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Florida Public Service Commission  
Division of Water and Wastewater

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

# ANNUAL REPORT

OF

SU752-01-AR  
Kirby D. Morgan, Inc.  
P. O. Drawer 2939  
Lake City, FL 32056-2939

Submitted To The

## STATE OF FLORIDA

ORIGINAL COPY

DIVISION OF

WATER AND SEWER

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## PUBLIC SERVICE COMMISSION

ECONOMIC REGULATION

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FLORIDA PUBLIC SERVICE

FOR THE

## YEAR ENDED DECEMBER 31, 2001

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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# FINANCIAL SECTION

REPORT OF

KIRBY D. MORGAN, INC.

(EXACT NAME OF UTILITY)

POST OFFICE DRAWER 2939 LAKE CITY, FLORIDA 32056-2939	EAST BAYA AVENUE LAKE CITY, FLORIDA	COLUMBIA
Mailing Address	Street Address	County

Telephone Number (386) 752-8267 Date Utility First Organized MARCH 2, 1993

Fax Number (386) 752-8444 E-mail Address \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Name, Address and phone where records are located: EASTSIDE VILLAGE REALTY, EAST BAYA AVENUE  
LAKE CITY, FLORIDA (386) 752-8267

Name of subdivisions where services are provided: EASTSIDE VILLAGE

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>KIRBY D. MORGAN</u>	<u>OWNER</u>	<u>P.O. DRAWER 2939</u> <u>LAKE CITY, FL 32056</u>	
Person who prepared this report: <u>PATRICIA B. STUART, CPA</u>	<u>C.P.A.</u>	<u>1420 SOUTH FIRST ST.</u> <u>LAKE CITY, FL 32025</u>	
Officers and Managers: <u>KIRBY D. MORGAN</u>	<u>OWNER/OPERATOR</u>	<u>P.O. DRAWER 2939</u> <u>LAKE CITY, FL 32056</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>KIRBY D. MORGAN</u>	<u>50%</u>	<u>P.O. DRAWER 2939</u> <u>LAKE CITY, FL 32056</u>	\$ _____ \$ <u>0</u>
<u>DOROTHY J. MORGAN</u>	<u>50%</u>	<u>P.O. DRAWER 2939</u> <u>LAKE CITY, FL 32056</u>	\$ _____ \$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential _____		\$ _____	\$ 50,687	\$ _____	\$ 50,687
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		\$ _____	\$ 50,687	\$ _____	\$ 50,687
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3				
	S-3	\$ _____	\$ 40,289	\$ _____	\$ 40,289
<b>Depreciation Expense</b> _____	F-5	_____	8,794	_____	8,794
<b>CIAC Amortization Expense</b> _____	F-8	_____	(3,707)	_____	(3,707)
<b>Taxes Other Than Income</b> _____	F-7	_____	2,369	_____	2,369
<b>Income Taxes</b> _____	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b>		\$ _____	47,745	_____	\$ 47,745
<b>Net Operating Income (Loss)</b>		\$ _____	\$ 2,942	\$ _____	\$ 2,942
<b>Other Income:</b>					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
<b>LOSS ON ASSET RETIREMENT</b>		_____	(2,345)	_____	(2,345)
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		\$ _____	\$ 597	\$ _____	\$ 597

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 274,229	\$ 271,486
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>69,477</u>	<u>61,270</u>
Net Utility Plant -----		\$ <u>204,752</u>	\$ <u>210,216</u>
Cash -----		<u>11,077</u>	<u>8,440</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
UTILITY DEPOSITS -----		<u>475</u>	<u>475</u>
DUE FROM EASTSIDE VILLAGE REALTY, INC. -----		<u>2,951</u>	<u>3,234</u>
Total Assets -----		\$ <u><u>219,255</u></u>	\$ <u><u>222,365</u></u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>100</u>	<u>100</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>81,827</u>	<u>81,827</u>
Retained Earnings (215) -----	F-6	<u>23,316</u>	<u>22,719</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>105,243</u>	\$ <u>104,646</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>114,012</u>	<u>117,719</u>
Total Liabilities and Capital -----		\$ <u><u>219,255</u></u>	\$ <u><u>222,365</u></u>



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ _____	\$ 274,229	\$ _____	\$ 274,229
Construction Work in ) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ 274,229	\$ _____	\$ 274,229

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ 61,270	\$ _____	\$ 61,270
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ 8,794	\$ _____	\$ 8,794
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ 8,794	\$ _____	\$ 8,794
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ 587	\$ _____	\$ 587
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ 587	\$ _____	\$ 587
Balance End of Year _____	\$ _____	\$ 69,477	\$ _____	\$ 69,477

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	100	_____
Shares issued and outstanding _____	100	_____
Total par value of stock issued _____	100	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ 22,719
Changes during the year (Specify):		
NET INCOME _____		597
_____		597
_____		
Balance end of year _____	\$ _____	\$ 23,316

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____		
_____		
_____		
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
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**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	162	_____	162
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	2,127	_____	2,127
Other (Specify) _____	_____	_____	_____	_____
<u>INTANGIBLE TAX</u>	_____	80	_____	80
Total Taxes Accrued _____	\$ _____	\$ 2,369	\$ _____	\$ 2,369

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
<u>EASTSIDE VILLAGE REALTY, INC.</u>	\$ _____	\$ 16,728	<u>MANAGEMENT SERVICES</u>
<u>CHARLES A. JOHNSON</u>	\$ _____	\$ 6,396	<u>CONTRACTUAL SERVICES</u>
<u>ODOM MOSES &amp; COMPANY, LLP</u>	\$ _____	\$ 2,870	<u>ACCOUNTING SERVICES</u>
<u>STANDARD PLUMBING COMPANY</u>	\$ _____	\$ 2,529	<u>PLUMBING SERVICES</u>
<u>FLORIDA SEPTIC, INC.</u>	\$ _____	\$ 1,880	<u>PLUMBING SERVICES</u>
<u>CUSTOM CONTROLS &amp; PUMPS, INC.</u>	\$ _____	\$ 1,227	<u>SUPPLIES</u>
<u>VINCENT MACK</u>	\$ _____	\$ 1,081	<u>CONTRACTUAL SERVICES</u>
<u>ADVANCED TECHNOLOGIES</u>	\$ _____	\$ _____	_____
<u>&amp; TESTING, INC.</u>	\$ _____	\$ 903	<u>WATER TESTING</u>
<u>VERLON HALL</u>	\$ _____	\$ 780	<u>CONTRACTUAL SERVICES</u>
_____	\$ _____	\$ _____	_____

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ 147,136	\$ 147,136
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	147,136	147,136
6) Less Accumulated Amortization _____	_____	33,124	33,124
7) Net CIAC _____	\$ _____	\$ 114,012	\$ 114,012

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total _____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			Water	Wastewater
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ 29,417	\$ 29,417
Add Credits During Year: _____	_____	3,707	3,707
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ 33,124	\$ 33,124

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

# **WATER OPERATING SECTION**

**Note: This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.**

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT	
DECEMBER 31,	2001

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	10,000	_____	_____	10,000
354	Structures and Improvements _____	91,095	1,484	_____	92,579
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	3,008	_____	_____	3,008
361	Collection Sewers - Gravity _____	143,738	1,516	_____	145,254
362	Special Collecting Structures _____	64	_____	_____	64
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	4,016	_____	_____	4,016
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	19,565	2,675	2,932	19,308
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ 271,486	\$ 5,675	\$ 2,932	\$ 274,229 *

\* This amount should tie to sheet F-5.



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31, 2001

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
354	Structures and Improvements	27	%	%	\$ 27,732	\$	\$ 3411	\$ 31,143
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	%	%	1,281		111	1,392
361	Collection Sewers - Gravity	40	%	%	27,790		3594	31,384
362	Special Collecting Structures	37	%	%	20		2	22
363	Services to Customers		%	%				
364	Flow Measuring Devices	7.5	%	%	449		369	818
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment	15	%	%	3,998	587	1307	4,718
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 61,270	\$ 587	\$ 8,794	\$ 69,477 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: \_\_\_\_\_ KIRBY D. MORGAN, INC.

YEAR OF REPORT DECEMBER 31, 2001
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**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	_____
715	Purchased Power _____	5,726
716	Fuel for Power Production _____	_____
718	Chemicals _____	_____
720	Materials and Supplies _____	1,758
730	Contractual Services:	_____
	Billing _____	_____
	Professional _____ MANAGEMENT FEES & ACCOUNTING	19,598
	Testing _____	6,662
	Other _____	6,277
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____ CORPORATE ANNUAL FILING FEE, BANK CHARGES	268
	Total Wastewater Operation And Maintenance Expense _____	\$ <u>40,289</u> *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	193	205	205
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			193	205	205

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: \_\_\_\_\_ KIRBY D. MORGAN, INC.

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**PUMPING EQUIPMENT**

Lift Station Number _____	<u>1</u>	<u>2</u>	<u>3</u>	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
Year installed _____	<u>1988</u>	<u>1990</u>	<u>2001</u>	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	<u>2 hp</u>	<u>2 hp</u>	<u>3 hp</u>	_____	_____	_____
Power:						
Electric _____	<u>Electric</u>	<u>Electric</u>	<u>Electric</u>	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	<u>3"</u>	<u>3"</u>	<u>3"</u>	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	_____	_____	_____
Average length _____	<u>40 ft</u>	<u>40 ft</u>	<u>40 ft</u>	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>0</u>	<u>0</u>	<u>193</u>	_____	_____	_____
Added during year _____	_____	_____	<u>12</u>	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>0</u>	<u>0</u>	<u>205</u>	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	<u>8"</u>	_____	_____	_____	<u>3"</u>	_____	_____	_____
Type of main _____	<u>PVC</u>	_____	_____	_____	<u>PVC</u>	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>4500</u>	_____	_____	_____	<u>3800</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	<u>4500</u>	_____	_____	_____	<u>3800</u>	_____	_____	_____

**MANHOLES**

Size (inches) _____	<u>26"</u>	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year _____	<u>34</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>34</u>	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ KIRBY D. MORGAN, INC.

SYSTEM NAME: \_\_\_\_\_ KIRBY D. MORGAN, INC.

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**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	<u>De Fiance</u> _____ <u>Concrete</u> _____ <u>25000</u> _____ <u>15600</u> _____ <u>Perc Ponds</u> _____ _____ <u>15000</u> _____	_____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____
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**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	<u># 1</u> <u>100</u> _____ <u>Gorman</u> <u>2 hp</u> _____ <u>Electric</u> _____	<u># 2</u> <u>100</u> _____ <u>Rupp</u> <u>2 hp</u> _____ <u>Electric</u> _____	<u># 3</u> <u>100</u> _____ <u>Marathon</u> <u>2 hp</u> _____ <u>Electric</u> _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
--	--	--	--	---	---	---

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>0.016</u>	_____	_____
February _____	<u>0.017</u>	_____	_____
March _____	<u>0.017</u>	_____	_____
April _____	<u>0.017</u>	_____	_____
May _____	<u>0.016</u>	_____	_____
June _____	<u>0.015</u>	_____	_____
July _____	<u>0.014</u>	_____	_____
August _____	<u>0.014</u>	_____	_____
September _____	<u>0.015</u>	_____	_____
October _____	<u>0.015</u>	_____	_____
November _____	<u>0.015</u>	_____	_____
December _____	<u>0.015</u>	_____	_____
Total for year _____	<u>0.186</u>	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: \_\_\_ KIRBY D. MORGAN, INC.

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SYSTEM NAME: \_\_\_ KIRBY D. MORGAN, INC.

### GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served. 205,000/ 365 = 562 per day
2. Maximum number of ERCs\* which can be served. 25,000 per day
3. Present system connection capacity (in ERCs\*) using existing lines. N/A
4. Future connection capacity (in ERCs\*) upon service area buildout. N/A
5. Estimated annual increase in ERCs\*. N/A
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
N/A

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, i N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse N/A

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # 3112 - P00467

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

# CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Kirby D. Morgan</u> *
				(signature of chief executive officer of the utility)
1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ *
				(signature of chief financial officer of the utility)

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.