

Eric Fryson

090459-WS

**From:** Brett Hart <b.hart@gaiconsultants.com>  
**Sent:** Monday, April 01, 2013 9:58 AM  
**To:** Filings@psc.state.fl.us  
**Cc:** Pat Brady; jwharton@sfflaw.com; Bronwyn Ferrell  
**Subject:** Revised and Updated Cost Study Schedules for Bluefield Certification Application (Docket #090459)  
**Attachments:** Revised and Updated Cost Study Schedules for Bluefield Certification Application.pdf


Good Morning,

Please accept the Revised and Updated Cost Study Schedules related to Bluefield Utilities Certification Application (Docket #090459). If you have any questions feel free to contact me at (407) 423-8398 ext. 3064. Thank you.

Brett J. Hart, MPA

Senior Utility Rate and Funding Specialist

**GAI Consultants, Inc. We've moved.** Please take note of our new address.  
 618 E. South Street, Suite 700  
 Orlando, Florida 32801  
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gai consultants

Transforming ideas into reality for over 50 years, GAI is a 700-person, employee-owned, multi-discipline engineering and environmental consulting firm, serving our clients worldwide in the energy, transportation, real estate, water, municipal, government, and industrial markets from offices throughout the Northeast, Midwest, and Southeastern United States.

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DOCUMENT NUMBER-DATE  
 01570 APR-1 2013  
 FPSC-COMMISSION CLERK

4-1-2013

Ann Cole, Director  
Office of Commission Clerk  
Florida Public Service Commission

**Revised and Updated Cost Study Schedules for Bluefield Certification Application  
Docket #090459**

To Whom It May Concern:

Attached to this letter are the revised water and wastewater rate schedules for the Cost Study associated with the Bluefield Utilities Certification Application (Docket #090459). Schedules 1-12 are associated with water rates and schedules 13-24 are associated with wastewater rates. This one document contains 69 pages of schedules. These schedules are being submitted by GAI Consultants on behalf of Bluefield Utilities.

If you have any questions feel free to contact me at (407) 423-8398 ext. 3064. Thank you.

Sincerely,



Brett J. Hart  
Senior Utility Rate and Funding Specialist  
GAI Consultants, Inc.  
618 E. South Street, Suite 700  
Orlando, Florida 32801

DOCUMENT NUMBER-DATE

01570 APR-1 2013

FPSC-COMMISSION CLERK

**SCHEDULE 1**  
**BLUEFIELD UTILITIES, LLC**  
**AVERAGE PROJECTED WATER ERCs ST. LUCIE COUNTY**  
**PROJECTION PERIOD: Year 1 - Year 15**  
**PHASE I DEVELOPMENT COMPLETE IN YEAR 7**  
**ERCs BEYOND THIS DATE BASED ON MAXIMUM DENSITY IN PHASE II (BEYOND 7 YEARS)**  
**AND PHASE III (OVER 13 YEARS)**  
**Revised for City of Port St. Lucie and Martin County Settlements**

Year	St. Lucie Ave. ERCs
1	8
2	25
3	50
4	87
5	134
6	197
7	248
8	299
9	374
10	449
11	525
12	601
13	677
14	759
15	846

DOCUMENT NUMBER - DATE  
**01570 APR-1 20**  
 FPSC-COMMISSION CLERK

**SCHEDULE 2**  
**BLUEFIELD UTILITIES, LLC**  
**AVERAGE WATER DEMAND (@ 350 GPD)**  
**PROJECTION PERIOD: YEAR 1 - YEAR 15**  
**PHASE I DEVELOPMENT COMPLETE IN YEAR 7**  
**FLOWS BEYOND THIS DATE BASED ON MAXIMUM DENSITY IN PHASE II (BEYOND 7 YEARS)**  
**AND PHASE III (OVER 13 YEARS)**  
**Revised for City of Port St. Lucie and Martin County Settlements**

Year	St. Lucie Ave. Water Demand (MGD)
1	0.003
2	0.009
3	0.018
4	0.031
5	0.047
6	0.069
7	0.087
8	0.105
9	0.131
10	0.157
11	0.184
12	0.211
13	0.237
14	0.266
15	0.296

**SCHEDULE 3  
BLUEFIELD UTILITIES, LLC  
PROJECTED INCREMENTAL AND AVERAGE ANNUAL ERCs AND FLOWS  
PHASE I: YEAR 1 - 7  
Revised for City of Port St. Lucie and Martin County Settlements**

	Year						
	1	2	3	4	5	6	7
<b>INCREMENTAL AVERAGE ERCs - WATER</b>							
St. Lucie Incremental ERCs	8	17	25	37	47	63	51
<b>Total Incremental ERCs</b>	<b>8</b>	<b>17</b>	<b>25</b>	<b>37</b>	<b>47</b>	<b>63</b>	<b>51</b>
<b>AVERAGE ERCs - WATER</b>							
St. Lucie Average ERCs	8	25	50	87	134	197	248
<b>Total Average ERCs</b>	<b>8</b>	<b>25</b>	<b>50</b>	<b>87</b>	<b>134</b>	<b>197</b>	<b>248</b>
<b>METERED WATER FLOW (MGD)</b>							
St. Lucie Metered Flows (MGD)	0.003	0.009	0.018	0.031	0.047	0.069	0.087
<b>Total Metered Water Flows (MGD)</b>	<b>0.003</b>	<b>0.009</b>	<b>0.018</b>	<b>0.031</b>	<b>0.047</b>	<b>0.069</b>	<b>0.087</b>
<b>TOTAL METERED WATER FLOWS (Annual in Million Gallons)</b>							
St. Lucie Metered Flows (Annual)	1.095	3.285	6.570	11.315	17.155	25.185	31.755
<b>Total Metered Water Flows (Annual)</b>	<b>1.095</b>	<b>3.285</b>	<b>6.570</b>	<b>11.315</b>	<b>17.155</b>	<b>25.185</b>	<b>31.755</b>

**SCHEDULE 4  
BLUEFIELD UTILITIES, LLC  
WATER CAPITAL COST  
ST. LUCIE COUNTY  
(Year 1 - Year 7)**

Balance is Shown for Year7 - Test Year  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7
<b>301 Organization</b>				
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034
<b>Subtotal Organizational Costs</b>				<b>\$ 38,034</b>
<b>304 Structures and Improvements</b>				
Building (ID 1)	1	\$ 17.39	320	\$ 5,564
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 6,520.13	1	\$ 6,520
Building (ID 2)	1	\$ 17.39	800	\$ 13,910
Site (Fencing, Paving, Grass) (ID 2)	1	\$ 18,745.38	1	\$ 18,745
8" Yard Piping (ID 2)	4	\$ 25.32	400	\$ 10,129
<b>Subtotal Structures and Improvements</b>				<b>\$ 54,868</b>
<b>307 Wells and Springs</b>				
8" Well with piping (ID 1) (New)	1	\$ 63,027.93	1	\$ 63,028
3" Well with piping (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994
3" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584
5" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994
5" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584
10" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994
10" Well Improvements (ID 2) (Existing)	1	\$ 21,733.77	1	\$ 21,734
12" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994
12" Well piping (ID 2) (Existing)	1	\$ 8,693.51	1	\$ 8,694
<b>Subtotal Wells and Springs</b>				<b>\$ 220,598</b>
<b>310 Power Generation Equipment</b>				
150 KW Mobile Generator	1	\$ 38,034.10	1	\$ 38,034
<b>Subtotal Power Generation Equipment</b>				<b>\$ 38,034</b>
<b>311 Pumping Equipment</b>				
1.25 HP Compressor (ID 1)	1	\$ 1,521.36	1	\$ 1,521
600 gpm/60 HP pump (ID 1)	1	\$ 31,513.97	1	\$ 31,514
Control Panel (ID 1)	1	\$ 8,150.16	1	\$ 8,150
1.25 HP Compressor (ID 2)	4	\$ 1,761.17	1	\$ 1,761
1.50 HP Compressor (ID 2)	4	\$ 2,264.36	2	\$ 4,529
Control Panel (ID 2)	1	\$ 8,150.16	1	\$ 8,150
Control Panel (ID 2)	4	\$ 9,434.83	2	\$ 18,870
<b>Subtotal Pumping Equipment</b>				<b>\$ 74,495</b>
<b>320 Water Treatment Equipment</b>				
500 gallon hypochlorinator (ID 1)	1	\$ 1,630.03	1	\$ 1,630
500 gallon hypochlorinator (ID 2)	1	\$ 1,630.03	1	\$ 1,630
500 gallon hypochlorinator (ID 2)	4	\$ 1,886.97	2	\$ 3,774
<b>Subtotal Water Treatment Equipment</b>				<b>\$ 7,034</b>

**SCHEDULE 4  
BLUEFIELD UTILITIES, LLC  
WATER CAPITAL COST  
ST. LUCIE COUNTY  
(Year 1 - Year 7)**

**Balance is Shown for Year7 - Test Year  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

<u>Item Name</u>	<u>In Service Year</u>	<u>Per Unit Cost</u>	<u>Quantity</u>	<u>Balance Year 7</u>
<b>330 Distribution Reservoirs and Standpipes</b>				
3,000 gallon hydrotank (ID 1)	1	\$ 3,803.41	1	\$ 3,803
50 gallon Day tank (ID 1)	1	\$ 543.34	1	\$ 543
50 gallon Day Tank (ID 2)	1	\$ 543.34	1	\$ 543
3,000 gallon hydrotank (ID 2)	4	\$ 4,402.92	1	\$ 4,403
50 gallon Day Tank (ID 2)	4	\$ 628.99	3	\$ 1,887
6,000 gallon hydrotank (ID 2)	4	\$ 8,805.84	2	\$ 17,612
<b>Subtotal Distribution Reservoirs and Standpipes</b>				<b>\$ 28,792</b>
<b>331 Transmission and Distribution Mains</b>				
6" PVC Pipe (Transmission ID 1)	1	\$ 16.04	2,200'	\$ 35,292
6" Gate Valve (ID 1)	1	\$ 831.32	1	\$ 831
6" PVC Pipe (Transmission ID 1)	3	\$ 17.69	2,200'	\$ 38,909
6" Gate Valve (ID 1)	3	\$ 916.53	1	\$ 917
10" Gate Valve (ID 2)	4	\$ 1,754.88	1	\$ 1,755
10" PVC Pipe (Transmission ID 2)	4	\$ 32.58	800'	\$ 26,066
6" PVC Pipe (Transmission ID 1)	4	\$ 18.57	2,200'	\$ 40,855
8" Gate Valve (ID 2)	4	\$ 1,302.01	2	\$ 2,604
6" Gate Valve (ID 1)	4	\$ 962.35	1	\$ 962
6" Gate Valve (ID 2)	1	\$ 831.32	2	\$ 1,663
6" PVC Pipe (Transmission ID 2)	1	\$ 16.04	1,500'	\$ 24,063
8" Gate Valve (ID 2)	5	\$ 1,367.11	1	\$ 1,367
8" PVC Pipe (Transmission ID 2)	5	\$ 26.59	4,400'	\$ 116,993
6" Gate Valve (ID 2)	6	\$ 1,060.99	6	\$ 6,366
6" PVC Pipe (Transmission ID 2)	6	\$ 20.47	4,000'	\$ 81,895
6" PVC Pipe (Transmission ID 2)	7	\$ 19.78	2,500'	\$ 49,456
4" PVC Pipe (Distribution ID 1)	1	\$ 10.65	3,400'	\$ 36,196
4" PVC Pipe (Distribution ID 1)	4	\$ 12.32	3,400'	\$ 41,901
4" PVC Pipe (Distribution ID 2)	1	\$ 10.65	5,000'	\$ 53,229
4" PVC Pipe (Distribution ID 2)	5	\$ 12.94	5,000'	\$ 64,701
4" PVC Pipe (Distribution ID 2)	6	\$ 13.59	5,000'	\$ 67,936
4" PVC Pipe (Distribution ID 2)	7	\$ 14.27	5,000'	\$ 71,332
<b>Subtotal Transmission and Distribution Mains</b>				<b>\$ 765,287</b>
<b>334 Meters and Meter Installations</b>				
5/8" X 3/4"	1	\$ 380.34	8	\$ 3,043
5/8" X 3/4"	2	\$ 399.36	17	\$ 6,789
5/8" X 3/4"	3	\$ 419.33	25	\$ 10,483
5/8" X 3/4"	4	\$ 440.29	37	\$ 16,291
5/8" X 3/4"	5	\$ 462.31	47	\$ 21,728
5/8" X 3/4"	6	\$ 485.42	63	\$ 30,582
5/8" X 3/4"	7	\$ 509.69	51	\$ 25,994
<b>Subtotal Meters and Meter Installations</b>				<b>\$ 114,910</b>

**SCHEDULE 4  
BLUEFIELD UTILITIES, LLC  
WATER CAPITAL COST  
ST. LUCIE COUNTY  
(Year 1 - Year 7)**

**Balance is Shown for Year7 - Test Year  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

<u>Item Name</u>	<u>In Service Year</u>	<u>Per Unit Cost</u>	<u>Quantity</u>	<u>Balance Year 7</u>
<b>335 Hydrants</b>				
Hydrants (ID 2)	1	\$ 3,260.07	1	\$ 3,260
Hydrants (ID 1)	1	\$ 3,260.07	4	\$ 13,040
Hydrants (ID 1)	3	\$ 3,594.22	4	\$ 14,377
Hydrants (ID 1)	4	\$ 3,773.93	4	\$ 15,096
Hydrants (ID 2)	4	\$ 3,773.93	4	\$ 15,096
Hydrants (ID 2)	5	\$ 3,962.63	8	\$ 31,701
Hydrants (ID 2)	6	\$ 4,160.76	6	\$ 24,965
Hydrants (ID 2)	7	\$ 4,368.80	4	\$ 17,475
<b>Subtotal Hydrants</b>				<b>\$ 135,009</b>
<b>341 Transportation Equipment</b>				
Ford F-250 Truck (Used)	1	\$ 27,167.21	1	\$ 27,167
<b>Subtotal Transportation Equipment</b>				<b>\$ 27,167</b>
<b>Total Capital Costs</b>				<b>\$ 1,504,229</b>



**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Average Service Life in Years	Depreciation Rate Applied
<b>301 Organization</b>						
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	40.00	2.500%
<b>Subtotal Organizational Costs</b>				<u>\$ 38,034</u>		
<b>304 Structures and Improvements</b>						
Building (ID 1)	1	\$ 17.39	320	\$ 5,564	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 6,520.13	1	\$ 6,520	32.00	3.125%
Building (ID 2)	1	\$ 17.39	800	\$ 13,910	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 2)	1	\$ 18,745.38	1	\$ 18,745	32.00	3.125%
8" Yard Piping (ID 2)	4	\$ 25.32	400	\$ 10,129	32.00	3.125%
<b>Subtotal Structures and Improvements</b>				<u>\$ 54,868</u>		
<b>307 Wells and Springs</b>						
8" Well with piping (ID 1) (New)	1	\$ 63,027.93	1	\$ 63,028	30.00	3.333%
3" Well with piping (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	15.00	6.667%
3" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584	30.00	3.333%
5" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	15.00	6.667%
5" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584	30.00	3.333%
10" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	15.00	6.667%
10" Well Improvements (ID 2) (Existing)	1	\$ 21,733.77	1	\$ 21,734	30.00	3.333%
12" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	15.00	6.667%
12" Well piping (ID 2) (Existing)	1	\$ 8,693.51	1	\$ 8,694	30.00	3.333%
<b>Subtotal Wells and Springs</b>				<u>\$ 220,598</u>		
<b>310 Power Generation Equipment</b>						
150 KW Mobile Generator	1	\$ 38,034.10	1	\$ 38,034	20.00	5.000%
<b>Subtotal Power Generation Equipment</b>				<u>\$ 38,034</u>		

**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Depreciation							Accumulated Depreciation Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>301 Organization</b>								
Organizational Costs	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
<b>Subtotal Organizational Costs</b>	<b>\$ 475</b>	<b>\$ 951</b>	<b>\$ 951</b>	<b>\$ 951</b>	<b>\$ 951</b>	<b>\$ 951</b>	<b>\$ 951</b>	<b>\$ 6,181</b>
<b>304 Structures and Improvements</b>								
Building (ID 1)	\$ 111	\$ 223	\$ 223	\$ 223	\$ 223	\$ 223	\$ 223	\$ 1,447
Site (Fencing, Paving, Grass) (ID 1)	\$ 102	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 1,324
Building (ID 2)	\$ 278	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 556	\$ 3,616
Site (Fencing, Paving, Grass) (ID 2)	\$ 293	\$ 586	\$ 586	\$ 586	\$ 586	\$ 586	\$ 586	\$ 3,808
8" Yard Piping (ID 2)	\$ -	\$ -	\$ -	\$ 158	\$ 317	\$ 317	\$ 317	\$ 1,108
<b>Subtotal Structures and Improvements</b>	<b>\$ 784</b>	<b>\$ 1,568</b>	<b>\$ 1,568</b>	<b>\$ 1,727</b>	<b>\$ 1,885</b>	<b>\$ 1,885</b>	<b>\$ 1,885</b>	<b>\$ 11,303</b>
<b>307 Wells and Springs</b>								
8" Well with piping (ID 1) (New)	\$ 1,050	\$ 2,101	\$ 2,101	\$ 2,101	\$ 2,101	\$ 2,101	\$ 2,101	\$ 13,656
3" Well with piping (ID 2) (Existing)	\$ 833	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 10,831
3" Well Improvements (ID 2) (Existing)	\$ 226	\$ 453	\$ 453	\$ 453	\$ 453	\$ 453	\$ 453	\$ 2,943
5" Well (ID 2) (Existing)	\$ 833	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 10,831
5" Well Improvements (ID 2) (Existing)	\$ 226	\$ 453	\$ 453	\$ 453	\$ 453	\$ 453	\$ 453	\$ 2,943
10" Well (ID 2) (Existing)	\$ 833	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 10,831
10" Well Improvements (ID 2) (Existing)	\$ 362	\$ 724	\$ 724	\$ 724	\$ 724	\$ 724	\$ 724	\$ 4,709
12" Well (ID 2) (Existing)	\$ 833	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 1,666	\$ 10,831
12" Well piping (ID 2) (Existing)	\$ 145	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 1,884
<b>Subtotal Wells and Springs</b>	<b>\$ 5,343</b>	<b>\$ 10,686</b>	<b>\$ 10,686</b>	<b>\$ 10,686</b>	<b>\$ 10,686</b>	<b>\$ 10,686</b>	<b>\$ 10,686</b>	<b>\$ 69,458</b>
<b>310 Power Generation Equipment</b>								
150 KW Mobile Generator	\$ 951	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 12,361
<b>Subtotal Power Generation Equipment</b>	<b>\$ 951</b>	<b>\$ 1,902</b>	<b>\$ 1,902</b>	<b>\$ 1,902</b>	<b>\$ 1,902</b>	<b>\$ 1,902</b>	<b>\$ 1,902</b>	<b>\$ 12,361</b>

**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Average Service Life in Years	Depreciation Rate Applied
<b>311 Pumping Equipment</b>						
1.25 HP Compressor (ID 1)	1	\$ 1,521.36	1	\$ 1,521	20.00	5.000%
600 gpm/60 HP pump (ID 1)	1	\$ 31,513.97	1	\$ 31,514	20.00	5.000%
Control Panel (ID 1)	1	\$ 8,150.16	1	\$ 8,150	20.00	5.000%
1.25 HP Compressor (ID 2)	4	\$ 1,761.17	1	\$ 1,761	20.00	5.000%
1.50 HP Compressor (ID 2)	4	\$ 2,264.36	2	\$ 4,529	20.00	5.000%
Control Panel (ID 2)	1	\$ 8,150.16	1	\$ 8,150	20.00	5.000%
Control Panel (ID 2)	4	\$ 9,434.83	2	\$ 18,870	20.00	5.000%
<b>Subtotal Pumping Equipment</b>				<b>\$ 74,495</b>		
<b>320 Water Treatment Equipment</b>						
500 gallon hypochlorinator (ID 1)	1	\$ 1,630.03	1	\$ 1,630	10.00	10.000%
500 gallon hypochlorinator (ID 2)	1	\$ 1,630.03	1	\$ 1,630	10.00	10.000%
500 gallon hypochlorinator (ID 2)	4	\$ 1,886.97	2	\$ 3,774	10.00	10.000%
<b>Subtotal Water Treatment Equipment</b>				<b>\$ 7,034</b>		
<b>330 Distribution Reservoirs and Standpipes</b>						
3,000 gallon hydrotank (ID 1)	1	\$ 3,803.41	1	\$ 3,803	35.00	2.857%
50 gallon Day tank (ID 1)	1	\$ 543.34	1	\$ 543	35.00	2.857%
50 gallon Day Tank (ID 2)	1	\$ 543.34	1	\$ 543	35.00	2.857%
3,000 gallon hydrotank (ID 2)	4	\$ 4,402.92	1	\$ 4,403	35.00	2.857%
50 gallon Day Tank (ID 2)	4	\$ 628.99	3	\$ 1,887	35.00	2.857%
6,000 gallon hydrotank (ID 2)	4	\$ 8,805.84	2	\$ 17,612	35.00	2.857%
<b>Subtotal Distribution Reservoirs and Standpipes</b>				<b>\$ 28,792</b>		

**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Depreciation							Accumulated Depreciation Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>311 Pumping Equipment</b>								
1.25 HP Compressor (ID 1)	\$ 38	\$ 76	\$ 76	\$ 76	\$ 76	\$ 76	\$ 76	\$ 494
600 gpm/60 HP pump (ID 1)	\$ 788	\$ 1,576	\$ 1,576	\$ 1,576	\$ 1,576	\$ 1,576	\$ 1,576	\$ 10,242
Control Panel (ID 1)	\$ 204	\$ 408	\$ 408	\$ 408	\$ 408	\$ 408	\$ 408	\$ 2,649
1.25 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 44	\$ 88	\$ 88	\$ 88	\$ 308
1.50 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 113	\$ 226	\$ 226	\$ 226	\$ 793
Control Panel (ID 2)	\$ 204	\$ 408	\$ 408	\$ 408	\$ 408	\$ 408	\$ 408	\$ 2,649
Control Panel (ID 2)	\$ -	\$ -	\$ -	\$ 472	\$ 943	\$ 943	\$ 943	\$ 3,302
<b>Subtotal Pumping Equipment</b>	<b>\$ 1,233</b>	<b>\$ 2,467</b>	<b>\$ 2,467</b>	<b>\$ 3,096</b>	<b>\$ 3,725</b>	<b>\$ 3,725</b>	<b>\$ 3,725</b>	<b>\$ 20,437</b>
<b>320 Water Treatment Equipment</b>								
500 gallon hypochlorinator (ID 1)	\$ 82	\$ 163	\$ 163	\$ 163	\$ 163	\$ 163	\$ 163	\$ 1,060
500 gallon hypochlorinator (ID 2)	\$ 82	\$ 163	\$ 163	\$ 163	\$ 163	\$ 163	\$ 163	\$ 1,060
500 gallon hypochlorinator (ID 2)	\$ -	\$ -	\$ -	\$ 189	\$ 377	\$ 377	\$ 377	\$ 1,321
<b>Subtotal Water Treatment Equipment</b>	<b>\$ 163</b>	<b>\$ 326</b>	<b>\$ 326</b>	<b>\$ 515</b>	<b>\$ 703</b>	<b>\$ 703</b>	<b>\$ 703</b>	<b>\$ 3,440</b>
<b>330 Distribution Reservoirs and Standpipes</b>								
3,000 gallon hydrotank (ID 1)	\$ 54	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 706
50 gallon Day tank (ID 1)	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 101
50 gallon Day Tank (ID 2)	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 101
3,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 63	\$ 126	\$ 126	\$ 126	\$ 440
50 gallon Day Tank (ID 2)	\$ -	\$ -	\$ -	\$ 27	\$ 54	\$ 54	\$ 54	\$ 189
6,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 252	\$ 503	\$ 503	\$ 503	\$ 1,761
<b>Subtotal Distribution Reservoirs and Standpipes</b>	<b>\$ 70</b>	<b>\$ 140</b>	<b>\$ 140</b>	<b>\$ 481</b>	<b>\$ 823</b>	<b>\$ 823</b>	<b>\$ 823</b>	<b>\$ 3,298</b>

**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Average Service Life in Years	Depreciation Rate Applied
<b>331 Transmission and Distribution Mains</b>						
6" PVC Pipe (Transmission ID 1)	1	\$ 16.04	2,200'	\$ 35,292	45.00	2.222%
6" Gate Valve (ID 1)	1	\$ 831.32	1	\$ 831	25.00	4.000%
6" PVC Pipe (Transmission ID 1)	3	\$ 17.69	2,200'	\$ 38,909	45.00	2.222%
6" Gate Valve (ID 1)	3	\$ 916.53	1	\$ 917	25.00	4.000%
10" Gate Valve (ID 2)	4	\$ 1,754.88	1	\$ 1,755	25.00	4.000%
10" PVC Pipe (Transmission ID 2)	4	\$ 32.58	800'	\$ 26,066	45.00	2.222%
6" PVC Pipe (Transmission ID 1)	4	\$ 18.57	2,200'	\$ 40,855	45.00	2.222%
8" Gate Valve (ID 2)	4	\$ 1,302.01	2	\$ 2,604	25.00	4.000%
6" Gate Valve (ID 1)	4	\$ 962.35	1	\$ 962	25.00	4.000%
6" Gate Valve (ID 2)	1	\$ 831.32	2	\$ 1,663	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	1	\$ 16.04	1,500'	\$ 24,063	45.00	2.222%
8" Gate Valve (ID 2)	5	\$ 1,367.11	1	\$ 1,367	25.00	4.000%
8" PVC Pipe (Transmission ID 2)	5	\$ 26.59	4,400'	\$ 116,993	45.00	2.222%
6" Gate Valve (ID 2)	6	\$ 1,060.99	6	\$ 6,366	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	6	\$ 20.47	4,000	\$ 81,895	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	7	\$ 19.78	2,500	\$ 49,456	25.00	4.000%
4" PVC Pipe (Distribution ID 1)	1	\$ 10.65	3,400'	\$ 36,196	45.00	2.222%
4" PVC Pipe (Distribution ID 1)	4	\$ 12.32	3,400'	\$ 41,901	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	1	\$ 10.65	5,000'	\$ 53,229	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	5	\$ 12.94	5,000'	\$ 64,701	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	6	\$ 13.59	5,000'	\$ 67,936	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	7	\$ 14.27	5,000'	\$ 71,332	45.00	2.222%
<b>Subtotal Transmission and Distribution Mains</b>				<b>\$ 765,287</b>		

**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Depreciation							Accumulated Depreciation Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>331 Transmission and Distribution Mains</b>								
6" PVC Pipe (Transmission ID 1)	\$ 392	\$ 784	\$ 784	\$ 784	\$ 784	\$ 784	\$ 784	\$ 5,098
6" Gate Valve (ID 1)	\$ 17	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 216
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ 432	\$ 865	\$ 865	\$ 865	\$ 865	\$ 3,891
6" Gate Valve (ID 1)	\$ -	\$ -	\$ 18	\$ 37	\$ 37	\$ 37	\$ 37	\$ 165
10" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 35	\$ 70	\$ 70	\$ 70	\$ 246
10" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ 290	\$ 579	\$ 579	\$ 579	\$ 2,027
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ -	\$ 454	\$ 908	\$ 908	\$ 908	\$ 3,178
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 52	\$ 104	\$ 104	\$ 104	\$ 365
6" Gate Valve (ID 1)	\$ -	\$ -	\$ -	\$ 19	\$ 38	\$ 38	\$ 38	\$ 135
6" Gate Valve (ID 2)	\$ 33	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 432
6" PVC Pipe (Transmission ID 2)	\$ 267	\$ 535	\$ 535	\$ 535	\$ 535	\$ 535	\$ 535	\$ 3,476
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 55	\$ 55	\$ 137
8" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ 2,600	\$ 2,600	\$ 6,500
6" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127	\$ 255	\$ 382
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,638	\$ 3,276	\$ 4,914
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 989	\$ 989
4" PVC Pipe (Distribution ID 1)	\$ 402	\$ 804	\$ 804	\$ 804	\$ 804	\$ 804	\$ 804	\$ 5,228
4" PVC Pipe (Distribution ID 1)	\$ -	\$ -	\$ -	\$ 466	\$ 931	\$ 931	\$ 931	\$ 3,259
4" PVC Pipe (Distribution ID 2)	\$ 591	\$ 1,183	\$ 1,183	\$ 1,183	\$ 1,183	\$ 1,183	\$ 1,183	\$ 7,689
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 719	\$ 1,438	\$ 1,438	\$ 3,594
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 755	\$ 1,510	\$ 2,265
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 793	\$ 793
<b>Subtotal Transmission and Distribution Mains</b>	<b>\$ 1,703</b>	<b>\$ 3,406</b>	<b>\$ 3,857</b>	<b>\$ 5,623</b>	<b>\$ 8,985</b>	<b>\$ 13,551</b>	<b>\$ 17,853</b>	<b>\$ 54,976</b>

**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Average Service Life in Years	Depreciation Rate Applied
<b>334 Meters and Meter Installations</b>						
5/8" X 3/4"	1	\$ 380.34	8	\$ 3,043	20.00	5.000%
5/8" X 3/4"	2	\$ 399.36	17	\$ 6,789	20.00	5.000%
5/8" X 3/4"	3	\$ 419.33	25	\$ 10,483	20.00	5.000%
5/8" X 3/4"	4	\$ 440.29	37	\$ 16,291	20.00	5.000%
5/8" X 3/4"	5	\$ 462.31	47	\$ 21,728	20.00	5.000%
5/8" X 3/4"	6	\$ 485.42	63	\$ 30,582	20.00	5.000%
5/8" X 3/4"	7	\$ 509.69	51	\$ 25,994	20.00	5.000%
<b>Subtotal Meters and Meter Installations</b>				<b>\$ 114,910</b>		
<b>335 Hydrants</b>						
Hydrants (ID 2)	1	\$ 3,260.07	1	\$ 3,260	45.00	2.222%
Hydrants (ID 1)	1	\$ 3,260.07	4	\$ 13,040	45.00	2.222%
Hydrants (ID 1)	3	\$ 3,594.22	4	\$ 14,377	45.00	2.222%
Hydrants (ID 1)	4	\$ 3,773.93	4	\$ 15,096	45.00	2.222%
Hydrants (ID 2)	4	\$ 3,773.93	4	\$ 15,096	45.00	2.222%
Hydrants (ID 2)	5	\$ 3,962.63	8	\$ 31,701	45.00	2.222%
Hydrants (ID 2)	6	\$ 4,160.76	6	\$ 24,965	45.00	2.222%
Hydrants (ID 2)	7	\$ 4,368.80	4	\$ 17,475	45.00	2.222%
<b>Subtotal Hydrants</b>				<b>\$ 135,009</b>		
<b>341 Transportation Equipment</b>						
Ford F-250 Truck (Used)	1	\$ 27,167.21	1	\$ 27,167	6.00	16.667%
<b>Subtotal Transportation Equipment</b>				<b>\$ 27,167</b>		
<b>Total Capital Costs</b>				<b>\$ 1,504,229</b>		

**SCHEDULE 5  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM ANNUAL DEPRECIATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Depreciation							Accumulated Depreciation Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>334 Meters and Meter Installations</b>								
5/8" X 3/4"	\$ 76	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 989
5/8" X 3/4"	\$ -	\$ 170	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 1,867
5/8" X 3/4"	\$ -	\$ -	\$ 262	\$ 524	\$ 524	\$ 524	\$ 524	\$ 2,359
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ 407	\$ 815	\$ 815	\$ 815	\$ 2,851
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -	\$ 543	\$ 1,086	\$ 1,086	\$ 2,716
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765	\$ 1,529	\$ 2,294
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ 650
<b>Subtotal Meters and Meter Installations</b>	<b>\$ 76</b>	<b>\$ 322</b>	<b>\$ 754</b>	<b>\$ 1,423</b>	<b>\$ 2,373</b>	<b>\$ 3,681</b>	<b>\$ 5,096</b>	<b>\$ 13,725</b>
<b>335 Hydrants</b>								
Hydrants (ID 2)	\$ 36	\$ 72	\$ 72	\$ 72	\$ 72	\$ 72	\$ 72	\$ 471
Hydrants (ID 1)	\$ 145	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 1,884
Hydrants (ID 1)	\$ -	\$ -	\$ 160	\$ 319	\$ 319	\$ 319	\$ 319	\$ 1,438
Hydrants (ID 1)	\$ -	\$ -	\$ -	\$ 168	\$ 335	\$ 335	\$ 335	\$ 1,174
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ 168	\$ 335	\$ 335	\$ 335	\$ 1,174
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 352	\$ 704	\$ 704	\$ 1,761
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277	\$ 555	\$ 832
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194	\$ 194
<b>Subtotal Hydrants</b>	<b>\$ 181</b>	<b>\$ 362</b>	<b>\$ 522</b>	<b>\$ 1,017</b>	<b>\$ 1,705</b>	<b>\$ 2,334</b>	<b>\$ 2,806</b>	<b>\$ 8,928</b>
<b>341 Transportation Equipment</b>								
Ford F-250 Truck (Used)	\$ 2,264	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 29,431
<b>Subtotal Transportation Equipment</b>	<b>\$ 2,264</b>	<b>\$ 4,528</b>	<b>\$ 4,528</b>	<b>\$ 4,528</b>	<b>\$ 4,528</b>	<b>\$ 4,528</b>	<b>\$ 4,528</b>	<b>\$ 29,431</b>
<b>Total Capital Costs</b>	<b>\$ 13,244</b>	<b>\$ 26,657</b>	<b>\$ 27,699</b>	<b>\$ 31,948</b>	<b>\$ 38,265</b>	<b>\$ 44,768</b>	<b>\$ 50,956</b>	<b>\$ 233,538</b>



**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**  
**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Percent Allocated To SAC	Amount Allocated to SAC	Average Service Life (Years)	Amortization Rate Applied
<b>301 Organization</b>								
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	0.000%	\$ -	40.00	2.500%
<b>Subtotal Organizational Costs</b>				<b>\$ 38,034</b>		<b>\$ -</b>		
<b>304 Structures and Improvements</b>								
Building (ID 1)	1	\$ 17.39	320	\$ 5,564	50.000%	\$ 2,782	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 6,520.13	1	\$ 6,520	50.000%	\$ 3,260	32.00	3.125%
Building (ID 2)	1	\$ 17.39	800	\$ 13,910	50.000%	\$ 6,955	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 2)	1	\$ 18,745.38	1	\$ 18,745	50.000%	\$ 9,373	32.00	3.125%
8" Yard Piping (ID 2)	4	\$ 25.32	400	\$ 10,129	50.000%	\$ 5,065	32.00	3.125%
<b>Subtotal Structures and Improvements</b>				<b>\$ 54,868</b>		<b>\$ 27,434</b>		
<b>307 Wells and Springs</b>								
8" Well with piping (ID 1) (New)	1	\$ 63,027.93	1	\$ 63,028	50.000%	\$ 31,514	30.00	3.333%
3" Well with piping (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	50.000%	\$ 12,497	15.00	6.667%
3" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584	50.000%	\$ 6,792	30.00	3.333%
5" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	50.000%	\$ 12,497	15.00	6.667%
5" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584	50.000%	\$ 6,792	30.00	3.333%
10" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	50.000%	\$ 12,497	15.00	6.667%
10" Well Improvements (ID 2) (Existing)	1	\$ 21,733.77	1	\$ 21,734	50.000%	\$ 10,867	30.00	3.333%
12" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	50.000%	\$ 12,497	15.00	6.667%
12" Well piping (ID 2) (Existing)	1	\$ 8,693.51	1	\$ 8,694	50.000%	\$ 4,347	30.00	3.333%
<b>Subtotal Wells and Springs</b>				<b>\$ 220,598</b>		<b>\$ 110,299</b>		
<b>310 Power Generation Equipment</b>								
150 KW Mobile Generator	1	\$ 38,034.10	1	\$ 38,034	50.000%	\$ 19,017	20.00	5.000%
<b>Subtotal Power Generation Equipment</b>				<b>\$ 38,034</b>		<b>\$ 19,017</b>		

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Account Balance						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
<b>301 Organization</b>							
Organizational Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Organizational Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>304 Structures and Improvements</b>							
Building (ID 1)	\$ 50	\$ 313	\$ 626	\$ 1,090	\$ 1,678	\$ 2,467	\$ 3,106
Site (Fencing, Paving, Grass) (ID 1)	\$ 59	\$ 367	\$ 734	\$ 1,277	\$ 1,967	\$ 2,891	\$ 3,640
Building (ID 2)	\$ 125	\$ 783	\$ 1,565	\$ 2,724	\$ 4,195	\$ 6,168	\$ 7,765
Site (Fencing, Paving, Grass) (ID 2)	\$ 169	\$ 1,055	\$ 2,110	\$ 3,671	\$ 5,654	\$ 8,312	\$ 10,464
8" Yard Piping (ID 2)	\$ -	\$ -	\$ -	\$ 992	\$ 3,055	\$ 4,492	\$ 5,654
<b>Subtotal Structures and Improvements</b>	<b>\$ 403</b>	<b>\$ 2,518</b>	<b>\$ 5,035</b>	<b>\$ 9,753</b>	<b>\$ 16,549</b>	<b>\$ 24,330</b>	<b>\$ 30,629</b>
<b>307 Wells and Springs</b>							
8" Well with piping (ID 1) (New)	\$ 567	\$ 3,547	\$ 7,093	\$ 12,343	\$ 19,011	\$ 27,948	\$ 35,184
3" Well with piping (ID 2) (Existing)	\$ 225	\$ 1,406	\$ 2,813	\$ 4,895	\$ 7,539	\$ 11,083	\$ 13,952
3" Well Improvements (ID 2) (Existing)	\$ 122	\$ 764	\$ 1,529	\$ 2,660	\$ 4,097	\$ 6,023	\$ 7,583
5" Well (ID 2) (Existing)	\$ 225	\$ 1,406	\$ 2,813	\$ 4,895	\$ 7,539	\$ 11,083	\$ 13,952
5" Well Improvements (ID 2) (Existing)	\$ 122	\$ 764	\$ 1,529	\$ 2,660	\$ 4,097	\$ 6,023	\$ 7,583
10" Well (ID 2) (Existing)	\$ 225	\$ 1,406	\$ 2,813	\$ 4,895	\$ 7,539	\$ 11,083	\$ 13,952
10" Well Improvements (ID 2) (Existing)	\$ 196	\$ 1,223	\$ 2,446	\$ 4,256	\$ 6,555	\$ 9,637	\$ 12,132
12" Well (ID 2) (Existing)	\$ 225	\$ 1,406	\$ 2,813	\$ 4,895	\$ 7,539	\$ 11,083	\$ 13,952
12" Well piping (ID 2) (Existing)	\$ 78	\$ 489	\$ 978	\$ 1,702	\$ 2,622	\$ 3,855	\$ 4,853
<b>Subtotal Wells and Springs</b>	<b>\$ 1,986</b>	<b>\$ 12,414</b>	<b>\$ 24,827</b>	<b>\$ 43,199</b>	<b>\$ 66,537</b>	<b>\$ 97,819</b>	<b>\$ 123,143</b>
<b>310 Power Generation Equipment</b>							
150 KW Mobile Generator	\$ 342	\$ 2,140	\$ 4,281	\$ 7,448	\$ 11,472	\$ 16,865	\$ 21,232
<b>Subtotal Power Generation Equipment</b>	<b>\$ 342</b>	<b>\$ 2,140</b>	<b>\$ 4,281</b>	<b>\$ 7,448</b>	<b>\$ 11,472</b>	<b>\$ 16,865</b>	<b>\$ 21,232</b>

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Amortization							Accumulated Amortization Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>301 Organization</b>								
Organizational Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Organizational Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>304 Structures and Improvements</b>								
Building (ID 1)	\$ 1	\$ 13	\$ 25	\$ 44	\$ 67	\$ 99	\$ 124	\$ 372
Site (Fencing, Paving, Grass) (ID 1)	\$ 1	\$ 11	\$ 23	\$ 40	\$ 61	\$ 90	\$ 114	\$ 341
Building (ID 2)	\$ 3	\$ 31	\$ 63	\$ 109	\$ 168	\$ 247	\$ 311	\$ 931
Site (Fencing, Paving, Grass) (ID 2)	\$ 3	\$ 33	\$ 66	\$ 115	\$ 177	\$ 260	\$ 327	\$ 980
8" Yard Piping (ID 2)	\$ -	\$ -	\$ -	\$ 15	\$ 95	\$ 140	\$ 177	\$ 428
<b>Subtotal Structures and Improvements</b>	<b>\$ 7</b>	<b>\$ 88</b>	<b>\$ 177</b>	<b>\$ 323</b>	<b>\$ 569</b>	<b>\$ 836</b>	<b>\$ 1,052</b>	<b>\$ 3,051</b>
<b>307 Wells and Springs</b>								
8" Well with piping (ID 1) (New)	\$ 9	\$ 118	\$ 236	\$ 411	\$ 634	\$ 932	\$ 1,173	\$ 3,514
3" Well with piping (ID 2) (Existing)	\$ 8	\$ 94	\$ 188	\$ 326	\$ 503	\$ 739	\$ 930	\$ 2,787
3" Well Improvements (ID 2) (Existing)	\$ 2	\$ 25	\$ 51	\$ 89	\$ 137	\$ 201	\$ 253	\$ 757
5" Well (ID 2) (Existing)	\$ 8	\$ 94	\$ 188	\$ 326	\$ 503	\$ 739	\$ 930	\$ 2,787
5" Well Improvements (ID 2) (Existing)	\$ 2	\$ 25	\$ 51	\$ 89	\$ 137	\$ 201	\$ 253	\$ 757
10" Well (ID 2) (Existing)	\$ 8	\$ 94	\$ 188	\$ 326	\$ 503	\$ 739	\$ 930	\$ 2,787
10" Well Improvements (ID 2) (Existing)	\$ 3	\$ 41	\$ 82	\$ 142	\$ 219	\$ 321	\$ 404	\$ 1,212
12" Well (ID 2) (Existing)	\$ 8	\$ 94	\$ 188	\$ 326	\$ 503	\$ 739	\$ 930	\$ 2,787
12" Well piping (ID 2) (Existing)	\$ 1	\$ 16	\$ 33	\$ 57	\$ 87	\$ 128	\$ 162	\$ 485
<b>Subtotal Wells and Springs</b>	<b>\$ 48</b>	<b>\$ 601</b>	<b>\$ 1,203</b>	<b>\$ 2,093</b>	<b>\$ 3,223</b>	<b>\$ 4,738</b>	<b>\$ 5,965</b>	<b>\$ 17,871</b>
<b>310 Power Generation Equipment</b>								
150 KW Mobile Generator	\$ 9	\$ 107	\$ 214	\$ 372	\$ 574	\$ 843	\$ 1,062	\$ 3,180
<b>Subtotal Power Generation Equipment</b>	<b>\$ 9</b>	<b>\$ 107</b>	<b>\$ 214</b>	<b>\$ 372</b>	<b>\$ 574</b>	<b>\$ 843</b>	<b>\$ 1,062</b>	<b>\$ 3,180</b>

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Percent Allocated To SAC	Amount Allocated to SAC	Average Service Life (Years)	Amortization Rate Applied
<b>311 Pumping Equipment</b>								
1.25 HP Compressor (ID 1)	1	\$ 1,521.36	1	\$ 1,521	50.000%	\$ 761	20.00	5.000%
600 gpm/60 HP pump (ID 1)	1	\$ 31,513.97	1	\$ 31,514	50.000%	\$ 15,757	20.00	5.000%
Control Panel (ID 1)	1	\$ 8,150.16	1	\$ 8,150	50.000%	\$ 4,075	20.00	5.000%
1.25 HP Compressor (ID 2)	4	\$ 1,761.17	1	\$ 1,761	50.000%	\$ 881	20.00	5.000%
1.50 HP Compressor (ID 2)	4	\$ 2,264.36	2	\$ 4,529	50.000%	\$ 2,264	20.00	5.000%
Control Panel (ID 2)	1	\$ 8,150.16	1	\$ 8,150	50.000%	\$ 4,075	20.00	5.000%
Control Panel (ID 2)	4	\$ 9,434.83	2	\$ 18,870	50.000%	\$ 9,435	20.00	5.000%
<b>Subtotal Pumping Equipment</b>				<b>\$ 74,495</b>		<b>\$ 37,248</b>		
<b>320 Water Treatment Equipment</b>								
500 gallon hypochlorinator (ID 1)	1	\$ 1,630.03	1	\$ 1,630	50.000%	\$ 815	10.00	10.000%
500 gallon hypochlorinator (ID 2)	1	\$ 1,630.03	1	\$ 1,630	50.000%	\$ 815	10.00	10.000%
500 gallon hypochlorinator (ID 2)	4	\$ 1,886.97	2	\$ 3,774	50.000%	\$ 1,887	10.00	10.000%
<b>Subtotal Water Treatment Equipment</b>				<b>\$ 7,034</b>		<b>\$ 3,517</b>		
<b>330 Distribution Reservoirs and Standpipes</b>								
3,000 gallon hydrotank (ID 1)	1	\$ 3,803.41	1	\$ 3,803	50.000%	\$ 1,902	35.00	2.857%
50 gallon Day tank (ID 1)	1	\$ 543.34	1	\$ 543	50.000%	\$ 272	35.00	2.857%
50 gallon Day Tank (ID 2)	1	\$ 543.34	1	\$ 543	50.000%	\$ 272	35.00	2.857%
3,000 gallon hydrotank (ID 2)	4	\$ 4,402.92	1	\$ 4,403	50.000%	\$ 2,201	35.00	2.857%
50 gallon Day Tank (ID 2)	4	\$ 628.99	3	\$ 1,887	50.000%	\$ 943	35.00	2.857%
6,000 gallon hydrotank (ID 2)	4	\$ 8,805.84	2	\$ 17,612	50.000%	\$ 8,806	35.00	2.857%
<b>Subtotal Distribution Reservoirs and Standpipes</b>				<b>\$ 28,792</b>		<b>\$ 14,396</b>		

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Account Balance						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
<b>311 Pumping Equipment</b>							
1.25 HP Compressor (ID 1)	\$ 14	\$ 86	\$ 171	\$ 298	\$ 459	\$ 675	\$ 849
600 gpm/60 HP pump (ID 1)	\$ 284	\$ 1,773	\$ 3,547	\$ 6,171	\$ 9,505	\$ 13,974	\$ 17,592
Control Panel (ID 1)	\$ 73	\$ 459	\$ 917	\$ 1,596	\$ 2,458	\$ 3,614	\$ 4,550
1.25 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 172	\$ 531	\$ 781	\$ 983
1.50 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 443	\$ 1,366	\$ 2,008	\$ 2,528
Control Panel (ID 2)	\$ 73	\$ 459	\$ 917	\$ 1,596	\$ 2,458	\$ 3,614	\$ 4,550
Control Panel (ID 2)	\$ -	\$ -	\$ -	\$ 1,848	\$ 5,691	\$ 8,367	\$ 10,533
<b>Subtotal Pumping Equipment</b>	<b>\$ 444</b>	<b>\$ 2,776</b>	<b>\$ 5,552</b>	<b>\$ 12,125</b>	<b>\$ 22,469</b>	<b>\$ 33,033</b>	<b>\$ 41,585</b>
<b>320 Water Treatment Equipment</b>							
500 gallon hypochlorinator (ID 1)	\$ 15	\$ 92	\$ 183	\$ 319	\$ 492	\$ 723	\$ 910
500 gallon hypochlorinator (ID 2)	\$ 15	\$ 92	\$ 183	\$ 319	\$ 492	\$ 723	\$ 910
500 gallon hypochlorinator (ID 2)	\$ -	\$ -	\$ -	\$ 370	\$ 1,138	\$ 1,673	\$ 2,107
<b>Subtotal Water Treatment Equipment</b>	<b>\$ 29</b>	<b>\$ 183</b>	<b>\$ 367</b>	<b>\$ 1,008</b>	<b>\$ 2,122</b>	<b>\$ 3,119</b>	<b>\$ 3,927</b>
<b>330 Distribution Reservoirs and Standpipes</b>							
3,000 gallon hydrotank (ID 1)	\$ 34	\$ 214	\$ 428	\$ 745	\$ 1,147	\$ 1,687	\$ 2,123
50 gallon Day tank (ID 1)	\$ 5	\$ 31	\$ 61	\$ 106	\$ 164	\$ 241	\$ 303
50 gallon Day Tank (ID 2)	\$ 5	\$ 31	\$ 61	\$ 106	\$ 164	\$ 241	\$ 303
3,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 431	\$ 1,328	\$ 1,952	\$ 2,458
50 gallon Day Tank (ID 2)	\$ -	\$ -	\$ -	\$ 185	\$ 569	\$ 837	\$ 1,053
6,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 1,724	\$ 5,312	\$ 7,810	\$ 9,831
<b>Subtotal Distribution Reservoirs and Standpipes</b>	<b>\$ 44</b>	<b>\$ 275</b>	<b>\$ 550</b>	<b>\$ 3,298</b>	<b>\$ 8,684</b>	<b>\$ 12,767</b>	<b>\$ 16,072</b>

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Amortization							Accumulated Amortization Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>311 Pumping Equipment</b>								
1.25 HP Compressor (ID 1)	\$ 0	\$ 4	\$ 9	\$ 15	\$ 23	\$ 34	\$ 42	\$ 127
600 gpm/60 HP pump (ID 1)	\$ 7	\$ 89	\$ 177	\$ 309	\$ 475	\$ 699	\$ 880	\$ 2,635
Control Panel (ID 1)	\$ 2	\$ 23	\$ 46	\$ 80	\$ 123	\$ 181	\$ 227	\$ 682
1.25 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 4	\$ 27	\$ 39	\$ 49	\$ 119
1.50 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 11	\$ 68	\$ 100	\$ 126	\$ 306
Control Panel (ID 2)	\$ 2	\$ 23	\$ 46	\$ 80	\$ 123	\$ 181	\$ 227	\$ 682
Control Panel (ID 2)	\$ -	\$ -	\$ -	\$ 46	\$ 285	\$ 418	\$ 527	\$ 1,276
<b>Subtotal Pumping Equipment</b>	\$ 11	\$ 139	\$ 278	\$ 545	\$ 1,123	\$ 1,652	\$ 2,079	\$ 5,827
<b>320 Water Treatment Equipment</b>								
500 gallon hypochlorinator (ID 1)	\$ 1	\$ 9	\$ 18	\$ 32	\$ 49	\$ 72	\$ 91	\$ 273
500 gallon hypochlorinator (ID 2)	\$ 1	\$ 9	\$ 18	\$ 32	\$ 49	\$ 72	\$ 91	\$ 273
500 gallon hypochlorinator (ID 2)	\$ -	\$ -	\$ -	\$ 18	\$ 114	\$ 167	\$ 211	\$ 510
<b>Subtotal Water Treatment Equipment</b>	\$ 1	\$ 18	\$ 37	\$ 82	\$ 212	\$ 312	\$ 393	\$ 1,056
<b>330 Distribution Reservoirs and Standpipes</b>								
3,000 gallon hydrotank (ID 1)	\$ 0	\$ 6	\$ 12	\$ 21	\$ 33	\$ 48	\$ 61	\$ 182
50 gallon Day tank (ID 1)	\$ 0	\$ 1	\$ 2	\$ 3	\$ 5	\$ 7	\$ 9	\$ 26
50 gallon Day Tank (ID 2)	\$ 0	\$ 1	\$ 2	\$ 3	\$ 5	\$ 7	\$ 9	\$ 26
3,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 6	\$ 38	\$ 56	\$ 70	\$ 170
50 gallon Day Tank (ID 2)	\$ -	\$ -	\$ -	\$ 3	\$ 16	\$ 24	\$ 30	\$ 73
6,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 25	\$ 152	\$ 223	\$ 281	\$ 680
<b>Subtotal Distribution Reservoirs and Standpipes</b>	\$ 1	\$ 8	\$ 16	\$ 61	\$ 248	\$ 365	\$ 459	\$ 1,157

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Percent Allocated To SAC	Amount Allocated to SAC	Average Service Life (Years)	Amortization Rate Applied
<b>331 Transmission and Distribution Mains</b>								
6" PVC Pipe (Transmission ID 1)	1	\$ 16.04	2,200'	\$ 35,292	50.000%	\$ 17,646	45.00	2.222%
6" Gate Valve (ID 1)	1	\$ 831.32	1	\$ 831	50.000%	\$ 416	25.00	4.000%
6" PVC Pipe (Transmission ID 1)	3	\$ 17.69	2,200'	\$ 38,909	50.000%	\$ 19,455	45.00	2.222%
6" Gate Valve (ID 1)	3	\$ 916.53	1	\$ 917	50.000%	\$ 458	25.00	4.000%
10" Gate Valve (ID 2)	4	\$ 1,754.88	1	\$ 1,755	50.000%	\$ 877	25.00	4.000%
10" PVC Pipe (Transmission ID 2)	4	\$ 32.58	800'	\$ 26,066	50.000%	\$ 13,033	45.00	2.222%
6" PVC Pipe (Transmission ID 1)	4	\$ 18.57	2,200'	\$ 40,855	50.000%	\$ 20,427	45.00	2.222%
8" Gate Valve (ID 2)	4	\$ 1,302.01	2	\$ 2,604	50.000%	\$ 1,302	25.00	4.000%
6" Gate Valve (ID 1)	4	\$ 962.35	1	\$ 962	50.000%	\$ 481	25.00	4.000%
6" Gate Valve (ID 2)	1	\$ 831.32	2	\$ 1,663	50.000%	\$ 831	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	1	\$ 16.04	1,500'	\$ 24,063	50.000%	\$ 12,031	45.00	2.222%
8" Gate Valve (ID 2)	5	\$ 1,367.11	1	\$ 1,367	50.000%	\$ 684	25.00	4.000%
8" PVC Pipe (Transmission ID 2)	5	\$ 26.59	4,400'	\$ 116,993	50.000%	\$ 58,496	45.00	2.222%
6" Gate Valve (ID 2)	6	\$ 1,060.99	6	\$ 6,366	50.000%	\$ 3,183	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	6	\$ 20.47	4,000'	\$ 81,895	50.000%	\$ 40,947	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	7	\$ 19.78	2,500'	\$ 49,456	50.000%	\$ 24,728	45.00	2.222%
4" PVC Pipe (Distribution ID 1)	1	\$ 10.65	3,400'	\$ 36,196	100.000%	\$ 36,196	45.00	2.222%
4" PVC Pipe (Distribution ID 1)	4	\$ 12.32	3,400'	\$ 41,901	100.000%	\$ 41,901	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	1	\$ 10.65	5,000'	\$ 53,229	100.000%	\$ 53,229	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	5	\$ 12.94	5,000'	\$ 64,701	100.000%	\$ 64,701	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	6	\$ 13.59	5,000'	\$ 67,936	100.000%	\$ 67,936	45.00	2.222%
4" PVC Pipe (Distribution ID 2)	7	\$ 14.27	5,000'	\$ 71,332	100.000%	\$ 71,332	45.00	2.222%
<b>Subtotal Transmission and Distribution Mains</b>				<b>\$ 765,287</b>		<b>\$ 550,291</b>		

**SCHEDULE 6  
BLUEFIELD UTILITIES, LLC  
WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Account Balance						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
<b>331 Transmission and Distribution Mains</b>							
6" PVC Pipe (Transmission ID 1)	\$ 318	\$ 1,986	\$ 3,972	\$ 6,911	\$ 10,645	\$ 15,649	\$ 19,701
6" Gate Valve (ID 1)	\$ 7	\$ 47	\$ 94	\$ 163	\$ 251	\$ 369	\$ 464
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ 2,190	\$ 7,620	\$ 11,736	\$ 17,253	\$ 21,720
6" Gate Valve (ID 1)	\$ -	\$ -	\$ 52	\$ 179	\$ 276	\$ 406	\$ 512
10" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 172	\$ 529	\$ 778	\$ 980
10" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ 2,552	\$ 7,862	\$ 11,558	\$ 14,551
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ -	\$ 4,000	\$ 12,323	\$ 18,116	\$ 22,806
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 255	\$ 785	\$ 1,155	\$ 1,454
6" Gate Valve (ID 1)	\$ -	\$ -	\$ -	\$ 94	\$ 290	\$ 427	\$ 537
6" Gate Valve (ID 2)	\$ 15	\$ 94	\$ 187	\$ 326	\$ 501	\$ 737	\$ 928
6" PVC Pipe (Transmission ID 2)	\$ 217	\$ 1,354	\$ 2,708	\$ 4,712	\$ 7,258	\$ 10,670	\$ 13,432
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 206	\$ 606	\$ 763
8" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 17,644	\$ 51,878	\$ 65,308
6" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411	\$ 3,554
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,157	\$ 45,716
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,804
4" PVC Pipe (Distribution ID 1)	\$ 18,098	\$ 36,196	\$ 36,196	\$ 36,196	\$ 36,196	\$ 36,196	\$ 36,196
4" PVC Pipe (Distribution ID 1)	\$ -	\$ -	\$ -	\$ 20,951	\$ 41,901	\$ 41,901	\$ 41,901
4" PVC Pipe (Distribution ID 2)	\$ 26,615	\$ 53,229	\$ 53,229	\$ 53,229	\$ 53,229	\$ 53,229	\$ 53,229
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 32,350	\$ 64,701	\$ 64,701
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,968	\$ 67,936
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,666
<b>Subtotal Transmission and Distribution Mains</b>	<b>\$ 45,269</b>	<b>\$ 92,906</b>	<b>\$ 98,627</b>	<b>\$ 137,360</b>	<b>\$ 233,983</b>	<b>\$ 379,166</b>	<b>\$ 525,857</b>



**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Amortization							Accumulated Amortization Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>331 Transmission and Distribution Mains</b>								
6" PVC Pipe (Transmission ID 1)	\$ 4	\$ 44	\$ 88	\$ 154	\$ 237	\$ 348	\$ 438	\$ 1,312
6" Gate Valve (ID 1)	\$ 0	\$ 2	\$ 4	\$ 7	\$ 10	\$ 15	\$ 19	\$ 56
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ 24	\$ 169	\$ 261	\$ 383	\$ 483	\$ 1,321
6" Gate Valve (ID 1)	\$ -	\$ -	\$ 1	\$ 7	\$ 11	\$ 16	\$ 20	\$ 56
10" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 3	\$ 21	\$ 31	\$ 39	\$ 95
10" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ 28	\$ 175	\$ 257	\$ 323	\$ 783
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ -	\$ 44	\$ 274	\$ 403	\$ 507	\$ 1,228
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 5	\$ 31	\$ 46	\$ 58	\$ 141
6" Gate Valve (ID 1)	\$ -	\$ -	\$ -	\$ 2	\$ 12	\$ 17	\$ 21	\$ 52
6" Gate Valve (ID 2)	\$ 0	\$ 4	\$ 7	\$ 13	\$ 20	\$ 29	\$ 37	\$ 111
6" PVC Pipe (Transmission ID 2)	\$ 2	\$ 30	\$ 60	\$ 105	\$ 161	\$ 237	\$ 298	\$ 894
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 24	\$ 31	\$ 59
8" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 196	\$ 1,153	\$ 1,451	\$ 2,800
6" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 142	\$ 170
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363	\$ 1,829	\$ 2,192
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153	\$ 153
4" PVC Pipe (Distribution ID 1)	\$ 201	\$ 804	\$ 804	\$ 804	\$ 804	\$ 804	\$ 804	\$ 5,027
4" PVC Pipe (Distribution ID 1)	\$ -	\$ -	\$ -	\$ 233	\$ 931	\$ 931	\$ 931	\$ 3,026
4" PVC Pipe (Distribution ID 2)	\$ 296	\$ 1,183	\$ 1,183	\$ 1,183	\$ 1,183	\$ 1,183	\$ 1,183	\$ 7,393
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 359	\$ 1,438	\$ 1,438	\$ 3,235
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377	\$ 1,510	\$ 1,887
4" PVC Pipe (Distribution ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396	\$ 396
<b>Subtotal Transmission and Distribution Mains</b>	\$ 503	\$ 2,067	\$ 2,172	\$ 2,758	\$ 4,690	\$ 8,085	\$ 12,112	\$ 32,387

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Percent Allocated To SAC	Amount Allocated to SAC	Average Service Life (Years)	Amortization Rate Applied
<b>334 Meters and Meter Installations</b>								
5/8" X 3/4"	1	\$ 380.34	8	\$ 3,043	100.000%	\$ 3,043	20.00	5.000%
5/8" X 3/4"	2	\$ 399.36	17	\$ 6,789	100.000%	\$ 6,789	20.00	5.000%
5/8" X 3/4"	3	\$ 419.33	25	\$ 10,483	100.000%	\$ 10,483	20.00	5.000%
5/8" X 3/4"	4	\$ 440.29	37	\$ 16,291	100.000%	\$ 16,291	20.00	5.000%
5/8" X 3/4"	5	\$ 462.31	47	\$ 21,728	100.000%	\$ 21,728	20.00	5.000%
5/8" X 3/4"	6	\$ 485.42	63	\$ 30,582	100.000%	\$ 30,582	20.00	5.000%
5/8" X 3/4"	7	\$ 509.69	51	\$ 25,994	100.000%	\$ 25,994	20.00	5.000%
<b>Subtotal Meters and Meter Installations</b>				<b>\$ 114,910</b>		<b>\$ 114,910</b>		
<b>335 Hydrants</b>								
Hydrants (ID 2)	1	\$ 3,260.07	1	\$ 3,260	100.000%	\$ 3,260	45.00	2.222%
Hydrants (ID 1)	1	\$ 3,260.07	4	\$ 13,040	100.000%	\$ 13,040	45.00	2.222%
Hydrants (ID 1)	3	\$ 3,594.22	4	\$ 14,377	100.000%	\$ 14,377	45.00	2.222%
Hydrants (ID 1)	4	\$ 3,773.93	4	\$ 15,096	100.000%	\$ 15,096	45.00	2.222%
Hydrants (ID 2)	4	\$ 3,773.93	4	\$ 15,096	100.000%	\$ 15,096	45.00	2.222%
Hydrants (ID 2)	5	\$ 3,962.63	8	\$ 31,701	100.000%	\$ 31,701	45.00	2.222%
Hydrants (ID 2)	6	\$ 4,160.76	6	\$ 24,965	100.000%	\$ 24,965	45.00	2.222%
Hydrants (ID 2)	7	\$ 4,368.80	4	\$ 17,475	100.000%	\$ 17,475	45.00	2.222%
<b>Subtotal Hydrants</b>				<b>\$ 135,009</b>		<b>\$ 135,009</b>		
<b>341 Transportation Equipment</b>								
Ford F-250 Truck (Used)	1	\$ 27,167.21	1	\$ 27,167	50.000%	\$ 13,584	6.00	16.667%
<b>Subtotal Transportation Equipment</b>				<b>\$ 27,167</b>		<b>\$ 13,584</b>		
<b>Total Capital Costs</b>				<b>\$ 1,504,229</b>		<b>\$ 1,025,705</b>		
<b>Less: Developer/Customer Contributions</b>						<b>(585,214)</b>		
<b>Total Capital Costs Related to SAC</b>						<b>\$ 440,490</b>		
<b>Total Capital Costs Related to SAC - Line</b>						<b>\$ 280,223</b>		
<b>Total Capital Costs Related to SAC - Plant</b>						<b>160,267</b>		
<b>Total SAC Check</b>						<b>\$ 440,490</b>		
<b>System Capacity in ERCs</b>						<b>261</b>		
<b>Line Portion of Service Availability Charge Per ERC</b>						<b>\$ 1,074</b>		
<b>Plant Portion of Service Availability Charge Per ERC</b>						<b>614</b>		
<b>Total SAC</b>						<b>\$ 1,688</b>		

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Account Balance						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
5/8" X 3/4"	\$ 1,521	\$ 3,043	\$ 3,043	\$ 3,043	\$ 3,043	\$ 3,043	\$ 3,043
5/8" X 3/4"	\$ -	\$ 3,395	\$ 6,789	\$ 6,789	\$ 6,789	\$ 6,789	\$ 6,789
5/8" X 3/4"	\$ -	\$ -	\$ 5,242	\$ 10,483	\$ 10,483	\$ 10,483	\$ 10,483
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ 8,145	\$ 16,291	\$ 16,291	\$ 16,291
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -	\$ 10,864	\$ 21,728	\$ 21,728
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,291	\$ 30,582
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,997
<b>Subtotal Meters and Meter Installations</b>	<b>\$ 1,521</b>	<b>\$ 6,437</b>	<b>\$ 15,073</b>	<b>\$ 28,460</b>	<b>\$ 47,470</b>	<b>\$ 73,625</b>	<b>\$ 101,913</b>
<b>335 Hydrants</b>							
Hydrants (ID 2)	\$ 1,630	\$ 3,260	\$ 3,260	\$ 3,260	\$ 3,260	\$ 3,260	\$ 3,260
Hydrants (ID 1)	\$ 6,520	\$ 13,040	\$ 13,040	\$ 13,040	\$ 13,040	\$ 13,040	\$ 13,040
Hydrants (ID 1)	\$ -	\$ -	\$ 7,188	\$ 14,377	\$ 14,377	\$ 14,377	\$ 14,377
Hydrants (ID 1)	\$ -	\$ -	\$ -	\$ 7,548	\$ 15,096	\$ 15,096	\$ 15,096
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ 7,548	\$ 15,096	\$ 15,096	\$ 15,096
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 15,851	\$ 31,701	\$ 31,701
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,482	\$ 24,965
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,738
<b>Subtotal Hydrants</b>	<b>\$ 8,150</b>	<b>\$ 16,300</b>	<b>\$ 23,489</b>	<b>\$ 45,773</b>	<b>\$ 76,719</b>	<b>\$ 105,052</b>	<b>\$ 126,272</b>
<b>341 Transportation Equipment</b>							
Ford F-250 Truck (Used)	\$ 245	\$ 1,529	\$ 3,058	\$ 5,320	\$ 8,194	\$ 12,047	\$ 15,165
<b>Subtotal Transportation Equipment</b>	<b>\$ 245</b>	<b>\$ 1,529</b>	<b>\$ 3,058</b>	<b>\$ 5,320</b>	<b>\$ 8,194</b>	<b>\$ 12,047</b>	<b>\$ 15,165</b>
<b>Total Capital Costs</b>	<b>\$ 58,435</b>	<b>\$ 137,478</b>	<b>\$ 180,859</b>	<b>\$ 293,744</b>	<b>\$ 494,200</b>	<b>\$ 757,824</b>	<b>\$1,005,794</b>

**SCHEDULE 6**  
**BLUEFIELD UTILITIES, LLC**  
**WATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Year 1	Year 2
5/8" X 3/4"	\$ 38	\$ 152
5/8" X 3/4"	\$ -	\$ 85
5/8" X 3/4"	\$ -	\$ -
5/8" X 3/4"	\$ -	\$ -
5/8" X 3/4"	\$ -	\$ -
5/8" X 3/4"	\$ -	\$ -
5/8" X 3/4"	\$ -	\$ -
<b>Subtotal Meters and Meter Installations</b>	<b>\$ 38</b>	<b>\$ 237</b>
<b>335 Hydrants</b>		
Hydrants (ID 2)	\$ 18	\$ 72
Hydrants (ID 1)	\$ 72	\$ 290
Hydrants (ID 1)	\$ -	\$ -
Hydrants (ID 1)	\$ -	\$ -
Hydrants (ID 2)	\$ -	\$ -
Hydrants (ID 2)	\$ -	\$ -
Hydrants (ID 2)	\$ -	\$ -
Hydrants (ID 2)	\$ -	\$ -
<b>Subtotal Hydrants</b>	<b>\$ 91</b>	<b>\$ 362</b>
<b>341 Transportation Equipment</b>		
Ford F-250 Truck (Used)	\$ 20	\$ 255
<b>Subtotal Transportation Equipment</b>	<b>\$ 20</b>	<b>\$ 255</b>
<b>Total Capital Costs</b>	<b>\$ 729</b>	<b>\$ 3,883</b>

**SCHEDULE 6A  
BLUEFIELD UTILITIES, LLC  
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION OVERALL PERCENTAGE CHECK  
PRELIMINARY ESTIMATE IN YEAR 7  
WATER  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

CATEGORY	BLUEFIELD UTILITIES INVESTMENT	CIAC		
		DEVELOPER	CUSTOMER	TOTAL
Cash	\$ 10,770 <sup>(1)</sup>	\$ -	\$ 491,784 <sup>(2)</sup>	\$ 491,784
Assets (Net of CIAC)	506,181	506,264	-	506,264
Accumulated Depreciation/Amortization	<u>(233,538)</u>	(46,956)	(45,613)	<u>(92,568)</u>
Total	\$ 283,413			\$ 905,480
Percentage	24%			76%

Notes: (1) Estimate from Schedule 12.

(2) Based on the average number of ERCs 248 times the calculated CIAC charge \$1688 + meter charge per ERC of \$295.

**Schedule 6B  
Bluefield Utilities, LLC  
CIAC Calculations**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Total Meter Costs	1/	\$	114,910.15
Total Plant Capacity for SAC Recovery	2/	\$	160,267.03
Total Main Line for SAC Recovery	2/	\$	280,223.30
 Total ERCs	3/		261
Total Meter Charge Per ERC (5/8")	4/	\$	440.00
5/8" Meter Charge ( Cash CIAC)			295.00
Water Service/Tap (Non-Cash CIAC)		\$	145.00
 5/8" Meter Charge ( Cash CIAC)		\$	295.00
Plant Capacity Charge Per ERC	5/		614.00
Main Extension Charge Per ERC	5/		1,074.00
<b>Total Cash CIAC Per ERC</b>		<b>\$</b>	<b>1,983.00</b>
 Average ERCs in Year 7	6/		248
Total Cash CIAC (Ave. ERC * Total Cash CIAC Per ERC)		\$	491,784.00
Total Non-Cash CIAC	7/	\$	506,264.00
<b>Total CIAC</b>		<b>\$</b>	<b>998,048.00</b>

<u>Non-Cash CIAC</u>	1/		
Fire Hydrants		\$	135,009.49
Distribution Lines			335,294.77
Water Service/Tap	8/		35,960.00
		\$	506,264.26

Plant Capacity - Allocating 50% of Costs for SAC Recovery 9/

<u>Account</u>	<u>Total</u>	<u>Alloc. To SAC</u>
304 Structures and Improvements	\$ 54,868.20	\$ 27,434.10
307 Wells and Springs	220,597.77	110,298.88
310 Power Generation Equipment	38,034.10	19,017.05
320 Water Treatment Equipment	7,034.00	3,517.00
<b>Total Assets for Plant Capacity</b>	<b>\$ 320,534.07</b>	<b>\$ 160,267.03</b>

Main Extension - Allocating 50% of Costs for SAC Recovery 9/

311 Pumping Equipment	\$ 74,495.21	\$ 37,247.61
330 Distribution Reservoirs and Standpipes	28,791.68	14,395.84
331 Transmission and Distribution Mains	429,992.50	214,996.25
341 Transportation Equipment	27,167.21	13,583.61
<b>Total Assets for Main Extension</b>	<b>\$ 560,446.60</b>	<b>\$ 280,223.30</b>

**Notes:**

- 1/ See Schedule 6 for details.
- 2/ See details below.
- 3/ See Schedule 11 for details.
- 4/ Total meter costs divided by total ERCs.
- 5/ SAC Recovery amount divided by total ERCs.
- 6/ See Schedule 1 for details. 80% capacity is reached in Year 7.
- 7/ Non-cash CIAC is 100% SAC (except meters) as shown on Schedule 6.
- 8/ Number of customers \* the service line/tap amount (248 \* \$145).
- 9/ Assumes 50% of the asset is funded by utility and 50% by SAC as shown on Schedule 6.

**Schedule 6C**  
**Bluefield Utilities, LLC**  
**Cost Justification for Meter Installation Fees**  
**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

	<u>5/8 x 3/4"</u>	<u>1"</u>	<u>1-1/2"</u>	<u>Other</u>
Meter	\$ 75.00	\$ 150.00	\$ 200.00	
Meter Box	75.00	75.00	75.00	
Fitting and Curb Stop	35.00	35.00	35.00	
Labor @ \$20 per hour	80.00	80.00	80.00	
Overhead @ \$ 20 per hour	30.00	30.00	30.00	
<b>Total</b>	<b><u>\$ 295.00</u></b>	<b><u>\$ 370.00</u></b>	<b><u>\$ 420.00</u></b>	<b><u>Actual Cost</u></b>

**SCHEDULE 7  
BLUEFIELD UTILITIES, LLC  
PROFORMA SCHEDULE OF EXPENSES FOR WATER UTILITY  
YEAR 1 to YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

<u>Acct. No.</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
601 Salaries and Wages - Employees	\$ 15,600	\$ 32,448	\$ 33,746	\$ 35,096	\$ 36,500	\$ 37,960	\$ 39,478
603 Salaries and Wages - Other	-	-	-	-	-	-	-
604 Employees Pensions and Benefits	-	-	-	-	-	-	-
610 Purchased Water	-	-	-	-	-	-	-
615 Purchased Power	648	2,084	4,293	7,695	12,207	18,485	23,270
616 Fuel for Power Production	-	-	-	-	-	-	-
618 Chemicals	281	906	1,866	3,344	5,304	8,032	10,111
620 Materials and Supplies	96	309	637	1,141	1,810	2,741	3,450
630 Contractual Services	5,504	5,816	6,146	6,496	5,194	5,623	6,572
640 Rents	1,712	1,712	1,995	2,517	3,159	4,042	4,765
650 Transportation Expense	5,742	5,927	6,105	6,288	6,476	6,671	6,871
655 Insurance Expense	250	258	265	273	281	290	299
665 Regulatory Expense	-	-	-	-	-	-	-
670 Bad Debt Expense	61	192	384	667	1,028	1,511	1,902
675 Miscellaneous Expense	251	446	501	578	676	806	910
403 Depreciation Expense	13,244	26,657	27,699	31,948	38,265	44,768	50,956
407 Amortization Expense	(729)	(3,883)	(5,670)	(9,188)	(15,636)	(24,333)	(33,129)
408 Taxes Other Than Income	-	-	-	-	-	-	-
409 Income Taxes	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 42,660</b>	<b>\$ 72,872</b>	<b>\$ 77,967</b>	<b>\$ 86,853</b>	<b>\$ 95,265</b>	<b>\$ 106,595</b>	<b>\$ 115,456</b>
<b>Average cost per customer per month</b>	<b>\$ 444.38</b>	<b>\$ 242.91</b>	<b>\$ 129.94</b>	<b>\$ 83.19</b>	<b>\$ 59.24</b>	<b>\$ 45.09</b>	<b>\$ 38.80</b>



**SCHEDULE 7A  
BLUEFIELD UTILITIES, LLC  
OPERATION & MAINTENANCE EXPENSE PROJECTION<sup>(1)</sup>  
WATER O & M COST IN ST. LUCIE COUNTY  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Description	YEAR						
	1	2	3	4	5	6	7
Salary	\$ 15,600	\$ 32,448	\$ 33,746	\$ 35,096	\$ 36,500	\$ 37,960	\$ 39,478
Fringe Benefit	-	-	-	-	-	-	-
Purchased Power	648	2,084	4,293	7,695	12,207	18,485	23,270
Chemicals	281	906	1,866	3,344	5,304	8,032	10,111
Material and Supplies	96	309	637	1,141	1,810	2,741	3,450
Contractual Services	750	773	796	820	844	869	896
Rents	1,712	1,712	1,995	2,517	3,159	4,042	4,765
Transportation Expense	5,742	5,927	6,105	6,288	6,476	6,671	6,871
Insurance Expense	250	258	265	273	281	290	299
Bad Debt Expense	61	192	384	667	1,028	1,511	1,902
Misc. Expense	251	446	501	578	676	806	910
<b>Total O&amp;M Expense</b>	<b>\$ 25,392</b>	<b>\$ 45,054</b>	<b>\$ 50,586</b>	<b>\$ 58,418</b>	<b>\$ 68,286</b>	<b>\$ 81,406</b>	<b>\$ 91,952</b>
<b>Total Rounded<sup>(2)</sup></b>	<b>\$ 25,400</b>	<b>\$ 45,100</b>	<b>\$ 50,600</b>	<b>\$ 58,400</b>	<b>\$ 68,300</b>	<b>\$ 81,400</b>	<b>\$ 92,000</b>

(1) Rounded to nearest \$100/yr.

(2) Does not include Engineering, Finance, Administration, Management Fee and /or reporting /testing/lab cost.

**SCHEDULE 7B**  
**BLUEFIELD UTILITIES, LLC**  
**OVERHEAD COSTS (TOTAL)<sup>(1)</sup>**  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

ITEM	YEAR						
	1	2	3	4	5	6	7
Engineering & Technical Service	\$ 820	\$ 845	\$ 870	\$ 896	\$ 923	\$ 951	\$ 979
Financial Service	546	562	579	597	615	633	652
Administration	1,093	1,126	1,160	1,194	1,230	1,267	1,305
Management	983	1,012	1,043	1,074	1,106	1,140	1,174
Reporting/Testing/Lab	874	900	927	955	984	1,013	1,044
Permitting Renewals FDEP Regulatory Expenses	219	226	232	239	246	254	261
	<u>219</u>	<u>226</u>	<u>232</u>	<u>239</u>	<u>246</u>	<u>254</u>	<u>261</u>
<b>Total</b>	<b>\$ 4,754</b>	<b>\$ 4,897</b>	<b>\$ 5,044</b>	<b>\$ 5,195</b>	<b>\$ 5,351</b>	<b>\$ 5,511</b>	<b>\$ 5,677</b>
<b>Total Rounded</b>	<b>\$ 4,800</b>	<b>\$ 4,900</b>	<b>\$ 5,000</b>	<b>\$ 5,200</b>	<b>\$ 5,400</b>	<b>\$ 5,500</b>	<b>\$ 5,700</b>

(1) Rounded to nearest \$100/yr.

**SCHEDULE 8**  
**BLUEFIELD UTILITIES, LLC**  
**PROJECTED CAPITAL STRUCTURE AND RATE OF RETURN - WATER SYSTEM**  
**END OF YEAR 7**  
**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

	<u>Amount of Capital</u>	<u>Weight</u>	<u>Cost Rate <sup>(1)(2)</sup></u>	<u>Weighted Cost</u>
Equity	\$ 150,966	40.00%	11.16%	4.460%
Debt	226,449	60.00%	5.87%	3.520%
Total	\$ 377,415	100.00%		7.980%

Note:

- (1) FPSC Order # PSC-12-0339-PAA-WS, issued June 28, 2012, establishes the following leverage formula for 2012:  
Return on Equity = 7.13% + 1.610/Equity Ratio, and the Allowable Range of Return = 8.74% @ 100% Equity  
to 11.16% @ 40% Equity.
- (2) For related party debt, cost is equal to the 10-year average of the prime rate + 1.0%.

**SCHEDULE 9  
BLUEFIELD UTILITIES, LLC  
WATER REVENUE REQUIREMENTS  
YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Operation and Maintenance Expense	\$	97,629
Depreciation Expense		50,956
CIAC Amortization Adjustment		(33,129)
Regulatory Assessment Fees (4.5%)		6,859
State and Federal Income Tax		<u>-</u>
TOTAL EXPENSES	\$	122,315
Return on Investment		<u>30,118</u>
REVENUE REQUIREMENT	\$	152,433

**SCHEDULE 9A  
BLUEFIELD UTILITIES, LLC  
WATER RATE BASE  
YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Utility Plant In Service	\$	1,504,229
Accumulated Depreciation		(233,538)
Contributions in Aid of Construction		(998,048)
Accumulated Amortization of CIAC		92,568
Less: Non Used & Useful Adjustment		-
Working Capital Allowance		<u>12,204</u>
Total Rate Base	\$	377,415

**SCHEDULE 10  
BLUEFIELD UTILITIES, LLC  
WATER RATE CALCULATION  
YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Account No.	Description	Test Year - Year 7	Base Facility Charge	Gallonge Charge	Base Facility Cost	Base Facility Charge	Gallonge Cost	Gallonge Charge
<b>Operation and Maintenance Expenses</b>								
601	Salaries and Wages - Employees	\$ 39,478	40%	60%	\$ 15,791	\$ 5.30	\$ 23,687	\$ 0.75
603	Salaries and Wages - Other	-	40%	60%	-	-	-	-
604	Employees Pensions and Benefits	-	40%	60%	-	-	-	-
610	Purchased Water	-	40%	60%	-	-	-	-
615	Purchased Power	23,270	40%	60%	9,308	3.12	13,962	0.44
616	Fuel for Power Production	-	40%	60%	-	-	-	-
618	Chemicals	10,111	40%	60%	4,045	1.36	6,067	0.19
620	Materials and Supplies	3,450	40%	60%	1,380	0.46	2,070	0.07
630	Contractual Services	6,572	40%	60%	2,629	0.88	3,943	0.12
640	Rents	4,765	40%	60%	1,906	0.64	2,859	0.09
650	Transportation Expense	6,871	40%	60%	2,748	0.92	4,123	0.13
655	Insurance Expense	299	40%	60%	119	0.04	179	0.01
665	Regulatory Expense	-	40%	60%	-	-	-	-
670	Bad Debt Expense	1,902	40%	60%	761	0.26	1,141	0.04
675	Miscellaneous Expense	910	40%	60%	364	0.12	546	0.02
<b>Total Operation and Maintenance Expenses</b>		<b>\$ 97,629</b>			<b>\$ 39,051</b>	<b>\$ 13.10</b>	<b>\$ 58,577</b>	<b>\$ 1.86</b>
<b>Depreciation and Amortization</b>								
403	Depreciation Expense	\$ 50,956	40%	60%	\$ 20,382	\$ 6.84	\$ 30,574	\$ 0.96
407	Amortization Expense - CIAC	(33,129)	40%	60%	(13,252)	(4.45)	(19,878)	(0.63)
<b>Total Depreciation and Amortization</b>		<b>\$ 17,827</b>			<b>\$ 7,131</b>	<b>\$ 2.39</b>	<b>\$ 10,696</b>	<b>\$ 0.33</b>

**SCHEDULE 10  
BLUEFIELD UTILITIES, LLC  
WATER RATE CALCULATION  
YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Account No.	Description	Test Year - Year 7	Base Facility Charge	Gallonge Charge	Base Facility Cost	Base Facility Charge	Gallonge Cost	Gallonge Charge
<b>Taxes Other Than Income Taxes</b>								
408.10	Utility Regulatory Assessment Fees	\$ 6,859	40%	60%	\$ 2,744	\$ 0.92	\$ 4,116	\$ 0.13
408.20	Other Income and Deductions	-	40%	60%	-	-	-	-
<b>Total Taxes Other Than Income Taxes</b>		<b>\$ 6,859</b>			<b>\$ 2,744</b>	<b>\$ 0.92</b>	<b>\$ 4,116</b>	<b>\$ 0.13</b>
<b>Income Taxes</b>								
409	Federal, State, and Local Income Taxes	\$ -	40%	60%	\$ -	\$ -	\$ -	\$ -
<b>Total Income Taxes</b>		<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Return on Investment</b>		<b>30,118</b>	<b>40%</b>	<b>60%</b>	<b>12,047</b>	<b>4.04</b>	<b>18,071</b>	<b>0.57</b>
<b>Total Revenue Requirement</b>		<b>\$ 152,433</b>			<b>\$ 60,973</b>	<b>\$ 20.45</b>	<b>\$ 91,460</b>	<b>\$ 2.89</b>
<b>Less: Miscellaneous Revenues</b>		<b>-</b>	<b>40%</b>	<b>60%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues for Rate Setting</b>		<b>\$ 152,433</b>			<b>\$ 60,973</b>	<b>\$ 20.45</b>	<b>\$ 91,460</b>	<b>\$ 2.89</b>
Factored ERCs (Test Year Average)		2,980						
Factored Gallons (In Thousands) (Test Year Average)		31,755						

**SCHEDULE 11  
BLUEFIELD UTILITIES, LLC  
PROFORMA WATER UTILITY PLANT  
YEAR 1 to YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

<u>Acct. No.</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
301 Organization	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034
302 Franchises							
303 Land and Land Rights							
304 Structures and Improvements	44,739	44,739	44,739	54,868	54,868	54,868	54,868
305 Collecting and Impounding Reservoirs							
306 Lake, Rivers, and Other Intakes							
307 Wells and Springs	220,598	220,598	220,598	220,598	220,598	220,598	220,598
309 Supply Mains							
310 Power Generation Equipment	38,034	38,034	38,034	38,034	38,034	38,034	38,034
311 Pumping Equipment	49,336	49,336	49,336	74,495	74,495	74,495	74,495
320 Water Treatment Equipment	3,260	3,260	3,260	7,034	7,034	7,034	7,034
330 Distribution Reservoirs and Standpipes	4,890	4,890	4,890	28,792	28,792	28,792	28,792
331 Transmission and Distribution Mains	151,273	151,273	191,099	305,242	488,302	644,499	765,287
334 Meters & Meter Installation	3,043	9,832	20,315	36,606	58,334	88,916	114,910
335 Hydrants	16,300	16,300	30,677	60,869	92,570	117,534	135,009
339 Other Plant and Miscellaneous Equipment							
340 Office Furniture and Equipment							
341 Transportation Equipment	27,167	27,167	27,167	27,167	27,167	27,167	27,167
343 Tools, Shop and Garage Equipment							
345 Power Operated Equipment							
348 Other Tangible Plant							
	<u>596,674</u>	<u>603,463</u>	<u>668,149</u>	<u>891,739</u>	<u>1,128,229</u>	<u>1,339,971</u>	<u>1,504,229</u>
Treatment Capacity (avg annual daily flow)	<u>91,350</u>	GPD	<u>261</u>	ERCs			
Line Capacity			<u>261</u>	ERCs			
		ERC =	<u>350</u>	GPD			



**SCHEDULE 12  
BLUEFIELD UTILITIES, LLC  
PROFORMA BALANCE SHEET - WATER  
YEAR 1 to YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

<u>Acct. No.</u>	<u>Assets and Other Debits</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
101	Utility Plant In Service	596,674	603,463	668,149	891,739	1,128,229	1,339,971	1,504,229
103	Property Held For Future Use							
104	Utility Plant Purchased or Sold							
105	Construction Work in Progress							
108	Accumulated Depreciation and Amortization of Utility Plant In Service	(13,244)	(39,901)	(67,600)	(99,548)	(137,813)	(182,581)	(233,538)
114	Utility Plant Acquisition Adjustments							
115	Accumulated Amortization of Utility Plant Acquisition Adjustments							
121	Nonutility Property							
122	Accumulated Depreciation and Amortization of Nonutility Property							
124	Utility Investments							
131	Cash	3,768	6,262	6,992	8,012	9,079	10,770	12,204
132	Special Deposits							
141	Customer Accounts Receivable							
143	Accumulated Provision of Uncollectible Accounts - CR							
151	Plant Material and Supplies							
174	Miscellaneous Current and Accrued Assets							
186	Miscellaneous Deferred Debits							
190	Accumulated Deferred Income Taxes							
	<b>Total Assets and Other Debits</b>	<b><u>587,199</u></b>	<b><u>569,825</u></b>	<b><u>607,541</u></b>	<b><u>800,202</u></b>	<b><u>999,495</u></b>	<b><u>1,168,160</u></b>	<b><u>1,282,895</u></b>

**SCHEDULE 12  
BLUEFIELD UTILITIES, LLC  
PROFORMA BALANCE SHEET - WATER  
YEAR 1 to YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
<u>Equity Capital</u>							
<u>Acct. No.</u>							
201							
204							
211	276,493	284,771	308,696	394,953	429,978	386,929	307,152
215	(37,763)	(95,710)	(143,825)	(179,061)	(195,575)	(186,493)	(156,186)
218							
<u>Liabilities and Other Credits</u>							
<u>Acct. No.</u>							
224	226,449	226,449	226,449	226,449	226,449	226,449	226,449
231							
232							
235							
236							
237							
241							
252							
253							
255							
265							
271	122,749	158,925	226,502	377,331	573,749	800,713	998,048
272	(729)	(4,612)	(10,282)	(19,470)	(35,106)	(59,439)	(92,568)
281							
282							
283							
	<u>587,199</u>	<u>569,825</u>	<u>607,541</u>	<u>800,202</u>	<u>999,495</u>	<u>1,168,160</u>	<u>1,282,895</u>

**SCHEDULE 13**  
**BLUEFIELD UTILITIES, LLC**  
**AVERAGE PROJECTED WASTEWATER ERCs IN ST. LUCIE COUNTY**  
**PROJECTION PERIOD: YEAR 1 - YEAR 15**  
**PHASE I DEVELOPMENT COMPLETE IN YEAR 7**  
**ERCs BEYOND THIS DATE BASED ON MAXIMUM DENSITY IN PHASE II (BEYOND 7 YEARS)**  
**AND PHASE III (OVER 13 YEARS)**  
**Revised for City of Port St. Lucie and Martin County Settlements**

<u>Year</u>	<u>St. Lucie Ave. ERCs</u>
1	-
2	10
3	32
4	67
5	114
6	177
7	228
8	279
9	354
10	429
11	505
12	581
13	657
14	739
15	826

**SCHEDULE 14**  
**BLUEFIELD UTILITIES, LLC**  
**AVERAGE WASTEWATER DEMAND (@ 270 GPD) IN ST. LUCIE COUNTY**  
**PROJECTION PERIOD: YEAR 1 - YEAR 15**  
**PHASE I DEVELOPMENT COMPLETE IN YEAR 7**  
**FLows BEYOND THIS DATE BASED ON MAXIMUM DENSITY IN PHASE II (BEYOND 7 YEARS)**  
**AND PHASE III (OVER 13 YEARS)**  
 Revised for City of Port St. Lucie and Martin County Settlements

	<b>St. Lucie Ave.</b> <b>Wastewater</b> <b>Demand (MGD)</b>
2010	-
2011	0.003
2012	0.009
2013	0.018
2014	0.031
2015	0.048
2016	0.062
2017	0.075
2018	0.096
2019	0.116
2020	0.136
2021	0.157
2022	0.177
2023	0.200
2024	0.223

**SCHEDULE 15**  
**BLUEFIELD UTILITIES, LLC**  
**PROJECTED INCREMENTAL AND AVERAGE ANNUAL ERCs AND FLOWS**  
**PHASE I: YEAR 1 - YEAR 7**  
**Revised for City of Port St. Lucie and Martin County Settlements**

	Year						
	1	2	3	4	5	6	7
<b>INCREMENTAL ERCs - WASTEWATER</b>							
St. Lucie Incremental ERCs	0	10	22	35	47	63	51
<b>Total Incremental ERCs</b>	<b>0</b>	<b>10</b>	<b>22</b>	<b>35</b>	<b>47</b>	<b>63</b>	<b>51</b>
<b>AVERAGE ERCs - WASTEWATER</b>							
St. Lucie Average ERCs	0	10	32	67	114	177	228
<b>Total Average ERCs</b>	<b>0</b>	<b>10</b>	<b>32</b>	<b>67</b>	<b>114</b>	<b>177</b>	<b>228</b>
<b>METERED WATER FLOW (MGD) (At 350 gpd )</b>							
St. Lucie Metered Flows (MGD)	-	0.004	0.011	0.023	0.040	0.062	0.080
<b>Total Metered Water Flows (MGD)</b>	<b>-</b>	<b>0.004</b>	<b>0.011</b>	<b>0.023</b>	<b>0.040</b>	<b>0.062</b>	<b>0.080</b>
<b>TOTAL METERED WATER FLOWS (Annual in Million Gallons @ 350 gpd )</b>							
St. Lucie Total Flows (Annual)	-	1.460	4.015	8.395	14.600	22.630	29.200
<b>Total Metered Water Flows (Annual)</b>	<b>-</b>	<b>1.460</b>	<b>4.015</b>	<b>8.395</b>	<b>14.600</b>	<b>22.630</b>	<b>29.200</b>
<b>TREATED WASTEWATER FLOWS (MGD) (At 270 gpd)</b>							
St. Lucie Treated Flows (MGD)	-	0.003	0.009	0.018	0.031	0.048	0.062
<b>Total Treated Flows (MGD)</b>	<b>-</b>	<b>0.003</b>	<b>0.009</b>	<b>0.018</b>	<b>0.031</b>	<b>0.048</b>	<b>0.062</b>
<b>TREATED WASTEWATER FLOWS (Annual in Million Gallons)</b>							
St. Lucie Treated Flows (Annual)	-	1.095	3.285	6.570	11.315	17.520	22.630
<b>Total Treated Flows (Annual)</b>	<b>-</b>	<b>1.095</b>	<b>3.285</b>	<b>6.570</b>	<b>11.315</b>	<b>17.520</b>	<b>22.630</b>

SCHEDULE 16  
 BLUEFIELD UTILITIES, LLC  
 WASTEWATER CAPITAL COST  
 ST. LUCIE COUNTY  
 (Year 1 - Year 7)

BALANCE IS SHOWN FOR YEAR 7 (TEST YEAR)

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7
<b>351 Organization</b>				
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034
<b>Subtotal Organizational Costs</b>				<b>\$ 38,034</b>
<b>354 Structures and Improvements</b>				
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 30,427.28	1	\$ 30,427
Lift Station (ID 1)	1	\$ 70,634.75	1	\$ 70,635
Lift Station (ID 1)	2	\$ 74,166.49	1	\$ 74,166
Lift Station (ID 2)	4	\$ 81,768.56	1	\$ 81,769
Lift Station (ID 2)	6	\$ 90,149.83	1	\$ 90,150
Site (Fencing, Paving, Grass) (ID 2)	4	\$ 62,898.89	1	\$ 62,899
<b>Subtotal Structures and Improvements</b>				<b>\$ 410,046</b>
<b>360 Collection Sewers - Force</b>				
3" PVC Pipe (ID 1)	2	\$ 8.58	1,320'	\$ 11,326
3" Plug Valve (ID 1)	2	\$ 570.51	1'	\$ 571
3" PVC Pipe (ID 1)	3	\$ 9.00	660'	\$ 5,940
3" Plug Valve (ID 1)	3	\$ 599.04	1'	\$ 599
3" PVC Pipe (ID 1)	3	\$ 9.00	2,442'	\$ 21,978
3" Plug Valve (ID 1)	3	\$ 599.04	1'	\$ 599
3" PVC Pipe (ID 1)	4	\$ 9.45	1,320'	\$ 12,474
3" Plug Valve (ID 1)	4	\$ 628.99	1'	\$ 629
3" PVC Pipe (ID 2)	4	\$ 9.45	2,118'	\$ 20,015
3" Plug Valve (ID 2)	4	\$ 628.99	1'	\$ 629
3" PVC Pipe (ID 2)	4	\$ 9.45	2,189'	\$ 20,686
3" Plug Valve (ID 2)	4	\$ 628.99	1'	\$ 629
3" PVC Pipe (ID 2)	6	\$ 10.42	946'	\$ 9,857
3" Plug Valve (ID 2)	6	\$ 693.46	1'	\$ 693
3" PVC Pipe (ID 2)	4	\$ 9.45	3,142'	\$ 29,692
3" Plug Valve (ID 2)	4	\$ 628.99	1'	\$ 629
3" PVC Pipe (ID 2)	5	\$ 9.93	3,142'	\$ 31,200
3" Plug Valve (ID 2)	5	\$ 660.44	1'	\$ 660
3" PVC Pipe (ID 2)	6	\$ 10.42	3,142'	\$ 32,740
3" Plug Valve (ID 2)	6	\$ 693.46	1'	\$ 693
3" PVC Pipe (ID 2)	7	\$ 10.94	3,142'	\$ 34,373
3" Plug Valve (ID 2)	7	\$ 728.13	1'	\$ 728
<b>Subtotal Collection Sewers - Force</b>				<b>\$ 237,341</b>
<b>361 Collection Sewers - Gravity</b>				
8" Pipe (ID 1)	2	\$ 22.97	1,900'	\$ 43,643
8" Pipe (ID 1)	3	\$ 24.12	1,900'	\$ 45,828
8" Pipe (ID 1)	4	\$ 25.32	1,900'	\$ 48,108
8" Pipe (ID 2)	4	\$ 25.32	2,500'	\$ 63,300
8" Pipe (ID 2)	5	\$ 26.59	5,000'	\$ 132,950

**SCHEDULE 16**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER CAPITAL COST**  
**ST. LUCIE COUNTY**  
**(Year 1 - Year 7)**

**BALANCE IS SHOWN FOR YEAR 7 (TEST YEAR)**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7
8" Pipe (ID 2)	6	\$ 27.92	5,000'	\$ 139,600
8" Pipe (ID 2)	7	\$ 29.31	2,500'	\$ 73,275
<i>Subtotal Collection Sewers - Gravity</i>				\$ 546,704

**SCHEDULE 16**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER CAPITAL COST**  
**ST. LUCIE COUNTY**  
**(Year 1 - Year 7)**

**BALANCE IS SHOWN FOR YEAR 7 (TEST YEAR)**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7
<b><i>380 Treatment and Disposal Equipment</i></b>				
10,000 GPD Package Plant (ID 1)	1	\$ 108,668.85	1	\$ 108,669
10,000 GPD Package Plant (ID 1)	2	\$ 114,102.29	1	\$ 114,102
25,000 GPD Package Plant (ID 2)	4	\$ 251,595.56	1	\$ 251,596
25,000 GPD Package Plant (ID 2)	6	\$ 277,384.10	1	\$ 277,384
<b><i>Subtotal Treatment and Disposal Equipment</i></b>				<b>\$ 751,751</b>
<b>Total Capital Costs</b>				<b>\$ 1,983,876</b>



**SCHEDULE 17**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER SYSTEM ANNUAL DEPRECIATION**  
**YEAR 1 to YEAR 7**  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Average Service Life in Years	Depreciation Rate Applied
<b>351 Organization</b>						
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	40.00	2.500%
<b>Subtotal Organizational Costs</b>				<b>\$ 38,034</b>		
<b>354 Structures and Improvements</b>						
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 30,427.28	1	\$ 30,427	32.00	3.125%
Lift Station (ID 1)	1	\$ 70,634.75	1	\$ 70,635	25.00	4.000%
Lift Station (ID 1)	2	\$ 74,166.49	1	\$ 74,166	25.00	4.000%
Lift Station (ID 2)	4	\$ 81,768.56	1	\$ 81,769	25.00	4.000%
Lift Station (ID 2)	6	\$ 90,149.83	1	\$ 90,150	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 2)	4	\$ 62,898.89	1	\$ 62,899	32.00	3.125%
<b>Subtotal Structures and Improvements</b>				<b>\$ 410,046</b>		
<b>360 Collection Sewers - Force</b>						
3" PVC Pipe (ID 1)	2	\$ 8.58	1,320	\$ 11,326	30.00	3.333%
3" Plug Valve (ID 1)	2	\$ 570.51	1	\$ 571	30.00	3.333%
3" PVC Pipe (ID 1)	3	\$ 9.00	660	\$ 5,940	30.00	3.333%
3" Plug Valve (ID 1)	3	\$ 599.04	1	\$ 599	30.00	3.333%
3" PVC Pipe (ID 1)	3	\$ 9.00	2,442	\$ 21,978	30.00	3.333%
3" Plug Valve (ID 1)	3	\$ 599.04	1	\$ 599	30.00	3.333%
3" PVC Pipe (ID 1)	4	\$ 9.45	1,320	\$ 12,474	30.00	3.333%
3" Plug Valve (ID 1)	4	\$ 628.99	1	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	4	\$ 9.45	2,118	\$ 20,015	30.00	3.333%
3" Plug Valve (ID 2)	4	\$ 628.99	1	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	4	\$ 9.45	2,189	\$ 20,686	30.00	3.333%
3" Plug Valve (ID 2)	4	\$ 628.99	1	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	6	\$ 10.42	946	\$ 9,857	30.00	3.333%
3" Plug Valve (ID 2)	6	\$ 693.46	1	\$ 693	30.00	3.333%
3" PVC Pipe (ID 2)	4	\$ 9.45	3,142	\$ 29,692	30.00	3.333%
3" Plug Valve (ID 2)	4	\$ 628.99	1	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	5	\$ 9.93	3,142	\$ 31,200	30.00	3.333%
3" Plug Valve (ID 2)	5	\$ 660.44	1	\$ 660	30.00	3.333%
3" PVC Pipe (ID 2)	6	\$ 10.42	3,142	\$ 32,740	30.00	3.333%
3" Plug Valve (ID 2)	6	\$ 693.46	1	\$ 693	30.00	3.333%
3" PVC Pipe (ID 2)	7	\$ 10.94	3,142	\$ 34,373	30.00	3.333%
3" Plug Valve (ID 2)	7	\$ 728.13	1	\$ 728	30.00	3.333%
<b>Subtotal Collection Sewers - Force</b>				<b>\$ 237,341</b>		

**SCHEDULE 17**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER SYSTEM ANNUAL DEPRECIATION**  
**YEAR 1 to YEAR 7**  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Average Service Life In Years	Depreciation Rate Applied
<b>361 Collection Sewers - Gravity</b>						
8" Pipe (ID 1)	2	\$ 22.97	1,900'	\$ 43,643	45.00	2.222%
8" Pipe (ID 1)	3	\$ 24.12	1,900'	\$ 45,828	45.00	2.222%
8" Pipe (ID 1)	4	\$ 25.32	1,900'	\$ 48,108	45.00	2.222%
8" Pipe (ID 2)	4	\$ 25.32	2,500'	\$ 63,300	45.00	2.222%
8" Pipe (ID 2)	5	\$ 26.59	5,000'	\$ 132,950	45.00	2.222%
8" Pipe (ID 2)	6	\$ 27.92	5,000'	\$ 139,600	45.00	2.222%
8" Pipe (ID 2)	7	\$ 29.31	2,500'	\$ 73,275	45.00	2.222%
<b>Subtotal Collection Sewers - Gravity</b>				<b>\$ 546,704</b>		
<b>380 Treatment and Disposal Equipment</b>						
10,000 GPD Package Plant (ID 1)	1	\$ 108,668.85	1	\$ 108,669	18.00	5.556%
10,000 GPD Package Plant (ID 1)	2	\$ 114,102.29	1	\$ 114,102	18.00	5.556%
25,000 GPD Package Plant (ID 2)	4	\$ 251,595.56	1	\$ 251,596	18.00	5.556%
25,000 GPD Package Plant (ID 2)	6	\$ 277,384.10	1	\$ 277,384	18.00	5.556%
<b>Subtotal Treatment and Disposal Equipment</b>				<b>\$ 751,751</b>		
<b>Total Capital Costs</b>				<b>\$ 1,983,876</b>		

SCHEDULE 17  
 BLUEFIELD UTILITIES, LLC  
 WASTEWATER SYSTEM ANNUAL DEPRECIATION  
 YEAR 1 to YEAR 7  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Depreciation							Accumulated Depreciation Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>351 Organization</b>								
Organizational Costs	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
<b>Subtotal Organizational Costs</b>	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
<b>354 Structures and Improvements</b>								
Site (Fencing, Paving, Grass) (ID 1)	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
Lift Station (ID 1)	\$ 1,413	\$ 2,825	\$ 2,825	\$ 2,825	\$ 2,825	\$ 2,825	\$ 2,825	\$ 18,365
Lift Station (ID 1)	\$ -	\$ 1,483	\$ 2,967	\$ 2,967	\$ 2,967	\$ 2,967	\$ 2,967	\$ 16,317
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ 1,635	\$ 3,271	\$ 3,271	\$ 3,271	\$ 11,448
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,803	\$ 3,606	\$ 5,409
Site (Fencing, Paving, Grass) (ID 2)	\$ -	\$ -	\$ -	\$ 983	\$ 1,966	\$ 1,966	\$ 1,966	\$ 6,880
<b>Subtotal Structures and Improvements</b>	\$ 1,888	\$ 5,260	\$ 6,743	\$ 9,361	\$ 11,979	\$ 13,782	\$ 15,585	\$ 64,598
<b>360 Collection Sewers - Force</b>								
3" PVC Pipe (ID 1)	\$ -	\$ 189	\$ 378	\$ 378	\$ 378	\$ 378	\$ 378	\$ 2,076
3" Plug Valve (ID 1)	\$ -	\$ 10	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 105
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ 99	\$ 198	\$ 198	\$ 198	\$ 198	\$ 891
3" Plug Valve (ID 1)	\$ -	\$ -	\$ 10	\$ 20	\$ 20	\$ 20	\$ 20	\$ 90
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ 366	\$ 733	\$ 733	\$ 733	\$ 733	\$ 3,297
3" Plug Valve (ID 1)	\$ -	\$ -	\$ 10	\$ 20	\$ 20	\$ 20	\$ 20	\$ 90
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ -	\$ 208	\$ 416	\$ 416	\$ 416	\$ 1,455
3" Plug Valve (ID 1)	\$ -	\$ -	\$ -	\$ 10	\$ 21	\$ 21	\$ 21	\$ 73
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 334	\$ 667	\$ 667	\$ 667	\$ 2,335
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 10	\$ 21	\$ 21	\$ 21	\$ 73
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 345	\$ 690	\$ 690	\$ 690	\$ 2,413
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 10	\$ 21	\$ 21	\$ 21	\$ 73
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164	\$ 329	\$ 493
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 23	\$ 35
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 495	\$ 990	\$ 990	\$ 990	\$ 3,464
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 10	\$ 21	\$ 21	\$ 21	\$ 73
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 520	\$ 1,040	\$ 1,040	\$ 2,600
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ 22	\$ 22	\$ 55
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546	\$ 1,091	\$ 1,637
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 23	\$ 35
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573	\$ 573
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 12
<b>Subtotal Collection Sewers - Force</b>	\$ -	\$ 198	\$ 882	\$ 2,790	\$ 4,744	\$ 6,008	\$ 7,326	\$ 21,949

**SCHEDULE 17**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER SYSTEM ANNUAL DEPRECIATION**  
**YEAR 1 to YEAR 7**  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Depreciation							Accumulated Depreciation Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>361 Collection Sewers - Gravity</b>								
8" Pipe (ID 1)	\$ -	\$ 485	\$ 970	\$ 970	\$ 970	\$ 970	\$ 970	\$ 5,334
8" Pipe (ID 1)	\$ -	\$ -	\$ 509	\$ 1,018	\$ 1,018	\$ 1,018	\$ 1,018	\$ 4,583
8" Pipe (ID 1)	\$ -	\$ -	\$ -	\$ 535	\$ 1,069	\$ 1,069	\$ 1,069	\$ 3,742
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 703	\$ 1,407	\$ 1,407	\$ 1,407	\$ 4,923
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 1,477	\$ 2,954	\$ 2,954	\$ 7,386
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,551	\$ 3,102	\$ 4,653
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 814	\$ 814
<b>Subtotal Collection Sewers - Gravity</b>	\$ -	\$ 485	\$ 1,479	\$ 3,226	\$ 5,941	\$ 8,970	\$ 11,335	\$ 31,436
<b>380 Treatment and Disposal Equipment</b>								
10,000 GPD Package Plant (ID 1)	\$ 3,019	\$ 6,037	\$ 6,037	\$ 6,037	\$ 6,037	\$ 6,037	\$ 6,037	\$ 39,242
10,000 GPD Package Plant (ID 1)	\$ -	\$ 3,170	\$ 6,339	\$ 6,339	\$ 6,339	\$ 6,339	\$ 6,339	\$ 34,865
25,000 GPD Package Plant (ID 2)	\$ -	\$ -	\$ -	\$ 6,989	\$ 13,978	\$ 13,978	\$ 13,978	\$ 48,921
25,000 GPD Package Plant (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,705	\$ 15,410	\$ 23,115
<b>Subtotal Treatment and Disposal Equipmer.</b>	\$ 3,019	\$ 9,207	\$ 12,376	\$ 19,365	\$ 26,354	\$ 34,059	\$ 41,764	\$ 146,143
<b>Total Capital Costs</b>	\$ 5,382	\$ 16,100	\$ 22,431	\$ 35,693	\$ 49,969	\$ 63,770	\$ 76,961	\$ 270,306

SCHEDULE 18  
 BLUEFIELD UTILITIES, LLC  
 WASTEWATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION  
 YEAR 1 to YEAR 7

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Percent Allocated To SAC	Amount Allocated to SAC	Average Service Life (Years)	Amortization Rate Applied
<b>351 Organization</b>								
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	0.000%	\$ -	40.00	2.500%
<b>Subtotal Organizational Costs</b>				\$ 38,034		\$ -		
<b>354 Structures and Improvements</b>								
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 30,427.28	1	\$ 30,427	60.000%	\$ 18,256	32.00	3.125%
Lift Station (ID 1)	1	\$ 70,634.75	1	\$ 70,635	100.000%	\$ 70,635	25.00	4.000%
Lift Station (ID 1)	2	\$ 74,166.49	1	\$ 74,166	100.000%	\$ 74,166	25.00	4.000%
Lift Station (ID 2)	4	\$ 81,768.56	1	\$ 81,769	100.000%	\$ 81,769	25.00	4.000%
Lift Station (ID 2)	6	\$ 90,149.83	1	\$ 90,150	100.000%	\$ 90,150	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 2)	4	\$ 62,898.89	1	\$ 62,899	60.000%	\$ 37,739	32.00	3.125%
<b>Subtotal Structures and Improvements</b>				\$ 410,046		\$ 372,715		
<b>360 Collection Sewers - Force</b>								
3" PVC Pipe (ID 1)	2	\$ 8.58	1,320	\$ 11,326	100.000%	\$ 11,326	30.00	3.333%
3" Plug Valve (ID 1)	2	\$ 570.51	1	\$ 571	100.000%	\$ 571	30.00	3.333%
3" PVC Pipe (ID 1)	3	\$ 9.00	660	\$ 5,940	100.000%	\$ 5,940	30.00	3.333%
3" Plug Valve (ID 1)	3	\$ 599.04	1	\$ 599	100.000%	\$ 599	30.00	3.333%
3" PVC Pipe (ID 1)	3	\$ 9.00	2,442	\$ 21,978	100.000%	\$ 21,978	30.00	3.333%
3" Plug Valve (ID 1)	3	\$ 599.04	1	\$ 599	100.000%	\$ 599	30.00	3.333%
3" PVC Pipe (ID 1)	4	\$ 9.45	1,320	\$ 12,474	100.000%	\$ 12,474	30.00	3.333%
3" Plug Valve (ID 1)	4	\$ 628.99	1	\$ 629	100.000%	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	4	\$ 9.45	2,118	\$ 20,015	100.000%	\$ 20,015	30.00	3.333%
3" Plug Valve (ID 2)	4	\$ 628.99	1	\$ 629	100.000%	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	4	\$ 9.45	2,189	\$ 20,686	100.000%	\$ 20,686	30.00	3.333%
3" Plug Valve (ID 2)	4	\$ 628.99	1	\$ 629	100.000%	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	6	\$ 10.42	946	\$ 9,857	100.000%	\$ 9,857	30.00	3.333%
3" Plug Valve (ID 2)	6	\$ 693.46	1	\$ 693	100.000%	\$ 693	30.00	3.333%
3" PVC Pipe (ID 2)	4	\$ 9.45	3,142	\$ 29,692	100.000%	\$ 29,692	30.00	3.333%
3" Plug Valve (ID 2)	4	\$ 628.99	1	\$ 629	100.000%	\$ 629	30.00	3.333%
3" PVC Pipe (ID 2)	5	\$ 9.93	3,142	\$ 31,200	100.000%	\$ 31,200	30.00	3.333%
3" Plug Valve (ID 2)	5	\$ 660.44	1	\$ 660	100.000%	\$ 660	30.00	3.333%
3" PVC Pipe (ID 2)	6	\$ 10.42	3,142	\$ 32,740	100.000%	\$ 32,740	30.00	3.333%
3" Plug Valve (ID 2)	6	\$ 693.46	1	\$ 693	100.000%	\$ 693	30.00	3.333%
3" PVC Pipe (ID 2)	7	\$ 10.94	3,142	\$ 34,373	100.000%	\$ 34,373	30.00	3.333%
3" Plug Valve (ID 2)	7	\$ 728.13	1	\$ 728	100.000%	\$ 728	30.00	3.333%
<b>Subtotal Collection Sewers - Force</b>				\$ 237,341		\$ 237,341		

SCHEDULE 18  
 BLUEFIELD UTILITIES, LLC  
 WASTEWATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION  
 YEAR 1 to YEAR 7  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Account Balance						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
<b>351 Organization</b>							
Organizational Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Organizational Costs</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>354 Structures and Improvements</b>							
Site (Fencing, Paving, Grass) (ID 1)	\$ 464	\$ 549	\$ 1,757	\$ 3,680	\$ 6,261	\$ 9,721	\$ 12,522
Lift Station (ID 1)	\$ 1,796	\$ 2,125	\$ 6,800	\$ 14,237	\$ 24,224	\$ 37,612	\$ 48,449
Lift Station (ID 1)	\$ -	\$ 1,116	\$ 7,140	\$ 14,949	\$ 25,436	\$ 39,492	\$ 50,871
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ 8,241	\$ 28,043	\$ 43,540	\$ 56,086
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,002	\$ 61,834
Site (Fencing, Paving, Grass) (ID 2)	\$ -	\$ -	\$ -	\$ 3,803	\$ 12,943	\$ 20,095	\$ 25,886
<b>Subtotal Structures and Improvements</b>	\$ 18,952	\$ 11,213	\$ 35,880	\$ 75,125	\$ 127,824	\$ 198,464	\$ 255,648
<b>360 Collection Sewers - Force</b>							
3" PVC Pipe (ID 1)	\$ -	\$ 5,663	\$ 11,326	\$ 11,326	\$ 11,326	\$ 11,326	\$ 11,326
3" Plug Valve (ID 1)	\$ -	\$ 285	\$ 571	\$ 571	\$ 571	\$ 571	\$ 571
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ 2,970	\$ 5,940	\$ 5,940	\$ 5,940	\$ 5,940
3" Plug Valve (ID 1)	\$ -	\$ -	\$ 300	\$ 599	\$ 599	\$ 599	\$ 599
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ 10,989	\$ 21,978	\$ 21,978	\$ 21,978	\$ 21,978
3" Plug Valve (ID 1)	\$ -	\$ -	\$ 300	\$ 599	\$ 599	\$ 599	\$ 599
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ -	\$ 6,237	\$ 12,474	\$ 12,474	\$ 12,474
3" Plug Valve (ID 1)	\$ -	\$ -	\$ -	\$ 314	\$ 629	\$ 629	\$ 629
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 10,008	\$ 20,015	\$ 20,015	\$ 20,015
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 314	\$ 629	\$ 629	\$ 629
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 10,343	\$ 20,686	\$ 20,686
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 314	\$ 629	\$ 629	\$ 629
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,929	\$ 9,857
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 693
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 14,846	\$ 29,692	\$ 29,692	\$ 29,692
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 314	\$ 629	\$ 629	\$ 629
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 15,600	\$ 31,200	\$ 31,200
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 330	\$ 660	\$ 660
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,370	\$ 32,740
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 693
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,187
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364
<b>Subtotal Collection Sewers - Force</b>	\$ -	\$ 5,948	\$ 26,454	\$ 83,704	\$ 142,325	\$ 180,248	\$ 219,790

**SCHEDULE 18**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Amortization							Accumulated Amortization Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>351 Organization</b>								
Organizational Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Organizational Costs</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>354 Structures and Improvements</b>								
Site (Fencing, Paving, Grass) (ID 1)	\$ 7	\$ 17	\$ 55	\$ 115	\$ 196	\$ 304	\$ 391	\$ 1,085
Lift Station (ID 1)	\$ 36	\$ 85	\$ 272	\$ 569	\$ 969	\$ 1,504	\$ 1,938	\$ 5,374
Lift Station (ID 1)	\$ -	\$ 22	\$ 286	\$ 598	\$ 1,017	\$ 1,580	\$ 2,035	\$ 5,538
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ 165	\$ 1,122	\$ 1,742	\$ 2,243	\$ 5,272
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480	\$ 2,473	\$ 2,953
Site (Fencing, Paving, Grass) (ID 2)	\$ -	\$ -	\$ -	\$ 59	\$ 404	\$ 628	\$ 809	\$ 1,901
<b>Subtotal Structures and Improvements</b>	\$ 43	\$ 124	\$ 613	\$ 1,507	\$ 3,708	\$ 6,238	\$ 9,890	\$ 22,122
<b>360 Collection Sewers - Force</b>								
3" PVC Pipe (ID 1)	\$ -	\$ 94	\$ 378	\$ 378	\$ 378	\$ 378	\$ 378	\$ 1,982
3" Plug Valve (ID 1)	\$ -	\$ 5	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 100
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ 50	\$ 198	\$ 198	\$ 198	\$ 198	\$ 842
3" Plug Valve (ID 1)	\$ -	\$ -	\$ 5	\$ 20	\$ 20	\$ 20	\$ 20	\$ 85
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ 183	\$ 733	\$ 733	\$ 733	\$ 733	\$ 3,114
3" Plug Valve (ID 1)	\$ -	\$ -	\$ 5	\$ 20	\$ 20	\$ 20	\$ 20	\$ 85
3" PVC Pipe (ID 1)	\$ -	\$ -	\$ -	\$ 104	\$ 416	\$ 416	\$ 416	\$ 1,351
3" Plug Valve (ID 1)	\$ -	\$ -	\$ -	\$ 5	\$ 21	\$ 21	\$ 21	\$ 68
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 167	\$ 667	\$ 667	\$ 667	\$ 2,168
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 5	\$ 21	\$ 21	\$ 21	\$ 68
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 172	\$ 690	\$ 690	\$ 690	\$ 2,241
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 5	\$ 21	\$ 21	\$ 21	\$ 68
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82	\$ 329	\$ 411
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 23	\$ 29
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 247	\$ 990	\$ 990	\$ 990	\$ 3,217
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ 5	\$ 21	\$ 21	\$ 21	\$ 68
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 260	\$ 1,040	\$ 1,040	\$ 2,340
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 22	\$ 22	\$ 50
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273	\$ 1,091	\$ 1,364
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 23	\$ 29
3" PVC Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286	\$ 286
3" Plug Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 6
<b>Subtotal Collection Sewers - Force</b>	\$ -	\$ 99	\$ 639	\$ 2,079	\$ 4,479	\$ 5,642	\$ 7,034	\$ 19,971

**SCHEDULE 18**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	In Service Year	Per Unit Cost	Quantity	Balance Year 7	Percent Allocated To SAC	Amount Allocated to SAC	Average Service Life (Years)
<b>361 Collection Sewers - Gravity</b>							
8" Pipe (ID 1)	2	\$ 22.97	1,900'	\$ 43,643	60.000%	\$ 26,186	45.00
8" Pipe (ID 1)	3	\$ 24.12	1,900'	\$ 45,828	60.000%	\$ 27,497	45.00
8" Pipe (ID 1)	4	\$ 25.32	1,900'	\$ 48,108	60.000%	\$ 28,865	45.00
8" Pipe (ID 2)	4	\$ 25.32	2,500'	\$ 63,300	60.000%	\$ 37,980	45.00
8" Pipe (ID 2)	5	\$ 26.59	5,000'	\$ 132,950	60.000%	\$ 79,770	45.00
8" Pipe (ID 2)	6	\$ 27.92	5,000'	\$ 139,600	60.000%	\$ 83,760	45.00
8" Pipe (ID 2)	7	\$ 29.31	2,500'	\$ 73,275	60.000%	\$ 43,965	45.00
<b>Subtotal Collection Sewers - Gravity</b>				<b>\$ 546,704</b>		<b>\$ 328,022</b>	
<b>380 Treatment and Disposal Equipment</b>							
10,000 GPD Package Plant (ID 1)	1	\$ 108,668.85	1	\$ 108,669	60.000%	\$ 65,201	18.00
10,000 GPD Package Plant (ID 1)	2	\$ 114,102.29	1	\$ 114,102	60.000%	\$ 68,461	18.00
25,000 GPD Package Plant (ID 2)	4	\$ 251,595.56	1	\$ 251,596	60.000%	\$ 150,957	18.00
25,000 GPD Package Plant (ID 2)	6	\$ 277,384.10	1	\$ 277,384	60.000%	\$ 166,430	18.00
<b>Subtotal Treatment and Disposal Equipment</b>				<b>\$ 751,751</b>		<b>\$ 451,050</b>	
<b>Total Costs</b>				<b>\$ 1,983,876</b>		<b>\$ 1,389,129</b>	
<b>Developer Contributions</b>						<b>\$ (237,341)</b>	
<b>Total Costs Related To SAC</b>						<b>\$ 1,151,788</b>	
<b>Total Capital Costs Related to SAC - Line</b>						<b>\$ 328,022</b>	
<b>Total Capital Costs Related to SAC - Plant</b>						<b>\$ 507,046</b>	
<b>Total SAC Check</b>						<b>\$ 835,069</b>	
<b>System Capacity in ERCs</b>						<b>241</b>	
<b>Line Portion of Service Availability Charge Per ERC</b>						<b>\$ 1,361</b>	
<b>Plant Portion of Service Availability Charge Per ERC</b>						<b>\$ 2,104</b>	
<b>Total SAC</b>						<b>\$ 3,465</b>	



**SCHEDULE 18**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Amortization Rate Applied	Account Balance						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
<b>361 Collection Sewers - Gravity</b>								
8" Pipe (ID 1)	2.222%	\$ -	\$ 394	\$ 2,521	\$ 5,278	\$ 8,981	\$ 13,943	\$ 17,961
8" Pipe (ID 1)	2.222%	\$ -	\$ -	\$ 1,324	\$ 5,542	\$ 9,430	\$ 14,642	\$ 18,860
8" Pipe (ID 1)	2.222%	\$ -	\$ -	\$ -	\$ 2,909	\$ 9,899	\$ 15,370	\$ 19,799
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ 3,828	\$ 13,025	\$ 20,224	\$ 26,051
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ -	\$ 13,679	\$ 42,476	\$ 54,715
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,300	\$ 57,452
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,078
<b>Subtotal Collection Sewers - Gravity</b>		<b>\$ -</b>	<b>\$ 394</b>	<b>\$ 3,844</b>	<b>\$ 17,557</b>	<b>\$ 55,014</b>	<b>\$ 128,955</b>	<b>\$ 209,915</b>
<b>380 Treatment and Disposal Equipment</b>								
10,000 GPD Package Plant (ID 1)	5.556%	\$ 1,658	\$ 1,961	\$ 6,277	\$ 13,142	\$ 22,361	\$ 34,718	\$ 44,722
10,000 GPD Package Plant (ID 1)	5.556%	\$ -	\$ 1,030	\$ 6,591	\$ 13,799	\$ 23,479	\$ 36,454	\$ 46,958
25,000 GPD Package Plant (ID 2)	5.556%	\$ -	\$ -	\$ -	\$ 15,214	\$ 51,771	\$ 80,382	\$ 103,543
25,000 GPD Package Plant (ID 2)	5.556%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,311	\$ 114,156
<b>Subtotal Treatment and Disposal Equipmer.</b>		<b>\$ 1,658</b>	<b>\$ 2,991</b>	<b>\$ 12,867</b>	<b>\$ 42,155</b>	<b>\$ 97,611</b>	<b>\$ 195,865</b>	<b>\$ 309,379</b>
<b>Total Costs</b>		<b>\$ 20,610</b>	<b>\$ 20,546</b>	<b>\$ 79,046</b>	<b>\$ 218,540</b>	<b>\$ 422,775</b>	<b>\$ 703,531</b>	<b>\$ 994,732</b>

**SCHEDULE 18**  
**BLUEFIELD UTILITIES, LLC**  
**WASTEWATER SYSTEM SERVICE AVAILABILITY CHARGE COLLECTIONS - ANNUAL ALLOCATION AND AMORTIZATION**  
**YEAR 1 to YEAR 7**  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Item Name	Annual Amortization							Accumulated Amortization Year 7
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
<b>361 Collection Sewers - Gravity</b>								
8" Pipe (ID 1)	\$ -	\$ 4	\$ 56	\$ 117	\$ 200	\$ 310	\$ 399	\$ 1,086
8" Pipe (ID 1)	\$ -	\$ -	\$ 15	\$ 123	\$ 210	\$ 325	\$ 419	\$ 1,092
8" Pipe (ID 1)	\$ -	\$ -	\$ -	\$ 32	\$ 220	\$ 342	\$ 440	\$ 1,034
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 43	\$ 289	\$ 449	\$ 579	\$ 1,360
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ 944	\$ 1,216	\$ 2,312
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ 1,277	\$ 1,524
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168	\$ 168
<b>Subtotal Collection Sewers - Gravity</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ 71</b>	<b>\$ 315</b>	<b>\$ 1,071</b>	<b>\$ 2,618</b>	<b>\$ 4,497</b>	<b>\$ 8,576</b>
<b>380 Treatment and Disposal Equipment</b>								
10,000 GPD Package Plant (ID 1)	\$ 46	\$ 109	\$ 349	\$ 730	\$ 1,242	\$ 1,929	\$ 2,485	\$ 6,889
10,000 GPD Package Plant (ID 1)	\$ -	\$ 29	\$ 366	\$ 767	\$ 1,304	\$ 2,025	\$ 2,609	\$ 7,100
25,000 GPD Package Plant (ID 2)	\$ -	\$ -	\$ -	\$ 423	\$ 2,876	\$ 4,466	\$ 5,752	\$ 13,517
25,000 GPD Package Plant (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,231	\$ 6,342	\$ 7,573
<b>Subtotal Treatment and Disposal Equipmer.</b>	<b>\$ 46</b>	<b>\$ 138</b>	<b>\$ 715</b>	<b>\$ 1,919</b>	<b>\$ 5,423</b>	<b>\$ 9,651</b>	<b>\$ 17,188</b>	<b>\$ 35,079</b>
<b>Total Costs</b>	<b>\$ 89</b>	<b>\$ 366</b>	<b>\$ 2,037</b>	<b>\$ 5,820</b>	<b>\$ 14,680</b>	<b>\$ 24,148</b>	<b>\$ 38,609</b>	<b>\$ 85,749</b>

**SCHEDULE 18A  
 BLUEFIELD UTILITIES, LLC  
 CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION OVERALL PERCENTAGE CHECK  
 PRELIMINARY ESTIMATE IN YEAR 6  
 WASTEWATER  
 Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

CATEGORY	BLUEFIELD UTILITIES INVESTMENT	CIAC		
		DEVELOPER	CUSTOMER	TOTAL
Cash	\$ 12,252 <sup>(1)</sup>	\$ -	\$ 790,020 <sup>(2)</sup>	\$ 790,020
Assets (Net of CIAC)	639,795	554,061	-	554,061
Accumulated Depreciation/Amortization	<u>(270,306)</u>	<u>(35,348)</u>	<u>(50,401)</u>	<u>(85,749)</u>
<b>Total</b>	<b>\$ 381,741</b>			<b>\$ 1,258,332</b>
Percentage	23%			77%

Notes: (1) Estimate.

(2) Based on the average number of ERCs 228 times the calculated CIAC charge \$3465.

**Schedule 18B**  
**Bluefield Utilities, LLC**  
**Wastewater CIAC Calculations**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Total Plant Capacity for SAC Recovery	1/	\$	507,046.18
Total Main Line for SAC Recovery	1/	\$	328,022.40
Total ERCs	2/		241
Plant Capacity Charge Per ERC	3/	\$	2,104.00
Main Extension Charge Per ERC	3/	\$	1,361.00
Total Cash CIAC Per ERC		\$	3,465.00
Average ERCs in Year 7	4/		228
Total Cash CIAC (Ave. ERC * Total Cash CIAC Per ERC)		\$	790,020.00
Total Non-Cash CIAC	5/	\$	554,061.00
Total CIAC		\$	1,344,081.00
Non-Cash CIAC	6/		
Collection Lines & Lift Stations		\$	554,060.82
		\$	554,060.82

Plant Capacity - Allocating 60% of Costs for SAC Recovery 7/

<u>Account</u>	<u>Total</u>	<u>Alloc. To SAC</u>
354 Structures and Improvements (excluding lift stations)	\$ 93,326.17	\$ 55,995.70
380 Treatment and Disposal Equipment	751,750.80	451,050.48
Total Assets for Plant Capacity	\$ 845,076.97	\$ 507,046.18

Main Extension - Allocating 60% of Costs for SAC Recovery 7/

361 Collection Sewers - Gravity	\$ 546,704.00	\$ 328,022.40
Total Assets for Main Extension	\$ 546,704.00	\$ 328,022.40

Notes:

- 1/ See details below.
- 2/ See Schedule 23 for details.
- 3/ SAC Recovery amount divided by total ERCs.
- 4/ See Schedule 13 for details. 80% capacity is reached in Year 7.
- 5/ Non-cash CIAC is 100% SAC (collection system) as shown on Schedule 18.
- 6/ See Schedule 18 for details.
- 7/ Assumes 40% of the asset is funded by utility and 60% by SAC as shown on Schedule 18.

**SCHEDULE 19**  
**BLUEFIELD UTILITIES, LLC**  
**PROFORMA SCHEDULE OF EXPENSES FOR WASTEWATER UTILITY**  
**YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

<u>Acct. No.</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
701 Salaries and Wages - Employees	\$ -	\$ 16,224	\$ 16,873	\$ 45,624	\$ 47,449	\$ 49,347	\$ 51,321
703 Salaries and Wages - Other	-	-	-	-	-	-	-
704 Employees Pensions and Benefits	-	-	-	-	-	-	-
710 Purchased Wastewater Treatment	-	-	-	-	-	-	-
711 Sludge Removal Expense	-	-	-	-	-	-	-
715 Purchased Power	-	1,226	4,040	8,712	15,267	24,416	31,451
716 Fuel for Power Production	-	-	-	-	-	-	-
718 Chemicals	-	212	698	1,505	2,637	4,217	5,432
720 Materials and Supplies	-	124	407	879	1,540	2,462	3,172
730 Contractual Services	4,521	4,657	4,796	4,940	5,088	5,241	5,398
740 Rents	3,424	3,424	3,424	3,424	3,424	3,424	3,424
750 Transportation Expense	-	2,218	2,284	5,490	5,655	5,824	5,999
755 Insurance Expense	250	258	265	273	281	290	299
765 Regulatory Commission Expense	-	-	-	-	-	-	-
770 Bad Debt Expense	-	105	337	706	1,202	1,866	2,403
775 Miscellaneous Expense	44	246	291	674	783	927	1,044
403 Depreciation Expense	5,382	16,100	22,431	35,693	49,969	63,770	76,961
407 Amortization Expense	(89)	(366)	(2,037)	(5,820)	(14,680)	(24,148)	(38,609)
408 Taxes Other Than Income	-	-	-	-	-	-	-
409 Income Taxes	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 13,532</b>	<b>\$ 44,427</b>	<b>\$ 53,810</b>	<b>\$ 102,100</b>	<b>\$ 118,615</b>	<b>\$ 137,636</b>	<b>\$ 148,295</b>
<b>Average cost per customer per month</b>	<b>N/A</b>	<b>\$ 370.22</b>	<b>\$ 140.13</b>	<b>\$ 126.99</b>	<b>\$ 86.71</b>	<b>\$ 64.80</b>	<b>\$ 54.20</b>

**SCHEDULE 19A  
BLUEFIELD UTILITIES, LLC  
OPERATION & MAINTENANCE EXPENSE PROJECTION<sup>(1)</sup>  
WASTEWATER O & M COST IN ST. LUCIE COUNTY  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Description	YEAR						
	1	2	3	4	5	6	7
Salary	\$ -	\$ 16,224	\$ 16,873	\$ 45,624	\$ 47,449	\$ 49,347	\$ 51,321
Fringe Benefit	-	-	-	-	-	-	-
Purchased Power	-	1,226	4,040	8,712	15,267	24,416	31,451
Chemicals	-	212	698	1,505	2,637	4,217	5,432
Material and Supplies	-	124	407	879	1,540	2,462	3,172
Contractual Services	750	773	796	820	844	869	896
Rents	3,424	3,424	3,424	3,424	3,424	3,424	3,424
Transportation Expense	-	2,218	2,284	5,490	5,655	5,824	5,999
Insurance Expense	250	258	265	273	281	290	299
Bad Debt Expense	-	105	337	706	1,202	1,866	2,403
Misc. Expense	44	246	291	674	783	927	1,044
<b>Total O&amp;M Expense</b>	<b>\$ 4,468.24</b>	<b>\$ 24,807.73</b>	<b>\$ 29,415</b>	<b>\$ 68,107</b>	<b>\$ 79,082</b>	<b>\$ 93,643</b>	<b>\$ 105,440</b>
<b>Total Rounded<sup>(2)</sup></b>	<b>\$ 4,500</b>	<b>\$ 24,800</b>	<b>\$ 29,400</b>	<b>\$ 68,100</b>	<b>\$ 79,100</b>	<b>\$ 93,600</b>	<b>\$ 105,400</b>

(1) Rounded to nearest \$100/yr.

(2) Does not include Engineering, Finance, Administration, Management Fee and /or reporting /testing/lab cost.

**SCHEDULE 19B  
BLUEFIELD UTILITIES, LLC  
OVERHEAD COSTS (TOTAL)<sup>(1)</sup>  
Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

ITEM	YEAR						
	1	2	3	4	5	6	7
Engineering & Technical Service	\$ 820	\$ 845	\$ 870	\$ 896	\$ 923	\$ 951	\$ 979
Financial Service	546	562	579	597	615	633	652
Administration	1,093	1,126	1,160	1,194	1,230	1,267	1,305
Management	983	1,012	1,043	1,074	1,106	1,140	1,174
Reporting/Testing/Lab	219	226	232	239	246	254	261
Permitting Renewals FDEP Regulatory Expenses	55	57	58	60	62	64	66
	<u>55</u>	<u>57</u>	<u>58</u>	<u>60</u>	<u>62</u>	<u>64</u>	<u>66</u>
<b>Total</b>	<u>\$ 3,771</u>	<u>\$ 3,884</u>	<u>\$ 4,001</u>	<u>\$ 4,121</u>	<u>\$ 4,244</u>	<u>\$ 4,372</u>	<u>\$ 4,503</u>
<b>Total Rounded</b>	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,400	\$ 4,500

(1) Rounded to nearest \$100/yr.

**SCHEDULE 20**  
**BLUEFIELD UTILITIES, LLC**  
**PROJECTED CAPITAL STRUCTURE AND RATE OF RETURN WASTEWATER SYSTEM**  
**END OF YEAR 7**  
**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

	<u>Amount of Capital</u>	<u>Weight</u>	<u>Cost Rate <sup>(1)(2)</sup></u>	<u>Weighted Cost</u>
Equity	\$ 187,592	40.00%	11.16%	4.460%
Debt	281,388	60.00%	5.87%	3.520%
Total	\$ 468,980	100.00%		7.980%

Note:

- (1) FPSC Order # PSC-12-0339-PAA-WS, issued June 28, 2012, establishes the following leverage formula for 2012:  
Return on Equity = 7.13% + 1.610/Equity Ratio, and the Allowable Range of Return = 8.74% @ 100% Equity  
to 11.16% @ 40% Equity.
- (2) For related party debt, cost is equal to the 10-year average of the prime rate + 1.0%.



**SCHEDULE 21  
BLUEFIELD UTILITIES, LLC  
WASTEWATER REVENUE REQUIREMENTS  
YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Operation and Maintenance Expense	\$	109,943
Depreciation Expense		76,961
CIAC Amortization Adjustment		(38,609)
Regulatory Assessment Fees (4.5%)		8,751
State and Federal Income Tax		<u>-</u>
TOTAL EXPENSES	\$	157,046
Return on Investment		<u>37,425</u>
REVENUE REQUIREMENT	\$	194,471

**SCHEDULE 21A  
BLUEFIELD UTILITIES, LLC  
WASTEWATER RATE BASE  
YEAR 7**

**Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012**

Utility Plant In Service	\$	1,983,876
Accumulated Depreciation	\$	(270,306)
Contributions in Aid of Construction	\$	(1,344,081)
Accumulated Amortization of CIAC	\$	85,749
Less: Non Used & Useful Adjustment	\$	-
Working Capital Allowance	\$	<u>13,743</u>
Total Rate Base	\$	468,980

**SCHEDULE 22  
BLUEFIELD UTILITIES, LLC  
WASTEWATER RATE CALCULATION  
YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Account No.	Description	Test Year - Year 7	Base Facility Charge	Gallage Charge	Base Facility Cost	Base Facility Charge	Gallage Cost	Gallage Charge
<b>Operation and Maintenance Expenses</b>								
701	Salaries and Wages - Employees	\$ 51,321	40%	60%	\$ 20,529	\$ 7.49	\$ 30,793	\$ 1.40
703	Salaries and Wages - Other	-	40%	60%	-	-	-	-
704	Employees Pensions and Benefits	-	40%	60%	-	-	-	-
710	Purchased Wastewater	-	40%	60%	-	-	-	-
715	Purchased Power	31,451	40%	60%	12,580	4.59	18,870	0.86
716	Fuel for Power Production	-	40%	60%	-	-	-	-
718	Chemicals	5,432	40%	60%	2,173	0.79	3,259	0.15
720	Materials and Supplies	3,172	40%	60%	1,269	0.46	1,903	0.09
730	Contractual Services	5,398	40%	60%	2,159	0.79	3,239	0.15
740	Rents	3,424	40%	60%	1,370	0.50	2,054	0.09
750	Transportation Expense	5,999	40%	60%	2,400	0.88	3,600	0.16
755	Insurance Expense	299	40%	60%	119	0.04	179	0.01
765	Regulatory Expense	-	40%	60%	-	-	-	-
770	Bad Debt Expense	2,403	40%	60%	961	0.35	1,442	0.07
775	Miscellaneous Expense	1,044	40%	60%	418	0.15	626	0.03
<b>Total Operation and Maintenance Expenses</b>		<b>\$ 109,943</b>			<b>\$ 43,978</b>	<b>\$ 16.04</b>	<b>\$ 65,966</b>	<b>\$ 3.01</b>
<b>Depreciation and Amortization</b>								
403	Depreciation Expense	\$ 76,961	40%	60%	\$ 30,784	\$ 11.24	\$ 46,177	\$ 2.11
407	Amortization Expense - CIAC	(38,609)	40%	60%	(15,443)	(5.64)	(23,165)	(1.06)
<b>Total Depreciation and Amortization</b>		<b>\$ 38,353</b>			<b>\$ 15,341</b>	<b>\$ 5.60</b>	<b>\$ 23,012</b>	<b>\$ 1.05</b>

**SCHEDULE 22  
BLUEFIELD UTILITIES, LLC  
WASTEWATER RATE CALCULATION  
YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Account No.	Description	Test Year - Year 7	Base Facility Charge	Gallonge Charge	Base Facility Cost	Base Facility Charge	Gallonge Cost	Gallonge Charge
<b>Taxes Other Than Income Taxes</b>								
408.10	Utility Regulatory Assessment Fees	\$ 8,751	40%	60%	\$ 3,500	\$ 1.28	\$ 5,251	\$ 0.24
408.20	Other Income and Deductions	-	40%	60%	-	-	-	-
<b>Total Taxes Other Than Income Taxes</b>		\$ 8,751			\$ 3,500	\$ 1.28	\$ 5,251	\$ 0.24
<b>Income Taxes</b>								
409	Federal, State, and Local Income Taxes	\$ -	40%	60%	\$ -	\$ -	\$ -	\$ -
<b>Total Income Taxes</b>		\$ -			\$ -	\$ -	\$ -	\$ -
<b>Return on Investment</b>		<u>37,425</u>	40%	60%	<u>14,970</u>	<u>5.46</u>	<u>22,455</u>	<u>1.02</u>
<b>Total Revenue Requirement</b>		\$ 194,471			\$ 77,789	\$ 28.38	\$ 116,683	\$ 5.32
<b>Less: Miscellaneous Revenues</b>		<u>-</u>	40%	60%	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues for Rate Setting</b>		\$ 194,471			\$ 77,789	\$ 28.38	\$ 116,683	\$ 5.32
Factored ERCs (Test Year Average)		2,740						
Factored Gallons (In 000s) (@ 8,000 Gallon Cap)		21,920						

SCHEDULE 23  
 BLUEFIELD UTILITIES, LLC  
 PROFORMA WASTEWATER UTILITY PLANT  
 YEAR 1 to YEAR 7

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

Acct. No.		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
351	Organization	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034	\$ 38,034
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements	101,062	175,229	175,229	319,896	319,896	410,046	410,046
360	Collection Wastewater - Force	-	11,896	41,012	126,395	158,256	202,240	237,341
361	Collection Wastewater - Gravity	-	43,643	89,471	200,879	333,829	473,429	546,704
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
370	Receiving Wells							
371	Pumping Equipment							
380	Treatment and Disposal Equipment	108,669	222,771	222,771	474,367	474,367	751,751	751,751
381	Plant Wastewater							
382	Outfall Wastewater Lines							
389	Other Plant and Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
393	Tools, Shop and Garage Equipment							
395	Power Operated Equipment							
398	Other Tangible Plant							
		<u>247,765</u>	<u>491,573</u>	<u>566,517</u>	<u>1,159,571</u>	<u>1,324,381</u>	<u>1,875,499</u>	<u>1,983,876</u>
	Treatment Capacity	<u>65,070</u>	GPD	<u>241</u>	ERCs			
	Line Capacity			<u>241</u>	ERCs			
			ERC =	<u>270</u>	GPD			

**SCHEDULE 24  
BLUEFIELD UTILITIES, LLC  
PROFORMA BALANCE SHEET - WASTEWATER SYSTEM  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

<u>Acct. No.</u>	<u>Assets and Other Debits</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
101	Utility Plant In Service	247,765	491,573	566,517	1,159,571	1,324,381	1,875,499	1,983,876
103	Property Held For Future Use							
104	Utility Plant Purchased or Sold							
105	Construction Work in Progress							
108	Accumulated Depreciation and Amortization of Utility Plant In Service	(5,382)	(21,482)	(43,913)	(79,606)	(129,575)	(193,345)	(270,306)
114	Utility Plant Acquisition Adjustments Accumulated Amortization of Utility Plant							
115	Acquisition Adjustments							
121	Nonutility Property Accumulated Depreciation and Amortization of Nonutility Property							
122	Utility Investments							
124	Cash	1,030	3,586	4,177	9,028	10,416	12,252	13,743
131	Special Deposits							
132	Customer Accounts Receivable Accumulated Provision of Uncollectible							
141	Accounts - CR							
143	Plant Material and Supplies							
151	Miscellaneous Current and Accrued Assets							
174	Miscellaneous Deferred Debits							
186	Accumulated Deferred Income Taxes							
190								
	<b>Total Assets and Other Debits</b>	<b><u>243,413</u></b>	<b><u>473,677</u></b>	<b><u>526,781</u></b>	<b><u>1,088,993</u></b>	<b><u>1,205,222</u></b>	<b><u>1,694,406</u></b>	<b><u>1,727,312</u></b>

**SCHEDULE 24  
BLUEFIELD UTILITIES, LLC  
PROFORMA BALANCE SHEET - WASTEWATER SYSTEM  
YEAR 1 to YEAR 7**

Revised for City of Port St. Lucie and Martin County Settlements and Updated for 2012

		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
		<u>Equity Capital</u>						
<u>Acct. No.</u>								
201	Common Stock Issued							
204	Preferred Stock Issued							
211	Other Paid In Capital	(94,989)	51,225	28,815	356,052	318,182	472,825	295,461
215	Retained Earnings	(13,532)	(49,829)	(77,623)	(125,255)	(151,191)	(144,931)	(107,869)
218	Proprietary Capital							
		<u>Liabilities and Other Credits</u>						
<u>Acct. No.</u>								
224	Long Term Debt	281,388	281,388	281,388	281,388	281,388	281,388	281,388
231	Accounts Payable							
232	Noted Payable							
235	Customer Deposits							
236	Accrued Taxes							
237	Accrued Interest							
241	Miscellaneous Current and Accrued Liab.							
252	Advances for Construction							
253	Other Deferred Credits							
255	Accumulated Deferred Investment Tax Credits							
265	Miscellaneous Operating Revenues							
271	Contributions in Aid of Construction (CIAC)	70,635	191,347	296,693	585,120	779,836	1,132,264	1,344,081
272	Accumulated Amortization of CIAC	(89)	(455)	(2,492)	(8,312)	(22,992)	(47,140)	(85,749)
281	Accumulated Deferred Income Taxes - Accelerated Amortization							
282	Accumulated Deferred Income Taxes - Liberalized Depreciation							
283	Accumulated Deferred Income Taxes - Other							
	<b>Total Equity, Liabilities and Other Credits</b>	<u>243,413</u>	<u>473,677</u>	<u>526,781</u>	<u>1,088,993</u>	<u>1,205,222</u>	<u>1,694,406</u>	<u>1,727,312</u>