$141,511	$0	$0	$0	$0	$141,511
TRAILER, 9-TON 22' TILT TANDEM AXLE HU	$6,450	1993	$ -	1.99	Yes	$0	$0	$0	$0	$0	$0
METER, ZETA-METER ZM3-Z-G 3.0 W/PLAT	$6,560	1993	$ -	1.99		$0	$0	$0	$0	$0	$0
WATER LINE @ PKWY/HIGH HOUSE	$71,021	1993	$ 36,221	1.99		$72,046	$0	$0	$72,046	$0	$0
WATER O/S @ PKWY/HIGH HOUSE	$49,033	1993	$ 25,007	1.99		$49,740	$0	$0	$49,740	$0	$0
WATER LINE TIE @ EVANS RD	$121,471	1993	$ 61,950	1.99		$123,222	$0	$0	$123,222	$0	$0
FLOWMETER, PORTABLE OPEN CHANNEL	$5,706	1993	$ -	1.99	Yes	$0	$0	$0	$0	$0	$0
BUILDING, CHEMICAL STORAGE 18X16X32,	$20,637	1993	$ 4,414	1.99		$8,780	$0	$0	$0	$0	$8,780
COMPRESSOR, AIR 175-185CFM W/DUAL H	$10,545	1993	$ -	1.99	Yes	$0	$0	$0	$0	$0	$0
TRACTOR, FORD CA514C-3930, W/CANOPY	$11,163	1993	$ -	1.99	Yes	$0	$0	$0	$0	$0	$0
WATER LINE EXT @ NW MAYNARD RD	$64,243	1993	$ 32,764	1.99		$65,170	$0	$0	$65,170	$0	$0
WATER LINES ANNEXED FY94	$1,750,047	1994	$ 927,526	1.92	Yes	$1,777,623	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY94	$2,234,466	1994	$ 1,184,267	1.92	Yes	$2,269,673	$0	$0	$0	$0	$0
TREE CUTTER, BROWN MODEL 89-TC-72-F	$5,500	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
TV INSPECTION SYSTEM, COLOR CUES PF	$9,950	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
VCR, 4-HEAD INDUSTRIAL GRADE	$792	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
UV EXPANSION	$32,578	1994	$ -	1.92		$0	$0	$0	$0	$0	$0
WATER O/S FY94	$91,360	1994	$ 48,422	1.92		$92,802	$0	$0	$92,802	$0	$0
BOAT, 1994 CAROLINA SKIFF MDL 1765 W/S	$6,335	1994	$ -	1.92		$0	$0	$0	$0	$0	$0
TRAILER, BOAT EZ TOW MODEL 1765-G	$655	1994	$ -	1.92		$0	$0	$0	$0	$0	$0
WATER LINE @ MAYNARD RD	$363,949	1994	$ 192,893	1.92		$369,683	$0	$0	$369,683	$0	$0
DO METERS ON PONDS	$21,106	1994	$ -	1.92		$0	$0	$0	$0	$0	$0
CLARIFIER COVER SYSTEM	$8,167	1994	$ -	1.92		$0	$0	$0	$0	$0	$0
LAGOON MIXERS AND CONTROLS	$37,798	1994	$ -	1.92		$0	$0	$0	$0	$0	$0
GENERAL PLANT ADDITIONS FY94	$1,385,345	1994	$ 734,233	1.92		$1,407,174	$0	$1,407,174	$0	$0	$0
KILDAIRE EXTENSION	$31,881	1994	$ 16,898	1.92		$32,386	$0	$0	$32,386	$0	$0
MAYNARD @ CHATHAM/OLD APEX	$51,015	1994	$ 27,039	1.92		$51,820	$0	$0	$51,820	$0	$0
SEWER LINE - SHELL	$222,704	1994	$ 118,034	1.92		$226,214	$0	$0	$0	$226,214	$0
WATER LINE TIE @ REEDY CREEK/N HARR	$70,929	1994	$ 37,593	1.92		$72,048	$0	$0	$72,048	$0	$0
WATER LINE @ LAKE PINE (EXTENSION)	$16,444	1994	$ 8,716	1.92		$16,705	$0	$0	$16,705	$0	$0
WATER LINE @ PINEY PLAINS	$179,404	1994	$ 95,085	1.92		$182,233	$0	$0	$182,233	$0	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
WATER LINE @ JONES FRANKLIN	$74,498	1994	$ 39,484	1.92		$75,672	$0	$0	$75,672	$0	$0
MODIFICATIONS TO EXISTING RAW & FINIS	$37,730	1994	$ 8,909	1.92		$17,074	$0	$17,074	$0	$0	$0
TRACTOR, 425 JOHN DEERE, W/60" MOWE	$5,157	1994	$ -	1.92		$0	$0	$0	$0	$0	$0
STORAGE BUILDING, 30 X 40 X 10	$17,618	1994	$ 4,209	1.92		$8,066	$0	$8,066	$0	$0	$0
ODOR CONTROL-CROSSROAD FACILITY	$30,463	1994	$ 7,531	1.92		$14,434	$0	$0	$0	$0	$14,434
METERING PUMP	$5,541	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
SUMP PUMP	$600	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
STORAGE TANK	$4,663	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
MODULAR BUILDING	$35,000	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
ODOR CONTROL-SWIFT CREEK FACILITY	$25,074	1994	$ 6,199	1.92		$11,880	$0	$0	$0	$11,880	$0
MODULAR BUILDING	$20,000	1994	$ -	1.92	Yes	$0	$0	$0	$0	$0	$0
GENERAL PLANT IMPROVEMENTS FY95	$149,813	1995	$ 82,398	1.89		$156,082	$0	$156,082	$0	$0	$0
SEWER LINES ANNEXED FY95	$3,272,654	1995	$ 1,799,960	1.89	Yes	$3,409,572	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY95	$3,520,976	1995	$ 1,936,537	1.89	Yes	$3,668,283	$0	$0	$0	$0	$0
METER READING SYSTEM, ITRON	$19,660	1995	$ -	1.89	Yes	$0	$0	$0	$0	$0	$0
SLUICE GATE AT DRAIN PUMP STATION, 16	$3,080	1995	$ -	1.89		$0	$0	$0	$0	$0	$0
VALVE BOX CLEANOUT SYSTEM, TRAV-L-V	$9,352	1995	$ -	1.89	Yes	$0	$0	$0	$0	$0	$0
INSTALLATION OF TWO MANWAYS IN DIGE	$8,419	1995	$ 4,630	1.89		$8,771	$0	$0	$0	$0	$8,771
PUMP STAT @ BACHELOR BRANCH (100%	$386,533	1995	$ 212,594	1.89	Yes	$402,705	$0	$0	$0	$0	$0
SEWER EXT @ GREENWOOD CIRCLE	$9,269	1995	$ 5,098	1.89		$9,658	$0	$0	$0	$9,658	$0
WATER LINE EXT @ CARY PKWY/US 1	$147,098	1995	$ 80,905	1.89		$153,254	$0	$0	$153,254	$0	$0
WATER TANK - SOUTHSIDE ELEVATED	$1,152,496	1995	$ 633,874	1.89		$1,200,715	$0	$1,200,715	$0	$0	$0
EASEMENT - J.C. & Y.A. KIM	$14,000	1995	$ 14,000	1.89		$26,519	$0	$0	$26,519	$0	$0
EASEMENT - J. SCHAFER'S SETTLEMENT	$4,750	1995	$ 4,750	1.89		$8,998	$0	$0	$8,998	$0	$0
WATER LINE @ CARY PKWY TO HOLLY SP	$142,798	1995	$ 78,540	1.89		$148,774	$0	$0	$148,774	$0	$0
WATER LINE CONN @ LAWRENCE DR	$47,019	1995	$ 25,862	1.89		$48,989	$0	$0	$48,989	$0	$0
WATER LINE EXT @ VICKIE/GREENWOOD	$40,922	1995	$ 22,508	1.89		$42,635	$0	$0	$42,635	$0	$0
WATER O/S FY95	$12,425	1995	$ 6,834	1.89		$12,946	$0	$0	$12,946	$0	$0
GARMON OPERATIONS CENTER - 400 BLD	$2,472,176	1995	$ 1,359,698	1.89		$2,575,605	$2,575,605	$0	$0	$0	$0
WATER LINE @ EVANS RD	$203,008	1995	$ 111,655	1.89		$211,503	$0	$0	$211,503	$0	$0
ANALYZER, VIBRATION	$6,160	1995	$ -	1.89		$0	$0	$0	$0	$0	$0
DRUM INVERTER SYSTEM, MERRICK MOD	$5,411	1995	$ -	1.89		$0	$0	$0	$0	$0	$0
WATER LINE @ BACHELOR BRANCH (100%	$43,853	1995	$ 24,120	1.89	Yes	$45,689	$0	$0	$0	$0	$0
LIGHTING AT LAGOON & INTAKE	$4,226	1995	$ 1,186	1.89		$2,246	$0	$2,246	$0	$0	$0
WATER O/S FY96	$74,036	1995	$ 40,720	1.89		$77,135	$0	$0	$77,135	$0	$0
WATER LINES ANNEXED FY96	$3,274,967	1996	$ 1,866,732	1.84	Yes	$3,441,083	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY96	$3,962,183	1996	$ 2,258,445	1.84	Yes	$4,163,156	$0	$0	$0	$0	$0
SCADA SYSTEM	$8,980	1996	$ -	1.84		$0	$0	$0	$0	$0	$0
MONITOR, STREAMING CURRENT	$6,403	1996	$ -	1.84		$0	$0	$0	$0	$0	$0
EASEMENT: W CHATHAM ST (DONALD CO	$1,338	1996	$ 1,338	1.84		$2,466	$0	$0	$2,466	$0	$0
EASEMENT: W CHATHAM ST (JOHN COOP	$1,338	1996	$ 1,338	1.84		$2,466	$0	$0	$2,466	$0	$0
EASEMENT: W CHATHAM ST (WADE COOP	$1,338	1996	$ 1,338	1.84		$2,466	$0	$0	$2,466	$0	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
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EASEMENT: W CHATHAM ST (JOSEPH COC	$1,338	1996	$ 1,338	1.84		$2,466	$0	$0	$2,466	$0	$0
SPECTROPHOTOMETER, ATOMIC ABSORP	$49,868	1996	$ -	1.84		$0	$0	$0	$0	$0	$0
SPECTROPHOTOMETER, ATOMIC ABSORP	$21,775	1996	$ -	1.84		$0	$0	$0	$0	$0	$0
PUMP, CH&E 6" CENTRIFUGAL MODEL 298	$15,011	1996	$ -	1.84	Yes	$0	$0	$0	$0	$0	$0
PUMP, CH&E 6" CENTRIFUGAL MODEL 298	$15,011	1996	$ -	1.84	Yes	$0	$0	$0	$0	$0	$0
ACTUATOR, P-RANGE DOUBLE ACTING P-5	$10,282	1996	$ -	1.84	Yes	$0	$0	$0	$0	$0	$0
WATER O/S FY97	$57,316	1996	$ 32,671	1.84		$60,225	$0	$0	$60,225	$0	$0
WATER LINES ANNEXED FY97	$3,261,013	1997	$ 1,923,998	1.78	Yes	$3,423,098	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY97	$4,134,042	1997	$ 2,439,085	1.78	Yes	$4,339,520	$0	$0	$0	$0	$0
LEAK DETECTION SYSTEM, SCHONSTEDT	$44,776	1997	$ -	1.78	Yes	$0	$0	$0	$0	$0	$0
FLOWMETER, MDL 260B W/8"10"12"15"18"1	$5,030	1997	$ -	1.78	Yes	$0	$0	$0	$0	$0	$0
FLOWMETER, MDL260B W/8"10"12"15"18" &	$5,030	1997	$ -	1.78	Yes	$0	$0	$0	$0	$0	$0
CLAY SEWER MAIN REPLACEMENT FY97	$66,306	1997	$ 39,121	1.78		$69,602	$0	$0	$0	$69,602	$0
PNEUMATIC PIPE CUTTER REED MOP UPC	$5,620	1997	$ -	1.78	Yes	$0	$0	$0	$0	$0	$0
ADDITIONAL REPLACEMENTS FY97	$7,600	1997	$ 4,485	1.78		$7,980	$0	$0	$0	$7,980	$0
NCWWTP BLDG EXPANSION	$842,164	1997	$ 496,878	1.78		$884,024	$0	$0	$0	$0	$884,024
CAPITALIZED INTEREST ON PLANT	$498,130	1997	$ 293,898	1.78		$522,891	$0	$0	$0	$0	$522,891
NCWWTP EXPANSION (THRU FY98)	$19,585,976	1997	$ 11,555,727	1.78		$20,559,476	$0	$0	$0	$0	$20,559,476
BLOWER, POSITIVE DISPLACEMENT AERZE	$27,589	1997	$ -	1.78		$0	$0	$0	$0	$0	$0
BLOWER, POSITIVE DISPLACEMENT AERZE	$27,589	1997	$ -	1.78		$0	$0	$0	$0	$0	$0
WATER LINE CONN @ DAVIS DRIVE	$41,605	1997	$ 24,547	1.78		$43,673	$0	$0	$43,673	$0	$0
WATER LINE - KILDAIRE (TO TEN-TEN)	$66,213	1997	$ 39,067	1.78		$69,506	$0	$0	$69,506	$0	$0
WATER LINE UPGRADES FY97	$14,918	1997	$ 8,802	1.78		$15,661	$0	$0	$15,661	$0	$0
WTP - CRANE SYSTEM, BRIDGE (MID-ATLA	$19,161	1997	$ -	1.78		$0	$0	$0	$0	$0	$0
SHELL SEWER EXTENSION	$18,361	1997	$ 10,834	1.78		$19,275	$0	$0	$0	$19,275	$0
WATER LINE EXT @ CARY STREET	$18,509	1997	$ 10,921	1.78		$19,430	$0	$0	$19,430	$0	$0
CARBON FEED UNIT, PORT-A-PAC BULK SA	$31,903	1997	$ -	1.78		$0	$0	$0	$0	$0	$0
CARBON FEED UNIT, PORT-A-PAC BULK SA	$31,903	1997	$ -	1.78		$0	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY98	$1,708,401	1998	$ 1,042,126	1.75	Yes	$1,824,252	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY98	$2,288,669	1998	$ 1,396,089	1.75	Yes	$2,443,868	$0	$0	$0	$0	$0
PUMP STATION BARSCREEN	$130,651	1998	$ -	1.75		$0	$0	$0	$0	$0	$0
WATER MAIN - RAW TRANSMISSION	$28,354	1998	$ 17,297	1.75		$30,278	$0	$0	$30,278	$0	$0
GENERATOR SET, CUMMING/ONAN 230DF/	$38,684	1998	$ -	1.75	Yes	$0	$0	$0	$0	$0	$0
VARIABLE FREQUENCY DRIVE	$43,271	1998	$ 2,124	1.75		$3,718	$0	$3,718	$0	$0	$0
TKN DIGESTER (LABCONCO)	$5,858	1998	$ -	1.75		$0	$0	$0	$0	$0	$0
LEAK DETECTOR, AQUALOG 50/3757,3764,	$17,425	1998	$ -	1.75	Yes	$0	$0	$0	$0	$0	$0
CAMERA, PROSCOUT MAINLINE DOLLY PA	$15,750	1998	$ -	1.75	Yes	$0	$0	$0	$0	$0	$0
METER, VENTURI FLOW	$22,724	1998	$ -	1.75		$0	$0	$0	$0	$0	$0
GRINDER ADDITION - WHITE OAK PUMP ST	$60,287	1998	$ 36,776	1.75		$64,376	$0	$0	$0	$64,376	$0
WATER LINE @ KILDAIRE (SOUTH OF TEN-	$100,398	1998	$ 61,243	1.75	Yes	$107,206	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY99	$1,539,609	1998	$ 939,162	1.75	Yes	$1,644,013	$0	$0	$0	$0	$0
WATER OVERSIZINGS FY99	$65,500	1998	$ 39,956	1.75		$69,944	$0	$0	$69,944	$0	$0

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SEWER LINES ANNEXED FY99	$1,666,616	1998	$ 1,016,637	1.75	Yes	$1,779,633	$0	$0	$0	$0	$0
SEWER O/S FY99	$99,999	1998	$ 61,001	1.75		$106,782	$0	$0	$0	$106,782	$0
WATER TANK-TEN-TEN SITE (2.014 ACRE-L	$77,847	1999	$ 77,847	1.71		$133,145	$0	$0	$133,145	$0	$0
SHORING EQUIPMENT SYSTEM	$13,612	1999	$ -	1.71	Yes	$0	$0	$0	$0	$0	$0
PUMP, SEWAGE 30HP 3/60/460V 250FRAME	$5,815	1999	$ -	1.71		$0	$0	$0	$0	$0	$0
GENERATOR, 100 KW STATIONARY (GREG	$25,445	1999	$ -	1.71	Yes	$0	$0	$0	$0	$0	$0
SCWWTP EXPANSION #1	$18,015,588	1999	$ 11,349,820	1.71		$19,411,948	$0	$0	$0	$0	$19,411,948
99 CAPITALIZED INTEREST - SCWRF	$229,460	1999	$ 144,560	1.71		$247,246	$0	$0	$0	$0	$247,246
98 CAPITALIZED INTEREST - SCWRF	$194,731	1999	$ 122,681	1.71		$209,825	$0	$0	$0	$0	$209,825
GENERATOR, 75KW STATIONARY (GREGO	$27,530	1999	$ -	1.71	Yes	$0	$0	$0	$0	$0	$0
CAMERA, 6" TRANSPORTER UNIT AND LH0	$7,700	1999	$ -	1.71	Yes	$0	$0	$0	$0	$0	$0
SEWER LINE @ LOCHMERE/LYNN'S BRANC	$1,287,015	1999	$ 810,820	1.71		$1,386,771	$0	$0	$0	$1,386,771	$0
LAND	$3,000	1999	$ 3,000	1.71		$5,131	$0	$0	$5,131	$0	$0
WATER LINE @ OLD APEX RD	$147,648	1999	$ 93,018	1.71		$159,092	$0	$0	$159,092	$0	$0
LAND	$15,600	1999	$ 15,600	1.71		$26,681	$0	$0	$26,681	$0	$0
WATER LINE @ JENKS CARPENTER	$87,662	1999	$ 55,227	1.71		$94,457	$0	$0	$94,457	$0	$0
SEWER EXT @ HOLLYBROOK	$136,243	1999	$ 85,834	1.71	Yes	$146,804	$0	$0	$0	$0	$0
LAND	$4,000	1999	$ 4,000	1.71	Yes	$6,841	$0	$0	$0	$0	$0
PUMP STAT @ UPPER ROCKY BRANCH	$192,481	1999	$ 121,263	1.71	Yes	$207,400	$0	$0	$0	$0	$0
BOBCAT 873	$27,452	1999	$ -	1.71		$0	$0	$0	$0	$0	$0
TRENCH BOX 6' X 8'	$4,710	1999	$ -	1.71	Yes	$0	$0	$0	$0	$0	$0
PLC MONITORING SYSTEM TP-1600 (COMP	$6,253	1999	$ -	1.71		$0	$0	$0	$0	$0	$0
MOWER, RANSOMES BOB-CAT ZERO TURI	$6,289	1999	$ -	1.71		$0	$0	$0	$0	$0	$0
TRACTOR, LAWN JOHN DEERE 425 54" DE	$5,171	1999	$ -	1.71		$0	$0	$0	$0	$0	$0
WATER METER-NC54/WILSON DR.	$114,237	1999	$ 71,970	1.71		$123,092	$0	$0	$123,092	$0	$0
SEWER LINE @ TRIMBLE AVE	$16,664	1999	$ 10,499	1.71	Yes	$17,957	$0	$0	$0	$0	$0
FUEL TANK, ABOVE GROUND	$9,980	1999	$ -	1.71		$0	$0	$0	$0	$0	$0
WWTP-NORTH CARY-BIOSOLIDS MGMT	$2,186,115	1999	$ 1,377,254	1.71		$2,355,559	$0	$0	$0	$0	$2,355,559
WATER LINES - GLENMITT STONE	$72,000	1999	$ 45,360	1.71		$77,581	$0	$0	$77,581	$0	$0
WATER LINES ANNEXED FY00	$1,900,404	1999	$ 1,197,255	1.71	Yes	$2,047,702	$0	$0	$0	$0	$0
WATER OVERSIZINGS FY00	$109,000	1999	$ 68,671	1.71		$117,451	$0	$0	$117,451	$0	$0
SEWER LINES ANNEXED FY00	$1,571,700	1999	$ 990,171	1.71	Yes	$1,693,520	$0	$0	$0	$0	$0
WATER LINE EXT @ NC HWY 55	$1,166,821	1999	$ 735,098	1.71		$1,257,261	$0	$0	$1,257,261	$0	$0
PUMP, REPLACEMENT MEDFIELD PS	$8,550	2000	$ -	1.67		$0	$0	$0	$0	$0	$0
PUMP, REPLACEMENT MEDFIELD PS	$8,550	2000	$ -	1.67		$0	$0	$0	$0	$0	$0
SEWER LINE @ MANGUM TRACK	$31,775	2000	$ 20,654	1.67	Yes	$34,408	$0	$0	$0	$0	$0
NCWWTP EXPANSION (FY00)	$103,414	2000	$ 67,220	1.67		$111,981	$0	$0	$0	$0	$111,981
SURGE SUPPRESSION SYSTEM FOR ELEC	$19,600	2000	$ -	1.67		$0	$0	$0	$0	$0	$0
SEWER OVERSIZINGS FY00	$140,000	2000	$ 91,001	1.67		$151,597	$0	$0	$0	$151,597	$0
WWTP-SOUTH CARY-EXPANSION (FY00)	$98,036	2000	$ 63,724	1.67		$106,158	$0	$0	$0	$0	$106,158
WATER VALVE UPGRADE	$23,194	2000	$ 15,077	1.67		$25,117	$0	$25,117	$0	$0	$0
SCADA SYSTEM/PUMP STATION	$161,139	2000	$ -	1.67	Yes	$0	$0	$0	$0	$0	$0

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INTERCEPTOR @ CARPENTER	$485,020	2000	$ 315,264	1.67		$525,194	$0	$0	$0	$525,194	$0
WWTP-SOUTH CARY - BIOSOLIDS MGMT	$4,101,976	2000	$ 2,666,285	1.67		$4,441,726	$0	$0	$0	$0	$4,441,726
SEWER IMPROVEMENTS - WESTLAKE	$58,257	2000	$ 37,868	1.67		$63,083	$0	$0	$0	$63,083	$0
WATER LINE - CARY/DURHAM	$1,466,578	2000	$ 953,277	1.67		$1,588,050	$0	$0	$1,588,050	$0	$0
WATER LINE CONN @ PENNY RD	$44,011	2000	$ 28,608	1.67		$47,657	$0	$0	$47,657	$0	$0
WATER LINE TIE @ NE MAYNARD RD	$53,119	2000	$ 34,527	1.67		$57,518	$0	$0	$57,518	$0	$0
WATER IMPROVEMENTS @ WEST LAKE	$1,110,366	2000	$ 721,738	1.67		$1,202,333	$0	$0	$1,202,333	$0	$0
GLENMITT FIRE HYDRANTS	$21,543	2000	$ 14,004	1.67	Yes	$23,329	$0	$0	$0	$0	$0
PUMP, FAIRBANKS MORSE (WHITE OAK PU	$16,740	2000	$ -	1.67		$0	$0	$0	$0	$0	$0
SEWER OVERSIZINGS FY01	$100,000	2000	$ 65,001	1.67		$108,285	$0	$0	$0	$108,285	$0
TV INSPECTION SYSTEM, SRECO FLEXIBLE	$8,990	2000	$ -	1.67	Yes	$0	$0	$0	$0	$0	$0
OVER SIZINGS FY01	$31,232	2000	$ 20,301	1.67		$33,820	$0	$0	$33,820	$0	$0
PUMP, HOLLYBROOK PUMP STATION	$5,800	2000	$ -	1.67		$0	$0	$0	$0	$0	$0
TRAILER, TRIAXLE GOOSENECK 102" X 28'	$5,012	2000	$ -	1.67	Yes	$0	$0	$0	$0	$0	$0
PUMP, FLOWAY (DAVIS DR INTERCONNEC	$29,490	2000	$ -	1.67		$0	$0	$0	$0	$0	$0
GENERATOR SET, ONAN 100KW WITH TRA	$25,690	2000	$ -	1.67	Yes	$0	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY01	$2,237,767	2000	$ 1,454,549	1.67	Yes	$2,423,112	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY01	$2,359,757	2000	$ 1,533,843	1.67	Yes	$2,555,206	$0	$0	$0	$0	$0
WWTP-N CARY LND (REEDY CRK-3 TRTS)	$520,776	2001	$ 520,776	1.63		$851,013	$0	$0	$0	$0	$851,013
WATER LINE/SEWER LINE @ AVIATION PKV	$274,296	2001	$ 183,778	1.63		$300,317	$0	$0	$300,317	$0	$0
WATER LINE UPGRADES FY01	$172,692	2001	$ 115,704	1.63		$189,075	$0	$0	$189,075	$0	$0
REPLACE/REPAIR SEWER MAIN FY98	$75,000	2001	$ 50,250	1.63		$82,115	$0	$0	$0	$82,115	$0
WATER LINE @ DAVIS DRIVE	$185,298	2001	$ 124,150	1.63		$202,876	$0	$0	$202,876	$0	$0
TRUCK/DUMP, 01 CHEV C7500 OP1729	$46,186	2001	$ -	1.63	Yes	$0	$0	$0	$0	$0	$0
PUMP STATION GRINDER ADDITION @ BLA	$55,163	2001	$ 36,960	1.63		$60,397	$0	$0	$0	$60,397	$0
PUMP STATION GRINDER @ JONES FRANK	$52,323	2001	$ 35,057	1.63		$57,287	$0	$0	$0	$57,287	$0
TV SYSTEM, SEWER	$93,950	2001	$ -	1.63	Yes	$0	$0	$0	$0	$0	$0
BACKHOE, 00 NEW HOLLAND LB110 WTP1	$56,400	2001	$ -	1.63		$0	$0	$0	$0	$0	$0
PILOT PLANT PROGRAM	$197,254	2001	$ 132,161	1.63		$215,968	$0	$215,968	$0	$0	$0
WATER LINE - DURHAM CONNECTION	$659,595	2001	$ 441,930	1.63		$722,168	$0	$0	$722,168	$0	$0
NCWWTP EXPANSION (FY01)	$24,096	2001	$ 16,144	1.63		$26,382	$0	$0	$0	$0	$26,382
WWTP-SOUTH CARY-EXPANSION (FY01)	$741,365	2001	$ 496,715	1.63		$811,694	$0	$0	$0	$0	$811,694
NCWRF BUILDING IMPROVEMENTS/EXPAN	$236,439	2001	$ 160,779	1.63		$262,733	$0	$0	$0	$0	$262,733
PUMP STATON ODOR CONTROL	$129,284	2001	$ 87,914	1.63		$143,662	$0	$0	$0	$143,662	$0
WTP - EXPANSION #1 (07/01/2001 PARTIAL)	$44,227,549	2001	$ 30,074,734	1.63		$49,145,841	$0	$49,145,841	$0	$0	$0
WTP - CAPITALIZED INTEREST ON PLANT	$649,410	2001	$ 441,599	1.63		$721,627	$0	$721,627	$0	$0	$0
WTP - SLUDGE FACILITY	$2,731,312	2001	$ 1,857,293	1.63		$3,035,047	$0	$3,035,047	$0	$0	$0
RECLAIMED WATER SYSTEM (07/01/2001 A	$12,092,108	2001	$ 8,222,634	1.63		$13,436,802	$0	$0	$0	$13,436,802	$0
TRUCK, 02 CHEV (CRANE) USM1774	$83,113	2001	$ -	1.63	Yes	$0	$0	$0	$0	$0	$0
FOUR MONITORS FOR UTILITIES SYSTEMS	$6,998	2001	$ -	1.63	Yes	$0	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY02	$3,403,569	2001	$ 2,342,791	1.63	Yes	$3,828,410	$0	$0	$0	$0	$0
WATER OVERSIZINGS FY02	$16,828	2001	$ 11,585	1.63		$18,931	$0	$0	$18,931	$0	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
SEWER LINES ANNEXED FY02	$4,424,093	2001	$ 3,045,251	1.63	Yes	$4,976,318	$0	$0	$0	$0	$0
SEWER OVERSIZINGS FY02	$31,261	2001	$ 21,518	1.63		$35,163	$0	$0	$0	$35,163	$0
NCWRF DIGESTER AERATOR SYSTEM MO	$1,214,189	2002	$ 837,791	1.59		$1,328,030	$0	$0	$0	$0	$1,328,030
WWTP-SOUTH CARY-EXPANSION (FY02)	$74,737	2002	$ 51,568	1.59		$81,744	$0	$0	$0	$0	$81,744
WTP - EXPANSION #1 (01/01/2002 PARTIAL)	$4,358,468	2002	$ 3,007,343	1.59		$4,767,108	$0	$4,767,108	$0	$0	$0
WATER LINE - DURHAM CONN (FY02)	$23,900	2002	$ 16,491	1.59		$26,141	$0	$0	$26,141	$0	$0
ODOR CONTROL INFLUENT STATION	$132,978	2002	$ 91,755	1.59		$145,446	$0	$0	$0	$0	$145,446
WATER TANK - OLD APEX ROAD	$2,569,389	2002	$ 1,772,880	1.59		$2,810,291	$0	$2,810,291	$0	$0	$0
RECLAIMED WATER SYSTEM (01/01/2002 A	$593,465	2002	$ 409,492	1.59		$649,108	$0	$0	$0	$649,108	$0
WATER LINE CONN @ NC55	$961,414	2002	$ 663,377	1.59		$1,051,556	$0	$0	$1,051,556	$0	$0
FORKLIFT, HYSTER H50XM WTP1791	$19,671	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
PUMP - RONALDSBY PUMP STATION 175 G	$5,258	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
PUMP - RONALDSBY PUMP STATION 175 G	$5,258	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
PUMP - MACGREGOR PUMP STATION 100	$5,250	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
PUMP - MACGREGOR PUMP STATION 100	$5,250	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
VACUUM TRAILER, POSITIVE DISPLACEMEI	$67,990	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
FLOW METER, ISCO 4250 AREA VELOCITY	$4,397	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
JORDAN LAKE WATER SUPPLY CONTRACT	$540,602	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
JORDAN LAKE WATER SUPPLY CONTRACT	$220,838	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
BRUSH CHIPPER, VERMEER BC1000XL OP	$23,000	2002	$ -	1.59	Yes	$0	$0	$0	$0	$0	$0
UTILITY VEHICLE, 02 POLARIS RANGER 6X	$12,090	2002	$ -	1.59	Yes	$0	$0	$0	$0	$0	$0
SHORING EQUIPMENT, SPEED	$9,887	2002	$ -	1.59	Yes	$0	$0	$0	$0	$0	$0
JORDAN LAKE WATER SUPPLY CONTRACT	$497,798	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
UTILITY VEHICLE, 753 BOBCAT LOADER SF	$14,128	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
FEEDING SYSTEM, POLYMASTER POLYME	$6,376	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
FEEDING SYSTEM, POLYMASTER POLYME	$6,376	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
PUMP/SUBMERSIBLE, FAIRBANKS MORSE	$5,900	2002	$ -	1.59		$0	$0	$0	$0	$0	$0
HEADLIGHTS & CANOPY	$1,599	2002	$ -	1.59	Yes	$0	$0	$0	$0	$0	$0
LIGHT TOWER, MAGNUM 4060 I-MH	$6,550	2002	$ -	1.59	Yes	$0	$0	$0	$0	$0	$0
WTP - EXPANSION #1 (01/01/2003 FINAL CL	$314,027	2003	$ 222,960	1.55		$345,160	$0	$345,160	$0	$0	$0
WTP - RAW WATER INTAKE MODIFICATION	$102,627	2003	$ 72,866	1.55		$112,803	$0	$112,803	$0	$0	$0
WTP - EASEMENT PIN#0722484517	$6,006	2003	$ 6,006	1.55		$9,298	$0	$9,298	$0	$0	$0
RECLAIMED WATER SYSTEM (01/01/2003 A	$3,380	2003	$ 2,400	1.55		$3,716	$0	$0	$0	$3,716	$0
P/S ELIM - HONEYSUCKLE	$184,250	2003	$ 130,818	1.55		$202,517	$0	$0	$0	$202,517	$0
GLENMITT PS UPGRADE	$15,310	2003	$ 10,871	1.55		$16,830	$0	$0	$0	$16,830	$0
WATER LINES ANNEXED FY03	$2,895,708	2003	$ 2,055,953	1.55	Yes	$3,182,779	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY03	$1,864,809	2003	$ 1,324,015	1.55	Yes	$2,049,681	$0	$0	$0	$0	$0
CCTV SEWER INSPECTION SYSTEM PC/VI	$12,400	2003	$ -	1.55		$0	$0	$0	$0	$0	$0
UTILITY VEHICLE, JOHN DEERE 4X2 GATOI	$5,977	2003	$ -	1.55		$0	$0	$0	$0	$0	$0
TRUCK, 03 FORD F250 OP1932	$16,479	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 03 FORD RANGER EXT CAB 4X4 W	$12,214	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
TRACTOR, NEW HOLLAND 7610S DIESEL C	$33,296	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0

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BROWN 6" TREE CUTTER	$6,930	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
RHINO 8' REAR SCRAPER BLADE	$2,460	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
SUPERWINCH MODEL 7086A	$2,486	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
WERTS 6" FRONT PUSH BLADE	$3,534	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
TRUCK/DUMP, 03 CHEV 31,000 GVW OP19	$49,842	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
MIXER, LANDIA POP-I SUBMERSIBLE AT INF	$12,303	2003	$ -	1.55		$0	$0	$0	$0	$0	$0
MIXER, LANDIA POP-I SUBMERSIBLE AT INF	$12,303	2003	$ -	1.55		$0	$0	$0	$0	$0	$0
GENERATOR @ GLENRIDGE PUMP STATIC	$34,000	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
GENERATOR @ I-40/SAS PUMP STATION O	$34,000	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 2003 JET VAC INTERNATIONAL 560	$284,014	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
TRUCK/FORESTRY, 04 FORD F550 4X2 C &	$38,425	2003	$ -	1.55	Yes	$0	$0	$0	$0	$0	$0
ODOR CONTROL INFLUENT STATION, BIO	$18,619	2003	$ -	1.55		$0	$0	$0	$0	$0	$0
SWIFT CREEK PS FORCE MAIN	$600,606	2004	$ 438,443	1.46		$638,631	$0	$0	$0	$638,631	$0
RECLAIMED WATER SYSTEM (01/01/2004 A	$165,177	2004	$ 120,580	1.46		$175,635	$0	$0	$0	$175,635	$0
WATER LINES ANNEXED FY04	$1,205,346	2004	$ 879,903	1.46	Yes	$1,281,656	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY04	$1,213,847	2004	$ 886,109	1.46	Yes	$1,290,696	$0	$0	$0	$0	$0
SEWER IMPROVEMENTS - BOND PARK	$22,281	2004	$ 16,266	1.46		$23,693	$0	$0	$0	$23,693	$0
PUMP STATION GRINDER ADDITION - GLEN	$155,452	2004	$ 113,481	1.46		$165,295	$0	$0	$0	$165,295	$0
PUMP STATION GRINDER ADDITION - I40	$64,000	2004	$ 46,721	1.46		$68,053	$0	$0	$0	$68,053	$0
PUMP STATION GRINDER ADDITION - MED	$21,242	2004	$ 15,507	1.46		$22,587	$0	$0	$0	$22,587	$0
SEWER MAINS - REP/REHAB FY04	$551,300	2004	$ 402,450	1.46		$586,203	$0	$0	$0	$586,203	$0
SEWER MAIN - MARJORIE DRIVE	$24,410	2004	$ 17,820	1.46		$25,956	$0	$0	$0	$25,956	$0
SEWER EXT - MASTEC	$75,002	2004	$ 54,752	1.46		$79,752	$0	$0	$0	$79,752	$0
SEWER EXT - MASTEC (LAND EASEMENT)	$8,811	2004	$ 8,811	1.46		$12,834	$0	$0	$0	$12,834	$0
WATER LINE CONN @ CARY PKWY	$472,139	2004	$ 344,662	1.46		$502,031	$0	$0	$502,031	$0	$0
WATER METER-NC64 LAKE PINE	$27,902	2004	$ 20,369	1.46		$29,669	$0	$0	$29,669	$0	$0
LAND - 1420 WALNUT #0773330138	$1,493,741	2004	$ 1,493,741	1.46	Yes	$2,175,766	$0	$0	$0	$0	$0
LAND - WHITE OAK #0724416848 & 0724219	$1,016,364	2004	$ 1,016,364	1.46	Yes	$1,480,424	$0	$0	$0	$0	$0
LAND - KITT CRK #0736055402	$1,463,220	2004	$ 1,463,220	1.46	Yes	$2,131,310	$0	$0	$0	$0	$0
LAND - 325 ACAD#0764501086	$434,507	2004	$ 434,507	1.46	Yes	$632,898	$0	$0	$0	$0	$0
LAND - WH OAK EASEMENT #0723862713 &	$254,000	2004	$ 254,000	1.46	Yes	$369,974	$0	$0	$0	$0	$0
LAND - 316SWALKER #0764503329	$521,950	2004	$ 521,950	1.46	Yes	$760,266	$0	$0	$0	$0	$0
LAND - GRNLVL#0723983010	$264,000	2004	$ 264,000	1.46	Yes	$384,539	$0	$0	$0	$0	$0
LAND - 114EPARK #0764502684	$200,000	2004	$ 200,000	1.46	Yes	$291,318	$0	$0	$0	$0	$0
LAND - GRNLVL#0733494184	$850,025	2004	$ 850,025	1.46	Yes	$1,238,137	$0	$0	$0	$0	$0
LAND - BATCH#0734129645	$1,665,000	2004	$ 1,665,000	1.46	Yes	$2,425,220	$0	$0	$0	$0	$0
TRUCK, 04 DODGE RAM 3/4T WP2058	$11,466	2004	$ -	1.46	Yes	$0	$0	$0	$0	$0	$0
TRUCK/DUMP 04 FORD F550 4X2 NP2075	$27,515	2004	$ -	1.46	Yes	$0	$0	$0	$0	$0	$0
TRAILER/DUMP, MONTONE (OP2090)	$26,761	2004	$ -	1.46	Yes	$0	$0	$0	$0	$0	$0
BODY, FLAT BED	$8,045	2004	$ -	1.46	Yes	$0	$0	$0	$0	$0	$0
TRUCK/DUMP, 04 CHEV C7500 (OP2094)	$59,383	2004	$ -	1.46	Yes	$0	$0	$0	$0	$0	$0
TRUCK/DUMP, 04 CHEV C7500 (OP2095)	$59,383	2004	$ -	1.46	Yes	$0	$0	$0	$0	$0	$0

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UTILITY VEHICLE, JOHN DEERE GATOR	$6,161	2004	$ -	1.46		$0	$0	$0	$0	$0	$0
RECLAIMED WATER SYSTEM (01/01/2005 A	$6,818	2005	$ 5,114	1.39		$7,118	$0	$0	$0	$7,118	$0
RECLAIMED WATER SYSTEM (CAPITALIZED	$23,796	2005	$ 17,847	1.39		$24,840	$0	$0	$0	$24,840	$0
WATER LINES ANNEXED FY05	$1,273,910	2005	$ 955,433	1.39	Yes	$1,329,809	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY05	$1,331,732	2005	$ 998,800	1.39	Yes	$1,390,169	$0	$0	$0	$0	$0
WATER TANK - PLUMTREE WAY ELEVATED	$2,215,403	2005	$ 1,661,553	1.39		$2,312,614	$0	$2,312,614	$0	$0	$0
PLUMTREE TANK CAPITALIZED INTEREST	$438,220	2005	$ 328,666	1.39		$457,450	$0	$457,450	$0	$0	$0
WATER LINE UPGRADES FY02	$166,952	2005	$ 125,214	1.39		$174,278	$0	$0	$174,278	$0	$0
WATER LINE UPGRADES FY03	$140,823	2005	$ 105,618	1.39		$147,004	$0	$0	$147,004	$0	$0
WATER LINE EXT @ PANTHER CREEK	$385,910	2005	$ 289,433	1.39		$402,844	$0	$0	$402,844	$0	$0
LAND - EASEMENT 307 S ACADEMY #07645	$100,000	2005	$ 100,000	1.39	Yes	$139,184	$0	$0	$0	$0	$0
LAND - WHITE OAK #0733584895	$447,000	2005	$ 447,000	1.39	Yes	$622,152	$0	$0	$0	$0	$0
LAND - WHITE OAK #0733692296	$180,000	2005	$ 180,000	1.39	Yes	$250,531	$0	$0	$0	$0	$0
METER, FLOW VENTURI 16" GREEN LEVEL	$10,903	2005	$ -	1.39		$0	$0	$0	$0	$0	$0
TRAILER, 05 HAULMARK 8.5'X 14'W ENCLOS	$7,328	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
VAN, 05 DODGE CARAVAN (WTP2116)	$12,246	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
BACKHOE LOADER, 05 JCB 215E (OP2105)	$60,065	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
BACKHOE LOADER, 05 JCB 215E W/GRADE	$60,929	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
MOWER, JOHN DEERE 777 MAX FRAME Z T	$6,767	2005	$ -	1.39		$0	$0	$0	$0	$0	$0
TRUCK, 05 FORD 550 37' TELESCOPIC AER	$63,772	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
WATER TANK - CARPENTER	$2,462,364	2005	$ 1,871,397	1.39		$2,604,683	$0	$2,604,683	$0	$0	$0
WATER TANK - CARPENTER (CAPITALIZED	$410,743	2005	$ 312,165	1.39		$434,483	$0	$434,483	$0	$0	$0
TRACTOR, 05 JD LAWN X475 / 54" DECK NP	$6,240	2005	$ -	1.39		$0	$0	$0	$0	$0	$0
UTILITY VEHICLE, 05 JD GATOR NP2152	$5,064	2005	$ -	1.39		$0	$0	$0	$0	$0	$0
LAND - GRN LVL WEST STROTHER 073307	$72,913	2005	$ 72,913	1.39	Yes	$101,483	$0	$0	$0	$0	$0
UTILITY VEHICLE, 05 JD GATOR TS 1924 W	$5,906	2005	$ -	1.39		$0	$0	$0	$0	$0	$0
LAND - GRN LVL WEST STROTHER 073318	$257,782	2005	$ 257,782	1.39	Yes	$358,790	$0	$0	$0	$0	$0
TRAILER, 06 HUDSON HTD20A-20 TON TILT	$15,845	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
TRAILER, 06 HUDSON HTD20A-20 TON TILT	$15,845	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
PIERCING TOOL, GRUNDOMAT 145P-5 3/4"	$16,497	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
TRAILER, TOWMASTER T-12T 14FT OP219	$7,255	2005	$ -	1.39	Yes	$0	$0	$0	$0	$0	$0
NCWRF - UPGRADE 10 TO 12 MGD	$10,471,335	2006	$ 8,062,929	1.34		$10,780,477	$0	$0	$0	$0	$10,780,477
NCWRF - SCUM THICK/DIGESTER PS	$168,451	2006	$ 129,707	1.34		$173,424	$0	$0	$0	$0	$173,424
SCWRF - FILTER & CLEARWELL COVER	$16,130	2006	$ 12,421	1.34		$16,607	$0	$0	$0	$0	$16,607
SCWRF - CLARIFIER REP & UPGRADE	$124,804	2006	$ 96,100	1.34		$128,489	$0	$0	$0	$0	$128,489
WATER LINES ANNEXED FY06	$3,569,070	2006	$ 2,748,184	1.34	Yes	$3,674,438	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY06	$7,775,165	2006	$ 5,986,878	1.34	Yes	$8,004,710	$0	$0	$0	$0	$0
WATER LINE @ BOND PARK	$173,059	2006	$ 133,256	1.34		$178,169	$0	$0	$178,169	$0	$0
WATER TANK SCADA	$333,952	2006	$ 257,144	1.34		$343,813	$0	$343,813	$0	$0	$0
GREEN LVL CH RD WATER METER VAULT	$308,335	2006	$ 237,418	1.34		$317,438	$0	$317,438	$0	$0	$0
WATER LINE @ NORMANDY STREET	$265,508	2006	$ 204,442	1.34		$273,347	$0	$0	$273,347	$0	$0
WATER LINE @ PLEASANT GRV CH RD	$201,878	2006	$ 155,446	1.34		$207,838	$0	$0	$207,838	$0	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
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WATER LINE - ANNEX TRIANGLE FOREST	$218,808	2006	$ 168,482	1.34		$225,268	$0	$0	$225,268	$0	$0
WATER LINE - ANNEX FROSTWOOD DR	$122,413	2006	$ 94,258	1.34		$126,027	$0	$0	$126,027	$0	$0
WATER LINE - ANNEX LARKWOOD LN	$225,456	2006	$ 173,601	1.34		$232,112	$0	$0	$232,112	$0	$0
WATER LINE - ANNEX LOGAN RD	$17,320	2006	$ 13,337	1.34		$17,832	$0	$0	$17,832	$0	$0
PUMP STATION ELIM @ FAIRFIELD INN	$248,928	2006	$ 191,675	1.34		$256,277	$0	$0	$0	$256,277	$0
PUMP STATION ELIM @ FAIRFIELD INN - LA	$39,320	2006	$ 39,320	1.34		$52,573	$0	$0	$0	$52,573	$0
THERMAL BIOSOLIDS DRYER - SCWRF	$11,439,210	2006	$ 8,808,192	1.34		$11,776,926	$0	$0	$0	$0	$11,776,926
THERMAL BIOSOLDS DRYER - CAPITALIZEI	$101,342	2006	$ 78,034	1.34		$104,335	$0	$0	$0	$0	$104,335
SEWER MAINS - REP/REHAB FY06	$212,762	2006	$ 163,827	1.34		$219,044	$0	$0	$0	$219,044	$0
PUMP STATION GRINDER ADD @ WALNUT	$47,241	2006	$ 36,376	1.34		$48,637	$0	$0	$0	$48,637	$0
SEWER INTERCEPTOR - KIT CREEK	$103,952	2006	$ 80,043	1.34		$107,021	$0	$0	$0	$107,021	$0
SEWER LINE - ANNEX TRIANGLE FOREST	$395,710	2006	$ 304,697	1.34		$407,393	$0	$0	$0	$407,393	$0
SEWER LINE - ANNEX UTILITY EASEMENT	$7,884	2006	$ 7,884	1.34		$10,541	$0	$0	$0	$10,541	$0
SEWER LINE - ANNEX FROSTWOOD DR	$185,730	2006	$ 143,012	1.34		$191,213	$0	$0	$0	$191,213	$0
SEWER LINE - ANNEX LARKWOOD LN	$384,381	2006	$ 295,974	1.34		$395,730	$0	$0	$0	$395,730	$0
SEWER LINE - ANNEX 9520 CHAPEL HILL R	$36,825	2006	$ 28,356	1.34		$37,913	$0	$0	$0	$37,913	$0
SEWER LINE - ANNEX UTILITY EASEMENT	$1,607	2006	$ 1,607	1.34		$2,148	$0	$0	$0	$2,148	$0
SEWER LINE - ANNEX DOYLIN DR	$75,665	2006	$ 58,263	1.34		$77,900	$0	$0	$0	$77,900	$0
SEWER LINE - ANNEX TRYON RD (SUMMEF	$130,000	2006	$ 100,101	1.34		$133,839	$0	$0	$0	$133,839	$0
MIXER/PUMP	$30,203	2006	$ 12,837	1.34		$17,163	$0	$0	$0	$0	$17,163
EASEMENT 3217 GREEN LVL RD WEST	$7,489	2006	$ 7,489	1.34		$10,013	$0	$0	$0	$10,013	$0
CAMERA, KD200 SELF LVL W/SEESNAKE C	$11,392	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 06 CHEV COLORADO EXT CAB PT2	$13,207	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 06 CHEV 3/4T OP2255	$15,671	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 06 CHEV 3/4T OP2259	$15,671	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 06 3/4 TON 4X4 OP2256	$18,301	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 06 CHEV COLORADO OP2274	$11,674	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 06 CHEV COLORADO CA2273	$11,724	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
MM SKID STEER LOADER, CATEPILLAR MO	$10,000	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
72" GENERAL PURPOSE BUCKET	$272	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
42" FORK CARRIAGE	$225	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
72" ANGLE BLADE	$563	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
6' AMBUSH CUTTER WITH PLEXIGLASS DO	$1,319	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
LOEGERING STEEL TRACKS	$723	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
MM MORRISVILLE WATER LINES	$11,807,210	2006	$ 8,718,114	1.34		$11,656,489	$0	$0	$11,656,489	$0	$0
CHAPEL HILL RD WATER LINE (MORRISVILL	$273,777	2006	$ 145,445	1.34		$194,466	$0	$0	$194,466	$0	$0
APPURTANCES (VALVES,HYDRANTS,BLOW	$6,881,358	2006	$ 5,081,003	1.34		$6,793,517	$0	$3,396,759	$3,396,759	$0	$0
MM MORRISVILLE SEWER LINES	$14,911,649	2006	$ 11,010,346	1.34		$14,721,300	$0	$0	$0	$14,721,300	$0
SEWER APPURTANCES (MANHOLES,GREA	$3,948,710	2006	$ 2,915,618	1.34		$3,898,305	$0	$0	$0	$3,898,305	$0
MM PS AVATION	$296,184	2006	$ 218,694	1.34		$292,403	$0	$0	$0	$292,403	$0
MM PS ALTA SEASONS	$25,387	2006	$ 18,745	1.34		$25,063	$0	$0	$0	$25,063	$0
MM PS LAKE CRABTREEE	$93,086	2006	$ 68,732	1.34		$91,898	$0	$0	$0	$91,898	$0

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MM PS LOWER BRECKENRIDGE	$93,086	2006	$ 68,732	1.34		$91,898	$0	$0	$0	$91,898	$0
MM PS PARAMOUNT CTR	$73,623	2006	$ 54,361	1.34		$72,683	$0	$0	$0	$72,683	$0
MM PS PERIMETER PARK	$241,178	2006	$ 178,079	1.34		$238,100	$0	$0	$0	$238,100	$0
MM PS HAMLET	$25,387	2006	$ 18,745	1.34		$25,063	$0	$0	$0	$25,063	$0
MM PS TERRACE II	$46,543	2006	$ 34,366	1.34		$45,949	$0	$0	$0	$45,949	$0
MM PS WEST BRECKENRIDGE	$71,930	2006	$ 53,111	1.34		$71,012	$0	$0	$0	$71,012	$0
MM PS WEXFORD	$41,466	2006	$ 30,617	1.34		$40,937	$0	$0	$0	$40,937	$0
MM PS KITTS CREEK	$526,800	2006	$ 388,974	1.34		$520,075	$0	$0	$0	$520,075	$0
MM GRAVITY FEED STA - PRESTON TOWE	$14,104	2006	$ 10,414	1.34		$13,925	$0	$0	$0	$13,925	$0
MM GRAVITY FEED STA - WESTON(METER	$14,104	2006	$ 10,414	1.34		$13,925	$0	$0	$0	$13,925	$0
TRUCK, 06 CHEV 3/4 T C&C 4X4 STAHL BO	$64,011	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 06 CHEV 3/4T C&C 4 X 4 STAHL BO	$64,011	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
CAMERA, ENVIROSIGHT MAINLINE SEWER	$54,900	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
VACUUM, VALVE BOX CLEANOUT PACIFIC T	$14,600	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
LAND-339 DRY AVENUE 0763295885	$161,985	2006	$ 161,985	1.34	Yes	$216,581	$0	$0	$0	$0	$0
LAND-MADISON AVENUE #0754839152	$100,029	2006	$ 100,029	1.34	Yes	$133,743	$0	$0	$0	$0	$0
TRUCK, 06 FORD F550 W/FORESTRY BODY	$45,300	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
TRAILER, 06 HATZ SEWER JET OP2326	$36,345	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
UTILITY VEHICLE, 06 KUBOTA DIESEL OP23	$12,745	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
LEAK, CORRELATOR SUBSURFACE	$19,950	2006	$ -	1.34	Yes	$0	$0	$0	$0	$0	$0
INSTALLATION OF WEIR GATE	$8,250	2006	$ -	1.34		$0	$0	$0	$0	$0	$0
NCWRF - UPGRADE - FY2007 ASSET	$146,988	2007	$ 116,121	1.30		$151,054	$0	$0	$0	$0	$151,054
NCWRF UPGRADE - CAPITALIZED INTERES	$1,373,301	2007	$ 1,084,908	1.30		$1,411,287	$0	$0	$0	$0	$1,411,287
THERMAL BIOSOLIDS DRYER - SCWRF FY0	$98,762	2007	$ 78,022	1.30		$101,494	$0	$0	$0	$0	$101,494
WATER LINES ANNEXED FY07	$4,252,788	2007	$ 3,359,703	1.30	Yes	$4,370,418	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY07	$4,614,138	2007	$ 3,645,169	1.30	Yes	$4,741,763	$0	$0	$0	$0	$0
SEWER OVERSIZINGS FY07	$45,063	2007	$ 35,600	1.30		$46,310	$0	$0	$0	$46,310	$0
LAND - 1330 GREEN LVL TO DURHAM #072	$308,789	2007	$ 308,789	1.30	Yes	$401,683	$0	$0	$0	$0	$0
LAND - 3800 CARY GLEN BLVD #072595792	$1,398,170	2007	$ 1,398,170	1.30	Yes	$1,818,789	$0	$0	$0	$0	$0
LAND - 712 BROOKGREEN DR #075395707	$199,264	2007	$ 199,264	1.30	Yes	$259,210	$0	$0	$0	$0	$0
LAND - 328 S WALK ST #0763596925	$129,849	2007	$ 129,849	1.30	Yes	$168,913	$0	$0	$0	$0	$0
LAND - S WALKER ST B #0764505535	$138,505	2007	$ 138,505	1.30	Yes	$180,171	$0	$0	$0	$0	$0
LAND - 7212 TURNER CREEK #0733370441	$415,000	2007	$ 415,000	1.30	Yes	$539,846	$0	$0	$0	$0	$0
WATER LINE - N HARRISON	$64,614	2007	$ 51,045	1.30		$66,402	$0	$0	$66,402	$0	$0
WATER LINE - ANNEX HILLSDALE FOREST	$360,466	2007	$ 284,769	1.30		$370,437	$0	$0	$370,437	$0	$0
WATER LINE - ANNEX GREENWOOD ACRES	$43,459	2007	$ 34,332	1.30		$44,661	$0	$0	$44,661	$0	$0
PUMP STATION - SWIFT CREEK	$4,452,062	2007	$ 3,517,129	1.30		$4,575,204	$0	$0	$0	$4,575,204	$0
PUMP STATION - MORRIS BRANCH REGION	$3,932,146	2007	$ 3,106,397	1.30		$4,040,909	$0	$0	$0	$4,040,909	$0
PUMP STATION - MORRIS BRANCH REGION	$140,000	2007	$ 140,000	1.30		$182,117	$0	$0	$0	$182,117	$0
PUMP STATION - MORRIS BRANCH REGION	$2,200	2007	$ 2,200	1.30		$2,862	$0	$0	$0	$2,862	$0
PUMP STATION - MORRIS BRANCH REGION	$5,685	2007	$ 5,685	1.30		$7,395	$0	$0	$0	$7,395	$0
PUMP STATION - MORRIS BRANCH REGION	$4,620	2007	$ 4,620	1.30		$6,010	$0	$0	$0	$6,010	$0

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PS - MORRIS BRANCH REGION - CAPITALIZ	$409,305	2007	$ 323,352	1.30		$420,627	$0	$0	$0	$420,627	$0
PUMP STATION - KIT CREEK	$2,362,015	2007	$ 1,865,992	1.30		$2,427,347	$0	$0	$0	$2,427,347	$0
PUMP STATION - KIT CREEK: EASEMENT	$12,025	2007	$ 12,025	1.30		$15,643	$0	$0	$0	$15,643	$0
PUMP STATION - KIT CREEK CAPITALIZED	$241,237	2007	$ 190,577	1.30		$247,910	$0	$0	$0	$247,910	$0
SEWER LINE EXT - STATION #7	$432,349	2007	$ 341,556	1.30		$444,308	$0	$0	$0	$444,308	$0
SEWER LINE EXT - STATION #7 - EASEMEN	$37,402	2007	$ 37,402	1.30		$48,654	$0	$0	$0	$48,654	$0
MM-KITTS CREEK PUMP STATION & PIPEL	$770,954	2007	$ 609,055	1.30		$792,279	$0	$0	$0	$792,279	$0
SEWER LINE - ANNEX HILLSDALE FOREST	$1,182,229	2007	$ 933,962	1.30		$1,214,930	$0	$0	$0	$1,214,930	$0
SEWER LINE - ANNEX HILLSDALE FOREST:	$8,166	2007	$ 8,166	1.30		$10,623	$0	$0	$0	$10,623	$0
SEWER LINE - ANNEX GREENWOOD ACRE:	$307,783	2007	$ 243,149	1.30		$316,296	$0	$0	$0	$316,296	$0
6 WAY ANGLE BLADE AND ATTACHMENT P	$4,590	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
WATER LINE RELOCATION - US1/64	$256,407	2007	$ 205,126	1.30		$266,836	$0	$0	$266,836	$0	$0
LAND - 921 SE MAYNARD PIN 0763984095	$150,000	2007	$ 150,000	1.30		$195,125	$0	$0	$195,125	$0	$0
TRUCK/DUMP, 07 FORD F750 OP2535	$64,677	2007	$ 1,078	1.30	Yes	$1,402	$0	$0	$0	$0	$0
SPECTRO PHOTOMETER, HACH DR5000-0	$7,298	2007	$ -	1.30		$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD RANGER CA2486	$10,468	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD RANGER NP2487	$10,234	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F450 CREWCAB UTILITY	$45,426	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD RANGER OP2532	$12,125	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
PUMP, FAIRBANKS MORSE D5433MV SUB S	$11,745	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
EXCAVATOR, BOBCAT 430 ZHS COMPACT	$35,157	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
TRAILER, TOWMASTER T-10T TANDEM AX	$7,010	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
CAMERA, SEWER INSPECTION SYSTEM EN	$67,352	2007	$ -	1.30	Yes	$0	$0	$0	$0	$0	$0
WTP - WATER TREATMENT PLANT SECUR	$110,434	2008	$ 5,522	1.25		$6,886	$0	$6,886	$0	$0	$0
WTP - WATER TREATMENT PLANT CENTR	$897,244	2008	$ 613,117	1.25		$764,652	$0	$764,652	$0	$0	$0
PUMP STATION - SWIFT CREEK (01/01/08 A	$310,804	2008	$ 251,752	1.25		$313,973	$0	$0	$0	$313,973	$0
PUMP STATION - SWIFT CREEK - CAPITALI	$287,890	2008	$ 233,192	1.25		$290,826	$0	$0	$0	$290,826	$0
PUMP STATION - MORRIS BRANCH (01/01/0	$265,526	2008	$ 215,077	1.25		$268,234	$0	$0	$0	$268,234	$0
PUMP STATION - MORRIS BRANCH CAPITA	$214,562	2008	$ 173,796	1.25		$216,750	$0	$0	$0	$216,750	$0
PUMP STATION - KIT CREEK (01/01/08 ASS	$574,316	2008	$ 465,196	1.25		$580,171	$0	$0	$0	$580,171	$0
PUMP STATION - KIT CREEK CAPITALIZED	$115,139	2008	$ 93,263	1.25		$116,314	$0	$0	$0	$116,314	$0
MM MORRISVILLE SEWER LINES ANNEXED	$583,680	2008	$ 472,781	1.25	Yes	$589,631	$0	$0	$0	$0	$0
MM MORRISVILLE WATER LINES ANNEXED	$621,977	2008	$ 503,802	1.25	Yes	$628,319	$0	$0	$0	$0	$0
LAND - 2109-2113 JONES FRANKLIN PIN 07	$379,432	2008	$ 379,432	1.25		$473,210	$0	$0	$473,210	$0	$0
WATER LINE - S WAKE	$141,465	2008	$ 91,690	1.25		$114,352	$0	$0	$114,352	$0	$0
WATER LINES ANNEXED FY08	$7,905,424	2008	$ 6,403,394	1.25	Yes	$7,986,022	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY08	$11,362,059	2008	$ 9,203,268	1.25	Yes	$11,477,897	$0	$0	$0	$0	$0
SEWER LINE EXT - SWIFT CREEK CROSS C	$178,560	2008	$ 144,634	1.25		$180,381	$0	$0	$0	$180,381	$0
SEWER LINE EXT - SWIFT CREEK - EASEM	$60,000	2008	$ 60,000	1.25		$74,829	$0	$0	$0	$74,829	$0
LAND - UTILITY EASEMENT PIN 0760642313	$41,050	2008	$ 41,050	1.25		$51,196	$0	$0	$51,196	$0	$0
GENERATOR - MOBILE PS AUX POWER	$123,807	2008	$ 6,190	1.25	Yes	$7,720	$0	$0	$0	$0	$0
SEWER MAIN - HOLLY SPRINGS ROAD REF	$412,817	2008	$ 334,383	1.25		$417,027	$0	$0	$0	$417,027	$0

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PUMP, MORRIS BRANCH PS FLYGT 8" CP-3	$59,150	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TESTER, SMART WASTE WATER	$9,112	2008	$ -	1.25		$0	$0	$0	$0	$0	$0
PUMP, MYERS 4VH100M4-43	$5,433	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250HD 3/4T OP2550	$16,069	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250HD 3/4T OP2579	$16,069	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250HD 3/4T OP2578	$16,069	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250 3/4T OP2557	$16,144	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250 3/4T OP2552	$16,069	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250 3/4T OP2553	$16,069	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250 3/4T OP2555	$16,069	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250 3/4T OP2560	$16,144	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250 3/4T 4X4 EXT CAB C	$21,990	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250 3/4T 4X4 EXT CAB C	$20,881	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
AC/HEAT PORTABLE 25 TON UNIT. TOPP M	$18,810	2008	$ -	1.25		$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250HD 3/4T OP2563	$16,144	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F250HD 3/4T OP2551	$16,069	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
GENERATOR, 100 KW TRAILER MOUNTED	$44,436	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F450 CREWCAB SERVICE	$41,876	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
CONTROL STATION, CROSSROADS PUMP	$5,555	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
CONTROL PANEL, BLANCHE PUMP STAT	$6,049	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK/CRANE, 08 FORD F550 USM2594	$67,523	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
VAN, 08 FORD E-350 EXT BODY OP2592	$22,512	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
VAN, 08 FORD E-350 EXT BODY VAN OP259	$22,512	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
VAN, 08 CHEV UPLANDER PT2599	$17,390	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
REFRIGERATOR, ISOTEMP PLUS 13-986-13	$6,317	2008	$ -	1.25		$0	$0	$0	$0	$0	$0
SHELVING OP2592	$2,431	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
SHELVING PACKAGE OP2591	$2,742	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK/SEWER JET, 08 INTERNATIONAL 74	$276,126	2008	$ 27,613	1.25	Yes	$34,437	$0	$0	$0	$0	$0
TRUCK/SEWER JET, 08 INTERNATIONAL 74	$276,126	2008	$ 27,613	1.25	Yes	$34,437	$0	$0	$0	$0	$0
TRAILER, 09 KRAFTSMAN TANDEM DUAL C	$6,778	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRAILER, 09 KRAFTSMAN TANDEM DUAL C	$6,778	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
CUTTER, LOFTNESS CARBIDE G2 W/REPL	$21,200	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRACKLOADER, 08 COMPACT OP2631	$98,800	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
CUTTER, LOFTNESS CARBIDE G2 W/REPL	$21,200	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
CAMERA, QUICKVIEW PRO 24 PKG E-5100-9	$16,489	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRACKLOADER, 08 COMPACT OP2630	$98,800	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
CAMERA, SEESNAKE SYSTEM W/SELF-LEV	$9,487	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
COMPRESSOR, ROTARY SCREW AIR UP6-1	$10,873	2008	$ -	1.25		$0	$0	$0	$0	$0	$0
TRUCK, 08 FORD F-250HD OP2609	$20,403	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 09 FORD F-250HD 3/4 T CAB NP265	$16,029	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 09 FORD F-250SD OP2652	$16,502	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 09 FORD F-250HD 3/4T OP2646	$20,403	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
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TRUCK, 09 FORD F-250HD 3/4T EXT CAB U	$18,851	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
MIXER, FLYGT PORTA FOR SWIFT CREEK (	$10,348	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
MIXER, FLYGT PORTA FOR SWIFT CREEK	$10,348	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 09 FORD F-250HD 3/4T EXT CAB U	$18,851	2008	$ -	1.25	Yes	$0	$0	$0	$0	$0	$0
THERMAL BIOSOLIDS PUMP	$8,770	2009	$ 1,316	1.21	Yes	$1,591	$0	$0	$0	$0	$0
PUMP STATION - SWIFT CREEK (01/01/09 A	$168,095	2009	$ 139,520	1.21		$168,720	$0	$0	$0	$168,720	$0
PUMP STATION - SWIFT CREEK CAPITALIZ	$177,461	2009	$ 147,293	1.21		$178,121	$0	$0	$0	$178,121	$0
PUMP STAT - MORRIS BRANCH REG CAP IN	$200,771	2009	$ 166,641	1.21		$201,518	$0	$0	$0	$201,518	$0
PUMP STATION- KIT CREEK CAPITALIZED I	$111,055	2009	$ 92,176	1.21		$111,468	$0	$0	$0	$111,468	$0
WATER LINES ANNEXED FY09	$9,097,770	2009	$ 7,551,149	1.21		$9,131,559	$0	$0	$9,131,559	$0	$0
WATER LINE - ANNEX HAZELWOOD	$78,076	2009	$ 64,804	1.21		$78,367	$0	$0	$78,367	$0	$0
WATER LINE - ANNEX WILD WEASEL WAY	$66,392	2009	$ 55,106	1.21		$66,640	$0	$0	$66,640	$0	$0
SEWER LINE - NC55 WIDENING	$20,000	2009	$ 16,600	1.21		$20,075	$0	$0	$0	$20,075	$0
DIGESTER, SCWRF BIOSOLIDS	$2,522,405	2009	$ 2,093,597	1.21		$2,531,774	$0	$0	$0	$0	$2,531,774
SCWRF BIOSOLIDS DIGESTER CAPITALIZE	$207,115	2009	$ 171,906	1.21		$207,884	$0	$0	$0	$0	$207,884
SCWRF - EFFLUENT STRUCTURE COVER	$10,984	2009	$ 9,117	1.21		$11,026	$0	$0	$0	$11,026	$0
RDU WASTE METER/MONITORING STATIO	$37,290	2009	$ 5,594	1.21	Yes	$6,764	$0	$0	$0	$0	$0
SEWER MAIN - PIRATES COVE	$108,199	2009	$ 89,805	1.21		$108,601	$0	$0	$0	$108,601	$0
SEWER LINE - ANNEX 2104 PINEY PLAINS	$117,998	2009	$ 97,939	1.21		$118,437	$0	$0	$0	$118,437	$0
SEWER LINES - ANNEX HAZELWOOD	$112,129	2009	$ 93,067	1.21		$112,545	$0	$0	$0	$112,545	$0
SEWER LINES - ANNEX WILD WEASEL WAY	$95,491	2009	$ 79,258	1.21		$95,846	$0	$0	$0	$95,846	$0
SEWER LINES ANNEXED FY09	$9,636,135	2009	$ 7,997,993	1.21	Yes	$9,671,924	$0	$0	$0	$0	$0
MM MORRISVILLE SEWER LINES ANNEXED	$1,641,595	2009	$ 1,362,524	1.21	Yes	$1,647,692	$0	$0	$0	$0	$0
MM MORRISVILLE WATER LINES ANNEXED	$1,680,910	2009	$ 1,395,156	1.21	Yes	$1,687,154	$0	$0	$0	$0	$0
DUMP BODY, 400T	$21,775	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
TRUCK/DUMP, 09 INTL 7400 OP2638	$68,964	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
PUMP, ELECTRIC SUBMERSIBLE SEWAGE	$47,890	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
PUMP, REPLACEMENT FOR UPPER ROCKY	$11,214	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 09 FORD RANGER CA2699	$12,489	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 09 FORD RANGER CA2700	$12,489	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
MOWER, JOHN DEERE Z TRAK 2810A W/54	$4,828	2009	$ -	1.21		$0	$0	$0	$0	$0	$0
MOWER, JOHN DEERE Z TRAK 2810A W/54	$4,828	2009	$ -	1.21		$0	$0	$0	$0	$0	$0
MOWER, JOHN DEERE Z810A Z TRAK	$6,270	2009	$ -	1.21		$0	$0	$0	$0	$0	$0
TRUCK, 09 FORD RANGER SP2714	$13,090	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
TRUCK,10 FORD RANGER WTP2760	$10,079	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
TRUCK,10 FORD RANGER SP2761	$13,090	2009	$ -	1.21	Yes	$0	$0	$0	$0	$0	$0
COMPRESSOR, 09 SULLAIR 185 DUAL REE	$12,373	2009	$ 2,887	1.21	Yes	$3,491	$0	$0	$0	$0	$0
TRACTOR, JOHN DEERE X720 LAWN 60" DE	$7,215	2009	$ 376	1.21		$454	$0	$0	$0	$0	$454
WTP - FINISHED WATER PS MOTOR UPGR	$163,595	2010	$ 40,899	1.18		$48,172	$0	$48,172	$0	$0	$0
PUMP STATION-SWIFT CREEK CAPITALIZE	$345,002	2010	$ 293,252	1.18		$345,405	$0	$0	$0	$345,405	$0
MM KITTS CREEK PS WATER LINES ANNEX	$411,470	2010	$ 349,750	1.18	Yes	$411,951	$0	$0	$0	$0	$0
MM KITTS CREEK PS SEWER LINES ANNEX	$480,680	2010	$ 408,578	1.18	Yes	$481,241	$0	$0	$0	$0	$0

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WATER LINES ANNEXED FY10	$9,271,120	2010	$ 7,880,453	1.18	Yes	$9,281,943	$0	$0	$0	$0	$0
WATER LINES ANNEXATIONS - OVERSIZING	$114,570	2010	$ 97,385	1.18		$114,704	$0	$0	$114,704	$0	$0
SEWER LINES ANNEXED FY10	$8,619,947	2010	$ 7,326,956	1.18	Yes	$8,630,010	$0	$0	$0	$0	$0
SEWER LINE ANNEX OVERSIZING FY10	$12,792	2010	$ 10,873	1.18		$12,807	$0	$0	$0	$12,807	$0
RECLAIMED WATER LINES ANNEXED FY10	$816,741	2010	$ 694,230	1.18	Yes	$817,694	$0	$0	$0	$0	$0
RECLAIMED WATER OVERSIZINGS FY10	$50,205	2010	$ 42,674	1.18		$50,264	$0	$0	$0	$50,264	$0
MM MORRISVILLE WATER LINES ANNEXED	$2,285,340	2010	$ 1,942,539	1.18	Yes	$2,288,008	$0	$0	$0	$0	$0
MM MORRISVILLE SEWER LINES ANNEXED	$2,012,475	2010	$ 1,710,604	1.18	Yes	$2,014,825	$0	$0	$0	$0	$0
WATER PRESSURE ZONE CONTROL VALVE	$643,372	2010	$ 546,867	1.18		$644,124	$0	$0	$644,124	$0	$0
WATER LINE - NC55 EXT PH 1	$117,827	2010	$ 100,153	1.18		$117,965	$0	$0	$117,965	$0	$0
WATER LINE - NC55 WIDENING	$165,000	2010	$ 140,250	1.18		$165,193	$0	$0	$165,193	$0	$0
WATER LINE - PENNY RD CONNECTOR	$102,824	2010	$ 87,401	1.18		$102,945	$0	$0	$102,945	$0	$0
WATERLINE - HOLT ROAD EXT	$113,412	2010	$ 96,401	1.18		$113,545	$0	$0	$113,545	$0	$0
SEWER MAIN - REP/REHAB FY2010	$919,580	2010	$ 781,643	1.18		$920,653	$0	$0	$0	$920,653	$0
SEWER MAIN - REP/REHAB FY2010 - EASEM	$9,667	2010	$ 9,667	1.18		$11,386	$0	$0	$0	$11,386	$0
SEWER - I/I OVERFLOW REHABILITATION	$333,019	2010	$ 283,066	1.18		$333,407	$0	$0	$0	$333,407	$0
SEWER PS AND INTERCEPTOR - WHITE OA	$4,367,439	2010	$ 3,712,323	1.18		$4,372,537	$0	$0	$0	$4,372,537	$0
SEWER PS AND INTERCEPTOR - WHITE OA	$58,039	2010	$ 58,039	1.18		$68,361	$0	$0	$0	$68,361	$0
SEWER PS AND INTERCEPTOR - WHITE OA	$379,007	2010	$ 322,157	1.18		$379,450	$0	$0	$0	$379,450	$0
SEWER LINES - LONG BEVERAGE DIST	$457,163	2010	$ 388,589	1.18		$457,697	$0	$0	$0	$457,697	$0
SEWER LINES - LONG BEVERAGE DIST - E	$40,017	2010	$ 40,017	1.18		$47,134	$0	$0	$0	$47,134	$0
SEWER LINES - REP/REHAB FY2010 - PART	$1,744,950	2010	$ 1,483,208	1.18		$1,746,987	$0	$0	$0	$1,746,987	$0
SEWER LINES - REP/REHAB FY2010 - PT 2	$235,270	2010	$ 199,980	1.18		$235,545	$0	$0	$0	$235,545	$0
PUMP STATION - TERRINGTON	$1,046,081	2010	$ 889,170	1.18		$1,047,303	$0	$0	$0	$1,047,303	$0
PUMP STATION - TERRINGTON - EASEMEN	$167,745	2010	$ 167,745	1.18		$197,577	$0	$0	$0	$197,577	$0
SEWER INTERCEPTOR - CAMPBELL ROAD	$302,749	2010	$ 257,337	1.18		$303,103	$0	$0	$0	$303,103	$0
SEWER INTERCEPTOR - CAMPBELL ROAD	$95,596	2010	$ 95,596	1.18		$112,597	$0	$0	$0	$112,597	$0
SEWER MAINS - REP/REHAB FY10 PART 3	$698,965	2010	$ 594,120	1.18		$699,781	$0	$0	$0	$699,781	$0
SEWER MAIN - REP/REHAP FY10 PART 3 -	$75,421	2010	$ 64,108	1.18		$75,509	$0	$0	$0	$75,509	$0
PUMP STATION ELIMINATION - REEDY CRE	$91,402	2010	$ 77,693	1.18		$91,510	$0	$0	$0	$91,510	$0
SPECTROMETER - ATOMIC ABSORPTION A	$165,803	2010	$ -	1.18		$0	$0	$0	$0	$0	$0
SEWER LINE - ANNEX WOODLAND DR	$348,903	2010	$ 296,568	1.18		$349,310	$0	$0	$0	$349,310	$0
WEST CARY PUMP STATION & FORCE MAI	$10,812,129	2010	$ 9,190,311	1.18		$10,824,751	$0	$0	$0	$10,824,751	$0
W CARY PUMP STATION & FM LAND PIN07	$88,555	2010	$ 88,555	1.18		$104,304	$0	$0	$0	$104,304	$0
W CARY PUMP STATION & FM LAND PIN072	$228,809	2010	$ 228,809	1.18		$269,501	$0	$0	$0	$269,501	$0
W CARY PUMP STATION & FM - EASEMENT	$314,893	2010	$ 314,893	1.18		$370,894	$0	$0	$0	$370,894	$0
W CARY PUMP STATION & FORCE MAIN - C	$981,065	2010	$ 833,906	1.18		$982,211	$0	$0	$0	$982,211	$0
PUMP, REPLACEMENT TOWN HALL DRIVE	$9,536	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
VALVE, 4" VENT-O-MAT ANTI SURGE, AIR R	$5,218	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
CONFINED SPACE RESCUE SYSTEM 12-10	$5,604	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
CAMERA, DIGISEWER INSPECT PKG FOR R	$63,240	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD F250 3/4 TON OP2800	$17,564	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0

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TRUCK, 11 FORD F250 3/4 TON OP2799	$17,564	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD F250 3/4 TON OP2801	$17,564	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
VAN, 10 FORD CARGO TRANSIT CONNECT	$19,925	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 10 FORD RANGER USM2808	$12,201	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
CAMPER SHELL & THULE TRACKER 2 ROC	$2,933	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
SUBMERSIBLE PUMP - CUTLER HAMMER S	$10,150	2010	$ 2,961	1.18	Yes	$3,487	$0	$0	$0	$0	$0
REFRIGERATOR, MODEL 4700 SAMPLER	$5,152	2010	$ -	1.18		$0	$0	$0	$0	$0	$0
BACKHOE/LOADER, 10 JCB 3C-15 W/FORK	$78,473	2010	$ 10,627	1.18	Yes	$12,516	$0	$0	$0	$0	$0
PUMP, FAIRBANKS MORSE 4" FOREST OAK	$20,759	2010	$ -	1.18		$0	$0	$0	$0	$0	$0
TRAILER, WACHS VMT-2 VALVE BOX CLEAN	$50,738	2010	$ -	1.18	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 SEWER JET CAMEL OP2842	$177,202	2010	$ 60,544	1.18	Yes	$71,312	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY11	$6,298,485	2011	$ 5,479,682	1.14	Yes	$6,261,422	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY11	$6,498,500	2011	$ 5,653,695	1.14	Yes	$6,460,260	$0	$0	$0	$0	$0
RECLAIMED WATER LINES ANNEXED FY11	$490,190	2011	$ 426,466	1.14	Yes	$487,306	$0	$0	$0	$0	$0
MM MORRISVILLE WATER LINES ANNEXED	$830,960	2011	$ 722,935	1.14	Yes	$826,071	$0	$0	$0	$0	$0
MM MORRISVILLE SEWER LINES ANNEXED	$973,020	2011	$ 846,527	1.14	Yes	$967,294	$0	$0	$0	$0	$0
WATER LINE - LILY ATKINS ROAD	$249,932	2011	$ 217,442	1.14		$248,462	$0	$0	$248,462	$0	$0
WATER VALVE (LARGE) REPLACE	$190,898	2011	$ 166,081	1.14		$189,775	$0	$0	$189,775	$0	$0
WATER LINE - HAWES	$50,000	2011	$ 43,500	1.14		$49,706	$0	$0	$49,706	$0	$0
WATER LINE - HAWES (WCPSS)	$50,000	2011	$ 43,500	1.14	Yes	$49,706	$0	$0	$0	$0	$0
WATER LINE - RELOCATION NCDOT U4026	$430,969	2011	$ 374,943	1.14		$428,434	$0	$0	$428,434	$0	$0
SEWER INTERCEPTOR - CAMP BRANCH RI	$717,261	2011	$ 624,017	1.14		$713,041	$0	$0	$0	$713,041	$0
SEWER INTERCEPTOR - CAMP BRANCH EA	$112,396	2011	$ 112,396	1.14		$128,431	$0	$0	$0	$128,431	$0
NCWRF - NETWORK CONV. (SCADA)	$314,099	2011	$ -	1.14		$0	$0	$0	$0	$0	$0
SCWRF - NETWORK CONV (SCADA)	$216,645	2011	$ -	1.14		$0	$0	$0	$0	$0	$0
SEWER LINE - RELOCATION NCDOT U4026	$37,719	2011	$ 32,816	1.14		$37,497	$0	$0	$0	$37,497	$0
PUMP STATION ELIMINATION - WESTWOOI	$39,297	2011	$ 34,188	1.14		$39,066	$0	$0	$0	$39,066	$0
DIGESTION SYSTEM, DIGIPREP HT 100-10	$8,500	2011	$ -	1.14		$0	$0	$0	$0	$0	$0
LAND - 1810 OLD REEDY CRK RD PIN#0765	$105,815	2011	$ 105,815	1.14		$120,911	$0	$0	$0	$0	$120,911
LAND - 1806 OLD REEDY CRK RD PIN#0765	$100,776	2011	$ 100,776	1.14		$115,153	$0	$0	$0	$0	$115,153
LAND - 1804 OLD REEDY CRK RD PIN#0765	$119,520	2011	$ 119,520	1.14		$136,571	$0	$0	$0	$0	$136,571
LAND - 0 OLD REEDY CRK RD PIN#0765585	$175,955	2011	$ 175,955	1.14		$201,057	$0	$0	$0	$0	$201,057
LAND - 0 OLD REEDY CRK RD PIN#0765584	$169,774	2011	$ 169,774	1.14		$193,994	$0	$0	$0	$0	$193,994
TRUCK, 11 FORD F-250 PICKUP USM2888	$17,928	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD F-250 PICKUP OP2890	$17,928	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD F-25O PICKUP OP2891	$17,928	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD F-250 PICKUP OP2892	$18,098	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD F-250 PICKUP OP2893	$18,078	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
METER, CERLIC INLINE MDL BB2 WITH SEN	$14,639	2011	$ -	1.14		$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD RANGER PT2912	$13,010	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD RANGER SP2910	$13,010	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD RANGER SP2911	$13,010	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
TRUCK, 12 FORD F-250 PICKUP OP2925	$17,840	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 12 FORD F-250 PICKUP OP2927	$17,804	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 12 FORD F-250 PICKUP OP2928	$17,804	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 12 FORD F-250 PICKUP OP2929	$17,804	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 12 FORD F-250 PICKUP OP2930	$17,804	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
TRACTOR, KUBOTA M8540 OP2935	$46,388	2011	$ 13,530	1.14	Yes	$15,460	$0	$0	$0	$0	$0
TRUCK, 11 FORD RANGER OP2948	$20,450	2011	$ -	1.14	Yes	$0	$0	$0	$0	$0	$0
PUMP STATION - MORRIS BRANCH (01/01/1	$383,769	2012	$ 341,555	1.11		$380,288	$0	$0	$0	$380,288	$0
PUMP STATION - MORRIS BRANCH REGIOI	$4,865	2012	$ 4,865	1.11		$5,417	$0	$0	$0	$5,417	$0
WATER LINES ANNEXED FY12	$8,728,030	2012	$ 7,767,947	1.11	Yes	$8,648,863	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY12	$6,541,555	2012	$ 5,821,984	1.11	Yes	$6,482,220	$0	$0	$0	$0	$0
RECLAIMED WATER LINES ANNEXED FY12	$258,933	2012	$ 230,450	1.11	Yes	$256,584	$0	$0	$0	$0	$0
RECLAIMED WATER LINE OVERSIZING FY1	$12,897	2012	$ 11,479	1.11		$12,781	$0	$0	$0	$12,781	$0
MM MORRISVILLE WATER LINES ANNEXED	$123,135	2012	$ 109,590	1.11	Yes	$122,018	$0	$0	$0	$0	$0
MM MORRISVILLE SEWER LINES ANNEXED	$139,500	2012	$ 124,155	1.11	Yes	$138,235	$0	$0	$0	$0	$0
SEWER PS AND INTERCEPTOR-BACHELOF	$1,735,719	2012	$ 1,544,790	1.11		$1,719,976	$0	$0	$0	$1,719,976	$0
SEWER PS AND INTER-BACHELOR BRCH &	$467,866	2012	$ 467,866	1.11		$520,924	$0	$0	$0	$520,924	$0
SEWER LINE - ANNEX SUMMERWINDS 1&2	$827,921	2012	$ 736,850	1.11		$820,412	$0	$0	$0	$820,412	$0
SEWER LINE - ANNEX SUMMERWINDS 1&2	$225,745	2012	$ 225,745	1.11		$251,345	$0	$0	$0	$251,345	$0
SEWER LINE - ANNEX STEPHENS RD PH1	$140,786	2012	$ 125,300	1.11		$139,510	$0	$0	$0	$139,510	$0
SEWER LINE - ANNEX STEPHENS RD PH1 E	$9,483	2012	$ 9,483	1.11		$10,558	$0	$0	$0	$10,558	$0
SEWER LINE - ANNEX SUMMERWINDS DR I	$49,298	2012	$ 43,875	1.11		$48,851	$0	$0	$0	$48,851	$0
SEWER LINE - ANNEX SUMMERWINDS DR I	$8,185	2012	$ 8,185	1.11		$9,113	$0	$0	$0	$9,113	$0
WATER TANK - KILDAIRE FARM SPHEROID	$2,573,844	2012	$ 2,290,721	1.11		$2,550,498	$0	$2,550,498	$0	$0	$0
WATER TANK - KILDAIRE FARM SPHEROID	$107,000	2012	$ 107,000	1.11		$119,134	$0	$119,134	$0	$0	$0
WATER LINE UPGRADES FY12	$177,843	2012	$ 158,281	1.11		$176,231	$0	$0	$176,231	$0	$0
WATER LINE UPGRADES FY12 PT2	$185,794	2012	$ 165,357	1.11		$184,109	$0	$0	$184,109	$0	$0
WTP - OZONE GENERATOR COOLING SYS	$42,350	2012	$ 19,058	1.11		$21,219	$0	$21,219	$0	$0	$0
WTP - SODIUM HYPOCHLORIDE TANK	$83,396	2012	$ 37,528	1.11		$41,784	$0	$41,784	$0	$0	$0
WATER LINE - HIGH HOUSE WATER PRESS	$134,904	2012	$ 120,065	1.11		$133,680	$0	$0	$133,680	$0	$0
WATER LINE - HIGH HOUSE WATER PRESS	$13,654	2012	$ 13,654	1.11		$15,202	$0	$0	$15,202	$0	$0
WATER LINE - CARPENTER UPCHURCH	$515,188	2012	$ 458,518	1.11		$510,516	$0	$0	$510,516	$0	$0
WATER LINE - CARPENTER UPCHURCH EA	$10,620	2012	$ 10,620	1.11		$11,824	$0	$0	$11,824	$0	$0
WTP - LAB EQUIPMENT - ATOMIC ABSORP	$132,846	2012	$ 59,781	1.11		$66,560	$0	$66,560	$0	$0	$0
WATER LINE - ANNEX SUMMERWINDS 1&2	$360,758	2012	$ 321,075	1.11		$357,486	$0	$0	$357,486	$0	$0
WATER LINE - ANNEX WINDSOR OAKS	$389,019	2012	$ 346,227	1.11		$385,491	$0	$0	$385,491	$0	$0
WATER LINE - ANNEX STEPHENS RD EXT	$109,495	2012	$ 97,451	1.11		$108,502	$0	$0	$108,502	$0	$0
WATER LINE - ANNEX STEPHENS RD EXT E	$26,100	2012	$ 26,100	1.11		$29,060	$0	$0	$29,060	$0	$0
WATER LINE - ANNEX SUMMERWINDS DR E	$6,048	2012	$ 5,383	1.11		$5,993	$0	$0	$5,993	$0	$0
TRUCK, 12 MACK TANDEM DUMP BODY OF	$124,183	2012	$ 10,349	1.11	Yes	$11,522	$0	$0	$0	$0	$0
LIFT, JLG 50FT BOOM TRAILER MOUNTED	$43,006	2012	$ -	1.11		$0	$0	$0	$0	$0	$0
TRUCK, 11 FORD RANGER 4X4 NP2956	$20,694	2012	$ -	1.11	Yes	$0	$0	$0	$0	$0	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	**Original Cost**	**Year Acquired**	**Net Book Value**	**ENR Escalation Factor**	**Exclude?**	**RCNLD**	**Indirect Allocation**	**Source of Supply / Treatment / Disposal**	**Transmission and Pumping / Distribution**	**Collection / Transmission and Pumping**	**Treatment / Disposal**
TRUCK/CRANE, 12 FORD F550 USM 2966	$73,408	2012	$ 34,869	1.11	Yes	$38,823	$0	$0	$0	$0	$0
BACKHOE LOADER, 12 JCB 3C15 OP2967	$65,363	2012	$ 22,469	1.11	Yes	$25,017	$0	$0	$0	$0	$0
ANALYZER, HYDROGEN SULFIDE - GOLD F	$10,540	2012	$ -	1.11	Yes	$0	$0	$0	$0	$0	$0
EXCAVATOR/CRAWLER, 12 HYUNDAI R160L	$103,456	2012	$ 50,004	1.11	Yes	$55,674	$0	$0	$0	$0	$0
FLASK SCRUBBER, UNDERCOUNTER 120	$7,006	2012	$ 117	1.11		$130	$0	$0	$0	$0	$130
UPPER STANDARD RACK	$527	2012	$ 9	1.11		$10	$0	$0	$0	$0	$10
PUMP, SUBMERSIBLE SEWAGE	$7,020	2012	$ 117	1.11		$130	$0	$0	$0	$0	$130
TRUCK, 12 FORD F250 696J BODY 4X4 USM	$24,565	2012	$ -	1.11	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 12 FORD F250 696J BODY 4X4 USM	$24,565	2012	$ -	1.11	Yes	$0	$0	$0	$0	$0	$0
LEAK DETECTION, AQUASCAN 610 MULTIP	$26,500	2012	$ -	1.11	Yes	$0	$0	$0	$0	$0	$0
TRUCK, 12 FORD F-250 4X4 USM2999	$26,200	2012	$ -	1.11	Yes	$0	$0	$0	$0	$0	$0
PHOSPHAX ANALYZER W/FILTER PROBE	$22,970	2012	$ 1,914	1.11		$2,131	$0	$0	$0	$0	$2,131
TRUCK, 13 FORD F250 UTILITY BODY USM	$20,018	2012	$ -	1.11	Yes	$0	$0	$0	$0	$0	$0
PUMP STATION - MORRIS BRANCH REGION	$466,582	2013	$ 424,590	1.09		$460,930	$0	$0	$0	$460,930	$0
MM KITTS CREEK PS SEWER LINES ANNEX	$192,600	2013	$ 175,266	1.09	Yes	$190,267	$0	$0	$0	$0	$0
RECLAIMED WATER LINES ANNEXED FY13	$1,170,685	2013	$ 1,065,323	1.09	Yes	$1,156,503	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY13	$4,697,475	2013	$ 4,274,703	1.09	Yes	$4,640,567	$0	$0	$0	$0	$0
MORRISVILLE WATER LINES ANNEXED FY1	$663,242	2013	$ 603,550	1.09	Yes	$655,207	$0	$0	$0	$0	$0
MORRISVILLE SEWER LINES ANNEXED FY1	$1,260,663	2013	$ 1,147,203	1.09	Yes	$1,245,390	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY13	$3,969,618	2013	$ 3,612,352	1.09	Yes	$3,921,528	$0	$0	$0	$0	$0
ANALYZER, TOC FUSION UV PERSULFATE	$23,694	2013	$ 2,369	1.09		$2,572	$0	$2,572	$0	$0	$0
WATER LINE UPGRADES FY13 - TCAP	$72,607	2013	$ 66,072	1.09		$71,727	$0	$0	$71,727	$0	$0
WATER LINE UPGRADES FY13 - PT 2	$357,929	2013	$ 325,716	1.09		$353,594	$0	$0	$353,594	$0	$0
WATER LINE UPGRADES FY13 - PAMDR	$189,791	2013	$ 172,710	1.09		$187,492	$0	$0	$187,492	$0	$0
WATER LINE FY13 - MORRISVILLE PKWY	$62,766	2013	$ 57,117	1.09		$62,006	$0	$0	$62,006	$0	$0
WTP - PHASE 2 RESIDUALS AND CHEMICAL	$5,830,122	2013	$ 5,305,411	1.09		$5,759,492	$0	$5,759,492	$0	$0	$0
WATER LINE FY13 - SMALL DIAMETER REIN	$99,652	2013	$ 90,683	1.09		$98,445	$0	$0	$98,445	$0	$0
WATER LINE FY13 - SM DIAMETER PT2	$142,624	2013	$ 129,788	1.09		$140,896	$0	$0	$140,896	$0	$0
WATER SYS ELEV STORAGE TANK MIXING	$52,641	2013	$ 44,745	1.09		$48,575	$0	$48,575	$0	$0	$0
WATER LINE REINFORCEMENT FY13 - W H	$361,118	2013	$ 328,618	1.09		$356,743	$0	$0	$356,743	$0	$0
PUMP STATION - PARK AT WEST LAKE	$419,345	2013	$ 381,605	1.09		$414,266	$0	$0	$0	$414,266	$0
WWRWRF - LAND PIN 0619796350	$4,481,460	2013	$ 4,481,460	1.09		$4,865,021	$0	$0	$0	$0	$4,865,021
SEWER EASEMENTS - HIGHCROFT	$127,500	2013	$ 127,500	1.09		$138,413	$0	$0	$0	$138,413	$0
SEWER LINE ANNEX - WINDSOR OAKS	$953,875	2013	$ 868,027	1.09		$942,320	$0	$0	$0	$942,320	$0
SEWER LINE ANNEX - WINDSOR OAKS EAS	$8,508	2013	$ 8,508	1.09		$9,236	$0	$0	$0	$9,236	$0
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762

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								Water System		Sewer System	
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PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
PUMP, SUBMERSIBLE SEWAGE	$7,020	2013	$ 702	1.09		$762	$0	$0	$0	$0	$762
TRUCK, 13 FORD F550 UTILITY W/CRANE U	$77,492	2013	$ -	1.09	Yes	$0	$0	$0	$0	$0	$0
DISTILLATION SYSTEM, DIGIPREP 400	$15,620	2013	$ -	1.09		$0	$0	$0	$0	$0	$0
TRUCK, 13 FORD F150 WW0017	$16,195	2013	$ -	1.09	Yes	$0	$0	$0	$0	$0	$0
CAR, 13 FORD FUSION WW0019	$17,248	2013	$ -	1.09	Yes	$0	$0	$0	$0	$0	$0
UTILITY VEHICLE, JOHN DEERE HPX GAS V	$7,698	2013	$ 1,668	1.09	Yes	$1,811	$0	$0	$0	$0	$0
EASEMENT MACHINE, KWMI TRACK JETTIN	$39,703	2013	$ 9,264	1.09	Yes	$10,057	$0	$0	$0	$0	$0
AUTOCLAVE, THOMAS SCIENTIFIC STME 2	$9,208	2013	$ 2,148	1.09		$2,332	$0	$0	$0	$0	$2,332
PUMP, FAIRBANKS MORSE SUBMERSIBLE	$10,885	2013	$ 2,540	1.09		$2,757	$0	$0	$0	$0	$2,757
UTILITY VEHICLE, 13 J.D. GATOR TX NP004	$7,732	2013	$ 1,933	1.09		$2,099	$0	$0	$0	$0	$2,099
PUMP, 6" GODWIN DRI-PRIME DIESEL - TRA	$30,672	2013	$ 11,928	1.09	Yes	$12,949	$0	$0	$0	$0	$0
MICROSCOPE, RESEARCH INVERTED WITH	$20,775	2013	$ 1,731	1.09		$1,879	$0	$1,879	$0	$0	$0
LAND - DUTCHMAN BRANCH REG PS PIN07	$761,250	2013	$ 761,250	1.09		$826,404	$0	$0	$0	$826,404	$0
SEWER LINES ANNEXED FY14	$5,709,717	2014	$ 5,310,037	1.06	Yes	$5,611,778	$0	$0	$0	$0	$0
RECLAIMED WATER LINES ANNEXED FY14	$555,340	2014	$ 516,466	1.06	Yes	$545,814	$0	$0	$0	$0	$0
MORRISVILLE WATER LINES ANNEXED FY1	$1,291,070	2014	$ 1,200,695	1.06	Yes	$1,268,924	$0	$0	$0	$0	$0
MORRISVILLE SEWER LINES ANNEXED FY1	$1,296,425	2014	$ 1,205,676	1.06	Yes	$1,274,188	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY14	$4,063,305	2014	$ 3,778,874	1.06	Yes	$3,993,607	$0	$0	$0	$0	$0
SEWER MAINS - REP/REHAB FY14	$731,961	2014	$ 680,724	1.06		$719,405	$0	$0	$0	$719,405	$0
SOUTHERN PRESSURE ZONE US1 WATER	$332,758	2014	$ 309,465	1.06		$327,050	$0	$0	$327,050	$0	$0
SOUTHERN PRESSURE ZONE US1 WATER	$15,111	2014	$ 15,111	1.06		$15,970	$0	$0	$15,970	$0	$0
AQUASTAR - AUTOMATED METER READIN	$9,878,686	2014	$ 8,149,916	1.06		$8,613,031	$8,613,031	$0	$0	$0	$0
AQUASTAR - SOFTWARE	$113,347	2014	$ -	1.06	Yes	$0	$0	$0	$0	$0	$0
DIGESTER SYSTEM, DIGIPREP HT 250-20	$7,425	2014	$ 1,238	1.06		$1,308	$0	$0	$0	$0	$1,308
UTILITY VEHICLE, KUBOTA RTV-XVC1100C	$15,728	2014	$ 5,243	1.06	Yes	$5,541	$0	$0	$0	$0	$0
UTILITY VEHICLE, 14 J.D. HPX 4X4 GAS SP0	$8,514	2014	$ 3,264	1.06		$3,449	$0	$0	$0	$0	$3,449
SPECTROMETER	$142,405	2014	$ 54,588	1.06		$57,690	$0	$0	$0	$0	$57,690
LIFT, 14 GENIE BOOM 45/25J DC WW0091	$36,605	2014	$ 14,642	1.06	Yes	$15,474	$0	$0	$0	$0	$0
BOBCAT, S570 T4 SKID-STEER LOADER W	$19,731	2014	$ 12,538	1.06	Yes	$13,250	$0	$0	$0	$0	$0
UTILITY VEHICLE, JD GATOR TH 6X4 WW00	$5,834	2014	$ 2,431	1.06	Yes	$2,569	$0	$0	$0	$0	$0
UTILITY VEHICLE, JD GATOR TX 4X2 WW00	$5,046	2014	$ 2,103	1.06	Yes	$2,222	$0	$0	$0	$0	$0
MASS SPECTROMETER, PERKIN ELMER C	$89,278	2014	$ 63,239	1.06	Yes	$66,832	$0	$0	$0	$0	$0
TRUCK, 14 FORD F250 UTILITY BODY USM	$31,470	2014	$ 8,523	1.06	Yes	$9,008	$0	$0	$0	$0	$0
TRUCK, 14 FORD F250 UTILITY BODY USM	$31,946	2014	$ 8,652	1.06	Yes	$9,144	$0	$0	$0	$0	$0
TELEHANDLER, 14 CAT TH406C WW0074	$46,740	2014	$ 29,699	1.06	Yes	$31,387	$0	$0	$0	$0	$0
TRUCK, 15 FORD F150 OP0121	$18,675	2014	$ 5,058	1.06	Yes	$5,345	$0	$0	$0	$0	$0
TRENCH ROLLER, 14 WACKER RTX-SC2	$30,980	2014	$ 19,685	1.06	Yes	$20,804	$0	$0	$0	$0	$0
CAMERA, PUSH CAMERA SYSTEM	$8,400	2014	$ 3,640	1.06	Yes	$3,847	$0	$0	$0	$0	$0
CAMERA, PUSH CAMERA SYSTEM	$8,400	2014	$ 3,640	1.06	Yes	$3,847	$0	$0	$0	$0	$0

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								Water System		Sewer System	
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TRUCK, 15 FORD F150 OP0120	$18,675	2014	$ 5,447	1.06	Yes	$5,756	$0	$0	$0	$0	$0
TRUCK, 15 FORD F150 OP0119	$18,675	2014	$ 5,447	1.06	Yes	$5,756	$0	$0	$0	$0	$0
MOWER, 14 JD ZTRAK Z930 USM0115	$7,923	2014	$ 3,433	1.06	Yes	$3,628	$0	$0	$0	$0	$0
PUMP, GODWIN 4" DEWATERING CDM150M	$32,284	2014	$ 14,528	1.06	Yes	$15,353	$0	$0	$0	$0	$0
BACKHOE/LOADER, 15 CAT 420F OP0129	$102,684	2014	$ 67,386	1.06	Yes	$71,215	$0	$0	$0	$0	$0
TRUCK, 14 FORD F150 WTP0134	$17,895	2014	$ 5,592	1.06	Yes	$5,910	$0	$0	$0	$0	$0
SAMPLER, ISCO MDL 5800 REFRIGERATED	$5,248	2014	$ 2,362	1.06		$2,496	$0	$0	$0	$0	$2,496
SAMPLER, ISCO MDL 5800 REFRIGERATED	$5,248	2014	$ 2,362	1.06		$2,496	$0	$0	$0	$0	$2,496
UTILITY VEHICLE, 14 JOHN DEERE HPX GA	$8,514	2014	$ 3,973	1.06		$4,199	$0	$0	$0	$0	$4,199
TRUCK, 15 FORD F250 PICKUP OP0140	$27,855	2014	$ 9,285	1.06	Yes	$9,813	$0	$0	$0	$0	$0
TRUCK, 14 FORD F150 PICKUP WW0133	$12,166	2014	$ 4,055	1.06	Yes	$4,286	$0	$0	$0	$0	$0
TRUCK, 15 FORD PICKUP OP0141	$23,732	2014	$ 7,911	1.06	Yes	$8,360	$0	$0	$0	$0	$0
TRUCK, 15 FORD F250 PICKUP OP0143	$20,148	2014	$ 6,716	1.06	Yes	$7,098	$0	$0	$0	$0	$0
LIGHTBAR/4 CORNER STROBE INSTALL	$1,154	2014	$ 558	1.06	Yes	$590	$0	$0	$0	$0	$0
TRUCK, 15 FORD F250 PICKUP OP0157	$20,148	2014	$ 7,136	1.06	Yes	$7,541	$0	$0	$0	$0	$0
AQUASTAR - CLOSED CIRCUIT TV CAMERA	$25,750	2015	$ 19,313	1.03	Yes	$19,944	$0	$0	$0	$0	$0
AQUASTAR - CLOSED CIRCUIT TV CAMERA	$25,750	2015	$ 19,313	1.03	Yes	$19,944	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY15	$5,857,180	2015	$ 5,564,321	1.03	Yes	$5,746,106	$0	$0	$0	$0	$0
WATER LINE O/S FY15	$125,800	2015	$ 119,510	1.03		$123,415	$0	$0	$123,415	$0	$0
SEWER LINES ANNEXED FY15	$4,232,665	2015	$ 4,021,032	1.03	Yes	$4,152,397	$0	$0	$0	$0	$0
RECLAIMED WATER LINES ANNEXED FY15	$917,905	2015	$ 872,010	1.03	Yes	$900,498	$0	$0	$0	$0	$0
MORRISVILLE WATER LINES ANNEXED FY1	$394,515	2015	$ 374,789	1.03	Yes	$387,034	$0	$0	$0	$0	$0
MORRISVILLE SEWER LINES ANNEXED FY1	$61,950	2015	$ 58,853	1.03	Yes	$60,775	$0	$0	$0	$0	$0
AUTOCLAVE, STERILIZER STEAM PRES-LA	$7,184	2015	$ 3,592	1.03	Yes	$3,709	$0	$0	$0	$0	$0
AUTOCLAVE, STERILIZER STEAM PRES-LA	$7,184	2015	$ 3,592	1.03	Yes	$3,709	$0	$0	$0	$0	$0
TURBO ANALYZER, SMART	$6,587	2015	$ 3,293	1.03	Yes	$3,401	$0	$0	$0	$0	$0
PRESS, AIR 6-275 75 TON MECHANICAL QI	$6,071	2015	$ 3,035	1.03	Yes	$3,135	$0	$0	$0	$0	$0
SEALER, QUANTITRAY PLUS, IDEXX WQTS	$3,447	2015	$ 1,723	1.03	Yes	$1,780	$0	$0	$0	$0	$0
BALANCE, ANALYTICAL XSE204 AND TOPLO	$6,269	2015	$ 3,135	1.03	Yes	$3,237	$0	$0	$0	$0	$0
DIGESTER, HOTBLOCK® SYSTEM FOR 50M	$3,317	2015	$ 1,659	1.03	Yes	$1,713	$0	$0	$0	$0	$0
GENERATOR, HONDA EB10000 10,000 WAT	$3,486	2015	$ 1,743	1.03	Yes	$1,800	$0	$0	$0	$0	$0
METER, BENCHTOP SYST,VERSASTAR, PH	$5,563	2015	$ 2,781	1.03	Yes	$2,872	$0	$0	$0	$0	$0
ALIGNMENT TOOL, TKSA 40 LASER SHAFT	$3,645	2015	$ 1,822	1.03	Yes	$1,882	$0	$0	$0	$0	$0
TANK, HIGHLAND LUBE SPLIT 250/250	$10,049	2015	$ 5,025	1.03	Yes	$5,189	$0	$0	$0	$0	$0
DIGESTION SYSTEM, TKN AIM600 BLOCK &	$9,798	2015	$ 4,899	1.03	Yes	$5,059	$0	$0	$0	$0	$0
CAMERA, DIGITAL MICROSCOPE DP21 2MP	$4,420	2015	$ 2,210	1.03	Yes	$2,282	$0	$0	$0	$0	$0
WATER LINE REINFORCEMENT - WALNUT	$1,173,901	2015	$ 1,115,206	1.03		$1,151,640	$0	$0	$1,151,640	$0	$0
WATER LINE REINFORCEMENT - WALNUT	$245,281	2015	$ 245,281	1.03		$253,294	$0	$0	$253,294	$0	$0
WATER LINE REINFORCEMENT - CAPITALIZ	$30,470	2015	$ 28,947	1.03		$29,892	$0	$0	$29,892	$0	$0
MM-MORRISVILLE BARSCREEN ADDITION	$1,227,451	2015	$ 1,166,078	1.03		$1,204,174	$0	$0	$0	$1,204,174	$0
MM-MORRISVILLE BARSCREEN ADDITION C	$42,630	2015	$ 40,499	1.03		$41,822	$0	$0	$0	$41,822	$0
SEWER MAINS - REP/REHAB FY15 (PAMLIC	$763,994	2015	$ 725,794	1.03		$749,506	$0	$0	$0	$749,506	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
WWRWRF - PLANT	$85,838,756	2015	$ 81,546,818	1.03		$84,210,928	$0	$0	$0	$0	$84,210,928
WWRWRF - PLANT DESIGN, PERMITTING A	$3,613,438	2015	$ 3,432,766	1.03		$3,544,914	$0	$0	$0	$0	$3,544,914
CAPITALIZED INTEREST ON SW1123 FY201	$3,202,309	2015	$ 3,042,194	1.03		$3,141,581	$0	$0	$0	$0	$3,141,581
WWRWRF - PLANT CAPITALIZED INT ON SV	$424,073	2015	$ 402,870	1.03		$416,031	$0	$0	$0	$0	$416,031
PUMP, THOMPSON 6" PORTABLE TRAILER	$32,879	2015	$ 16,440	1.03		$16,977	$0	$0	$0	$0	$16,977
TRUCK, 15 FORD F250 4X4 PICKUP OP0159	$23,722	2015	$ 8,896	1.03	Yes	$9,186	$0	$0	$0	$0	$0
BACKHOE/LOADER, 15 CAT 420F OPS0162	$106,000	2015	$ 72,875	1.03	Yes	$75,256	$0	$0	$0	$0	$0
LIGHT BAR AND STROBE INSTALLATION	$1,033	2015	$ 388	1.03	Yes	$400	$0	$0	$0	$0	$0
TRUCK, 14 FORD PICKUP 4X4 WW0165	$13,650	2015	$ 5,119	1.03	Yes	$5,286	$0	$0	$0	$0	$0
UTILITY VEHICLE, 15JD GATOR TH 6X4 WP	$9,517	2015	$ 3,569	1.03		$3,685	$0	$3,685	$0	$0	$0
INSPECTION SYSTEM, TRAILER MOUNTED	$102,682	2015	$ 77,867	1.03	Yes	$80,411	$0	$0	$0	$0	$0
BACKHOE/LOADER, CAT 420F OP0167	$102,684	2015	$ 71,665	1.03	Yes	$74,006	$0	$0	$0	$0	$0
HYDRAULIC PRESS, SP25 AIR	$5,912	2015	$ 3,055	1.03		$3,155	$0	$0	$0	$0	$3,155
METER TESTER - W1250 FOR LARGE MTR	$8,756	2015	$ 3,648	1.03	Yes	$3,768	$0	$0	$0	$0	$0
MONITORING SYSTEM, SENSUS WATER M	$15,000	2015	$ 4,167	1.03	Yes	$4,303	$0	$0	$0	$0	$0
AQUASTAR - AUTOMATED METER READIN	$857,216	2015	$ 764,544	1.03		$789,522	$789,522	$0	$0	$0	$0
WWRWRF - PLANT DESIGN, PERMITTING A	$1,043,354	2015	$ 1,001,620	1.03		$1,034,343	$0	$0	$0	$0	$1,034,343
WWRWRF - PLANT PT2 FY15	$13,800	2015	$ 13,248	1.03		$13,681	$0	$0	$0	$0	$13,681
TRUCK, 16 FORD F150 OP0171	$20,531	2015	$ 10,266	1.03	Yes	$10,601	$0	$0	$0	$0	$0
SPECTROPHOTOMETER, DR6000UV VIS	$6,538	2015	$ 4,032	1.03		$4,164	$0	$4,164	$0	$0	$0
TRUCK, 15 FORD F450 W/9' UTILITY BODY	$55,296	2015	$ 28,800	1.03	Yes	$29,741	$0	$0	$0	$0	$0
VAN, 15 FORD TRANSIT CARGO OP0193	$33,437	2015	$ 18,112	1.03	Yes	$18,704	$0	$0	$0	$0	$0
TRUCK, 16 FORD F250 W/UTIL WW0201	$20,906	2015	$ 11,324	1.03	Yes	$11,694	$0	$0	$0	$0	$0
TRUCK, 16 FORD F550 W/9' UTILITY BODY	$50,022	2015	$ 29,180	1.03	Yes	$30,133	$0	$0	$0	$0	$0
ACTUATOR, ROTORK W/TRANSMITTER	$7,177	2015	$ 4,785	1.03		$4,941	$0	$0	$0	$0	$4,941
ACTUATOR, ROTORK W/TRANSMITTER	$7,177	2015	$ 4,785	1.03		$4,941	$0	$0	$0	$0	$4,941
SHELVING, DIVIDER, UTILITY HOOK, ETC	$5,598	2015	$ 3,382	1.03	Yes	$3,493	$0	$0	$0	$0	$0
TRUCK, 16 FORD F350 OP0212	$39,447	2015	$ 23,833	1.03	Yes	$24,611	$0	$0	$0	$0	$0
EXCAVATOR, CAT 316E L OP0209	$169,782	2015	$ 142,900	1.03	Yes	$147,569	$0	$0	$0	$0	$0
WWRWRF - PLANT	$210,178	2016	$ 203,873	1.00		$204,364	$0	$0	$0	$0	$204,364
WATER LINES ANNEXED FY16	$3,066,265	2016	$ 2,974,277	1.00	Yes	$2,981,448	$0	$0	$0	$0	$0
SEWER LINES ANNEXED FY16	$1,874,088	2016	$ 1,817,865	1.00	Yes	$1,822,248	$0	$0	$0	$0	$0
RECLAIMED WATER LINES ANNEXED FY16	$999,810	2016	$ 969,816	1.00	Yes	$972,154	$0	$0	$0	$0	$0
MORRISVILLE WATER LINES ANNEXED FY1	$1,295,450	2016	$ 1,256,587	1.00	Yes	$1,259,616	$0	$0	$0	$0	$0
MORRISVILLE SEWER LINES ANNEXED FY1	$1,460,970	2016	$ 1,417,141	1.00	Yes	$1,420,557	$0	$0	$0	$0	$0
WATER CONNECTOR - PENNY ROAD & BIR	$840,774	2016	$ 815,551	1.00		$817,517	$0	$0	$817,517	$0	$0
WATER CONN - PENNY RD & BIRKLANDS -	$27,427	2016	$ 26,604	1.00		$26,668	$0	$0	$26,668	$0	$0
WATER LINE UPGRADES FY16	$475,704	2016	$ 461,433	1.00		$462,545	$0	$0	$462,545	$0	$0
WATER LINE UPGRADES FY16	$787,587	2016	$ 763,960	1.00		$765,801	$0	$0	$765,801	$0	$0
WALNUT CREEK FLOW DIVERSION	$1,314,526	2016	$ 1,275,090	1.00		$1,278,164	$0	$0	$0	$1,278,164	$0
WALNUT CREEK FLOW DIVERSION - EASEM	$68,010	2016	$ 68,010	1.00		$68,173	$0	$0	$68,173	$0	$0
WALNUT CREEK FLOW DIVERSION - CAPIT	$231,188	2016	$ 224,252	1.00		$224,793	$0	$0	$0	$224,793	$0

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								Water System		Sewer System	
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NW AREA RECLAIMED WATER SYS IMPROV	$1,395,196	2016	$ 1,353,341	1.00		$1,356,603	$0	$0	$0	$1,356,603	$0
NW AREA RECLAIMED WATER - EASEMENT	$181,402	2016	$ 181,402	1.00		$181,839	$0	$0	$0	$181,839	$0
NW CARY FORCE MAIN DIVERSION	$2,530,221	2016	$ 2,454,314	1.00		$2,460,231	$0	$0	$0	$2,460,231	$0
NW CARY FORCE MAIN DIVERSION - EASEM	$72,005	2016	$ 72,005	1.00		$72,179	$0	$0	$0	$72,179	$0
NW CARY FORCE MAIN DIVERSION - CAPIT	$87,915	2016	$ 85,278	1.00		$85,483	$0	$0	$0	$85,483	$0
STORAGE CAPACITY FOR RECLAIMED WAT	$861,592	2016	$ 835,744	1.00		$837,759	$0	$0	$0	$0	$837,759
STOR CAPACITY - RECLAIM WATER SCWR	$57,047	2016	$ 55,336	1.00		$55,469	$0	$0	$0	$0	$55,469
SCWRF BACKUP GENERATOR	$421,606	2016	$ 358,365	1.00		$359,229	$0	$0	$0	$0	$359,229
NCWRF - STORAGE BUILDING	$32,971	2016	$ 28,026	1.00		$28,093	$0	$0	$0	$0	$28,093
SCWRF ODOR CONTROL	$2,917,306	2016	$ 2,829,787	1.00		$2,836,609	$0	$0	$0	$0	$2,836,609
SCWRF ODOR CONTROL - CAPITALIZED IN	$743,431	2016	$ 721,128	1.00		$722,867	$0	$0	$0	$0	$722,867
TRUCK, 16 FORD F250 OP0239	$31,147	2016	$ 20,116	1.00	Yes	$20,164	$0	$0	$0	$0	$0
TRUCK, 16 FORD F150 EXT CAB OP0236	$23,432	2016	$ 15,133	1.00	Yes	$15,170	$0	$0	$0	$0	$0
TRUCK, 16 FORD F150 EXT CAB OP0237	$23,432	2016	$ 15,133	1.00	Yes	$15,170	$0	$0	$0	$0	$0
BACKHOE/LOADER, 15 CAT 420F2 OP0207	$105,902	2016	$ 87,149	1.00	Yes	$87,359	$0	$0	$0	$0	$0
TRUCK, 16 FORD F150 PU WTP0240	$15,380	2016	$ 10,254	1.00	Yes	$10,278	$0	$0	$0	$0	$0
TRUCK, 16 FORD F250 PU SP0262	$34,436	2016	$ 22,957	1.00	Yes	$23,013	$0	$0	$0	$0	$0
TRUCK, 16 FORD F150 NP0266	$23,682	2016	$ 15,788	1.00	Yes	$15,826	$0	$0	$0	$0	$0
UTILITY VEHICLE, J.D. GATOR TX SPXXXX	$6,821	2016	$ 4,548	1.00		$4,558	$0	$4,558	$0	$0	$0
TRUCK, FORD F150 8FT BED OP0248	$21,321	2016	$ 14,214	1.00	Yes	$14,248	$0	$0	$0	$0	$0
TRUCK/CRANE, 16 FORD F550 OP0281	$85,547	2016	$ 75,567	1.00	Yes	$75,749	$0	$0	$0	$0	$0
TRUCK/CRANE, 16 FORD F550 OP0281	$2,572	2016	$ 2,272	1.00	Yes	$2,278	$0	$0	$0	$0	$0
TRUCK, 16 FORD F550 W/CRANE USM0285	$82,000	2016	$ 67,195	1.00	Yes	$67,357	$0	$0	$0	$0	$0
TRUCK, 16 FORD F550 W/CRANE USM0285	$40,698	2016	$ 33,350	1.00	Yes	$33,430	$0	$0	$0	$0	$0
TRUCK, 16 FORD F250 W/UTILITY BODY US	$38,518	2016	$ 29,691	1.00	Yes	$29,762	$0	$0	$0	$0	$0
TRUCK, 16 FORD F150 OP0305	$28,246	2016	$ 22,361	1.00	Yes	$22,415	$0	$0	$0	$0	$0
PUMP, GODWIN CD225M TRAIL MTD NP030	$87,135	2016	$ 74,064	1.00		$74,243	$0	$0	$0	$0	$74,243
LIFT, YALE STRADDLE STACKER	$9,637	2016	$ 7,830	1.00		$7,849	$0	$0	$0	$0	$7,849
MOWER, JOHN DEERE Z950R	$11,367	2016	$ 9,662	1.00	Yes	$9,686	$0	$0	$0	$0	$0
MOWER, JOHN DEERE Z950R	$11,367	2016	$ 9,662	1.00	Yes	$9,686	$0	$0	$0	$0	$0
COMPRESSOR, SULLAIRE 185 SPXXXX	$20,090	2016	$ 16,742	1.00		$16,782	$0	$0	$0	$0	$16,782
TRAILER, 16 KRAFTSMAN 12 TON OP0339	$12,036	2016	$ 10,030	1.00	Yes	$10,055	$0	$0	$0	$0	$0
DISHWASHER, FLASKSCRUBBER LAB	$7,493	2016	$ 6,244	1.00		$6,259	$0	$0	$0	$0	$6,259
TRUCK, 17 FORD F450 OP0361	$99,460	2016	$ 84,955	1.00	Yes	$85,160	$0	$0	$0	$0	$0
WWRWRF - PLANT FY2017	$79,029	2017	$ 78,239	1.00		$78,239	$0	$0	$0	$0	$78,239
WWRWRF - ENGINEERING PROJECT MANA	$651,002	2017	$ 644,492	1.00		$644,492	$0	$0	$0	$0	$644,492
MORRISVILLE SEWER LINES ANNEX FY17	$105,105	2017	$ 104,054	1.00	Yes	$104,054	$0	$0	$0	$0	$0
MORRISVILLE WATER LINES ANNEXED FY1	$306,500	2017	$ 303,435	1.00	Yes	$303,435	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY17	$5,143,133	2017	$ 5,091,701	1.00	Yes	$5,091,701	$0	$0	$0	$0	$0
WATER LINES ANNEXED FY17	$130,100	2017	$ 128,799	1.00		$128,799	$0	$0	$128,799	$0	$0
SEWER LINES ANNEXED FY17	$6,281,034	2017	$ 6,218,224	1.00	Yes	$6,218,224	$0	$0	$0	$0	$0
RECLAIMED WATER LINES ANNEXED FY17	$1,603,663	2017	$ 1,587,626	1.00	Yes	$1,587,626	$0	$0	$0	$0	$0

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RECLAIMED WATER LINES ANNEXED FY17	$24,726	2017	$ 24,479	1.00		$24,479	$0	$0	$0	$24,479	$0
RECLAIMED WATER LINES ANNEXED FY17	$129,806	2017	$ 128,508	1.00		$128,508	$0	$0	$0	$128,508	$0
WATER LINE - HOLLY SPRINGS ROAD	$1,258,914	2017	$ 1,246,325	1.00		$1,246,325	$0	$0	$1,246,325	$0	$0
WATER LINE - HOLLY SPRINGS ROAD EASE	$35,759	2017	$ 35,759	1.00		$35,759	$0	$0	$35,759	$0	$0
WATER LINE - GREEN LEVEL CHURCH PH1	$979,227	2017	$ 969,435	1.00		$969,435	$0	$0	$969,435	$0	$0
WATER LINE - GREEN LVL CHURCH PH1 EA	$8,384	2017	$ 8,384	1.00		$8,384	$0	$0	$8,384	$0	$0
WATER LINE UPGRADES - MM FY17	$390,490	2017	$ 386,585	1.00		$386,585	$0	$0	$386,585	$0	$0
WATER LINE UPGRADES FY17	$383,490	2017	$ 379,655	1.00		$379,655	$0	$0	$379,655	$0	$0
WATER LINE UPGRADES FY17 - EASEMEN	$5,705	2017	$ 5,705	1.00		$5,705	$0	$0	$5,705	$0	$0
WATER LINE UPGRADES FY17	$815,675	2017	$ 807,518	1.00		$807,518	$0	$0	$807,518	$0	$0
WATER LINE UPGRADES FY17 - CAPITALIZ	$25,739	2017	$ 25,482	1.00		$25,482	$0	$0	$25,482	$0	$0
WATER MAIN EXT FY2017	$248,484	2017	$ 245,999	1.00		$245,999	$0	$0	$245,999	$0	$0
WATER LINE UPGRADES FY2017	$987,162	2017	$ 977,290	1.00		$977,290	$0	$0	$977,290	$0	$0
NCWRF PLANT IMPROVEMENTS (ODOR C	$1,499,813	2017	$ 1,484,815	1.00		$1,484,815	$0	$0	$0	$0	$1,484,815
NCWRF PLANT IMPROV (ODOR CTRL) CAP	$189,532	2017	$ 187,637	1.00		$187,637	$0	$0	$0	$0	$187,637
WWRWRF - EFFLUENT PUMP STATION	$4,678,213	2017	$ 4,631,431	1.00		$4,631,431	$0	$0	$0	$0	$4,631,431
WWRWRF - EFFLUENT PUMP STATION - C	$883,198	2017	$ 874,366	1.00		$874,366	$0	$0	$0	$0	$874,366
SEWER LINES REPAIR/REPLACE - MM7 FY	$1,161,260	2017	$ 1,149,647	1.00		$1,149,647	$0	$0	$0	$1,149,647	$0
WWRWRF - W REEDY BRANCH GRAVITY S	$5,527,460	2017	$ 5,472,185	1.00		$5,472,185	$0	$0	$0	$5,472,185	$0
WWRWRF - W REEDY BRANCH GRAV SEW	$147,962	2017	$ 147,962	1.00		$147,962	$0	$0	$0	$0	$147,962
WWRWRF - W REEDY BRCH GRAV SEWER	$774,913	2017	$ 767,164	1.00		$767,164	$0	$0	$0	$767,164	$0
WWRWRF - BEAVER CREEK FORCE MAIN	$11,188,582	2017	$ 11,076,696	1.00		$11,076,696	$0	$0	$0	$11,076,696	$0
WWRWRF - BEAVER CREEK FORCE MAIN E	$534,220	2017	$ 534,220	1.00		$534,220	$0	$0	$0	$0	$534,220
WWRWRF - BEAVER CREEK FORCE MAIN C	$1,553,684	2017	$ 1,538,147	1.00		$1,538,147	$0	$0	$0	$1,538,147	$0
SEWER MAIN REP/REHAB - MM FY2017	$580,650	2017	$ 574,844	1.00		$574,844	$0	$0	$0	$574,844	$0
SWIFT CREEK PS PARALLEL FORCE MAIN	$9,165,129	2017	$ 9,073,477	1.00		$9,073,477	$0	$0	$0	$9,073,477	$0
SWIFT CREEK PS PARELLEL FORCE MAIN	$864,919	2017	$ 864,919	1.00		$864,919	$0	$0	$0	$864,919	$0
SWIFT CREEK PS PARALLEL FORCE MAIN	$392,105	2017	$ 388,184	1.00		$388,184	$0	$0	$0	$388,184	$0
TOWN HALL DR PS ELIMINATION	$213,138	2017	$ 211,007	1.00		$211,007	$0	$0	$0	$211,007	$0
WWRWRF - BEAVER CREEK TRUNK SEWE	$1,478,963	2017	$ 1,464,173	1.00		$1,464,173	$0	$0	$0	$1,464,173	$0
WWRWRF - BEAVER CREEK TRUNK SEWE	$10,250	2017	$ 10,250	1.00		$10,250	$0	$0	$0	$0	$10,250
WWRWRF - BEAVER CRK TRUNK SEWER -	$232,714	2017	$ 230,387	1.00		$230,387	$0	$0	$0	$230,387	$0
WWRWRF EFFLUENT PIPELINE PH1	$729,593	2017	$ 722,297	1.00		$722,297	$0	$0	$0	$0	$722,297
WWRWRF EFFLUENT PIPELINE PH1 EASE	$239,762	2017	$ 239,762	1.00		$239,762	$0	$0	$0	$0	$239,762
WWRWRF EFFLUENT PIPELINE PH1 CAPIT	$170,200	2017	$ 168,498	1.00		$168,498	$0	$0	$0	$0	$168,498
SEWER SYS REP/REHAB FY2017	$1,211,390	2017	$ 1,199,276	1.00		$1,199,276	$0	$0	$0	$1,199,276	$0
GLENRIDGE PS IMPROVEMENTS	$68,431	2017	$ 66,720	1.00		$66,720	$0	$0	$0	$66,720	$0
KENSINGTON PS CONNECTION TO GRAVI	$49,825	2017	$ 49,327	1.00		$49,327	$0	$0	$0	$49,327	$0
NCWRF - CONTINGENCY IMPROVEMENTS	$353,846	2017	$ 345,000	1.00		$345,000	$0	$0	$0	$0	$345,000
WASTEWATER COLLECTION SYS ODOR IM	$174,087	2017	$ 172,347	1.00		$172,347	$0	$0	$0	$172,347	$0
TRUCK, 17 FORD F250 UTILITY BODY OP33	$35,348	2017	$ 30,930	1.00	Yes	$30,930	$0	$0	$0	$0	$0
UTILITY VEHICLE, 16 JD GATOR TX NP0367	$8,566	2017	$ 7,495	1.00		$7,495	$0	$0	$0	$0	$7,495

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	**Original Cost**	**Year Acquired**	**Net Book Value**	**ENR Escalation Factor**	**Exclude?**	**RCNLD**	**Indirect Allocation**	**Source of Supply / Treatment / Disposal**	**Transmission and Pumping / Distribution**	**Collection / Transmission and Pumping**	**Treatment / Disposal**
SKID STEER, BOBCAT LOADER NP0310	$40,398	2017	$ 37,873	1.00		$37,873	$0	$0	$0	$0	$37,873
PUMP, ABBA FMN0616/T60 NPXXXX	$20,790	2017	$ 18,711	1.00		$18,711	$0	$0	$0	$0	$18,711
CARAHSOFT - DOCUSIGN	$272,800	2017	$ 234,911	1.00		$234,911	$234,911	$0	$0	$0	$0
TRUCK/CAMERA, 17 MERCEDES S3500 OP	$296,310	2017	$ 275,733	1.00	Yes	$275,733	$0	$0	$0	$0	$0
TRUCK, 17 FORD F250 W/UTILITY USM0374	$38,360	2017	$ 34,364	1.00	Yes	$34,364	$0	$0	$0	$0	$0
SAMPLER, ISCO MDL 5800 REFRIGERATED	$3,909	2017	$ 3,713	1.00	Yes	$3,713	$0	$0	$0	$0	$0
METER READER, SENSUS 6501 HANDHELD	$7,936	2017	$ 7,440	1.00	Yes	$7,440	$0	$0	$0	$0	$0
METER READER, SENSUS 6501 HANDHELD	$7,936	2017	$ 7,440	1.00	Yes	$7,440	$0	$0	$0	$0	$0
METER READER, SENSUS 6501 HANDHELD	$7,936	2017	$ 7,440	1.00	Yes	$7,440	$0	$0	$0	$0	$0
METER READER, SENSUS 6501 HANDHELD	$7,936	2017	$ 7,440	1.00	Yes	$7,440	$0	$0	$0	$0	$0
TRUCK/CRANE, 17 FORD F550 USM0391	$129,401	2017	$ 127,244	1.00	Yes	$127,244	$0	$0	$0	$0	$0
TRUCK, 18 FREIGHTLINER OP0396	$125,055	2017	$ 123,318	1.00	Yes	$123,318	$0	$0	$0	$0	$0
TRUCK, 18 FREIGHTLINER OP0397	$125,055	2017	$ 123,318	1.00	Yes	$123,318	$0	$0	$0	$0	$0
METER READER, SENSUS 6501 HANDHELD	$7,936	2017	$ 7,771	1.00	Yes	$7,771	$0	$0	$0	$0	$0
SENSUS 6501 GB HANDHELD	$7,936	2017	$ 7,771	1.00	Yes	$7,771	$0	$0	$0	$0	$0
METER READER, SENSUS 6501 HANDHELD	$7,936	2017	$ 7,771	1.00	Yes	$7,771	$0	$0	$0	$0	$0
METER READER, SENSUS 6501 HANDHELD	$7,936	2017	$ 7,771	1.00	Yes	$7,771	$0	$0	$0	$0	$0
TRACKLOADER, CAT 299D2 COMPACT OP	$80,937	2017	$ 79,588	1.00	Yes	$79,588	$0	$0	$0	$0	$0
MASS SPECTROMETER, AGILENT 5977B	$133,574	2017	$ 131,348	1.00		$131,348	$0	$131,348	$0	$0	$0
PROBE, SC1000 SYSTEM FOR AMMONIA	$11,719	2017	$ 11,475	1.00		$11,475	$0	$0	$0	$0	$11,475
PROBE, SC1000 SYSTEM FOR NITRATE	$11,551	2017	$ 11,311	1.00		$11,311	$0	$0	$0	$0	$11,311
Cary Reclaimed Water Line Per Agreement wit	$369,000	2009	$ 309,960	1.21		$374,833	$0	$0	$0	$374,833	$0
Assets online but not yet booked in Fixed Asse	$0	0	$ -	0.00		$0	$0	$0	$0	$0	$0
Water Projects	$0	0	$ -	0.00		$0	$0	$0	$0	$0	$0
NC55 Water Ln Ext - Ph II	$2,337,000	2017	$ 2,337,000	1.00		$2,337,000	$0	$0	$2,337,000	$0	$0
Grn Lvl West Wat Ln-Ph1	$3,571,000	2017	$ 3,571,000	1.00		$3,571,000	$0	$0	$3,571,000	$0	$0
Wimberly Rd Water Ln	$4,306,000	2017	$ 4,306,000	1.00		$4,306,000	$0	$0	$4,306,000	$0	$0
CAWTP Ph3 Exp&Imp-56mgd	$59,675,000	2017	$ 59,675,000	1.00		$59,675,000	$0	$59,675,000	$0	$0	$0
Water Sys Monitor Protect	$608,000	2017	$ 608,000	1.00		$608,000	$0	$608,000	$0	$0	$0
TCAP-Strtscape Water Upgr	$1,313,000	2017	$ 1,313,000	1.00		$1,313,000	$0	$0	$1,313,000	$0	$0
Cary Pkwy SW Wat Ln Reinf	$8,650,000	2017	$ 8,650,000	1.00		$8,650,000	$0	$0	$8,650,000	$0	$0
CAWTP-Lk Aeration Mix Sys	$3,754,520	2017	$ 3,754,520	1.00		$3,754,520	$0	$3,754,520	$0	$0	$0
Holt Rd to Davis Dr WL Co	$1,920,000	2017	$ 1,920,000	1.00		$1,920,000	$0	$0	$1,920,000	$0	$0
Larg Valve Rep/Repl FY09	$200,000	2017	$ 200,000	1.00		$200,000	$0	$0	$200,000	$0	$0
CAWTP-NC540 Water Conflic	$3,546,974	2017	$ 3,546,974	1.00		$3,546,974	$0	$3,546,974	$0	$0	$0
Old Apex Rd WL Reinforcem	$1,694,000	2017	$ 1,694,000	1.00		$1,694,000	$0	$0	$1,694,000	$0	$0
JenksCarp-Holt Rd WL Rein	$4,253,000	2017	$ 4,253,000	1.00		$4,253,000	$0	$4,253,000	$0	$0	$0
W Cary Water Storage Tank	$9,310,000	2017	$ 9,310,000	1.00		$9,310,000	$0	$0	$9,310,000	$0	$0
CAWTP-Raw Water Pipeline	$17,132,500	2017	$ 17,132,500	1.00		$17,132,500	$0	$17,132,500	$0	$0	$0
Cary/Ral Wat Sys Intercon	$1,313,000	2017	$ 1,313,000	1.00		$1,313,000	$0	$0	$1,313,000	$0	$0
Old Apex Tank FlowMtr&Val	$125,000	2017	$ 125,000	1.00		$125,000	$0	$0	$125,000	$0	$0
Old Apex Tank Stdy&Improv	$630,000	2017	$ 630,000	1.00		$630,000	$0	$0	$630,000	$0	$0

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							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
CAWTP-AirRel Valve 42" WL	$827,750	2017	$ 827,750	1.00		$827,750	$0	$827,750	$0	$0	$0
Cary Pkwy NC54 Wat Ln Con	$200,000	2017	$ 200,000	1.00		$200,000	$0	$0	$200,000	$0	$0
Grn Lvl W Wat Ln Ph 3	$2,400,000	2017	$ 2,400,000	1.00		$2,400,000	$0	$0	$2,400,000	$0	$0
Kilmayne Wat Storage Tank	$7,750,000	2017	$ 7,750,000	1.00		$7,750,000	$0	$7,750,000	$0	$0	$0
Plumtree Tank Modificatio	$2,275,000	2017	$ 2,275,000	1.00		$2,275,000	$0	$2,275,000	$0	$0	$0
CAWTP - Resid Trf Pump Re	$308,000	2017	$ 308,000	1.00		$308,000	$0	$308,000	$0	$0	$0
Kit Crk Rd Wat Ln Conn	$725,000	2017	$ 725,000	1.00		$725,000	$0	$0	$725,000	$0	$0
Aquastar-Addl Infrastruct	$75,000	2017	$ 75,000	1.00		$75,000	$75,000	$0	$0	$0	$0
Water Line Upgrades FY15	$600,000	2017	$ 600,000	1.00		$600,000	$0	$0	$600,000	$0	$0
CAWTP-Equip Stor Bldg	$38,500	2017	$ 38,500	1.00		$38,500	$0	$38,500	$0	$0	$0
CAWTP-Jordan Lk Cap Alloc	$504,922	2017	$ 504,922	1.00		$504,922	$0	$504,922	$0	$0	$0
CAWTP-New Clearwell Site	$4,158,000	2017	$ 4,158,000	1.00		$4,158,000	$0	$4,158,000	$0	$0	$0
Crossrds Storag Tank & PS	$5,600,000	2017	$ 5,600,000	1.00		$5,600,000	$0	$5,600,000	$0	$0	$0
Water Main Ext - FY16	$302,777	2017	$ 302,777	1.00		$302,777	$0	$0	$302,777	$0	$0
Holly Brook Water Line	$2,776,439	2017	$ 2,776,439	1.00		$2,776,439	$0	$0	$2,776,439	$0	$0
Kildaire Frm WL Rein Cent	$3,100,000	2017	$ 3,100,000	1.00		$3,100,000	$0	$0	$3,100,000	$0	$0
Water Line Upgrades FY16	$5,000,000	2017	$ 5,000,000	1.00		$5,000,000	$0	$0	$5,000,000	$0	$0
Arthur Pierce Rd WL Conne	$500,000	2017	$ 500,000	1.00		$500,000	$0	$0	$500,000	$0	$0
Cary-Apex-Chath Interconn	$50,000	2017	$ 50,000	1.00		$50,000	$0	$0	$50,000	$0	$0
Cary-Apex-HollSpr Interco	$100,000	2017	$ 100,000	1.00		$100,000	$0	$0	$100,000	$0	$0
Davis Dr Booster PS mods	$125,000	2017	$ 125,000	1.00		$125,000	$0	$125,000	$0	$0	$0
Water Main Ext - FY17	$306,216	2017	$ 306,216	1.00		$306,216	$0	$0	$306,216	$0	$0
New Wat Stor Tank Sites	$1,000,000	2017	$ 1,000,000	1.00		$1,000,000	$0	$1,000,000	$0	$0	$0
Towerview Ct WL Connectio	$75,000	2017	$ 75,000	1.00		$75,000	$0	$0	$75,000	$0	$0
DumpTruck12-14 Water FY17	$161,059	2017	$ 161,059	1.00	Yes	$161,059	$0	$0	$0	$0	$0
Water Line Upgrades FY17	$5,000,000	2017	$ 5,000,000	1.00		$5,000,000	$0	$0	$5,000,000	$0	$0
Water Line O/S FY17	$152,000	2017	$ 152,000	1.00		$152,000	$0	$0	$152,000	$0	$0
CAWTF-Lab Info Mgmt Sys	$134,750	2017	$ 134,750	1.00		$134,750	$0	$134,750	$0	$0	$0
CAWTF-Proc Conv to Ozone/	$385,000	2017	$ 385,000	1.00		$385,000	$0	$385,000	$0	$0	$0
CAWTF - Surge Tanks	$554,400	2017	$ 554,400	1.00		$554,400	$0	$554,400	$0	$0	$0
CAWTF-Wat Sys Radio Sys &	$308,000	2017	$ 308,000	1.00		$308,000	$0	$308,000	$0	$0	$0
Extend Water Main FY18	$302,447	2017	$ 302,447	1.00		$302,447	$0	$0	$302,447	$0	$0
Heavy Equip Repl - Water	$200,000	2017	$ 200,000	1.00	Yes	$200,000	$0	$0	$0	$0	$0
Infrastruc GIS Asset Data	$200,000	2017	$ 200,000	1.00	Yes	$200,000	$0	$0	$0	$0	$0
Maynard Rd WL Rein SE	$1,590,000	2017	$ 1,590,000	1.00		$1,590,000	$0	$0	$1,590,000	$0	$0
Maynard Rd WL Rein SW Ph2	$520,000	2017	$ 520,000	1.00		$520,000	$0	$0	$520,000	$0	$0
Morrisville Pkwy WL Conne	$350,000	2017	$ 350,000	1.00		$350,000	$0	$0	$350,000	$0	$0
NCDOT I40&Avia WL Relocat	$350,000	2017	$ 350,000	1.00		$350,000	$0	$0	$350,000	$0	$0
Tryon Rd WL Upsizing	$220,000	2017	$ 220,000	1.00		$220,000	$0	$0	$220,000	$0	$0
Water Line Upgrades FY18	$5,000,000	2017	$ 5,000,000	1.00		$5,000,000	$0	$0	$5,000,000	$0	$0
Water Line O/S FY18	$160,000	2017	$ 160,000	1.00		$160,000	$0	$0	$160,000	$0	$0
White Oak Church Rd WL	$950,000	2017	$ 950,000	1.00		$950,000	$0	$0	$950,000	$0	$0

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								Water System		Sewer System	
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NC540/MorrisPkwy Wat Line	$750,000	2017	$ 750,000	1.00		$750,000	$0	$0	$750,000	$0	$0
Annex - Franklin Hgts WL	$416,250	2017	$ 416,250	1.00		$416,250	$0	$0	$416,250	$0	$0
Annex - Pink Acres	$130,000	2017	$ 130,000	1.00		$130,000	$0	$0	$130,000	$0	$0
Sewer / Reclaimed Projects	$0	2017	$ -	1.00		$0	$0	$0	$0	$0	$0
W Cary Coll Sys Odor Ctrl	$930,000	2017	$ 930,000	1.00		$930,000	$0	$0	$0	$930,000	$0
Kit Crk Bas Sanitry Sewer	$971,548	2017	$ 971,548	1.00		$971,548	$0	$0	$0	$971,548	$0
Wastewater SCADA	$1,266,694	2017	$ 1,266,694	1.00		$1,266,694	$0	$0	$0	$0	$1,266,694
WWR-New WRF	$0	2017	$ -	1.00		$0	$0	$0	$0	$0	$0
MM-Telem Upgr - Morris PS	$160,000	2017	$ 160,000	1.00		$160,000	$0	$0	$0	$160,000	$0
Green Level Interceptor	$7,510,969	2017	$ 7,510,969	1.00		$7,510,969	$0	$0	$0	$7,510,969	$0
MM-Kit Crk Basin San Sewe	$5,471,452	2017	$ 5,471,452	1.00		$5,471,452	$0	$0	$0	$5,471,452	$0
NW Area/JordanLk Recl-Ph2	$7,457,176	2017	$ 7,457,176	1.00		$7,457,176	$0	$0	$0	$7,457,176	$0
WWR-W Cary PS Upgrade	$11,279,482	2017	$ 11,279,482	1.00		$11,279,482	$0	$0	$0	$0	$11,279,482
WWR-W Cary Force Mn South	$9,943,176	2017	$ 9,943,176	1.00		$9,943,176	$0	$0	$0	$0	$9,943,176
WWR-Beaver Creek PS	$15,952,805	2017	$ 15,952,805	1.00		$15,952,805	$0	$0	$0	$0	$15,952,805
WWR-SCADA	$2,573,456	2017	$ 2,573,456	1.00		$2,573,456	$0	$0	$0	$0	$2,573,456
Biosolid Aeration Sys Imp	$2,500,000	2017	$ 2,500,000	1.00		$2,500,000	$0	$0	$0	$2,500,000	$0
Crabtree/York Interc Imp	$475,000	2017	$ 475,000	1.00		$475,000	$0	$0	$0	$475,000	$0
Force Mn Inspec&Reha FY08	$3,600,000	2017	$ 3,600,000	1.00		$3,600,000	$0	$0	$0	$3,600,000	$0
MM-NW Cary WW Con WWRWMF	$818,000	2017	$ 818,000	1.00		$818,000	$0	$0	$0	$0	$818,000
Swift Crk Regional PS Imp	$1,590,000	2017	$ 1,590,000	1.00		$1,590,000	$0	$0	$0	$1,590,000	$0
Walnut Crk PS Elec Impr	$450,000	2017	$ 450,000	1.00		$450,000	$0	$0	$0	$450,000	$0
Wastewater PS Improvement	$1,794,014	2017	$ 1,794,014	1.00		$1,794,014	$0	$0	$0	$1,794,014	$0
Wastewat PS Paral Forc Mn	$7,154,548	2017	$ 7,154,548	1.00		$7,154,548	$0	$0	$0	$7,154,548	$0
TCAP-Strtscape Sewer Upgr	$1,278,000	2017	$ 1,278,000	1.00		$1,278,000	$0	$0	$0	$1,278,000	$0
WWR-Effluent Pipeline Ph2	$21,720,821	2017	$ 21,720,821	1.00		$21,720,821	$0	$0	$0	$0	$21,720,821
Carystone PS Elimination	$410,000	2017	$ 410,000	1.00		$410,000	$0	$0	$0	$410,000	$0
MacGreg Pk PS Elimination	$360,000	2017	$ 360,000	1.00		$360,000	$0	$0	$0	$360,000	$0
Paramount PS Elimination	$2,010,000	2017	$ 2,010,000	1.00		$2,010,000	$0	$0	$0	$2,010,000	$0
Force Mn Insp&Reh FY2010	$2,500,000	2017	$ 2,500,000	1.00		$2,500,000	$0	$0	$0	$2,500,000	$0
SCWRF-Headworks Upgrades	$525,000	2017	$ 525,000	1.00		$525,000	$0	$0	$0	$0	$525,000
Reclaim Wat Main Ext-FY12	$105,000	2017	$ 105,000	1.00		$105,000	$0	$0	$0	$105,000	$0
Sewer Sys Rep/Rehab FY12	$1,294,052	2017	$ 1,294,052	1.00		$1,294,052	$0	$0	$0	$1,294,052	$0
Kit Creek PS Improvements	$1,300,000	2017	$ 1,300,000	1.00		$1,300,000	$0	$0	$0	$1,300,000	$0
Morris Branch PS Improve	$800,000	2017	$ 800,000	1.00		$800,000	$0	$0	$0	$800,000	$0
Upper Crabtree Crk PS&FM	$4,180,000	2017	$ 4,180,000	1.00		$4,180,000	$0	$0	$0	$4,180,000	$0
Reclaim Wat Main Ext-FY13	$110,250	2017	$ 110,250	1.00		$110,250	$0	$0	$0	$110,250	$0
Sewer Sys Rep/Rehab FY13	$500,000	2017	$ 500,000	1.00		$500,000	$0	$0	$0	$500,000	$0
Lower Swift Crk Paral Int	$3,150,000	2017	$ 3,150,000	1.00		$3,150,000	$0	$0	$0	$3,150,000	$0
Nancy Brch Inter Capacity	$1,400,000	2017	$ 1,400,000	1.00		$1,400,000	$0	$0	$0	$1,400,000	$0
Copperleaf Res Easement	$205,000	2017	$ 205,000	1.00		$205,000	$0	$0	$0	$205,000	$0
Blanche Dr Sewer Improvme	$175,000	2017	$ 175,000	1.00		$175,000	$0	$0	$0	$175,000	$0

Schedule 1: Asset Listing and RCNLD System and Functional Allocations

							ALLOCATION OF RCNLD COSTS				
								Water System		Sewer System	
Asset Description	Original Cost	Year Acquired	Net Book Value	ENR Escalation Factor	Exclude?	RCNLD	Indirect Allocation	Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Collection / Transmission and Pumping	Treatment / Disposal
Blanche Dr PS Exp-I/I Red	$1,200,000	2017	$ 1,200,000	1.00		$1,200,000	$0	$0	$0	$1,200,000	$0
Holly Sprgs Rd Sewer Reha	$365,000	2017	$ 365,000	1.00		$365,000	$0	$0	$0	$365,000	$0
MM-York Inter Basin Impro	$1,650,000	2017	$ 1,650,000	1.00		$1,650,000	$0	$0	$0	$1,650,000	$0
NCWRF-SCADA Conversion	$1,250,000	2017	$ 1,250,000	1.00		$1,250,000	$0	$0	$0	$0	$1,250,000
Sewer Flow Mgmt Modeling	$450,000	2017	$ 450,000	1.00		$450,000	$0	$0	$0	$450,000	$0
SCWRF-Turbo Blow Rep FY14	$250,000	2017	$ 250,000	1.00		$250,000	$0	$0	$0	$0	$250,000
SCWRF-Facility Improvem	$435,000	2017	$ 435,000	1.00		$435,000	$0	$0	$0	$0	$435,000
Jack Branch Interceptor	$1,150,000	2017	$ 1,150,000	1.00		$1,150,000	$0	$0	$0	$1,150,000	$0
Lynns Branch Para Interce	$250,000	2017	$ 250,000	1.00		$250,000	$0	$0	$0	$250,000	$0
Sewer Sys Rep/Rehab FY15	$1,600,000	2017	$ 1,600,000	1.00		$1,600,000	$0	$0	$0	$1,600,000	$0
Winding Pine Reg PS&FM	$2,300,000	2017	$ 2,300,000	1.00		$2,300,000	$0	$0	$0	$2,300,000	$0
Reclaim Wat Main Ext-FY16	$127,628	2017	$ 127,628	1.00		$127,628	$0	$0	$0	$127,628	$0
Terrace II PS Elim	$250,000	2017	$ 250,000	1.00		$250,000	$0	$0	$0	$250,000	$0
Hollybrook-Ph1-3 Sew Ext	$2,886,706	2017	$ 2,886,706	1.00		$2,886,706	$0	$0	$0	$2,886,706	$0
NCWRF-Diffused Air System	$7,220,000	2017	$ 7,220,000	1.00		$7,220,000	$0	$0	$0	$0	$7,220,000
SCWRF-Dryer DewatCakePump	$225,000	2017	$ 225,000	1.00		$225,000	$0	$0	$0	$0	$225,000
Sewer Sys Rep/Rehab FY16	$2,730,407	2017	$ 2,730,407	1.00		$2,730,407	$0	$0	$0	$2,730,407	$0
Reclaim Wat Main Ext-FY17	$134,010	2017	$ 134,010	1.00		$134,010	$0	$0	$0	$134,010	$0
RDU Ctr PS Force Main Rep	$1,570,000	2017	$ 1,570,000	1.00		$1,570,000	$0	$0	$0	$1,570,000	$0
Reclaim Wat Ln O/S FY17	$159,500	2017	$ 159,500	1.00		$159,500	$0	$0	$0	$159,500	$0
Sanitary Sewer O/S FY17	$190,000	2017	$ 190,000	1.00		$190,000	$0	$0	$0	$190,000	$0
Sewer Sys Rep/Rehab FY17	$5,985,982	2017	$ 5,985,982	1.00		$5,985,982	$0	$0	$0	$5,985,982	$0
Wastewater PS Impr - FY17	$604,213	2017	$ 604,213	1.00		$604,213	$0	$0	$0	$604,213	$0
Wastewter PS Para FM-FY17	$6,370,452	2017	$ 6,370,452	1.00		$6,370,452	$0	$0	$0	$6,370,452	$0
Heavy Equip Repl - Sewer	$600,000	2017	$ 600,000	1.00	Yes	$600,000	$0	$0	$0	$0	$0
I-40 Pump Station Improve	$200,000	2017	$ 200,000	1.00		$200,000	$0	$0	$0	$200,000	$0
KCPS & MBRPS FM-Grn Level	$2,000,000	2017	$ 2,000,000	1.00		$2,000,000	$0	$0	$0	$2,000,000	$0
NCWRF-Forklift New	$110,000	2017	$ 110,000	1.00	Yes	$110,000	$0	$0	$0	$0	$0
Reclaim Wat Ln O/S FY18	$167,475	2017	$ 167,475	1.00		$167,475	$0	$0	$0	$167,475	$0
Sanitary Sewer O/S FY18	$195,000	2017	$ 195,000	1.00		$195,000	$0	$0	$0	$195,000	$0
Sewer Sys Rep/Rehab FY18	$5,428,112	2017	$ 5,428,112	1.00		$5,428,112	$0	$0	$0	$5,428,112	$0
Annex - Franklin Hgts SL	$787,000	2017	$ 787,000	1.00		$787,000	$0	$0	$0	$787,000	$0
Annex - Pink Acres	$215,000	2017	$ 215,000	1.00		$215,000	$0	$0	$0	$215,000	$0
	$1,191,909,554		**$981,176,166**			**$1,189,403,846**	**$12,288,069**	**$216,045,215**	**$127,152,277**	**$255,778,611**	**$286,245,323**
					Allocation of Indirect Costs			$2,998,999	$1,765,045	$3,550,553	$3,973,472
					Total Allocated Fixed Assets			**$219,044,215**	**$128,917,322**	**$259,329,163**	**$290,218,795**

Schedule 2: Outstanding Debt Service Used in Credit Calculation

Outstanding Principal By System

	Water	Sewer
FY 2018	$5,556,093	$7,555,119
FY 2019	$5,099,996	$7,582,730
FY 2020	$5,131,049	$7,717,897
FY 2021	$5,165,522	$7,946,064
FY 2022	$4,214,996	$8,371,025
FY 2023	$1,947,890	$8,604,922
FY 2024	$2,045,785	$8,851,179
FY 2025	$2,152,890	$9,077,848
FY 2026	$2,259,995	$9,317,535
FY 2027	$2,366,310	$9,056,850
FY 2028	$2,452,626	$9,103,500
FY 2029	$2,545,520	$9,322,303
FY 2030	$2,644,204	$8,257,859
FY 2031	$2,751,309	$8,500,753
FY 2032	$2,871,046	$8,728,956
FY 2033	$2,995,782	$9,014,219
FY 2034	$3,107,887	$9,302,114
FY 2035	$3,210,782	$7,949,219
FY 2036	$3,322,887	$8,267,115
FY 2037	$3,434,992	$8,600,010
FY 2038	$3,560,518	$8,944,484
FY 2039	$3,689,465	$9,340,522
FY 2040	$3,831,833	$7,148,168
FY 2041	$1,616,832	$7,513,168
FY 2042	$1,696,817	$7,898,169
FY 2043	$0	$7,970,000
Totals	**$79,673,026**	**$219,941,728**

Schedule 3: LOS Methodology By Town Staff

Methodology: Water System Level of Service Calculation

January 4, 2018

The Water System Equivalent Residential Unit (ERU) factor is representative of the water capacity (average or peak) required to serve a typical individually metered single-family residential customer. A peak day Water System ERU unit factor is used to develop an appropriate fee representing each new residential water system service connection's allocation of water system capacity.

The Water System ERU factor is based upon two parameters calculated from Town of Cary data:

- Average day water demand (ADD) per SFR account for potable service
- Peaking factor (PF) ratio, converting from average-day demand to maximum-day demand

Water System ERU factor = (ADD per account) X (PF)

Each parameter is defined as follows:

Average Day Demand per Account:

Average of the high 3 years' Annual Average Demand per account (in "gallons per household per day", or GPHD) for the Single-Family Residential (SFR) water use type during the past 10 years (in this case, 2007-2016) including the corresponding proportionate SFR share in reclaimed water system operational/non-revenue water (NRW) demand. The NRW water loss has been calculated for each Fiscal Year using the Town's AWWA Water Audit Software; these annual audits have been conducted since FY 2008.

Each year's Annual Average Demand per account is calculated by dividing the total average SFR potable water demand by the number of SFR potable water accounts in Cary and Morrisville for that year. Annual average SFR GPHD for each year 2007-2016 is shown below. The 3 high years for average potable water GPHD were 197 (2007), 184 (2009) and 193 (2010). The average of these 3 values, used for the fee calculation, was 192 GPD per account.

Maximum Day Peaking Factor:

Average of the net Cary/Morrisville maximum day peaking factors corresponding with the 3 years with highest annual average demand per person. For the past 10 years (2007-2016), these peaking factors were 1.56 (2007), 1.55 (2009) and 1.67 (2010), with an average 1.59 used for the fee calculation.

The resulting Water System ERU factor is 306 gallons per day.

Schedule 3: LOS Methodology By Town Staff

Potable Demand	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Top 3 Years
Average SFR GPHD with NRW	**197**	161	**184**	**193**	182	169	159	162	165	161	**192**
Max Day Peaking Factor	**1.56**	1.58	**1.55**	**1.67**	1.61	1.74	1.43	1.5	1.49	1.35	**1.59**
Average SFR GPHD with NRW * Peaking Factor	**308**	253	**285**	**323**	293	295	228	243	245	216	**306**

Methodology: Sewer System Level of Service Calculation

January 4, 2018

The Sewer System Equivalent Residential Unit (ERU) unit factor is representative of the wastewater system capacity (average day during the month with the maximum average wastewater flow) required to serve a typical individually metered single-family residential customer. A maximum-month average day Sewer System ERU unit factor is used to develop an appropriate fee representing each new sewer system service connection's allocation of sewer system capacity.

The Sewer System ERU factor is based upon three parameters calculated from Town of Cary data:

- Water System ERU factor (expressed as an average day value)
- Peaking factor (PF) ratio, converting to maximum-month average day flow from average-day flow
- Wastewater Return factor, a ratio between the average water delivered to the Town's service area from the water treatment plant and the average wastewater returned to the Town's three water reclamation facilities.

Sewer System ERU factor = (Water System ERU factor) X (PF) X (Wastewater Return factor)

Each parameter is defined as follows:

Water System ERU factor for Average Day SFR Demand, with NRW is 192 gallons per day.

Maximum-Month Average Day Peaking Factor: Average of the wastewater system maximum-month average day peaking factors for the 3 highest years over 2010-2016, from the *2017 Water Use Analysis Technical Memorandum* (prepared by CH2M, December 2017). Wastewater maximum month average day peaking factors were calculated for each water reclamation facility service area, and the system-wide value used for this calculation is the flow-weighted average of the individual service area values. The Western Wake Regional Water Reclamation Facility has been in service since July 2014, and is only included in the flow-weighting calculations for 2015 and 2016, when a full year of flow data is available. For years prior to 2015, average flow pumped from Kit Creek Pump Station to the Durham County Triangle Wastewater Plant is included in the average and peak wastewater flow calculations.

For the past 7 years (2010-2016), the highest 3 peaking factors were 1.27 (2010), 1.23 (2011) and 1.23 (2014), with an average 1.24 used for the fee calculation.

Wastewater Return Factor: Highest system-wide annual wastewater return factor from the *2017 Water Use Analysis Technical Memorandum* (CH2M) occurring during the period 2013-2016 (when detailed billing data needed for this calculation were available). Wastewater return factors were calculated for each water reclamation facility service area, and the system-wide value used for this calculation is the flow-weighted average of the individual service area values. This highest flow-weighted system return factor, 1.22 (2013), is used for the fee calculation.

The resulting Sewer System ERU factor is 290 gallons per day.

Water System Development Charge Calculation - FY 2018

Functional Component		Source of Supply / Treatment / Disposal	Transmission and Pumping / Distribution	Total
Plant in Service Value		$219,044,215	$128,917,322	$347,961,537
Contributed & Donated Assets		$2,786	$120,385,176	$120,387,962
Capital Improvement Cost*		$0	$0	$0
Total System Value (Plant in Service & CIP)		$219,047,001	$249,302,498	$468,349,499
Credits:				
Outstanding Principal		($37,263,064)	($42,409,962)	($79,673,026)
Contributed & Donated Assets		($2,786)	($120,385,176)	($120,387,962)
Grants		($1,291,098)	($759,869)	($2,050,966)
Net System Value		$180,490,053	$85,747,491	$266,237,545
Credit as % of Total System Value				43.2%
Capacity:				
Million Gallons Per Day (MGD)		43.12	43.12	
Level of Service (gpd)***		306	306	
Equivalent Residential Units (ERUs)		140,915	140,915	
Fee Calculation:				
Calculated Cost per ERU		$1,554	$1,769	$3,323
Credit for Debt Service Included in Usage Rates		-$274	-$1,161	-$1,434
Calculated Fee per ERU After Debt Service Credit		$1,280	$609	$1,889
Reduction for Contingency	0.0%	$0	$0	$0
Percentage of Full Cost Recovery	100.0%	$1,280	$609	$1,889
Escalation Factor to Effective Year	3.0%	$1,319	$627	
Proposed Fee per ERU				**$1,946**
Current Fee per ERU				$1,805
$ Change				$141
Percent Change				8%

*Buy-in approach used in this calculation does not reflect Capital Improvement costs.

*** Level of Service provided by Town Staff; Based on actual system data.

Sewer System Development Charge Calculation - FY 2018

Functional Component		Collection / Transmission and Pumping	Treatment / Disposal	Total
Plant in Service Value		$259,329,163	$290,218,795	$549,547,958
Contributed & Donated Assets		$150,285,417	$2,786	$150,288,203
Capital Improvement Cost*		$0	$0	$0
Total System Value (Plant in Service & CIP)		$409,614,580	$290,221,581	$699,836,161
Credits:				
Outstanding Principal		($128,732,043)	($91,209,685)	($219,941,728)
Contributed & Donated Assets		($150,285,417)	($2,786)	($150,288,203)
Grants		($2,592,373)	($2,901,160)	($5,493,533)
Net System Value		$280,882,538	$199,011,896	$479,894,433
Credit as % of Total System Value				53.7%
Capacity:				
Million Gallons Per Day (MGD)		36.68	36.68	
Level of Service (gpd)**		290	290	
Equivalent Residential Units (ERUs)		126,483	126,483	
Fee Calculation:				
Calculated Cost per ERU		$3,239	$2,295	$5,534
Credit for Debt Service Included in Usage Rates		-$2,226	-$744	-$2,971
Calculated Fee per ERU After Debt Service Credit		$1,013	$1,551	$2,563
Reduction for Contingency	0.0%	$0	$0	$0
Percentage of Full Cost Recovery	100.0%	$1,013	$1,551	$2,563
Escalation Factor to Effective Year	3.0%	$1,043	$1,597	
Proposed Fee per ERU				**$2,640**
Current Fee per ERU				$3,456
$ Change				-$816
Percent Change				-24%

*Buy-in approach used in this calculation does not reflect Capital Improvement costs.

** Level of Service provided by Town Staff; Based on actual system data.

Methodology: Non-Residential Level of Service Calculation

March 7, 2018 (FINAL DRAFT)

Non-residential system development fees are based on the equivalent residential units (ERUs) associated with each of 29 establishment types defined by Cary. Water fees are based on maximum day demand and sewer fees are based on maximum-month average day demand; each are expressed in gallons per day (GPD) per 1,000 square feet (sf) building area. This rationale for assigning FY2019 non-residential water and sewer system level of service for each establishment type is adapted from a report prepared by Raftelis Financial Consultants in 2012, which was based on 2010-2011 water use data.

This update to the non-residential water/sewer level of service is based on 2017 water use data and the CH2M report *Water Use Analysis* (WUA), published November 2017, which analyzed 2012-2016 water use in residential and non-residential general categories.

Non-Residential Water System Development Fees

The 2012 Raftelis analysis identified average day use for each of 28 establishment types on a GPD/1,000 sf basis using 2010-2011 data. The level of service was presented as a maximum day water demand using a peaking factor of 1.65. *Potable Irrigation* is included in the water system development fee schedule but was not addressed in the 2012 Raftelis report.

Updates to two variables (maximum day peaking factor, average day for each establishment type) were needed to update the fee unit factors (GPD per 1,000 sf).

Maximum Day Peaking Factor

CH2M's 2017 WUA report defines Cary/Morrisville maximum day peaking factors. The maximum day peaking factor used for defining non-residential level of service will be 1.57. This is the average of the 3 highest annual average peaking factors for the years 2012-2016 (1.74 in 2012, 1.50 in 2014 and 1.49 in 2015).

Average Water Use for Non-Residential Establishment Types

Schedule 6: Update to Non-Residential Level of Service Methodology

The 2017 WUA report is the most-recent assessment of the Town's non-residential customers' water use patterns. This report categorized non-residential usage as either *Commercial, Industrial* or *Institutional*. *Potable Irrigation* was evaluated in the WUA report as a subtype of the category. Table 1 describes how the WUA findings will be applied to updating water system level of service for each category.

TABLE 1

Non-Residential Category	Assumption for New Development Fee
Commercial	Apply % change in water use between 2009 and 2016, as given by WUA
Industrial	Continue using current allocation for this establishment type.
Potable Irrigation	Recalculate maximum day GPD per 1,000 sf irrigated area based on sample of current account data.

The 2017 WUA report includes average GPD usage for 2001-2009 and 2013-2016; account-level water use data is not available for all accounts for years 2010-2012 because the Town was converting to automated meter infrastructure during that time. The percent change in average GPD, and ERUs, between 2009 and 2016 for each establishment type is assumed to most closely reflect the difference in water use patterns for non-residential accounts between the 2012 Raftelis analysis and current patterns. Table 2 shows the percent change between 2009 and 2016 water use for the commercial category.

TABLE 2

Establishment Category	WUA 2009 Average GPD/sf	WUA 2016 Average GPD/sf	% Change
Commercial	0.15	0.12	-20%

Town staff analyzed a sample of representative industrial-classified accounts to determine if the percent change approach would be appropriate, and if there was a significant change in usage for accounts in this class. The number of Town Industrial accounts is small, and the nature of industrial water use is highly variable. There were significant but inconsistent changes in usage; since there was not a consistent pattern for changes in water use for Industrial accounts, Town staff recommend continuing to use the current water allocation of 41 Max Day GPD per 1,000 sf .

The 2017 WUA report also did not evaluate irrigation water use on a per 1,000 sf irrigated area basis and could not be used as the basis for updating irrigation level of service. The current water system development fee schedule assumes a maximum demand of 177 GPD per 1,000 sf

irrigated area based on 435 gallons per ERU. Town staff analyzed a sample of representative non-residential irrigation accounts based on the irrigated area to determine if there was significant change in usage. The nine accounts analyzed had an average maximum day water demand within 7% of 177 GPD per 1,000 sf irrigated area. Since no significant change in usage was observed in this representative sample, Town staff recommend continuing to use the current water allocation of 177 per 1,000 sf irrigated area.

Non-Residential Water System Level of Service, by Establishment Type

Table 3 aligns each establishment type with a WUA category and presents a proposed updated water level of service based on updated water use for each of the establishment types using the 2017 WUA report findings.

The methodology for determining proposed FY2019 water system level of service is outlined below:

Convert FY2018 ERU and Maximum Day GPD/1,000 sf: The water system development fees for each establishment type are converted to their equivalent maximum day GPD/1,000 sf by dividing by the prior cost per gallons ($4.15 /peak day gallons), then converted to equivalent ERUs by dividing by the prior 435 gallons per ERU.

Convert FY2018 Average Day GPD/1,000 sf: Divide by 1.65 peaking factor identified in 2012 Raftelis analysis.

Update FY2019 Average Day GPD/1,000 sf: Adjust according to establishment type category assumptions (Table 1 and Table 2 above). This value is also a variable in the calculation of non-residential sewer level of service, discussed in section 2 below.

Update FY2019 Maximum Day GPD/1,000 sf: Multiply Average GPD/1,000 sf for each establishment type by the updated maximum day peaking factor defined above (1.57). The peaking factor should be periodically re-evaluated.

Update FY2019 ERUs: Divide Maximum Day GPD/1,000 sf by updated residential gallons per ERU (306 gallons per ERU).

TABLE 3

Schedule 6: Update to Non-Residential Level of Service Methodology

Type of Establishment	Establishment Category	Raftelis 2012 Max Day GPD/ 1000 sf	Raftelis 2012 ERUs (@435 gallons)	Proposed GPD /1000 sf (Max Day based on PF 1.57)	Proposed Water ERUs based on 306 gallons
Retail - Large (>80,000 sq. ft.)	Commercial	44	0.10	33	0.11
Retail - Medium (20,000-80,000 sq. ft.)	Commercial	54	0.12	41	0.13
Retail - Small (<20,000 sq. ft.)	Commercial	81	0.19	62	0.20
Laundromat, self service	Commercial	1,918	4.41	1,460	4.77
General/Medical office - Large (>20,000 sq. ft.)	Commercial	33	0.08	25	0.08
General/Medical office - Medium (5,000-20,000 sq. ft.)	Commercial	44	0.10	33	0.11
General/Medical office - Small (<5,000 sq. ft.)	Commercial	65	0.15	50	0.16
Country club	Commercial	125	0.29	95	0.31
Industrial, factory[1]	Industrial[1]	41	0.09	41	0.09
Drug store	Commercial	20	0.05	15	0.05
Warehouse	Commercial	20	0.05	16	0.05
Mini-Warehouse	Commercial	2	0.004	1	0.00
Church, Worship Center	Commercial	33	0.08	18	0.08
Full service restaurant	Commercial	737	1.69	561	1.83
Single service item restaurant	Commercial	192	0.44	146	0.48
Carry out restaurant	Commercial	33	0.08	25	0.08
Hotel, motel	Commercial	193	0.44	147	0.48
Laundry, not self service	Commercial	467	1.07	356	1.16
Veterinary hospital, boarding, kennel	Commercial	105	0.24	80	0.26
Hospital	Commercial	348	0.80	265	0.87

Schedule 6: Update to Non-Residential Level of Service Methodology

Type of Establishment	Establishment Category	Raftelis 2012 Max Day GPD/ 1000 sf	Raftelis 2012 ERUs (@435 gallons)	Proposed GPD /1000 sf (Max Day based on PF 1.57)	Proposed Water ERUs based on 306 gallons
Nursing home	Commercial	288	0.66	219	0.72
Day care or school	Commercial	150	0.35	114	0.37
Recreation, with pool	Commercial	995	2.29	757	2.47
Recreation, no pool	Commercial	124	0.28	94	0.31
Gas station, no car wash	Commercial	80	0.18	61	0.20
Gas station with car wash	Commercial	2,252	5.18	1,714	5.60
Full or self-service car wash	Commercial	1,033	2.38	787	2.57
Stadia, auditoriums, theatres	Commercial	75	0.17	57	0.19
Potable Water Irrigation	Potable Irrigation	177	0.41	177	0.58

[1] Town staff recommend continuing to use the current water allocation for industrial establishment type because the sample size analyzed is small and highly variable.

Non-Residential Sewer System Development Fees

The process used for updating sewer system non-residential system development fees incorporates the approach and assumptions of the water system fee updates, including the Table 1 establishment categories and Table 2 changes in water use since the 2012 Raftelis analysis. It is important to note that the Raftelis 2012 sewer level of service calculations were based on *average* sewer flows, while the proposed level of service is based on the average sewer flows during the maximum month (also termed "maximum-month average day flows").

As noted in Section 1, because the number of Town accounts in the Industrial category is small, and the nature of industrial water use is highly variable, it is recommended to continue to use the current water allocation of 41 Max Day GPD per 1,000 sf. The max month peaking factor and wastewater return factors can then be applied to determine an updated sewer level of service, as outlined below..

Schedule 6: Update to Non-Residential Level of Service Methodology

Three variables (average day water demand for each establishment type, maximum month average day peaking factor and wastewater return factor) were needed to update the sewer development fee unit factors (GPD per 1,000 sf).

Water System Average Day GPD/1,000 sf

The water system average day GPD/1,000 sf level of service was developed for each establishment type as part of the section 1 methodology.

Maximum Month Average Day Peaking Factor

The maximum month average day peaking factor used to calculate non-residential sewer system level of service is 1.24, the same as used for the residential sewer level of service methodology. Additional information on how this factor was determined is provided in that methodology description.

Wastewater Return Factor

The wastewater return factor used to calculate non-residential sewer system level of service is 1.22, the same as used for the residential sewer level of service methodology. Additional information on how this factor was determined is provided in that methodology description.

Non-Residential Sewer System Level of Service, by Establishment Type

Table 5 aligns each establishment type with a new ERU based on the new residential sewer ERU of 290 gallons and updated water use level of service for each of the establishment types.

The methodology for determining the proposed FY2019 ERUs is outlined below:

Updated FY2019 Average Day Water Demand GPD/1,000 sf: This variable was determined for each establishment type in section 1 methodology.

Maximum Month Average Day Peaking Factor and Wastewater Return Factor: 1.24 and 1.22, respectively, determined in the residential sewer system level of service.

Schedule 6: Update to Non-Residential Level of Service Methodology

Calculate FY2019 Sewer System Level of Service GPD/1,000 sf: Multiply Average Day Water Demand for each establishment type by Maximum Month Average Day Peaking Factor and Wastewater Return Factor.

Update FY2019 ERUs: Divide Updated Sewer GPD/1,000 sf by updated residential gallons per ERU (290 gallons per ERU)

TABLE 5

Type of Establishment	Raftelis 2012 ERUs based on 348 gallons (Avg Day Basis)	Proposed Water Avg Day GPD/1,000 sf	Proposed Sewer GPD/1,000 sf (Max Month Avg Day Basis)	Proposed Sewer ERUs
Retail - Large (>80,000 sq. ft.)	0.08	21	32	0.11
Retail - Medium (20,000-80,000 sq. ft.)	0.09	26	40	0.14
Retail - Small (<20,000 sq. ft.)	0.14	39	60	0.21
Laundromat, self service	3.34	930	1,407	4.85
General/Medical office - Large (>20,000 sq. ft.)	0.06	16	24	0.08
General/Medical office - Medium (5,000-20,000 sq. ft.)	0.08	21	32	0.11
General/Medical office - Small (<5,000 sq. ft.)	0.11	32	48	0.16
Country club	0.22	61	92	0.32
Industrial, factory	0.07	25	37	0.13
Drug store	0.03	10	15	0.05
Warehouse	0.04	10	15	0.05
Mini-Warehouse	0.003	1	1	0.005
Church, Worship Center	0.06	16	24	0.08
Full service restaurant	1.28	357	540	1.86
Single service item restaurant	0.33	93	141	0.49

Schedule 6: Update to Non-Residential Level of Service Methodology

Type of Establishment	Raftelis 2012 ERUs based on 348 gallons (Avg Day Basis)	Proposed Water Avg Day GPD/1,000 sf	Proposed Sewer GPD/1,000 sf (Max Month Avg Day Basis)	Proposed Sewer ERUs
Carry out restaurant	0.06	16	24	0.08
Hotel, motel	0.34	94	142	0.49
Laundry, not self service	0.81	227	343	1.18
Veterinary hospital, boarding, kennel	0.18	51	77	0.26
Hospital	0.61	169	255	0.88
Nursing home	0.50	140	211	0.73
Day care or school	0.26	73	110	0.38
Recreation, with pool	1.73	482	730	2.52
Recreation, no pool	0.22	60	91	0.31
Gas station, no car wash	0.14	39	59	0.20
Gas station with car wash	3.92	1,092	1,651	5.69
Full or self-service car wash	1.80	501	758	2.61
Stadia, auditoriums, theatres	0.13	37	55	0.18

Methodology: Brewery/Winery/Cidery/Distillery/Meadery Level of Service Calculation

March 7, 2018 (DRAFT)

Non-residential system development fees are based on the equivalent residential units (ERUs) associated with each of 29 establishment types defined by Cary.

The rationale for a new establishment type, "Brewery/Winery/Cidery", is outlined in this methodology. Previously, such establishments were categorized as "Industrial", although the level of service demands can be quite different. Water fees are based on maximum day demand and sewer fees are based on maximum-month average day demand; each are expressed in gallons per day (GPD) per 1,000 square feet (sf) building area.

By 2016, the Town was providing water and sewer service to the following 3 breweries which are evaluated in this methodology as the basis for the development fee calculations.

Brewery/Winery/Cidery/Distillery/Meadery Water System Development Fees

Updates to two variables (average day usage, maximum day peaking factor) were needed to update the fee unit factors (GPD per 1,000 sf).

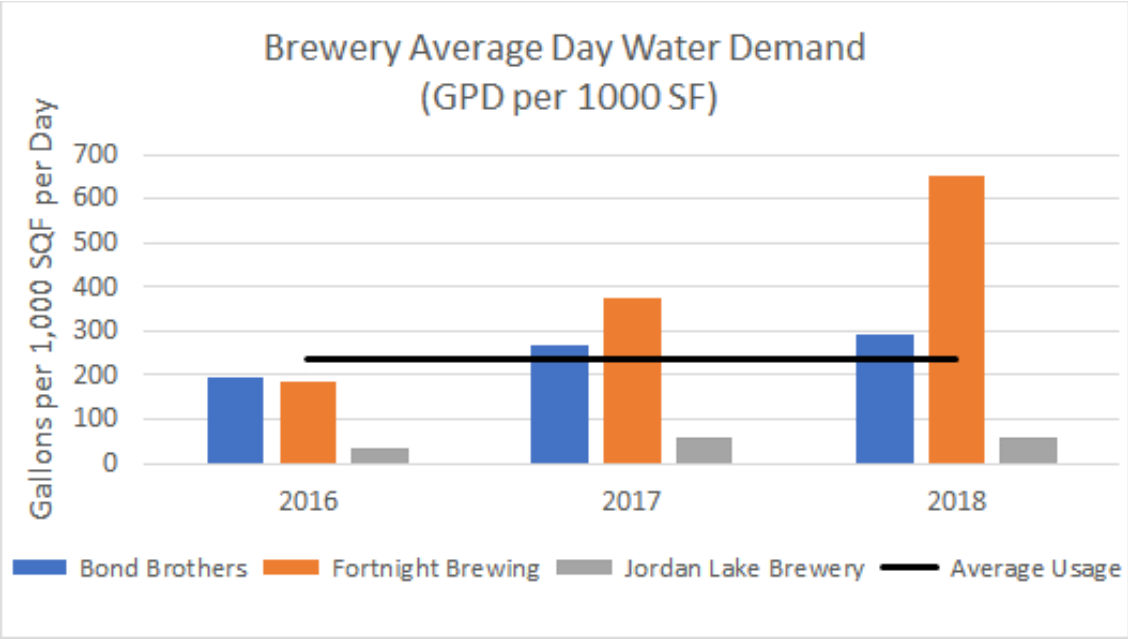
Average Water Use for a Brewery/Winery/Cidery/Distillery/Meadery Establishment Type

Town staff analyzed the 3 brewery accounts and determined the Annual Average Day (AAD) water demand was calculated for each Brewery for 2016, 2017 and 2018. The average GPD per 1000 sf for the breweries during that time period is 235.5 as shown in Table 1 and Figure 1.

TABLE 1

Brewery Establishment	Average Day GPD per 1000 sf 2016	Average Day GPD per 1000 sf 2017	Average Day GPD per 1000 sf 2018	Average Day GPD per 1000 sf 2016-2018
Bond Brothers	194.5	269.0	294.7	252.7
Fortnight Brewing	183.2	374.4	652.4	403.3
Jordan Lake Brewery	34.1	57.0	60.1	50.4
Average	137.3	233.4	335.7	235.5

FIGURE 1



Maximum Day Peaking Factor

CH2M report *Water Use Analysis* (WUA), published November 2017, defines Cary/Morrisville maximum day peaking factors. The maximum day peaking factor used for defining non-residential level of service will be 1.57. This is the average of the 3 highest annual average peaking factors for the years 2012-2016 (1.74 in 2012, 1.50 in 2014 and 1.49 in 2015).

Water System Level of Service for a Brewery/Winery/Cidery/Distillery/Meadery Establishment Type

Table 2 presents the water level of service for the proposed Brewery/Winery/Cidery /Distillery/Meadery establishment type based on calculated average day and max day water use. Table 3 also includes establishment types with comparable usage for reference.

The methodology for determining proposed FY2019 water system level of service for Brewery/Winery/Cidery/Distillery/Meadery Establishment type is outlined below:

Schedule 7: Brewery / Winery / Cidery / Distillery / Meadery Level of Service Calculation

Calculate FY2019 Average Day GPD/1,000 sf: Average the GPD/1,000 sf for the 3 breweries over the 2016 to 2018 time period when all breweries were in service.

Calculate FY2019 Maximum Day GPD/1,000 sf: Multiply Average GPD/1,000 sf for each establishment type by the updated maximum day peaking factor defined above (1.57). The peaking factor should be periodically re-evaluated.

Update FY2019 ERUs: Divide Maximum Day GPD/1,000 sf by updated residential gallons per ERU (306 gallons per ERU).

TABLE 2

Type of Establishment	Proposed GPD / 1000 sf (Average Day Usage)	Proposed GPD / 1000 sf (Max Day based on PF 1.57)	Proposed Water ERUs based on 306 gallons per ERU
Brewery/Winery/Cidery	235.5	369.7	1.21
Full Service Restaurant[1]	-	-	1.83
Laundry, not self-service[1]	-	-	1.16

Notes: [1] The non-residential level of service methodology describes the basis for the proposed Water ERUs.

Brewery/Winery/Cidery/Distillery/Meadery Sewer System Development Fees

Three variables (average day water demand for each establishment type, maximum month average day peaking factor and wastewater return factor) were needed to update the sewer development fee unit factors (GPD per 1,000 sf).

Water System Average Day GPD/1,000 sf

The water system average day GPD/1,000 sf level of service was developed for each establishment type as part of the section 1 methodology.

Maximum Month Average Day Peaking Factor

The maximum month average day peaking factor used to calculate non-residential sewer system level of service is 1.24, the same as used for the residential sewer level of service methodology. Additional information on how this factor was determined is provided in that methodology description.

Wastewater Return Factor

The wastewater return factor used to calculate non-residential sewer system level of service is 1.22, the same as used for the residential sewer level of service methodology. Additional information on how this factor was determined is provided in that methodology description.

Schedule 7: Brewery / Winery / Cidery / Distillery / Meadery Level of Service Calculation

Non-Residential Sewer System Level of Service, by Establishment Type

Table 3 presents the water level of service for the proposed Brewery/Winery/Cidery/Distillery/Meadery establishment type based on based on the new residential sewer ERU of 290 gallons. Table 3 also includes establishment types with comparable usage for reference.

The methodology for determining the proposed FY2019 sewer system level of service for Brewery/Winery/Cidery/Distillery/Meadery Establishment is outlined below:

Updated FY2019 Average Day Water Demand GPD/1,000 sf: This variable was determined for each establishment type in section 1 methodology.

Maximum Month Average Day Peaking Factor and Wastewater Return Factor: 1.24 and 1.22, respectively, determined in the residential sewer system level of service.

Calculate FY2019 Sewer System Level of Service GPD/1,000 sf: Multiply Average Day Water Demand for each establishment type by Maximum Month Average Day Peaking Factor and Wastewater Return Factor.

Update FY2019 ERUs: Divide Updated Sewer GPD/1,000 sf by updated residential gallons per ERU (290 gallons per ERU)

TABLE 3

Type of Establishment	Proposed Water Avg Day GPD/1,000 sf	Proposed Sewer GPD/1,000 sf (Max Month Avg Day Basis)	Proposed Sewer ERUs
Brewery/Winery/Cidery	235.5	356.2	1.23
Full Service Restaurant[1]	-	-	1.86
Laundry, no self-service[1]	-	-	1.18

Notes: [1] The non-residential level of service methodology describes the basis for the proposed Sewer ERUs