



October 18, 2016

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 160065-WU; Application for an increase in water rates in Charlotte County by
Bocilla Utilities, Inc.
Our File No. 47016.04

Dear Ms. Stauffer:

In response to the Staff Audit Report regarding plant in service, Bocilla Utilities, Inc. encloses herewith the Original Cost Study prepared by Frank Seidman of Management & Regulatory Consultants, Inc. which represents an accurate cost of plant in service and should be used in lieu of what is reflected on the Utility's books.

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

MARTIN S. FRIEDMAN
For the Firm

MSF/

cc: Craig Noden (via email)
Ray Flischel (via email)
Margo Leathers, Esquire (via email)
Danielle Roth, Esquire (via email)
Adam Hill (via email)

BOCILLA UTILITIES, INC.

ORIGINAL COST OF SERVICE

and

ACCUMULATED DEPRECIATION as of DECEMBER 31, 2015

TRANSMISSION & DISTRIBUTION PLANT

**INCLUDING PUMPING PLANT between the Utility and the Englewood Water
District (EWD)**

Prepared by

Management & Regulatory Consultants, Inc.

October, 2016

**BOCILLA UTILITIES, INC.
ORIGINAL COST OF SERVICE
and
ACCUMULATED DEPRECIATION as of DECEMBER 31, 2015**

**TRANSMISSION & DISTRIBUTION PLANT
INCLUDING PUMPING PLANT between the Utility and the Englewood Water District
(EWD)**

1. SUMMARY

This calculation of original cost and accumulated depreciation as of December 31, 2015 was prepared at the request of Bocilla Utilities, Inc. after a finding in Florida Public Service Commission (PSC) Staff Audit Control No. 16-187-2-1 that the utility could not provide support for transmission and distribution plant additions. When sufficient records are lacking to support the cost of plant in service, it has been PSC policy to recognize an original cost study as a basis for estimating those costs.¹

The calculation of original cost is based on the Reproduction Cost Report prepared by Giffels-Webster Engineers, Inc. of Sarasota, FL. According to that report the estimated reproduction cost of the transmission & distribution plant, including pumping plant between the Utility and EWD, as of September, 2016, is \$4,455,850.60.

The **Original Cost** of the transmission & distribution plant, including pumping plant between the Utility and EWD, is estimated to be **\$2,361,741.35**.

The **Accumulated Depreciation** through December 31, 2015 is calculated to be **\$1,302,575.63**.

The **Net Plant**, as of December 31, 2015, is estimated to be **\$1,059,165.72**.

2. METHODOLOGY

The Reproduction Cost was estimated based on September, 2016 pricing. The original cost was estimated by applying the ratio of the Handy-Whitman Index (HWI)² for the year of installation, as provided by the Utility, to the January 1, 2016 HWI (the latest available), for each NARUC account line item.

¹ See PSC Order Nos. PSC-94-1602-FOF-WS, 12/27/1994 and PSC-01-1792-PSS-SU, 9/5/2001.

² Cost Trends of Water Utility Construction, Bulletin No. 183, South Atlantic Region, published by Whitman, Requardt and Associates LLP.

3. ATTACHMENTS

SUMMARY - a summary of the reproduction cost by year of installation, the original cost, by year of installation, by NARUC account no. and accumulated depreciation through December 31, 2015 for the plant installed in each year.

SUPPORT TABLES – detailed calculations of the original cost, annual depreciation expense and accumulated depreciation for each item in the Reproduction Cost Report.

SUMMARY

BOCILLA UTILITIES, INC.
ORIGINAL COST OF SERVICE - SUMMARY
TRANSMISSION & DISTRIBUTION PLANT, INCLUDING PUMPING between the Utility and the Englewood Water District (EWD)

| | REPRODUCTION COST, SEPTEMBER, 2016 OF PLANT ADDITIONS IN YEAR OF INSTALLATION | | | | | | | |
|------------------|-------------------------------------------------------------------------------|---------------|---------------|--------------|---------------|---------------|---------------|-----------------|
| | 1991 | 1995 | 1998 | 2004 | 2005 | 2006 | 2014 | Total |
| PLANT IN SERVICE | \$ 2,390,654.50 | \$ 523,458.00 | \$ 259,701.00 | \$ 69,855.60 | \$ 255,483.00 | \$ 248,859.00 | \$ 707,859.50 | \$ 4,455,850.60 |

| Acct. | PLANT IN SERVICE BY ACCOUNT | ORIGINAL COST OF PLANT ADDITIONS IN YEAR OF INSTALLATION | | | | | | | |
|-------|-----------------------------------|----------------------------------------------------------|---------------|---------------|--------------|---------------|---------------|---------------|-----------------|
| | | 1991 | 1995 | 1998 | 2004 | 2005 | 2006 | 2014 | Total |
| 311.2 | Pumping Equipment | | | | | | | \$ 114,928.41 | \$ 114,928.41 |
| 331.4 | Transmission & Distribution Mains | \$ 665,204.94 | \$ 141,554.24 | \$ 80,939.83 | \$ 33,841.33 | \$ 102,508.73 | \$ 106,702.09 | \$ 551,554.70 | \$ 1,682,305.85 |
| 333.4 | Services | \$ 66,549.58 | \$ 18,248.66 | \$ 9,990.55 | \$ - | \$ 12,200.79 | \$ 14,202.31 | \$ - | \$ 121,191.88 |
| 334.4 | Meters Installed | \$ 156,215.29 | \$ 42,887.80 | \$ 22,318.30 | \$ - | \$ 21,628.94 | \$ 29,521.03 | \$ - | \$ 272,569.36 |
| 335.4 | Hydrants | \$ 99,563.26 | \$ 28,265.71 | \$ 10,821.19 | \$ 4,325.63 | \$ 13,283.76 | \$ 14,486.28 | \$ - | \$ 170,745.84 |
| | Total | \$ 987,533.07 | \$ 230,956.41 | \$ 124,069.86 | \$ 38,166.97 | \$ 149,620.22 | \$ 164,911.71 | \$ 666,483.10 | \$ 2,361,741.35 |

| Acct. | ACCUMULATED DEPRECIATION | ACCUMULATED DEPRECIATION THROUGH DECEMBER, 2015 OF PLANT ADDITIONS IN YEAR OF INSTALLATION | | | | | | | |
|-------|-----------------------------------|--------------------------------------------------------------------------------------------|---------------|--------------|-------------|--------------|--------------|------------------|-----------------|
| | | 1991 | 1995 | 1998 | 2004 | 2005 | 2006 | 2014 | Total |
| 311.2 | Pumping Equipment | | | | | | | \$ 5,746.42 | \$ 5,746.42 |
| 331.4 | Transmission & Distribution Mains | \$ 371,277.17 | \$ 65,839.18 | \$ 31,999.47 | \$ 8,657.09 | \$ 23,839.24 | \$ 22,333.00 | \$ 394,509.18 | \$ 918,454.32 |
| 333.4 | Services | \$ 39,029.75 | \$ 9,124.33 | \$ 4,245.98 | \$ - | \$ 3,050.20 | \$ 3,195.52 | \$ - | \$ 59,545.78 |
| 334.4 | Meters Installed | \$ 156,215.29 | \$ 42,887.80 | \$ 18,970.55 | \$ - | \$ 10,813.47 | \$ 13,284.46 | \$ - | \$ 242,171.58 |
| 335.4 | Hydrants | \$ 53,100.41 | \$ 12,562.54 | \$ 4,088.01 | \$ 1,057.38 | \$ 2,951.95 | \$ 2,897.26 | \$ - | \$ 76,657.53 |
| | Total | \$ 620,522.62 | \$ 130,413.85 | \$ 59,304.01 | \$ 9,714.46 | \$ 40,654.86 | \$ 41,710.23 | \$ 400,255.60 | \$ 1,302,575.63 |
| | | | | | | | | | |
| | | | | | | | | Net Plant | \$ 1,059,165.72 |

SUPPORT TABLES

| | |
|---------|-------------------------------------------------------------|
| Page 1 | Original Cost, Installed, of 1991 construction |
| Page 2 | Accum. Depreciation, as of 12/31/2015, of 1991 construction |
| Page 3 | Original Cost, Installed, of 1995 construction |
| Page 4 | Accum. Depreciation, as of 12/31/2015, of 1995 construction |
| Page 5 | Original Cost, Installed, of 1998 construction |
| Page 6 | Accum. Depreciation, as of 12/31/2015, of 1998 construction |
| Page 7 | Original Cost, Installed, of 2004 construction |
| Page 8 | Accum. Depreciation, as of 12/31/2015, of 2004 construction |
| Page 9 | Original Cost, Installed, of 2005 construction |
| Page 10 | Accum. Depreciation, as of 12/31/2015, of 2005 construction |
| Page 11 | Original Cost, Installed, of 2006 construction |
| Page 12 | Accum. Depreciation, as of 12/31/2015, of 2006 construction |
| Page 13 | Original Cost, Installed, of 2014 construction |
| Page 14 | Accum. Depreciation, as of 12/31/2015, of 2014 construction |

BOCILLA UTILITIES, INC.
 (Water Distribution System - On Island)
 ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
 ZONES 1 THRU 3 (Constructed 1991)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|-------------------------------------------------------------------------|------|--------|------------|-----------------|------------------------|---------------------------------------|---------------------------|--------------------|--------------------|----------------|---------------------------|---------------|
| ITEM No. | ITEM DESCRIPTION | UNIT | QTY | UNIT PRICE | EXTENDED PRICE | GENERAL OVERHEADS | GENERAL CONST/RESTORATION/ COMPLETION | TOTAL 2016 INSTALLED COST | HWI INDEX LINE NO. | HWI INDEX 1/1/2016 | HWI INDEX 1991 | TOTAL 1991 INSTALLED COST | NARUC ACCOUNT |
| | <i>CONST POTABLE WATER DISTRIBUTION</i> | | | | | | | | | | | | |
| U-2 | 4" PVC C900 DR-14 WATER MAIN DIRECT BURY | LF | 8,500 | \$30.00 | \$ 195,000.00 | \$ 58,500.00 | \$ 26,320.18 | \$ 279,820.18 | 34 | 669.00 | 273.00 | \$ 114,186.71 | 331.4 |
| U-3 | 6" PVC C900 DR-14 WATER MAIN DIRECT BURY | LF | 21,720 | \$36.00 | \$ 781,920.00 | \$ 234,876.00 | \$ 105,539.69 | \$ 1,122,035.69 | 34 | 669.00 | 273.00 | \$ 457,871.15 | 331.4 |
| U-4 | 6" HDPE SDR-11 PE-3408 WATER MAIN DIRECTIONAL BORE (BRIDGE CROSSING 1) | LF | 500 | \$72.00 | \$ 36,000.00 | \$ 10,800.00 | \$ 4,859.11 | \$ 51,659.11 | 34 | 669.00 | 273.00 | \$ 21,080.62 | 331.4 |
| U-5 | 6" HDPE SDR-11 PE-3408 WATER MAIN DIRECTIONAL BORE (BRIDGE CROSSING 2) | LF | 300 | \$72.00 | \$ 21,600.00 | \$ 6,480.00 | \$ 2,915.47 | \$ 30,995.47 | 34 | 669.00 | 273.00 | \$ 12,648.37 | 331.4 |
| U-6 | 2" GATE VALVE | EA | 1 | \$750.00 | \$ 750.00 | \$ 225.00 | \$ 101.23 | \$ 1,076.23 | 34 | 669.00 | 273.00 | \$ 439.18 | 331.4 |
| U-7 | 4" GATE VALVE | EA | 6 | \$1,000.00 | \$ 6,000.00 | \$ 1,800.00 | \$ 809.85 | \$ 8,609.85 | 34 | 669.00 | 273.00 | \$ 3,513.44 | 331.4 |
| U-8 | 6" GATE VALVE | EA | 42 | \$1,200.00 | \$ 50,400.00 | \$ 15,120.00 | \$ 6,802.76 | \$ 72,322.76 | 34 | 669.00 | 273.00 | \$ 29,512.87 | 331.4 |
| U-9 | AUTOMATIC AIR RELEASE VALVE - 2" COMPLETE ASSEMBLY | EA | 2 | \$3,000.00 | \$ 6,000.00 | \$ 1,800.00 | \$ 809.85 | \$ 8,609.85 | 34 | 669.00 | 273.00 | \$ 3,513.44 | 331.4 |
| U-10 | MAIN END BLOW-OFF ASSEMBLY - 2" | EA | 1 | \$1,000.00 | \$ 1,000.00 | \$ 300.00 | \$ 134.98 | \$ 1,434.98 | 34 | 669.00 | 273.00 | \$ 585.57 | 331.4 |
| U-11 | SAMPLE POINT, TEMPORARY BACTI - 1" | EA | 10 | \$200.00 | \$ 2,000.00 | \$ 600.00 | \$ 269.95 | \$ 2,869.95 | 34 | 669.00 | 273.00 | \$ 1,171.15 | 331.4 |
| U-12 | FIRE HYDRANT ASSEMBLY | EA | 36 | \$5,000.00 | \$ 180,000.00 | \$ 54,000.00 | \$ 24,295.55 | \$ 258,295.55 | 42 | 908.00 | 350.00 | \$ 99,563.26 | 335.4 |
| U-13 | DUCTILE IRON FITTINGS | LBS | 5,240 | \$5.50 | \$ 28,820.00 | \$ 8,646.00 | \$ 3,889.99 | \$ 41,355.99 | 34 | 669.00 | 273.00 | \$ 16,876.21 | 331.4 |
| U-14 | LOCATE BALLS AND MARKER TAPE WATER MAIN | EA | 100 | \$50.00 | \$ 5,000.00 | \$ 1,500.00 | \$ 674.88 | \$ 7,174.88 | 34 | 669.00 | 273.00 | \$ 2,927.86 | 331.4 |
| U-15 | CONNECTION TO EXISTING WATER MAIN AT "ISLAND SIDE" OF DIRECTIONAL DRILL | EA | 1 | \$1,500.00 | \$ 1,500.00 | \$ 450.00 | \$ 202.46 | \$ 2,152.46 | 34 | 669.00 | 273.00 | \$ 878.36 | 331.4 |
| U-17 | WATER SERVICE (SHORT SIDE) | EA | 125 | \$300.00 | \$ 37,500.00 | \$ 11,250.00 | \$ 5,061.57 | \$ 53,811.57 | 39 | 483.00 | 224.00 | \$ 24,956.09 | 333.4 |
| U-18 | WATER SERVICE (LONG SIDE) | EA | 125 | \$500.00 | \$ 62,500.00 | \$ 18,750.00 | \$ 8,435.96 | \$ 89,685.96 | 39 | 483.00 | 224.00 | \$ 41,593.49 | 333.4 |
| U-19 | METER INSTALLED | EA | 250 | \$1,000.00 | \$ 250,000.00 | \$ 75,000.00 | \$ 33,743.82 | \$ 358,743.82 | (40-41)/2. | 488.00 | 212.50 | \$ 156,215.29 | 334.4 |
| | | | | | SUBTOTAL | \$ 1,665,990.00 | \$ 499,797.00 | \$ 2,390,654.50 | | | | \$ 987,533.07 | |

BOCILLA UTILITIES, INC (Water Distribution System - On Island)
 ENGINEER'S ESTIMATE OF REPRODUCTION (September, 2016 Pricing)
 ZONES 1 THRU 3 (Constructed 1991)
TOTAL \$2,390,654.50

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONES 1 THRU 3 (Constructed 1991)

| (1) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|---------------------------------|------------------|--------------------------|------------------------------|-------|---------------------------------|
| ITEM No. | TOTAL 1991 INSTALLED COST | NARUC ACCOUNT | NARUC CLASS B LIFE | ANNUAL DEPREC. EXPENSE | Years | ACCUM. DEPREC. 12/31/2015 |
| U-2 | \$ 114,186.71 | 331.4 | 43 | 2,655.50 | 24.00 | 63,732.12 |
| U-3 | \$ 457,871.15 | 331.4 | 43 | 10,648.17 | 24.00 | 255,555.99 |
| U-4 | \$ 21,080.62 | 331.4 | 43 | 490.25 | 24.00 | 11,765.93 |
| U-5 | \$ 12,648.37 | 331.4 | 43 | 294.15 | 24.00 | 7,059.56 |
| U-6 | \$ 439.18 | 331.4 | 43 | 10.21 | 24.00 | 245.12 |
| U-7 | \$ 3,513.44 | 331.4 | 43 | 81.71 | 24.00 | 1,960.99 |
| U-8 | \$ 29,512.87 | 331.4 | 43 | 686.35 | 24.00 | 16,472.30 |
| U-9 | \$ 3,513.44 | 331.4 | 43 | 81.71 | 24.00 | 1,960.99 |
| U-10 | \$ 585.57 | 331.4 | 43 | 13.62 | 24.00 | 326.83 |
| U-11 | \$ 1,171.15 | 331.4 | 43 | 27.24 | 24.00 | 653.66 |
| U-12 | \$ 99,563.26 | 335.4 | 45 | 2,212.52 | 24.00 | 53,100.41 |
| U-13 | \$ 16,876.21 | 331.4 | 43 | 392.47 | 24.00 | 9,419.28 |
| U-14 | \$ 2,927.86 | 331.4 | 43 | 68.09 | 24.00 | 1,634.16 |
| U-15 | \$ 878.36 | 331.4 | 43 | 20.43 | 24.00 | 490.25 |
| U-17 | \$ 24,956.09 | 333.4 | 40 | 623.90 | 24.00 | 14,973.66 |
| U-18 | \$ 41,593.49 | 333.4 | 40 | 1,039.84 | 24.00 | 24,956.09 |
| U-19 | \$ 156,215.29 | 334.4 | 20 | 7,810.76 | 24.00 | 156,215.29 |
| | \$ 987,533.07 | | | | | \$ 620,522.62 |

| BOCILLA UTILITIES, INC. (Water Distribution System - On Island) ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing) ZONE 4 (Constructed 1995) | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------|-------|------------|-----------------|-------------------|---------------------------------------|----------------------|--------------------|--------------------|----------------|---------------------------|---------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| ITEM No. | ITEM DESCRIPTION | UNIT | QTY | UNIT PRICE | EXTENDED PRICE | GENERAL OVERHEADS | GENERAL CONST/RESTORATION/ COMPLETION | TOTAL INSTALLED COST | HWI INDEX LINE NO. | HWI INDEX 1/1/2016 | HWI INDEX 1995 | TOTAL 1995 INSTALLED COST | NARUC ACCOUNT |
| | <i>CONST POTABLE WATER DISTRIBUTION</i> | | | | | | | | | | | | |
| U-3 | 6" PVC C900 DR-14 WATER MAIN DIRECT BURY | LF | 6,020 | \$36.00 | \$216,720.00 | 65,016.00 | 26,586.57 | 307,302.57 | 34 | 669.00 | 284.00 | \$ 130,454.31 | 331.4 |
| U-8 | 6" GATE VALVE | EA | 5 | \$1,200.00 | \$6,000.00 | 1,800.00 | 707.82 | 8,507.82 | 34 | 669.00 | 284.00 | \$ 3,611.69 | 331.4 |
| U-10 | MAIN END BLOW-OFF ASSEMBLY - 2" | EA | 1 | \$1,000.00 | \$1,000.00 | 300.00 | 117.97 | 1,417.97 | 34 | 669.00 | 284.00 | \$ 601.95 | 331.4 |
| U-11 | SAMPLE POINT, TEMPORARY BACTI - 1" | EA | 2 | \$200.00 | \$400.00 | 120.00 | 47.19 | 567.19 | 34 | 669.00 | 284.00 | \$ 240.78 | 331.4 |
| U-12 | FIRE HYDRANT ASSEMBLY | EA | 10 | \$5,000.00 | \$50,000.00 | 15,000.00 | 5,898.53 | 70,898.53 | 42 | 908.00 | 362.00 | \$ 28,265.71 | 335.4 |
| U-13 | DUCTILE IRON FITTINGS | LBS | 1,760 | \$5.50 | \$9,790.00 | 2,937.00 | 1,154.93 | 13,881.93 | 34 | 669.00 | 284.00 | \$ 5,893.08 | 331.4 |
| U-14 | LOCATE BALLS AND MARKER TAPE WATER MAIN | EA | 25 | \$50.00 | \$1,250.00 | 375.00 | 147.46 | 1,772.46 | 34 | 669.00 | 284.00 | \$ 752.44 | 331.4 |
| U-17 | WATER SERVICE (SHORT SIDE) | EA | 30 | \$300.00 | \$9,000.00 | 2,700.00 | 1,081.73 | 12,761.73 | 39 | 483.00 | 259.00 | \$ 6,843.25 | 333.4 |
| U-18 | WATER SERVICE (LONG SIDE) | EA | 30 | \$500.00 | \$15,000.00 | 4,500.00 | 1,769.56 | 21,269.56 | 39 | 483.00 | 259.00 | \$ 11,405.42 | 333.4 |
| U-19 | METER INSTALLED | EA | 60 | \$1,000.00 | \$60,000.00 | 18,000.00 | 7,078.23 | 85,078.23 | (40-41)/2. | 488.00 | 246.00 | \$ 42,887.80 | 334.4 |
| | | | | | SUBTOTAL | \$369,160.00 | \$110,749.00 | \$43,550.00 | \$523,458.00 | | | 230,956.41 | |

BOCILLA UTILITIES, INC (Water Distribution System - On Island)
 ENGINEER'S ESTIMATE OF REPRODUCTION (September, 2016 Pricing)
 ZONE 4 (Constructed 1995)
TOTAL \$523,468.00

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 4 (Constructed 1995)

| (1) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|---------------------------------|------------------|--------------------------|------------------------------|-------|---------------------------------|
| ITEM No. | TOTAL 1995 INSTALLED COST | NARUC ACCOUNT | NARUC CLASS B LIFE | ANNUAL DEPREC. EXPENSE | Years | ACCUM. DEPREC. 12/31/2015 |
| U-3 | \$ 130,454.31 | 331.4 | 43 | 3,033.82 | 20.00 | 60,676.42 |
| U-8 | \$ 3,611.69 | 331.4 | 43 | 83.99 | 20.00 | 1,679.86 |
| U-10 | \$ 601.95 | 331.4 | 43 | 14.00 | 20.00 | 279.98 |
| U-11 | \$ 240.78 | 331.4 | 43 | 5.60 | 20.00 | 111.99 |
| U-12 | \$ 28,265.71 | 335.4 | 45 | 628.13 | 20.00 | 12,562.54 |
| U-13 | \$ 5,893.08 | 331.4 | 43 | 137.05 | 20.00 | 2,740.97 |
| U-14 | \$ 752.44 | 331.4 | 43 | 17.50 | 20.00 | 349.97 |
| U-17 | \$ 6,843.25 | 333.4 | 40 | 171.08 | 20.00 | 3,421.62 |
| U-18 | \$ 11,405.42 | 333.4 | 40 | 285.14 | 20.00 | 5,702.71 |
| U-19 | \$ 42,887.80 | 334.4 | 20 | 2,144.39 | 20.00 | 42,887.80 |
| | 230,956.41 | | | | | 130,413.85 |

BOCILLA UTILITIES, INC.
 (Water Distribution System - On Island)
 ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
 ZONE 5 (Constructed 1998)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|------------------------------------------|------|-------|-----------------|---------------------|--------------------|--------------------------------------|----------------------|--------------------|--------------------|----------------|---------------------------|---------------|
| ITEM No. | ITEM DESCRIPTION | UNIT | QTY | UNIT PRICE | EXTENDED PRICE | GENERAL OVERHEADS | GENERAL CONST/RESTORATION/COMPLETION | TOTAL INSTALLED COST | HWI INDEX LINE NO. | HWI INDEX 1/1/2016 | HWI INDEX 1998 | TOTAL 1998 INSTALLED COST | NARUC ACCOUNT |
| | <i>CONST POTABLE WATER DISTRIBUTION</i> | | | | | | | | | | | | |
| U-2 | 4" PVC C900 DR-14 WATER MAIN DIRECT BURY | LF | 520 | \$30.00 | \$15,600.00 | \$ 4,680.00 | \$ 1,886.31 | \$22,166.31 | 34 | 669.00 | 303.00 | \$ 10,039.45 | 331.4 |
| U-3 | 6" PVC C900 DR-14 WATER MAIN DIRECT BURY | LF | 2,650 | \$36.00 | \$95,400.00 | \$ 28,820.00 | \$ 11,535.48 | \$135,555.48 | 34 | 669.00 | 303.00 | \$ 61,395.08 | 331.4 |
| U-8 | 6" GATE VALVE | EA | 7 | \$1,200.00 | \$8,400.00 | \$ 2,520.00 | \$ 1,015.70 | \$11,935.70 | 34 | 669.00 | 303.00 | \$ 5,405.66 | 331.4 |
| U-10 | MAIN END BLOW-OFF ASSEMBLY - 2" | EA | 2 | \$1,000.00 | \$2,000.00 | \$ 600.00 | \$ 241.83 | \$2,841.83 | 34 | 669.00 | 303.00 | \$ 1,297.11 | 331.4 |
| U-11 | SAMPLE POINT, TEMPORARY BACTI - 1" | EA | 2 | \$200.00 | \$400.00 | \$ 120.00 | \$ 48.37 | \$568.37 | 34 | 669.00 | 303.00 | \$ 257.42 | 331.4 |
| U-12 | FIRE HYDRANT ASSEMBLY | EA | 3 | \$5,000.00 | \$15,000.00 | \$ 4,500.00 | \$ 1,813.75 | \$21,313.75 | 42 | 908.00 | 461.00 | \$ 10,821.19 | 335.4 |
| U-13 | DUCTILE IRON FITTINGS | LBS | 540 | \$5.50 | \$2,970.00 | \$ 891.00 | \$ 359.12 | \$4,220.12 | 34 | 669.00 | 303.00 | \$ 1,911.36 | 331.4 |
| U-14 | LOCATE BALLS AND MARKER TAPE WATER MAIN | EA | 20 | \$50.00 | \$1,000.00 | \$ 300.00 | \$ 120.92 | \$1,420.92 | 34 | 669.00 | 303.00 | \$ 643.55 | 331.4 |
| U-17 | WATER SERVICE (SHORT SIDE) | EA | 15 | \$300.00 | \$4,500.00 | \$ 1,350.00 | \$ 544.13 | \$6,394.13 | 39 | 483.00 | 283.00 | \$ 3,746.46 | 333.4 |
| U-18 | WATER SERVICE (LONG SIDE) | EA | 15 | \$500.00 | \$7,500.00 | \$ 2,250.00 | \$ 906.68 | \$10,656.68 | 39 | 483.00 | 283.00 | \$ 6,244.09 | 333.4 |
| U-19 | METER INSTALLED | EA | 30 | \$1,000.00 | \$30,000.00 | \$ 9,000.00 | \$ 3,827.51 | \$42,627.51 | (40-41)/2, | 488.00 | 255.50 | \$ 22,318.30 | 334.4 |
| | | | | SUBTOTAL | \$182,770.00 | \$54,831.00 | \$22,100.00 | \$259,701.00 | | | | \$124,069.86 | |

BOCILLA UTILITIES, INC (Water Distribution System - On Island)
 ENGINEER'S ESTIMATE OF REPRODUCTION (September, 2016 Pricing)
 ZONE 5 (Constructed 1998)
TOTAL \$259,701.00

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 5 (Constructed 1998)

| (1) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|---------------------------------|------------------|--------------------------|------------------------------|-------|---------------------------------|
| ITEM No. | TOTAL 1998 INSTALLED COST | NARUC ACCOUNT | NARUC CLASS B LIFE | ANNUAL DEPREC. EXPENSE | Years | ACCUM. DEPREC. 12/31/2015 |
| U-2 | \$ 10,039.45 | 331.4 | 43 | 233.48 | 17.00 | 3,969.08 |
| U-3 | \$ 61,395.08 | 331.4 | 43 | 1,427.79 | 17.00 | 24,272.47 |
| U-8 | \$ 5,405.86 | 331.4 | 43 | 125.72 | 17.00 | 2,137.20 |
| U-10 | \$ 1,287.11 | 331.4 | 43 | 29.93 | 17.00 | 508.86 |
| U-11 | \$ 257.42 | 331.4 | 43 | 5.99 | 17.00 | 101.77 |
| U-12 | \$ 10,821.19 | 335.4 | 45 | 240.47 | 17.00 | 4,088.01 |
| U-13 | \$ 1,911.36 | 331.4 | 43 | 44.45 | 17.00 | 755.65 |
| U-14 | \$ 643.55 | 331.4 | 43 | 14.97 | 17.00 | 254.43 |
| U-17 | \$ 3,746.46 | 333.4 | 40 | 93.66 | 17.00 | 1,592.24 |
| U-18 | \$ 6,244.09 | 333.4 | 40 | 156.10 | 17.00 | 2,653.74 |
| U-19 | \$ 22,318.30 | 334.4 | 20 | 1,115.91 | 17.00 | 18,970.55 |
| | \$124,069.86 | | | | | \$59,304.01 |

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 6 (Constructed 2004)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|----------------------------------------------------------------------|------|-----|-------------|-----------------|-------------------|---------------------------------------|----------------------|--------------------|--------------------|--------------------|---------------------------|---------------|
| ITEM No. | ITEM DESCRIPTION | UNIT | QTY | UNIT PRICE | EXTENDED PRICE | GENERAL OVERHEADS | GENERAL CONST/RESTORATION/ COMPLETION | TOTAL INSTALLED COST | HWI INDEX LINE NO. | HWI INDEX 1/1/2016 | HWI INDEX 7/1/2004 | TOTAL 2004 INSTALLED COST | NARUC ACCOUNT |
| | <i>CONST POTABLE WATER DISTRIBUTION</i> | | | | | | | | | | | | |
| U-1 | 2" PVC SDR-21 CL-200 WATER MAIN DIRECT BURY | LF | 300 | \$25.00 | \$7,500.00 | \$ 2,250.00 | \$ 961.84 | \$ 10,711.84 | 34 | 669.00 | 361.00 | \$ 5,780.23 | 331.4 |
| U-3 | 6" PVC C900 DR-14 WATER MAIN DIRECT BURY | LF | 250 | \$36.00 | \$9,000.00 | \$ 2,700.00 | \$ 1,154.21 | \$ 12,854.21 | 34 | 669.00 | 361.00 | \$ 6,936.28 | 331.4 |
| U-11 | SAMPLE POINT, TEMPORARY BACTI - 1" | EA | 2 | \$200.00 | \$400.00 | \$ 120.00 | \$ 51.30 | \$ 571.30 | 34 | 669.00 | 361.00 | \$ 308.28 | 331.4 |
| U-12 | FIRE HYDRANT ASSEMBLY | EA | 1 | \$5,000.00 | \$5,000.00 | \$ 1,500.00 | \$ 641.23 | \$ 7,141.23 | 42 | 908.00 | 550.00 | \$ 4,325.63 | 335.4 |
| U-13 | DUCTILE IRON FITTINGS | LBS | 320 | \$5.50 | \$1,760.00 | \$ 528.00 | \$ 225.71 | \$ 2,513.71 | 34 | 669.00 | 361.00 | \$ 1,356.43 | 331.4 |
| U-14 | LOCATE BALLS AND MARKER TAPE WATER MAIN | EA | 5 | \$50.00 | \$250.00 | \$ 75.00 | \$ 32.06 | \$ 357.06 | 34 | 669.00 | 361.00 | \$ 192.67 | 331.4 |
| U-16 | INTER-CONNECT TO SUPPLY KNIGHT ISLAND UTILITIES - PALM ISLAND RESORT | EA | 1 | \$25,000.00 | \$25,000.00 | \$ 7,500.00 | \$ 3,206.14 | \$ 35,706.14 | 34 | 669.00 | 361.00 | \$ 19,267.44 | 331.4 |
| | | | | | SUBTOTAL | \$46,910.00 | \$ 14,673.00 | \$69,855.50 | | | | \$38,166.97 | |

BOCILLA UTILITIES, INC (Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION (September, 2016 Pricing)
ZONE 6 (Constructed 2004)
TOTAL \$69,855.50

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 6 (Constructed 2004)

| (1) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|---------------------------------|------------------|--------------------------|------------------------------|-------|---------------------------------|
| ITEM No. | TOTAL 2004 INSTALLED COST | NARUC ACCOUNT | NARUC CLASS B LIFE | ANNUAL DEPREC. EXPENSE | Years | ACCUM. DEPREC. 12/31/2015 |
| U-1 | \$ 5,780.23 | 331.4 | 43 | 134.42 | 11.00 | 1,478.66 |
| U-3 | \$ 6,936.28 | 331.4 | 43 | 161.31 | 11.00 | 1,774.40 |
| U-11 | \$ 308.28 | 331.4 | 43 | 7.17 | 11.00 | 78.86 |
| U-12 | \$ 4,325.63 | 335.4 | 45 | 96.13 | 11.00 | 1,057.38 |
| U-13 | \$ 1,356.43 | 331.4 | 43 | 31.54 | 11.00 | 346.99 |
| U-14 | \$ 192.67 | 331.4 | 43 | 4.48 | 11.00 | 49.29 |
| U-16 | \$ 19,267.44 | 331.4 | 43 | 448.08 | 11.00 | 4,928.88 |
| | \$38,166.97 | | | | | \$9,714.46 |

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 7 (Constructed 2005)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|------------------------------------------|------|-------|------------|-----------------|-------------------|---------------------------------------|----------------------|--------------------|--------------------|--------------------|---------------------------|---------------|
| ITEM No. | ITEM DESCRIPTION | UNIT | QTY | UNIT PRICE | EXTENDED PRICE | GENERAL OVERHEADS | GENERAL CONST/RESTORATION/ COMPLETION | TOTAL INSTALLED COST | HWI INDEX LINE NO. | HWI INDEX 1/1/2016 | HWI INDEX 7/1/2005 | TOTAL 2005 INSTALLED COST | NARUC ACCOUNT |
| | <i>CONST POTABLE WATER DISTRIBUTION</i> | | | | | | | | | | | | |
| U-3 | 6" PVC C800 DR-14 WATER MAIN DIRECT BURY | LF | 2,880 | \$36.00 | \$103,680.00 | \$ 31,104.00 | \$ 14,091.30 | \$ 148,875.30 | 34 | 669.00 | 395.00 | \$ 87,900.96 | 331.4 |
| U-8 | 6" GATE VALVE | EA | 7 | \$1,200.00 | \$8,400.00 | \$ 2,520.00 | \$ 1,141.66 | \$ 12,061.66 | 34 | 669.00 | 395.00 | \$ 7,121.61 | 331.4 |
| U-10 | MAIN END BLOW-OFF ASSEMBLY - 2" | EA | 3 | \$1,000.00 | \$3,000.00 | \$ 900.00 | \$ 407.73 | \$ 4,307.73 | 34 | 669.00 | 395.00 | \$ 2,543.43 | 331.4 |
| U-11 | SAMPLE POINT, TEMPORARY BACTI - 1" | EA | 2 | \$200.00 | \$400.00 | \$ 120.00 | \$ 54.36 | \$ 574.36 | 34 | 669.00 | 395.00 | \$ 339.12 | 331.4 |
| U-12 | FIRE HYDRANT ASSEMBLY | EA | 3 | \$5,000.00 | \$15,000.00 | \$ 4,500.00 | \$ 2,038.67 | \$ 21,538.67 | 34 | 908.00 | 560.00 | \$ 13,283.76 | 335.4 |
| U-13 | DUCTILE IRON FITTINGS | LBS | 760 | \$5.50 | \$4,180.00 | \$ 1,254.00 | \$ 568.11 | \$ 6,002.11 | 42 | 669.00 | 395.00 | \$ 3,543.85 | 331.4 |
| U-14 | LOCATE BALLS AND MARKER TAPE WATER MAIN | EA | 25 | \$50.00 | \$1,250.00 | \$ 375.00 | \$ 169.89 | \$ 1,794.89 | 34 | 669.00 | 395.00 | \$ 1,059.76 | 331.4 |
| U-17 | WATER SERVICE (SHORT SIDE) | EA | 15 | \$300.00 | \$4,500.00 | \$ 1,350.00 | \$ 611.60 | \$ 6,461.60 | 39 | 483.00 | 342.00 | \$ 4,575.30 | 331.4 |
| U-18 | WATER SERVICE (LONG SIDE) | EA | 15 | \$500.00 | \$7,500.00 | \$ 2,250.00 | \$ 1,019.34 | \$ 10,769.34 | 39 | 483.00 | 342.00 | \$ 7,625.49 | 333.4 |
| U-19 | METER INSTALLED | EA | 30 | \$1,000.00 | \$30,000.00 | \$ 9,000.00 | \$ 4,077.34 | \$ 43,077.34 | (40-41)/2. | 488.00 | 245.00 | \$ 21,628.94 | 334.4 |
| | | | | | SUBTOTAL | \$177,910.00 | \$53,373.00 | \$24,180.00 | | | | \$255,463.00 | \$149,620.22 |

BOCILLA UTILITIES, INC (Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION (September, 2016 Pricing)
ZONE 7 (Constructed 2005)
TOTAL **\$255,463.00**

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 7 (Constructed 2005)

| (1) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|---------------------------------|------------------|--------------------------|------------------------------|-------|---------------------------------|
| ITEM No. | TOTAL 2005 INSTALLED COST | NARUC ACCOUNT | NARUC CLASS B LIFE | ANNUAL DEPREC. EXPENSE | Years | ACCUM. DEPREC. 12/31/2015 |
| U-3 | \$ 87,900.96 | 331.4 | 43 | 2,044.21 | 10.00 | 20,442.08 |
| U-8 | \$ 7,121.61 | 331.4 | 43 | 165.62 | 10.00 | 1,656.19 |
| U-10 | \$ 2,543.43 | 331.4 | 43 | 59.15 | 10.00 | 591.50 |
| U-11 | \$ 339.12 | 331.4 | 43 | 7.89 | 10.00 | 78.87 |
| U-12 | \$ 13,283.76 | 335.4 | 45 | 295.19 | 10.00 | 2,951.95 |
| U-13 | \$ 3,543.85 | 331.4 | 43 | 82.42 | 10.00 | 824.15 |
| U-14 | \$ 1,059.76 | 331.4 | 43 | 24.65 | 10.00 | 246.46 |
| U-17 | \$ 4,575.30 | 331.4 | 40 | 114.38 | 10.00 | 1,143.82 |
| U-18 | \$ 7,625.49 | 333.4 | 40 | 190.64 | 10.00 | 1,906.37 |
| U-19 | \$ 21,626.94 | 334.4 | 20 | 1,081.35 | 10.00 | 10,813.47 |
| | \$149,620.22 | | | | | \$40,654.86 |

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 8 (Constructed 2006)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|------------------------------------------|------|-------|------------|-----------------|-------------------|---------------------------------------|----------------------|--------------------|--------------------|--------------------|---------------------------|---------------|
| ITEM No. | ITEM DESCRIPTION | UNIT | QTY | UNIT PRICE | EXTENDED PRICE | GENERAL OVERHEADS | GENERAL CONST/RESTORATION/ COMPLETION | TOTAL INSTALLED COST | HWI INDEX LINE NO. | HWI INDEX 1/1/2016 | HWI INDEX 7/1/2006 | TOTAL 2008 INSTALLED COST | NARUC ACCOUNT |
| | <i>CONST POTABLE WATER DISTRIBUTION</i> | | | | | | | | | | | | |
| U-3 | 8" PVC C900 DR-14 WATER MAIN DIRECT BURY | LF | 2,980 | \$36.00 | \$107,280.00 | \$ 32,184.00 | \$ 15,009.14 | \$154,473.14 | 34 | 669.00 | 428.00 | \$ 98,825.87 | 331.4 |
| U-8 | 8" GATE VALVE | EA | 3 | \$1,200.00 | \$3,600.00 | \$ 1,080.00 | \$ 503.86 | \$5,183.66 | 34 | 669.00 | 428.00 | \$ 3,316.30 | 331.4 |
| U-11 | SAMPLE POINT, TEMPORARY BACTI - 1" | EA | 2 | \$200.00 | \$400.00 | \$ 120.00 | \$ 55.98 | \$575.98 | 34 | 669.00 | 428.00 | \$ 368.48 | 331.4 |
| U-12 | FIRE HYDRANT ASSEMBLY | EA | 3 | \$5,000.00 | \$15,000.00 | \$ 4,500.00 | \$ 2,098.59 | \$21,598.59 | 42 | 908.00 | 609.00 | \$ 14,486.28 | 335.4 |
| U-13 | DUCTILE IRON FITTINGS | LBS | 600 | \$5.50 | \$3,300.00 | \$ 990.00 | \$ 461.69 | \$4,751.69 | 34 | 669.00 | 428.00 | \$ 3,039.95 | 331.4 |
| U-14 | LOCATE BALLS AND MARKER TAPE WATER MAIN | EA | 25 | \$50.00 | \$1,250.00 | \$ 375.00 | \$ 174.88 | \$1,799.88 | 34 | 669.00 | 428.00 | \$ 1,151.49 | 331.4 |
| U-17 | WATER SERVICE (SHORT SIDE) | EA | 16 | \$300.00 | \$4,800.00 | \$ 1,350.00 | \$ 629.58 | \$6,479.58 | 39 | 483.00 | 397.00 | \$ 5,325.86 | 333.4 |
| U-18 | WATER SERVICE (LONG SIDE) | EA | 15 | \$500.00 | \$7,500.00 | \$ 2,250.00 | \$ 1,049.30 | \$10,799.30 | 39 | 483.00 | 397.00 | \$ 8,876.44 | 333.4 |
| U-19 | METER INSTALLED | EA | 30 | \$1,000.00 | \$30,000.00 | \$ 9,000.00 | \$ 4,197.19 | \$43,197.19 | (40-41)/2. | 488.00 | 333.50 | \$ 29,521.03 | 334.4 |
| | | | | | SUBTOTAL | \$51,849.00 | \$24,180.00 | \$248,859.00 | | | | \$164,911.71 | |

BOCILLA UTILITIES, INC (Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION (September, 2016 Pricing)
ZONE 8 (Constructed 2006)
TOTAL \$248,859.00

BOCILLA UTILITIES, INC.
(Water Distribution System - On Island)
ENGINEER'S ESTIMATE OF REPRODUCTION COST (September, 2016 Pricing)
ZONE 8 (Constructed 2006)

| (1) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|---------------------------------|------------------|--------------------------|------------------------------|-------|---------------------------------|
| ITEM No. | TOTAL 2006 INSTALLED COST | NARUC ACCOUNT | NARUC CLASS B LIFE | ANNUAL DEPREC. EXPENSE | Years | ACCUM. DEPREC. 12/31/2015 |
| U-3 | \$ 98,825.87 | 331.4 | 43 | 2,298.28 | 9.00 | 20,684.48 |
| U-8 | \$ 3,316.30 | 331.4 | 43 | 77.12 | 9.00 | 694.11 |
| U-11 | \$ 368.48 | 331.4 | 43 | 8.57 | 9.00 | 77.12 |
| U-12 | \$ 14,486.28 | 335.4 | 45 | 321.92 | 9.00 | 2,897.26 |
| U-13 | \$ 3,039.95 | 331.4 | 43 | 70.70 | 9.00 | 636.27 |
| U-14 | \$ 1,151.49 | 331.4 | 43 | 26.78 | 9.00 | 241.01 |
| U-17 | \$ 5,325.86 | 333.4 | 40 | 133.15 | 9.00 | 1,198.32 |
| U-18 | \$ 8,876.44 | 333.4 | 40 | 221.91 | 9.00 | 1,997.20 |
| U-19 | \$ 29,521.03 | 334.4 | 20 | 1,476.05 | 9.00 | 13,284.46 |
| | \$164,911.71 | | | | | \$41,710.23 |

BOCILLA UTILITIES, INC.
(Water Transmission Main - Interconnect with EWD)
ENGINEER'S SUMMARY OF BID COST (with 15% mark-up for Engr/Design/Permitting) ZONE 9 (Constructed 2014)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|---------------------------------------------------|----------------------|-----|--------------|----------------|-------------------|---------------------------------------|----------------------|--------------------|--------------------|--------------------|---------------------------|---------------|
| ITEM No. | ITEM DESCRIPTION | UNIT | QTY | UNIT PRICE | EXTENDED PRICE | GENERAL OVERHEADS | GENERAL CONST/RESTORATION/ COMPLETION | TOTAL INSTALLED COST | HWI INDEX LINE NO. | HWI INDEX 1/1/2016 | HWI INDEX 7/1/2014 | TOTAL 2014 INSTALLED COST | NARUC ACCOUNT |
| | <i>MAIN LINE CONSTRUCTION</i> | | | | | | | | | | | | |
| 1 | FROM EWD CONNECTION TO BOCILLA BOOSTER PUMP | LS | 1 | \$373,780.00 | \$373,780.00 | \$ 56,067.00 | 50.00 | \$429,847.00 | 9 | 990.00 | 900.00 | \$ 390,770.00 | 331.4 |
| 2 | BOCILLA BOOSTER PUMPING STATION | LS | 1 | \$103,180.00 | \$103,180.00 | \$ 15,477.00 | 50.00 | \$118,657.00 | 8 | 541.00 | 524.00 | \$ 114,928.41 | 311.2 |
| | <i>SUB-AQUEOUS CROSSING OF LEMON BAY</i> | | | | | | | | | | | | |
| 3 | FROM BOCILLA BOOSTER PUMP TO ON-ISLAND CONNECTION | LS | 1 | \$138,570.00 | \$138,570.00 | \$ 20,785.50 | 50.00 | \$159,355.50 | 34 | 669.00 | 675.00 | \$ 160,784.70 | 331.4 |
| | | TOTAL less Overheads | | | \$615,530.00 | \$ 92,329.50 | 50.00 | \$707,859.50 | | | | \$668,483.10 | |
| | ENGINEERING DESIGN / PERMITS (15%) | | | | \$92,329.50 | | | | | | | | |
| | | TOTAL | | | 707,859.5 | | | | | | | | |

BOCILLA UTILITIES, INC (Water Trans Main - Interconnect with EWD)
ENGINEER'S SUMMARY OF BID COST (& 15% Engr/Design/Permitting) ZONE 9 (Constructed 2014)
TOTAL \$707,859.50

BOCILLA UTILITIES, INC.
(Water Transmission Main - Interconnect with EWD)
ENGINEER'S SUMMARY OF BID COST (with 15% mark-up for
Engr/Design/Permitting) ZONE 9 (Constructed 2014)

| (1) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|---------------------------------|------------------|--------------------------|------------------------------|-------|---------------------------------|
| ITEM No. | TOTAL 2014 INSTALLED COST | NARUC ACCOUNT | NARUC CLASS B LIFE | ANNUAL DEPREC. EXPENSE | Years | ACCUM. DEPREC. 12/31/2015 |
| | | | | | | |
| 1 | \$ 390,770.00 | 331.4 | 43 | 9,087.67 | 1.00 | 9,087.67 |
| | | | | | | |
| 2 | \$ 114,928.41 | 311.2 | 20 | 5,746.42 | 1.00 | 5,746.42 |
| | | | | | | |
| 3 | \$ 160,784.70 | 331.4 | 43 | 3,739.18 | 1.00 | 3,739.18 |
| | \$666,483.10 | | | | | \$18,573.27 |
| | | | | | | |
| | | | | | | |