

ATTACHMENT #15

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

Summary of Rate Case Expense Billed through September 1, 2015 and Estimated Cost to Complete

Response to Item 15. a. of Staff's 1st Data Request

	Cynthia Yapp	Debbie Swain	Total
MFRs preparation, client communication, coordination and review of MFRs, Responses to Audit and Data Requests			
Billing # 1 - February 3, 2015	14.25	1.00	15.25
Billing # 2 - March 4, 2015	4.75	0.75	5.50
Billing # 3 - March 31, 2015		2.00	2.00
Billing # 4 - April 27, 2015	1.75	2.75	4.50
Billing # 5 - June 3, 2015	17.25		17.25
Billing #6 - June 30, 2015	126.50	13.25	139.75
Billing #7 - August 4, 2015	96.25	54.00	150.25
Billing #8 - September 1, 2015	43.00	34.50	77.50
Actual Hours Billed	303.75	108.25	412.00
Revised Billing # 5 - September 9, 2015			
Adjustment to Billing #5	(17.25)	17.25	0.00
Adjusted Hours Billed	286.50	125.50	412.00
Billing Rate	\$ 150.00	\$ 200.00	
Amount Invoiced	\$ 42,975.00	\$ 25,100.00	\$ 68,075.00

Response to Item 15.b. of Staff's 1st Data Request:

See attached copy of Invoice #s
42007
42049
42086
42122
42174
42223
42257
42312
42174 Revised

Response to Item 15. c. of Staff's 1st Data Request

See Time/Expenses by Project Report attached.

Response to Item 15. d. of Staff's 1st Data Request

Estimate - Additional Hours through PAA:			
1. Provide support to client - Response to Staff's Data Requests, including updates to rate case expense	40	60	100.00
2. Review Interim Order, test interim rates and consult with client	8	4	12.00
3. Review audit, discuss issues with client	4	4	8.00
5. Review Staff Recommendations, testing recommended revenue requirements and resulting rates, including suppression calculations, and discuss with client	12	8	20.00
6. Review PAA Order, testing final approved revenue requirements and resulting final rates, including suppression calculations, and discuss with client	12	8	20.00
Estimated Hours to Complete	76	84	160
Billing Rate	\$ 150.00	\$ 200.00	
Total Estimate to Complete	\$ 11,400.00	\$ 16,800.00	\$ 28,200.00

MSA TOTAL RATE CASE EXPENSE (Actual and Estimated Hours and Cost to Completion):

MSA Total Projected Hours	379.75	192.25	572.00
Rate	\$ 150.00	\$ 200.00	
MSA Total Projected Rate Case Expense	\$ 56,962.50	\$ 38,450.00	\$ 95,412.50

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

INVOICE

Invoice No 41641
April 1, 2014
Page 1, Billing #1

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

For Professional services rendered through March 28, 2014 in connection with Revision of KW Resort Utilities Corp. Annual Reports for FY 2002 through 2012 previously filed with the Public Service Commission and Preparation of the 2013 Annual Report

Revise Annual Reports

	Hours	Rate	Amount
Principal			
Deborah Swain	3.00	200.00	600.00
Senior Staff Accountant			
Cynthia Yapp	40.50	150.00	6,075.00
Total Due for invoice 41641			\$6,675.00

Total Amount Due \$6,675.00

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 42007
February 3, 2015
Page 1, Billing #1

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

For Professional services rendered through January 31, 2015 in connection with application to increase rates (MFR's)

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain	1.00	200.00	200.00
Senior Staff Accountant			
Cynthia Yapp	14.25	150.00	2,137.50
Total Due for invoice 42007			\$2,337.50

Total Amount Due \$2,337.50

Total authorization amount \$48,000.00
Total billed amount 2,337.50
Previously billed amount .00
This billing 2,337.50
Amount Remaining \$45,662.50

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 42049
March 4, 2015
Page 1, Billing #2

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

For Professional services rendered through February 28, 2015 in connection with application to increase rates (MFR's)

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain	.75	200.00	150.00
Senior Staff Accountant			
Cynthia Yapp	4.75	150.00	712.50
Total Due for invoice 42049			\$862.50

Total Amount Due \$862.50

Total authorization amount \$48,000.00
Total billed amount 3,200.00
Previously billed amount 2,337.50
This billing 862.50
Amount Remaining \$44,800.00

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 42086
March 31, 2015
Page 1, Billing #3

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

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

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain	2.00	200.00	400.00
Senior Staff Accountant			
Cynthia Yapp		150.00	
Total Due for invoice 42086			\$400.00

Total Amount Due \$400.00

Total authorization amount \$48,000.00
Total billed amount 3,600.00
Previously billed amount 3,200.00
This billing 400.00
Amount Remaining \$44,400.00

Aged Receivables:
Invoice # 42049-\$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 42122
April 27, 2015
Page 1, Billing #4

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

For Professional services rendered through April 24, 2015 in connection with application to increase rates (MFR's)

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain	2.75	200.00	550.00
Senior Staff Accountant			
Cynthia Yapp	1.75	150.00	262.50
Total Due for invoice 42122			\$812.50

Total Amount Due \$812.50

Total authorization amount \$48,000.00
Total billed amount 4,412.50
Previously billed amount 3,600.00
This billing 812.50
Amount Remaining \$43,587.50

Aged Receivables:
Invoice # 42049-\$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 42174
June 3, 2015
Page 1, Billing #5

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

For Professional services rendered through May 29, 2015 in connection with application to increase rates (MFR's)

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp	17.25	150.00	2,587.50
Total Due for invoice 42174			\$2,587.50

Total Amount Due \$2,587.50

Total authorization amount \$48,000.00
Total billed amount 7,000.00
Previously billed amount 4,412.50
This billing 2,587.50
Amount Remaining \$41,000.00

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 42223
June 30, 2015
Page 1, Billing #6

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

For Professional services rendered through June 26, 2015 in connection with application to increase rates (MFR's)

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain	13.25	200.00	2,650.00
Senior Staff Accountant			
Cynthia Yapp	126.50	150.00	18,975.00
Total Due for invoice 42223			\$21,625.00

Total Amount Due \$21,625.00

Total authorization amount \$48,000.00
Total billed amount 28,625.00
Previously billed amount 7,000.00
This billing 21,625.00
Amount Remaining \$19,375.00

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 42257
August 4, 2015
Page 1, Billing #7

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

For Professional services rendered through July 31, 2015 in connection with application to increase rates (MFR's)

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain	54.00	200.00	10,800.00
Senior Staff Accountant			
Cynthia Yapp	96.25	150.00	14,437.50
Total Due for invoice 42257			\$25,237.50

Total Amount Due \$25,237.50

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 42312
September 1, 2015
Page 1, Billing #8

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

For Professional services rendered through August 31, 2015 in connection with application to increase rates (MFR's)

General Rate Case

	Hours	Rate	Amount
Principal			
Deborah Swain	34.50	200.00	6,900.00
Senior Staff Accountant			
Cynthia Yapp	43.00	150.00	6,450.00
General Rate Case			\$13,350.00

Deficiencies

	Hours	Rate	Amount
Principal			
Deborah Swain	2.75	200.00	550.00
Senior Staff Accountant			
Cynthia Yapp	15.00	150.00	2,250.00
Deficiencies			\$2,800.00

Total Amount Due invoice #42312 \$16,150.00

Aged Receivables:
Invoice # 42257- \$25,237.50

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 42174
Revised Invoice
September 9, 2015
June 3, 2015
Page 1, Billing #5

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

For Professional services rendered through May 29, 2015 in connection with application to increase rates (MFR's)

Application to Increase rates

	Hours	Rate	Amount
Principal			
Deborah Swain	17.25	200.00	3,450.00
Previously Billed and Paid			
Senior Staff Accountant			
Cynthia Yapp	(17.25)	150.00	(2,587.50)
Total Due for invoice			\$862.50
42174Revised			

Total Amount Due \$862.50

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

Time/Expenses by Project Report

Order Time By: Employee ID
 Order Expense By: Expense #
 Status: Ready Hold Billed Never Billed

Milian, Swain & Associates
 Project: K08-03
 Period: 01/02/2015 — 08/31/2015

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										5970	42007	
CY		Cynthia Yapp	FIN	007	01/23/2015	01/23/2015	N	B			13.50	13.50
Modify FPSC MFR Template for sewer only utility.										5970	42007	
CY		Cynthia Yapp	FIN	007	01/30/2015	01/30/2015	N	B			0.75	0.75
Kickoff meeting with client; continue MFR set up.										6018	42049	
CY		Cynthia Yapp	FIN	007	02/06/2015	02/06/2015	N	B			4.75	4.75
2/2/15 Review prior rate case MFRs and FPSC Order 070293-SU. Updated schedules A4; A8; A11 and A13										6085	42122	
CY		Cynthia Yapp	FIN	007	04/10/2015	04/10/2015	N	B			1.00	1.00
Conference call with client re: proforma capital expenditures and O&M expenses										6085	42122	
CY		Cynthia Yapp	FIN	007	04/17/2015	04/17/2015	N	B			0.75	0.75
Identify required information and prepare initial data request.										6187	42223	
CY		Cynthia Yapp	FIN	007	06/05/2015	06/05/2015	N	B			10.50	10.50
MFR preparation										6187	42223	
CY		Cynthia Yapp	FIN	007	06/12/2015	06/12/2015	N	B			36.50	36.50
MFR Preparation										6187	42223	
CY		Cynthia Yapp	FIN	007	06/19/2015	06/19/2015	N	B			39.75	39.75
										6187	42223	
CY		Cynthia Yapp	FIN	007	06/26/2015	06/26/2015	N	B			39.75	39.75
Prepare MFRs										6218	42257	
CY		Cynthia Yapp	FIN	007	07/03/2015	07/03/2015	N	B			11.75	11.75
6/29 - 6/30 Prepare MFRs.										6218	42257	
CY		Cynthia Yapp	FIN	007	07/10/2015	07/10/2015	N	B			9.50	9.50
Response to Data Request 1 item #1; updated balance sheet to reflect 13 month average.; provided MFR's per OPC request.; response to data request #2 items 1,2,3;										6218	42257	
CY		Cynthia Yapp	FIN	007	07/17/2015	07/17/2015	N	B			27.25	27.25
Response to data request #8; assist in providing documentation for data request #11; provide copies of contracts in response to data request #16										6218	42257	
CY		Cynthia Yapp	FIN	007	07/24/2015	07/24/2015	N	B			32.75	32.75
Prepare responses to audit requests										6218	42257	
CY		Cynthia Yapp	FIN	007	07/31/2015	07/31/2015	N	B			15.00	15.00
Response to Audit Requests										5970	42007	
DS		Deborah Swain	FIN	001	01/30/2015	01/30/2015	N	B			1.00	1.00
Kickoff meeting for rate case.										6018	42049	
DS		Deborah Swain	FIN	001	02/27/2015	02/27/2015	N	B			0.75	0.75
Schedule, review AVR file (dropbox)												

Time/Expenses by Project Report

Order Time By: Employee ID

Milian, Swain & Associates

Page 2

Order Expense By: Expense #

Project: K08-03

Status: Ready Hold Billed Never Billed

Period: 01/02/2015 — 08/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
K08-03 KWRU MFRs 2014										6050	42086		
DS			Deborah Swain	FIN	001	03/06/2015	03/06/2015	N	B			1.00	1.00
Coordination F Seidman, C Yapp, test year letter										6050	42086		
DS			Deborah Swain	FIN	001	03/13/2015	03/13/2015	N	B			0.75	0.75
Adjusting entries, spreadsheets research for B Smith										6050	42086		
DS			Deborah Swain	FIN	001	03/27/2015	03/27/2015	N	B			0.25	0.25
Review & discussion										6085	42122		
DS			Deborah Swain	FIN	001	04/03/2015	04/03/2015	N	B			0.50	0.50
Discussion re: rate case v limited proceeding										6085	42122		
DS			Deborah Swain	FIN	001	04/10/2015	04/10/2015	N	B			1.25	1.25
Conference call, followup										6085	42122		
DS			Deborah Swain	FIN	001	04/17/2015	04/17/2015	N	B			1.00	1.00
Data request, coordination										6132	42174		
DS			Deborah Swain	FIN	001	05/01/2015	05/01/2015	N	B			5.00	5.00
MFRs - A & B sched										6132	42174		
DS			Deborah Swain	FIN	001	05/08/2015	05/08/2015	N	B			1.75	1.75
MFRs schedules input, U&U coordination										6132	42174		
DS			Deborah Swain	FIN	001	05/15/2015	05/15/2015	N	B			3.50	3.50
MFRs, data request update										6132	42174		
DS			Deborah Swain	FIN	001	05/22/2015	05/22/2015	N	B			2.50	2.50
MFRS - billing analysis										6132	42174		
DS			Deborah Swain	FIN	001	05/29/2015	05/29/2015	N	B			4.50	4.50
Billing analysis,										6187	42223		
DS			Deborah Swain	FIN	001	06/05/2015	06/05/2015	N	B			0.25	0.25
MFRs communication										6187	42223		
DS			Deborah Swain	FIN	001	06/12/2015	06/12/2015	N	B			2.00	2.00
Review schedules, projections, etc.										6187	42223		
DS			Deborah Swain	FIN	001	06/19/2015	06/19/2015	N	B			1.50	1.50
Billing analysis review, review status, B-10, D schedules										6187	42223		
DS			Deborah Swain	FIN	001	06/26/2015	06/26/2015	N	B			9.50	9.50
MFRs - B-10, D schedules, review										6218	42257		
DS			Deborah Swain	FIN	001	07/03/2015	07/03/2015	N	B			10.00	10.00
MFRs - revise & review final schedules										6218	42257		
DS			Deborah Swain	FIN	001	07/03/2015	07/03/2015	N	B			0.50	0.50
AUDIT, request #1, coordinate w Utility													

Time/Expenses by Project Report

Order Time By: Employee ID

Milian, Swain & Associates

Page 3

Order Expense By: Expense #

Project: K08-03

Status: Ready Hold Billed Never Billed

Period: 01/02/2015 — 08/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
											6218	42257	
DS			Deborah Swain	FIN	001	07/10/2015	07/10/2015	N	B			2.75	2.75
Audit											6218	42257	
DS			Deborah Swain	FIN	001	07/17/2015	07/17/2015	N	B			15.25	15.25
Audit											6218	42257	
DS			Deborah Swain	FIN	001	07/24/2015	07/24/2015	N	B			11.50	11.50
Audit											6218	42257	
DS			Deborah Swain	FIN	001	07/31/2015	07/31/2015	N	B			14.00	14.00
Audit													
											Subtotal Task	334.50	334.50
											Subtotal Phase	334.50	334.50
01 General Rate Case													
CY			Cynthia Yapp	FIN	007	08/07/2015	08/07/2015	N	R			20.25	20.25
Response to audit requests.													
CY			Cynthia Yapp	FIN	007	08/14/2015	08/14/2015	N	R			6.25	6.25
Response to audit requests.													
CY			Cynthia Yapp	FIN	007	08/21/2015	08/21/2015	N	R			16.50	16.50
Responses to Audit Requests													
DS			Deborah Swain	FIN	001	08/07/2015	08/07/2015	N	R			5.00	5.00
Audit, other information requests, telcon FPSC auditors													
DS			Deborah Swain	FIN	001	08/14/2015	08/14/2015	N	R			8.00	8.00
Audit / data request													
DS			Deborah Swain	FIN	001	08/21/2015	08/21/2015	N	R			8.00	8.00
Audit / data request													
DS			Deborah Swain	FIN	001	08/28/2015	08/28/2015	N	R			13.50	13.50
audit													
											Subtotal Task	77.50	77.50
											Subtotal Phase 01	77.50	77.50
02 Deficiencies													
CY			Cynthia Yapp	FIN	007	08/14/2015	08/14/2015	N	R			7.75	7.75
REsponse to deficiencies.													
CY			Cynthia Yapp	FIN	007	08/28/2015	08/28/2015	N	R			7.25	7.25
Deficiencies													
DS			Deborah Swain	FIN	001	08/07/2015	08/07/2015	N	R			1.50	1.50
Deficiencies - update A-schedules, review deficiencies, telephone conference, E schedules													
DS			Deborah Swain	FIN	001	08/14/2015	08/14/2015	N	R			0.25	0.25
Deficiencies													
DS			Deborah Swain	FIN	001	08/28/2015	08/28/2015	N	R			1.00	1.00
Deficiencies													
											Subtotal Task	17.75	17.75
											Subtotal Phase 02	17.75	17.75
											Total Project K08-03	429.75	429.75

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through August 31, 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				48.50
Billing Rate: \$125/hr	Amount	\$6,062.50	\$0.00	\$0.00	\$658.21	\$6,720.71

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						\$8,220.71

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through August 31, 2015
 Key West Resort Utilities

Bill Date/Wk	KWRU	Total
3/5/2015		
2/9/2015	2.25	2.25
2/16/2015	0.25	0.25
2/23/2015	2.50	2.50
Subtotal, Hrs	5.00	5.00
Expenses		0.00
4/1/2015		
3/2/2015	0.75	0.75
3/2/2015	14.25	14.25
3/9/2015	5.00	5.00
Subtotal, Hrs	20.00	20.00
Expenses	658.21	658.21
6/30/2015		
4/6/2015	2.00	2.00
4/13/2015	1.50	1.50
5/4/2015	7.25	7.25
5/18/2015	2.50	2.50
6/1/2015	0.50	0.50
6/8/2015	2.00	2.00
6/22/2015	3.25	3.25
6/29/2015	4.50	4.50
Subtotal, Hrs	23.50	23.50
Expenses		0.00
0/0/2015		
		0.00
		0.00
		0.00
Subtotal, Hrs	0.00	0.00
Expenses		0.00
0/0/2015		
		0.00
		0.00
Subtotal, Hrs	0.00	0.00
Expenses		0.00
Total, Hrs	48.50	48.50
Total, Exp.	658.21	658.21

* Time spent correcting MFR deficiencies.
 + Time spent responding to data requests and new information.
 (a) correction
 (b) correction, not previously billed

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	<u>2.50</u>	<u>312.50</u>
	FOR CURRENT SERVICES RENDERED	5.00	\$ 625.00
PAYMENTS AND CREDITS			<u>(00.00)</u>
BALANCE DUE			\$ 625.00

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

04/01/15
21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE \$ 625.00

<u>Week of:</u>		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 LUNCHESES & 1 DINNER	25.76
	TOTAL EXPENSES	658.21

PAYMENTS AND CREDITS, 3-17-15
BALANCE DUE

(625.00)
\$2486.34

36 Yacht Club Dr. #403
 North Palm Beach, FL 33408
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 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>	562.50
	FOR CURRENT SERVICES RENDERED	23.50	<u>2937.50</u>
	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
<u>Week of:</u>		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 @ ½ 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	20.00	\$1828.13
			\$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 LUNCHESES & 1 DINNER		25.76
	TOTAL EXPENSES		658.21
PAYMENTS AND CREDITS, 3-17-15			(625.00)
	BALANCE DUE		\$2486.34
			\$3158.21
	PAID 6-15-15		(\$2486.21)
	ADDITIONAL AMOUNT DUE		\$671.87

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

- Actual Attorney Fees through September 7, 2015 (Invoices and Report Attached): \$6,164.00 (**Includes** \$684.00 to correct deficiencies)
- Actual Costs through September 7, 2015 (Invoices and Report Attached): \$1,532.39
- 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
24.0 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; Attend pre-staff recommendation informal conference with PSC staff
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.
58.5 hrs. @ \$360/hr.	\$21,060.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 1,500.00 Attend Agenda Conference and Customer meeting: travel/meals/hotel

\$ 50.00 Estimated photocopier costs

\$ 1,550.00 TOTAL ESTIMATED AND UNBILLED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$27,224.00

TOTAL ACTUAL AND ESTIMATED COSTS: \$3,082.39

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

February 3, 2015

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

Invoice No.: 1445
File No.: 34000.01

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$576.00**

FEES

		<u>Hours</u>	<u>Amount</u>
01/28/15	MSF	0.90	\$324.00
	Review prior rate Order and preparation for and participation in rate case kickoff conference with client and consultants		
01/29/15	MSF	0.70	\$252.00
	Begin research and draft of Test Year Request letter; Letter to Mr. Smith and others concerning same;		
	Total Fees	1.60	\$576.00
	Total Fees & Disbursements		\$576.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

March 3, 2015

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

Invoice No.: 1572
File No.: 34000.01

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$180.00**

FEES

			<u>Hours</u>	<u>Amount</u>
02/05/15	MSF	Research and draft letter to Mr. Johnson regarding additional engineering requirements	0.30	\$108.00
02/26/15	MSF	Finalize and file test year request	0.20	\$72.00
		Total Fees	0.50	\$180.00
		Total Fees & Disbursements		\$180.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

April 1, 2015

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

Invoice No.: 1694
File No.: 34000.01

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$72.00**

FEES

		<u>Hours</u>	<u>Amount</u>	
03/16/15	MSF	Review test year approval letter from PSC Chairman and letter to Mr. Johnson and others concerning same;	0.20	\$72.00
		Total Fees	0.20	\$72.00
		Total Fees & Disbursements		\$72.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

May 5, 2015

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

Invoice No.: 1789
File No.: 34000.01

Attention: Christopher A. Johnson, President

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

RE: 2014 TY RATE CASE

Balance Due Now **\$360.00**

FEES

		<u>Hours</u>	<u>Amount</u>
04/09/15	MSF Prepare for and participate in conference call to discuss limited proceeding;	1.00	\$360.00
	Total Fees	1.00	\$360.00
	Total Fees & Disbursements		\$360.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

June 8, 2015

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

Invoice No.: 1890
File No.: 34000.01

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$216.00**

FEES

			<u>Hours</u>	<u>Amount</u>
05/07/15	MSF	Review and comment upon Mr. Seidman's U&U analysis; Review Follow-up Correspondence;	0.20	\$72.00
05/19/15	MSF	Telephone Conference with attorney Smith who telephoned;	0.20	\$72.00
05/28/15	MSF	Telephone Conference with Bill Smith who telephoned; letter to Mr. Smith;	0.20	\$72.00
		Total Fees	0.60	\$216.00
		Total Fees & Disbursements		\$216.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

July 6, 2015

KW Resort Utilities Corp.

6630 Front Street

Key West, FL 33040 USA

Invoice No.: 1984

File No.: 34000.01

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now

\$8,861.73

FEES

			<u>Hours</u>	<u>Amount</u>
06/01/15	MSF	Review correspondence from Mr. Wright and maps; letter to Mr. Wright; Follow-up correspondence with Mr. Wright regarding WWTP improvements	0.40	\$144.00
06/15/15	MSF	Telephone Conference with Mr. Johnson who telephoned regarding various filing matters;	0.50	\$180.00
06/16/15	MSF	Correspondence with Bart Smith;	0.20	\$72.00
06/18/15	MSF	Review and comment upon applicable MFR schedules and correspondence with Bart Smith; Follow-up correspondence with Ms. Yapp and Ms. Swain;	0.40	\$144.00
06/23/15	MSF	Review correspondence and engineering schedules and other expense and comment upon same;	0.30	\$108.00
06/24/15	MSF	Prefiling conference call to wrap up last minute items	0.80	\$288.00

06/25/15	MSF	Research and draft Revised Tariff Sheets; Letter to Ms. Swain; Review, research and respond to correspondence from Mr. Johnson regarding additional engineering documents; Review and comment upon draft MFR's	1.10	\$396.00
06/26/15	MSF	Review additional engineering documents and oversee compiling; Correspondence with Ms. Swain and Mr Seidman, and with Mr. Johnson;	0.50	\$180.00
06/29/15	MSF	Review documents related to pro forma project and telephone conference with Mr. Johnson and correspondence with Mr. Seidman concerning same; Correspondence with Mr. Johnson and Ms. Swain regarding miscellaneous service charges;	0.80	\$288.00
06/30/15	MSF	Final review of MFR's; Correspondence with Ms. Swain and Mr. Seidman regarding changes; Finalize Application and Revised Tariff Sheets; Letter to PSC Clerk; Letter to County Administrator; Letter to City Manager; Letter to Mr. Johnson; Telephone Conference with Mr. Johnson who telephoned and correspondence with Mr. Johnson regarding miscellaneous service charges and customer complaints; Review and respond to correspondence from attorney Smith;	3.60	\$1,296.00
		Total Fees	8.60	\$3,096.00

DISBURSEMENTS

		<u>Amount</u>
06/04/15	Binders	\$366.14
06/09/15	Binding Supplies	\$8.34
06/30/15	Filing Fee	\$4,500.00
	Photocopies	\$891.25
	Total Disbursements	<hr/> \$5,765.73
	Total Fees & Disbursements	<hr/> \$8,861.73

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

August 4, 2015

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

Invoice No.: 2064
File No.: 34000.01

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now **\$456.02**

FEES

		<u>Hours</u>	<u>Amount</u>
07/01/15	MSF	0.50	\$180.00
	Correspondence with Mr. Johnson regarding customer involvement; Correspondence with Mr. Johnson regarding miscellaneous service charges;		
07/10/15	MSF	0.20	\$72.00
	Review OPC letter to Clerk and letter to Mr. Johnson concerning same; Review and respond to Letter from Ms. Merchant;		
07/14/15	MSF	0.20	\$72.00
	Review audit requests; Correspondence with attorney Smith, Mr. Johnson and Ms. Swain regarding Auditor questions;		
	Total Fees	0.90	\$324.00

DISBURSEMENTS

	<u>Amount</u>
Photocopies	\$0.75

07/07/15

FedEx

\$131.27

Total Disbursements

\$132.02

Total Fees & Disbursements

\$456.02

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

September 1, 2015

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

Invoice No.: 2134
File No.: 34000.01

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now

\$1,274.64

FEES

			<u>Hours</u>	<u>Amount</u>
08/01/15	MSF	Review deficiency letter and letter to Mr. Johnson and others concerning same;	0.10	\$36.00
08/12/15	MSF	Review staff's first Data Request and letter to Mr. Johnson and others concerning same;	0.20	\$72.00
08/13/15	MSF	Follow-up correspondence regarding Staff's data request; Review staff recommendation on suspending rates and letter to Mr. Johnson and Mr. Smith concerning same; Telephone Conference with Mr. Hill at PSC staff regarding maps; Telephone Conference with Mr. Johnson;	0.40	\$144.00
	MSF	Begin draft of deficiency response; Correspondence with Mr. Johnson	0.20	\$72.00
08/14/15	MSF	Review digital map and letter to Mr. Hill at PSC concerning same; conference call regarding staff's 1st data request	1.10	\$396.00

08/28/15	MSF	Review proposed responses to deficiency letter and documents and prepare responses;	1.20	\$432.00
		Total Fees	3.20	\$1,152.00

DISBURSEMENTS

				<u>Amount</u>
08/25/15		FedEx		\$15.91
08/31/15		Reimburse Expenses-Color Copies		\$106.73
		Total Disbursements		\$122.64
		Total Fees & Disbursements		\$1,274.64

Lwyr Date Entry #	Lawyer Matter	Client Matter Description Explanation	Law Type	Hours	Rate	Total
MSF Sep 2/2015 26450 No Hold	Martin S. Friedman 34000.01	KW Resort Utilities Corp. 2014 TY RATE CASE 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	util	0.40	360.00	144.00

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	0.40	144.00
Total Billable	0.40	144.00
Total:	0.40	144.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	0.40	144.00
Total:	0.40	144.00

REPORT SELECTIONS - Time Listing

Layout Template	Default
Advanced Search Filter	None
Requested by	MSF
Finished	Tuesday, September 08, 2015 at 10:39:27 AM
Ver	14.1 (14.1.20150324)
Date Range	Sep/ 1/2015 To Sep/ 8/2015
Matters	34000.01
Clients	All
Major Clients	All
Client Intro Lawyer	All
Matter Intro Lawyer	All
Responsible Lawyer	All
Type of Law	All
Select From	Active, Inactive, Archived Matters
Working Lawyer	All
Task	All
Summarize by Type of Law	No
Sorted by	Order Entered
Time/Fee	Both
Include Daily totals	No
Include Held Items only	No
Matter Security Enabled	No
Printed from	Register

9:33 AM

09/10/15

Accrual Basis

Smith | Oropeza | Hawks, PL
Invoices for KWRU - Rate Case
January through December 2015

Num	Date	Due Date	Aging	Amount	Open Balance
Jan - Dec 15					
8694	08/16/2015	08/16/2015	25	2,849.50	2,849.50
8448	07/16/2015	07/16/2015	56	1,291.50	1,291.50
8377	06/16/2015	06/16/2015	86	462.00	462.00
8240	05/16/2015	05/16/2015		697.62	
8078	04/16/2015	04/16/2015		847.00	
7896	03/16/2015	03/16/2015		808.50	
7732	02/16/2015	02/16/2015		610.00	
7571	01/16/2015	01/16/2015		441.00	
Jan - Dec 15				8,007.12	4,603.00

Smith | Oropeza, P. L.

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

Invoice

Invoice #: 7571

Invoice Date: 1/16/2015

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
BWS5.5	1/8/2015	Conference call with D. Swain, C. Yapp and CJ	0.5	367.50	183.75
BWS5.5	1/9/2015	Telephone call with F. Siedman regarding used and useful calculations; Email F. Siedman regarding same; Telephone call with M. Friedman regarding rate case	0.7	367.50	257.25

Total \$441.00

Payments/Credits \$0.00

Balance Due \$441.00

Smith | Oropeza, P. L.

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

Invoice

Invoice #: 7732

Invoice Date: 2/16/2015

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
BWS6	1/20/2015	Email from and to M. Friedman regarding rate case; Email CJ regarding Swain rate agreement	0.2	385.00	77.00
NB3	1/28/2015	Conference call re: rate case parameters and strategy; Brief research re: rate case v. PAA.	0.9	250.00	225.00
BWS6	1/28/2015	Conference call for rate case with M. Friedman, D. Swain, C. Yapp, F. Siedman, CJ and E. Castle	0.8	385.00	308.00
Total					\$610.00
Payments/Credits					\$0.00
Balance Due					\$610.00

Smith | Oropeza, P. L.

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

Invoice

Invoice #: 7896

Invoice Date: 3/16/2015

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
BWS6	2/19/2015	Telephone call with J. Allen regarding ghost A/R; Telephone call with WS regarding same	0.4	385.00	154.00
BWS6	2/24/2015	Email M. Friedman regarding rate case request letter	0.1	385.00	38.50
BWS6	3/5/2015	Meet with J. Allen and C. Johnson regarding balance sheet for accounting as compared to rate case	0.7	385.00	269.50
BWS6	3/13/2015	Review balance sheet and identify discrepancies; Email D. Swain to obtain documents; Meet with JA to discuss same;	0.9	385.00	346.50

Total \$808.50

Payments/Credits \$0.00

Balance Due \$808.50

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 #: 8078

Invoice Date: 4/16/2015

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
BWS6	3/16/2015	Meet with J. Allen regarding balance sheet	0.5	385.00	192.50
BWS6	3/17/2015	Telephone call with JA regarding status of balance sheet	0.1	385.00	38.50
BWS6	4/9/2015	Review criteria for limited rate proceeding	0.2	385.00	77.00
BWS6	4/9/2015	Conference call with M. Friedman, F. Siedman and D. Swain.	0.9	385.00	346.50
BWS6	4/13/2015	Review plans and requirements for minor conditional use	0.4	385.00	154.00
BWS6	4/15/2015	Email from and to D. Swain regarding meters	0.1	385.00	38.50

Total \$847.00

Payments/Credits \$0.00

Balance Due \$847.00

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 #: 8240

Invoice Date: 5/18/2015

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	5/7/2015	Email from and to F. Seidman regarding used and useful	0.2	385.00	77.00
BWS6	5/8/2015	Emails from and to F. Seidman regarding used and useful	0.2	385.00	77.00
	5/4/2015	Global Crossing Conferencing's for conference call on 4/9/15		543.62	543.62
Total					\$697.62
Payments/Credits					\$0.00
Balance Due					\$697.62

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 #: 8377

Invoice Date: 6/16/2015

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
BWS6	5/19/2015	Telephone call with F. Seidman regarding used and useful; Email C. Johnson regarding Capacity Agreements and flows; Email F. Seidman regarding same	1.1	385.00	423.50
BWS6	5/20/2015	Email from and to F. Seidman regarding used and useful	0.1	385.00	38.50
Total					\$462.00
Payments/Credits					\$0.00
Balance Due					\$462.00

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 #: 8448

Invoice Date: 7/16/2015

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
BWS6	6/16/2015	Emails with M. Friedman regarding expenditures for costs of appeal.	0.2	385.00	77.00
BWS6	6/16/2015	Email from and to M. Friedman regarding Last Stand expenditures.	0.1	385.00	38.50
BWS6	6/23/2015	Emails from and to F. Seidman and M. Friedman regarding permit appeal legal fees amortization and used and useful calculation.	0.4	385.00	154.00
BWS6	6/24/2015	Conference call to discuss Used and Usefull calculations and relation to current capacity.	0.8	385.00	308.00
BWS6	6/25/2015	Review MFRs; Email from and to D. Swain regarding same.	0.4	385.00	154.00
BWS6	6/29/2015	Conference call with D. Swain and CJ regarding remaining figures for MFRs; Emails from and to F. Seidman regarding same.	0.5	385.00	192.50
LR	7/14/2015	Review e-mail message from BWS; download DropBox documents and save to file re: Developers Agreements and Promissory Notes, etc.	1.3	120.00	156.00
BWS6	7/14/2015	Provide responses to rate case.	0.3	385.00	115.50
LR	7/17/2015	Meet with BWS re: Audit Responses; review e-mail message and save to file.	0.8	120.00	96.00

Total \$1,291.50

Payments/Credits \$0.00

Balance Due \$1,291.50

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 #: 8694

Invoice Date: 8/16/2015

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	7/20/2015	Review e-mail messages from BWS and save to file.	0.9	0.00	0.00
LR	7/21/2015	Review e-mail messages from BWS and save to file.	0.9	0.00	0.00
LR	7/23/2015	Review e-mail messages from BWS; meet with BWS re: same; save documents to file.	1.8	0.00	0.00
BWS6	7/24/2015	Emails from and to D. Swain regarding tax returns	0.1	385.00	38.50
Paralegal	7/24/2015	Review e-mail messages from BWS; save to file.	2.3	0.00	0.00
LR	7/27/2015	Review e-mail messages from BWS and save to file.	2.3	0.00	0.00
Paralegal	7/28/2015	Review e-mail messages from BWS; save to file	1.8	0.00	0.00
LR	7/29/2015	Review e-mail messages from BWS; save to file.	1.8	0.00	0.00
LR	7/30/2015	Review e-mail messages from BWS and save to file.	2.3	0.00	0.00
LR	7/31/2015	Review e-mail messages from BWS and save to file.	2.8	0.00	0.00
BWS6	8/3/2015	Conference call regarding rate case and remaining items	0.8	385.00	308.00
LR	8/3/2015	Review e-mail messages from BWS; download documents and save documents and e-mail messages to file.	2.3	0.00	0.00
LR	8/4/2015	Review e-mail messages from BWS; download documents and save documents and e-mail messages to file.	3.1	0.00	0.00
LR	8/5/2015	Review e-mail messages from BWS and save to file.	0.9	0.00	0.00
LR	8/7/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	3.5	0.00	0.00

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 #: 8694
Invoice Date: 8/16/2015
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	8/9/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	1.8	0.00	0.00
NB3	8/10/2015	Draft response to litigation inquiry; E-mail to TNG re: current billing; Multiple E-mails to BWS re: same and "charges" definition; e-mail to G. Wright.	4.3	250.00	1,075.00
BWS6	8/10/2015	Review response to LS litigation inquiry	0.2	385.00	77.00
LR	8/10/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	1.8	0.00	0.00
NB3	8/11/2015	E-mails to/from CJ; Review invoices; Draft summary of charges for request no. 27; Discuss same with BWS; Phone call and e-mails to CJ.	1.4	250.00	350.00
BWS6	8/11/2015	Revise response to inquiry 27	0.4	385.00	154.00
LR	8/11/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	1.8	0.00	0.00
BWS6	8/13/2015	Revise response to Inquiry 13; Review questions regarding Monroe County litigation; Email from and to client regarding rate case and easements; Review official request from PSC;	1	385.00	385.00
LR	8/13/2015	Review e-mail messages from BWS; save documents and e-mail messages to file; calendar deadline date.	1.6	0.00	0.00
BWS6	8/14/2015	Conference call with team regarding PSC request for information	1.2	385.00	462.00
LR	8/14/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	0.8	0.00	0.00

Total \$2,849.50

Payments/Credits \$0.00

Balance Due \$2,849.50

RATE CASE EXPENSE - WEILER ENGINEERING CORP

<u>Invoice Date</u>	<u>Invoice No</u>	<u>Amount</u>
1/31/2015	44686	95.00
4/30/2015	44831	402.50
6/30/2015	44939	846.25
7/31/2015	44997	47.50
8/31/2015	45035	95.00
		<u>1,391.25</u>

<u>Estimated additional</u>	
Respond to data requests (E. Castle)	<u>950.00</u>

POSTED TO CAPITAL W C

WEILER ENGINEERING CORPORATION

EB-6656 - ENGINEERING SERVICES INCLUDE CIVIL | LAND DEVELOPMENT | WATERFRONT RESORTS | UTILITIES | MUNICIPAL GOVERNMENT | STRUCTURAL | MINING | GIS - GPS



KEY WEST RESORT UTILITIES

Key West Golf Club
6630 Front Street
Key West, FL 33040
Attn: Mr. Christopher Johnson

February 4, 2015
Invoice No: 44686
Project No: 14013.001

Re: Key West Resort Utilities

For professional services rendered for the period ending January 31, 2015 for the referenced project.

Title	Rate	Hours	Amount
Principal in Charge	190.00	55.50	10,545.00 ✓
Project Manager	145.00	8.00	1,160.00 ✓
Registered Eng. Intern	115.00	19.75	2,271.25 ✓

Total Fee Charges \$13,976.25

Total Current Billing \$13,976.25

EXPANSION 3,828.75
 West Yard 2 672.50 (EXPANSION - DEP Permit)
 Force Main 380.-
 Rate Case 95.- P

PAYABLE UPON RECEIPT

PUNTA GORDA OFFICE: 201 WEST MARION AVENUE- SUITE 1306 | PUNTA GORDA | FL 33950 | TEL 941-505-1700 | FAX 941-505-1702
MARATHON OFFICE: 6805 OVERSEAS HIGHWAY | MARATHON | FL 33050 | TEL 305-289-4161 | FAX 305-289-4162
WE INVITE YOU TO VISIT OUR WEB SITE AT WWW.WEILERENGINEERING.ORG OR EMAIL US AT INFO@WEILERENGINEERING.ORG

Time/Expenses by Project Report

Order Time By: Employee ID

Weller Engineering

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Project: 14013.001

Status: Ready Hold Billed Never Billed

Period: 01/01/2015 — 01/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
14013.001	Key West Resort	170 Study											
		001 PSC								19452	44686		
02C1209	Ed Castle	WW	PIC	01/20/2015	01/15/2015	N	B					0.50	0.50
KWRU meet with Mark, return drawings and documents used for collection systems valuation for PSC													
002 AWT & Expansion										19452	44686		
02C1209	Ed Castle	WW	PIC	01/06/2015	01/05/2015	N	B					5.00	5.00
KWRU, AWT, work on respnses to interrogatories and discovery re email from Nick and Bart													
02C1209	Ed Castle	WW	PIC	01/06/2015	01/06/2015	N	B			19452	44686	2.25	2.25
KWRU, AWT, review FKAA annual reports, email Chris re testing FKAA water, confereco call with Chris, Bart, Nick													
02C1209	Ed Castle	WW	PIC	01/06/2015	01/06/2015	N	B			19452	44686	1.00	1.00
KWRU, conferece call with Bart and Henry Briceno re shallow well tracer testing, hydrogeology, etc.													
02C1209	Ed Castle	WW	PIC	01/13/2015	01/08/2015	N	B			19452	44686	5.50	5.50
KWRU, AWT, review and research on PureMolecular testing proposal, conf. call re same, work on interrogatories													
02C1209	Ed Castle	WW	PIC	01/13/2015	01/09/2015	N	B			19452	44686	8.00	8.00
KWRU, AWT, finish & email Interrogatories, discovery request comments, nilrogen balance of Secondary vs AWT													
02C1209	Ed Castle	WW	PIC	01/13/2015	01/13/2015	N	B			19452	44686	1.00	1.00
KWRU, AWT, review, sign and seal construction sets for concrete work													
02C1209	Ed Castle	WW	PIC	01/13/2015	01/13/2015	N	B			19452	44686	0.25	0.25
KWRU, review FAC, send email with OK for proceeding with influent screening without FDEP permit													
02C1209	Ed Castle	WW	PIC	01/13/2015	01/13/2015	N	B			19452	44686	3.25	3.25
KWRU, AWT, calculations and memo re nitrogen needs at GC vs amount provided in effluent, discovery documents													
02C1209	Ed Castle	WW	PIC	01/20/2015	01/14/2015	N	B			19452	44686	4.50	4.50
KWRU, work in production of documents for Last Stand v KWRU													
02C1209	Ed Castle	WW	PIC	01/20/2015	01/15/2015	N	B			19452	44686	4.50	4.50
KWRU, finish producon of documents for Last Stand v KWRU													
02C1209	Ed Castle	WW	PIC	01/20/2015	01/20/2015	N	B			19452	44686	1.75	1.75
KWRU AWT, draft memo for Bart re tracer study, affidavit modifications, discuss with Nick, sign & notarize													
02C1209	Ed Castle	WW	PIC	01/20/2015	01/20/2015	N	B			19452	44686	2.00	2.00
KWRU, review geology and hydrogeology studies for Last Stand v KWRU													
02C1209	Ed Castle	WW	PIC	01/27/2015	01/21/2015	N	B			19452	44686	1.75	1.75
KWRU AWT, revise affidavit per Bart's comments, review Motion to Protect, definition of ground water													
02C1209	Ed Castle	WW	PIC	01/27/2015	01/21/2015	N	B			19452	44686	0.75	0.75
KWRU, AWT, review 90% design set, contact Sudhir and Chris re need for producon of existing electrical													

Time/Expenses by Project Report

Order Time By: Employee ID

Weiler Engineering

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Project: 14013.001

Status: Ready Hold Billed Never Billed

Period: 01/01/2015 — 01/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
14013.001	Key West Resort	002	AWT & Expansion							19452	44686		
02C1209	Ed Castle	WW	PIC	01/27/2015	01/23/2015	N	B			19452	44686	1.00	1.00
KWRU, AWT, review and sign structural sets for new static screens installation													
02C1209	Ed Castle	WW	PIC	01/27/2015	01/27/2015	N	B			19452	44686	3.50	3.50
KWRU, AWT, review Nick's draft Interrogatories and Production docs, begin working on responses to Nick's inquiries													
02C1209	Ed Castle	WW	PIC	02/03/2015	01/28/2015	N	B			19452	44686	3.50	3.50
KWRU AWT, followup on Nick's comments and questions regarding discovery													
02C1209	Ed Castle	WW	PIC	02/03/2015	01/29/2015	N	B			19452	44686	3.50	3.50
KWRU AWT, review docs, prep for and attend conference call re production, update responses and send													
07F0219	Lori	WW	PM	01/13/2015	01/08/2015	N	B			19452	44686	5.75	5.75
KWRU: gathering documentation and working with Engineer for KWRU													
07F0219	Lori	WW	PM	01/27/2015	01/22/2015	N	B			19452	44686	1.25	1.25
KWRU Expansion: Date stamping and sealing plan sets for KWRU and Contractor													
07F0219	Lori	WW	PM	01/27/2015	01/27/2015	N	B			19452	44686	1.00	1.00
KWRU Expansion: scanning and FEDEXing plan sets to Mark at KWRU													
13S0116	Steve Suggs	WW	EIT	01/13/2015	01/09/2015	N	B			19452	44686	4.00	4.00
KWRU Plant Expansion- Updated concrete set, printed and date stamped concrete set, spoke with Chris Johnson about permitting concrete work at KWRU,													
13S0116	Steve Suggs	WW	EIT	01/13/2015	01/12/2015	N	B			19452	44686	1.00	1.00
KWRU Plant Expansion- Started to update Master CAD file with Changes from Concrete set.													
13S0116	Steve Suggs	WW	EIT	01/13/2015	01/13/2015	N	B			19452	44686	1.00	1.00
KWRU Plant Expansion- Bound and sealed concrete sets.													
13S0116	Steve Suggs	WW	EIT	01/20/2015	01/16/2015	N	B			19452	44686	2.00	2.00
KWRU Plant Expansion- Contacted SWECO and Verified Static screen model. Updated 100% plan set with concrete changes.													
13S0116	Steve Suggs	WW	EIT	01/20/2015	01/16/2015	N	B			19452	44686	1.50	1.50
KWRU, assisted Ed with document production for shallow well protest													
13S0116	Steve Suggs	WW	EIT	01/20/2015	01/17/2015	N	B			19452	44686	0.50	0.50
KWRU Plant Expansion- Emails with Chris about static screens.													
13S0116	Steve Suggs	WW	EIT	01/20/2015	01/20/2015	N	B			19452	44686	0.50	0.50
KWRU Plant Expansion- Answered questions Greg and Chris had about concrete sets and Chemical tanks.													
13S0116	Steve Suggs	WW	EIT	01/27/2015	01/21/2015	N	B			19452	44686	5.50	5.50
KWRU Plant Expansion- Created Static screen platform set. Answered Questions Greg had. Plotted 100% review set and static screen sets.													

Time/Expenses by Project Report

Order Time By: Employee ID

Weller Engineering

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Project: 14013.001

Status: Ready Hold Billed Never Billed

Period: 01/01/2015 -- 01/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctri #	SJ Inv #	Hours Worked	Billable Hours
14013.001	Key West Resort	002	AWT & Expansion							19452	44686		
13S0116	Steve Suggs	WW	EIT	01/27/2015	01/22/2015	N	B			19452	44686	1.25	1.25
<div style="border: 1px solid black; padding: 2px;"> KWRU Plant Expansion- Bound the Static screen sets and 100% review set. Reprinted sheets that didn't plot properly. </div>													
13S0116	Steve Suggs	WW	EIT	01/27/2015	01/23/2015	N	B			19452	44686	0.75	0.75
<div style="border: 1px solid black; padding: 2px;"> KWRU Plant Expansion- Sealed plan sets for the Static screen platform. </div>													
13S0116	Steve Suggs	WW	EIT	01/27/2015	01/26/2015	N	B			19452	44686	0.75	0.75
<div style="border: 1px solid black; padding: 2px;"> KWRU Plant Expansion- Phone Call with Greg and Ted to answer questions they have about the plans. Discussed Chemical system idea with Ed. </div>													
13S0116	Steve Suggs	WW	EIT	01/27/2015	01/27/2015	N	B			19452	44686	0.50	0.50
<div style="border: 1px solid black; padding: 2px;"> KWRU Plant Expansion- Packaged and shipped the static screen platform plans to Chris Johnson </div>													
13S0116	Steve Suggs	WW	EIT	02/03/2015	01/28/2015	N	B			19452	44686	0.50	0.50
<div style="border: 1px solid black; padding: 2px;"> KWRU Plant Expansion- Phone call with Greg to answer questions he had. </div>													
Subtotal Task 002											80.75	80.75	
005	Force Main Expansion									19452	44686		
02C1209	Ed Castle	WW	PIC	01/20/2015	01/16/2015	N	B			19452	44686	1.00	1.00
<div style="border: 1px solid black; padding: 2px;"> KWRU, FM connections, review drawings and emals for KW Trasnporation Faciliiy, calculate ERCs, memo to Chris </div>													
012	PSC Rate Case									19452	44686		
02C1209	Ed Castle	WW	PIC	01/27/2015	01/21/2015	N	B			19452	44686	0.25	0.25
<div style="border: 1px solid black; padding: 2px;"> KWRU PSC, emails re rate study, schedule conference call via emails </div>													
02C1209	Ed Castle	WW	PIC	02/03/2015	01/28/2015	N	B			19452	44686	0.75	0.75
<div style="border: 1px solid black; padding: 2px;"> KWRU PSC Rates, prep for and attend conference call with Chris, Bart, Freidman </div>													
Subtotal Task 012											1.00	1.00	
Subtotal Phase 170											83.25	83.25	
Total Project 14013.001											83.25	83.25	

**KEY WEST RESORT UTILITIES**

Key West Golf Club
6630 Front Street
Key West, FL 33040
Attn: Mr. Christopher Johnson

June 8, 2015

Invoice No: 44894 ✓

Project No: 14013.001

Re: Key West Resort Utilities

For professional services rendered for the period ending May 31, 2015 for the referenced project.

Title	Rate	Hours	Amount
Principal in Charge	190.00	7.25	1,377.50
Registered Eng. Intern	115.00	8.50	977.50

Total Fee Charges**\$2,355.00****Total Current Billing****\$2,355.00** ✓

EXPANSION - 1,857.50

Rate Case - 402.50

Maloney Extension - 95.00

REC'D JUN 16 2015

PAYABLE UPON RECEIPT

Time/Expenses by Project Report

Order Time By: Employee ID

Weiler Engineering

Page 1

Project: 14013.001

Status: Ready

Period: 01/01/2014 — 12/31/2015

Project	Project Name	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
14013.001 Key West Resort												
170 Study												
002 AWT & Expansion												
02C1209	Ed Castle	WW	PIC			05/05/2015	05/04/2015	N	R		2.00	2.00
KWRU, electrical RFI from Sudhir, research and provide available information, follow up on shop drawings												
02C1209	Ed Castle	WW	PIC			05/12/2015	05/06/2015	N	R		0.25	0.25
KWRU, forward generator nameplate info to Sudhir												
02C1209	Ed Castle	WW	PIC			06/02/2015	05/27/2015	N	R		0.25	0.25
KWRU, AWT, review Chris's budget for expansion and comparison to .650												
02C1209	Ed Castle	WW	PIC			06/02/2015	05/27/2015	N	R		0.50	0.50
KWRU, update chemical feed rates and provide data to Chris												
02C1209	Ed Castle	WW	PIC			06/02/2015	05/27/2015	N	R		0.75	0.75
KWRU, AWT, review setback requirements, send memo, maps and excerpts from code to Chris												
02C1209	Ed Castle	WW	PIC			06/02/2015	05/28/2015	N	R		1.00	1.00
KWRU, AWT, run calcs for electric consumption for .350 MGD new plant, forward to Chris and Greg												
02C1209	Ed Castle	WW	PIC			06/02/2015	05/28/2015	N	R		1.50	1.50
KWRU, AWT, estimate sludge hauling quantities and costs for .3 mgd w/o TP removal, .250 with TP removal												
02C1209	Ed Castle	WW	PIC			06/02/2015	05/29/2015	N	R		0.50	0.50
KWRU, AWT, revise sludge calcs to .550 mgd with all TP removal, send to Greg												
13S0116	Steve Suggs	WW	EIT			05/05/2015	05/04/2015	N	R		0.50	0.50
KWRU WWTP Upgrades- Reviewed items requested by Sudhir for his design and discussed several with Ed.												
13S0116	Steve Suggs	WW	EIT			05/05/2015	05/05/2015	N	R		0.50	0.50
KWRU WWTP Upgrades- Requested cutsheets for blower VFDs from manufacturer for Sudhir.												
13S0116	Steve Suggs	WW	EIT			05/12/2015	05/06/2015	N	R		0.75	0.75
KWRU WWTP Upgrades- Obtained VFD info for blowers and passed it along to Sudhir for his design.												
13S0116	Steve Suggs	WW	EIT			05/26/2015	05/20/2015	N	R		0.25	0.25
KWRU WWTP Upgrades- Sent Greg update on 100% plans status.												
13S0116	Steve Suggs	WW	EIT			06/02/2015	05/27/2015	N	R		2.00	2.00
KWRU WWTP Upgrades- Reviewed KWRU electrical plans from Sudhir and marked them up with comments. Started to modify blower pad for electrical equipment.												
13S0116	Steve Suggs	WW	EIT			06/02/2015	05/28/2015	N	R		1.00	1.00
KWRU WWTP Upgrades- Started revision on blower pad to accommodate electrical equipment.												
										Subtotal Task 002	11.75	11.75
004 Vac System Expansion & Reviews for Conne												
02C1209	Ed Castle	WW	PIC			06/02/2015	05/27/2015	N	R		0.50	0.50
KWRU, Vac Expansion, send plans for Maloney Ave extension, info re vac system construction standard dwgs												
012 PSC Rate Case												
13S0116	Steve Suggs	WW	EIT			05/12/2015	05/12/2015	N	R		1.00	1.00
KWRU Service Area Map- Revised Service area map per Greg's comments												
13S0116	Steve Suggs	WW	EIT			05/19/2015	05/19/2015	N	R		0.75	0.75
KWRU Service Area Map- Discussed revisions needed to map with Chris Wright, Looked over lot info he sent for sites that needed to be marked.												
13S0116	Steve Suggs	WW	EIT			05/26/2015	05/21/2015	N	R		1.00	1.00
KWRU WWTP Service Area Map- Made adjustments to Service Area Map per Greg's request by calling out specific properties needed for the PSC.												
13S0116	Steve Suggs	WW	EIT			05/26/2015	05/26/2015	N	R		0.75	0.75
KWRU WWTP Service Area Map- Made adjustments to Service Area Map per Greg's request. Resized map for custom paper size.												
										Subtotal Task 012	3.50	3.50
										Subtotal Phase 170	15.75	15.75
										Total Project 14013.001	15.75	15.75



KEY WEST RESORT UTILITIES

Key West Golf Club
6630 Front Street
Key West, FL 33040
Attn: Mr. Christopher Johnson

July 1, 2015
Invoice No: 44939
Project No: 14013.001

Re: Key West Resort Utilities

For professional services rendered for the period ending June 30, 2015 for the referenced project.

Title	Rate	Hours	Amount
Principal in Charge PK	190.00	17.25	3,277.50
Project Manager PM	145.00	14.00	2,030.00
Registered Eng. Intern EIT	115.00	5.50	632.50

Total Fee Charges

\$5,940.00

Total Current Billing

\$5,940.00

Monroe County Cooking area
w/2 Trailer Park 47.50 ✓
Malone, Que expansion - 2,018.75 ✓

SSI back
252,000.00 ?

West Strand 142.50 ✓
Expansion - 2,885.00 ✓ (354,400)

Rate case 846.25 ✓

PAYABLE UPON RECEIPT



Last Stand
302 Southard St #109
Key West, FL 33040

April 1, 2015
Invoice No: 44939B
Project No: 14013.001

Re: Key West Resort Utilities

For professional services rendered for the period ending June 30, 2015 for the reference project

Title	Rate	Hours	Amount
Principal in Charge	190.00	17.25	3,277.50
Project Manager	145.00	14.00	2,030.00
Registered Eng. Intern	115.00	5.50	632.50

Total Fee Charges

\$5,940.00

Total Current Billing

\$5,940.00

Credit for Last Stand Payment in the amount of \$1,140.00

TOTAL DUE \$4,800.00

Monroe County Contingency - 1427.50
 Liz Trainer Pools - 47.50
 Maloney Ave expansion 2,018.75
 Last Stand 142.50
 Expansion 2,885.00
 Rede Case 846.25

PAYABLE UPON RECEIPT



Last Stand
302 Southard St #109
Key West, FL 33040

April 1, 2015
Invoice No: **44939B**
Project No: 14013.001

Re: Key West Resort Utilities – Deposition Testimony – March 16, 2015

For professional services rendered on March 16, 2015

Key West Resort Utilities deposition

Title	Rate	Hours	Amount
Principal in Charge	190.00	6.00	1,140.00

Total Fee Charges

\$1,140.00

Total Current Billing

\$1,140.00

PAYABLE UPON RECEIPT

Time/Expenses by Project Report

Order Time By: Employee ID

Weiler Engineering

Page 1

Project: 14013.001

Status: Ready

Period: 01/01/2014 — 12/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	Hours Worked	SJ Inv #	Billable Hours
14013.001 Key West Resort													
170 Study													
002 AWT & Expansion													
02C1209	Ed Castle	WW	PIC	06/09/2015	06/04/2015	N	R				0.25		0.25
<i>KWRU, coordinate site visit for Evoqua with Greg</i>													
02C1209	Ed Castle	WW	PIC	06/09/2015	06/08/2015	N	R				0.75		0.75
<i>KWRU, review billing records, break out Last Stand v KWRU time for billing ✓</i>													
02C1209	Ed Castle	WW	PIC	06/16/2015	06/10/2015	N	R				2.75		2.75
<i>KWRU, AWT, travel to KWRU, meet with Chrfs, Greg and Evoqua, discuss plant realignment, schedule</i>													
02C1209	Ed Castle	WW	PIC	06/23/2015	06/23/2015	N	R				0.25		0.25
<i>KWRU, AWT, respond to Sudhir questions, forward Nearshore contact info</i>													
02C1209	Ed Castle	WW	PIC	06/30/2015	06/24/2015	N	R				0.50		0.50
<i>KWRU, AWT, forward plans to Tyson, respond to questions re expansion</i>													
13S0116	Steve Suggs	WW	EIT	06/09/2015	06/08/2015	N	R				1.25		1.25
<i>KWRU WWTP Expansion- Revised Blower Pad detail to house electrical panels. Sent Marked up electrical drawings and revised CAD to Sudhir.</i>													
13S0116	Steve Suggs	WW	EIT	06/09/2015	06/09/2015	N	R				0.50		0.50
<i>KWRU WWTP Expansion- Discussed electrical plans with Greg Wright and answered his questions.</i>													
13S0116	Steve Suggs	WW	EIT	06/23/2015	06/23/2015	N	R				0.75		0.75
<i>KWRU WWTP Expansion- Answered Sudhir's questions and sent him reference pages to clarify some of his concerns.</i>													
13S0116	Steve Suggs	WW	EIT	06/30/2015	06/29/2015	N	R				2.00		2.00
<i>KWRU WWTP Expansion- Reviewed revised electrical drawings from Sudhir.</i>													
13S0116	Steve Suggs	WW	EIT	06/30/2015	06/30/2015	N	R				0.25		0.25
<i>KWRU WWTP Expansion- Sent Greg an update on KWRU project status.</i>													
Subtotal Task 002											9.25		9.25
004 Vac System Expansion & Reviews for Conne													
02C1209	Ed Castle	WW	PIC	06/09/2015	06/04/2015	N	R				0.25		0.25
<i>KWRU, vac system expansion, calls with Greg re contingency work for SSI vacuum system</i>													
02C1209	Ed Castle	WW	PIC	06/23/2015	06/17/2015	N	R				0.25		0.25
<i>KWRU, Vac Expansion, email Chris with questions about Liz trailer park contingency work</i>													
02C1209	Ed Castle	WW	PIC	06/23/2015	06/18/2015	N	R				2.00		2.00
<i>KWRU, Vac Expansion, emails with Chris re Liz, revise Maloney Ave Extension plans</i>													
02C1209	Ed Castle	WW	PIC	06/23/2015	06/19/2015	N	R				1.25		1.25
<i>KWRU, review and correct Construction Standard Details for SSI contingency work, PDF, consolidate and send to Chris</i>													
02C1209	Ed Castle	WW	PIC	06/23/2015	06/22/2015	N	R				1.00		1.00
<i>KWRU, Vac Expansion, review Lori's edits to KWRU standard details, update Maloney ext., forward to KWRU comments</i>													
02C1209	Ed Castle	WW	PIC	06/23/2015	06/23/2015	N	R				0.50		0.50
<i>KWRU, Vac Expansion, review FDEP permit application, update flows for Maloney Ave extension</i>													
02C1209	Ed Castle	WW	PIC	06/23/2015	06/23/2015	N	R				3.50		3.50
<i>KWRU, Vac Expansion, revise Maloney dwgs to 2-piece pits, revise Construction Standards dwgs to 2-piece pits</i>													
07F0219	Lori	WW	PM	06/09/2015	06/09/2015	N	R				1.75		1.75
<i>KWRU: modifying KLWTD standard sewer details for KW Resort Utilities sewer projects</i>													
07F0219	Lori	WW	PM	06/09/2015	06/09/2015	N	R				3.25	?	3.25
<i>KWRU: modifying KLWTD standard sewer details for KW Resort Utilities sewer projects and emails to Greg</i>													
07F0219	Lori	WW	PM	06/23/2015	06/18/2015	N	R				1.50	?	1.50
<i>KWRU Maloney Avenue extension: correspondence with KWRU and Ed regarding properties involved, filling out FDEP application for the sewer main extension and connection of three properties</i>													
07F0219	Lori	WW	PM	06/23/2015	06/18/2015	N	R				2.50	?	2.50
<i>KWRU standard details: modifying original KLWTD standard details for Ed's review</i>													

Time/Expenses by Project Report

Order Time By: Employee ID

Weiler Engineering

Project: 14013.001

Status: Ready

Period: 01/01/2014 — 12/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours
14013.001 Key West Resort													
004 Vac System Expansion & Reviews for Conne													
07F0219	Lori	WW	PM	06/23/2015	08/19/2015	N	R					0.75	0.75
KWRU Maloney Avenue extension: requesting flow data for properties from Greg for FDEP application for the sewer main extension and connection of three properties, correspondence w/Ed and KWRU													
07F0219	Lori	WW	PM	06/23/2015	06/22/2015	N	R					1.75	1.75
KWRU standard details: modifying original KLWTD standard details to ensure all Key Largo references are removed, etc.													
07F0219	Lori	WW	PM	06/23/2015	06/23/2015	N	R					1.50	1.50
KWRU FDEP application completion for Maloney Avenue Vacuum Main Extension, correspondence with Ed and Greg at KWRU													
07F0219	Lori	WW	PM	06/30/2015	06/24/2015	N	R					1.00	1.00
KWRU Maloney Avenue extension: correspondence with KWRU and Ed regarding modifications to FDEP collection application and making necessary modifications													
Subtotal Task 004											22.75	22.75	
012 PSC Rate Case													
02C1209	Ed Castle	WW	PIC	06/30/2015	06/24/2015	N	R					2.50	2.50
KWRU, PSC, review flows, 100% U&U, attend conference call, get flow data from Greg Wright, work on updates													
02C1209	Ed Castle	WW	PIC	06/30/2015	06/26/2015	N	R					1.00	1.00
KWRU, PSC, prepare flow updates, 2 versions, send to Chris and Bart for review													
02C1209	Ed Castle	WW	PIC	06/30/2015	06/30/2015	N	R					0.50	0.50
KWRU, PSC, review emails from Freidman, respond to inquiries													
13S0116	Steve Suggs	WW	EIT	06/23/2015	06/18/2015	N	R					0.75	0.75
KWRU Service Area Map- Discussed service area map with Greg Wright and sent Greg a PDF split of all service area maps that were created for his use.													
Subtotal Task 012											4.75	4.75	
Subtotal Phase 170											36.75	36.75	
Total Project 14013.001											36.75	36.75	

Rate Case 846.25

last 5/2014 - 142.50

Weiler Engineering Cost for Travel and Attending Deposition for La

4/3/2015	Weiler Invoice # 44771	
3/17/2015	Travel to and from Key West for deposition	\$190.00 per hour
3/17/2015	Attend deposition	\$190.00 per hour
7/1/2015	Weiler Invoice # 44939B Credit for Last Stand payment	
	Balance	

Maloney Ave EXPANSION

Ed 7 x 190

1,330.00

here 4.75 x 145

688.75

Rate Code 846.25 ✓

2,618.75 ✓

(Ed 760.00 - FIT 8625)

System Expansion

Ed 1.50 x 190

285.00

here 9.25 x 145

1,341.25

1,626.25 ✓

Wiz/Trade Park 1.25 x 190

47.50

EXPANSION

FIT - 846.25

Ed 78.50

1,258.75

99.25 ✓

last stand .75 x 190

142.50 -

5,520.00

420.00

4,313.75

VB



KEY WEST RESORT UTILITIES

Key West Golf Club
6630 Front Street
Key West, FL 33040
Attn: Mr. Christopher Johnson

August 10, 2015
Invoice No: 44997 ✓
Project No: 14013.001

Re: Key West Resort Utilities

For professional services rendered for the period ending July 31, 2015 for the referenced project.

Title	Rate	Hours	Amount
Principal in Charge	190.00	6.50	1,235.00
Project Manager	145.00	1.25	181.25
Registered Eng. Intern	115.00	2.75	316.25
Senior Designer	100.00	0.25	25.00

Total Fee Charges **\$1,757.50**

Total Current Billing **\$1,757.50 ✓**

PSC rate case \$ 47.50 ✗ (1861000)
 Expansion \$ 296.25 (3544000)
 Expansion (Last 3rd) \$ 47.50 (3544000)
 Contingency \$ 751.25 (1427500)
 Eng Services \$ 615 (7310210)

PAYABLE UPON RECEIPT

Time/Expenses by Project Report

Order Time By: Employee ID

Weiler Engineering

Page 1

Project: 14013.001

Status: Ready

Period: 01/01/2014 — 07/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours	
14013.001 Key West Resort														
170 Study														
001 PSC														
02C1209	Ed Castle		<i>Rate Case</i>	WW	PIC		07/28/2015	07/27/2015	N	R		0.25	190	0.25
KWRU, PSC Valuation, emails with Chris and Kerl to find contracts and SOV for test year 2014														
06B0222	Nick			CIV	SEN		07/21/2015	07/17/2015	N	R		0.25	100	0.25
per Todd - looked through DVD backup for Stock Island College Road force main as-builts (no luck)														
Subtotal Task 001											0.50	0.50		
002 AWT & Expansion														
02C1209	Ed Castle			WW	PIC		07/07/2015	07/02/2015	N	R	<i>Last Stand</i>	0.25	100	0.25
KWRU, coordinate with Kerl for billing for Last Stand deposition costs														
02C1209	Ed Castle		<i>Expansion</i>	WW	PIC		07/14/2015	07/08/2015	N	R		0.50	190	0.50
KWRU, AWT, send most recent sets of dwgs and electrical to Chris and Greg														
13S0116	Steve Suggs			WW	EIT		07/21/2015	07/17/2015	N	R		0.75	115	0.75
KWRU WWTP Expansion- looked for electrical proposal from Sudhir for Chris Johnson. Correspondance with Chris.														
13S0116	Steve Suggs			WW	EIT		07/21/2015	07/20/2015	N	R		0.50	115	0.50
KWRU WWTP Expansion- Spoke with Sudhir and Ed about a possible proposal. Confirmed with Chris that only an invoice was sent and no Proposal.														
13S0116	Steve Suggs			WW	EIT		07/28/2015	07/27/2015	N	R		0.50	115	0.50
KWRU WWTP Expansion- Spoke with Sudhir and Ed about a possible proposal. Confirmed with Chris that only an invoice was sent and no Proposal.														
Subtotal Task 002											2.50	2.50		
004 Vac System Expansion & Reviews for Conne														
02C1209	Ed Castle			WW	PIC		07/07/2015	07/07/2015	N	R	<i>Con Svc - Eng</i>	1.50	190	1.50
KWRU, Vac System, review data and attend conf call re YCOA connection, ERC counts														
02C1209	Ed Castle			WW	PIC		07/14/2015	07/10/2015	N	R		1.00	190	1.00
KWRU, Vac extension, modifications to Maloney Ave drawings, sign & seal & submit FDEP application														
02C1209	Ed Castle			WW	PIC		08/04/2015	07/30/2015	N	R		2.00	190	2.00
KWRU, Vac Expansion, revise drawings & permit per James Oni RFI, resubmit to FDEP														
07F0219	Lori			WW	PM		07/07/2015	07/01/2015	N	R		1.00	145	1.00
KWRU Maloney Avenue extension: correspondance with KWRU FDEP collection application status														
07F0219	Lori			WW	PM		07/07/2015	07/06/2015	N	R		0.25	145	0.25
KWRU Maloney Avenue extension: correspondance with Ed regarding status of FDEP collection application														
Subtotal Task 004											5.75	5.75		
005 Force Main Expansion														
02C1209	Ed Castle			WW	PIC		07/21/2015	07/21/2015	N	R		1.00	190	1.00
KWRU, Force Main connections, send record dwgs to Greg, details for tapping FM for tranportation facility														
13S0116	Steve Suggs			WW	EIT		07/21/2015	07/20/2015	N	R		1.00	110	1.00
KWRU FM Expansion and connections- Tried to locate the NSI FM and RWM record drawings for Greg Wright														
Subtotal Task 005											2.00	2.00		
Subtotal Phase 170											10.75	10.75		
Total Project 14013.001											10.75	10.75		

Rate Case
PSC \$47.50

Rate case.

Expansion \$296.25
Last Stand \$47.50
Eng Services \$615.00
Contingency \$751.25

SSI Contingency

Pro Svc - Eng

Last Stand



KEY WEST RESORT UTILITIES

Key West Golf Club
6630 Front Street
Key West, FL 33040
Attn: Mr. Christopher Johnson

September 2, 2015
Invoice No: 45035 ✓
Project No: 14013.001

Re: Key West Resort Utilities

For professional services rendered for the period ending August 31, 2015 for the referenced project.

Title	Rate	Hours	Amount
Principal in Charge	190.00	13.50	2,565.00
Project Manager	145.00	4.50	652.50
Registered End. Intern	115.00	20.00	2,300.00

Total Fee Charges

\$5,517.50


Total Current Billing

\$5,517.50 ✓

3544000 Expansion \$5,042.50

1427500 Contingency - Maloney Ave \$ 142.50

3703000 Force Main - KW Transportation \$237.50

186000 Rate case \$95.00 

PAYABLE UPON RECEIPT

Time/Expenses by Project Report

Order Time By: Employee ID

Weiler Engineering

Page 2

Project: 14013.001

Status: Ready

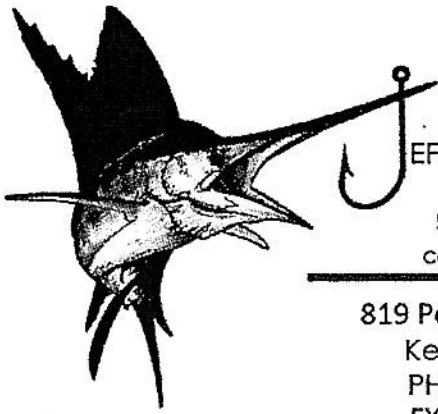
Period: 01/01/2014 — 08/31/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctrl #	SJ Inv #	Hours Worked	Billable Hours	
14013.001 Key West Resort														
004 Vac System Expansion & Reviews for Conne														
02C1209	Ed Castle			WW	PIC		08/18/2015	08/12/2015	N	R		0.75	142.5	0.75
<i>KWRU, Vac System Expansion, calls and emails with Oni, modify and send Pg 2 of FDEP applicatioln</i>														
005 Force Main Expansion														
02C1209	Ed Castle			WW	PIC		08/11/2015	08/11/2015	N	R		0.75	142.5	0.75
<i>KWRU, FM extension, review archives for College Rd fm materials, respond to Greg's Inquiry</i>														
02C1209	Ed Castle			WW	PIC		08/25/2015	08/25/2015	N	R		0.50	95	0.50
<i>KWRU, FM connections, review and reject KW Transportation Center shop drawings .</i>														
Subtotal Task 005											1.25	1.25		
012 PSC Rate Case														
02C1209	Ed Castle			WW	PIC		09/01/2015	08/26/2015	N	R		0.50	75	0.50
<i>KWRU, PSC, review emails re 2008 billings, coordinate with Keri on providing information</i>														
Subtotal Phase 170											38.00	38.00		
Total Project 14013.001											38.00	38.00		

RATE CASE EXPENSE - JEFFERY ALLEN, CPA

<u>Invoice Date</u>	<u>Invoice No</u>	<u>Amount</u>
2/28/2015	219429	800.00
3/31/2015	219579	1,750.00
4/30/2015	219752	1,900.00
6/30/2015	219905	375.00
7/31/2015	219975	<u>1,000.00</u>
		<u>5,825.00</u>

<u>Estimated additional</u>	
Respond to data requests	<u>3,000.00</u>



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

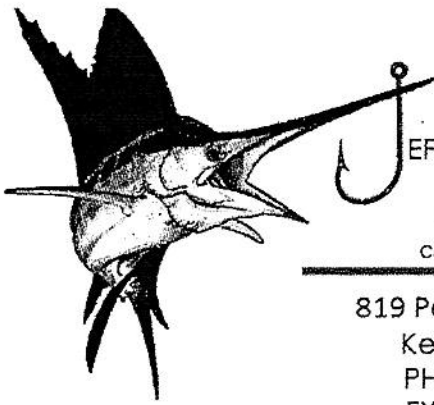
Bill To
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

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.

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

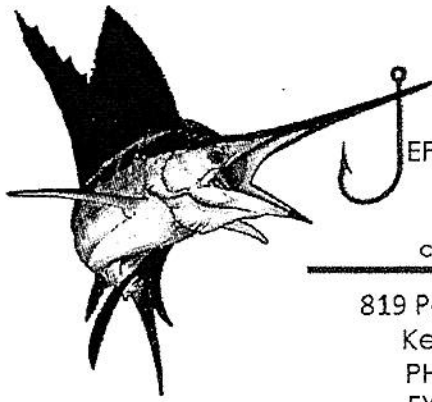
Description	Hours	Rate	Amount
Professional services performed in March: February Financials		525.00	525.00
Adjust 2009 - 2013 QB to match 2009 - 2013 Revised Annual Reports	6	250.00	1,500.00
Meeting at Bart Smith's office re: 2014 Draft Balance Sheet	1	250.00	250.00
Adjust QB Fixed Asset account balances 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 yo
 Account

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



JEFFREY E. ALLEN, P.A.

1811 ADAMS CTR
KEY WEST, FL 33040

Certified Public Accountants

Invoice

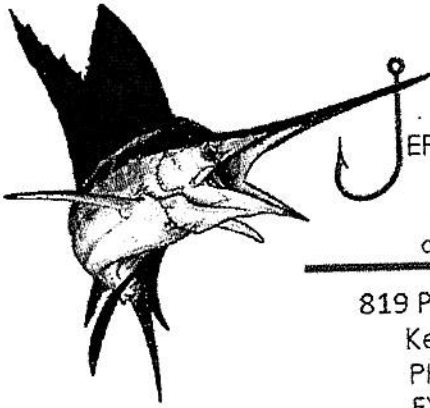
Date	Invoice #
4/30/2015	✓ 219752

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	
<i>Rate Case 250 ✓</i> <i>1861000</i>	
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
DENISE A. BISHOP, CPA

Certified Public Accountants

7320810 - 525⁰⁰
1841000 - 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

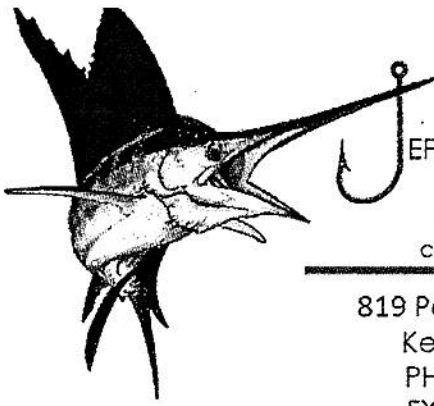
Due Date
6/30/2015

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

\$375 = Rate Case *J*

Total	\$900.00
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*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

1801000 JB
 7320810

Invoice

Date	Invoice #
7/31/2015	219975 ✓

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

Rate case \$1,000
 Acct services 3525

Total ✓\$1,525.00

*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.*



Invoice Number 2-941-03204	Invoice Date Feb 17, 2015	Account Number 4643-8316-6	Page 3 of 3
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Feb 11, 2015 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

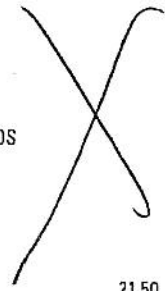
- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.50% to this shipment.
- Distance Based Pricing, Zone 3
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- We calculated your charges based on a dimensional weight of 5.0 lbs, 9" x 9" x 9", using a dimensional factor of 166.

Automation	USAB	Sender	Recipient
Tracking ID	876447136514	MARK BUAKEMPER	TAMMI BRIGHT
Service Type	FedEx 2Day A.M.	KW RESORT UTILITIES CORP	SANDERI LABORATORIES INC
Package Type	Customer Packaging	6630 FRONT ST	1050 ENDEAVOR CT
Zone	03	KEY WEST FL 33040-6050 US	NOKOMIS FL 34275 US
Packages	1		
Actual Weight	3.0 lbs, 1.4 kgs		
Rated Weight	5.0 lbs, 2.3 kgs		
Declared Value	USD 100.00		
Delivered	Feb 12, 2015 10:07	Transportation Charge	19.61
Svc Area	A5	Declared Value Charge	0.00
Signed by	J.SMITH	Fuel Surcharge	0.69
FedEx Usa	004265415/0000006/_	Total Charge	USD \$20.30

Dropped off: Feb 11, 2015 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- This shipment was priced using FedEx One Rate
- Package Delivered to Recipient Address - Release Authorized

Automation	USAB	Sender	Recipient
Tracking ID	876447136525	CHRISOTPHR JOHNSON	FRANK SAIDMAN
Service Type	FedEx Standard Overnight	KW RESORT UTILITIES CORP	MANAGEMENT & REGULATORY COLOS
Package Type	FedEx Envelope	6630 FRONT ST	36 YACHT CLUB DR
Zone	02	KEY WEST FL 33040-6050 US	NORTH PALM BEACH FL 33408 US
Packages	1		
Delivered	Feb 12, 2015 11:31		
Svc Area	A1		
Signed by	see above	Transportation Charge	21.50
FedEx Usa	004265602/0041038/02	Total Charge	USD \$21.50



Shipper Subtotal	USD	\$41.80
Total FedEx Express	USD	\$41.80



Invoice Number 2-941-03204 ✓	Invoice Date Feb 17, 2015	Account Number 4643-8316-6
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Page
1 of 3

FedEx Tax ID: 71-0427007

Billing Address:

KW RESORT UTILITIES CORP
PO BOX 2125
KEY WEST FL 33045-2125

Shipping Address:

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

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147
M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Feb 17, 2015

FedEx Express Services

Transportation Charges		41.11
Special Handling Charges		0.69
Total Charges	USD	\$41.80
TOTAL THIS INVOICE	USD	\$41.80

Other discounts may apply.

REC'D FEB 26 2015

Detailed descriptions of surcharges can be located at fedex.com



Invoice Number 5-080-05311	Invoice Date Jun 30, 2015	Account Number 4643-8316-6	Page 3 of 3
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Jun 25, 2015		Cust. Ref.: NO REFERENCE INFORMATION		Ref.#2:
Payor: Shipper		Ref.#3:		
<ul style="list-style-type: none"> Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment. Distance Based Pricing, Zone 3 				
Automation	USAB	Sender	Recipient	
Tracking ID	876447136455	CHRIS JOHNSON	MARTIN FRIEMAN	
Service Type	FedEx Priority Overnight	KW RESORT UTILITIES CORP	FRIEMAN & FRIEMAN	
Package Type	FedEx Large Box	6630 FRONT ST	766 N SUN DR	
Zone	03	KEY WEST FL 33040-6050 US	LAKE MARY FL 32746 US	
Packages	1			
Rated Weight	4.0 lbs, 1.8 kgs			
Delivered	Jun 26, 2015 09:53			
Svc Area	A1	Transportation Charge		42.15
Signed by	D.RUDOLPH	Fuel Surcharge		1.26
FedEx Use	017676887/0001508/_	Total Charge	USD	\$43.41

Dropped off: Jun 25, 2015		Cust. Ref.: NO REFERENCE INFORMATION		Ref.#2:
Payor: Shipper		Ref.#3:		
<ul style="list-style-type: none"> Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment. Distance Based Pricing, Zone 2 Package Delivered to Recipient Address - Release Authorized 				
Automation	USAB	Sender	Recipient	
Tracking ID	876447136466	CHRIS JOHNSON	FRANK SEIDMAN	
Service Type	FedEx Priority Overnight	KW RESORT UTILITIES CORP	MANAEMENT & REGULATORY CENSUL	
Package Type	FedEx Large Box	6630 FRONT ST	36 YACHT CLUB DR	
Zone	02	KEY WEST FL 33040-6050 US	NORTH PALM BEACH FL 33408 US	
Packages	1			
Rated Weight	3.0 lbs, 1.4 kgs			
Delivered	Jun 26, 2015 10:02	Transportation Charge		28.75
Svc Area	A1	Fuel Surcharge		0.97
Signed by	see above	Residential Delivery		3.50
FedEx Use	017676887/0001486/02	Total Charge	USD	\$33.22

Shipper Subtotal USD \$76.63

Picked up: Jun 19, 2015		Cust. Ref.: 155001QZH1 - Wright orde		Ref.#2:
Payor: Third Party		Ref.#3:		
<ul style="list-style-type: none"> Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment. Distance Based Pricing, Zone 3 FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount. We calculated your charges based on a dimensional weight of 20.0 lbs, 66" x 7" x 7", using a dimensional factor of 165. 				
Automation	CAFE	Sender	Recipient	
Tracking ID	641466734947	PLC	Greg Wright	
Service Type	FedEx Priority Overnight	FedEx Office SGP	KW Resort Utilities	
Package Type	Customer Packaging	7703 Kingspointe Parkway	6630 Front Street	
Zone	03	ORLANDO FL 32819 US	KEY WEST FL 33040 US	
Packages	1			
Actual Weight	7.0 lbs, 3.2 kgs	Transportation Charge		74.30
Rated Weight	20.0 lbs, 9.1 kgs	Fuel Surcharge		1.94
Declared Value	USD 100.00	Additional Handling Charge - Dimensions		9.00
Delivered	Jun 22, 2015 12:13	DAS Comm		2.35
Svc Area	AM	Declared Value Charge		0.00
Signed by	J.IRIZARRY	Automation Bonus Discount		-11.89
FedEx Use	000000000/0001508/_	Total Charge	USD	\$75.70

Third Party Subtotal USD \$75.70
Total FedEx Express USD \$152.33



Rate 1861000

e

Invoice Number	Invoice Date	Account Number
5-080-05311	Jun 30, 2015	4643-8316-6

Page 1 of 3

FedEx Tax ID: 71-0427007

Billing Address:

KW RESORT UTILITIES CORP
PO BOX 2125
KEY WEST FL 33045-2125

Shipping Address:

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

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147
M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Jun 30, 2015

FedEx Express Services

Transportation Charges		145.20
Bonus Discounts		-11.89
Special Handling Charges		19.02
Total Charges	USD	\$152.33
TOTAL THIS INVOICE	USD	\$152.33

You saved \$11.89 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL:
<https://www.fedex.com/EarnedDiscounts/>.

Other discounts may apply.

Detailed descriptions of surcharges can be located at fedex.com

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

For change of address, check here and complete form on reverse side.

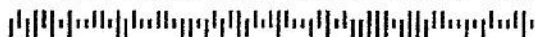
Invoice Number	Account Number	Amount Due
5-080-05311 ✓	4643-8316-6	USD \$152.33 ✓

Remittance Advice

Your payment is due by Jul 15, 2015

464383165080053118100001523307

0021772 01 AT 0.413 **AUTO T4 0 1180 33045-212525 -C01-P21793-11



KW RESORT UTILITIES CORP
PO BOX 2125
KEY WEST FL 33045-2125



FedEx
P.O. Box 660481
DALLAS TX 75266-0481





Invoice Number 5-080-05311	Invoice Date Jun 30, 2015	Account Number 4643-8316-6	Page 3 of 3
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Jun 25, 2015 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment
- Distance Based Pricing, Zone 3

Automation	USAB	Sender	Recipient
Tracking ID	876447136455	CHRIS JOHNSON	MARTIN FRIEMAN
Service Type	FedEx Priority Overnight	KW RESORT UTILITIES CORP	FRIEMAN & FRIEMAN
Package Type	FedEx Large Box	6630 FRONT ST	766 N SUN DR
Zone	03	KEY WEST FL 33040-6050 US	LAKE MARY FL 32746 US
Packages	1		
Rated Weight	4.0 lbs, 1.8 kgs		
Delivered	Jun 26, 2015 09:53		
Svc Area	A1	Transportation Charge	42.15
Signed by	D.RUDOLPH	Fuel Surcharge	1.26
FedEx Use	017676887/0001508/_	Total Charge	USD \$43.41

Dropped off: Jun 25, 2015 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	USAB	Sender	Recipient
Tracking ID	876447136466	CHRIS JOHNSON	FRANK SEIDMAN
Service Type	FedEx Priority Overnight	KW RESORT UTILITIES CORP	MANAEMENT & REGULATORY CENSUL
Package Type	FedEx Large Box	6630 FRONT ST	36 YACHT CLUB DR
Zone	02	KEY WEST FL 33040-6050 US	NORTH PALM BEACH FL 33408 US
Packages	1		
Rated Weight	3.0 lbs, 1.4 kgs		
Delivered	Jun 26, 2015 10:02	Transportation Charge	28.75
Svc Area	A1	Fuel Surcharge	0.97
Signed by	see above	Residential Delivery	3.50
FedEx Use	017676887/0001486/02	Total Charge	USD \$33.22

Shipper Subtotal USD \$76.63

Picked up: Jun 19, 2015 **Cust. Ref.:** 155001QZH1 - Wright orde **Ref.#2:**
Payor: Third Party **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 3
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- We calculated your charges based on a dimensional weight of 20.0 lbs, 66" x 7" x 7", using a dimensional factor of 166.

Automation	CAFE	Sender	Recipient
Tracking ID	641486734947	PLC	Greg Wright
Service Type	FedEx Priority Overnight	FedEx Office SGP	KW Resort Utilities
Package Type	Customer Packaging	7703 Kingspointe Parkway	6630 Front Street
Zone	03	ORLANDO FL 32819 US	KEY WEST FL 33040 US
Packages	1		
Actual Weight	7.0 lbs, 3.2 kgs	Transportation Charge	74.30
Rated Weight	20.0 lbs, 9.1 kgs	Fuel Surcharge	1.94
Declared Value	USD 100.00	Additional Handling Charge - Dimensions	9.00
Delivered	Jun 22, 2015 12:13	DAS Comm	2.35
Svc Area	AM	Declared Value Charge	0.00
Signed by	J.IRIZARRY	Automation Bonus Discount	-11.89
FedEx Use	000000000/0001508/_	Total Charge	USD \$75.70

General Service Connection MAA

Third Party Subtotal USD \$75.70

Total FedEx Express USD \$152.33



Rate 1861000

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Invoice Number 5-080-05311	Invoice Date Jun 30, 2015	Account Number 4643-8316-6	Page 1 of 3
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FedEx Tax ID: 71-0427007

Billing Address:
KW RESORT UTILITIES CORP
PO BOX 2125
KEY WEST FL 33045-2125

Shipping Address:
KW RESORT UTILITIES CORP
6630 FRONT ST
KEY WEST FL 33040-6050

Invoice Questions?
Contact FedEx Revenue Services
Phone: (800) 622-1147
M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Jun 30, 2015

FedEx Express Services

Transportation Charges		145.20
Bonus Discounts		-11.89
Special Handling Charges		19.02
Total Charges	USD	\$152.33
TOTAL THIS INVOICE	USD	\$152.33

You saved \$11.89 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL: <https://www.fedex.com/EarnedDiscounts/>. Other discounts may apply.

Detailed descriptions of surcharges can be located at fedex.com

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.
 For change of address, check here and complete form on reverse side.

Invoice Number 5-080-05311 ✓	Account Number 4643-8316-6	Amount Due USD \$152.33 ✓
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Remittance Advice

Your payment is due by Jul 15, 2015

464383165080053118100001523307

0021772 01 AT 0.413 **AUTO T40 1180 33045-212525 -C01-P21793-11
KW RESORT UTILITIES CORP
PO BOX 2125
KEY WEST FL 33045-2125



FedEx
P.O. Box 660481
DALLAS TX 75266-0481



60021800025598



Invoice Number 5-080-05311	Invoice Date Jun 30, 2015	Account Number 4643-8316-6	Page 3 of 3
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Jun 25, 2015 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 3

Automation	USAB	Sender	Recipient	
Tracking ID	876447136455	CHRIS JOHNSON	MARTIN FRIEMAN	
Service Type	FedEx Priority Overnight	KW RESORT UTILITIES CORP	FRIEMAN & FRIEMAN	
Package Type	FedEx Large Box	6630 FRONT ST	766 N SUN DR	
Zone	03	KEY WEST FL 33040-6050 US	LAKE MARY FL 32746 US	
Packages	1			
Rated Weight	4.0 lbs, 1.8 kgs			
Delivered	Jun 26, 2015 09:53			
Svc Area	A1	Transportation Charge		42.15
Signed by	D.RUDOLPH	Fuel Surcharge		1.26
FedEx Use	017676887/0001508/_	Total Charge	USD	\$43.41

Dropped off: Jun 25, 2015 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package Delivered to Recipient Address - Release Authorized

Automation	USAB	Sender	Recipient	
Tracking ID	876447136466	CHRIS JOHNSON	FRANK SEIDMAN	
Service Type	FedEx Priority Overnight	KW RESORT UTILITIES CORP	MANAEMENT & REGULATORY CENSUL	
Package Type	FedEx Large Box	6630 FRONT ST	36 YACHT CLUB DR	
Zone	02	KEY WEST FL 33040-6050 US	NORTH PALM BEACH FL 33408 US	
Packages	1			
Rated Weight	3.0 lbs, 1.4 kgs			
Delivered	Jun 26, 2015 10:02	Transportation Charge		28.75
Svc Area	A1	Fuel Surcharge		0.97
Signed by	see above	Residential Delivery		3.50
FedEx Use	017676887/0001486/02	Total Charge	USD	\$33.22

Shipper Subtotal USD \$76.63

Picked up: Jun 19, 2015 **Cust. Ref.:** 155001QZH1 - Wright orde **Ref.#2:**
Payor: Third Party **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 3
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- We calculated your charges based on a dimensional weight of 20.0 lbs, 65" x 7" x 7", using a dimensional factor of 166.

Automation	CAFE	Sender	Recipient	
Tracking ID	641466734947	PLC	Greg Wright	
Service Type	FedEx Priority Overnight	FedEx Office SGP	KW Resort Utilities	
Package Type	Customer Packaging	7703 Kingspointe Parkway	6630 Front Street	
Zone	03	ORLANDO FL 32819 US	KEY WEST FL 33040 US	
Packages	1			
Actual Weight	7.0 lbs, 3.2 kgs	Transportation Charge		74.30
Rated Weight	20.0 lbs, 9.1 kgs	Fuel Surcharge		1.94
Declared Value	USD 100.00	Additional Handling Charge - Dimensions		9.00
Delivered	Jun 22, 2015 12:13	DAS Comm		2.35
Svc Area	AM	Declared Value Charge		0.00
Signed by	J.IRIZARRY	Automation Bonus Discount		-11.89
FedEx Use	00000000/0001508/_	Total Charge	USD	\$75.70

Third Party Subtotal USD \$75.70

Total FedEx Express USD \$152.33



Rate 1861000

9

Invoice Number 5-080-05311	Invoice Date Jun 30, 2015	Account Number 4643-8316-6	Page 1 of 3
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FedEx Tax ID: 71-0427007

Billing Address:
KW RESORT UTILITIES CORP
PO BOX 2125
KEY WEST FL 33045-2125

Shipping Address:
KW RESORT UTILITIES CORP
6630 FRONT ST
KEY WEST FL 33040-6050

Invoice Questions?
Contact FedEx Revenue Services
Phone: (800) 622-1147
M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Jun 30, 2015

FedEx Express Services

Transportation Charges		145.20
Bonus Discounts		-11.89
Special Handling Charges		19.02
Total Charges	USD	\$152.33
TOTAL THIS INVOICE	USD	\$152.33

You saved \$11.89 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL: <https://www.fedex.com/EarnedDiscounts/>. Other discounts may apply.

Detailed descriptions of surcharges can be located at fedex.com

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

For change of address, check here and complete form on reverse side.

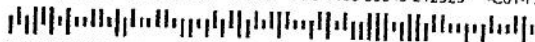
Invoice Number 5-080-05311 ✓	Account Number 4643-8316-6	Amount Due USD \$152.33 ✓
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Remittance Advice

Your payment is due by Jul 15, 2015

464383165080053118100001523307

0021772 01AT0.413 **AUTO T40 1180 33045-212525 -C01-P21793-11



KW RESORT UTILITIES CORP
PO BOX 2125
KEY WEST FL 33045-2125



FedEx
P.O. Box 660481
DALLAS TX 75266-0481



60021800026598

Office DEPOT OfficeMax

RATE
CASE

OFFICE DEPOT STORE 6537
1118 Key Plaza
Key West, FL 33040

06/18/2015 15.2.4 3:43 PM
STR 6537 REG5 TRN 7940 EMP 319876

SALE

Product ID	Description	Total
876993	LF,PRESENTATIO	
75 @ 3.99		299.25
	You Pay	299.25SS
	Subtotal:	299.25
Sales Tax:		22.44
	Total:	321.69
	MasterCard 2820:	321.69

MAPS

Shop online at www.officedepot.com

WE WANT

Participate in our online customer survey and receive a coupon for \$10 off your next qualifying purchase of \$50 or more on office supplies, furniture and more. (Excludes Technology. Limit 1 coupon per household/business.)

Visit www.officemaxfeedback.com and enter the survey code below.

Survey Code:

6537-05-7940-6



2PVTYQ5P55365ECC8

Now one company. Now great savings.
Office Depot, Inc., including its
subsidiary OfficeMax Incorporated

ATTACHMENT #16

#10



KW Resort Utilities Corp

P.O. Box 2125
Key West, FL 33045
305.295.3301
FAX 305.295.0143
www.kwru.com

APPLICATION FOR WASTEWATER SERVICE

Date: _____ Date Service Requested: _____

Service Address: _____

Florida Keys Aqueduct Account Number(s) _____

Owner Tenant Agent / Landlord

Agent / Landlord Name _____ Address _____ Telephone Number _____

Applicant Name _____ #2 Applicant Name _____

Telephone Number _____ Telephone Number _____

E-Mail _____ E-Mail _____

Mailing Address for Bills:

Street _____

City _____ State _____ Zip Code _____

CHECK ONE OF THE FOLLOWING:

_____ Single Family Customer

_____ Commercial
Corporation - State _____ Federal Id# _____
Other Business Owners - Names & Addresses

Tenants: A copy of your signed lease is required and to be returned with the application along with a copy of your Driver's License.

PRINT NAME

#2 APPLICANT PRINT NAME

SIGNATURE

#2 APPLICANT SIGNATURE

#10

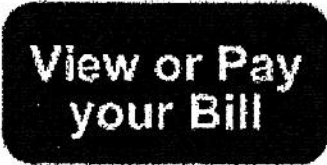
ALL APPLICANTS:

Application, Driver's License Copy, Security Deposit, and Copy of Lease can be sent by:

- ✦ MAIL
 - KW Resort Utilities Corp
 - P.O. Box 2125
 - Key West, FL 33045
- ✦ FAX
 - 305-295-0143
- ✦ EMAIL
 - INFO@KWRU.COM
- ✦ DROP BOX
 - 6630 Front Street in Stock Island

PAY YOUR BILL ONLINE!

It is free and easy just go to www.kwru.com and click this button



- SCHEDULE PAYMENTS
- MANAGE YOUR ACCOUNT
- VIEW YOUR BILL this month or for any month going back 18 months.

WWW.KWRU.COM

ATTACHMENT #17

Service Address: E-2 11TH AVENUE

ADDRESS SERVICE REQUESTED



ACCT NO. SERVICE FROM SERVICE TO DAYS
A001 07-27-15 08-24-15 28

09-23-15

METER READINGS

PREVIOUS	PRESENT	USAGE
0	11600	11600

Sewer

56.51

BILLING DATE	PAST DUE AFTER
09-03-15	09-23-15
ACCT NUM	AMOUNT DUE
A001	56.51

KW RESORT UTILITIES CORP.
PO BOX 2125
KEY WEST, FL 33045

Last Payment received was
\$56.51 on 08-25-15

BILLING PERIOD	DAYS	USAGE
THIS YEAR	28	11600
LAST YEAR	31	10500

BASE RATE per Gallons

17.81 1st 10000 @ 0.00387
Over 10000 @ 0

TOTAL DUE

56.51

WARREN ADAMS
E-2 11TH AVENUE
KEY WEST, FL 33040

Service Address: C-18 9TH AVENUE

ADDRESS SERVICE REQUESTED



ACCT NO. SERVICE FROM SERVICE TO DAYS
A002 07-27-15 08-24-15 28

09-23-15

METER READINGS

PREVIOUS	PRESENT	USAGE
0	400	400

Sewer

19.36

BILLING DATE	PAST DUE AFTER
09-03-15	09-23-15
ACCT NUM	AMOUNT DUE
A002	19.36

KW RESORT UTILITIES CORP.
PO BOX 2125
KEY WEST, FL 33045

Last Payment received was
\$19.75 on 08-25-15

BILLING PERIOD	DAYS	USAGE
THIS YEAR	28	400
LAST YEAR	31	300

BASE RATE per Gallons

17.81 1st 10000 @ 0.00387
Over 10000 @ 0

TOTAL DUE

19.36

GARY ADDLEMAN
1936 KEITH STREET
TALLAHASSEE, FL 32310

Service Address: C-17 9TH AVENUE

ADDRESS SERVICE REQUESTED



ACCT NO. SERVICE FROM SERVICE TO DAYS
A003 07-27-15 08-24-15 28

09-23-15

METER READINGS

PREVIOUS	PRESENT	USAGE
0	1100	1100

Sewer

22.07

BILLING DATE	PAST DUE AFTER
09-03-15	09-23-15
ACCT NUM	AMOUNT DUE
A003	22.07

KW RESORT UTILITIES CORP.
PO BOX 2125
KEY WEST, FL 33045

Last Payment received was
\$22.45 on 08-25-15

BILLING PERIOD	DAYS	USAGE
THIS YEAR	28	1100
LAST YEAR	31	400

BASE RATE per Gallons

17.81 1st 10000 @ 0.00387
Over 10000 @ 0

TOTAL DUE

22.07

GARY ADDLEMAN
1936 KEITH STREET
TALLAHASSEE, FL 32310

MAKE CHECKS PAYABLE TO:
KW RESORT UTILITIES CORP

MAIL PAYMENTS TO:
KW RESORT UTILITIES CORP
P.O. BOX 2125
KEY WEST, FL 33045

www.KWRU.com
-SCHEDULE PAYMENTS
-MANAGE YOUR ACCOUNT
-VIEW YOUR BILL

MUST BE PAID 20DAYS AFTER BILL DATE

Customers with monthly Auto-Debit:
Debit is 20 days from bill date

24 HOUR EMERGENCY SERVICE
305-295-0309

24 HR EMERGENCY SERVICE HOTLINE
305-295-0309

CUSTOMER SERVICE: 305-295-3301

MUST BE PAID 20 DAYS AFTER BILL DATE. IF
PAYMENT IS NOT MADE, SERVICE COULD BE
DISCONTINUED AND A FEE CHARGED BEFORE
SERVICE IS RESUMED.

Pay online at www.KWRU.com
OR

Mail To: KW RESORT UTILITIES CORP
P. O. BOX 2125
KEY WEST, FL 33045

Customers with monthly Auto-Debit: Debit is 20
days from bill date

MAKE CHECKS PAYABLE TO:
KW RESORT UTILITIES CORP

MAIL PAYMENTS TO:
KW RESORT UTILITIES CORP
P.O. BOX 2125
KEY WEST, FL 33045

www.KWRU.com
-SCHEDULE PAYMENTS
-MANAGE YOUR ACCOUNT
-VIEW YOUR BILL

MUST BE PAID 20 DAYS AFTER BILL DATE

Customers with monthly Auto-Debit:
Debit is 20 days from bill date

24 HOUR EMERGENCY SERVICE
305-295-0309

24 HR EMERGENCY SERVICE HOTLINE
305-295-0309

CUSTOMER SERVICE: 305-295-3301

MUST BE PAID 20 DAYS AFTER BILL DATE. IF
PAYMENT IS NOT MADE, SERVICE COULD BE
DISCONTINUED AND A FEE CHARGED BEFORE
SERVICE IS RESUMED.

Pay online at www.KWRU.com
OR

Mail To: KW RESORT UTILITIES CORP
P. O. BOX 2125
KEY WEST, FL 33045

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KEY WEST, FL 33045

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days from bill date

ATTACHMENT 25

Data Request No. 1
 Response to #25
 (Regular Hours)

	<u>Normal Connection</u>			<u>Normal Disconnection</u>			<u>Disconnect / Reconnect for NonPayment</u>			<u>Premise Visit (in Lieu of Disconnection)</u>		
	<u>Time</u>	<u>Cost</u>	<u>Total</u>	<u>Time</u>	<u>Cost</u>	<u>Total</u>	<u>Time</u>	<u>Cost</u>	<u>Total</u>	<u>Time</u>	<u>Cost</u>	<u>Total</u>
Recording & Processing - New Service												
Labor	1	\$ 22.50	\$ 22.50	0.5	\$ 22.50	\$ 11.25	1	\$ 22.50	\$ 22.50	0.5	\$ 22.50	\$ 11.25
Computer/FAX			\$ 0.20			\$ 0.20			\$ 0.20			\$ 0.10
Supplies			\$ 0.80			\$ 0.60			\$ 0.30			\$ 0.30
Postage	1	\$ 0.49	\$ 0.49	1	\$ 0.49	\$ 0.49			\$ 0.49	1	\$ 0.49	\$ 0.49
Field Work												
Inspection & Connection												
Labor	0.6	\$ 22.50	\$ 13.50	1.25	\$ 22.50	\$ 28.13	2.5	\$ 22.50	\$ 56.25	1	\$ 22.50	\$ 22.50
Transportation	0.6	\$ 12.00	\$ 7.20	1.25	\$ 12.00	\$ 15.00	2.5	\$ 12.00	\$ 30.00	1	\$ 12.00	\$ 12.00
Equipment			\$ 1.50		\$ 3.00	\$ 3.00		\$ 3.00	\$ 6.00		\$ 3.00	\$ 3.00
Meter reading												
Overhead												
General office, benefits, supervision (1.5 times direct labor)			\$ 33.75			\$ 16.88			\$ 33.75			\$ 16.88
TOTAL			<u>\$ 79.94</u>			<u>\$ 75.54</u>			<u>\$ 149.49</u>			<u>\$ 66.52</u>
Requested (REVISED)			<u>\$ 75.00</u>			<u>\$ 75.00</u>			<u>\$ 150.00</u>			<u>\$ 65.00</u>

ATTACHMENT 26

Data Request No. 1
 Response to #26
 (After Hours)

	<u>Normal Connection</u>			<u>Normal Disconnection</u>			<u>Disconnect / Reconnect for NonPayment</u>			<u>Premise Visit (in Lieu of Disconnection)</u>		
	<u>Time</u>	<u>Cost</u>	<u>Total</u>	<u>Time</u>	<u>Cost</u>	<u>Total</u>	<u>Time</u>	<u>Cost</u>	<u>Total</u>	<u>Time</u>	<u>Cost</u>	<u>Total</u>
Recording & Processing - New Service												
Labor	1	\$ 22.50	\$ 22.50	0.5	\$ 22.50	\$ 11.25	1	\$ 22.50	\$ 22.50	0.5	\$ 22.50	\$ 11.25
Computer/FAX			\$ 0.20			\$ 0.20			\$ 0.20			\$ 0.10
Supplies			\$ 0.80			\$ 0.60			\$ 0.30			\$ 0.30
Postage	1	\$ 0.49	\$ 0.49	1	\$ 0.49	\$ 0.49	1	\$ 0.49	\$ 0.49	1	\$ 0.49	\$ 0.49
Field Work												
Inspection & Connection												
Labor	2	\$ 33.75	\$ 67.50	2	\$ 33.75	\$ 67.50	4	\$ 33.75	\$ 135.00	2	\$ 33.75	\$ 67.50
Transportation	2	\$ 12.00	\$ 24.00	2	\$ 12.00	\$ 24.00	2.5	\$ 12.00	\$ 30.00	2	\$ 12.00	\$ 24.00
Equipment					\$ 3.00	\$ 3.00		\$ 3.00	\$ 6.00		\$ 3.00	\$ 3.00
Meter reading												
Overhead												
General office, benefits, supervision (1.5 times direct labor)			\$ 33.75			\$ 16.88			\$ 33.75			\$ 16.88
TOTAL			<u>\$ 149.24</u>			<u>\$ 123.92</u>			<u>\$ 228.24</u>			<u>\$ 123.52</u>
Requested (REVISED)			<u>\$ 125.00</u>			<u>\$ 125.00</u>			<u>\$ 225.00</u>			<u>\$ 125.00</u>

Miscellaneous Service Charges

Florida Public Service Commission

Company: K W Resort Utilities Corp

Schedule E-4 REVISED

Docket No.: 150071-SU

Page 1 of 1

Test Year Ended: 12/31/2014

Interim Final

Preparer: Milian, Swain & Associates, Inc.

Historical Projected

Water Sewer

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Normal Connection Fee	\$ 15.00		\$ 75.00	\$ 125.00
2	Normal Disconnection Fee	\$ 15.00		\$ 75.00	\$ 125.00
3	Disconnection and Reconnection for non-payment			\$ 150.00	\$ 225.00
3	Violation Reconnection Fee	Actual Cost (1)		Actual Cost (1)	
4	Premises Visit Fee (in lieu of disconnection)	\$ 10.00		\$ 65.00	\$ 125.00
5	Bad Check Charge			Pursuant to 832.08(5), Florida Statutes	
6	Late Payment Fee			\$ 9.50	

⁽¹⁾ Actual Cost is equal to the total cost incurred for services.

ATTACHMENT 27

KW Resort Utilities Corp.
TRANSACTION REPORT
 January - December 2014

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Non Utility Income								
5364000 New Connect Admin								
02/26/2014	Journal Entry	1.78		Admin and Legal	5364000 Non Utility Income:New Connect Admin	-Split-	700.00	700.00
03/11/2014	Journal Entry	1.76		Admin and Legal for plan review and Addendum Legal	5364000 Non Utility Income:New Connect Admin	-Split-	2,789.63	3,489.63
07/31/2014	Journal Entry	7.4		Standard Marine Redevelopment EDU's \$5,994.00 plus \$375.00 Administration fees	5364000 Non Utility Income:New Connect Admin	-Split-	375.00	3,864.63
09/26/2014	Journal Entry	AR 9.26		CIAC Islander Village	5364000 Non Utility Income:New Connect Admin	-Split-	1,205.00	5,069.63
11/11/2014	Journal Entry	AR 11.11		CIAC Islander Village	5364000 Non Utility Income:New Connect Admin	-Split-	50.00	5,119.63
12/15/2014	Journal Entry	AR 12.15		CIAC Islander Village	5364000 Non Utility Income:New Connect Admin	-Split-	50.00	5,169.63
Total for 5364000 New Connect Admin							<u>\$5,169.63</u>	
Total for Non Utility Income							<u>\$5,169.63</u>	
TOTAL							<u>\$5,169.63</u>	

Monday, Sep 14, 2015 10:28:30 AM PDT GMT-4 - Accrual Basis