



December 15, 2015

VIA E-FILING

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

Re: Docket No. 150071-SU – Application for increase in Wastewater rates in Monroe County by K W
Resort Utilities Corp.
Our File No. 34000.01

Dear Ms. Stauffer:

The following are K.W. Resort Utilities Corp.'s ("Utility") responses to the Staff's Second Data Request dated November 24, 2015:

1. In its response to staff's first data request, Item 1a, the utility stated that it was in the bid process for its pro forma plant projects and hoped to receive bids in late October 2015. Please provide all bids the utility has received for its pro forma plant projects. Please also include any additional invoices associated with pro forma plant projects that were not previously provided to audit staff.

Response: The Utility announced the bids that were received for the .849MGD WWTP Expansion at the Publicly Noticed, Annual Board of Directors Meeting held on November 25, 2015. Three bids were received by qualified wastewater contractors. See Attachment "2-1".

2. In its response to staff's first data request, Item 2, the utility made a test year adjustment to increase contractual services-accounting expense due to the increase in transactions related to accounts payable, cash disbursements, and customer service. The following items relate to this expense.

Response: Attachment "2-2" includes supplemental information with regard to Utility Administrative Staffing.

- a. What was the utility's basis for using \$250 a week for 49.5 weeks to calculate the adjustment? Please provide an explanation that includes the hourly rate used in this calculation.

Response: The calculation was based on one additional hour of work by the Utilities outside CPA for assistance with reconciliation of the books.

- b. According to the utility's response to Item 10 of staff's first data request, increases in this expense during the test year were not related to the need for additional accounting services based on the volume of transactions. Was this adjustment made in anticipation of the increase in transactions (i.e. pro forma expense)?

Response: The increase in flows is not going to increase the prospective amount of transactions relative to the amount of flows received. The increase in flows is primarily from existing

customers, customers that have paid for capacity and are increasing wastewater usage, and due to the amount of monies received by the utility. The utility has had to retain outside firms to make adjustments previously, including adjustments to the books and records after the previous rate case and potentially this Proposed Agency Action, as well as moving forward to ensure tax returns and NARUC accounting coincide, which were in the past and are significantly higher than the anticipated increase in accounting requested. This is based on the proven necessity to record transactions correctly at the time of the transaction instead of years later and just prior to a rate case, where documentation and historical memory may not be as good.

The PSC audit requested voluminous documents and justifications for transaction going back to 2007, almost 8 years ago. In order to ensure proper recording and reconciliation, it has been determined that KWRU's outside accounting firm is more cost efficient than hiring an internal staff accountant which would cost over \$75,000 per year when factoring in salary, benefits and 401k.

Currently, KWRU is utilizing an outside accountant to reconcile the South Stock Island expansion that services 1,500 EDUs with Monroe County's books and records evidencing customers connected and amounts paid by each entity. This project alone has consumed over 100 hours.

- c. Please clarify how an increase in customer service relates to the need for additional contractual accounting services, specifically in light of the customer service provided by in-house utility staff.

Response: KWRU does not understand the question. KWRU does not have an internal CPA. KWRU believes that timely proper recording and accounting of transactions ensures that all payments made by customers, as well as payments to vendors are recorded properly thereby ensuring that the utility is providing service to the customer at a reasonable rate. If customer deposits and vendors are not paid timely, it could jeopardize service to customers. KWRU's staff is already working more than 40 hours per week for each staff member. KWRU's choices are to either hire another staff member or allocate 47.5 hours to its outside CPA. The latter results in a smaller expenditure to the rate payer.

- d. Please provide invoices for 2015 to support the additional accounting services needed by the utility.

Response: See Attachment "2-2d" for invoices for the additional accounting services provided by accounting firm of Jeffrey E. Allen P.A. and accounting services provided by Debbie Nickel outside accountant assigned to Monroe County – KW Resort Utilities reconciliation project.

3. In response to staff's first data request, Item 5, the utility stated that the documentation of pro forma expense increases associated with the AWT upgrade were provided in response to Audit Request No. 5. The following items relate to these pro forma expenses.

- a. Please explain the basis of the salaries used to calculate the utility's pro forma increase to salaries and wages expense.

Response: Four new employees will need to be hired to cover the increase of staffing requirements in our new permit issued by the Florida Department of Environmental Protection (FDEP).

Additional Employees

- A FDEP licensed operator with experience in the AWT process with a salary of \$62,000/yr was added in the pro forma budget for 2016. The Utility's new FDEP permit requires 8 hours per day 7 days a week by a licensed operator, whereas the test year of 2014 only required a licensed operator 6 hours per day 5 days a week with 1 weekend visit.

- A system technician/mechanic with a salary of \$42,000/yr to assist in maintaining all the new equipment installed with the expansion was included in the pro forma. Blowers, pumps mixers, electrical panels, static screens are all additional equipment that need to be added to our maintenance program.

- A helper with a salary of \$40,000/yr was added in the pro forma to assist in the sludge removal in the drying beds as their will be a large increase in sludge production while running the plant in AWT mode. The Utility's Engineer has the increase cost of sludge production/removal in AWT mode at 74% in the pro forma budget from the test year of 2014. See attachment "3.a."

- An admin assistant was included in the 2016 pro forma budget with a salary of \$50,000/yr. This is a position that the Utility has been understaffed for several years to assist in accounting, customer service, and assisting the Billing Department. With the increase in the Operations Department, administrative help will also be necessary with the increased purchasing, maintenance tracking, and shipping/receiving.

All the salaries were compared and ranged to be equal to other Florida Keys Utilities in order to stay competitive and retain employees.

- b. The ratio of pensions and benefits to salary and wages expense is approximately 16 percent in the test year. Please explain why the pro forma increase to pensions and benefits expense is 27 percent of the pro forma increase to salary and wages expense.

Response: New employees hired will require benefits to be competitive with other utilities in the Florida Keys. This increase is for the four additional employees. KWRU believes PSC staff calculated the ratio incorrectly as an increase of 4 employees provides a ratio of pensions and benefits to salary and wages expense of approximately 16 percent. If 3 new employees is utilized, the ratio is 27 percent.

- c. In the utility's response to Audit Request No. 5, the only explanation provided for the pro forma increases to contractual services-engineering, contractual services-other, and miscellaneous expenses was that the additional expense was due to plant expansion. Please provide a detailed justification for these pro forma expense increases along with work papers to support the how the adjustments were estimated.

Response: Contract Services-engineering has a 39% increase from test year 2014 to pro forma budget in 2016. This was increased due to the State mandated change in operations of the plant to Advanced Waste Treatment (AWT) mode. This new process will require more time spent with the Utility Engineer (also the Design Engineer) to work out any complications, problems, or questions the Utility Operators or maintained staff may have. There is also a large increase of mechanical equipment that will need to be maintained and therefore the Utility's Engineer will be involved in process decisions and replacement, recalibration, reprogramming, or repair of new equipment. Contract Services-Other includes increased costs to due increased flow as well as deferred maintenance due to high employee turnover. The Miscellaneous category increase is artificially high, because 92% of the increase is Deferred Expense that is to amortize legal fees of \$519,585 over 5 years. These fees are directly resulted from defending our new permit

issuances by the group “Last Stand.” The 8% remaining increase is for telephones, payroll admin fees, utilities, etc. due to the addition of 4 new employees.

- d. Why is the utility’s pro forma adjustment to increase workman’s comp insurance expense by \$25,555 for three additional employees, greater than the actual test year expense of \$20,729? Please provide a detailed explanation along with calculations or work papers demonstrating the basis for this adjustment.

Response: 4 new employees were added in the pro forma budget, not 3. This is a 30% staff increase. In the test year of 2014, positions were not continually filled as there was a lot of employee turnover due to not being able to offer competitive wages or a typical 40 hour work week. In exit interviews, typical comments for leaving were too low of pay and too many hours worked. Staff retention is key to operating the utility and providing customer service. The pro forma budget includes steady employment at all positions with the addition of 4 new employees being continuously employed. See answer 3.a. for salary increases.

- 4. The utility’s response to staff’s first data request, Item 6, referenced documentation of legal fees and additional information regarding its on-going litigation with Last Stand provided in its response to Audit Request No. 27. The following items relate to the utility’s response.

- a. Please provide an update of actual and estimated legal fees along with any necessary support documentation. In addition, please provide a detailed explanation and calculations to justify the estimated expense to completion.

Response: No changes to expenses occurred since the last update. The amount of legal fees expended to date and documentation are the same. See Attachment “2-4a”. Estimated legal fees to completion are broken out below.

As to the explanation of calculation of additional legal fees, it is estimated that the following will be required to be incurred upon a decision being reached.

Task	Time	Time Keeper	Amount
Draft Motion for Case Management Conference as to Status of Order	2.5	BWS	\$962.50
Attend Case Management Conference	1	BWS	\$385.00
Attend Case Management Conference	1	NB	\$250.00
Review Recommended Order	8	BWS	\$3,080.00
Review Recommended Order	8	NB	\$2,000.00
Discuss Recommended Order with Client	2	BWS	\$770.00
Draft Exceptions to Recommended Order	20	NB	\$5,000.00
Review and Revise Exceptions to Recommended Order	8	BWS	\$3,080.00
Review Other Party Exceptions and Respond to Other Party Exceptions to Order	40 ¹	NB	\$10,000.00
Review Other Party Exceptions and Respond to Other Party Exceptions to Order	20	BWS	\$7,700.00

¹ Based on conduct of Petitioners’ counsel to date in this case and frivolity of claims pursued to date.

TOTAL ²	110.5		\$33,227.50
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b. Please provide an updated status regarding the litigation.

Response: The issue has not made any progress since the last PSC request. Presently, The Division of Administrative Hearings' Administrative Law Judge has not rendered a decision.

5. In response to staff's first data request, Item 12, the utility provided an explanation of the increase in transportation expense for November 2014 and December 2014, but it did not include the requested support documentation for these months. Please provide invoices and work papers supporting the transportation expense for these two months.

Response: See Attachment "2-5"

6. In its response to staff's first data request, Item 13c, the utility provided the job description and duties for its President, Mr. Christopher Johnson along with his corresponding salary. The following questions relate to his position.

a. Aside from his role of President at both K W Resort and Keys Environmental, Inc., does Mr. Johnson maintain any additional officer positions, ownership, holdings, etc. in any other companies?

Response: Mr. Johnson owns stock in a number of publicly traded companies via his 401K and has other investments that are typical of any person preparing for retirement. Mr. Johnson is a Managing Member of Johnson Constructors LLC a Florida Licensed General Contractor. Mr. Johnson was an officer (Chairman) of the Key West Rotary Club Foundation, Inc., time for which is in addition to the full time work he performs on behalf of KWRU.

b. Please provide a breakdown of Mr. Johnson's time as President of K W Resorts, Keys Environmental Inc., and any other positions from your response above.

Response: Mr. Johnson spent on average 45 hours a week Monday to Friday managing KW Resort Utilities. In addition to this Mr. Johnson is on the weekend operator schedule where he uses his State of Florida Class A WWTP Operators License to operate the treatment plant on a rotational basis. Mr. Johnson is scheduled on call (24 hours per day) for seven consecutive days each month. Mr. Johnson's work phone is also the second number that is called in an emergency, if the person on call doesn't acknowledge the call out, the call box automatically calls the second number (Mr. Johnson's phone). Mr. Johnson also represents the utility in other matters outside of regular business hours, such as PSC hearings, wastewater workshops, Board of County Commissioners Meetings, and his required continuing education training (WWTP Operator License) is often done on nights and weekends.

Mr. Johnson spent one to two hours per month in his duties as President of Keys Environmental Inc. Mr. Johnson is not involved in the daily operations of the business but he does review the monthly financial statements and he prepares the information for the tax filing for the accounting firm. Mr. Johnson, on a monthly basis signs (on average) 7.25 checks and he reviews and signs any other documents that require owner signature. The month of February requires an additional hour to prepare the documents for the tax filing.

² Excludes any appeal of the Final Order

Mr. Johnson spent less than 2 hours in the Year 2014 in his duties as a Managing Member of Johnson Constructors LLC a Florida Licensed General Contractor as the business was dormant during the period.

Mr. Johnson spent, in his duties as an officer (Chairman) of the Key West Rotary Club Foundation, Inc., 1 to 2 hours per month.

- c. Please provide a breakdown of all additional compensation Mr. Johnson receives as President of Keys Environmental Inc. and any other positions in your response above, along with support documentation (including, but not limited to, W-2s).

Response: See Attachment "2-6c". However, the compensation Mr. Johnson receives from other ventures that he does "on his own time" are irrelevant to the reasonableness of his salary from KWRU.

- d. Please distinguish the difference between the responsibilities of Mr. Johnson's position as President and the services provided by Green Fairways.

Response: Mr. Johnson provides the on site management of the Utility on a daily basis. Mr. Johnson serves the Board of Directors and provides the Board with updates and information throughout the year including monthly operational and financial reports. Mr. Johnson interfaces with Green Fairways and carries out corporate directives from them. Mr. Johnson's responsibilities include overseeing both the administrative and operational divisions of the Utility. Mr. Johnson manages all Utility employees and is responsible for all hiring and personnel decisions. Mr. Johnson also works very closely with outside accounting, contracting, legal, and engineering groups. Since the last rate case concluded in January 2009, Mr. Johnson has joined the Utility and brought an operations group "in house", migrated the accounting from outdated proprietary software to modern accounting software, researched and migrated from an outdated billing system to an off-the-shelf, scalable wastewater utility specific billing system, with an on-line billing portal, and also implemented other ideas to run the Utility in a more efficient manner while providing a higher level of service to the Utility's customers. Mr. Johnson's duties also include flow evaluations for larger properties and contract negotiation with the lawyers representing the larger properties. Mr. Johnson is the PSC point of contact and he ensures RAF's are calculated and paid in a timely fashion and he is involved in other PSC matters such as rate index filings, customer complaints, and other interactions between the Utility and the PSC.

Upon his joining the Utility in 2009, Mr. Johnson hired and organized an operations group to run the treatment plant and collection system. Mr. Johnson is responsible for the Utility meeting regulatory requirements as required by DEP, DOH, County, Federal, and State Agencies. Mr. Johnson actively operates the treatment plant and is on the weekend/holiday duty rotation and is also on-call one week per month for plant or collection system problems or emergencies. Mr. Johnson is AIRVAC Certified and he provides on the job AIRVAC specific training to new employees. Mr. Johnson also provides inspection services on behalf of the Utility to new connections particularly installations that are complicated or unusual in circumstance. Mr. Johnson trouble shoots emergencies even when not officially "on call" he is often called upon (day or night) by the response staff for guidance, support, and advice.

For more detail regarding Mr. Johnson's work responsibilities see the Audit response, Attachment "2-6d".

Green Fairways supervises Mr. Johnson and is responsible for financing all debt obligations insuring the shareholder investment is secured and ensuring that any guarantees are paid in full by the Utility. For more detail please see the response to 7 below.

7. In response to staff's first data request, Item 13e, the utility referenced its response to Audit Request No. 13, Follow Up No. 1 as providing additional detail and justification for the increase in contractual services-management expense. The utility state that Mr. William Smith is not the only Green Fairways employee charged to the utility, and therefore his salary is less than the fee paid monthly by the utility. Please provide a breakdown of the Green Fairways management fee by employee, services provided, time spent on the utility, and compensation.

Response: Green Fairways charges a flat monthly management fee, it is not broken down by employee, services and time spent. Moreover, Mr. Smith is not an employee of Green Fairways, he is an officer and shareholder, and does not receive a salary. Mr. Smith has personally guaranteed loans to KWRU from FDIC insured financial institutions due to KWRU not having income or credit sufficient to obtain loans from FDIC lenders without Mr. Smith's personal guarantee. As such, KWRU's ability to properly operate is dependent on a third party guarantee, specifically, that of Mr. Smith. BB&T and most financial institutions impute a 3-5% management fee as an expenditure when lending, which therefore means Green Fairway's management fee is not only reasonable but is very low for the requested rates. WS Utilities as the sole shareholder and largest creditor requires outside management to review KWRU's operations and to ensure that all debts are properly paid and that no security is jeopardized or that a personal guaranty may be at risk. Any issue with KWRU's ability to pay would be provided by WS Utilities. As can be readily ascertained from KWRU's Annual Reports, going back into the 1990's, KWRU has had only one year where its income was sufficient to pay its expenses. Again, justifying the rate increase to provide actuarial soundness. There are three employees associated with Green Fairways that provide services on an as needed basis, they are as follows:

- a. William Skrzelowski – property management and financial management, including dealing with KWRU loans guaranteed by Mr. Smith.
 - b. Leslie Johnson - provides monthly reports on the financial condition of the utility.
 - c. Nicole McLaughlin - provides accounting services related to obtaining financing and equity for KWRU.
8. Please provide a breakdown of all additional compensation Mr. Smith receives for services provided to additional companies he maintains ownership, holdings, officer positions, etc., along with support documentation (including, but not limited to, W-2s).

Response: Mr. Smith's compensation for other companies is irrelevant to the rates requested or Green Fairways fees charged and has no implications as to the amount of the management fee. Mr. Smith as an individual is not subject to this proceeding and is not officer of KWRU, and in the absence of the PSC staff identifying a reason for requesting his personal financial information, Mr. Smith will not be providing it.

9. Please provide an update of actual and estimated rate case expense along with any necessary supporting documentation (i.e. invoices or receipts). In addition, please provide a detailed explanation and calculations to justify estimated expense to completion.

Response: See Attachment “2-9”.

10. According to the utility’s response to Audit Request No. 17, the utility’s BB&T Capital Account was created in order to pay for capital projects, instead of having to transfer from the operating account. Once the utility’s pro forma plant projects are complete, will this account remain active and require a balance of nearly \$400,000?

Response: KWRU still has significant on-going capital expenditures in the hundreds of thousands of dollars annually. The Utility will be required to replace its reuse line to the Key West Golf Club pond in the near future, continues to work on I&I throughout the collection system, must replace a vacuum pump station, must replace lift station L-2A, must perform maintenance welding and painting on the existing treatment plants, and continues to replace aging gravity sewer mains, manholes, etc.. KWRU believes that \$400,000 is a minimum necessary to ensure a proper capital budget may be undertaken each year to allow the utility to operate properly. Below is a list of projected Capital expenditures and the year in which they are planned to be completed. Please note that the list below is not intended to be all inclusive of the capital work. The Utility anticipates that additional Capital work will be carried out as necessary. The list below demonstrates the large capital items.

KW Resort Utility Capital Projects – Current 3 year projection (2016 - 2018)

2016 Airvac Vacuum Tank replacement (tank has broken and must be replaced) (Stainless Steel Vessel) project estimate from Engineer \$485,000³

- Cost of 316 Stainless Steel tank itself (5800 gallon) from the equipment provider is \$98,150⁴ (this doesn’t include freight or tax).
- Temporary tank must be installed and piped in during construction to allow the new tank to be constructed. Temporary/loaner tank provided by AIRVAC/Bilfinger Water Technology. Project includes excavation, dewatering (well point), crane to set tank, pipefitting, etc. Once new tank is installed and is functional, contractor shall remove temporary tank and ship tank back to AIRVAC/Bilfinger Water Technology.

2017 Replace L-2A Lift Station (Force Main lift station bid from 2013 increased 10% to reflect current market prices) **\$203,500**

2018 Replace Reuse line 8” C900 Force main (2600 LF of 8” forcemain) restoration of Golf Course cart path, fairway, and rough. Open trench construction with restoration. **\$258,461.11**⁵

In response to staff’s second deficiency letter, the utility provided additional information regarding its related party transactions with Keys Environmental, Inc. The following items pertain to this related party.

- a. What percentage of Keys Environmental Inc.’s labor is provided by employees of the utility?

Response: 100%

- b. How much time is spent on subcontracting work by utility employees? Please provide support documentation, including, but not limited to, utility invoices.

³ Provided by Weiler Engineering Corporation in teleconference with KW Resort Utilities.

⁴ Denny Moss, Project Engineering Manager, Global Business Unit Vacuum Technology, Bilfinger Water Technologies.

⁵ Provided by Weiler Engineering Corporation.

Response: On average in 2014 the Utility engaged in 2.6 hours per week of subcontracting work. See Attachment "2-11b".

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Martin S. Friedman", with a long horizontal flourish extending to the right.

MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: Chris Johnson (via email)
Bart Smith, Esquire (via email)
Debbie Swain (via email)
Frank Seidman (via email)
Martha Barerra, Esquire (via email)
Amber Norris (via email)
Erik Sayler, Esquire (via email)

ATTACHMENT "2-1"

ITEM NO.	DESCRIPTION	UNITS	QUANTITY	UNIT COST	TOTAL COST
1	Furnish Evoqua 0.350 MGD steel wastewater treatment plant materials and equipment (To be paid directly by Owner to Evoqua. See Proposal/Quote 130084-D5 for scope and exclusions)	LS	1	\$1,044,175	\$1,044,175
2	Erect 0.350 MGD steel wastewater treatment plant. Note that placement of steel base ring is NOT included in the Evoqua scope and must be performed by Contractor. (To be paid directly by Owner to Evoqua. See Proposal/Quote 130084-D5 for scope and exclusions)	LS	1	\$402,875	\$402,875
3	Final protective coatings for 0.350 MGD steel wastewater treatment plant. (To be paid directly by Owner to Evoqua. See Proposal/Quote 130084-D5 for scope and exclusions)	LS	1	\$148,475	\$148,475
4	Furnish Sweco static screens (To be paid directly by Owner to Sweco)	LS	1	\$62,369	\$62,369
5	Furnish chemical storage tanks and chemical feed pumps (To be paid directly by owner)	LS	1	\$25,310	\$25,310
6	Tap 8" influent FM and extend line 55'. Relocated filter backwash drain line. Work has been completed by others, paid by Owner. See Engineer's Supplemental Information No. 1.	LS	1	\$18,000	\$18,000
7	Form and pour concrete new filter, chemical tank farm and influent screenings dumpster, including floor drain. Form and pour concrete walkway.	LS	1	65,000	65,000
8	Concrete Work as described in the Project Documents and as needed to provide a fully functional project, including all site preparation, reinforcing, forming and pouring and finishing. Complete and in place	LS	1	490,475	490,475
9	Piping, as described in the Project Documents and as needed to provide a fully functional project, both underground and above ground, including all site preparation, trenching, compaction and backfill, materials, fittings, hangers and supports. Includes but is not limited to force mains, gravity lines, chemical feed piping and drain lines. Complete and in place.	LS	1	387,390	387,390
10	Electrical Work, as described in the Project Documents and as needed to provide a fully functional project, including all conduit, conductors, control panels, disconnects, junction boxes, equipment stands and all other materials and equipment.	LS	1	585,911	585,911

00410-3 R

Wharton-Smith, Inc.

NAME OF BIDDER

ITEM NO.	DESCRIPTION	UNITS	QUANTITY	UNIT COST	TOTAL COST
11	Static screens installation, including site preparation, platforms, grating and handrails, mounting equipment and hardware, piping connections, and all ancillaries needed for installation. Complete and in place.	LS	1	140,950	140,950
12	Chemical storage tanks and chemical feed pumps installation, including all tank tie-downs, fittings, mounting hardware and miscellaneous materials. Complete and in place	LS	1	55,900	55,900
13	Furnish and install sand filters and splitter box, including fabrication, coatings, anchors, internal and external pipe and fittings, filter media and miscellaneous materials. Complete and in place.	LS	1	250,825	250,825
14	Furnish and install mechanical equipment, including blowers, pumps, equipment platforms and associated ancillaries.	LS	1	615,940	615,940
15	Install 2 shallow injection wells, including piping	LS	1	145,800	145,800
16	Site work, including clearing and grubbing, grading, cleanup and final restoration.	LS	1	225,450	225,450
17	Bonds and Insurance	LS	1	65,545	65,545
18	Mobilization (not to exceed 5% of Contractor Base Bid)	LS	1	230,000	230,000
Owner-Purchased Equipment Total (Sum of Item No. 1 through 6)					\$1,701,204
Contractor Base Bid (Sum of Item No. 7 through 18)					3,259,186
Total Project Amount (Sum of Item No. 1 through 18)					4,960,390

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Wharton-Smith, Inc.

NAME OF BIDDER

Overholt Construction Corporation
 11/20/2015
 KWRU

ITEM NO.	Description	Units	Qty	Unit Cost	Total Cost
1	Furnish Evoqua 0.350 MGD steel wastewater treatment plant materials and equipment (To be paid directly by Owner to Evoqua. See Proposal/Quote 130084-D5 for scope and exclusions)	LS	1	\$1,044,175	\$1,044,175
2	Erect 0.350 MGD steel wastewater treatment plant. Note that placement of steel base ring is NOT included in the Evoqua scope and must be performed by Contractor. (To be paid directly by Owner to Evoqua. See Proposal/Quote 130084-D5 for scope and exclusions)	LS	1	\$402,875	\$402,875
3	Final protective coatings for 0.350 MGD steel wastewater treatment plant. (To be paid directly by Owner to Evoqua. See Proposal/Quote 130084-D5 for scope and exclusions)	LS	1	\$148,475	\$148,475
4	Furnish Sweco static screens (To be paid directly by Owner to Sweco)	LS	1	\$62,369	\$62,369
5	Furnish chemical storage tanks and chemical feed pumps (To be paid directly by Owner)	LS	1	\$25,310	\$25,310
6	Tap 8" influent FM and extend line 55'. Relocated filter backwash drain line. Work has been completed by others, paid by Owner. See Engineer's Supplemental Information No.1	LS	1	\$18,000	\$18,000
7	Form and pour concrete new filter, chemical tank farm and influent screenings dumpster, including floor drain. Form and pour concrete walkway.	LS	1	\$72,000	\$72,000
8	Concrete Work as described in the Project Documents and as needed to provide a fully functional project, including all site preparation, reinforcing, forming and pouring and finishing. Complete and in place	LS	1	\$345,000	\$345,000
9	Piping, as described in the Project Documents and as needed to provide a fully functional project, both underground and above ground, including all site preparation, trenching, compaction and backfill, materials, fittings, hangers and supports. Includes but is not limited to force mains, gravity lines, chemical feed piping and drain lines. Complete and in place.	LS	1	\$135,000	\$135,000
10	Electrical Work, as described in the Project Documents and as needed to provide a fully functional project, including all conduit, conductors, control panels, disconnects, junction boxes, equipment stands and all other materials and equipment.	LS	1	\$345,200	\$345,200
11	Static screens installation, including site preparation, platforms, grating and handrails, mounting equipment and hardware, piping connections, and all ancillaries needed for installation. Complete and in place.	LS	1	\$324,000	\$324,000
12	Chemical storage tanks and chemical feed pumps installation, including all tank tie-downs, fittings, mounting hardware and miscellaneous materials. Complete and in place.	LS	1	\$175,000	\$175,000
13	Furnish and install sand filters and splitter box, including fabrication, coatings, anchors, internal and external pipe and fittings, filter media and miscellaneous materials. Complete and in place.	LS	1	\$75,000	\$75,000
14	Furnish and install mechanical equipment, including blowers, pumps, equipment platforms and associated ancillaries.	LS	1	\$759,000	\$759,000
15	Install 2 shallow injection wells, including piping.	LS	1	\$145,000	\$145,000
16	Site work, including clearing and grubbing, grading, cleanup and final restoration.	LS	1	\$365,880	\$365,880
17	Bonds and Insurance	LS	1	\$78,000	\$78,000
18	Mobilization (not to exceed 5% of Contractor Base Bid)	LS	1	\$140,000	\$140,000
	Owner-Purchased Equipment Total (Sum of Item No. 1 Through 6)				\$1,701,204
	Contractor Base Bid (Sum of Item No. 7 Through 18)				\$2,959,080
	Total Project Amount (Sum of Item No. 1 Through 18)				\$4,660,284

ITEM NO.	DESCRIPTION	UNITS	QUANTITY	UNIT COST	TOTAL COST
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2	Erect 0.350 MGD steel wastewater treatment plant. Note that placement of steel base ring is NOT included in the Evoqua scope and must be performed by Contractor. (To be paid directly by Owner to Evoqua. See Proposal/Quote 130084-D5 for scope and exclusions)	LS	1	\$402,875	\$402,875
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6	Tap 8" influent FM and extend line 55'. Relocated filter backwash drain line. Work has been completed by others, paid by Owner. See Engineer's Supplemental Information No. 1.	LS	1	\$18,000	\$18,000
7	Form and pour concrete new filter, chemical tank farm and influent screenings dumpster, including floor drain. Form and pour concrete walkway.	LS	1	178384	178384
8	Concrete Work as described in the Project Documents and as needed to provide a fully functional project, including all site preparation, reinforcing, forming and pouring and finishing. Complete and in place	LS	1	876335	876335
9	Piping, as described in the Project Documents and as needed to provide a fully functional project, both underground and above ground, including all site preparation, trenching, compaction and backfill, materials, fittings, hangers and supports. Includes but is not limited to force mains, gravity lines, chemical feed piping and drain lines. Complete and in place.	LS	1	260000	NOT INCLUDING MECHANICAL 260000
10	Electrical Work, as described in the Project Documents and as needed to provide a fully functional project, including all conduit, conductors, control panels, disconnects, junction boxes, equipment stands and all other materials and equipment.	LS	1	590910	590910

00410-3 R

BILTMORE CONSTRUCTION CO., INC.

NAME OF BIDDER

ITEM NO.	DESCRIPTION	UNITS	QUANTITY	UNIT COST	TOTAL COST
11	Static screens installation, including site preparation, platforms, grating and handrails, mounting equipment and hardware, piping connections, and all ancillaries needed for installation. Complete and in place.	LS	1	644725	NOT INCLUDING MECHANICAL 644725
12	Chemical storage tanks and chemical feed pumps installation, including all tank tie-downs, fittings, mounting hardware and miscellaneous materials. Complete and in place	LS	1	2000	NOT INCL MECH 2000
13	Furnish and install sand filters and splitter box, including fabrication, coatings, anchors, internal and external pipe and fittings, filter media and miscellaneous materials. Complete and in place.	LS	1	157000	NO MECHANICAL 157000
14	Furnish and install mechanical equipment, including blowers, pumps, equipment platforms and associated ancillaries.	LS	1	290000	NOT INCLUDING MECH 290000
15	Install 2 shallow injection wells, including piping	LS	1	98960	98960
16	Site work, including clearing and grubbing, grading, cleanup and final restoration.	LS	1	968906	968906
17	Bonds and Insurance	LS	1	60000	60000
18	Mobilization (not to exceed 5% of Contractor Base Bid)	LS	1	450000	450000
Owner-Purchased Equipment Total (Sum of Item No. 1 through 6)					\$1,701,204
Contractor Base Bid (Sum of Item No. 7 through 18)					4577270
Total Project Amount (Sum of Item No. 1 through 18)					6278474

00410-4 R

BILTMORE CONSTRUCTION CO., INC.

 NAME OF BIDDER

ATTACHMENT "2-2"



KW Resort Utilities Corp

6630 Front Street
Key West, FL 33040
305.295.3301
FAX 305.295.0143
www.kwru.com

2014 Administrative Group Job Descriptions

Billing/Accounts Receivable and Customer Service (Judi Irizarry)

Billing/AR description and requirements

Performs difficult technical and administrative work overseeing utility's billing and collection activities; does related work as required. Work is performed under general supervision and this position reports to the Utility's President. Supervision is exercised over subordinate technical and clerical personnel when staff is assigned by President. Utilizes El Dorado billing system to track all base rates, measured sewer revenues, customer deposits, adjustments, dis/reconnects, emergency service, field inspection and testing, and all other billable activities the Utility engages in.

- Greet customers, answers questions concerning bills and process;
- Oversees, supervises and participates in the collection and resolution of fees, utility payments, deposits, capacity assessments, and other revenues both on timely and delinquent accounts;
- Receives and resolves or processes customer inquiries and complaints on utility bills;
- Reviews accounts for necessary monthly adjustments;
- Reviews commercial account customers for irregular activity;
- Works out payment arrangements and agreements with customers and monitors compliance;
- Identifies billing errors, calculates utility bill adjustments;
- Identifies customers who are due refunds, coordinates refunds with accounting;
- Maintains records and works with the court system, banks, title companies with regard to Estoppel requests, foreclosures, etc.;
- Acting liaison between the Utility and the FKAA regarding water meter files, misreads, data conflicts, etc.
- Prepares tampering letters, theft of service letters, etc., sends letters and bills the associated fee to the customer's account when needed;
- Monitors accounts for payments and customer inquiries; participates with banks, collection agencies, title companies, property managers, attorneys with regard to changes of ownership.
- Directs and supervises utility collection and customer service activities;
- Prepares and administers disconnect list on delinquent utility accounts;
- Prepares work orders to have meters read and/or checked;
- Posts records and prepares reports concerning billing, collections, and all other pertinent reports from the billing system.
- Acts as backup for administrative and clerical positions;

Customer Service description and requirements

- Works with the Utility's customers by answering billing, collections, and service questions; suggesting information about online bill pay and working out payment agreements.
- Opens customer accounts by following Utility/PSC procedures regarding account set up and wastewater application for service information.
- Maintains customer records by updating account information.

- Resolves billing, collection or service problems by clarifying the customer's complaint; determining the cause of the problem; selecting and explaining the best solution to solve the problem; expediting correction or adjustment; following up to ensure resolution.
- Maintains financial accounts by processing customer adjustments.
- Recommends potential products or services to management by collecting customer information and analyzing customer needs.
- Prepares service reports by collecting and analyzing customer information.
- Contributes to team effort by accomplishing related results as needed.

Serves customers by providing billing and utility service information; resolving billing or service problems. Service problems are solved by identifying the cause of the problem and elevating the issue to the appropriate manager as the situation dictates.

Customer Service General Requirements: Utility Knowledge, Quality Focus, Problem Solving, Regulatory Knowledge (PSC), Documentation Skills, Listening, Phone Skills, Resolving Conflict, Analyzing Information, and Multi-tasking.

Accounting and Administrative Specialist (Brittany Mariscal – Resigned;
Lisa Giblo -Employment Terminated)

Responsible for overseeing and coordinating plant accounting processes. Ensures the integrity and accuracy of the company's financial records in compliance with Generally Accepted Accounting Principles (GAAP) and (NARUC) Uniform System of Accounting and KWRU policies and procedures, and wastewater industry standards as they relate to the utility's accounting.

Oversees the customer contributions in aid of construction accounts. Verifies, approves, and processes all customer contributions in aid of construction accounts. Audits and verifies all customer contributions in aid of construction accounts for compliance with company policies and PSC regulations.

Compiles and analyzes budget, actual, and forecast data for capital and O&M to develop operating and capital budgets. Audits and verifies data used as inputs to the budgeting process to ensure the integrity of the Budget and planning methods. On a monthly basis monitors over/under of expense accounts in order to evaluate services/products/commodity rates to ensure that the Utility can deliver service while adhering to the Budget. On a monthly basis monitors over/under of income accounts in order to evaluate revenue streams to ensure that the Utility can generate the forecast revenue to meet the Budget's requirements. Reports any irregularities or unusual trends to Utility management.

Prepares Monthly Financial Report that is provided to ownership, Board Members, and Utility Management. Prepares financial reports and compiles information to be transmitted to outside CPA to facilitate tax preparation. Prepares financial information and reports to assist outside accounting firm to prepare PSC Annual Report.

- Ensuring timely and accurate processing of accounting transactions
- Ensuring proper NARUC account codes, budget codes, and management reporting codes are used when coding financial transactions
- Reviewing necessary financial data from various sources on a timely basis in order to meet reporting requirements
- Reviewing work order entries for accuracy and consistency
- Ensuring proper NARUC policies and procedures are used when reporting Capital accounting transactions
- Preparing account reconciliations
- Preparing capital, budgetary, management, and regulatory reports and detailed analysis

- Ensuring that all work orders and plant records are maintained in compliance with company policies, GAAP, wastewater utility industry practices, PSC regulations, and NARUC requirements
- Ensure accounting policies and procedures are followed by company personnel
- Ensuring the integrity and accuracy of the financial records
- Applying accounting theory to new business transactions to ensure sound accounting practices
- Identifying process improvement opportunities, then developing and implementing action plans to improve processes
- Determining appropriate NARUC account codes, budget codes, and management reporting codes used to code financial transactions
- Resolving company work and system process issues related to work orders, plant assets, and accumulated depreciation
- Solving problems related to the daily operations of work orders, plant assets, and accumulated depreciation
- Prioritizing daily work requirements for this position
- Participating in the decision-making of department procedures, policies, and goals
- With management approval implement changes in accounting policies and procedures.
- Identify issues with financial transactions that could materially impact the company.

Clerical and Administrative (Pat Coats)

- Filing, typing, and preparing documents
- Projects such as gathering information by phone, letter, email or in person
- Research for projects for management
- Recording and updating databases
- Photocopying and scanning documents
- Sorting and handing out mail
- Staffing the reception desk, answering phones, greeting customers and vendors, taking messages, etc.
- Ordering office supplies and gathering them from local stores when necessary
- Managing Logs (callout logs, private system contact logs, emergency contact log, etc.)
- Payroll – review time cards, calculate hours, enter hours into database, record vacation and sick time, cross check call out logs to ensure all call outs that are billable have been sent to the billing department.
- Assist operations group by maintaining inventory, tracking equipment, tracking warranty periods, etc.
- Responsible for quality control of information being provided by field personnel
- In charge of documenting and administering Utility Monitoring programs (i.e. Grease Trap monitoring, back yard survey in Utility easements, etc.)
- Providing assistance when called upon to accounting/billing/customer service/etc.
- Office organization
- Performs administrative duties for management.
- Screening calls; managing calendars; making travel, meeting and event arrangements
- Preparing reports and financial data
- Training and supervising other staff
- Customer relations.
- Requires strong computer and Internet research skills
- Must be flexible and have excellent interpersonal skills
- Coordination of office activities
- Work well with all levels of internal management and staff, as well as outside clients and vendors.
- Sensitivity to confidential matters may be required.

ATTACHMENT "2-2d"

As of December 15, 2015, Debra Nickel has spent 124.5 hours working for KW Resort Utilities.

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Friday, June 12, 2015 8:14 AM
To: kaitlin@kwru.com
Subject: Hours Breakdown

5/29/15 ~ 7:45 - 12:45 Meeting in Key West with Greg & Kaitlin. Travel time included per agreement

The hours listed below are all time spent on combining all information into 1 master spreadsheet. This includes the county's spreadsheet along with all other information that was obtained from the meeting at KWRU. This part of the process is still ongoing.

6/1/15 ~ 8:30 - 10:30
11:15 - 2:00

6/5/15 ~ 8:30 - 1:00

6/6/15 ~ 10:00 - 2:30

6/8/15 ~ 10:00 - 12:00
12:30 - 3:30

23.75

Please let me know if you have any further questions.

Also, do you know if you are able to send me the customer files via email that you scanned into the computer from the filing cabinet? I would like to use those for my fact gathering. Please advise, if not, then maybe we can throw them on a flash drive and I can pick up.

Thanks Kaitlin!

Debbie

Chris Johnson

From: Debbie Nickel <debidu@live.com>
Sent: Friday, June 26, 2015 2:00 PM
To: Chris Johnson
Subject: Hours
Attachments: DLN Master.xlsx

Chris,

Following is the breakdown for my hours:

6/12/15 4.5 Hours Spreadsheet Compilation & Researching Property Appraiser Website
6/14/15 5.0 Hours Spreadsheet Compilation & Researching Property Appraiser Website
6/19/15 6.0 Hours Spreadsheet Compilation & Researching Property Appraiser Website
6/22/15 7.5 Hours Spreadsheet Compilation & Researching Property Appraiser Website
6/26/15 4.5 Hours Spreadsheet Compilation & Researching Property Appraiser Website, Compile Missing Customer List

Total Hours 23

Please let me know if you have any questions. I have attached the spreadsheet to date, I have removed the College Rd properties that I had added not realizing they shouldn't be on there along with Roy's and Boyd's. If there are others that you see that I have on there that shouldn't be or you know that I'm missing please let me know at your earliest convenience.

Debbie

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Monday, July 13, 2015 7:56 AM
To: bianchi kaitlin
Cc: Chris Johnson
Subject: Hours

Good morning Kaitlin,

I have a total of 5.5 hours for this pay period.

6/26 1 hour review game plan with Chris & 1 hour spreadsheet / research county. (2 total)

6/27 3.5 hours spreadsheet & county research.

Thank you,

Debbie

Sent from my iPad

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Monday, July 27, 2015 10:18 AM
To: kaitlin bianchi
Subject: Hours

Good morning Kaitlin,

My hours for this next pay period are:

7/13- 1:45-4:45 Meet with Tina Lossaco to review spreadsheets

7/16- 6:30pm - 9:00 pm begin reconciling county spreadsheet with my spreadsheet

7/17- 7:00 - 2:30 (less 1/2 hr lunch) finish spreadsheets as far as I can..email Chris with items needed to finish spreadsheet to present to Tina.

Total hours 12.5

Thank you,

Debbie

Sent from my iPhone

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Tuesday, August 11, 2015 10:20 AM
To: kaitlin bianchi
Subject: Re: Payroll Hours

All I have is 2.5 hrs reviewing response to audit draft and emails relating to that to Judi & Chris. If you want to bank those till next payroll that's find with me. Just let me know.

Thanks,
Debbie

Sent from my iPhone

On Aug 11, 2015, at 10:18 AM, kaitlin bianchi <kaitlin@kwru.com> wrote:

Hi Debbie,

I was wondering if you had hours to give to me so I can put them into Payroll today.

Thank you!

Kaitlin

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Thursday, August 27, 2015 10:46 AM
To: Kaitlin Bianchi
Subject: RE: Payroll Hours

Kaitlin,

The hours are as follows:

8/14/15

7:30 - 11:30 4.0 Drive to & from Key West - Meet with Chris and Bart

1:00 - 3:30 2.5 Begin Review of Bart's Spreadsheet

8/17/15

7:30 - 12:00 4.5 Reconciliation of Bart's Spreadsheet to Mine

1:00 - 4:30 3.5 Reconciliation of Bart's Spreadsheet to Mine

8/21/15

9:00 - 11:30 2.5 Reviewing Discrepancies between Bart's Spreadsheet to Mine

16 hours total for this pay period. 17

Thanks Kaitlin :)

Debbie

From: kaitlin@kwru.com
To: debidu@live.com
Subject: Payroll Hours
Date: Thu, 27 Aug 2015 10:30:55 -0400

Hi Debbie,

We are submitting Payroll today, what are your hours I should put in?

Thank you,


Kaitlin

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Friday, September 11, 2015 9:58 AM
To: Kaitlin Bianchi
Subject: RE: Pay time!

Here you go Kaitlin!

8/28/2015 Meeting in KW with County, Chris, Greg, Bart, Tina, Kevin & County Lawyer
7:30 - 12:15 pm 4.75 hrs
8/31/2015 Add Tina's C & A's to my spreadsheet
8:30 - 10:30 am. 2.00 hrs
9/4/2015 Meet with Chris and staff at KWRU to go over spreadsheets and compile information
7:15 - 6:15 p.m 11 hrs
9/10/2015 Phone conference with Chris & Bart
5:00 p.m - 5:30 p.m .50 hours

Total time for this pay period is 18.25 hours. (Hopefully I added it right this time )!)

Have a great weekend and let me know if you have any questions.

Debbie

From: kaitlin@kwru.com
To: debidu@live.com
Subject: Pay time!
Date: Fri, 11 Sep 2015 08:26:56 -0400

Hey Debbie,

I'm going to submit Payroll today, do you have hours to give me?

Thanks!

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Saturday, September 26, 2015 11:35 AM
To: Kaitlin Bianchi
Subject: RE: Payroll

Kaitlin,

Here are my hours for this upcoming pay period:

9/11 1:30 - 5:30 Work on Spreadsheets/Notes
9/14 7:00 - 10:00 Compile documentation for Tina Verifying EDU's & for Maria to research
9/18 9:30 - 12:30 Meet with Tina in Marathon, review Spreadsheets, Email Chris/Bart after meeting

Total 9 hours. 10

Thanks Kaitlin & let me know if you have any questions.

Debbie

From: kaitlin@kwru.com
To: debidu@live.com
Subject: Payroll
Date: Fri, 25 Sep 2015 15:55:18 -0400

Hi Debbie,

I'm submitting payroll Monday at noon, if you can give me your hours by then, that would be great!

Thanks,
Kaitlin

Kaitlin Bianchi

From: Debbie Nickel <debidu@live.com>
Sent: Tuesday, October 13, 2015 8:48 AM
To: kaitlin@kwru.com
Subject: Hours Detail

Kaitlin,

Sorry I didn't get back to you sooner, crazy weekend. Here is the detail for my payroll hours:

10/1/2015 7:00 - 9:00 pm Review Tina's spreadsheet and compare to my spreadsheet. 2 Hours

10/2/2015 7:30 - 5:30 Meeting in Key West with Tina Losacco and Kevin Wilson to review EDU's 10 Hours

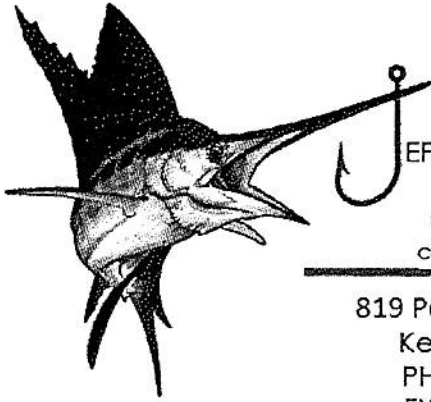
Total - 12 Hours.

Thank you!

Debbie

7320810 KB

Invoice



JEFFREY E. ALLEN, P.A.
JEFF ALLEN, CPA
RENATA DUNN, CPA
Certified Public Accountants

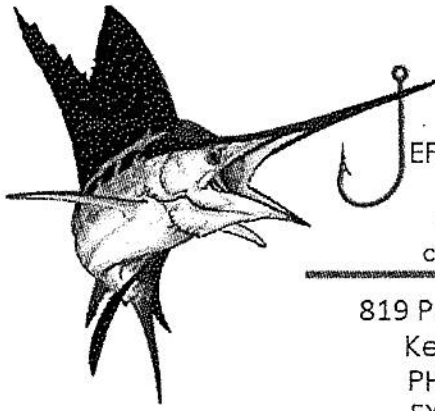
Date	Invoice #
11/30/2015	45168

819 Peacock Plaza Ste 809
Key West, FL 33040
PH: (305) 296-6591
FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Description	Amount
Monthly accounting services in November	525.00
Total	
	\$525.00

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

CPA
 1987-1994 - 1995
 1996-2000 - 2001

Certified Public Accountants

Invoice

Date	Invoice #
12/31/2014	219257

819 Peacock Plaza Ste 809
 Key West, FL 33040
 PH: (305) 296-6591
 FX: (305) 296-6598

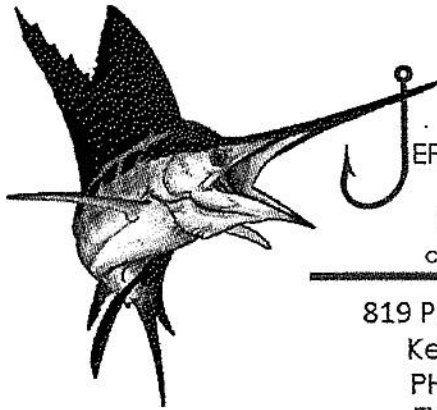
REC'D JAN 12 2012

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Due Date
12/31/2014

Description	Hours	Rate	Amount
Professional services performed in December	1	525.00	525.00
Hourly work in addition to monthly fee	3.5	250.00	875.00
Entering Accounting Data Sept - Nov 2014			
3.5 Hours @ \$250/hr			
Total			\$1,400.00

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

JEFF ALLEN, CPA
 RENATA DUNN, CPA

Certified Public Accountants

Invoice

Date	Invoice #
2/28/2015	219429

819 Peacock Plaza Ste 809
 Key West, FL 33040
 PH: (305) 296-6591
 FX: (305) 296-6598

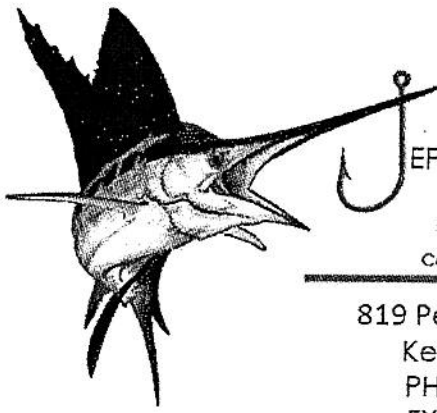
Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

REC'D MAR 11 2015

Due Date
2/28/2015

Description	Hours	Rate	Amount
Professional services performed in February		525.00	525.00
Review and analyze Annual Reports: WS Utility Investment Amounts, Discuss with Bill Smith and Chris Johnson	2	250.00	500.00
Review Club Connect entries 2003 - 2004 post to Investment WS Utilities & A/R - WS Utilities	1.5	250.00	RC - 375.00
Discuss WS Utility Investment Accounts with Bart Smith, Propose entry to eliminate account balance	0.5	250.00	125.00
Reclass 2014 posting errors per C. Johnson notes	0.5	250.00	125.00
		Total	✓ \$1,650.00

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

RENATA EGOR, CPA

Certified Public Accountants

Invoice

Date	Invoice #
3/31/2015	✓ 219579

819 Peacock Plaza Ste 809
 Key West, FL 33040
 PH: (305) 296-6591
 FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

REC'D APR 6 2015

Due Date
3/31/2015

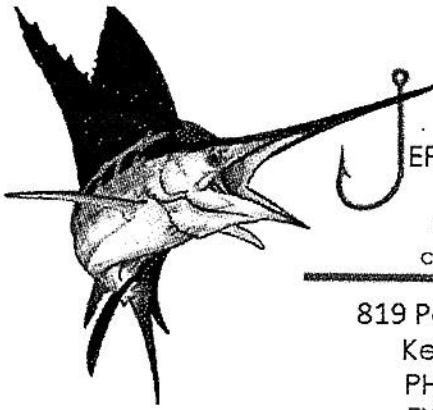
Description	Hours	Rate	Amount
Professional services performed in March: February Financials		525.00	525.00
Adjust 2009 - 2013 QB to match 2009 - 2013 Revised Annual Reports	6	250.00	1,500.00
Meeting at Bart Smith's office re: 2014 Draft Balance Sheet	1	250.00	250.00
Adjust QB Fixed Asset account balances to Milian Swain 2013 NARUC spreadsheet, Prepare Draft 2	2	250.00	500.00
Discuss Stock Island Vacuum Line Account balance with Bart Smith and Cynthia Yapp, consolidate CIAC, Prepare Draft 3	2	250.00	500.00
Discuss Fixed Assets with Cynthia Yapp, change CIAC and Accum. Amortization to L-Term Liability, Eliminate 2006 Fully Amortized Deferred Rate Case Expense, Prepare Draft 4	1	250.00	250.00
Research treatment of 2014 Appraisal Costs, reclass to Other Current Asset prepare Draft 5	1	250.00	250.00
Review 3/23 e-mail correspondence between Cynthia Yapp and Chris Johnson and provide comments regarding 2014 Fixed Assets and CIAC	1	250.00	250.00
Adjust September - December 2014 CIAC contributions for items not previously broken out in C	2.5	250.00	625.00

Rate Case - 1,750.00
Monthly - 525.00
Annual Report 3,375.00

Total

Please remit your Account

Peacock Plaza, Suite 809, Key West, FL 33040
 are subject to a \$25 monthly late fee.



JEFFREY E. ALLEN, P.A.

JEFF ALLEN, CPA
 RENATA DRINN, CPA

Certified Public Accountants

Invoice

Date	Invoice #
3/31/2015	219579

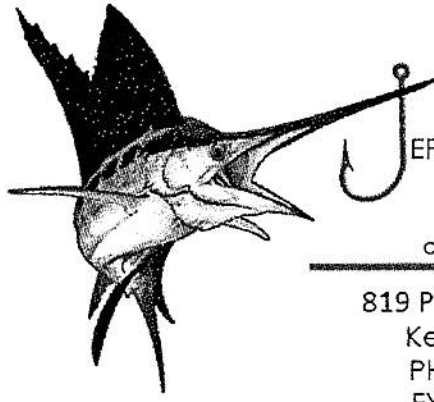
819 Peacock Plaza Ste 809
 Key West, FL 33040
 PH: (305) 296-6591
 FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Due Date
3/31/2015

Description	Hours	Rate	Amount
Adjust Fixed Assets to 2014 NARUC Depreciation Schedules provided by Cynthia Yapp, prepare Draft 6	2	250.00	500.00
Discuss CIAC entry with Cynthia Yapp, adjust QB amortization, Prepare Draft 7	2	250.00	500.00
		Total	✓ \$5,650.00

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

CPA
FLORIDA

Certified Public Accountants

Invoice

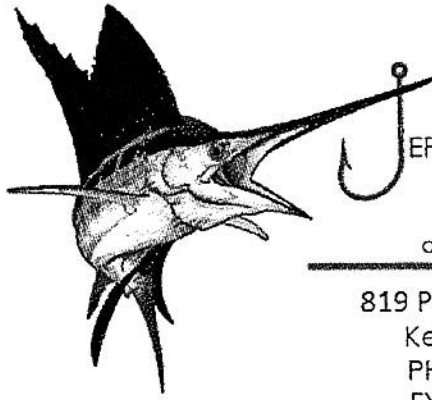
Date	Invoice #
4/30/2015	✓ 219752

819 Peacock Plaza Ste 809
 Key West, FL 33040
 PH: (305) 296-6591
 FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Description	Amount
Professional services performed in April	525.00
Telephone discussion with Cynthia Yapp re: Misc Income and Water Testing Income	125.00
Conference Call re: Rate Case and Limited Proceeding	250.00
Review 2014 Preliminary Final Annual Report	250.00
E-Mail Cynthia Yapp and Chris Johnson re: Discrepancies in Utility Plant and Depreciation Schedules on Preliminary Final Annual Report	125.00
Prepare JE to reclass Rate Case Expenses to Utility Plant per C. Johnson Analysis	125.00
Adjust 2014 Depreciation entry for corrected Depreciation Schedules	125.00
Review Revised Final 2014 Annual Report	250.00
Provide Debbie Swain requested General Ledgers and account data for MFR	125.00
REC'D MAY 13 2015	
Rate Case 750,186,000	
Total	✓ \$1,900.00

Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.



JEFFREY E. ALLEN, P.A.

JEFFREY E. ALLEN, CPA
KRYATA GREEN, CPA

Certified Public Accountants

Invoice

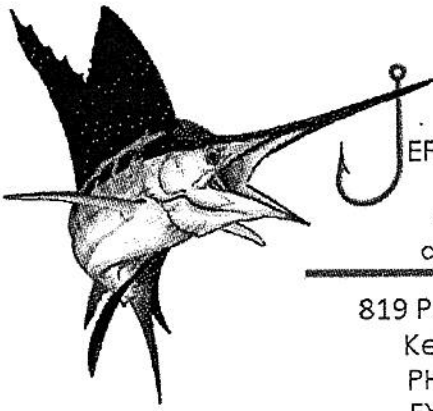
Date	Invoice #
5/31/2015	219840 ✓

819 Peacock Plaza Ste 809
Key West, FL 33040
PH: (305) 296-6591
FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Description	Amount
Professional services performed in May	525.00
Completion of 2014 Form 1120S	2,000.00
REC'D JUN 9 - 2015	
Total	✓ \$2,525.00

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

JEFF ALLEN CPA
SENATA DINN, CPA

Certified Public Accountants

7320810 - 525⁰⁰
1861000 - 375⁰⁰

VB

Invoice

Date	Invoice #
6/30/2015	219905

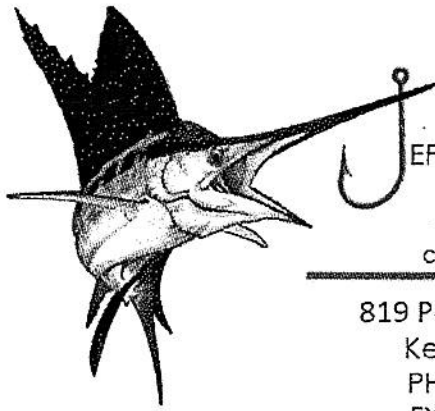
819 Peacock Plaza Ste 809
 Key West, FL 33040
 PH: (305) 296-6591
 FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Due Date
6/30/2015

Description	Hours	Rate	Amount
Monthly accounting services performed in June		525.00	525.00
Complete Schedule D-5, Cost of Long Term Debt	0.5	250.00	125.00
Prepare Smith Oropeza 2014 Legal Fee Invoicing Spreadsheet	0.5	250.00	125.00
Prepare Detailed Spreadsheet for B-11 Capital Expense	0.5	250.00	125.00
<p># 375 = Rate Case</p>			
		Total	\$900.00

Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.



JEFFREY E. ALLEN, P.A.

819 Peacock Plaza
Key West, FL 33040

Certified Public Accountants

1861000 VB
7320810

Invoice

Date	Invoice #
7/31/2015	219975 ✓

819 Peacock Plaza Ste 809
Key West, FL 33040
PH: (305) 296-6591
FX: (305) 296-6598

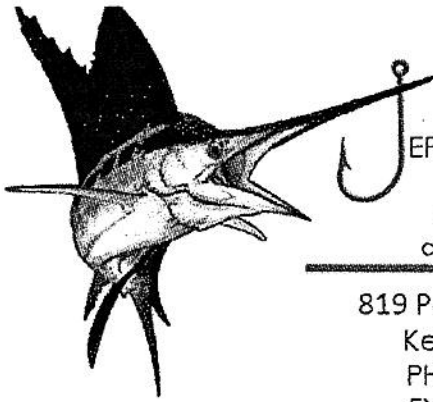
Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Due Date
7/31/2015

Description	Hours	Rate	Amount
Monthly accounting services performed in July <i>per</i>		525.00	525.00
Provide 2012, 2013 & 2014 CIAC Tax references	1	250.00	250.00
Provide copies of 2007 - 2014 Tax Forms 1120S to Bart Smith	0.5	250.00	125.00
Research \$19k reclassification to Bldg and Structures from Rate Case Exp 12/31/14	0.5	250.00	125.00
Respond to Millian Swain inquiries re: 2008 - 2014 AJEs	2	250.00	500.00
		Total	✓\$1,525.00

*Rate case \$1,000
Acct services 3525*

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

Certified Public Accountants

819 Peacock Plaza Ste 809
Key West, FL 33040
PH: (305) 296-6591
FX: (305) 296-6598

KB

Invoice

Date	Invoice #
8/31/2015	220046

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Due Date
8/31/2015

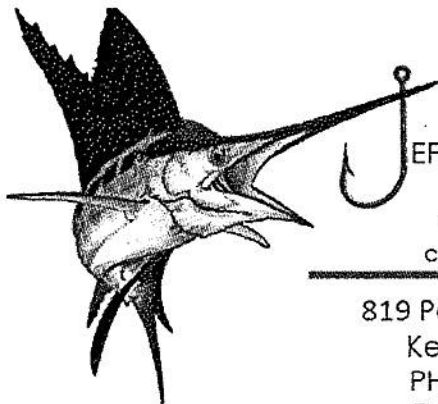
rect -
rate <
case

Description	Hours	Rate	Amount
Professional services performed in August		525.00	525.00
Provide Billing Summaries per D. Swain request	0.5	250.00	125.00
Response to Request KW 15	1	250.00	250.00
Total			\$900.00

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*

1861000 9 7320810 KB

Invoice



JEFFREY E. ALLEN, P.A.

JEFF ALLEN, CPA
RENATA DUNN, CPA

Certified Public Accountants

Date	Invoice #
9/30/2015	220164 ✓

819 Peacock Plaza Ste 809
Key West, FL 33040
PH: (305) 296-6591
FX: (305) 296-6598

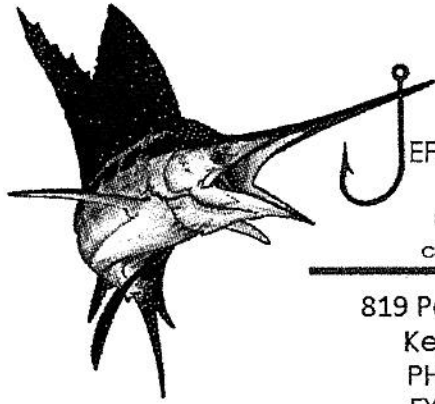
Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Due Date
9/30/2015

	Description	Hours	Rate	Amount
Gen	Monthly accounting services performed in September		525.00	525.00
Gen	Discussions re: Conversion from S-Corp to LLC for Bill Smith Estate Planning purposes	0.75	250.00	187.50
RC	Respond to Request 20: Payroll	1	250.00	250.00
GEN	Staff Training re: Chart of Accounts and GL	2	250.00	500.00
RC	Respond to Request 5: Contract Services Accounting	0.5	250.00	125.00
			Total	\$1,587.50 ✓

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*

7320810 KB



JEFFREY E. ALLEN, P.A.
JEFF ALLEN, CPA
RENATA DUNN, CPA
Certified Public Accountants

Invoice

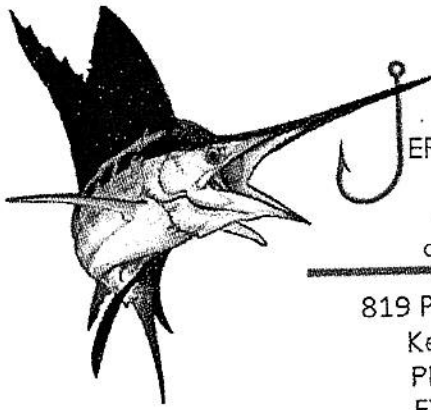
Date	Invoice #
10/30/2015	220263

819 Peacock Plaza Ste 809
Key West, FL 33040
PH: (305) 296-6591
FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Description	Amount
Professional Services performed in October	525.00
Total	
	\$525.00

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

JEFFREY E. ALLEN, P.A.
 819 PEACOCK PLAZA, STE 809
 KEY WEST, FL 33040

Certified Public Accountants

Invoice

Date	Invoice #
1/31/2015	219317

819 Peacock Plaza Ste 809
 Key West, FL 33040
 PH: (305) 296-6591
 FX: (305) 296-6598

Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

Due Date
1/30/2015

Description	Hours	Rate	Amount
Professional services performed in January		525.00	525.00
Hourly work in addition to monthly fee:	2.25	250.00	562.50
Change RAF and Profit & Loss reporting to agree with Milian Swain & Assoc. Annual reporting			
Hourly work in addition to monthly fee	0.75	250.00	187.50
Complete November 2014 accounting data entry			
Hourly work in addition to monthly fee	3	250.00	750.00
Change methods of reporting capital expenditures and reclassification of 2014 capital expenditures		1,500.00	1,500.00
Tax Return Preparation: Retainer per Executed Engagement Letter			
Total			\$3,525.00

REC'D FEB 16 2015

*Please remit your payments to: Jeffrey E Allen CPA, 819 Peacock Plaza, Suite 809, Key West, FL 33040
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*

ATTACHMENT "2-4a"

3544000 Structures & Improvements - Treatment & Disposal

<u>Date</u>	<u>Payee</u>	<u>Memo</u>	<u>Amount</u>
2015-11-16	Smith Oropeza Hawks P.L.	Last Stand	23.63
2015-09-16	Smith Oropeza Hawks P.L.	Last Stand	750.50
2015-08-15	Smith Oropeza Hawks P.L.	Last Stand	5,863.77
2015-08-09	Weiler Engineering	Last Stand	47.50
			\$6,685.40

ATTACHMENT “2-5”



[Home](#)

[Change
Password](#)

[Site
Locator](#)

[Contact
Us](#)

[Logout](#)

Account#: [REDACTED] Name: KW RESORT UTILITIES CO

My Account

Account Information
Statements & Reports
Payment History
Maintain Users
Pay Bill On-line

My Cards

Vehicle Profiles
Vehicle Cards
Driver PINs

My Tools

View Transactions
Optional Reports
Report Builder

Thank you for your payment, your tracking number is K-1114-2643469.

OK

CHEVRON AND TEXACO
 BUSINESS CARD
 PO BOX 921729
 NORCROSS, GA 30010

CUSTOMER DETAIL STATEMENT



For billing questions call: (866) 435-3201
 Manage your account on-line at www.chevrontexacobusinesscard.com

KW RESORT UTILITIES CO
 6630 FRONT ST
 KEY WEST FL 33040-6050

ACCOUNT NUMBER: [REDACTED]
 STATEMENT NUMBER: 42789412
 STATEMENT DATE: 11/12/2014
 REFERENCE #: 611301

PERIOD START: 10/12/2014 PERIOD END: 11/11/2014

TOTAL NEW BILL GROUP CHARGES	\$1,005.33
TOTAL NEW CHARGES	\$1,016.61

PRODUCT	QUANTITY	GROSS AMOUNT	NET TOTAL
Plus Unleaded	17.621	\$65.00	\$65.00
Unleaded	273.202	\$951.61	\$951.61
Total Purchases	290.823	\$1,016.61	\$1,016.61

\$ 1,005.33

Transaction Detail for - KW RESORT UTILITIES CO; 10/12/2014 - 11/11/2014

DATE	TIME	REFERENCE/ INVOICE	SITE	DRIVER ID	PRODUCT	QTY	PPG	NET AMOUNT
60006530600005 Utility Card A								
10/14	12:40	9350767	47393	200000	Unleaded	22.570	3.589	\$81.00
10/14	13:08	9350773	47393	200000	Unleaded	21.142	3.589	\$75.88
10/20	11:51	9352464	47393	200000	Unleaded	20.099	3.519	\$70.73
10/21	08:33	9352622	47393	200000	Unleaded	22.733	3.519	\$80.00
10/22	10:12	9352827	47393	200000	Plus Unleaded	17.621	3.689	\$65.00
10/22	13:10	9352850	47393	200000	Unleaded	19.147	3.499	\$67.00
10/23	09:45	9353035	47393	200000	Unleaded	28.720	3.499	\$100.49
10/29	10:46	9354740	47393	200000	Unleaded	17.421	3.459	\$60.26
10/30	12:51	9354952	47393	200000	Unleaded	36.573	3.459	\$126.51
10/30	13:14	9354955	47393	200000	Unleaded	19.846	3.459	\$68.65
11/03	10:11	9355832	47393	200000	Unleaded	25.155	3.459	\$87.01
11/06	10:56	9356546	47393	200000	Unleaded	18.491	3.369	\$62.30
11/07	14:42	9356894	47393	200000	Unleaded	21.305	3.369	\$71.78
TOTAL						290.823		\$1,016.61

OTHER CHARGES		
11/11/2014	Special Summer Savings 200	-\$11.28

SITE LEGEND				
SITE #	SITE NAME	ADDRESS	CITY	STATE
47393	Stock Isl Chevrn	5220 Overseas Hw	Key West	FL

STOCK ISLAND CIGARS
5220 S.W. 11th St.
Miami, FL 33149
Tel: (305) 251-1111

BLACK F150
37125

STOCK ISLAND CIGARS
5220 S.W. 11th St.
Miami, FL 33149

10/30/14 13 10:28

ENTER CARD
XXXXXXXXXXXX0005
Invoice# 9154955
Auth# 400620

Phone#
To Order: 305-251-1111
Refill/Call: 305-251-1111

Total: \$ 00.00

Barcode: 000000
411702 011111 1
900000

Teds
Tavak

THANK YOU FOR
YOUR PATRONAGE!
THE HIGH QUALITY

F-250

THANK YOU FOR
YOUR PATRONAGE!
THE HIGH QUALITY

STOCK ISLAND CIGARS
5220 S.W. 11th St.
Miami, FL 33149
Tel: (305) 251-1111

F-250

THANK YOU FOR
YOUR PATRONAGE!
THE HIGH QUALITY

STOCK ISLAND CHEVRON
5220 U.S. 1
SIR 00047393

Teds Truck

16/20/14 11:49:00

E/FLEET/UR
XXXXXXXXXXXXXXXXXXXX
Invoice# 9352464
Auth# 934404

Pump# 4
29.0996 @ 3.51976
REGU/Net 102.73

Total 102.73

BURKHEPER, MARK I
4117682 Utility C
and K.KU RESULT U
UTILITIES CO

THANK YOU FOR
YOUR PATRONAGE!
THE HARR FAMILY

STOCK ISLAND
CHEVRON
KEY WEST FL. 33040

STOCK ISLAND CHEVRON
5220 U.S. 1 KEY WEST FL
SIR 00047393

Credit Card Receipt

KU RESULT UTILITIES CO

XXXXXXXXXXXXXXXXXXXX UTILITIES
STP FUEL 16J 2.991
496ED STP FUEL 16J 2.99
PLUS BLEND Fuel (Total #1570035
Pump #0 17.0010 @ 3.00976 \$ 51.00

Item# 1 Subtotal \$5.00
REGU/Net 1.00
Total 6.00

STOCK ISLAND CHEVRON
5220 U.S. 1
SIR 00047393

16/20/14 12:44:53

E/FLEET/UR
XXXXXXXXXXXXXXXXXXXX
Invoice# 9354852
Auth# 405275

Pump# 6
36.5796 @ 3.45976
REGU/Net 126.51


Total 126.51

BURKHEPER, MARK I
4117682 Utility C
and K.KU RESULT U
UTILITIES CO

THANK YOU FOR
YOUR PATRONAGE!
THE HARR FAMILY

*GREY
Truck
Chev. white
GAS CAN*

DODGE 2500

MAT P 

BLACK F150
36578

06/21/14 06:29:12
E/FLEETCODE
XXXXXXXXXXXX0005
Invoice# 9552622
Auth# 063898
Pumps: 5
22.7330 @ \$ 3.519/G
REGU/Self \$ 80.00
Total \$ 80.00
BURKEMPER, MARK, 1
4117692 Utility C
and A.K. RESORT C
UTILITIES CO

BLACK F150
36848

CHEVR

SIN 001
10/21/14 06:29:12

E/FLEETCODE
XXXXXXXXXXXX0005
Invoice# 9552622
Auth# 063898

Pumps: 5
22.7330 @ \$ 3.519/G
REGU/Self \$ 80.00
Total \$ 80.00

BURKEMPER, MARK, 1
4117692 Utility C
and A.K. RESORT C
UTILITIES CO

F-230

THANK YOU FOR
YOUR P
THE M

06/21/14 06:29:12
E/FLEETCODE
XXXXXXXXXXXX0005
Invoice# 9552622
Auth# 063898
Pumps: 5
22.7330 @ \$ 3.519/G
REGU/Self \$ 80.00
Total \$ 80.00
BURKEMPER, MARK, 1
4117692 Utility C
and A.K. RESORT C
UTILITIES CO

Teds
Truck

NOVEMBER 13, 2014 10:26 AM

TODD'S GARAGE
5587 2ND AVE
KEY WEST, FL 33040
305-295-6878

COMP ID: VIRA TERM ID: 081958500626002

CARD TYPE: MASTERCARD

ACCOUNT #:

PC	PRODUCT	QTY	PRICE	AMOUNT
060	AUTOMOTIVE PRODUCTS	01 UNITS	\$ 885.65	\$ 885.65

APPROVAL CODE: 01346K STAN: 002495

CUSTOMER COPY

carefully, check one below, and sign:

I am entitled to a written estimate as long as the estimate is provided within 100 days of the date of service. I authorize this amount without further estimate.

Date: _____

TODD'S GARAGE, INC.

FLORIDA REGISTRATION #MV-38507

Auto & Truck Service

5587 2nd Ave. • Key West, FL. 33040
Phone (305) 295-6878 • Fax (305) 295-6887

WARRANTY

____ month / ____ mile warranty on all parts & labor unless otherwise specified

19048

INTENDED PAYMENT METHOD

Cash Check Visa MC AmEx

Name: KWKL	Home Ph:
Address:	Work Ph:
City/State/Zip:	Date: Time:
Other Authorized Person:	< Phone
Year/Make: 97 DODGE Model Ram 2500 8.0	Tag: 804 QSI Miles In:
Save Old Parts? Yes No (Core may apply)	Miles Out: 78653

DESCRIPTION	SALE AMT
SALES TAX	247.94
SALES TAX	25.00
SALES TAX	79.62
SALES TAX	126.30

VIN #	Vehicle
Customer Complaint/Problem: FUEL LEAK	

Labor Charges based on: [] Flat Rate [] Hourly Rate [] Both Apply	Estimate/Diagnostic Fee: \$ _____ / or hourly at \$ _____ /hour
A storage fee of \$10 per day may be applied to vehicles which are not claimed within 3 working days of notification of completion.	Estimated Repair Cost/Shop Supplies: \$ _____

INSTRUCTIONS:	Labor Charge
REVIEW IN-TANK PUMP MODULE & REPAIR PRESSURE HOSE 2.0	170.00
REVIEW FRONT SHOCKS	170.00
REVIEW REAR SHOCKS	170.00

Date Promised _____ Retain Parts for Inspection <input type="checkbox"/> Discard Parts <input type="checkbox"/>	Total Labor 340.00
	Total Parts 473.86
	Sublet Repairs

*This charge represents costs and profits to the motor vehicle repair facility for miscellaneous shop supplies or waste disposal.
Estimate good for 30 days. Not responsible for damage caused by theft, fire or acts of nature.

Shop Supplies* 10.00	Sub-Total 823.86
Tax 61.99	TOTAL 885.85

I hereby authorize the above repairs, including sublet work, along with the necessary materials. You and your employees may operate my vehicle for the purpose of testing, inspection and delivery at my risk. If I cancel repairs prior to their completion for any reason, a teardown and reassembly fee of \$ _____ will be applied.

Customer's Signature: _____ Date: **11/12/14**

DESCRIPTION	SALE AMT
SALES TAX	247.94
SALES TAX	25.00
SALES TAX	79.62
SALES TAX	126.30
Parts Total	473.86
Sublet Repairs	
Sublet Repair Total	

KW RESORT UTILITIES CORP.

12/12/2014		William Smith				6911
Date	Type	Reference		Original Amount	Balance Due	Payment
12/10/2014	Bill	BOD-2014		500.00	500.00	500.00
			Check Amount			500.00

1310000 BB&T Opera 500.00

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KW RESORT UTILITIES CORP.

12/12/2014		Alexander Smith -DIRECTOR				6910
Date	Type	Reference		Original Amount	Balance Due	Payment
12/10/2014	Bill	BOD 2014		500.00	500.00	500.00
			Check Amount			500.00

1310000 BB&T Opera 500.00

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KW RESORT UTILITIES CORP.

12/12/2014		Barton Smith- Director				6909
Date	Type	Reference		Original Amount	Balance Due	Payment
12/10/2014	Bill	BOD 2014		500.00	500.00	500.00
			Check Amount			500.00

1310000 BB&T Opera 500.00

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ATTACHMENT "2-6c"

**Schedule K-1
(Form 1065)**

2014

Department of the Treasury
Internal Revenue Service

For calendar year 2014, or tax
year beginning _____, 2014
ending _____, 20_____

**Partner's Share of Income, Deductions,
Credits, etc.** ▶ See back of form and separate instructions.

Final K-1 Amended K-1

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items	
1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	16 Foreign transactions
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	
7 Royalties	
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	17 Alternative minimum tax (AMT) items
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	18 Tax-exempt income and nondeductible expenses
11 Other income (loss)	
12 Section 179 deduction	19 Distributions
13 Other deductions	
14 Self-employment earnings (loss)	20 Other information

Part I Information About the Partnership

A Partnership's employer identification number
35-2267350

B Partnership's name, address, city, state, and ZIP code
Johnson Constructors LLC
1212 Von Phister St.
Key West, FL 33030

C IRS Center where partnership filed return
Ogden UT 84201-0011

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code
Christopher A. Johnson
1212 Von Phister St.
Key West, FL 33040

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I What type of entity is this partner?

J If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	50.000 %	50.000 %
Loss	50.000 %	50.000 %
Capital	50.000 %	50.000 %

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account	\$ 3428
Capital contributed during the year	\$ 0
Current year increase (decrease)	\$ 0
Withdrawals & distributions	\$ (0)
Ending capital account	\$ 3428

Tax basis GAAP Section 704(b) book
 Other (explain)

M Did the partner contribute property with a built-in gain or loss?
 Yes No
If "Yes," attach statement (see instructions)

*See attached statement for additional information.

For IRS Use Only

Schedule K-1 (Form 1120S)

Department of the Treasury Internal Revenue Service

2014

Final K-1 Amended K-1

For calendar year 2014, or tax year beginning ending

Shareholder's Share of Income, Deductions, Credits, etc.

See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number 46-0510166
B Corporation's name, address, city, state, and ZIP code KEYS ENVIRONMENTAL, INC. 1212 VON PHISTER STREET KEY WEST FL 33040
C IRS Center where corporation filed return E-FILE

Part II Information About the Shareholder

D Shareholder's identifying number
E Shareholder's name, address, city, state, and ZIP code CHRISTOPHER A. JOHNSON 1212 VON PHISTER STREET KEY WEST FL 33040
F Shareholder's percentage of stock ownership for tax year 100.000000%



For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Code, and Amount. Includes rows for Ordinary business income (26,107), Dividends (14), Section 179 deduction (102), and Other deductions (6,500).

* See attached statement for additional information.

ATTACHMENT "2-6d"



KW Resort Utilities Corp

6630 Front Street
Key West, FL 33040
305.295.3301
FAX 305.295.0143
www.kwru.com

25-30.440 (8)

2014 KW Resort Utilities Field Employees

Method of allocation. Christopher Johnson's salary is allocated to 703 Officer Salaries. All other employees carry out the operations and maintenance work on behalf of the Utility therefore each of their salaries are allocated to 701.

Christopher Johnson – State of Florida Class A WWTP Operator (# A13917) President KW Resort Utilities Corp – Airvac Certification # 1020, Professional Engineer Intern (Illinois License #061-030504)

Provide operational and administrative management and oversight for the KW Resort Utilities wastewater utility. Operational responsibilities include the management of the third largest wastewater treatment plant in the Keys, and a public sewer system comprised of both vacuum and force main systems. Other responsibilities include laboratory management, compliance with State regulations, facilities management, and management of the largest reclaimed water system in the Keys. Administrative responsibilities include budgeting, capital planning, accounting, information systems, data management, billing, financial planning and reporting, and reporting to a Board of Directors. Capital project responsibilities including the review of bid packages, design, contractor qualifications, submitted bids, financing, and bonding. Additional responsibilities include personnel management, development of strategic partnerships, and contract negotiation. Scheduled for "on call" duty, and serves as Plant Operator on weekends on a rotating basis.

Mark Burkemper – State of Florida Class B Operator (# B5355) - Senior plant operator/safety Officer – Airvac Certification # 1125

Senior Plant operator in charge of day to day operations of treatment plant, process control decisions, plant laboratory, and plant maintenance schedules. Also provides safety meetings to field crews. On scheduled "on call " duty, along with Plant Operator duty on weekends on a rotating basis.

Robert Bellino – State of Florida Class C Operator (# C21394) – Senior Systems Engineer Airvac Certified

Supervisor in charge of tracking, scheduling, and documenting all preventative maintenance on Wastewater Treatment Plant, Vacuum Station, and entire collection system. In charge of ordering all parts for plant and collection system. Responsible for all pumps (inventory, ordering and repairs). Supervised outside contractors when working on the WWTP. On scheduled "on call" duty, along with Plant Operator duty on weekends on a rotating basis.

Blaine Grassi – Airvac Certified

Field Technician

Perform overall maintenance and repairs in the vacuum system, lift stations, vacuum pits and buffer tanks. Analyze problems, make necessary corrections. On scheduled "on call" duty.

Eddie Roberts – Airvac Certified

Operator Trainee

Worked closely with Ted Yarbro in learning the overall maintenance and repairs of the WWTP and Collection System. In charge of inspections in regard to leaking laterals in the collection system. Work with homeowners and the plumbers in repair of the leaking laterals. Inspection of all new sewer hook ups. On scheduled "on call" duty.

Theador Yarbro – Class B Operator (# B13317) – Operations Manager

Perform technical, supervisory, and managerial work directing the overall maintenance and repair of the wastewater treatment plant, vacuum station, lift stations, vacuum pits, buffer tanks and all related valves, controls, and appurtances. Plan, prioritize, assign, supervise, review, and evaluate the work of staff and interface with vendors in the course of maintaining wastewater facilities. On scheduled "on call " duty along with Plant Operator on weekends on a rotating basis..

Pierre Amboise – Field Technician

Checks all lift station each morning fills out run times sheets and reports any problems. Performs maintenance and repairs in the vacuum system, lift station and vacuum pits. Handles emergency call outs and weekend runs when needed. On scheduled "on call duty".

Keith Waddell – Field Technician Plant and Collection System

Daily maintenance of plant grounds. Assist head mechanic with pulling and installing pumps. Assisted with general work and maintenance where needed. On scheduled "on call " duty.

Sean Bindranauth – Field Technician – Plant and Collection System (Replaced Blaine Grassi)

Perform overall maintenance and repairs in the vacuum system, lift stations, vacuum pits and buffer tanks. Analyze problems, make necessary corrections. On scheduled "on call" duty.

Matt Pellerito – Maintenance Plant and Collection System (Replaced Robert Bellino) Airvac Certified.

Perform technical, supervisory, and managerial work directing the overall maintenance and repair of the wastewater treatment plant, vacuum station, lift stations, vacuum pits, buffer tanks and all related valves, controls, and appurtances. On scheduled "on call" duty.

ATTACHMENT "2-9"

Utility Travel



KW Resort Utilities, Corp.

**6630 Front Street
 Key West, FL 33040
 305.295.3301
 FAX 305.295.0143
 www.kwru.com**

Travel Budget

Employee Christopher Johnson
 Reason: Docket No. 150071-SU
 Attend PSC Commission Meeting March 1, 2015

Travel for the Utility President to attend the PSC Commission Meeting in Tallahassee on March 1, 2016.
 Round trip air from Key West - Tallahassee, 2 nights hotel in Tallahassee, and meals.

2 nights (Feb 29, Mar 1)	Hotel	Fairfield Inn	\$	425.25	
Rnd Trip	Airfare	Silver Airlines	\$	480.20	
Transportation	Airport to Hotel		\$	20.00	est
Transportation	Hotel to Airport		\$	20.00	est
	Feb-29 Dinner		\$	20.00	est
	1-Mar Lunch & Dinner		\$	35.00	est
	Incidentals		\$	10.00	est
			<hr/>		
	Total		\$	1,010.45	est

ATTACHMENT “2-9”

Management & Regulatory Consultants

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through November 30, 2015
 Key West Resort Utilities

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Expenses	Totals
Frank Seidman	Hours	48.50	6.50			55.00
Billing Rate: \$125/hr	Amount	\$6,062.50	\$812.50	\$0.00	\$658.21	\$7,533.21

PROJECTED REMAINING EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Prepare for Agenda	Exp. (est.)	Totals
Frank Seidman	Hours		10.00	2.00		10.00
Billing Rate: \$125/hr	Amount		\$1,250.00	\$250.00	\$0.00	\$1,500.00
Cumulative Total, Billed and Remaining						\$9,033.21

36 Yacht Club Dr. #403
North Palm Beach, FL 33408
Phone or Fax (561) 207-6083
e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

CHRISTOPHER JOHNSON
KW RESORT UTILITIES CORP.
6630 FRONT STREET
KEY WEST, FL 33040

03/05/15
21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE \$ 0.00

<u>Week of:</u>		HOURS	
02/09/15	FS CONSULTING - REVIEW PSC & DOCUMENTS PROVIDED	2.25	281.25
02/16/15	FS CONSULTING - CONFERENCE CALL W/C. JOHNSON	0.25	31.25
02/23/15	FS CONSULTING - PREPARE F SCHEDULES FOR CURRENT SERVICES RENDERED	<u>2.50</u> 5.00	<u>312.50</u> \$ 625.00
PAYMENTS AND CREDITS			(00.00)
	BALANCE DUE		<u>\$ 625.00</u>

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 North Palm Beach, FL 33408
 Phone or Fax (561) 207-6083
 e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

CHRISTOPHER JOHNSON
 KW RESORT UTILITIES CORP.
 6630 FRONT STREET
 KEY WEST, FL 33040

04/01/15
 21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE \$ 625.00

Week of:		HOURS	
03/02/15	FS CONSULTING - Meet WITH SWAIN/YAPP RE RATE CASE.	0.75	93.75
03/02/15	FS CONSULTING - TRAVEL TO/FROM KEY WEST FOR ON SITE VISIT (10.75HRS @ 1/2 BILLING RATE); MEET W/JOHNSON, WRIGHT; TOUR PLANT& SERVICE AREA.	10.75 3.50	671.88 437.50
03/09/15	FS CONSULTING - WORK ON U/U & F SCHEDULES. FOR CURRENT SERVICES RENDERED	5.00 20.00	625.00 \$1828.13

EXPENSES:

03/03&04/2015	- TRAVEL - 494 MILES @ \$0.55/MI	271.70
03/04/2015	- LODGING	330.75
03/03&04/2015	- MEALS - 2 LUNCHES & 1 DINNER	25.76
	TOTAL EXPENSES	658.21

PAYMENTS AND CREDITS, 3-17-15	(625.00)
BALANCE DUE	\$2486.34

36 Yacht Club Dr. #403
North Palm Beach, FL 33408
Phone or Fax (561) 207-6083
e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

CHRISTOPHER JOHNSON
KW RESORT UTILITIES CORP.
6630 FRONT STREET
KEY WEST, FL 33040

06/30/15
21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE \$ 2486.34

<u>Week of:</u>		HOURS	
04/06/15	FS CONSULTING - CONFERENCE CALL W/CLIENT COUNSEL, CONSULTANTS; REVIEW INPUT RE WWTP ADDITIONS & GROWTH	2.00	250.00
04/13/15	FS CONSULTING - COMMUNICATE W/JOHNSON, STUDY WWTP ADDITIONS & BASIS FOR GROWTH	1.50	187.50
05/04/15	FS CONSULTING - WORK ON U/U; COMPLETE PRELIMINARY "F" SCHEDULES.	7.25	906.25
05/18/15	FS CONSULTING - CONFER W/B. SMITH RE CAPACITY AGREEMENTS & COMMITMENTS.	2.50	312.50
06/01/15	FS CONSULTING - WORK ON HISTORICAL USE AND SFRs For "F" SCHEDULES.	0.50	62.50
06/08/15	FS CONSULTING - WORK ON U/U; REVISE PRELIMINARY "F" SCHEDULES.	2.00	250.00
06/22/15	FS CONSULTING - WORK ON U/U; REVISE PRELIMINARY "F" SCHEDULES; REVIEW ENGINEERING DATA; CONFERENCE CALL.	3.25	406.25

Management & Regulatory Consultants, Inc.

KWRU

Page 2

06/29/15 FS CONSULTING -		
PREPARE FINAL F SCHEDULES		
FOR FILING.	<u>4.50</u>	<u>562.50</u>
FOR CURRENT SERVICES RENDERED	23.50	2937.50
PAYMENTS AND CREDITS, 5-16-15		<u>\$(2486.34)</u>
BALANCE DUE		\$2937.50

36 Yacht Club Dr. #403
 North Palm Beach, FL 33408
 Phone or Fax (561) 207-6083
 e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

CORRECTED: 7/12/2015

CHRISTOPHER JOHNSON
 KW RESORT UTILITIES CORP.
 6630 FRONT STREET
 KEY WEST, FL 33040

04/01/15
 21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE \$ 625.00

Week of:		HOURS	
03/02/15	FS CONSULTING - Meet WITH SWAIN/YAPP RE RATE CASE.	0.75	93.75
03/02/15	FS CONSULTING - TRAVEL TO/FROM KEY WEST FOR ON SITE VISIT (10.75HRS @ 1/2 BILLING RATE); MEET W/JOHNSON, WRIGHT; TOUR PLANT& SERVICE AREA.	10.75	1343.75 671.88
		3.50	437.50
03/09/15	FS CONSULTING - WORK ON U/U & F SCHEDULES.	5.00	625.00
	FOR CURRENT SERVICES RENDERED	<u>20.00</u>	<u>\$1828.13</u> \$2500.00

EXPENSES:

03/03&04/2015	- TRAVEL - 494 MILES @ \$0.55/MI	271.70
03/04/2015	- LODGING	330.75
03/03&04/2015	- MEALS - 2 LUNCHES & 1 DINNER	25.76
	TOTAL EXPENSES	<u>658.21</u>

PAYMENTS AND CREDITS, 3-17-15	(625.00)
BALANCE DUE	<u>\$2486.34</u>
	\$3158.21
PAID 6-15-15	(\$2486.34)
ADDITIONAL AMOUNT DUE	\$671.87

36 Yacht Club Dr. #403
North Palm Beach, FL 33408
Phone or Fax (561) 207-6083
e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

CHRISTOPHER JOHNSON
KW RESORT UTILITIES CORP.
6630 FRONT STREET
KEY WEST, FL 33040

10/01/15
21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE (FROM CORRECTED 4/01/15 INVOICE) \$ 671.87
PREVIOUS BALANCE (FROM 6/30/15 INVOICE) \$2937.50

<u>Week of:</u>		HOURS	
09/07/15	FS CONSULTING - ASSIST WITH RESPONSE TO PSC STAFF 1 ST DATA REQUEST.	0.75	93.75
09/14/15	FS CONSULTING - PSC STAFF CONFERENCE CALL; ASSIST WITH RESPONSE TO PSC STAFF 2 ND DATA REQUEST, STAFF QUESTIONS AT CONF. CALL & OPC SEPT. 10 LETTER TO STAFF.	5.00	625.00
09/21/15	FS CONSULTING - ASSIST WITH RESPONSE TO PSC STAFF STAFF QUESTIONS AT CONF. CALL & OPC SEPT. 10 LETTER TO STAFF. FOR CURRENT SERVICES RENDERED	0.75 6.50	93.75 \$ 812.50
PAYMENTS AND CREDITS, 6-30-15			<u>-\$2937.50</u>
BALANCE DUE			\$1484.37

ATTACHMENT "2-9"

Milian, Swain & Associates

Milian, Swain & Associates, Inc
K W Resort Utilities Corp

Summary of Rate Case Expense Billed September 2, 2015 through October 30, 2015 and Estimated Cost to Complete

Response to Item 9 of Staff's 2nd Data Request :

For detailed hours worked see Time/Expenses by Project Report attached.				
	Cynthia Yapp	Gabriel Milian	Debbie Swain	Total
Billing # 9- September 29, 2015	3.75		33.00	36.75
Billing # 10 - November 2, 2015	6.00		18.25	24.25
Billing # 11 - December 1, 2015	12.50	1.00	1.50	15.00
<hr/>				
Total Hours: Response to Audit request, Staff's 1st Data Request, OPC Letter, confer with Client	22.25	1.00	52.75	76.00
Billing Rate	\$ 150.00	\$ 108.00	\$ 200.00	
Amount Invoiced	\$ 3,337.50	\$ 108.00	\$ 10,550.00	\$ 13,995.50
<hr/>				
MSA TOTAL AS OF 11/6/2015 - ACTUAL				
Actual Hours	22.25	1.00	52.75	76.00
Actual Fees	\$ 3,337.50	\$ 108.00	\$ 10,550.00	\$ 13,995.50

See attached copy of Invoice #s

42355
42395
42435

See Time/Expenses by Project Report attached.

Estimate - Additional Hours through PAA:				
1. Provide support to client - Response to Staff's Data Requests, including updates to rate case expense	5		1	6.00
5. Review Staff Recommendations, testing recommended revenue requirements and resulting rates, including suppression calculations, and discuss with client	4		1	5.00
6. Review PAA Order, testing final approved revenue requirements and resulting final rates, including suppression calculations, and discuss with client	4		1	5.00
<hr/>				
Estimated Hours to Complete	13		3	16
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00	
Total Estimate to Complete	\$ 1,950.00		\$ 600.00	\$ 2,550.00

MSA RATE CASE EXPENSE (from September 2, 2015 - Completion):

MSA Projected Hours from September 2, 2015 - Completion	35.25	1.00	55.75	92.00
Rate	\$ 150.00	\$ 150.00	\$ 200.00	
MSA Projected Rate Case Expense from September 2, 2015 - Completion	\$ 5,287.50	\$ 150.00	\$ 11,150.00	\$ 16,587.50

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No 42355
September 29, 2015
Page 1, Billing #9

**Barton W Smith, Esq
Smith Oropeza, P.L.
138-142 Simonton Street
Key West, Florida 33040**

For Professional services rendered through September 25, 2015 in connection with application to increase rates (MFR's)

General Rate Case

	Hours	Rate	Amount
Principal			
Deborah Swain	33.00	200.00	6,600.00
Senior Staff Accountant			
Cynthia Yapp	3.75	150.00	562.50
General Rate Case			\$7,162.50

Deficiencies

	Hours	Rate	Amount
Principal			
Deborah Swain	25.75	200.00	5,150.00
Senior Staff Accountant			
Cynthia Yapp	5.75	150.00	862.50
Deficiencies			\$6,012.50

Total Amount Due invoice #42355

\$13,175.00

Aged Receivables:
Invoice #42312-\$16,150.00
Invoice #42174R- \$862.50

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No 42395
November 2, 2015
Page 1, Billing #10

Barton W Smith, Esq
Smith Oropeza, P.L.
138-142 Simonton Street
Key West, Florida 33040

For Professional services rendered through October 30, 2015 in connection with application to increase rates (MFR's)

General Rate Case

	Hours	Rate	Amount
Principal			
Deborah Swain	18.25	200.00	3,650.00
Senior Staff Accountant			
Cynthia Yapp	6.00	150.00	900.00
General Rate Case			\$4,550.00

Deficiencies

	Hours	Rate	Amount
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
Deficiencies			\$0.00

Total Amount Due invoice #42395 \$4,550.00

Aged Receivables:
Invoice #42355- \$13,175.00

Please make check payable to *Milian Swain & Associates, Inc.*

Milian, Swain & Associates, Inc.
 2025 S. W. 32nd Avenue
 Miami, Florida 33145
 Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No 42435
 December 1, 2015
 Page 1, Billing #11

Barton W Smith, Esq
Smith Oropeza, P.L.
138-142 Simonton Street
Key West, Florida 33040

For Professional services rendered through November 27, 2015 in connection with application to increase rates (MFR's)

General Rate Case

	Hours	Rate	Amount
Principal			
Deborah Swain	1.50	200.00	300.00
Staff Engineer			
Gabriel Milian	1.00	108.00	108.00
Senior Staff Accountant			
Cynthia Yapp	12.50	150.00	1,875.00
General Rate Case			\$2,283.00

Deficiencies

	Hours	Rate	Amount
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
Deficiencies			\$0.00

Total Amount Due invoice #42435 \$2,283.00

Aged Receivables:
Invoice #42355- \$13,175.00
Invoice #42395- \$4,550.00

Please make check payable to *Milian Swain & Associates, Inc.*

Time/Expenses by Project Report

Order Time By: P/E
 Order Expense By: Expense #
 Status: Ready Hold Billed Never Billed

Milian, Swain & Associates
 Project: K08-03
 Period: 09/02/2015 — 11/27/2015

Project	Project Name	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
K08-03 KWRU MFRs 2014												
01 General Rate Case												
CY		Cynthia Yapp	FIN	007		09/04/2015		09/04/2015	N	R	1.00	1.00
8/31/2015: Response for Audit Request #29												
9/3/2015: Teleconference w/ FPSC Staff K Thompson												
DS		Deborah Swain	FIN	001		09/04/2015		09/04/2015	N	R	13.00	13.00
Audit												
CY		Cynthia Yapp	FIN	007		09/11/2015		09/11/2015	N	R	0.75	0.75
Provided documentation for Rate Case Expense per data request												
CY		Cynthia Yapp	FIN	007		09/18/2015		09/18/2015	N	R	0.75	0.75
Informal conference call meeting w/Commission staff, OPC, client												
DS		Deborah Swain	FIN	001		09/18/2015		09/18/2015	N	R	9.00	9.00
Audit, data requests												
CY		Cynthia Yapp	FIN	007		09/25/2015		09/25/2015	N	R	1.25	1.25
Review response to Staff's 1st Data request & Audit request # 40												
DS		Deborah Swain	FIN	001		09/25/2015		09/25/2015	N	R	1.00	1.00
OPC letter												
DS		Deborah Swain	FIN	001		09/25/2015		09/25/2015	N	R	10.00	10.00
Audit, telcon C Johnson												
DS		Deborah Swain	FIN	001		10/02/2015		10/02/2015	N	R	4.00	4.00
Audit												
DS		Deborah Swain	FIN	001		10/02/2015		10/02/2015	N	R	2.00	2.00
OPC letter												
DS		Deborah Swain	FIN	001		10/09/2015		10/09/2015	N	R	1.25	1.25
Audit												
GM		Gabriel Milian	ENG	004		10/09/2015		10/09/2015	N	R	1.00	1.00
looking for permit information through oculus, calling maurice barker and barbara skates												
DS		Deborah Swain	FIN	001		10/16/2015		10/16/2015	N	R	1.25	1.25
Project coordination												
CY		Cynthia Yapp	FIN	007		10/23/2015		10/23/2015	N	R	2.75	2.75
10/19/2015 Review Audit Report												
DS		Deborah Swain	FIN	001		10/23/2015		10/23/2015	N	R	2.25	2.25
Audit report - review & discussion												
CY		Cynthia Yapp	FIN	007		10/30/2015		10/30/2015	N	R	3.25	3.25
Review audit report UPIS adjustments												
DS		Deborah Swain	FIN	001		10/30/2015		10/30/2015	N	R	7.50	7.50
Audit Report Review												
CY		Cynthia Yapp	FIN	007		11/06/2015		11/06/2015	N	R	12.50	12.50
Review audit report, draft response for Finding #1												
DS		Deborah Swain	FIN	001		11/06/2015		11/06/2015	N	R	1.50	1.50
Audit report												
										Subtotal Task	76.00	76.00
										Subtotal Phase 01	76.00	76.00
02 Deficiencies												
CY		Cynthia Yapp	FIN	007		09/11/2015		09/11/2015	N	R	5.75	5.75
Response to E-2 and E-14 deficiencies												
DS		Deborah Swain	FIN	001		09/11/2015		09/11/2015	N	R	8.00	8.00
Audit requests / data requests												
DS		Deborah Swain	FIN	001		09/11/2015		09/11/2015	N	R	14.25	14.25
deficiencies												

Time/Expenses by Project Report

Order Time By: P/E

Milian, Swain & Associates

Page 2

Order Expense By: Expense #

Project: K08-03

Status: Ready Hold Billed Never Billed

Period: 09/02/2015 — 11/27/2015

Project	Project Name								SJ Ctrl #	SJ Inv #
Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE		Hours Worked	Billable Hours
K08-03 KWRU MFRs 2014										
DS	Deborah Swain	FIN	001	09/18/2015	09/18/2015	N	R		3.00	3.00
	Deficiencies									
DS	Deborah Swain	FIN	001	09/25/2015	09/25/2015	N	R		0.50	0.50
	Deficiencies									
								Subtotal Task	31.50	31.50
								Subtotal Phase 02	31.50	31.50
								Total Project K08-03	107.50	107.50

ATTACHMENT "2-9"

Friedman & Friedman

K W Resort Utilities Corp.
 Docket No. 150071-SU
 Friedman & Friedman, P.A.

- Actual Attorney Fees through December 8, 2015 (Invoices Attached or previously provided): \$12,428.00 (**Includes** \$1,188.00 to correct deficiencies)
- Actual Costs through December 8, 2015 (Invoices Attached or previously provided): \$1,573.58
- Filing Fee: \$4,500.00

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
13.0 hrs.	Travel to and from Key West and attend Customer meeting; Post meeting conference with client
16.0 hrs.	Respond to formal and informal data requests from Staff and OPC and any other discovery requests, and miscellaneous correspondence and telephone conferences with client;
2.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation.
15.0 hrs.	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.0 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
3.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
50.5 hrs. @ \$360/hr.	\$18,180.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 1,400.00 Attend Agenda Conference and Customer meeting: travel/meals/hotel
 \$ 10.00 Estimated photocopier costs
\$ 1,410.00 TOTAL ESTIMATED AND UNBILLED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$30,608.00

TOTAL ACTUAL AND ESTIMATED COSTS: \$2,983.58

TOTAL ACTUAL FILING FEE: \$4,500.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

October 6, 2015

KW Resort Utilities Corp.
6630 Front Street
Key West, FL 33040 USA

Invoice No.: 2242
File No.: 34000.01

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$3,804.75**

FEES

			<u>Hours</u>	<u>Amount</u>
09/02/15	MSF	telephone conference with Ms. Thompson of PSC Staff who telephoned; Review response and follow-up telephone conference with Ms. Thompson; Telephone Conference with Ms. Swain and respond to Ms. Thompson	0.40	\$144.00
09/08/15	MSF	Begin draft of 1st data request responses; Correspondence from PSC attorney Barrera and letter to Mr. Johnson and others; Review and revise proposed responses	1.60	\$576.00
09/10/15	MSF	Correspondence with attorney Smith and Ms. Swains; Review and continue draft of responses to 1st Data Request; Review OPC letter to PSC and letter to Mr. Johnson and others concerning same;	0.90	\$324.00
09/11/15	MSF	Continue review, research and draft of responses to 1st data request	0.90	\$324.00

09/12/15	MSF	Continue review, and draft responses to Staff's 1st data request;	0.50	\$180.00
09/14/15	MSF	Finalize and file responses to Staff's 1st Data Request	1.20	\$432.00
09/16/15	MSF	Review correspondence from Ms. Swain and revised Schedules and letter to PSC Clerk concerning same; Review Second Deficiency Letter and letter to Mr. Johnson and others concerning same;	0.40	\$144.00
09/17/15	MSF	Correspondence with attorney Smith, Mr. Seidman and Ms. Swain; Conference call with staff; telephone conference with attorney Smith who telephoned;	1.00	\$360.00
09/18/15	MSF	Correspondence with Mr. Seidman and attorney Smith regarding responses to OPC questions; follow-up correspondence with Mr. Swain and Mr. Seidman	0.30	\$108.00
	MSF	Correspondence with Ms. Swain and review documents in response to second deficiency letter; Correspondence with PSC attorney Barerra; Telephone Conference with attorney Smith who telephoned;	0.40	\$144.00
09/19/15	MSF	Review and comment upon proposed deficiency responses;	0.10	\$36.00
	MSF	Correspondence with Mr. Seidman and Ms. Swain;	0.10	\$36.00
09/21/15	MSF	Review and comment upon responses to Second Deficiencies and correspondence with attorney Smith and Ms. Swain concerning same;	0.20	\$72.00
09/22/15	MSF	Finalize and file responses to Second Deficiencies	0.30	\$108.00
09/25/15	MSF	Review letter from PSC acknowledging Official Filing Date and letter to Mr. Johnson and others concerning same; Follow-up correspondence with attorney Smith	0.20	\$72.00
09/26/15	MSF	Review proposed responses to OPC's "concerns" and	0.20	\$72.00

begin draft of response; Letter to all concerning same;

09/28/15	MSF	Review and incorporate Mr. Seidman's and Ms. Swain's comments to OPC response; Begin draft of Synopsis; Letter to PSC Staff with Synopsis; Review, finalize and file responses to OPC questions.	1.80	\$648.00
Total Fees			10.50	\$3,780.00

DISBURSEMENTS

	<u>Amount</u>
Photocopies	\$24.75
Total Disbursements	\$24.75
Total Fees & Disbursements	\$3,804.75

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

November 4, 2015

KW Resort Utilities Corp.

6630 Front Street

Key West, FL 33040 USA

Invoice No.: 2351

File No.: 34000.01

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$1,672.44**

FEES

			<u>Hours</u>	<u>Amount</u>
10/02/15	MSF	Correspondence with PSC attorney Barrera; Draft letter to PSC clerk waiving statutory deadline;	0.20	\$72.00
10/07/15	MSF	Review PSC Docket and letter to Ms. Norris at PSC regarding customer meeting; Telephone Conference with Ms. Norris who telephoned; letter to Mr. Johnson;	0.30	\$108.00
10/15/15	MSF	Review comments from Staff on the Synopsis and revise accordingly; Draft letters to City Manager and County Administrator with Synopsis; Letters to Librarian and Mr. Johnson pursuant to PSC Noticing Rules; Research and draft Customer Meeting Notice; Research and draft Affidavits of Mailing initial Customer Notice and Customer Meeting Notice;	2.30	\$828.00
10/19/15	MSF	Review staff Audit and correspondence concerning same;	0.40	\$144.00

10/20/15	MSF	Review staff revisions to initial customer notice, draft affidavit of mailing and letter to Mr. Johnson concerning same;	0.40	\$144.00
10/28/15	MSF	Telephone Conference with Mr. Maurey who telephoned; Letter to Mr. Johnson; Follow-up correspondence with attorney Smith and Mr. Johnson; Review and comment upon Ms. Swain's proposed audit response	0.40	\$144.00
10/29/15	MSF	Call with attorney Smith and Mr. Johnson; Telephone Conference with Mr. Maurey; Correspondence with Mr. Johnson and Ms. Swain;	0.60	\$216.00
		Total Fees	4.60	\$1,656.00

DISBURSEMENTS

		<u>Amount</u>
10/19/15	UPS-Shipping	\$16.44
	Total Disbursements	<u>\$16.44</u>
	Total Fees & Disbursements	<u>\$1,672.44</u>

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

December 2, 2015

KW Resort Utilities Corp.

6630 Front Street

Key West, FL 33040 USA

Invoice No.: 2426

File No.: 34000.01

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$972.00**

FEES

			<u>Hours</u>	<u>Amount</u>
11/02/15	MSF	Research, draft and file Notice of Filing Affidavit of Mailing Initial Customer Notice	0.20	\$72.00
11/05/15	MSF	Review and comment upon proposed audit responses and comments from others;	0.30	\$108.00
11/06/15	MSF	Letter to Mr. Maurey at PSC regarding customer meeting; Telephone Conference with Ms. Norris who telephoned; Revise Customer Notice and Draft Affidavit of Mailing and letter to Mr. Johnson concerning same;	0.30	\$108.00
11/09/15	MSF	Review Audit responses and letter to PSC Clerk concerning same; Correspondence with Ms. Swain regarding other Audit Findings	0.30	\$108.00
11/16/15	MSF	Review Affidavit of Mailing and Draft and File Notice of Filing same;	0.20	\$72.00

11/17/15	MSF	Telephone Conference with Ms. Norris of PSC Staff who telephoned and draft responses to Audit Findings 2-17 and letter to Mr. Johnson and others concerning same;	0.40	\$144.00
11/23/15	MSF	Telephone Conference with Mr. Johnson regarding upcoming customer meeting;	0.40	\$144.00
11/27/15	MSF	Review Staff's second data request and letter to Mr. Johnson and others concerning same; Follow-up correspondence with attorney Smith;	0.30	\$108.00
11/30/15	MSF	Review BOCC agenda items and emails and telephone Conference with attorney Smith who telephoned;	0.30	\$108.00
		Total Fees	2.70	\$972.00
		Total Fees & Disbursements		\$972.00

ATTACHMENT "2-9"

Smith Oropeza Hawks

K W Resort Utilities Corp.
 Docket No. 150071-SU
Smith Oropeza Hawks, P.L.

- Actual Attorney Fees through November 15, 2015 (Invoices and Report Attached): \$13,536.00
- Actual Costs through November 15, 2015 (Invoices and Report Attached): \$543.62

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
10.0 hrs.	Prepare for and attend meeting with Monroe County regarding its agenda item from staff requesting to intervene and contest rate case
8.0 hrs.	Travel to County Commission meeting; Attend County Commission meeting and discuss with County Commission its agenda item from staff requesting to intervene and contest rate case
2.0 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation.
1.0 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
20 hrs. @ \$385/hr.	\$7,700.00 – TOTAL ESTIMATED ATTORNEYS FEES

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$21,236.00

TOTAL ACTUAL AND ESTIMATED COSTS: \$543.62

Smith | Oropeza | Hawks, PL

Invoice

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

Invoice #: 9187

Invoice Date: 11/17/2015

Due Date: Due on Receipt

Bill To:

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	10/20/2015	Review e-mail messages from BWS; save documents to file.	0.4	120.00	48.00
BWS6	10/28/2015	Review D. Swain analysis of work papers; Emails from and to M. Friedman regarding moving meeting	0.6	385.00	231.00
BWS6	10/29/2015	Conference call with CJ, M. Friedman and D. Swain regarding audit and continuing hearing date	0.6	385.00	231.00
BWS6	11/5/2015	Review response to audit; Email questions on same	0.3	385.00	115.50
LR	11/10/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.6	120.00	72.00

Total \$697.50

Payments/Credits \$0.00

Balance Due \$697.50

Please remit your payments to:

Smith Oropeza Hawks, P.L.

138 Simonton Street, Key West, FL 33040.

Smith | Oropeza | Hawks, PL

Invoice

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

Invoice #: 9015

Invoice Date: 10/16/2015

Due Date: Due on Receipt

Bill To:

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	9/16/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	0.6	0.00	0.00
BWS6	9/16/2015	Review deficiency letter and attachment; Email M. Friedman regarding same	0.3	385.00	115.50
BWS6	9/17/2015	Attend conference call with PSC regarding rate case; Telephone call with M. Friedman regarding same; Email from and to F. Seidman regarding same	1.3	385.00	500.50
LR	9/17/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.6	0.00	0.00
BWS6	9/18/2015	Draft responses to OPC	1.5	385.00	577.50
LR	9/18/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.3	0.00	0.00
BWS6	9/21/2015	Revise responses to OPC; Multiple correspondence with D. Swain regarding affiliates; Emails from and to F. Seidman regarding used and useful calculations	1.5	385.00	577.50
LR	9/22/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.7	0.00	0.00
BWS6	9/22/2015	Multiple emails from and to team regarding OPC and responses to same; Review revisions to plant in service	0.4	385.00	154.00
BWS6	9/23/2015	Review reconciliation of Weiler invoices; Telephone call with C. Johnson regarding same;	0.5	385.00	192.50
NB3	9/24/2015	Review litigation summary for potential privilege.	0.1	250.00	25.00
BWS6	9/24/2015	Emails from and to client regarding Siemens invoicing	0.1	385.00	38.50

Total

Payments/Credits

Balance Due

Smith | Oropeza | Hawks, PL

Invoice

138-142 Simonton Street
 Key West, FL 33040
 (305)296.7227 (305)296.8448
 Bart@SmithOropeza.com
 www.SmithOropeza.com

Invoice #: 9015
 Invoice Date: 10/16/2015
 Due Date: Due on Receipt

Bill To:
 KWRU - Rate Case
 Chris Johnson
 6630 Front Street
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	9/24/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.2	0.00	0.00
LR	9/24/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.6	0.00	0.00
LR	9/25/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.9	0.00	0.00
LR	9/30/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.8	0.00	0.00
LR	10/2/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.6	0.00	0.00
LR	10/12/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.7	0.00	0.00

Total \$2,181.00

Please remit your payments to:
Smith Oropeza Hwaks, P.L.
138 Simonton Street, Key West, FL 33040.

Payments/Credits \$0.00

Balance Due	\$2,181.00
--------------------	-------------------

Smith | Oropeza | Hawks, PL

Invoice

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

Invoice #: 8855

Invoice Date: 9/17/2015

Due Date: Due on Receipt

Bill To:

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	8/17/2015	Review e-mail messages from BWS re: audit requests and save documents and e-mail messages to file.	1.3	120.00	156.00
ANS	8/17/2015	Telephone conference with Chris Johnson to discuss response to audit request.	0.1	300.00	30.00
BWS6	8/17/2015	Meet with ANS to discuss drafting response to PSC.	0.1	385.00	38.50
ANS	8/18/2015	Review of Audit Request No. 37, the complaint that was filed relative to the matter, and settlement agreement reached to prepare our response to the audit request, and prepare same.	1.2	300.00	360.00
ANS	8/18/2015	Prepare correspondence to Chris Johnson to provide him with the complaint and settlement agreement to respond to Audit Request No. 37.	0.1	300.00	30.00
BWS6	8/18/2015	Review and revise response regarding Monroe County litigation; email to CJ	0.6	385.00	231.00
BWS6	8/20/2015	Review adjustments to 2007 - 2009 to CIAC; Email CJ regarding same	0.3	385.00	115.50
BWS6	8/27/2015	Draft response to audit question 34	0.8	385.00	308.00
BWS6	8/28/2015	Finish drafting response to audit question 34; Emails to and from CJ regarding same	0.7	385.00	269.50
BWS6	9/3/2015	Emails from and to D. Swain regarding KWRU legal for Monroe County Jail; Review file and respond to same; Emails from and to D. Swain regarding confidential information and legal bills	1	385.00	385.00
BWS6	9/4/2015	Email from and to D. Swain regarding documents; Telephone call with CJ regarding same; Emails from and to E. Castle regarding same	0.7	385.00	269.50

Total

Payments/Credits

Balance Due

Smith | Oropeza | Hawks, PL

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

Invoice

Invoice #: 8855

Invoice Date: 9/17/2015

Due Date: Due on Receipt

Bill To:

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	9/8/2015	Review legal breakdown for Monroe County funds; Emails from and to D. Swain regarding same; Review items needed for PSC audit request	0.3	385.00	115.50
BWS6	9/10/2015	Review responses to data request; revise responses; Review OPC deficiency letter; Email M. Friedman regarding same	1.4	385.00	539.00
BWS6	9/14/2015	Review response to data request and revise same; Email to M. Friedman	0.5	385.00	192.50
BWS6	9/15/2015	Emails from and to D. Swain, CJ and J. Allen regarding remaining items to be compiled; Provide permit and other information requested	0.4	385.00	154.00
Total					\$3,194.00
Payments/Credits					\$0.00
Balance Due					\$3,194.00

ATTACHMENT "2-10"

KWRU Reclaimed Water Main Replacement as KWGC

Item	Description	Units	QTY	Unit Cost	Extended Cost
	Mobilization	LS	1	\$15,000.00	\$15,000.00
	Bonds & Insurance	LS	1	\$5,950.00	\$5,950.00
	Excavation and removal of existing reclaimed water main	LF	2600	\$25.00	\$65,000.00
	Install 8" C-900 reclaimed water main, bed, backfill and compact	LF	2600	\$55.00	\$143,000.00
	Reclaimed water main pressrue testing	LS	1	\$500.00	\$500.00
	Asphalt cart path restoration	SY	4.6667	\$150.00	\$700.00
	Fairway Restoration, Sod	SY	1011.1	\$25.00	\$25,277.78
	Rough restoration, seed	SY	1011.1	\$3.00	\$3,033.33
Total					\$258,461.11

Assumptions:

1. Trench averages 3.5' wide. Damage to fairway and rough is about 7' wide
2. Cross the cart path twice, sawcut at 3.5' wide, no other damage
3. 50% of trench is in rough, 50% in fairways