

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$150,000 Each)

**ANNUAL REPORT**

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

12

501-S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**RECEIVED**

MAR 13 1997

Florida Public Service Commission  
Division of Water and Wastewater

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1996**

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 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.

## 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)



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**FINANCIAL  
SECTION**

**REPORT OF**

KIRBY D. MORGAN, INC.

(EXACT NAME OF UTILITY)

P.O. DRAWER 2939 LAKE CITY, FL 32056-2939	EAST BAYA AVENUE LAKE CITY, FL 32025
Mailing Address	Street Address                      County

Telephone Number (904) 752-8267                      Date Utility First Organized MARCH 2, 1993

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, FL (904) 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 LAKE CITY, FL 32056</u>	
Person who prepared this report: <u>KIRBY MORGAN AND DAVID BREWER</u>	<u>OWNER CPA</u>	<u>P.O. DRAWER 2939 1420 S. 1ST STREET LAKE CITY, FL 32025</u>	
Officers and Managers: <u>KIRBY D. MORGAN</u>	<u>OWNER/OPERATOR</u>	<u>P.O. DRAWER 2939</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>0</u>
<u>DOROTHY J. MORGAN</u>	<u>50%</u>	<u>same</u>	\$ <u>0</u>
			\$
			\$
			\$
			\$

UTILITY NAME: KIRBY D. MORGAN, INC.

**YEAR OF REPORT**  
**DECEMBER 31,**

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential -----		\$ _____	\$ <u>20,579</u>	\$ _____	\$ <u>20,579</u>
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
<b>Total Gross Revenue</b> -----		\$ <u>_____</u>	\$ <u>20,579</u>	\$ <u>_____</u>	\$ <u>20,579</u>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3 S-3	\$ _____	\$ <u>16,078</u>	\$ _____	\$ <u>16,078</u>
Depreciation Expense -----	F-5	_____	<u>3,764</u>	_____	<u>3,764</u>
CIAC Amortization Expense -----	F-8	_____	_____	_____	_____
Taxes Other Than Income -----	F-7	_____	<u>626</u>	_____	<u>626</u>
Income Taxes -----	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b>		\$ <u>_____</u>	\$ <u>20,468</u>	\$ <u>_____</u>	\$ <u>20,468</u>
<b>Net Operating Income (Loss)</b>		\$ <u>_____</u>	\$ <u>111</u>	\$ <u>_____</u>	\$ <u>111</u>
<b>Other Income:</b>					
Nonutility Income -----		\$ _____	\$ <u>15</u>	\$ _____	\$ <u>15</u>
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ <u>2,418</u>	\$ _____	\$ <u>2,418</u>
Interest Expense -----		_____	_____	_____	_____
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
<b>Net Income (Loss)</b>		\$ <u>_____</u>	\$ <u>(2,292)</u>	\$ <u>_____</u>	\$ <u>(2,292)</u>



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31,

**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	\$ 115,470	\$ 61,396
Accumulated Depreciation and Amortization (108)-----	F-5,W-2,S-3	5,357	1,593
<b>Net Utility Plant</b> -----		<b>\$ 110,113</b>	<b>\$ 59,803</b>
Cash-----		0	1607
Customer Accounts Receivable (141)-----			
Other Assets (Specify):-----			
Deposits-----		475	385
-----			
-----			
<b>Total Assets</b> -----		<b>\$ 110,588</b>	<b>\$ 61,795</b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)-----	F-6	100	100
Preferred Stock Issued (204)-----	F-6		
Other Paid in Capital (211)-----		109,571	59,900
Retained Earnings (215)-----	F-6	(1,998)	295
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6		
<b>Total Capital</b> -----		<b>\$ 107,673</b>	<b>\$ 60,295</b>
Long Term Debt (224)-----	F-6		
Accounts Payable (231)-----			
Notes Payable (232)-----			
Customer Deposits (235)-----			
Accrued Taxes (236)-----			
Other Liabilities (Specify)-----			
Due to Eastside Village-----		2,915	1,500
-----			
Advances for Construction-----			
Contributions in Aid of Construction - Net (271-272)-----	F-3		
<b>Total Liabilities and Capital</b> -----		<b>\$ 110,588</b>	<b>\$ 61,795</b>



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31,

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ _____	\$ 115,470	\$ _____	\$ 115,470
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ 115,470	\$ _____	\$ 115,470

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ 1593	\$ _____	\$ 1593
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ _____	\$ 3764	\$ _____	\$ 3764
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ 5357	\$ _____	\$ 5357
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ 0	\$ _____	\$ 0
Balance End of Year _____	\$ _____	\$ 5357	\$ _____	\$ 5357

UTILITY NAME: KIRBY D. MORGAN, INC.

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

**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 _____	\$ 295	\$ _____
Changes during the year (Specify):		
Net Income (loss) _____	(2293)	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ (1,998)	\$ _____

**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 Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: KIRBY D. MORGAN

YEAR OF REPORT  
DECEMBER 31,

**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year _____	\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Add Accruals charged:				
State ad valorem tax _____	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax _____	_____	_____	_____	_____
Federal income tax _____	_____	_____	_____	_____
State income tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
2. Total Taxes Accrued _____	\$ _____	\$ _____	\$ _____	\$ _____
Deduct Taxes Paid:				
State ad valorem tax _____	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax _____	_____	_____	_____	_____
Federal income tax _____	_____	_____	_____	_____
State income tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	509	_____	509
Other (Specify) <u>Intangible</u>	_____	117	_____	117
_____	_____	_____	_____	_____
3. Total Taxes Paid _____	\$ _____	\$ <u>626</u>	\$ _____	\$ <u>626</u>
4. Balance end of year _____	\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
( 1 + 2 - 3 = 4 )				

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

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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>ABC ReSEARCH</u>	\$ _____	\$ <u>1,846.00</u>	<u>water testing</u>
<u>Three Rivers Utilities</u>	\$ _____	\$ <u>4,920.00</u>	<u>contract services</u>
<u>Mark Witt</u>	\$ _____	\$ <u>995.00</u>	<u>contract services</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31,

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ <u>0</u>	\$ <u>0</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ <u>0</u>	\$ <u>0</u>

**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.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Credits During Year: _____	_____	_____	_____
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____



"NOT APPLICABLE"

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

UTILITY NAME: KIRBY D. MORGAN, INC.

**YEAR OF REPORT  
DECEMBER 31,**

**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 approving AFUDC rate:	_____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: \_\_\_\_\_

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

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	_____	_____	_____	_____
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	_____	_____	_____	_____
335	Hydrants _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	_____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	<b>Total Water Plant</b> _____	\$ _____	\$ _____	\$ _____	\$ _____



"NOT APPLICABLE"

UTILITY NAME: KIRBY D. MORGAN INC.,

YEAR OF REPORT  
DECEMBER 31,

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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)
304	Structures and Improvements		%	%	\$			\$
305	Collecting and Impounding		%	%				
	Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$	\$	\$	\$

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

"NOT APPLICABLE"

UTILITY NAME: KIRBY D.MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31.

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	_____
616	Fuel for Power Production _____	_____
618	Chemicals _____	_____
620	Materials and Supplies _____	_____
630	Contractual Services:	
	Operator and Management _____	_____
	Testing _____	_____
	Other _____	_____
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	_____
	Total Water Operation And Maintenance Expense _____	\$ _____*

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

**WATER 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)	
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	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____	_____	_____	_____	_____	_____
Unmetered Customers			_____	_____	_____
Total			_____	_____	_____

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

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31.

SYSTEM NAME: \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January_____	_____	_____	_____	_____	_____
February_____	_____	_____	_____	_____	_____
March_____	_____	_____	_____	_____	_____
April_____	_____	_____	_____	_____	_____
May_____	_____	_____	_____	_____	_____
June_____	_____	_____	_____	_____	_____
July_____	_____	_____	_____	_____	_____
August_____	_____	_____	_____	_____	_____
September_____	_____	_____	_____	_____	_____
October_____	_____	_____	_____	_____	_____
November_____	_____	_____	_____	_____	_____
December_____	_____	_____	_____	_____	_____
Total for Year_____	_____	_____	_____	_____	_____

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31.

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS  
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31,

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Gals. per day of source _____	_____	_____	_____
Type of Source _____	_____	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Gals. per day capacity _____	_____	_____	_____
High service pumping _____	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Present ERCs \* now being served \_\_\_\_\_
- Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_
- Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
- Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
- Estimated annual increase in ERCs \* \_\_\_\_\_
- List fire fighting facilities and capacities (including number of fire hydrants) \_\_\_\_\_

---

- List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_

---

- What is the current need for system upgrading and/or expansion? \_\_\_\_\_

---

- What are plans for future system upgrading and/or expansion? \_\_\_\_\_

---

- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) \_\_\_\_\_

---

- Has an application for a construction permit been filed with the DEP? (if so, explain) \_\_\_\_\_

---

- Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

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\* ERC = ( Total Gallons Sold / 365 days ) / 350 Gallons Per Day  
\*\* Total Plant Capacity / 350 gallons

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: KIRBY D. MORGAN, INC.

**YEAR OF REPORT  
DECEMBER 31,**

**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	10,000			10,000
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	20,000	49,671		69,671
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment	1,396	4,403		5,799
380	Treatment and Disposal Equipment	20,000			20,000
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				
	<b>Total Wastewater Plant</b>	<b>\$ 61,396</b>	<b>\$ 54,074</b>	<b>\$</b>	<b>\$115,470 *</b>

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

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31, \_\_\_\_\_

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	%	3.7 %	\$ 231	\$	\$ 370	\$ 601
360	Collection Sewers - Force		%					
361	Collection Sewers - Gravity	40	%	1.76 %	333		1,224	1,557
362	Special Collecting Structures		%					
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment	12	%	2.93 %	29		170	199
380	Treatment and Disposal Equipment		%					
381	Plant Sewers	15	%	1.0 %	1,000		2,000	3,000
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				\$ 1,593	\$	\$ 3,764	\$ 5,357

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



**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 _____	1,135
715	Purchased Power _____	3,521
716	Fuel for Power Production _____	_____
718	Chemicals _____	494
720	Materials and Supplies _____	2,174
730	Contractual Services:	
	Operator and Management _____	6,473
	Testing _____	1,846
	Other _____	_____
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	435
	<b>Total Wastewater Operation And Maintenance Expense _____</b>	<b>\$ 16,078 *</b>

\* 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)	
5/8"	D	1.0	120	144	144
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	_____	_____	_____
4"	D,C	25.0	_____	_____	_____
4"	T	30.0	_____	_____	_____
6"	D,C	50.0	_____	_____	_____
6"	T	62.5	_____	_____	_____
Other (Specify): _____	_____	1.0	_____	_____	_____
<b>Unmetered Customers</b>			_____	_____	_____
<b>Total</b>			_____	_____	_____

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

UTILITY NAME: KIRBY D. MORGAN, INC.

**YEAR OF REPORT  
DECEMBER 31,**

**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>1994</u>	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	<u>2HP</u>	<u>4HP</u>	<u>3HP</u>	_____	_____	_____
Power:						
Electric _____	<u>yes</u>	<u>yes</u>	<u>yes</u>	_____	_____	_____
Mechanical _____	<u>no</u>	<u>no</u>	<u>no</u>	_____	_____	_____
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>40ft</u>	<u>40ft</u>	<u>40ft</u>	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	<u>0</u>	<u>0</u>	<u>0</u>	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	<u>8"</u>	<u>8"</u>	<u>8"</u>	_____	<u>3"</u>	<u>3"</u>	<u>3"</u>	_____
Type of main _____	<u>pvc</u>	<u>pvc</u>	<u>pvc</u>	_____	<u>pvc</u>	<u>pvc</u>	<u>pvc</u>	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>9650</u>	_____	_____	_____	<u>3800</u>	_____	_____	_____
Added during year _____	<u>1850</u>	_____	_____	_____	<u>0</u>	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	<u>0</u>	_____	_____	_____
End of year _____	<u>11500</u>	_____	_____	_____	<u>3800</u>	_____	_____	_____

**MANHOLES**

Size (inches) _____	<u>26"</u>	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year _____	<u>28</u>	_____	_____	_____
Added during year _____	<u>6</u>	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____
End of Year _____	<u>34</u>	_____	_____	_____

UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31,

SYSTEM NAME: \_\_\_\_\_

**TREATMENT PLANT**

Manufacturer _____	<u>DeFiance</u>		
Type _____	<u>Concrete</u>		
"Steel" or "Concrete" _____			
Total Capacity _____	<u>25000</u>		
Average Daily Flow _____	<u>7000</u>		
Effluent Disposal _____	<u>perc-ponds</u>		
Total Gallons of Wastewater treated _____	<u>7000 GPD</u>		

**MASTER LIFT STATION PUMPS**

Manufacturer _____	<u>Rupp</u>	<u>Highdry-matic</u>	<u>Highdry-matic</u>			
Capacity (GPM's) _____						
Motor: _____						
Manufacturer _____						
Horsepower _____	<u>3</u>	<u>3</u>	<u>4</u>			
Power (Electric or Mechanical) _____	<u>Electric</u>	<u>Electric</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>.008</u>	<u>-0-</u>	<u>-0-</u>
February _____	<u>.008</u>	<u>-0-</u>	<u>-0-</u>
March _____	<u>.010</u>	<u>-0-</u>	<u>-0-</u>
April _____	<u>.005</u>	<u>-0-</u>	<u>-0-</u>
May _____	<u>.005</u>	<u>-0-</u>	<u>-0-</u>
June _____	<u>.006</u>	<u>-0-</u>	<u>-0-</u>
July _____	<u>.008</u>	<u>-0-</u>	<u>-0-</u>
August _____	<u>.008</u>	<u>-0-</u>	<u>-0-</u>
September _____	<u>.010</u>	<u>-0-</u>	<u>-0-</u>
October _____	<u>.011</u>	<u>-0-</u>	<u>-0-</u>
November _____	<u>.011</u>	<u>-0-</u>	<u>-0-</u>
December _____	<u>.011</u>	<u>-0-</u>	<u>-0-</u>
Total for year _____	<u>.010</u>	<u>-0-</u>	<u>-0-</u>

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



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31,

SYSTEM NAME: KIRBY D. MORGAN, INC.

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERCs \* now being served 10,000 ÷ 365 = 240 per day
2. Maximum ERCs \*\* that system can efficiently serve 25,000
3. Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
4. Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs \* \_\_\_\_\_
6. State any plans and estimated completion dates for any enlargements of this system. \_\_\_\_\_  
\_\_\_\_\_
7. List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_  
\_\_\_\_\_
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? YES
  - d. Do they concur? YES
  - e. When will construction begin? done
9. Do you discharge effluent to surface waters? \_\_\_\_\_
10. Department of Environmental Protection ID # D012-220072  
Water Management District ID # D0-12-220072

\*  $ERC = (Total\ Gallons\ Treated / 365\ days) / 280\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

\*\* Total Plant Capacity / 280 gallons



UTILITY NAME: KIRBY D. MORGAN, INC.

YEAR OF REPORT  
DECEMBER 31.

# 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.