

Eric Fryson

From: Brett Hart <b.hart@gaiconsultants.com>
Sent: Friday, April 05, 2013 10:55 AM
To: Filings@psc.state.fl.us
Cc: jwharton@sfflaw.com; Pat Brady; bferrell@sfflaw.com
Subject: Revised and Updated Cost Study Schedules for Bluefield Certification Application (Docket #090459)
Attachments: Revised and Updated Cost Study Schedules for Bluefield Utilities Certification Application 4-5-2013.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.

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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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4-5-2013

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 updated 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 70 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

01742 APR-5 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
 01742 APR-5 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
INCREMENTAL AVERAGE ERCs - WATER							
St. Lucie Incremental ERCs	8	17	25	37	47	63	51
Total Incremental ERCs	8	17	25	37	47	63	51
AVERAGE ERCs - WATER							
St. Lucie Average ERCs	8	25	50	87	134	197	248
Total Average ERCs	8	25	50	87	134	197	248
METERED WATER FLOW (MGD)							
St. Lucie Metered Flows (MGD)	0.003	0.009	0.018	0.031	0.047	0.069	0.087
Total Metered Water Flows (MGD)	0.003	0.009	0.018	0.031	0.047	0.069	0.087
TOTAL METERED WATER FLOWS (Annual in Million Gallons)							
St. Lucie Metered Flows (Annual)	1.095	3.285	6.570	11.315	17.155	25.185	31.755
Total Metered Water Flows (Annual)	1.095	3.285	6.570	11.315	17.155	25.185	31.755

**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
301 Organization				
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034
Subtotal Organizational Costs				\$ 38,034
304 Structures and Improvements				
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
Subtotal Structures and Improvements				\$ 54,868
307 Wells and Springs				
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
Subtotal Wells and Springs				\$ 220,598
310 Power Generation Equipment				
150 KW Mobile Generator	1	\$ 38,034.10	1	\$ 38,034
Subtotal Power Generation Equipment				\$ 38,034
311 Pumping Equipment				
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
Subtotal Pumping Equipment				\$ 74,495
320 Water Treatment Equipment				
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
Subtotal Water Treatment Equipment				\$ 7,034

**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
330 Distribution Reservoirs and Standpipes				
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
Subtotal Distribution Reservoirs and Standpipes				\$ 28,792
331 Transmission and Distribution Mains				
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
Subtotal Transmission and Distribution Mains				\$ 765,287
334 Meters and Meter Installations				
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
Subtotal Meters and Meter Installations				\$ 114,910

**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>
335 Hydrants				
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
Subtotal Hydrants				\$ 135,009
341 Transportation Equipment				
Ford F-250 Truck (Used)	1	\$ 27,167.21	1	\$ 27,167
Subtotal Transportation Equipment				\$ 27,167
Total Capital Costs				\$ 1,504,229

**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
301 Organization						
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	40.00	2.500%
Subtotal Organizational Costs				\$ 38,034		
304 Structures and Improvements						
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%
Subtotal Structures and Improvements				\$ 54,868		
307 Wells and Springs						
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%
Subtotal Wells and Springs				\$ 220,598		
310 Power Generation Equipment						
150 KW Mobile Generator	1	\$ 38,034.10	1	\$ 38,034	20.00	5.000%
Subtotal Power Generation Equipment				\$ 38,034		

**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	
301 Organization								
Organizational Costs	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
Subtotal Organizational Costs	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
304 Structures and Improvements								
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
Subtotal Structures and Improvements	\$ 784	\$ 1,568	\$ 1,568	\$ 1,727	\$ 1,885	\$ 1,885	\$ 1,885	\$ 11,303
307 Wells and Springs								
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
Subtotal Wells and Springs	\$ 5,343	\$ 10,686	\$ 10,686	\$ 10,686	\$ 10,686	\$ 10,686	\$ 10,686	\$ 69,458
310 Power Generation Equipment								
150 KW Mobile Generator	\$ 951	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 12,361
Subtotal Power Generation Equipment	\$ 951	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 1,902	\$ 12,361

**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
311 Pumping Equipment						
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%
Subtotal Pumping Equipment				\$ 74,495		
320 Water Treatment Equipment						
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%
Subtotal Water Treatment Equipment				\$ 7,034		
330 Distribution Reservoirs and Standpipes						
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%
Subtotal Distribution Reservoirs and Standpipes				\$ 28,792		

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	
311 Pumping Equipment								
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
Subtotal Pumping Equipment	\$ 1,233	\$ 2,467	\$ 2,467	\$ 3,096	\$ 3,725	\$ 3,725	\$ 3,725	\$ 20,437
320 Water Treatment Equipment								
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
Subtotal Water Treatment Equipment	\$ 163	\$ 326	\$ 326	\$ 515	\$ 703	\$ 703	\$ 703	\$ 3,440
330 Distribution Reservoirs and Standpipes								
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
Subtotal Distribution Reservoirs and Standpipes	\$ 70	\$ 140	\$ 140	\$ 481	\$ 823	\$ 823	\$ 823	\$ 3,298

**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
331 Transmission and Distribution Mains						
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%
Subtotal Transmission and Distribution Mains				\$ 765,287		

**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	
331 Transmission and Distribution Mains								
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
Subtotal Transmission and Distribution Mains	\$ 1,703	\$ 3,406	\$ 3,857	\$ 5,623	\$ 8,985	\$ 13,551	\$ 17,853	\$ 54,976

**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
334 Meters and Meter Installations						
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%
Subtotal Meters and Meter Installations				\$ 114,910		
335 Hydrants						
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%
Subtotal Hydrants				\$ 135,009		
341 Transportation Equipment						
Ford F-250 Truck (Used)	1	\$ 27,167.21	1	\$ 27,167	6.00	16.667%
Subtotal Transportation Equipment				\$ 27,167		
Total Capital Costs				\$ 1,504,229		

**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	
334 Meters and Meter Installations								
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
Subtotal Meters and Meter Installations	\$ 76	\$ 322	\$ 754	\$ 1,423	\$ 2,373	\$ 3,681	\$ 5,096	\$ 13,725
335 Hydrants								
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
Subtotal Hydrants	\$ 181	\$ 362	\$ 522	\$ 1,017	\$ 1,705	\$ 2,334	\$ 2,806	\$ 8,928
341 Transportation Equipment								
Ford F-250 Truck (Used)	\$ 2,264	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 29,431
Subtotal Transportation Equipment	\$ 2,264	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 4,528	\$ 29,431
Total Capital Costs	\$ 13,244	\$ 26,657	\$ 27,699	\$ 31,948	\$ 38,265	\$ 44,768	\$ 50,956	\$ 233,538

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
301 Organization								
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	100.000%	\$ 38,034	40.00	2.500%
Subtotal Organizational Costs				\$ 38,034		\$ 38,034		
304 Structures and Improvements								
Building (ID 1)	1	\$ 17.39	320	\$ 5,564	100.000%	\$ 5,564	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 6,520.13	1	\$ 6,520	100.000%	\$ 6,520	32.00	3.125%
Building (ID 2)	1	\$ 17.39	800	\$ 13,910	100.000%	\$ 13,910	25.00	4.000%
Site (Fencing, Paving, Grass) (ID 2)	1	\$ 18,745.38	1	\$ 18,745	100.000%	\$ 18,745	32.00	3.125%
8" Yard Piping (ID 2)	4	\$ 25.32	400	\$ 10,129	100.000%	\$ 10,129	32.00	3.125%
Subtotal Structures and Improvements				\$ 54,868		\$ 54,868		
307 Wells and Springs								
8" Well with piping (ID 1) (New)	1	\$ 63,027.93	1	\$ 63,028	100.000%	\$ 63,028	30.00	3.333%
3" Well with piping (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	100.000%	\$ 24,994	15.00	6.667%
3" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584	100.000%	\$ 13,584	30.00	3.333%
5" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	100.000%	\$ 24,994	15.00	6.667%
5" Well Improvements (ID 2) (Existing)	1	\$ 13,583.61	1	\$ 13,584	100.000%	\$ 13,584	30.00	3.333%
10" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	100.000%	\$ 24,994	15.00	6.667%
10" Well Improvements (ID 2) (Existing)	1	\$ 21,733.77	1	\$ 21,734	100.000%	\$ 21,734	30.00	3.333%
12" Well (ID 2) (Existing)	1	\$ 24,993.84	1	\$ 24,994	100.000%	\$ 24,994	15.00	6.667%
12" Well piping (ID 2) (Existing)	1	\$ 8,693.51	1	\$ 8,694	100.000%	\$ 8,694	30.00	3.333%
Subtotal Wells and Springs				\$ 220,598		\$ 220,598		
310 Power Generation Equipment								
150 KW Mobile Generator	1	\$ 38,034.10	1	\$ 38,034	100.000%	\$ 38,034	20.00	5.000%
Subtotal Power Generation Equipment				\$ 38,034		\$ 38,034		

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
301 Organization							
Organizational Costs	\$ 583	\$ 3,643	\$ 7,286	\$ 12,678	\$ 19,527	\$ 28,708	\$ 36,140
Subtotal Organizational Costs	\$ 583	\$ 3,643	\$ 7,286	\$ 12,678	\$ 19,527	\$ 28,708	\$ 36,140
304 Structures and Improvements							
Building (ID 1)	\$ 85	\$ 533	\$ 1,066	\$ 1,855	\$ 2,857	\$ 4,200	\$ 5,287
Site (Fencing, Paving, Grass) (ID 1)	\$ 100	\$ 625	\$ 1,249	\$ 2,173	\$ 3,348	\$ 4,921	\$ 6,195
Building (ID 2)	\$ 213	\$ 1,332	\$ 2,665	\$ 4,637	\$ 7,141	\$ 10,499	\$ 13,217
Site (Fencing, Paving, Grass) (ID 2)	\$ 287	\$ 1,796	\$ 3,591	\$ 6,248	\$ 9,624	\$ 14,149	\$ 17,812
8" Yard Piping (ID 2)	\$ -	\$ -	\$ -	\$ 1,688	\$ 5,200	\$ 7,645	\$ 9,625
Subtotal Structures and Improvements	\$ 686	\$ 4,285	\$ 8,571	\$ 16,601	\$ 28,170	\$ 41,414	\$ 52,135
307 Wells and Springs							
8" Well with piping (ID 1) (New)	\$ 966	\$ 6,037	\$ 12,074	\$ 21,009	\$ 32,359	\$ 47,573	\$ 59,889
3" Well with piping (ID 2) (Existing)	\$ 383	\$ 2,394	\$ 4,788	\$ 8,331	\$ 12,832	\$ 18,865	\$ 23,749
3" Well Improvements (ID 2) (Existing)	\$ 208	\$ 1,301	\$ 2,602	\$ 4,528	\$ 6,974	\$ 10,253	\$ 12,907
5" Well (ID 2) (Existing)	\$ 383	\$ 2,394	\$ 4,788	\$ 8,331	\$ 12,832	\$ 18,865	\$ 23,749
5" Well Improvements (ID 2) (Existing)	\$ 208	\$ 1,301	\$ 2,602	\$ 4,528	\$ 6,974	\$ 10,253	\$ 12,907
10" Well (ID 2) (Existing)	\$ 383	\$ 2,394	\$ 4,788	\$ 8,331	\$ 12,832	\$ 18,865	\$ 23,749
10" Well Improvements (ID 2) (Existing)	\$ 333	\$ 2,082	\$ 4,164	\$ 7,245	\$ 11,158	\$ 16,404	\$ 20,651
12" Well (ID 2) (Existing)	\$ 383	\$ 2,394	\$ 4,788	\$ 8,331	\$ 12,832	\$ 18,865	\$ 23,749
12" Well piping (ID 2) (Existing)	\$ 133	\$ 833	\$ 1,665	\$ 2,898	\$ 4,463	\$ 6,562	\$ 8,260
Subtotal Wells and Springs	\$ 3,381	\$ 21,130	\$ 42,260	\$ 73,533	\$ 113,257	\$ 166,505	\$ 209,610
310 Power Generation Equipment							
150 KW Mobile Generator	\$ 583	\$ 3,643	\$ 7,286	\$ 12,678	\$ 19,527	\$ 28,708	\$ 36,140
Subtotal Power Generation Equipment	\$ 583	\$ 3,643	\$ 7,286	\$ 12,678	\$ 19,527	\$ 28,708	\$ 36,140

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	
301 Organization								
Organizational Costs	\$ 7	\$ 91	\$ 182	\$ 317	\$ 488	\$ 718	\$ 903	\$ 2,707
Subtotal Organizational Costs	\$ 7	\$ 91	\$ 182	\$ 317	\$ 488	\$ 718	\$ 903	\$ 2,707
304 Structures and Improvements								
Building (ID 1)	\$ 2	\$ 21	\$ 43	\$ 74	\$ 114	\$ 168	\$ 211	\$ 634
Site (Fencing, Paving, Grass) (ID 1)	\$ 2	\$ 20	\$ 39	\$ 68	\$ 105	\$ 154	\$ 194	\$ 580
Building (ID 2)	\$ 4	\$ 53	\$ 107	\$ 185	\$ 286	\$ 420	\$ 529	\$ 1,584
Site (Fencing, Paving, Grass) (ID 2)	\$ 4	\$ 56	\$ 112	\$ 195	\$ 301	\$ 442	\$ 557	\$ 1,668
8" Yard Piping (ID 2)	\$ -	\$ -	\$ -	\$ 26	\$ 163	\$ 239	\$ 301	\$ 729
Subtotal Structures and Improvements	\$ 12	\$ 150	\$ 300	\$ 549	\$ 968	\$ 1,423	\$ 1,791	\$ 5,194
307 Wells and Springs								
8" Well with piping (ID 1) (New)	\$ 16	\$ 201	\$ 402	\$ 700	\$ 1,079	\$ 1,586	\$ 1,996	\$ 5,981
3" Well with piping (ID 2) (Existing)	\$ 13	\$ 160	\$ 319	\$ 555	\$ 855	\$ 1,258	\$ 1,583	\$ 4,743
3" Well Improvements (ID 2) (Existing)	\$ 3	\$ 43	\$ 87	\$ 151	\$ 232	\$ 342	\$ 430	\$ 1,289
5" Well (ID 2) (Existing)	\$ 13	\$ 160	\$ 319	\$ 555	\$ 855	\$ 1,258	\$ 1,583	\$ 4,743
5" Well Improvements (ID 2) (Existing)	\$ 3	\$ 43	\$ 87	\$ 151	\$ 232	\$ 342	\$ 430	\$ 1,289
10" Well (ID 2) (Existing)	\$ 13	\$ 160	\$ 319	\$ 555	\$ 855	\$ 1,258	\$ 1,583	\$ 4,743
10" Well Improvements (ID 2) (Existing)	\$ 6	\$ 69	\$ 139	\$ 241	\$ 372	\$ 547	\$ 688	\$ 2,062
12" Well (ID 2) (Existing)	\$ 13	\$ 160	\$ 319	\$ 555	\$ 855	\$ 1,258	\$ 1,583	\$ 4,743
12" Well piping (ID 2) (Existing)	\$ 2	\$ 28	\$ 56	\$ 97	\$ 149	\$ 219	\$ 275	\$ 825
Subtotal Wells and Springs	\$ 82	\$ 1,024	\$ 2,047	\$ 3,562	\$ 5,486	\$ 8,066	\$ 10,154	\$ 30,420
310 Power Generation Equipment								
150 KW Mobile Generator	\$ 15	\$ 182	\$ 364	\$ 634	\$ 976	\$ 1,435	\$ 1,807	\$ 5,414
Subtotal Power Generation Equipment	\$ 15	\$ 182	\$ 364	\$ 634	\$ 976	\$ 1,435	\$ 1,807	\$ 5,414

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
311 Pumping Equipment								
1.25 HP Compressor (ID 1)	1	\$ 1,521.36	1	\$ 1,521	100.000%	\$ 1,521	20.00	5.000%
600 gpm/60 HP pump (ID 1)	1	\$ 31,513.97	1	\$ 31,514	100.000%	\$ 31,514	20.00	5.000%
Control Panel (ID 1)	1	\$ 8,150.16	1	\$ 8,150	100.000%	\$ 8,150	20.00	5.000%
1.25 HP Compressor (ID 2)	4	\$ 1,761.17	1	\$ 1,761	100.000%	\$ 1,761	20.00	5.000%
1.50 HP Compressor (ID 2)	4	\$ 2,264.36	2	\$ 4,529	100.000%	\$ 4,529	20.00	5.000%
Control Panel (ID 2)	1	\$ 8,150.16	1	\$ 8,150	100.000%	\$ 8,150	20.00	5.000%
Control Panel (ID 2)	4	\$ 9,434.83	2	\$ 18,870	100.000%	\$ 18,870	20.00	5.000%
Subtotal Pumping Equipment				\$ 74,495		\$ 74,495		
320 Water Treatment Equipment								
500 gallon hypochlorinator (ID 1)	1	\$ 1,630.03	1	\$ 1,630	100.000%	\$ 1,630	10.00	10.000%
500 gallon hypochlorinator (ID 2)	1	\$ 1,630.03	1	\$ 1,630	100.000%	\$ 1,630	10.00	10.000%
500 gallon hypochlorinator (ID 2)	4	\$ 1,886.97	2	\$ 3,774	100.000%	\$ 3,774	10.00	10.000%
Subtotal Water Treatment Equipment				\$ 7,034		\$ 7,034		
330 Distribution Reservoirs and Standpipes								
3,000 gallon hydrotank (ID 1)	1	\$ 3,803.41	1	\$ 3,803	100.000%	\$ 3,803	35.00	2.857%
50 gallon Day tank (ID 1)	1	\$ 543.34	1	\$ 543	100.000%	\$ 543	35.00	2.857%
50 gallon Day Tank (ID 2)	1	\$ 543.34	1	\$ 543	100.000%	\$ 543	35.00	2.857%
3,000 gallon hydrotank (ID 2)	4	\$ 4,402.92	1	\$ 4,403	100.000%	\$ 4,403	35.00	2.857%
50 gallon Day Tank (ID 2)	4	\$ 628.99	3	\$ 1,887	100.000%	\$ 1,887	35.00	2.857%
6,000 gallon hydrotank (ID 2)	4	\$ 8,805.84	2	\$ 17,612	100.000%	\$ 17,612	35.00	2.857%
Subtotal Distribution Reservoirs and Standpipes				\$ 28,792		\$ 28,792		

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
311 Pumping Equipment							
1.25 HP Compressor (ID 1)	\$ 23	\$ 146	\$ 291	\$ 507	\$ 781	\$ 1,148	\$ 1,446
600 gpm/60 HP pump (ID 1)	\$ 483	\$ 3,019	\$ 6,037	\$ 10,505	\$ 16,180	\$ 23,786	\$ 29,944
Control Panel (ID 1)	\$ 125	\$ 781	\$ 1,561	\$ 2,717	\$ 4,184	\$ 6,152	\$ 7,744
1.25 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 294	\$ 904	\$ 1,329	\$ 1,673
1.50 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 755	\$ 2,325	\$ 3,418	\$ 4,303
Control Panel (ID 2)	\$ 125	\$ 781	\$ 1,561	\$ 2,717	\$ 4,184	\$ 6,152	\$ 7,744
Control Panel (ID 2)	\$ -	\$ -	\$ -	\$ 3,145	\$ 9,688	\$ 14,243	\$ 17,930
Subtotal Pumping Equipment	\$ 756	\$ 4,726	\$ 9,451	\$ 20,638	\$ 38,247	\$ 56,228	\$ 70,785
320 Water Treatment Equipment							
500 gallon hypochlorinator (ID 1)	\$ 25	\$ 156	\$ 312	\$ 543	\$ 837	\$ 1,230	\$ 1,549
500 gallon hypochlorinator (ID 2)	\$ 25	\$ 156	\$ 312	\$ 543	\$ 837	\$ 1,230	\$ 1,549
500 gallon hypochlorinator (ID 2)	\$ -	\$ -	\$ -	\$ 629	\$ 1,938	\$ 2,849	\$ 3,586
Subtotal Water Treatment Equipment	\$ 50	\$ 312	\$ 625	\$ 1,716	\$ 3,611	\$ 5,309	\$ 6,684
330 Distribution Reservoirs and Standpipes							
3,000 gallon hydrotank (ID 1)	\$ 58	\$ 364	\$ 729	\$ 1,268	\$ 1,953	\$ 2,871	\$ 3,614
50 gallon Day tank (ID 1)	\$ 8	\$ 52	\$ 104	\$ 181	\$ 279	\$ 410	\$ 516
50 gallon Day Tank (ID 2)	\$ 8	\$ 52	\$ 104	\$ 181	\$ 279	\$ 410	\$ 516
3,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 734	\$ 2,261	\$ 3,323	\$ 4,184
50 gallon Day Tank (ID 2)	\$ -	\$ -	\$ -	\$ 314	\$ 969	\$ 1,424	\$ 1,793
6,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 2,935	\$ 9,042	\$ 13,293	\$ 16,734
Subtotal Distribution Reservoirs and Standpipes	\$ 75	\$ 468	\$ 937	\$ 5,614	\$ 14,782	\$ 21,732	\$ 27,358

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	
311 Pumping Equipment								
1.25 HP Compressor (ID 1)	\$ 1	\$ 7	\$ 15	\$ 25	\$ 39	\$ 57	\$ 72	\$ 217
600 gpm/60 HP pump (ID 1)	\$ 12	\$ 151	\$ 302	\$ 525	\$ 809	\$ 1,189	\$ 1,497	\$ 4,486
Control Panel (ID 1)	\$ 3	\$ 39	\$ 78	\$ 136	\$ 209	\$ 308	\$ 387	\$ 1,160
1.25 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 7	\$ 45	\$ 66	\$ 84	\$ 203
1.50 HP Compressor (ID 2)	\$ -	\$ -	\$ -	\$ 19	\$ 116	\$ 171	\$ 215	\$ 521
Control Panel (ID 2)	\$ 3	\$ 39	\$ 78	\$ 136	\$ 209	\$ 308	\$ 387	\$ 1,160
Control Panel (ID 2)	\$ -	\$ -	\$ -	\$ 79	\$ 484	\$ 712	\$ 896	\$ 2,172
Subtotal Pumping Equipment	\$ 19	\$ 236	\$ 473	\$ 927	\$ 1,912	\$ 2,811	\$ 3,539	\$ 9,918
320 Water Treatment Equipment								
500 gallon hypochlorinator (ID 1)	\$ 1	\$ 16	\$ 31	\$ 54	\$ 84	\$ 123	\$ 155	\$ 464
500 gallon hypochlorinator (ID 2)	\$ 1	\$ 16	\$ 31	\$ 54	\$ 84	\$ 123	\$ 155	\$ 464
500 gallon hypochlorinator (ID 2)	\$ -	\$ -	\$ -	\$ 31	\$ 194	\$ 285	\$ 359	\$ 869
Subtotal Water Treatment Equipment	\$ 2	\$ 31	\$ 62	\$ 140	\$ 361	\$ 531	\$ 668	\$ 1,797
330 Distribution Reservoirs and Standpipes								
3,000 gallon hydrotank (ID 1)	\$ 1	\$ 10	\$ 21	\$ 36	\$ 56	\$ 82	\$ 103	\$ 309
50 gallon Day tank (ID 1)	\$ 0	\$ 1	\$ 3	\$ 5	\$ 8	\$ 12	\$ 15	\$ 44
50 gallon Day Tank (ID 2)	\$ 0	\$ 1	\$ 3	\$ 5	\$ 8	\$ 12	\$ 15	\$ 44
3,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 10	\$ 65	\$ 95	\$ 120	\$ 290
50 gallon Day Tank (ID 2)	\$ -	\$ -	\$ -	\$ 4	\$ 28	\$ 41	\$ 51	\$ 124
6,000 gallon hydrotank (ID 2)	\$ -	\$ -	\$ -	\$ 42	\$ 258	\$ 380	\$ 478	\$ 1,158
Subtotal Distribution Reservoirs and Standpipes	\$ 1	\$ 13	\$ 27	\$ 103	\$ 422	\$ 621	\$ 782	\$ 1,970

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
331 Transmission and Distribution Mains								
6" PVC Pipe (Transmission ID 1)	1	\$ 16.04	2,200'	\$ 35,292	100.000%	\$ 35,292	45.00	2.222%
6" Gate Valve (ID 1)	1	\$ 831.32	1	\$ 831	100.000%	\$ 831	25.00	4.000%
6" PVC Pipe (Transmission ID 1)	3	\$ 17.69	2,200'	\$ 38,909	100.000%	\$ 38,909	45.00	2.222%
6" Gate Valve (ID 1)	3	\$ 916.53	1	\$ 917	100.000%	\$ 917	25.00	4.000%
10" Gate Valve (ID 2)	4	\$ 1,754.88	1	\$ 1,755	100.000%	\$ 1,755	25.00	4.000%
10" PVC Pipe (Transmission ID 2)	4	\$ 32.58	800'	\$ 26,066	100.000%	\$ 26,066	45.00	2.222%
6" PVC Pipe (Transmission ID 1)	4	\$ 18.57	2,200'	\$ 40,855	100.000%	\$ 40,855	45.00	2.222%
8" Gate Valve (ID 2)	4	\$ 1,302.01	2	\$ 2,604	100.000%	\$ 2,604	25.00	4.000%
6" Gate Valve (ID 1)	4	\$ 962.35	1	\$ 962	100.000%	\$ 962	25.00	4.000%
6" Gate Valve (ID 2)	1	\$ 831.32	2	\$ 1,663	100.000%	\$ 1,663	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	1	\$ 16.04	1,500'	\$ 24,063	100.000%	\$ 24,063	45.00	2.222%
8" Gate Valve (ID 2)	5	\$ 1,367.11	1	\$ 1,367	100.000%	\$ 1,367	25.00	4.000%
8" PVC Pipe (Transmission ID 2)	5	\$ 26.59	4,400'	\$ 116,993	100.000%	\$ 116,993	45.00	2.222%
6" Gate Valve (ID 2)	6	\$ 1,060.99	6	\$ 6,366	100.000%	\$ 6,366	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	6	\$ 20.47	4,000'	\$ 81,895	100.000%	\$ 81,895	25.00	4.000%
6" PVC Pipe (Transmission ID 2)	7	\$ 19.78	2,500'	\$ 49,456	100.000%	\$ 49,456	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%
Subtotal Transmission and Distribution Mains				\$ 765,287		\$ 765,287		

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

Account Balance							
Item Name	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
331 Transmission and Distribution Mains							
6" PVC Pipe (Transmission ID 1)	\$ 541	\$ 3,380	\$ 6,761	\$ 11,764	\$ 18,119	\$ 26,638	\$ 33,534
6" Gate Valve (ID 1)	\$ 13	\$ 80	\$ 159	\$ 277	\$ 427	\$ 627	\$ 790
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ 3,727	\$ 12,970	\$ 19,976	\$ 29,368	\$ 36,971
6" Gate Valve (ID 1)	\$ -	\$ -	\$ 88	\$ 306	\$ 471	\$ 692	\$ 871
10" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 292	\$ 901	\$ 1,325	\$ 1,667
10" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ 4,344	\$ 13,382	\$ 19,674	\$ 24,768
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ -	\$ 6,809	\$ 20,975	\$ 30,837	\$ 38,820
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 434	\$ 1,337	\$ 1,965	\$ 2,474
6" Gate Valve (ID 1)	\$ -	\$ -	\$ -	\$ 160	\$ 494	\$ 726	\$ 914
6" Gate Valve (ID 2)	\$ 25	\$ 159	\$ 319	\$ 554	\$ 854	\$ 1,255	\$ 1,580
6" PVC Pipe (Transmission ID 2)	\$ 369	\$ 2,305	\$ 4,610	\$ 8,021	\$ 12,354	\$ 18,162	\$ 22,864
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 351	\$ 1,032	\$ 1,299
8" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 30,033	\$ 88,305	\$ 111,165
6" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,402	\$ 6,049
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,907	\$ 77,816
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,496
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
Subtotal Transmission and Distribution Mains	\$ 45,660	\$ 95,349	\$ 105,088	\$ 156,307	\$ 283,350	\$ 483,910	\$ 684,707

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	
331 Transmission and Distribution Mains								
6" PVC Pipe (Transmission ID 1)	\$ 6	\$ 75	\$ 150	\$ 261	\$ 403	\$ 592	\$ 745	\$ 2,233
6" Gate Valve (ID 1)	\$ 0	\$ 3	\$ 6	\$ 11	\$ 17	\$ 25	\$ 32	\$ 95
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ 41	\$ 288	\$ 444	\$ 653	\$ 822	\$ 2,248
6" Gate Valve (ID 1)	\$ -	\$ -	\$ 2	\$ 12	\$ 19	\$ 28	\$ 35	\$ 95
10" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 6	\$ 36	\$ 53	\$ 67	\$ 162
10" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ 48	\$ 297	\$ 437	\$ 550	\$ 1,333
6" PVC Pipe (Transmission ID 1)	\$ -	\$ -	\$ -	\$ 76	\$ 466	\$ 685	\$ 863	\$ 2,090
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ 9	\$ 53	\$ 79	\$ 99	\$ 240
6" Gate Valve (ID 1)	\$ -	\$ -	\$ -	\$ 3	\$ 20	\$ 29	\$ 37	\$ 89
6" Gate Valve (ID 2)	\$ 1	\$ 6	\$ 13	\$ 22	\$ 34	\$ 50	\$ 63	\$ 189
6" PVC Pipe (Transmission ID 2)	\$ 4	\$ 51	\$ 102	\$ 178	\$ 275	\$ 404	\$ 508	\$ 1,522
8" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 41	\$ 52	\$ 100
8" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 334	\$ 1,962	\$ 2,470	\$ 4,766
6" Gate Valve (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48	\$ 242	\$ 290
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618	\$ 3,113	\$ 3,731
6" PVC Pipe (Transmission ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ 261
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
Subtotal Transmission and Distribution Mains	\$ 508	\$ 2,123	\$ 2,302	\$ 3,135	\$ 5,682	\$ 10,438	\$ 16,220	\$ 40,408

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
334 Meters and Meter Installations								
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%
Subtotal Meters and Meter Installations				\$ 114,910		\$ 114,910		
335 Hydrants								
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%
Subtotal Hydrants				\$ 135,009		\$ 135,009		
341 Transportation Equipment								
Ford F-250 Truck (Used)	1	\$ 27,167.21	1	\$ 27,167	100.000%	\$ 27,167	6.00	16.667%
Subtotal Transportation Equipment				\$ 27,167		\$ 27,167		
Total Capital Costs				\$ 1,504,229		\$ 1,504,229		
Less Accumulated Depreciation						\$ (233,538)		
Net Plant						\$ 1,270,691		
Maximum Contributions @ 75%						\$ 953,019		
less non-cash contributions (4" Distribution)						(335,295)		
Total Capital Costs Related to SAC						\$ 617,724		
Main Extension Charge Costs (330 & 331)						\$ 794,079		
less non-cash contributions (4" Distribution)						\$ (335,295)		
Total Capital Costs Related to SAC - Line						\$ 458,784		
System Capacity in ERCs						261		
Line Portion of Service Availability Charge Per ERC						\$ 1,758		
Maximum Service Availability Charge						\$ 2,367		
Less Line SAC						\$ (1,758)		
Less Meter Charge						\$ (295)		
Plant Portion of Service Availability Charge Per ERC						\$ 314		
Total SAC						\$ 2,072		

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
Subtotal Meters and Meter Installations	\$ 1,521	\$ 6,437	\$ 15,073	\$ 28,460	\$ 47,470	\$ 73,625	\$ 101,913
335 Hydrants							
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
Subtotal Hydrants	\$ 8,150	\$ 16,300	\$ 23,489	\$ 45,773	\$ 76,719	\$ 105,052	\$ 126,272
341 Transportation Equipment							
Ford F-250 Truck (Used)	\$ 416	\$ 2,602	\$ 5,204	\$ 9,056	\$ 13,948	\$ 20,506	\$ 25,814
Subtotal Transportation Equipment	\$ 416	\$ 2,602	\$ 5,204	\$ 9,056	\$ 13,948	\$ 20,506	\$ 25,814
Total Capital Costs	\$ 61,862	\$ 158,897	\$ 225,271	\$ 383,054	\$ 658,608	\$1,031,696	\$1,377,557

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			
	Year 1	Year 2	Year 3	Year 4
5/8" X 3/4"	\$ 38	\$ 152	\$ 152	\$ 152
5/8" X 3/4"	\$ -	\$ 85	\$ 339	\$ 339
5/8" X 3/4"	\$ -	\$ -	\$ 131	\$ 524
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ 204
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -
5/8" X 3/4"	\$ -	\$ -	\$ -	\$ -
Subtotal Meters and Meter Installations	\$ 38	\$ 237	\$ 623	\$ 1,219
335 Hydrants				
Hydrants (ID 2)	\$ 18	\$ 72	\$ 72	\$ 72
Hydrants (ID 1)	\$ 72	\$ 290	\$ 290	\$ 290
Hydrants (ID 1)	\$ -	\$ -	\$ 80	\$ 319
Hydrants (ID 1)	\$ -	\$ -	\$ -	\$ 84
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ 84
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -
Hydrants (ID 2)	\$ -	\$ -	\$ -	\$ -
Subtotal Hydrants	\$ 91	\$ 362	\$ 442	\$ 849
341 Transportation Equipment				
Ford F-250 Truck (Used)	\$ 35	\$ 434	\$ 867	\$ 1,509
Subtotal Transportation Equipment	\$ 35	\$ 434	\$ 867	\$ 1,509
Total Capital Costs	\$ 809	\$ 4,884	\$ 7,690	\$ 12,946

**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 ⁽¹⁾	\$ -	\$ 586,956 ⁽²⁾	\$ 586,956
Assets (Net of CIAC)	581,978	335,295	-	335,295
Accumulated Depreciation/Amortization	<u>(233,538)</u>	(47,693)	(83,489)	<u>(131,182)</u>
Total	\$ 359,211			\$ 791,069
Percentage	31%			69%

Notes: (1) Estimate from Schedule 12.

(2) Based on the average number of ERCs 248 times the calculated CIAC charge \$2072 + 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 Main Line for SAC Recovery	1/	\$	458,784.17
Total Net Plant for SAC Recovery	1/	\$	617,723.84
Total ERCs	2/		261
Meter Charge	3/	\$	295.00
Main Line Extension Charge	4/	\$	1,758.00
Plant Capacity Charge Calculation			
Total SAC Charge Per ERC	5/		2,367.00
Less 5/8" Meter Charge (Cash CIAC)		\$	(295.00)
Less Main Extension Charge Per ERC			(1,758.00)
Plant Capacity Charge		\$	314.00
Meter Charge		\$	295.00
Main Line Extension Charge			1,758.00
Plant Capacity Charge			314.00
Total Cash CIAC Per ERC		\$	2,367.00
Average ERCs in Year 7	6/		248
Total Cash CIAC (Ave. ERC * Total Cash CIAC Per ERC)		\$	587,016.00
Total Non-Cash CIAC	7/	\$	335,295.00
Total CIAC		\$	922,311.00

Non-Cash CIAC	7/		
4" Distribution Lines		\$	335,294.77

Main Extension Charge Amount 8/			
330 Distribution Reservoirs and Standpipes		\$	28,791.68
331 Transmission and Distribution Mains			765,287.27
Subtotal			794,078.95
Less Contributed Lines (4" distribution)			(335,294.77)
Total Assets for Main Extension		\$	458,784.17

Total Service Availability Charge Amount 9/			
<u>Account</u>		<u>Total</u>	
301 Organization		\$	38,034.10
304 Structures and Improvements			54,868.20
307 Wells and Springs			220,597.77
310 Power Generation Equipment			38,034.10
311 Pumping Equipment			74,495.21
320 Water Treatment Equipment			7,034.00
330 Distribution Reservoirs and Standpipes			28,791.68
331 Transmission and Distribution Mains			765,287.27
334 Meters and Meter Installations			114,910.15
335 Hydrants			135,009.49
341 Transportation Equipment			27,167.21
Total Assets for Plant Capacity		\$	1,504,229.18
Less Accumulated Depreciation			(233,537.70)
Net Plant		\$	1,270,691.48
Net Plant @ maximum SAC of 75%		\$	953,018.61
Less donated lines (4" distribution)			(335,294.77)
Net Plant Available for SAC		\$	617,723.84

- Notes:
- 1/ See details below.
 - 2/ See Schedule 11 for details.
 - 3/ See Schedule 6C.
 - 4/ SAC recovery amount for main lines divided by total ERCs.
 - 5/ Total Net Plant for SAC recovery / total ERCs.
 - 6/ See Schedule 1 for details. 80% capacity is reached in Year 7.
 - 7/ Non-cash CIAC is 4" distribution lines as shown on Schedule 6.
 - 8/ See Schedule 6.
 - 9/ Per Commission 75% of net plant is maximum contributed.

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	
Total	<u>\$ 295.00</u>	<u>\$ 370.00</u>	<u>\$ 420.00</u>	<u>Actual Cost</u>

**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	(809)	(4,884)	(7,690)	(12,946)	(22,252)	(34,955)	(47,646)
408 Taxes Other Than Income	-	-	-	-	-	-	-
409 Income Taxes	-	-	-	-	-	-	-
Total Expenses	\$ 42,580	\$ 71,870	\$ 75,946	\$ 83,096	\$ 88,649	\$ 95,974	\$ 100,939
Average cost per customer per month	\$ 443.54	\$ 239.57	\$ 126.58	\$ 79.59	\$ 55.13	\$ 40.60	\$ 33.92

**SCHEDULE 7A
BLUEFIELD UTILITIES, LLC
OPERATION & MAINTENANCE EXPENSE PROJECTION⁽¹⁾
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
Total O&M Expense	\$ 25,392	\$ 45,054	\$ 50,586	\$ 58,418	\$ 68,286	\$ 81,406	\$ 91,952
Total Rounded⁽²⁾	\$ 25,400	\$ 45,100	\$ 50,600	\$ 58,400	\$ 68,300	\$ 81,400	\$ 92,000

(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)⁽¹⁾
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>
Total	\$ 4,754	\$ 4,897	\$ 5,044	\$ 5,195	\$ 5,351	\$ 5,511	\$ 5,677
Total Rounded	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,500	\$ 5,700

(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 ⁽¹⁾⁽²⁾</u>	<u>Weighted Cost</u>
Equity	\$ 196,731	40.00%	11.16%	4.460%
Debt	295,096	60.00%	5.87%	3.520%
Total	<u>\$ 491,826</u>	<u>100.00%</u>		<u>7.980%</u>

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		(47,646)
Regulatory Assessment Fees (4.5%)		6,606
State and Federal Income Tax		<u>-</u>
TOTAL EXPENSES	\$	107,544
Return on Investment		<u>39,248</u>
REVENUE REQUIREMENT	\$	146,792

**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		(922,251)
Accumulated Amortization of CIAC		131,182
Less: Non Used & Useful Adjustment		-
Working Capital Allowance		<u>12,204</u>
Total Rate Base	\$	491,826

**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
Operation and Maintenance Expenses								
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
Total Operation and Maintenance Expenses		\$ 97,629			\$ 39,051	\$ 13.10	\$ 58,577	\$ 1.86
Depreciation and Amortization								
403	Depreciation Expense	\$ 50,956	40%	60%	\$ 20,382	\$ 6.84	\$ 30,574	\$ 0.96
407	Amortization Expense - CIAC	(47,646)	40%	60%	(19,059)	(6.40)	(28,588)	(0.90)
Total Depreciation and Amortization		\$ 3,310			\$ 1,324	\$ 0.44	\$ 1,986	\$ 0.06

**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
Taxes Other Than Income Taxes								
408.10	Utility Regulatory Assessment Fees	\$ 6,606	40%	60%	\$ 2,642	\$ 0.89	\$ 3,963	\$ 0.12
408.20	Other Income and Deductions	-	40%	60%	-	-	-	-
Total Taxes Other Than Income Taxes		\$ 6,606			\$ 2,642	\$ 0.89	\$ 3,963	\$ 0.12
Income Taxes								
409	Federal, State, and Local Income Taxes	\$ -	40%	60%	\$ -	\$ -	\$ -	\$ -
Total Income Taxes		\$ -			\$ -	\$ -	\$ -	\$ -
Return on Investment		39,248	40%	60%	15,699	5.27	23,549	0.74
Total Revenue Requirement		\$ 146,792			\$ 58,716	\$ 19.70	\$ 88,075	\$ 2.78
Less: Miscellaneous Revenues		-	40%	60%	-	-	-	-
Total Revenues for Rate Setting		\$ 146,792			\$ 58,716	\$ 19.70	\$ 88,075	\$ 2.78
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							
	Total Assets and Other Debits	<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 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	Common Stock Issued							
204	Preferred Stock Issued							
211	Other Paid In Capital	222,420	227,200	260,653	370,203	428,662	399,874	330,863
215	Retained Earnings	(37,867)	(95,372)	(142,587)	(176,002)	(188,854)	(173,489)	(134,132)
218	Proprietary Capital							
<u>Liabilities and Other Credits</u>								
<u>Acct. No.</u>								
224	Long Term Debt	295,096	295,096	295,096	295,096	295,096	295,096	295,096
231	Accounts Payable							
232	Noted Payable							
235	Customer Deposits							
236	Accrued Taxes							
237	Accured 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)	108,359	148,594	207,763	337,234	513,173	730,214	922,251
272	Accumulated Amortization of CIAC	(809)	(5,693)	(13,383)	(26,329)	(48,581)	(83,536)	(131,182)
281	Accumulated Deferred Income Taxes - Accelerated Amortization							
282	Accumulated Deferred Income Taxes - Liberalized Depreciation							
283	Accumulated Deferred Income Taxes - Other							
	Total Equity, Liabilities and Other Credits	587,199	569,825	607,541	800,202	999,495	1,168,160	1,282,895

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

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

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
351 Organization				
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034
Subtotal Organizational Costs				\$ 38,034
354 Structures and Improvements				
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
Subtotal Structures and Improvements				\$ 410,046
360 Collection Sewers - Force				
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
Subtotal Collection Sewers - Force				\$ 237,341
361 Collection Sewers - Gravity				
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
Subtotal Collection Sewers - Gravity				\$ 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
<i>380 Treatment and Disposal Equipment</i>				
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
<i>Subtotal Treatment and Disposal Equipment</i>				\$ 751,751
Total Capital Costs				\$ 1,983,876

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
351 Organization						
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	40.00	2.500%
Subtotal Organizational Costs				\$ 38,034		
354 Structures and Improvements						
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%
Subtotal Structures and Improvements				\$ 410,046		
360 Collection Sewers - Force						
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%
Subtotal Collection Sewers - Force				\$ 237,341		

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
361 Collection Sewers - Gravity						
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%
Subtotal Collection Sewers - Gravity				\$ 546,704		
380 Treatment and Disposal Equipment						
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%
Subtotal Treatment and Disposal Equipment				\$ 751,751		
Total Capital Costs				\$ 1,983,876		

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	
351 Organization								
Organizational Costs	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
Subtotal Organizational Costs	\$ 475	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 951	\$ 6,181
354 Structures and Improvements								
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
Subtotal Structures and Improvements	\$ 1,888	\$ 5,260	\$ 6,743	\$ 9,361	\$ 11,979	\$ 13,782	\$ 15,585	\$ 64,598
360 Collection Sewers - Force								
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
Subtotal Collection Sewers - Force	\$ -	\$ 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	
361 Collection Sewers - Gravity								
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
Subtotal Collection Sewers - Gravity	\$ -	\$ 485	\$ 1,479	\$ 3,226	\$ 5,941	\$ 8,970	\$ 11,335	\$ 31,436
380 Treatment and Disposal Equipment								
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
Subtotal Treatment and Disposal Equipmer.	\$ 3,019	\$ 9,207	\$ 12,376	\$ 19,365	\$ 26,354	\$ 34,059	\$ 41,764	\$ 146,143
Total Capital Costs	\$ 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
351 Organization								
Organizational Costs	1	\$ 38,034.10	1	\$ 38,034	100.000%	\$ 38,034	40.00	2.500%
Subtotal Organizational Costs				\$ 38,034		\$ 38,034		
354 Structures and Improvements								
Site (Fencing, Paving, Grass) (ID 1)	1	\$ 30,427.28	1	\$ 30,427	100.000%	\$ 30,427	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	100.000%	\$ 62,899	32.00	3.125%
Subtotal Structures and Improvements				\$ 410,046		\$ 410,046		
360 Collection Sewers - Force								
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%
Subtotal Collection Sewers - Force				\$ 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

Account Balance							
Item Name	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
351 Organization							
Organizational Costs	\$ 789	\$ 1,578	\$ 5,051	\$ 10,575	\$ 17,993	\$ 27,937	\$ 35,986
Subtotal Organizational Costs	\$ 789	\$ 1,578	\$ 5,051	\$ 10,575	\$ 17,993	\$ 27,937	\$ 35,986
354 Structures and Improvements							
Site (Fencing, Paving, Grass) (ID 1)	\$ 631	\$ 1,263	\$ 4,041	\$ 8,460	\$ 14,395	\$ 22,349	\$ 28,789
Lift Station (ID 1)	\$ 1,466	\$ 2,931	\$ 9,380	\$ 19,639	\$ 33,416	\$ 51,882	\$ 66,832
Lift Station (ID 1)	\$ -	\$ 1,539	\$ 9,849	\$ 20,621	\$ 35,087	\$ 54,477	\$ 70,173
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ 11,367	\$ 38,683	\$ 60,060	\$ 77,366
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,108	\$ 85,296
Site (Fencing, Paving, Grass) (ID 2)	\$ -	\$ -	\$ -	\$ 8,744	\$ 29,756	\$ 46,200	\$ 59,512
Subtotal Structures and Improvements	\$ 17,016	\$ 17,016	\$ 54,452	\$ 114,008	\$ 193,984	\$ 301,186	\$ 387,968
360 Collection Sewers - Force							
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	\$ 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
Subtotal Collection Sewers - Force	\$ -	\$ 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	
351 Organization								
Organizational Costs	\$ 10	\$ 39	\$ 126	\$ 264	\$ 450	\$ 698	\$ 900	\$ 2,488
Subtotal Organizational Costs	\$ 10	\$ 39	\$ 126	\$ 264	\$ 450	\$ 698	\$ 900	\$ 2,488
354 Structures and Improvements								
Site (Fencing, Paving, Grass) (ID 1)	\$ 10	\$ 39	\$ 126	\$ 264	\$ 450	\$ 698	\$ 900	\$ 2,488
Lift Station (ID 1)	\$ 29	\$ 117	\$ 375	\$ 786	\$ 1,337	\$ 2,075	\$ 2,673	\$ 7,393
Lift Station (ID 1)	\$ -	\$ 31	\$ 394	\$ 825	\$ 1,403	\$ 2,179	\$ 2,807	\$ 7,639
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ 227	\$ 1,547	\$ 2,402	\$ 3,095	\$ 7,272
Lift Station (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662	\$ 3,412	\$ 4,074
Site (Fencing, Paving, Grass) (ID 2)	\$ -	\$ -	\$ -	\$ 137	\$ 930	\$ 1,444	\$ 1,860	\$ 4,370
Subtotal Structures and Improvements	\$ 39	\$ 187	\$ 895	\$ 2,239	\$ 5,667	\$ 9,461	\$ 14,746	\$ 33,235
360 Collection Sewers - Force								
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
Subtotal Collection Sewers - Force	\$ -	\$ 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)
361 Collection Sewers - Gravity							
8" Pipe (ID 1)	2	\$ 22.97	1,900'	\$ 43,643	100.000%	\$ 43,643	45.00
8" Pipe (ID 1)	3	\$ 24.12	1,900'	\$ 45,828	100.000%	\$ 45,828	45.00
8" Pipe (ID 1)	4	\$ 25.32	1,900'	\$ 48,108	100.000%	\$ 48,108	45.00
8" Pipe (ID 2)	4	\$ 25.32	2,500'	\$ 63,300	100.000%	\$ 63,300	45.00
8" Pipe (ID 2)	5	\$ 26.59	5,000'	\$ 132,950	100.000%	\$ 132,950	45.00
8" Pipe (ID 2)	6	\$ 27.92	5,000'	\$ 139,600	100.000%	\$ 139,600	45.00
8" Pipe (ID 2)	7	\$ 29.31	2,500'	\$ 73,275	100.000%	\$ 73,275	45.00
Subtotal Collection Sewers - Gravity				\$ 546,704		\$ 546,704	
380 Treatment and Disposal Equipment							
10,000 GPD Package Plant (ID 1)	1	\$ 108,668.85	1	\$ 108,669	100.000%	\$ 108,669	18.00
10,000 GPD Package Plant (ID 1)	2	\$ 114,102.29	1	\$ 114,102	100.000%	\$ 114,102	18.00
25,000 GPD Package Plant (ID 2)	4	\$ 251,595.56	1	\$ 251,596	100.000%	\$ 251,596	18.00
25,000 GPD Package Plant (ID 2)	6	\$ 277,384.10	1	\$ 277,384	100.000%	\$ 277,384	18.00
Subtotal Treatment and Disposal Equipment				\$ 751,751		\$ 751,751	
Total Capital Costs				\$ 1,983,876		\$ 1,983,876	
Less Accumulated Depreciation						\$ (270,306)	
Net Plant						\$ 1,713,570	
Maximum Contribution @75%						\$ 1,285,177	
Less Non-Cash (360 & Lift Stations) Contributions						\$ (554,061)	
Total Capital Costs Related to SAC						\$ 731,116	
Main Extension Charge Costs (360, 361, Lift Stations)						\$ 1,100,765	
Less Non-Cash (360 & Lift Stations) Contributions						\$ (554,061)	
Total Capital Costs Related SAC - Line						\$ 546,704	
System Capacity in ERCs						241	
Line Portion of Service Availability Charge Per ERC						\$ 2,268	
Maximum Service Availability Charge						\$ 3,034	
Less Line SAC						\$ (2,268)	
Plant Portion of Service Availability Charge Per ERC						\$ 765	
Total SAC						\$ 3,034	

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
381 Collection Sewers - Gravity								
8" Pipe (ID 1)	2.222%	\$ -	\$ 906	\$ 5,796	\$ 12,134	\$ 20,647	\$ 32,057	\$ 41,293
8" Pipe (ID 1)	2.222%	\$ -	\$ -	\$ 3,043	\$ 12,742	\$ 21,680	\$ 33,661	\$ 43,361
8" Pipe (ID 1)	2.222%	\$ -	\$ -	\$ -	\$ 6,688	\$ 22,759	\$ 35,336	\$ 45,518
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ 8,800	\$ 29,946	\$ 46,495	\$ 59,892
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ -	\$ 31,448	\$ 97,654	\$ 125,792
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,269	\$ 132,084
8" Pipe (ID 2)	2.222%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,665
Subtotal Collection Sewers - Gravity		\$ -	\$ 906	\$ 8,838	\$ 40,364	\$ 126,480	\$ 296,473	\$ 482,604
380 Treatment and Disposal Equipment								
10,000 GPD Package Plant (ID 1)	5.556%	\$ 2,255	\$ 4,510	\$ 14,431	\$ 30,214	\$ 51,409	\$ 79,819	\$ 102,818
10,000 GPD Package Plant (ID 1)	5.556%	\$ -	\$ 2,368	\$ 15,152	\$ 31,725	\$ 53,979	\$ 83,810	\$ 107,959
25,000 GPD Package Plant (ID 2)	5.556%	\$ -	\$ -	\$ -	\$ 34,977	\$ 119,025	\$ 184,801	\$ 238,049
25,000 GPD Package Plant (ID 2)	5.556%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,872	\$ 262,449
Subtotal Treatment and Disposal Equipmer.		\$ 2,255	\$ 6,877	\$ 29,583	\$ 96,915	\$ 224,413	\$ 450,303	\$ 711,275
Total Capital Costs		\$ 20,060	\$ 32,325	\$ 124,378	\$ 345,566	\$ 705,195	#####	#####

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	
381 Collection Sewers - Gravity								
8" Pipe (ID 1)	\$ -	\$ 10	\$ 129	\$ 270	\$ 459	\$ 712	\$ 918	\$ 2,497
8" Pipe (ID 1)	\$ -	\$ -	\$ 34	\$ 283	\$ 482	\$ 748	\$ 964	\$ 2,510
8" Pipe (ID 1)	\$ -	\$ -	\$ -	\$ 74	\$ 506	\$ 785	\$ 1,012	\$ 2,377
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ 98	\$ 665	\$ 1,033	\$ 1,331	\$ 3,127
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ 349	\$ 2,170	\$ 2,795	\$ 5,315
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570	\$ 2,935	\$ 3,505
8" Pipe (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385	\$ 385
Subtotal Collection Sewers - Gravity	\$ -	\$ 10	\$ 163	\$ 725	\$ 2,461	\$ 6,019	\$ 10,339	\$ 19,717
380 Treatment and Disposal Equipment								
10,000 GPD Package Plant (ID 1)	\$ 63	\$ 251	\$ 802	\$ 1,679	\$ 2,856	\$ 4,434	\$ 5,712	\$ 15,796
10,000 GPD Package Plant (ID 1)	\$ -	\$ 66	\$ 842	\$ 1,762	\$ 2,999	\$ 4,656	\$ 5,998	\$ 16,323
25,000 GPD Package Plant (ID 2)	\$ -	\$ -	\$ -	\$ 972	\$ 6,612	\$ 10,267	\$ 13,225	\$ 31,076
25,000 GPD Package Plant (ID 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,830	\$ 14,581	\$ 17,410
Subtotal Treatment and Disposal Equipmer.	\$ 63	\$ 316	\$ 1,643	\$ 4,413	\$ 12,467	\$ 22,187	\$ 39,515	\$ 80,605
Total Capital Costs	\$ 112	\$ 652	\$ 3,467	\$ 9,719	\$ 25,524	\$ 44,007	\$ 72,534	\$ 156,016

**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		TOTAL
		DEVELOPER	CUSTOMER	
Cash	\$ 12,252 ⁽¹⁾	\$ -	\$ 691,752 ⁽²⁾	\$ 691,752
Assets (Net of CIAC)	738,063	554,061	-	554,061
Accumulated Depreciation/Amortization	<u>(270,306)</u>	(69,386)	(86,630)	<u>(156,016)</u>
Total	\$ 480,009			\$ 1,089,797
Percentage	31%			69%

Notes: (1) Estimate.

(2) Based on the average number of ERCs 228 times the calculated CIAC charge \$3034.

Schedule 18B
Bluefield Utilities, LLC
Wastewater CIAC Calculations

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

Total Main Line for SAC Recovery	1/	\$ 546,704.00
Total Net Plant for SAC Recovery	1/	\$ 731,116.36
Total ERCs	2/	241
Main Extension Charge Per ERC	3/	\$ 2,268.00

Plant Capacity Charge Calculation

Total SAC Charge Per ERC	4/	\$ 3,034.00
Less Main Extension Charge		<u>(2,268.00)</u>
Plant Capacity Charge		\$ 766.00
Main Extension Charge		\$ 2,268.00
Plant Capacity Charge		<u>766.00</u>
Total Cash CIAC per ERC		\$ 3,034.00
Average ERCs in Year 7	4/	228
Total Cash CIAC (Ave. ERC * Total Cash CIAC Per ERC)		\$ 691,752.00
Total Non-Cash CIAC	5/	<u>\$ 554,061.00</u>
Total CIAC		<u>\$ 1,245,813.00</u>

Non-Cash CIAC	5/	
360 Collection Lines & Lift Stations		<u>\$ 554,060.82</u>
		\$ 554,060.82

Main Extension Charge Amount 6/

360 Collection Sewers - Force	\$ 237,341.19
361 Collection Sewers - Gravity	\$ 546,704.00
Lift Stations	<u>\$ 316,719.63</u>
Subtotal	\$ 1,100,764.82
Less Contribution (360 & Lift Stations)	<u>\$ (554,060.82)</u>
Total Assets for Main Extension	\$ 546,704.00

Total Service Availability Charge Amount 7/

Account	Total
351 Organization	\$ 38,034.10
354 Structures and Improvements	410,045.80
360 Collection Sewers - Force	237,341.19
361 Collection Sewers - Gravity	546,704.00
380 Treatment and Disposal Equipment	<u>751,750.80</u>
Total Assets for Plant Capacity	\$ 1,983,875.89
Less Accumulated Depreciation	<u>(270,306.32)</u>
Net Plant	\$ 1,713,569.57
Net Plant @ Maximum SAC of 75%	\$ 1,285,177.18

Less Contribution (360 & Lift Stations)
Net Plant Available for SAC

(554,060.82)
\$ 731,116.36

Notes:

- 1/ See details below.
- 2/ See Schedule 23 for details.
- 3/ Main extension charge amount divided by total ERCs.
- 4/ Total Net Plant for SAC recovery / total ERCs.
- 4/ See Schedule 13 for details. 80% capacity is reached in Year 7.
- 5/ Non-cash CIAC account 360 & lift stations.
- 6/ See Schedule 18 for details.
- 7/ Per Commission 75% of net plant is maximum contributed.

**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	(112)	(652)	(3,467)	(9,719)	(25,524)	(44,007)	(72,534)
408 Taxes Other Than Income	-	-	-	-	-	-	-
409 Income Taxes	-	-	-	-	-	-	-
Total Expenses	\$ 13,510	\$ 44,140	\$ 52,380	\$ 98,201	\$ 107,771	\$ 117,777	\$ 114,370
Average cost per customer per month	N/A	\$ 367.83	\$ 136.41	\$ 122.14	\$ 78.78	\$ 55.45	\$ 41.80

**SCHEDULE 19A
BLUEFIELD UTILITIES, LLC
OPERATION & MAINTENANCE EXPENSE PROJECTION⁽¹⁾
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
Total O&M Expense	\$ 4,468.24	\$ 24,807.73	\$ 29,415	\$ 68,107	\$ 79,082	\$ 93,643	\$ 105,440
Total Rounded⁽²⁾	\$ 4,500	\$ 24,800	\$ 29,400	\$ 68,100	\$ 79,100	\$ 93,600	\$ 105,400

(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)⁽¹⁾
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
	55	57	58	60	62	64	66
Total	\$ 3,771	\$ 3,884	\$ 4,001	\$ 4,121	\$ 4,244	\$ 4,372	\$ 4,503
Total Rounded	\$ 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 ⁽¹⁾⁽²⁾</u>	<u>Weighted Cost</u>
Equity	\$ 255,006	40.00%	11.16%	4.460%
Debt	382,509	60.00%	5.87%	3.520%
Total	\$ 637,515	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		(72,534)
Regulatory Assessment Fees (4.5%)		7,786
State and Federal Income Tax		<u>-</u>
TOTAL EXPENSES	\$	122,156
Return on Investment		<u>50,874</u>
REVENUE REQUIREMENT	\$	173,030

**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	\$	(1,245,813)
Accumulated Amortization of CIAC	\$	156,016
Less: Non Used & Useful Adjustment	\$	-
Working Capital Allowance	\$	<u>13,743</u>
Total Rate Base	\$	637,515

**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
Operation and Maintenance Expenses								
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
Total Operation and Maintenance Expenses		\$ 109,943			\$ 43,978	\$ 16.04	\$ 65,966	\$ 3.01
Depreciation and Amortization								
403	Depreciation Expense	\$ 76,961	40%	60%	\$ 30,784	\$ 11.24	\$ 46,177	\$ 2.11
407	Amortization Expense - CIAC	(72,534)	40%	60%	(29,014)	(10.59)	(43,521)	(1.99)
Total Depreciation and Amortization		\$ 4,427			\$ 1,771	\$ 0.65	\$ 2,656	\$ 0.12

**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
Taxes Other Than Income Taxes								
408.10	Utility Regulatory Assessment Fees	\$ 7,786	40%	60%	\$ 3,115	\$ 1.14	\$ 4,672	\$ 0.21
408.20	Other Income and Deductions	-	40%	60%	-	-	-	-
Total Taxes Other Than Income Taxes		\$ 7,786			\$ 3,115	\$ 1.14	\$ 4,672	\$ 0.21
Income Taxes								
409	Federal, State, and Local Income Taxes	\$ -	40%	60%	\$ -	\$ -	\$ -	\$ -
Total Income Taxes		\$ -			\$ -	\$ -	\$ -	\$ -
Return on Investment		50,874	40%	60%	20,349	7.43	30,524	1.39
Total Revenue Requirement		\$ 173,030			\$ 69,213	\$ 25.26	\$ 103,818	\$ 4.73
Less: Miscellaneous Revenues		-	40%	60%	-	-	-	-
Total Revenues for Rate Setting		\$ 173,030			\$ 69,213	\$ 25.26	\$ 103,818	\$ 4.73
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							
115	Accumulated Amortization of Utility Plant Acquisition Adjustments							
121	Nonutility Property							
122	Accumulated Depreciation and Amortization of Nonutility Property							
124	Utility Investments							
131	Cash	1,030	3,586	4,177	9,028	10,416	12,252	13,743
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							
	Total Assets and Other Debits	<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>

**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	(196,110)	(44,687)	(54,741)	293,601	286,230	483,929	349,031
215	Retained Earnings	(13,510)	(50,418)	(79,658)	(129,410)	(154,745)	(144,528)	(94,025)
218	Proprietary Capital							
<u>Liabilities and Other Credits</u>								
<u>Acct. No.</u>								
224	Long Term Debt	382,509	382,509	382,509	382,509	382,509	382,509	382,509
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	187,037	282,901	556,243	730,702	1,055,977	1,245,813
272	Accumulated Amortization of CIAC	(112)	(764)	(4,231)	(13,950)	(39,475)	(83,481)	(156,016)
281	Accumulated Deferred Income Taxes - Accelerated Amortization							
282	Accumulated Deferred Income Taxes - Liberalized Depreciation							
283	Accumulated Deferred Income Taxes - Other							
	Total Equity, Liabilities and Other Credits	243,413	473,677	526,781	1,088,993	1,205,222	1,694,406	1,727,312