

SMITH / HAWKS
ATTORNEYS AT LAW

VIA FEDERAL EXPRESS

January 30, 2018

Ms. Carlotta Stauffer
Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Response to Audit Report (Control No. 2017-109-1 1)
dated November 6, 2017
KW Resort Utilities Corp., Docket No. 201 70086-SU

Dear Ms. Stauffer:

Please allow this letter to serve as KW Resort Utilities Corp.'s ("KWRU") response to Audit Findings 1 – 18 of the above-listed Audit Report (the "Audit"). The Audit is attached as Exhibit "A", hereto, and each Audit Finding is addressed in this letter in turn:

Audit Finding 1: Safe Harbor Marina (Account S001)

Response:

See letter provided on March 21, 2016 from KWRU to the Public Service Commission ("KWRU Letter") attached hereto and incorporated herein as Exhibit "A", which explained this matter. KWRU now recognizes that ultimately the PSC must approve any change to its tariff. However, KWRU and the customer agreed to the revised tariff rate based on the agreement between KWRU and the customer that a substantial increase in development and use at Safe Harbor Marina had occurred. KWRU noticed the PSC of this agreement to revise the rate and received no response from the PSC. KWRU mistakenly believed that the revision to the tariff had been accepted, similar to a developer's agreement for service.

Audit Finding 2: Sunset Marina (Account SM100)

Response:

PSC Order PSC-16 0123 PAA-SU ("2016 Order"), was issued March 23, 2016 and did not become effective until the customer notice of the implementation of the new tariff in April 20,

2016. The application of the 2016 Order to Sunset Marina prior to April 2016 by the audit is incorrect. As can be ascertained, Sunset Marina was properly billed after April 2016 when the correct tariff was utilized.

KWRU erroneously continued to charge the Residential Base Facility charge to the 64 residential units from May 2013 to April 2016. KWRU will be refunding the amount of \$3,343.04, plus applicable interest, to the customer. KWRU will provide documentation of such refund once it is remitted.

Audit Finding 3: Yacht Clubs of America (Account PM002)

Response: The Audit Finding is based on incorrect factual information. Yacht Clubs of America does not have a 2" meter, but rather two (2) 8" meters. The meters are labeled for fire suppression, but KWRU has confirmed they are both used for general provision of water to the property and return to the KWRU system. Based on two 8" meters, the amount billed is correct.

Audit Finding 4: Carefree Property (Account SH002)

Response: This account was billed for a large pool based on the size of the pool and the existence of a common area with pool and bathhouse for use of residents which is not billed as part of the units. The common space and pool are similar in size and use to the large pool at the Key West Golf Club. In the interest of consistency and fairness, KWRU charged this pool in the same manner as the large pool at the Key West Golf Club per its tariff for "large pool." This was discussed in detail with the PSC in 2012 and culminated with this being agreed to be an appropriate methodology. Since that discussion, the only change has been a charge adjustment from "large" to "small" pool based on the Key West Golf Club tariff. KWRU now recognizes the PSC must issue an order approving a revision to the tariff, but believed the communications constituted consent.

Audit Finding 5: General Service Customers 5/8" Meters

Response: These customers are all individual mobile home units behind a master water meter. As such, each of the listed customers was billed a BFC for each dwelling unit (behind the single meter) on its premises. Pursuant to KWRU's tariffs prior to the implementation of Original Sheet Nos. 1.0 – 21.0 on April 20, 2016, KWRU billed "All Residential \$17.81 base rate per month, in advance, (includes single family homes, mobile homes, individually metered apartment units)"(underline added). After the change to "per meter" billing, KWRU billed only a single base facility charge per month per customer.

Audit Finding 6: Ocean Spray Trailer Park (Account OS001)

Response: Ocean Spray trailer park consists of 14 mobile home units behind a master water meter. As such, Ocean Spray Trailer Park was billed a BFC for each dwelling unit (behind the single meter) on its premises. Pursuant to KWRU's tariffs prior to the implementation of Original Sheet Nos. 1.0 – 21.0 on April 20, 2016, KWRU billed "All Residential \$17.81 base rate per month, in advance, (includes single family homes, mobile homes, individually metered apartment units" (underline added). After the change to "per meter" billing, KWRU billed only a single base facility charge per month per customer.

Audit Finding 7: Tropic Palm Mobile Home Park (Account TP001)

Response: Tropic Palm Mobile Home Park is 25 mobile homes behind a master water meter. As such, Tropic Palm was billed a BFC for each dwelling unit (behind the single meter) on its premises. Pursuant to KWRU's tariffs prior to the implementation of Original Sheet Nos. 1.0 – 21.0 on April 20, 2016, KWRU billed "All Residential \$17.81 base rate per month, in advance, (includes single family homes, mobile homes, individually metered apartment units" (underline added). After the change to "per meter" billing, KWRU billed only a single base facility charge per month per customer.

Audit Finding 8: Meridian West Apartments (Account MW001)

Response: See KWRU Letter, attached as Exhibit "A".

KWRU's billing system erroneously classified the account as General Service rather than Residential, and the account was incorrectly billed the General Service gallonage rate of \$4.64/1000 gallons rather than the correct Residential gallonage rate of \$3.87 per 1000 gallons.

Upon receipt of proper refund interest rates from the PSC, KWRU calculated the refund amount as \$72,701.12, including interest, and issued a check to the customer with a letter explaining the methodology for the refund on April 6, 2017. The check has been deposited by the customer. Please find attached at Exhibit "B" a copy of the deposited check and letter.

Audit Finding 9: Fourth Avenue, LLC (Account R090)

Response: Fourth Avenue, LLC is a mobile home park which has three (3) 5/8" meters. However, only one (1) of the meters returns to the KWRU system and is billable. 4th Avenue consists of 17 mobile homes behind this master water meter. As such, Fourth Avenue was billed a BFC for each dwelling unit (behind the single meter) on its premises. Pursuant to KWRU's tariffs prior to the implementation of Original Sheet Nos. 1.0 – 21.0 on April 20, 2016, KWRU billed "All Residential \$17.81 base rate per month, in advance, (includes single family homes, mobile homes,

individually metered apartment units” (underline added). After the change to “per meter” billing, KWRU billed only a single base facility charge per month per customer.

KWRU billed April 2013 to March 2016 at the BFC of \$302.77 (\$17.81 x 17) as the Tariff issued became effective March 30, 2013.

During April 2016, KWRU billed \$29.52 for one (1) 5/8” meter. This amount was prorated to \$31.66 as the monthly charges are at the general service rate, billed in arrears, as the Tariff issued became effective April 20, 2016.

During the period of May 2016 to February 2017, KWRU billed the BFC of \$79.15 per month at one 1” meter. The meter discrepancy was a data input error by an employee who is no longer employed by KWRU. KWRU should properly have billed \$31.66 per month for the actual 5/8” meter.

From March 2013 to April 2016, KWRU erroneously charged the residential base facility rate and the general service consumption rate to the residential units. KWRU will be refunding the difference of \$1,506.51 to the customer. The spreadsheet indicating the billing discrepancy is attached hereto and incorporated herein as Exhibit “C”.

Audit Finding 10: Banyan Grove (Account BG006)

Response: Banyan Grove is a residential property consisting of 48 multi-family units. The Property was initially billed based on the existence of 48 individual meters; however, FCAA confirmed that there were three approved meters (5/8”, 1”, and 1.5”) on the property. Upon receipt of this information water consumption billing was switched to general service. Upon receipt of proper refund interest rates from the PSC, KWRU calculated the refund amount as \$25,512.91, including interest, and issued a check to the customer with a letter explaining the methodology for the refund on April 6, 2017. The check has been deposited by the customer. Please find attached as Exhibit “D” a copy of the deposited check and letter.

Audit Finding 11: ITNOR-Waters Edge (Account WE002)

Response: Water’s Edge has a total of sixty-five (65) mobile homes, with fifty-two (52) mobile homes having individual meters. The WE002 account constitutes the thirteen (13) mobile homes which do not have individual meters.

For these thirteen (13) mobile homes, KWRU totals the consumption for the fifty-two (52) individually metered units (capped at 10,000 gallons per unit), and then subtracts the gallons shown on the master meter. For these trailers, consumption is billed at the general service rate of \$6.33 per 1,000 gallons.

Pursuant to KWRU's tariffs prior to the implementation of Original Sheet Nos. 1.0 – 21.0, on April 20, 2016 KWRU billed "All Residential \$17.81 base rate per month, in advance, (includes single family homes, mobile homes, individually metered apartment units" (underline added). After the change to "per meter" billing, KWRU billed only a single base facility charge per month per customer.

During the period of April 2013 to March 2016, KWRU billed the BFC of \$231.53 ($\17.81×13) on the 5/8" meter as the issued Tariff became effective April, 2016.

From March 2013 to April 2016, KWRU erroneously billed a residential BFC for each dwelling unit (behind the single meter) on the premises. KWRU will issue a refund to the customer in the amount of \$1,538.23. Calculations underlying the amount of refund are attached hereto and incorporated herein as Exhibit "E".

Audit Finding 12: Effluent Sales

Response: Effluent sales for the month of April 2016 totaled \$4,389.41 for the Key West Golf Club and Monroe County Detention Center. Additionally, a combined \$799.17 (combined) was billed for effluent testing, prorated as new rates became effective over the course of the billing cycle. This Audit finding provides that the "Utility Amount" of effluent sales is \$4,629.57. This amount was billed only to the Key West Golf Club, and does not constitute total effluent sales.

The Key West Golf Club charge of \$4,629.57 breaks down as follows:

- (1) 5,962,000 gallons billed at a rate of \$0.68/1000 gallons = \$4,054.17; and
- (2) \$1,100.00 testing fee prorated for fifteen (15) days = \$575.40

The gallonage was billed at the \$0.68 rate, because the read date was prior to the effectiveness of the new rate structure. This was done to coincide with the FKAA read dates for the consumption portion of the bill, so no prorations were necessary for individual accounts.

Without reviewing the auditor's work papers, KWRU cannot state the reason for the \$0.83 recalculation. The Audit Finding also states that KWRU is utilizing a \$0.78 rate. This appears to be unfounded, based on the billing methodology illustrated above.

Audit Finding 13: Boyd's Campground (Account BC001)

Response: The 395,535 gallons were charged at the \$4.64 per thousand gallons general service rate. KWRU charged a base rate of \$8.76 for the 5/8" meter, prorated for fifteen days. KWRU prorated one 2" meter, three 1.5" meters, and one 5/8" meter at the new rate for twenty (20) days.

Use: \$1,835.28
Base: \$8.76
Base: \$498.26
Total: \$2,342.30 charged

Without reviewing the auditor's workpapers, KWRU cannot state the basis for the calculation that KWRU should have charged \$2,108.22.

In April 2016, KWRU correctly billed the BFC of \$8.76 per month, prorated on the 5/8" meter. The revised Tariff had been issued, and the amount was prorated to avoid overcharging the customer.

Audit Finding 14: Private Lift Stations for 5/8"

Response: The April 2016 bill was prorated for base rates as the new tariff, PSC-2016-0123-PAA-SU, was issued by the PSC on April 15, 2016 and KWRU began charging the new (higher) rates on April 21, 2016, the water meter reading date as determined by the Florida Keys Aqueduct Authority (FKAA). Because KWRU began applying the revised rates on April 21, 2016, KWRU was required to use the previous Tariff's lower consumptive rate (\$4.64/ thousand gallons) due to the fact that consumption is billed in arrears and the water was used by the customers in the time period prior to the revised rates being applied by the Utility.

Further, because the new rates were applied by the Utility on the FKAA reading date, the consumptive component of the monthly bill did not require proration. The rates that were charged are accurate according to the applicable Tariffs.

Audit Finding 15: Harbor Shores

Response: Prior to the implementation of the current Tariff, Harbor Shores was billed as a residential customer, at \$5.25 per thousand gallons (capped at 10,000 gallons) with a BFC of \$31.66 for 69 units. Effective March 2017, Harbor Shores was classified as a general service customer. As a result of this classification change, in March 2017 Harbor Shores was charged \$1,318.74 based on consumption only. KWRU did not charge a base rate for March, as Harbor Shores had paid its base rate in advance in February, as it was then a residential customer.

Audit Finding 16: Roy's Trailer Park (Account RTP)

Response: Roy's Trailer Park is unique in that the vast majority of units have been converted to multi-family (1, 2, 3, 4, and even 6 unit) residences. The owner of the park refuses to verify the number of residences, and no Monroe County or other records indicate the number of units actually in existence.

After several unfruitful discussions with the owner, KWRU determined to proceed pursuant to the PSC Order, effective April 20, 2016. On August 28, 2017, KWRU sent a letter to the owner and offered a settlement, with the settlement amount based on the PSC's stated preference for general service charges based on meter size with a gallonage charge based on water demand in accordance with the Tariff.

The Rate Charge, Original Sheet 13.2, was applied for the period beginning on its effective date, and accounts were adjusted pursuant to that methodology from December, 2015, the month in which KWRU discovered the conversion of single-family into multi-family units, triggering the change in billing.

Upon review of the Tariff and the adjusted calculations, the owner agreed the settlement was adequately supported and that the adjustments made were correct. In October 2017, the owner remitted to KWRU the sum of \$35,215.06, the sum pursuant to the revised calculation.

Because the dispute was resolved and adjustments were made back to December 2015, the bills analyzed should be disregarded. The settlement amount includes additional units other than the duplex, triplex, quadplex, etc. units.

Audit Finding 17: Flagler Village (Account FV001)

Response: See KWRU Letter, attached hereto and incorporated herein as Exhibit "A".

KWRU's billing system erroneously classified the account as General Service rather than Residential, and the account was incorrectly billed the General Service gallonage rate of \$4.64/1000 gallons rather than the correct Residential gallonage rate of \$3.87 per 1000 gallons.

Upon receipt of proper refund interest rates from the PSC, KWRU calculated the refund amount as \$43,402.79, including interest, and issued a check to the customer with a letter explaining the methodology for the refund on April 6, 2017. The check has been deposited by the customer. Please find attached a copy of the deposited check and letter, attached hereto and incorporated herein as Exhibit "F".

Audit Finding 18: Residential and General Service Customers

Response:

Residential

In March 2013, KWRU charged the \$17.81 base rate from the Fourteenth Revised Tariff sheet, as base rate is charged in advance.

Because water consumption is charged in arrears, for March 2013 KWRU applied a gallonage charge of \$4.14 as provided in the Thirteenth Revised Tariff sheet.

In April 2016, KWRU charged the \$31.86 base rate from the Original Sheet No. 13.0 (base rate charged in advanced) and charged a \$3.87 gallonage charge from the Fourteenth Revised Tariff (consumption charged in arrears).

General Service

The general service 5/8" meter was prorated at \$20.76 for twenty (20) days and \$8.76 base rate for a total of \$29.52.

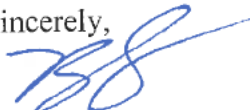
In March 2017, KWRU charged a \$31.86 base rate from the First Revised Sheet No. 13.0 tariff (base rate charged in advance) and used a \$5.25 gallonage charge from Original Sheet No. 13 (consumption charged in arrears).

General Service customers are charged in arrears. In March 2013, KWRU charged a BFC of \$19.05 and a \$4.96 gallonage charge.

Conclusion

As can be ascertained, the majority of issues brought forth in the audit report stemmed from tariff sheets which did not have the uniformity that the current tariff sheets provide by billing solely off meter size and gallons. KWRU has endeavored to research each customer to ensure proceeding forward the uniform, simplified tariff sheets based solely on meter size¹ is followed. We hope this resolves the audit to the Florida Public Service Commission's satisfaction.

Sincerely,



Barton W. Smith, Esq.

BWS/llr
Enclosures

¹ Excepting Harbor Shores.



March 21, 2016

VIA E-MAIL

Mr. Greg Shafer
Director, Division of Economics
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

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

Dear Mr. Shafer:

The following are K.W. Resort Utilities Corp.'s ("Utility") responses to your Billing Practices Inquiry dated February 18, 2016:

- Safe Harbor Marina is currently being billed a negotiated rate, rather than the approved bulk flat rate. By Order No. PSC-02-1165-PAA-SU, in Docket No. 020520-SU, issued August 26, 2002, the Commission found that the Utility was charging the marina a flat rate for the unmetered bar and restaurant that had not been approved by the Commission and that the Utility was billing discriminatory rates to Safe Harbor. As a result, the Commission authorized a new bulk flat rate.

Response:

Upon submitting Tariff Sheets relating to the 2009 Price Index Increase, the Utility wrote a letter (Exhibit A) to the PSC Director of Economic Regulation, dated April 20, 2009, stating, "tariff sheet #15.5 bulk wastewater with Safe Harbor Marina, the property owner has recognized that the property use has changed substantially since the tariff was originally issued and as such has agreed to continue to pay the amount of \$1,650.67 until such a time as actual water usage can be quantified". Thus, instead of going through a complaint proceeding at the Commission, the parties agreed to an amount. The Commission encourages such settlements, and this letter advised the Commission that a settlement was reached. Further, in this same letter, of April 20, 2009, the Utility asked the PSC "to address any questions or problems regarding this application to Gillian Siefert at 305-294-9578". Utility records show there was no further correspondence with regard to the letter of April 20, 2009.

The Utility openly communicated the situation to the PSC in the correspondence referenced above and the Utility has since hired a State of Florida Licensed Professional Engineer to quantify the actual water usage. It was necessary to determine actual water usage as the property had undergone massive and continuous redevelopment since the Tariff Sheet was instituted originally in 2002. Much of the redevelopment was "under the radar" as on-line records searches for County building permits turned up very little. The Utility is aware that building occurred as the property is adjacent to the wastewater treatment plant and Utility employees have lived on the property, and thus, have witnessed the undocumented development first hand.

Because of this a very thorough site visit was deemed necessary by the Utility and its engineer. The actual water usage was quantified in an Engineering Report that was then provided to Safe Harbor. The study indicated that additional capacity was due to the Utility based on the report, the Utility sent a letter requesting payment for the additional capacity used by the marina. The marina owner admitted in a letter dated April 7, 2015 (Exhibit B) that additional capacity was owed but disagreed with the report as to how much additional capacity is owed. Please note that the portion of the additional capacity charges that is not in dispute, to date, has not been paid to the Utility. As a result of the disagreement, the owner filed a PSC complaint (Inquiry#1183725). The owner's attorney then requested 120 days to allow Safe Harbor to hire a professional engineer to conduct a water usage study on behalf of Safe Harbor. The Utility engaged the legal firm of Friedman & Friedman to represent the Utility and the matter is still pending.

In summary, the Utility commissioned the Engineering Study in April 2013 and every step of the way has been difficult. The Utility routinely does in-house water usage analysis, but in this case the Utility took an extra step and hired a qualified third party to do the analysis to quantify the water usage. The Utility's third party analysis was not acceptable to the Marina and they have brought in a Professional Engineer and an attorney. The owner's Professional Engineer after 210 days still has not provided a water analysis report to the Utility. The Utility continues to work with the customer to resolve the issues. Utility records show that the Utility has had to involve legal counsel on multiple occasions when dealing with this property and the Utility is working to resolve the issue but the customer's actions suggest they are quite happy maintaining the status quo.

- Sunset Marina is currently being billed base facility charges (BFCs) based on an 8" and a 2" meter, the Utility's approved gallonage charge based on water demand, the approved charge for two pools, as well as an additional 64 BFC's based on the number of units behind the meter. According to the Utility's tariff, Sunset Marina should have been billed BFC's based on an 8" and a 2" meter and the gallonage charge based on water demand. Because the pools and 64 units are behind the water meters, no additional charges should have been billed for those facilities.

Response:

Sunset Marina's General Manager, Joanne Alexander, challenged the Utility's billing in October 2012 and engaged the Public Service Commission to resolve this same issue. Sunset Marina is a unique property in that it is actually comprised of 2 different properties, with different ownership, served by a single water service. Both properties are served by the same potable water distribution network with a 2" meter. One of the properties is a 64 unit luxury condominium complex with dock slips and 2 pools. The other property is a commercial marina which includes a ship store, clubhouse, several commercial office spaces, marine engine retailer and repair shop, bath house that serves 139 wet slips, laundry facility, 4 affordable housing units, and more than 100 live aboard boats, etc.

After the PSC received the complaint from the property manager the Utility was contacted and a teleconference was set up to discuss the matter. The teleconference occurred on October 9, 2012 at 10:00AM with the PSC regarding the manner in which the Utility was billing the Marina. The Utility explained to the PSC at this meeting that there were 2 different legal entities that could best be described as mixed use with commercial and residential activities. Because of the complexity of the property the Utility applied Tariff Sheets 15.6 and 15.7 to the properties. (Tariff Sheets Exhibit C)

The Tariff is shown in bold below:

South Stock Island Marinas Tariff Tenth Revised Sheet #15.6

RATE – 6 residential living units at 1 ERC each \$114.33

2" Meter that serves ship store, club house, swimming pool bar, restaurant, locker rooms, bathrooms, laundry facilities, businesses located on the property, 100 wet slips served by dockside sewer, 3 boat barns dry storage to accommodate 100's of boats, fitness center, and sauna \$152.42 (Note that 2" BFC was taken directly off of Tariff Sheet #12.0)

Therefore for Sunset Marina the Utility applied Tariff Sheet #15.6 as follows:

RATE - 64 residential living units (Condos) at 1 ERC each \$1,219.52

2" Meter that serves 64 unit luxury condominium complex with dock slips and 2 pools and a commercial marina which includes a ship store, clubhouse, several commercial office spaces, marine engine retailer and repair shop, bath house that serves 139 wet slips, laundry facility, 4 affordable housing units, and more than 100 live aboard boats, etc. \$152.42 (Note 2" BFC same as on Tariff Sheet #12.0)

And for the pools Tariff Sheet #15.7 was applied in the exact same manner as for the Key West Golf Club Home Owners Association as the circumstances are identical. And it should be noted that multiple Tariff Sheets were approved for the billing of the Key West Golf Club Home Owners Association property.

The Utility also billed Sunset Marina:

1 large pool per Tariff Sheet #15.7 and 1 small pool per Tariff Sheet #15.7

In the October 9, 2012 teleconference, the PSC acknowledged that the situation is unique and complex. PSC stated that it is unusual to have so many different business entities sharing water service especially 2 completely different properties. The PSC pointed out that the 2" base meter rate is shared by many commercial ventures and that the users are benefiting from this sharing of BFC among the many businesses. The PSC also commented that Tariff Sheet #15.6 incorporates the "non-residential" use of a 2" meter and usage rate for such a meter in a manner that is not unfair or discriminatory. In short the PSC told the Utility it disagreed with Ms. Alexander's claim that the Utility was over billing her.

It was after the October 9, 2012 10AM teleconference when the PSC explained the manner of billing to the customer (Joanne Alexander). With the explanation from the PSC Joanne Alexander then dropped her pursuit of the larger billing issue and focused on a single issue, that being pool size (Exhibit D). Ms. Alexander claimed both of the pools should be billed as small pools. After the Utility engaged the State of Florida Health Department (the agency that regulates pools in the State of Florida) and the PSC, it was determined by the Utility that the Sunset Marina large pool didn't meet the size criteria for a large pool. Therefore, the Utility deemed the pool small, admitted the error, apologized to the customer, and corrected the customer's bill. Every bill where the large pool was billed was corrected to reflect a small pool.

Finally, in May 2013 an 8" Turbo meter was verified to be serving the property in addition to the 2" meter. Upon discovering the new 8" turbo meter the Utility immediately engaged the water utility (Florida Keys Aqueduct Authority - FCAA) to determine if this new meter was a dedicated fire meter or irrigation meter. The Utility does not bill dedicated meters where water isn't returned via the sewer. However, in this case, the meter was not a dedicated fire meter or irrigation meter as verified by FCAA. Therefore the 8" meter was billed the BFC for an 8" Turbo meter (Tariff Sheet #12.0).

- A general service customer with a 6" meter is being billed the BFC for a 5/8" x 3/4" meter for each of the 103 units, while another general service customer with a 5/8" x 3/4" meter is billed the BFC for a 5/8" x 3/4" meter for 49 units. These general service customers should have been billed a BFC for a 5/8" x 3/4" meter and the Utility's approved gallonage charge based on water demand, with no additional charge for the individual units behind the meters.

Response:

The two properties, Meridian West and Flagler Village, are residential properties consisting of multifamily residential units, where each residential unit has a separate water meter. These separate meters are not Florida Keys Aqueduct Authority (FKAA) meters but are private meters installed by the property owners. Prior to 2009 all residential properties were billed a Flat Rate for each residential unit. In 2009, the PSC issued PSC Order No. PSC-09-0057-FOF-SU which required a base rate and a usage charge per 1000 gallons for all residential units, rather than the Flat Rate that had previously been charged. It should be noted that these private residential units are configured in such a way that the Utility would not have a mechanism to disconnect an individual unit for nonpayment should an individual unit owner be delinquent. The only practical way to shut this property off would be by using a shut off valve located in the public right of way that shuts off the entire property from the central sewer system. This situation requires the Utility to set up the residential sewer account with the property owner as opposed to individual unit owners. Thus, while individual units are billed, all bills are sent to the management company.

In these two cases, the Utility utilized these private meters to measure the water consumption of each residential unit. Upon receiving the PSC Order, all residential accounts were set up using the Florida Keys Aqueduct Authority (FKAA) water meter data file and from information provided by customers. The Utility contacted Meridian West's property management company and inquired if each unit was individually metered. The property management response was that each unit is individually metered and there is usage monitoring by an off-site company (Inovonics by Tapwatch). The off-site company verified the units were individually metered, read on a daily basis and the tenants are billed monthly for water consumption. Flagler Village connected after Meridian West and they were set up in the exact same manner.

This owner/management company information was further verified by the FKAA, the FKAA data file lists 103 as number of Meridian West units (Exhibit E). The information obtained regarding Flagler Village similarly indicated 49 units. Therefore, KWRU billed each individual unit a residential base rate, for Meridian West 103 units at \$17.81 per month and for Flagler Village 49 units at \$17.81 per month, per Tariff Sheet #13.0. These accounts were erroneously misclassified in the Utility's new billing system as General Service rather than Residential. Because of the misclassification, they were billed at General Service Gallonage Rate of \$4.64/1000 gal rather than the correct \$3.87/1000 gal Residential Gallonage Rate. As a result of this error, in 2015 Meridian West was over billed \$3.30 per unit per month. In the same manner, Flagler Village was over billed \$4.62 per unit per month. For Calculations and backup information please see Exhibit F. The Utility regrets these errors and will be making a refund with interest of any overpayments. In that regard, please have someone provide me with the monthly interest amounts since 2009.

- Two marinas each with a 2" meter are currently being billed based on an approved bulk flat rate that includes BFCs for a 2" meter and six residential units, as well as a gallonage charge that was erroneously added to the bulk rate tariff as a result of an administrative approval of a 2011 price index.

Response:

Key West Harbor Yacht Club, has a 2" meter and 6 residential units and was formerly named Yacht Clubs of America and this marina is billed per Tariff Sheet#15.6. Stock Island Marina Village is a second marina that is billed a 2" meter and 6 Residential units as it is a mixed use marina which coincidentally also has 6 units residential embedded within the property. This marina is similar to Key West Harbor Yacht Club in its nature as a blend of residential and commercial activities, and substantial redevelopment, and is also billed off of Tariff Sheet#15.6.

As for the gallonage charge that was erroneously added this occurred as a result of a complete redevelopment of the property. This can be explained by looking at the history of the property and looking at the redevelopment that occurred.

In 2009 the property (Key West Harbour Yacht Club) was a marina with an old boat yard that had a number of boats up on jacks so the owners could paint the hulls and perform other maintenance on their boats. There were a handful of people living on the boats on jack stands while they undergoing maintenance. These people could use the bathhouse which was comprised of a single shower, one toilet, and one sink, each, for the men's and women's facilities. There were less than a dozen boats tied up to the seawall that were live aboard boats. There were two houses on the property, 1 mobile home, and 10 houseboats in the basin. There was a small store on the property that sold bottom paint, sand paper, and other maintenance tools and supplies that boat owners needed. There was a small sail shop that sold and repaired canvas and sails. There was an office that in the small store as well, where rents would be collected, etc. The Tariff (Ninth Revised Sheet#15.6 Effective Date of July 31, 2009 lists the amenities as follows:

13 Residential (2 houses, 1 mobile home and 10 houseboats)

16 live aboard boats and 26 non-live aboard boats

1 Bathhouse

3 Commercial Businesses

Total Bulk Rate - \$848.11.

By 2011, when the indexing Tariff was approved, the property had been redeveloped into Yacht Clubs of America which was an international private yacht club with luxury marina properties all over the world. This property has 3 massive boat barns capable of handling 392 boats under roof. There are 103 wet slips that can accommodate up to 110 foot yachts and their crews. There is a full service restaurant and bar (100 seats), with take out, capable of hosting large private weddings/meetings/parties. There is a pool with wait staff to provide food and drinks, a pool bar with patio seating outside of the pool area for 16, and a beach with 20 lounge chairs with wait service provided. There is a Spa and a Gym with men's and women's locker rooms. On the first floor of the clubhouse there are 3 separate offices (575 sq ft.). There is a fuel dock and ship store with 2 piece bathroom with Harbor Master and leasing agent offices adjoining. There are three second story units above the ship store (employee housing) with each unit consisting of bedroom, living room, kitchen, bath and washer and drier in each unit. There are two industrial washing machines for cleaning all of the towels and linens on the property. There are three luxury 2 bedroom 2.5 bath condominiums with full kitchen, living, dining, pool balconies, and lockouts to allow split rentals (lockout allows one bedroom to rent as efficiency). Each unit has a washer and drier. On the crescent

dock there is a tiki bar, full men's and women's bath houses, laundry facilities, and ice machines for guests. There are also 24 storage units, and 12 dry racks for boats. There is an Engine Repair service center (6 employee operation) with workshop office and parts warehouse. There is a Boat Services Group Office (600sqft office) includes two piece bath and kitchenette. This property reserved capacity for 175 ERC or 43,750 gallons per day. This property originally was 30.3 ERC (from Tariff Ninth Revised Sheet# 15.6) or 7,575 gallons per day. The redevelopment is 5.8 times bigger than the original property in terms of sewerage capacity. The Tenth Revised Sheet #15.6 reflects the changes that occurred as a result of the redevelopment which created the mixed use property, the 6 residential units are private residences and are each assessed a residential base rate. The 2" meter that supplies water to the entire property is billed at a 2"BFC and the gallonage per thousand gallons is billed per the general service rate.

After redevelopment Tariff Sheet#15.6 was applied and reads:

6 Residential living units at 1 ERC each.....\$114.33

2"Meter that serves ship store, club house, swimming pool bar, restaurant, locker rooms, bathrooms, laundry facilities, businesses located on property, 100 wet slips served by dockside sewer, 3 boat barns dry storage to accommodate 100's of boats, fitness center, and sauna..... \$152.42

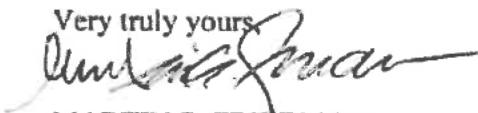
Gallongage Charge per 1,000 gallons..... \$4.96

When the 2011 index Tariff Sheet was prepared, the amounts more accurately reflected the amount of wastewater being used as redeveloped. In effect, as a result of the redevelopment, the original Tariff Sheet failed to reflect the actual customer base to which it was purported to apply. The new Tariff Sheets were thus updated. The PSC Staff approved the Tariff Sheets so the Utility began charging those rates.

Stock Island Marina Village was redeveloped after Key West Harbor Yacht Club and is also billed a 2" BFC for their meter and gallonage per thousand per the rate per Sheet #15.6. The billing began in September 2013 for Stock Island Marina Village upon their redevelopment (Phase I completion).

The billing amiguities are the result of the unique rate structures due to the unique characteristics of a number of the customers which arose out of the 2009 rate case. With conclusion of the current rate case, the rate structure has been simplified, which will eliminate any billing issues prospectively. Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: Chris Johnson (via email)
Bart Smith, Esquire (via email)
Martha Barrera, Esquire (via email)
Carlotta S. Stauffer, Commission Clerk (via efilngl)

KW RESORT UTILITIES
P.O. Box 2125
Key West, Florida 33045
Telephone (305) 294-9578
Facsimile (305) 294-1212

*This
Package
Redexed
on 4/27/09
JS*

April 20, 2009

Mr. Tim Devlin, Director
Division of Economic Regulation
Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

Re: Notice of Intent 2009 Price Index Increase


Dear Mr. Devlin:

Enclosed please find Price Index Calculations, copies of 2007 and 2008 Ad Valorem Tax Statements and Tariff Sheets, Affirmation, Statement of Quality of Services (with attachments) and Notice to Customers as part of our Price Index Application package. We request rate increase effective June 30, 2009.

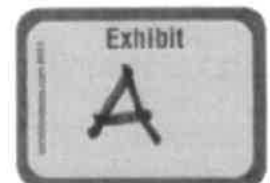
Please note that we request to abandon/void Rate Sheet No. 15.6 as Peninsular Marina has been sold and undergone substantial development and changes, and is now known as Key West Harbor Yacht Club. As such, we will be billing them using the General Service and Residential Service Rate Schedules, as applicable. Also, please be advised that regarding our tariff sheet #15.5 bulk wastewater with Safe Harbor Marina, the property owner has recognized that the property use has changed substantially since the tariff was originally issued and as such has agreed to continue to pay the amount of \$1,650.67 until such a time as actual water usage can be quantified.

Thank you for your assistance in this matter. Any questions or problems regarding this application should be addressed to Gillian Seifert at 305-294-9578.

Sincerely,


William L. Smith, Jr.
Chairman of the Board

Encs.

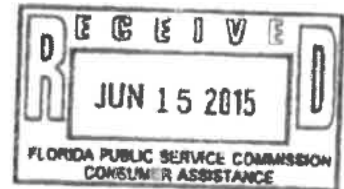


REC'D APR 15 2015



SAFE HARBOUR MARINA, LLC

**6810 Front Street
Stock Island, FL 33040
Telephone (305) 294-9797
Facsimile (305) 294-7023**



April 7, 2015

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

Dear Chris:

We received one page on the engineering report. Surely this is not the whole report. I am now insisting on a copy of my whole file from you along with the records showing the impact fees paid prior to you taking over the sewer company. You have only supplied partial paperwork and based on this your engineering firm has thrown out the parameters the public commission set up years ago.

In addition, you have failed to give me the \$10,000 credit we paid to the prior owner of the sewer company. After talking to PSC, they tell me that you must charge by your tariff. We deliver all our sewerage to you and have metered this over the last few months. You can't charge me 20% over the tariff as stated in our last meeting if we pay you by the bulk sewer rate. The Hogfish has a 150 seat license they were totally full with a waiting line last week and we counted 138 people in the restaurant. Your report is inaccurate.

If you will not give us a complete copy of the report stipulating all charges for the impact fees, I am sure you will submit it to the PSC. Since Bart Smith is my counsel and yours I am not seeking legal counsel at this time. I will get a date with the PSC, like I did last time, and sit down to figure this out.

On January 30, 2015 our meter was installed and read zero. On April 7, 2015 the meter reads 702,339 gallons for a total of 68 days, for a total of 10,328 gallons per day delivered to your facility. The marina is 100% full, this is season for the bar and restaurant, and this is the busiest high point of the season. This translates into 41.314 EQR or \$111,547.00 of which \$13,500.00 was previously paid by Bama, \$43,068.09 was previously paid by SHP and \$10,000 was paid to previous owner of the utility company, for a total of \$66,568.09 and a difference of \$44,978.91.

Gallons are gallons, and gallons represent flows. Tariffs represent approved charges where applicable. These tariffs are signed by you, the bulk rate tariff is signed by you. I do not believe we are going to be able to resolve this without the help of the Public Service Commission.

Sincerely,


Joe O'Connell



**TENTH REVISED SHEET #15.6
CANCELS NINTH SHEET #15.6**

**NAME OF COMPANY: KW RESORT UTILITIES CORPORATION
SEWER TARIFF**

BULK WASTEWATER RATE FOR SOUTH STOCK ISLAND MARINAS

AVAILABILITY - For South Stock Island Marinas.

APPLICABILITY - Yacht Clubs of America (redeveloped former property of Peninsular Marinas)

LIMITATIONS - Subject to all Rules and Regulations of this Tariff and General Rules and Regulations of The Commission as amended from time to time.

BILLING PERIOD- Monthly.

RATE - 6 Residential living units at 1 ERC each.....\$114.33
2" Meter that serves ship store, club house, swimming pool bar, restaurant,
locker rooms, bathrooms, laundry facilities, business located on property,
100 wet slips served by dockside sewer, 3 boat barns dry storage to
accommodate 100's of boats, fitness center, and sauna.....\$152.42

Gallonge Charge
Per 1,000 Gallons \$4.96

TERMS OF PAYMENT Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days, written notice, separate and apart from any other bill, service may then be disconnected.

EFFECTIVE DATE: AUGUST 15, 2011

ORDER NO.:

TYPE OF FILING: 2011 PRICE INDEX INCREASE

FOR SERVICE RENDERED ON OR AFTER AUGUST 15, 2011

Christopher A. Johnson
Issuing Officer

President
Title



**NINTH REVISED SHEET #15.7
CANCELS EIGHTH SHEET #15.7**

**NAME OF COMPANY: KW RESORT UTILITIES CORPORATION
SEWER TARIFF**

**GENERAL SERVICE MULTIPLE AGREEMENT
FOR KEY WEST GOLF CLUB HOME OWNERS ASSOCIATION**

AVAILABILITY - For Key West Golf Club Home Owners Association.

APPLICABILITY - For Key West Golf Club Home Owners Association.

LIMITATIONS - Subject to all Rules and Regulations of this Tariff and General Rules and Regulations of The Commission as amended from time to time.

BILLING PERIOD- Monthly

| | | |
|----------------------|---------------------|----------|
| <u>RATE</u> - | Large Swimming Pool | \$113.13 |
| | Small Swimming Pool | \$ 33.48 |

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days, written notice, separate and apart from any other bill, service may then be disconnected.

EFFECTIVE DATE: AUGUST 15, 2011

ORDER NO.:

TYPE OF FILING: 2011 PRICE INDEX INCREASE

FOR SERVICE RENDERED ON OR AFTER AUGUST 15, 2011

Christopher A. Johnson
Issuing Officer

President
Title

**THIRTEENTH REVISED SHEET #12.0
CANCELS TWELFTH REVISED SHEET #12.0**

**NAME OF COMPANY: KW RESORT UTILITIES CORPORATION
SEWER TARIFF**

**GENERAL SERVICES
RATE SCHEDULE GS**

AVAILABILITY -

Available throughout the area served by the Company.

APPLICABILITY -

For sewer services for all purposes who are not classified as residential.

LIMITATIONS -

Subject to all Rules and Regulations of this Tariff and General Rules and Regulations of The Commission as amended from time to time.

RATE -

Monthly.

METER SIZE -

| | BASE FACILITY CHARGE | GALLONAGE CHARGE PER 1,000 GALLONS |
|-------------|---------------------------------|---|
| 5/8" x 3/4" | \$ 19.05 | \$ 4.96 |
| 1" | 47.64 | 4.96 |
| 1 1/2" | 95.26 | 4.96 |
| 2" | 152.42 | 4.96 |
| 3" | 304.84 | 4.96 |
| 4" | 476.32 | 4.96 |
| 6" | 952.64 | 4.96 |
| 8" | 1,714.74 | 4.96 |
| 8" Turbo | 2,191.06 | 4.96 |

TERMS OF PAYMENT -

Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days, written notice, separate and apart from any other bill, service may then be disconnected.

EFFECTIVE DATE: AUGUST 15, 2011

ORDER NO.:

TYPE OF FILING: 2011 PRICE INDEX INCREASE

FOR SERVICE RENDERED ON OR AFTER AUGUST 15, 2011

**Christopher A. Johnson
Issuing Officer**

**President
Title**

Chris Johnson

From: Chris Johnson <chris@kwru.com>
Sent: Friday, October 12, 2012 5:53 PM
To: Lydia Roberts (LRoberts@PSC.state.fl.us)
Cc: greg@kwru.com; judi@kwru.com; chriskw@bellsouth.net
Subject: Sunset update 10-12-2012 Late Afternoon

Lydia,

Joanne Alexander called Bill Smith, who is the majority shareholder and is the Chairman of KWRU's Board of Directors, this afternoon. She told him she is willing to pay for everything but had an issue with small vs large pool and that maybe there was a small math error in our bill (bill is calculated by billing software but is only as good as the data put in). She told Bill she should be billed for two small pool instead of one large and one small. I will call her first thing Monday morning to see if we can't solve the math issue and we can discuss the pool issue as well. So we are now miles closer to resolution than we were this morning. I will continue to keep you in the loop.

Chris Johnson
President
KW Resort Utilities Corp.
6630 Front Street
Key West, FL 33040
305.522.0052 Cell
305.295.3301 Office
305.295.0143 Fax
www.kwru.com



From: Joanne Alexander [mailto:joannealexander7@gmail.com]
Sent: Monday, October 15, 2012 5:22 PM
To: chriskw
Subject: Sunset Marina Residences Pool

Chris - the Health Department inspections show our main pool volume at 20,700 gallons and our spa volume at 1,820 gallons. Hope that helps!

--
Joanne Alexander
joannealexander7@gmail.com

Chris Johnson

From: Chris Johnson <chris@kwru.com>
Sent: Wednesday, October 17, 2012 12:55 PM
To: 'Chris Johnson'; Lydia Roberts (LRoberts@PSC.state.fl.us)
Subject: Oct 17 Sunset and RFI update

Lydia,

I called Joanne Alexander right after you and I spoke Monday afternoon and after speaking with Joanne I believe the only issue we have yet to resolve is the small vs. large pool which we will finalize once we have the definition of what a large pool is in terms of gallons. In an email she sent me she states that the pool (pool + spa) that is categorized as large is 20,700 + 1,820 = **22,520 gallons** according to records she has of Health Department inspections. If you can help with the definition of large pool that would move the matter forward and then there would be nothing in the way of the check being cut.

And to update you, I have a teleconference this afternoon with the law firm where we will discuss the request you made for additional information. If they do not object to me providing the information I will be sending it to you later today.

Thank you - Chris

Chris Johnson
President
KW Resort Utilties Corp.
6630 Front Street
Key West, FL 33040
305.522.0052 Cell
305.295.3301 Office
305.295.0143 Fax
www.kwru.com

From: Chris Johnson [mailto:chris@kwru.com]
Sent: Friday, October 12, 2012 3:47 PM
To: Lydia Roberts
Cc: chriskw@bellsouth.net
Subject: KWRU did not accept partial payment check

Lydia,

RE: Sunset Marina

To keep you in the loop. The attached letter was delivered by hand and the check was returned to Joanne Alexander. Joanne Alexander signed the Letter of Transmittal that acknowledges receipt of her check and the letter.

Chris Johnson

From: Chris Johnson <chris@kwru.com>
Sent: Wednesday, October 24, 2012 2:08 PM
To: 'Joanne Alexander'
Cc: judi@kwru.com; greg@kwru.com; Lydia Roberts (LRoberts@PSC.state.fl.us)
Subject: Sunset Marina
Attachments: KMBT25020121024132023.pdf

Joanne,

Thanks for taking my call earlier. After further consideration KWRU will recognize both of your pools as small. There is a difference of \$79.65 between a large and a small pool and this was charged on 10 monthly bills so your CREDIT is (\$79.65 X 10) \$796.50. So using the attached Account History and Aging reports the monies owed are:

\$27,071.96 (AC#5M100)
\$76.83 (AC#S106)
\$21.03 (AC#S107)

\$27,169.82
Less Pool CREDIT \$796.50

Total Owed \$26,373.32 This pays all monies up to August 31, 2012.

We are currently investigating the FCAA water meter readings that were transmitted to us and this is why the September 30, 2012 bill is delayed. FCAA has implemented "combined billing" and has also physically changed out meters. You have probably seen this on your water bill recently. This is new and the FCAA staff is a bit confused when we ask for specific information relating to the meter readings. Even when FCAA staff is not confused it often requires them checking into things and then calling us back at a later time. The minute we resolve the meter reading issues with the FCAA we will get you the September bill. In the interim we very much appreciate your patience. Should you have any questions please contact me.

Chris Johnson
President
KW Resort Utilities Corp.
6630 Front Street
Key West, Fl 33040
305.522.0052 Cell
305.295.3301 Office
305.295.0143 Fax
www.kwru.com

Report Criteria

Sorted by Account # (From: SM100, To: SM100)

Date range selected, From: 4/1/2011 To: 9/27/2012
Multiplier NOT Used

KW Resort Utilities

9/27/2012

Account Ledger History

| Acct # | Name | | Late Fee | Invoice | | | | | | | |
|--------------------|------------------------------|-------------------|---|-------------|-------------|-------------------|-----------|----------|-------|------|------------------------------|
| Date | Tr | Sever | Effluent | Sever | Base/Order | Total | NewBal | Pay.Type | Batch | User | Notes |
| SM100 | SUNSET MARINA & CONDOMINIUMS | | Billing Address: 5555 COLLEGE ROAD KEY WEST, FL 33040 | | | | | | | | |
| 09/06/2012 | B + | 2,471.19 | 0.00 | 0.00 | 0.00 | 2,471.19 | 27,071.96 | | | JUDI | |
| 07/30/2012 | B + | 2,249.43 | 0.00 | 0.00 | 0.00 | 2,249.43 | 24,800.77 | | | JUDI | |
| 06/28/2012 | B + | 2,551.75 | 0.00 | 0.00 | 0.00 | 2,551.75 | 22,351.34 | | | JUDI | |
| 05/30/2012 | B + | 2,518.96 | 0.00 | 0.00 | 0.00 | 2,518.96 | 19,799.59 | | | JUDI | |
| 04/27/2012 | B + | 3,087.18 | 0.00 | 0.00 | 0.00 | 3,087.18 | 17,280.63 | | | JUDI | |
| 03/30/2012 | B + | 2,841.81 | 0.00 | 0.00 | 0.00 | 2,841.81 | 14,193.45 | | | JUDI | |
| 02/28/2012 | B + | 3,171.35 | 0.00 | 0.00 | 0.00 | 3,171.35 | 11,351.64 | | | JUDI | |
| 01/30/2012 | B + | 2,930.24 | 0.00 | 0.00 | 0.00 | 2,930.24 | 8,180.29 | | | JUDI | |
| 12/30/2011 | B + | 2,384.39 | 0.00 | 0.00 | 0.00 | 2,384.39 | 6,250.05 | | | JUDI | |
| 11/30/2011 | A + | 2,865.86 | 0.00 | 0.00 | 0.00 | 2,865.86 | 2,865.86 | | | JUDI | \$1518.23 BASE \$1347.43 USE |
| 11/30/2011 | B + | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | JUDI | |
| 11/30/2011 | N + | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | JUDI | |
| Grand Total | | -20,643.46 | 0.00 | 0.00 | 0.00 | -20,643.46 | | | | | |

96.⁹² Balance on S106 + S107

Large pool = \$113.13

Small pool = \$33.48

difference = \$79.65 x 10 mos charged = \$796.⁵⁰ CREDIT

Chris Johnson

From: Chris Johnson <chris@kwru.com>
Sent: Friday, October 26, 2012 2:23 PM
To: 'Joanne Alexander'
Cc: judi@kwru.com; greg@kwru.com; Lydia Roberts (LRoberts@PSC.state.fl.us)
Subject: RE: Sunset Marina

Joanne,

Corrected bill (AC#S107 and S106 after searching the records it was found that the monies were applied to was made and the accounts are indeed in good standing).

\$27,071.96 (AC#SM100)
Less pool CREDIT \$796.50

Total Owed \$26,275.46 This pays all monies up to August 31, 2012.

Chris Johnson
President
KW Resort Utilities Corp.
6630 Front Street
Key West, FL 33040
305.522.0052 Cell
305.295.3301 Office
305.295.0143 Fax
www.kwru.com

From: Chris Johnson [mailto:chris@kwru.com]
Sent: Wednesday, October 24, 2012 2:08 PM
To: 'Joanne Alexander'
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Subject: Sunset Marina

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\$76.83 (AC#S106)
\$21.03 (AC#S107)

Chris Johnson

From: Chris Johnson <chris@kwru.com>
Sent: Friday, October 26, 2012 2:45 PM
To: Lydia Roberts (LRoberts@PSC.state.fl.us)
Cc: judi@kwru.com; greg@kwru.com; pat@kwru.com
Subject: FW: Sunset Marina
Attachments: payment sunset.pdf

Lydia,
2:41PM October 26, 2012.

KWRU has received a check from Sunset, that was just placed in our drop box, equal to the amount requested (email below). Copy of check is attached. The account is now in good standing.

Have a nice weekend.

Chris Johnson
President
KW Resort Utilities Corp.
6630 Front Street
Key West, FL 33040
305.522.0052 Cell
305.295.3301 Office
305.295.0143 Fax
www.kwru.com

From: Chris Johnson [mailto:chris@kwru.com]
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Subject: RE: Sunset Marina

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Corrected bill (AC#S107 and S106 after searching the records it was found that the monies were applied to was made and the accounts are indeed in good standing).

\$27,071.96 (AC#SM100)
Less pool CREDIT \$796.50

Total Owed \$26,275.46 This pays all monies up to August 31, 2012.

Chris Johnson
President

Customer Profile

Charges Due

Payments

Readings/Meters

Account Info

S106

SUNSET MARINA RESIDENTS OF KW

Search



Find

Reverse List

History

Class

Bill

Receipt

Block Payment

Carryover Account

| Date | E | Sever | Plan | Total | + | New Bg | Pay Type | B | Location | Check # | Notes | Invoice # | Upload |
|------------|---|-------|--------|-------|---|--------|----------|----|----------|---------|-------------------|-----------|------------|
| 11/28/2011 | P | 76.83 | | 76.83 | - | 76.83 | Check | 01 | JUDI | 2770 | Rec'd 11/28/2011. | S106LK... | 11/28/2011 |
| 10/27/2011 | B | 76.83 | 76.83 | 76.83 | + | 153.66 | | | judi | | | | |
| 10/04/2011 | B | 76.83 | | 76.83 | + | 76.83 | | | admin | | | | |
| 09/14/2011 | P | 78.32 | | 78.32 | - | 0.00 | Check | 02 | JUDI | 2692 | Rec'd 09/13/2011. | S106J... | 9/14/2011 |
| 08/31/2011 | B | 78.32 | | 78.32 | + | 78.32 | | | admin | | | | |
| 08/17/2011 | P | 65.19 | | 65.19 | - | 0.00 | Check | 03 | judi | 2699 | Rec'd 08/17/2011 | S106L... | 8/17/2011 |
| 07/28/2011 | B | 55.19 | | 55.19 | + | 65.19 | | | judi | | | | |
| 07/18/2011 | P | 57.81 | | 57.81 | - | 0.00 | Check | 01 | judi | 2595 | Rec'd 07/18/2011. | | |
| 07/18/2011 | P | 66.27 | | 66.27 | - | 57.81 | Check | 01 | judi | 2595 | Rec'd 07/18/2011. | | |
| 07/18/2011 | P | 57.41 | | 57.41 | - | 124.08 | Check | 01 | judi | 2595 | Rec'd 07/18/2011. | | |
| 07/01/2011 | B | 57.81 | 123.68 | 57.81 | + | 181.49 | | | judi | | | | |
| 06/06/2011 | B | 66.27 | 57.41 | 66.27 | + | 123.68 | | | judi | | | | |
| 05/26/2011 | P | 45.31 | | 45.31 | - | 57.41 | Check | 01 | judi | 2488 | | | |
| 05/26/2011 | P | 43.20 | | 43.20 | - | 102.72 | Check | 01 | judi | 2488 | | | |
| 05/11/2011 | B | 57.41 | 88.51 | 57.41 | + | 145.92 | | | ADMIN | | | | |
| 04/18/2011 | N | | | | - | 88.51 | | | CTUSA | | Starting Balance | | |

CASH ONLY IF ALL CHECKS™ SECURITY FEATURES LISTED ON BACK INDICATE NO TAMPERING OR COPYING

SUNSET MARINA KEY WEST, INC.
5555 COLLEGE ROAD
KEY WEST, FL 33040
305-299-7101

FIRST STATE BANK OF
THE FLORIDA KEYS
KEY WEST, FL 33040
23-431870

23401

10/28/2012

PAY TO THE ORDER OF KWRU

\$ 26,275.46

Twenty-Six Thousand Two Hundred Seventy-Five and 46/100 DOLLARS

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

MEMO NOVEMBER 2011 - AUGUST 2012



⑆023401⑆ ⑆067000438⑆ [REDACTED]

⑈ 2011 INTXLT ⑈ NO ⑈ 788 ⑈ 808-623 0810

FD
⑈ 2011 INTXLT ⑈ NO ⑈ 788 ⑈ 808-623 0810



Customer Profile Charges Due Payments Meter/Utility Account His

Account Number: MW001
 Customer Name: MERIDIAN WEST APARTMENTS
 Account created: <Prev MW001

- History for this Account
- Clear Payments Transactions Online Billing
 - Billing Latefees Adjustments Account Changes
 - Readings Other Charges Service Orders Changes

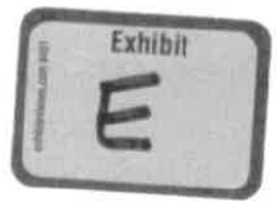
Invoice Cloud eBilling Indicators

eBilling Account Allow Partial ePayment Lock all Indicators Registered AutoPay Paperless Pymt Blocked

Block Payment Convey Account

Display Customer Usage History

| ID | Utility | Read Date | Reading | Usage | Avg Usage | Days | Avg Day Use | UserName | Notes |
|----|---------|------------|---------|--------|-----------|------|-------------|----------|-----------|
| 1 | SEWER | 02/19/2016 | 354200 | 354200 | 434725 | 58 | 6106.90 | JUDI | Man |
| 1 | SEWER | 12/23/2015 | 388800 | 388800 | 436216 | 29 | 13406.90 | JUDI | Man |
| 1 | SEWER | 11/24/2015 | 438600 | 438600 | 437111 | 64 | 6853.13 | "JUDI" | CSVIMPORT |
| 1 | SEWER | 09/21/2015 | 342900 | 342900 | 437082 | 28 | 12246.43 | JUDI | Man |
| 1 | SEWER | 08/24/2015 | 341900 | 341900 | 438929 | 28 | 12210.71 | JUDI | Man |
| 1 | SEWER | 07/27/2015 | 413800 | 413800 | 440870 | 35 | 11822.86 | JUDI | Man |
| 1 | SEWER | 06/22/2015 | 332400 | 332400 | 441422 | 31 | 10722.58 | JUDI | Man |
| 1 | SEWER | 05/22/2015 | 455400 | 455400 | 443693 | 37 | 12308.11 | JUDI | Man |
| 1 | SEWER | 04/15/2015 | 399000 | 399000 | 443444 | 34 | 11735.29 | JUDI | Man |
| 1 | SEWER | 03/12/2015 | 341100 | 341100 | 444410 | 27 | 12633.33 | JUDI | Man |
| 1 | SEWER | 02/13/2015 | 332400 | 332400 | 446706 | 28 | 11871.43 | JUDI | Man |
| 1 | SEWER | 01/16/2015 | 418400 | 418400 | 449304 | 35 | 11954.29 | JUDI | Man |
| 1 | SEWER | 12/12/2014 | 293000 | 293000 | 450023 | 25 | 11720.00 | JUDI | Man |
| 1 | SEWER | 11/17/2014 | 395100 | 395100 | 453761 | 33 | 11972.73 | JUDI | Man |
| 1 | SEWER | 10/15/2014 | 358300 | 358300 | 455192 | 30 | 11943.33 | JUDI | Man |
| 1 | SEWER | 09/15/2014 | 375000 | 375000 | 457614 | 31 | 12096.77 | JUDI | Man |
| 1 | SEWER | 08/15/2014 | 353900 | 353900 | 459733 | 31 | 11416.13 | JUDI | Man |
| 1 | SEWER | 07/15/2014 | 362400 | 362400 | 462518 | 32 | 11325.00 | JUDI | Man |
| 1 | SEWER | 06/13/2014 | 366400 | 366400 | 465224 | 29 | 12634.48 | JUDI | Man |
| 1 | SEWER | 05/15/2014 | 364100 | 364100 | 467969 | 30 | 12136.67 | JUDI | Man |
| 1 | SEWER | 04/15/2014 | 397400 | 397400 | 470937 | 29 | 13703.45 | JUDI | Man |
| 1 | SEWER | 03/17/2014 | 347900 | 347900 | 473099 | 31 | 11222.58 | JUDI | Man |
| 1 | SEWER | 02/14/2014 | 372100 | 372100 | 476893 | 30 | 12403.33 | JUDI | Man |
| 1 | SEWER | 01/15/2014 | 406500 | 406500 | 480168 | 33 | 12318.18 | JUDI | Man |
| 1 | SEWER | 12/13/2013 | 339300 | 339300 | 482545 | 28 | 12117.86 | JUDI | Man |
| 1 | SEWER | 11/15/2013 | 336900 | 336900 | 487319 | 29 | 11617.24 | BRITT | Man |
| 1 | SEWER | 10/17/2013 | 372700 | 372700 | 492506 | 31 | 12022.58 | JUDI | Man |
| 1 | SEWER | 09/16/2013 | 398200 | 398200 | 496785 | 33 | 12066.67 | JUDI | Man |



S107
 SUNSET MARINA RESIDENTS OF KW

Search

 Find

Reverse List

History for this account

Clear Payments Transactions Online Billing
 Billing Estimated Adjustments Account
 Ratchets Other Charges Service Orders Groups

Block Payments Convey Account

| Date | C | Service | Prev | Total | New Bal | Pay Type | P | Used To | Check # | Notes | Invoice # | Updated On |
|------------|---|---------|-------|-------|---------|----------|----|---------|---------|-------------------|-----------|-------------|
| 11/28/2011 | P | 21.03 | | 21.03 | 20.09 | Check | 01 | JUDI | 2770 | Rev'd 11/28/2011. | S107LK... | 11/28/2011 |
| 10/27/2011 | B | 21.03 | 20.09 | 21.03 | 41.12 | | | jud | | | | |
| 10/04/2011 | B | 20.09 | | 20.09 | 20.09 | | | admin | | | | |
| 09/14/2011 | P | 20.89 | | 20.89 | 0.00 | Check | 02 | JUDI | | Rev'd 09/13/2011. | S107LJ... | 9/14/2011 1 |
| 08/31/2011 | B | 20.89 | | 20.89 | 20.89 | | | admin | | | | |
| 08/17/2011 | P | 20.71 | | 20.71 | 0.00 | Check | 03 | jud | | Rev'd 08/17/2011. | S107L... | 8/17/2011 3 |
| 07/28/2011 | B | 20.71 | | 20.71 | 20.71 | | | jud | | | | |
| 07/18/2011 | P | 21.15 | | 21.15 | 0.00 | Check | 01 | jud | 2595 | Rev'd 07/18/2011. | | |
| 07/18/2011 | P | 21.79 | | 21.79 | 21.15 | Check | 01 | jud | 2595 | Rev'd 07/18/2011. | | |
| 07/18/2011 | P | 23.56 | | 23.56 | 42.94 | Check | 01 | jud | 2595 | Rev'd 07/18/2011. | | |
| 07/01/2011 | B | 21.15 | 45.35 | 21.15 | 66.50 | | | jud | | | | |
| 06/06/2011 | B | 21.79 | 23.56 | 21.79 | 45.35 | | | jud | | | | |
| 05/26/2011 | P | 24.11 | | 24.11 | 23.56 | Check | 01 | jud | 2488 | | | |
| 05/26/2011 | P | 23.66 | | 23.66 | 47.67 | Check | 01 | jud | 2488 | | | |
| 05/11/2011 | B | 23.56 | 47.77 | 23.56 | 71.33 | | | ADMIN | | | | |
| 04/18/2011 | N | | | | 47.77 | | | CTUSA | | Starting Balance | | |



Customer Profile Charges Due Payments Meter/Utility Account Hfs

Account Number: MW001 Reverse Last Payment

Customer Name: MERIDIAN WEST APARTMENTS

Account created: < Prev MW001

- History for this Account
- Clear
 - Billing
 - Readings
 - Payments
 - Latefees
 - Other Charges
 - Transactions
 - Adjustments
 - Service Orders
 - Online Billing Account Changes

Invoice Cloud eBilling Indicators

eBilling Account Allow Partial Payment Lock all Indicators Registered AutoPay Paperless Pymt Blocked

Block Payment Convey Account

Display Customer Transactions Histo

| PostDate | C | EffDate | Sewer | Other1 | Other2 | Tax | Prev | Total | + | New Bal | Check# | Notes |
|------------|---|------------|---------|--------|----------|-----|----------|---------|---|----------|--------|-------------------|
| 03/03/2016 | B | 03/03/2016 | 3477.92 | | | | | 3477.92 | + | 3477.92 | | |
| 02/25/2016 | P | 02/25/2016 | 3638.46 | | | | | 3638.46 | - | 0.00 | 3589 | Rcvd: 02/25/2016. |
| 02/07/2016 | B | 02/07/2016 | 3638.46 | | | | | 3638.46 | + | 3638.46 | | |
| 01/28/2016 | P | 01/28/2016 | 3638.46 | | | | | 3638.46 | - | 0.00 | 3404 | Rcvd: 01/28/2016. |
| 01/08/2016 | B | 01/08/2016 | 3638.46 | | | | | 3638.46 | + | 3638.46 | | |
| 12/29/2015 | P | 12/29/2015 | 3869.53 | | | | | 3869.53 | - | 0.00 | 3181 | Rcvd: 12/29/2015. |
| 12/10/2015 | A | 12/10/2015 | 207.40 | | | | | 207.40 | + | 3869.53 | | OCT CORRECTION |
| 12/10/2015 | P | 12/10/2015 | 3632.89 | | | | | 3632.89 | - | 3662.13 | 3052 | Rcvd: 12/10/2015. |
| 12/08/2015 | B | 12/08/2015 | 3869.53 | | | | 3425.49 | 3869.53 | + | 7295.02 | | |
| 11/05/2015 | B | 11/05/2015 | 3425.49 | | | | | 3425.49 | + | 3425.49 | | |
| 10/27/2015 | P | 10/27/2015 | 3425.49 | | | | | 3425.49 | - | 0.00 | 2666 | Rcvd: 10/27/2015. |
| 10/02/2015 | B | 10/02/2015 | 3425.49 | | | | | 3425.49 | + | 3425.49 | | |
| 09/22/2015 | P | 09/22/2015 | 3420.85 | | | | | 3420.85 | - | 0.00 | 2400 | Rcvd: 09/22/2015. |
| 09/03/2015 | B | 09/03/2015 | 3420.85 | | | | | 3420.85 | + | 3420.85 | | |
| 08/25/2015 | P | 08/25/2015 | 3754.46 | | | | | 3754.46 | - | 0.00 | 2170 | Rcvd: 08/25/2015. |
| 08/25/2015 | P | 08/25/2015 | 3376.77 | | | | | 3376.77 | - | 3754.46 | 2148 | Rcvd: 08/25/2015. |
| 08/07/2015 | B | 08/07/2015 | 3754.46 | | | | 3376.77 | 3754.46 | + | 7131.23 | | |
| 07/09/2015 | B | 07/09/2015 | 3376.77 | | | | | 3376.77 | + | 3376.77 | | |
| 06/18/2015 | P | 06/16/2015 | 3947.49 | | | | | 3947.49 | - | 0.00 | 1649 | Rcvd: 06/16/2015. |
| 06/04/2015 | B | 06/04/2015 | 3947.49 | | | | | 3947.49 | + | 3947.49 | | |
| 05/28/2015 | P | 05/28/2015 | 3685.79 | | -3417.13 | | | 268.66 | - | 0.00 | 1467 | Rcvd: 05/28/2015. |
| 05/04/2015 | B | 05/04/2015 | 3685.79 | | | | -3417... | 3685.79 | + | 268.66 | | |
| 04/14/2015 | P | 04/14/2015 | | | 3417.13 | | | 3417.13 | - | -3417... | 4932 | Rcvd: 04/14/2015. |
| 04/13/2015 | P | 04/13/2015 | 3417.13 | | | | | 3417.13 | - | 0.00 | 4925 | Rcvd: 04/13/2015. |
| 04/03/2015 | P | 04/03/2015 | 3376.77 | | | | | 3376.77 | - | 3417.13 | 4910 | Rcvd: 04/03/2015. |
| 03/31/2015 | B | 03/31/2015 | 3417.13 | | | | 3376.77 | 3417.13 | + | 6793.90 | | |
| 03/03/2015 | B | 03/03/2015 | 3376.77 | | | | | 3376.77 | + | 3376.77 | | |

2015

| | | | | | |
|-----------------------|---|--------------|---|------------|------|
| MERCEDES RUFFINO | 5209 5TH AVE APT B STOCK ISLAND FL 3304 | 6032881 X | | 1 Active | S403 |
| MERIDIAN WEST LTD | 6701 SHRIMP RD KEY WEST FL 3304 | 1832635119 | 6 | 103 Active | S402 |
| MERIDIAN WEST LTD | 6701 SHRIMP RD KEY WEST FL 3304 | 1832634960 Z | | 103 Active | S402 |
| MICHAEL A BICK | H17 MIRIAM ST STOCK ISLAND FL 3304 | 7000142 X | | 1 Active | S403 |
| MICHAEL A HAGEL | 40 KINGFISHER LANE STOCK ISLAND FL 3304 | 6031561 X | | 1 Active | S401 |
| MICHAEL AZURAK | 91 GOLF CLUB DR STOCK ISLAND FL 3304 | 6031354 X | | 1 Active | S401 |
| MICHAEL BALDREE | H27 MIRIAM ST STOCK ISLAND FL 3304 | 7000346 X | | 1 Active | S403 |
| MICHAEL BARNETT | 67 GOLF CLUB DR STOCK ISLAND FL 3304 | 6031350 X | | 1 Active | S401 |
| MICHAEL BLUNDELL | 5031 5TH AVE UNIT 10 STOCK ISLAND FL 3304 | 65171737 X | | 1 Active | S403 |
| MICHAEL BURGE JR | A5 12TH AVE STOCK ISLAND FL 3304 | 65029454 X | | 1 Active | S403 |
| MICHAEL C CASTILLO | E5 11TH AVE STOCK ISLAND FL 3304 | 1850190486 X | | 1 Active | S403 |
| MICHAEL COSENTINO | 5031 5TH AVE UNIT 41 STOCK ISLAND FL 3304 | 65044508 X | | 1 Active | S402 |
| MICHAEL DEBETTENCOURT | 53 SPOONBILL WAY STOCK ISLAND FL 3304 | 6031333 X | | 1 Active | S401 |
| MICHAEL DELPH | 6620 MALONEY AVE LOT 08 STOCK ISLAND FL 3304 | 6032663 X | | 1 Active | S402 |
| MICHAEL GILBERT | 5212 OVERSEAS HWY STOCK ISLAND FL 3304 | 1852160965 X | | 2 Active | S403 |
| MICHAEL GONZALEZ | H21 MIRIAM ST STOCK ISLAND FL 3304 | 7000137 X | | 1 Active | S403 |
| MICHAEL HALPERIN | 5031 5TH AVE UNIT 55 STOCK ISLAND FL 3304 | 1852648841 X | | 1 Active | S403 |
| MICHAEL J BURNS | 6900 MALONEY AVE UNIT 15 KEY WEST FL 3304 | 6032698 X | | 1 Active | S402 |
| MICHAEL JULIANO | 6621 MALONEY AVE LOT 21 STOCK ISLAND FL 3304 | 6030690 X | | 1 Active | S402 |
| MICHAEL KRAFT | 18 WHISTLING DUCK LANE STOCK ISLAND FL 3304 | 6031490 X | | 1 Active | S401 |
| MICHAEL MALONEY | 265 GOLF CLUB DR STOCK ISLAND FL 3304 | 6031423 X | | 1 Active | S401 |
| MICHAEL MCCRORY | 217 GOLF CLUB DR STOCK ISLAND FL 3304 | 6031392 X | | 1 Active | S401 |
| MICHAEL MINNERLY | 6621 MALONEY AVE LOT 03 STOCK ISLAND FL 3304 | 6030694 X | | 1 Active | S402 |
| MICHAEL ROBINSON | 6621 MALONEY AVE LOT 20 STOCK ISLAND FL 3304 | 6030665 X | | 1 Active | S402 |
| MICHAEL RUFFO | A16 12TH AVE STOCK ISLAND FL 3304 | 7000125 X | | 1 Active | S403 |
| MICHAEL RYAN | E10 11TH AVE STOCK ISLAND FL 3304 | 6031540 X | | 1 Active | S403 |
| MICHAEL SCHULTZ | 8 MERGANSER LANE STOCK ISLAND FL 3304 | 6030517 X | | 1 Active | S401 |
| MICHAEL SCHULTZ | 8 MERGANSER LANE STOCK ISLAND FL 3304 | 6030517 X | | 1 Active | S401 |
| MICHAEL SMITH | D2 10TH AVE STOCK ISLAND FL 3304 | 6030759 X | | 1 Active | S403 |
| MICHAEL SPIRNAK | 32 GOLF CLUB DR STOCK ISLAND FL 3304 | 6031821 X | | 1 Active | S401 |
| MICHAEL STICH | H33 MIRIAM ST STOCK ISLAND FL 3304 | 65071435 X | | 1 Active | S403 |
| MICHAEL VILLONE | 6800 MALONEY AVE LOT 002 STOCK ISLAND FL 3304 | 6032644 X | | 1 Active | S402 |
| MICHAEL WOLFE | 6800 MALONEY AVE LOT 33 STOCK ISLAND FL 3304 | 6031068 X | | 1 Active | S402 |
| MICHEL BARRABES | 14 WHISTLING DUCK LANE STOCK ISLAND FL 3304 | 6031513 X | | 1 Active | S401 |

2009

| | | | | | | | | | | |
|-----------------------|------------------------------------|-------------------|------------------|----|-----------|------------|---|---|--------|------|
| EL MAR RV RESORT LLC | 6700 EL MAR TR PK STOCK ISLAND | 6700 MALONEY AVE | KEY WEST | FL | 33040 | 08030805 | X | 1 | 10 Ac | 111 |
| MERIDIAN WEST LTD | 6701 SHRIMP RD KEY WEST | 6701 SHRIMP RD | KEY WEST | FL | 33040 | 1482274764 | 2 | 1 | 103 Ac | 4859 |
| MERIDIAN WEST LTD | 6701 SHRIMP RD KEY WEST | 6701 SHRIMP RD | KEY WEST | FL | 33040 | 1481412840 | 8 | 1 | 103 Ac | 0 |
| MERIDIAN WEST LTD | 6701 SHRIMP RD KEY WEST | 6701 SHRIMP RD | KEY WEST | FL | 33040 | 1481412840 | 8 | 1 | 103 Ac | 4859 |
| MERIDIAN WEST LTD | 6701 SHRIMP RD KEY WEST | 6701 SHRIMP RD | KEY WEST | FL | 33040 | 1482274764 | 2 | 1 | 103 Ac | 0 |
| S D BOATYARD LLC | 675 SHRIMP RD STOCK ISLAND | 6801 SHRIMP RD | KEY WEST | FL | 33040 | 07000032 | Z | 1 | 1 Ac | 174 |
| STEVEN CALDERON | 88 MERGANSER LANE STOCK ISLAND | 88 MERGANSER LN | STOCK ISLAND | FL | 33040 | 08031286 | X | 1 | 1 Ac | 19 |
| HARBOR SHORES INC | 8800 MALONEY AVE MAIN STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408072 | 07002295 | 2 | 1 | 35 Ac | 1295 |
| JACK WILLIAMS | 8800 MALONEY AVE LOT 1 STOCK ISL | 4646 ATLANTIC AVE | NEW SYMRNA BK FL | FL | 321864201 | 08030878 | X | 1 | 1 Ac | 59 |
| JACK WILLIAMS | 8800 MALONEY AVE LOT 1 STOCK ISL | 4646 ATLANTIC AVE | NEW SYMRNA BK FL | FL | 321864201 | 08030878 | X | 1 | 1 Ac | 0 |
| DAVID VILLONE | 8800 MALONEY AVE LOT 10 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408108 | 08032853 | X | 1 | 1 Ac | 54 |
| KURT HEITER | 8800 MALONEY AVE LOT 101 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408110 | 08032858 | X | 1 | 1 Ac | 35 |
| ELLOT FOX | 8800 MALONEY AVE LOT 102 STOCK ISL | 5800 87TH ST | SOUTH MIAMI | FL | 331438228 | 08032893 | X | 1 | 1 Ac | 0 |
| REBECCA PROVOST | 8800 MALONEY AVE LOT 103 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408110 | 08032889 | X | 1 | 1 Ac | 30 |
| OSMIEL RODRIGUEZ RUIZ | 8800 MALONEY AVE LOT 104 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 33040 | 08032855 | X | 1 | 1 Ac | 55 |
| PHILIP VITALE | 8800 MALONEY AVE LOT 105 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408110 | 08032858 | X | 1 | 1 Ac | 12 |
| JAMES TRINER JR | 8800 MALONEY AVE LOT 106 STOCK ISL | 8800 MALONEY AVE | STOCK ISLAND | FL | 33040 | 08032854 | X | 1 | 1 Ac | 48 |
| CARLYLE MOORE JR | 8800 MALONEY AVE LOT 107 STOCK ISL | 8800 MALONEY AVE | STOCK ISLAND | FL | 330408110 | 08032857 | X | 1 | 1 Ac | 41 |
| VIRGINIA HERSEY | 8800 MALONEY AVE LOT 11 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408108 | 08030804 | X | 1 | 1 Ac | 17 |
| DARLENE DEVENYI | 8800 MALONEY AVE LOT 110 STOCK ISL | | RIGDEVILLE | ON | L05 1M0 | 08030877 | X | 1 | 1 Ac | 18 |
| THEODORE SMITH | 8800 MALONEY AVE LOT 111 STOCK ISL | 257 HEMPSTEAD RD | SPRING VALLEY | NY | 108771823 | 08032892 | X | 1 | 1 Ac | 63 |
| GORDON GEURTSSEN | 8800 MALONEY AVE LOT 112 STOCK ISL | | KEY WEST | FL | 330414448 | 08030874 | X | 1 | 1 Ac | 30 |
| RON SCOTT | 8800 MALONEY AVE LOT 113 STOCK ISL | | KEY WEST | FL | 330414448 | 08032880 | X | 1 | 1 Ac | 39 |
| LISA WATERS | 8800 MALONEY AVE LOT 114 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408074 | 08032848 | X | 1 | 1 Ac | 15 |
| JOHN RUSSELL | 8800 MALONEY AVE LOT 119 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408074 | 08032891 | X | 1 | 1 Ac | 14 |
| SARA BURKARD | 8800 MALONEY AVE LOT 12 STOCK ISL | | KEY WEST | FL | 33045 | 08030803 | X | 1 | 1 Ac | 53 |
| JOSE SALAZAR | 8800 MALONEY AVE LOT 13 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 33040 | 08030801 | X | 1 | 1 Ac | 30 |
| DAVID OGG | 8800 MALONEY AVE LOT 14 STOCK ISL | 8800 MALONEY AVE | STOCK ISLAND | FL | 330408108 | 08030582 | X | 1 | 1 Ac | 38 |
| BILLIE GRAPER | 8800 MALONEY AVE LOT 15 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 33040 | 08030586 | X | 1 | 1 Ac | 33 |
| SHARON FLECK | 8800 MALONEY AVE LOT 16 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408108 | 08030580 | X | 1 | 1 Ac | 45 |
| HARRY SASSAMAN | 8800 MALONEY AVE LOT 17 STOCK ISL | 83 GEORGE ST | SOUTH RIVER | NJ | 088821213 | 08030587 | X | 1 | 1 Ac | 22 |
| TRAVIS TRAYWICK | 8800 MALONEY AVE LOT 18 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 330408108 | 08030584 | X | 1 | 1 Ac | 72 |
| NORRIS DRYDEN | 8800 MALONEY AVE LOT 19 STOCK ISL | | CRISFIELD | MD | 218170228 | 08030873 | X | 1 | 1 Ac | 0 |
| JOSHUA BLAKE | 8800 MALONEY AVE LOT 2 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 33040 | 08032844 | X | 1 | 1 Ac | 18 |
| FRANCIS FOWLER | 8800 MALONEY AVE LOT 20 STOCK ISL | 8800 MALONEY AVE | STOCK ISLAND | FL | 33040 | 08030872 | X | 1 | 1 Ac | 31 |
| STEVEN FRICTON | 8800 MALONEY AVE LOT 22 STOCK ISL | 8800 MALONEY AVE | KEY WEST | FL | 33040 | 08030583 | X | 1 | 1 Ac | 41 |



Customer Profile Charges Due Payments Meter/Utility Account His

Account Number: FV001
 Customer Name: FLAGLER VILLAGE
 Account created: 05/04/2011 FV001

Registered
 AutoPay
 Paperless
 Pymt Blocked

Display Customer Usage History

| ID | Utility | Read Date | Reading | Usage | Avg Usage | Days | Avg Day Use | UserName | Notes |
|----|---------|------------|---------|--------|-----------|------|-------------|----------|-----------|
| 1 | SEWER | 02/19/2016 | 267500 | 267500 | 244286 | 60 | 4458.33 | JUDI | Man |
| 1 | SEWER | 12/21/2015 | 235700 | 235700 | 243864 | 26 | 9065.38 | JUDI | Man |
| 1 | SEWER | 11/25/2015 | 293500 | 293500 | 244015 | 65 | 4515.38 | JUDI | Man |
| 1 | SEWER | 09/21/2015 | 260200 | 260200 | 243081 | 28 | 9292.86 | JUDI | Man |
| 1 | SEWER | 08/24/2015 | 245900 | 245900 | 242752 | 28 | 8782.14 | JUDI | Man |
| 1 | SEWER | 07/27/2015 | 317200 | 317200 | 242690 | 35 | 9062.86 | JUDI | Man |
| 1 | SEWER | 06/22/2015 | 296000 | 296000 | 241200 | 31 | 9548.39 | JUDI | Man |
| 1 | SEWER | 05/22/2015 | 364700 | 364700 | 240082 | 37 | 9856.76 | JUDI | Man |
| 1 | SEWER | 04/15/2015 | 415000 | 415000 | 237485 | 33 | 12575.76 | JUDI | Man |
| 1 | SEWER | 03/13/2015 | 258300 | 258300 | 233709 | 28 | 9225.00 | JUDI | Man |
| 1 | SEWER | 02/13/2015 | 261000 | 261000 | 233174 | 28 | 9321.43 | JUDI | Man |
| 1 | SEWER | 01/16/2015 | 344000 | 344000 | 232556 | 35 | 9828.57 | JUDI | Man |
| 1 | SEWER | 12/12/2014 | 237100 | 237100 | 230023 | 25 | 9484.00 | JUDI | Man |
| 1 | SEWER | 11/17/2014 | 326800 | 326800 | 229858 | 33 | 9903.03 | JUDI | Man |
| 1 | SEWER | 10/15/2014 | 207000 | 207000 | 227550 | 29 | 7137.93 | JUDI | Man |
| 1 | SEWER | 09/16/2014 | 232700 | 232700 | 228051 | 32 | 7271.88 | JUDI | Man |
| 1 | SEWER | 08/15/2014 | 239800 | 239800 | 227935 | 31 | 7735.48 | JUDI | Man |
| 1 | SEWER | 07/15/2014 | 290300 | 290300 | 227631 | 32 | 9071.88 | JUDI | Man |
| 1 | SEWER | 06/13/2014 | 316600 | 316600 | 225982 | 29 | 10917.24 | JUDI | Man |
| 1 | SEWER | 05/15/2014 | 242100 | 242100 | 223532 | 30 | 8070.00 | JUDI | Man |
| 1 | SEWER | 04/15/2014 | 266100 | 266100 | 223017 | 29 | 9175.86 | JUDI | Man |
| 1 | SEWER | 03/17/2014 | 177300 | 177300 | 221786 | 31 | 5719.35 | JUDI | Man |
| 1 | SEWER | 02/14/2014 | 190400 | 190400 | 223094 | 30 | 6346.67 | JUDI | Man |
| 1 | SEWER | 01/15/2014 | 252600 | 252600 | 224085 | 33 | 7654.55 | JUDI | CSVIMPORT |
| 1 | SEWER | 12/13/2013 | 227600 | 227600 | 223194 | 28 | 8128.57 | JUDI | Man |
| 1 | SEWER | 11/15/2013 | 228900 | 228900 | 223052 | 29 | 7893.10 | BRITT | Man |
| 1 | SEWER | 10/17/2013 | 247000 | 247000 | 222857 | 31 | 7967.74 | JUDI | Man |
| 1 | SEWER | 09/16/2013 | 275100 | 275100 | 222024 | 33 | 8336.36 | JUDI | Man |



Customer Profile

Charges Due

Payments

Meter/Utility

Account His

Account Number: FV001

Customer Name: FLAGLER VILLAGE

Account created: 05/04/2011

Reverse Last Payment

Prev FV001

History for this Account

- Clear
- Billing
- Readings
- Payments
- Latefees
- Other Charges
- Transactions
- Adjustments
- Service Orders
- Online Billing
- Account Changes

Invoice Cloud Billing Indicators

- Billing Account
- Allow Partial Payment
- Lock all Indicators
- Registered AutoPay
- Paperless
- Pymt Blocked

Block Payment

Convey Account

Display Customer Transactions Histo

| PostDate | C | EffDate | Sewer | Tax | Prev | Total | New Bal | Notes |
|------------|---|------------|---------|-----|------|---------|-----------|-------------------|
| 03/18/2016 | P | 03/18/2016 | 2113.89 | | | 2113.89 | - 0.00 | Rcvd: 03/18/2016. |
| 03/03/2016 | B | 03/03/2016 | 2113.89 | | | 2113.89 | + 2113.89 | |
| 02/23/2016 | P | 02/23/2016 | 1966.34 | | | 1966.34 | - 0.00 | Rcvd: 02/23/2016. |
| 02/07/2016 | B | 02/07/2016 | 1966.34 | | | 1966.34 | + 1966.34 | |
| 01/25/2016 | P | 01/25/2016 | 1966.34 | | | 1966.34 | - 0.00 | Rcvd: 01/25/2016. |
| 01/08/2016 | B | 01/08/2016 | 1966.34 | | | 1966.34 | + 1966.34 | |
| 12/29/2015 | P | 12/29/2015 | 2234.53 | | | 2234.53 | - 0.00 | Rcvd: 12/29/2015. |
| 12/08/2015 | B | 12/08/2015 | 2234.53 | | | 2234.53 | + 2234.53 | |
| 11/30/2015 | P | 11/25/2015 | 2080.02 | | | 2080.02 | - 0.00 | Rcvd: 11/25/2015. |
| 11/05/2015 | B | 11/05/2015 | 2080.02 | | | 2080.02 | + 2080.02 | |
| 10/19/2015 | P | 10/19/2015 | 2080.02 | | | 2080.02 | - 0.00 | Rcvd: 10/19/2015. |
| 10/02/2015 | B | 10/02/2015 | 2080.02 | | | 2080.02 | + 2080.02 | |
| 09/18/2015 | P | 09/18/2015 | 2013.67 | | | 2013.67 | - 0.00 | Rcvd: 09/18/2015. |
| 09/03/2015 | B | 09/03/2015 | 2013.67 | | | 2013.67 | + 2013.67 | |
| 09/01/2015 | P | 09/01/2015 | 2344.50 | | | 2344.50 | - 0.00 | Rcvd: 09/01/2015. |
| 08/07/2015 | B | 08/07/2015 | 2344.50 | | | 2344.50 | + 2344.50 | |
| 07/28/2015 | P | 07/28/2015 | 2246.13 | | | 2246.13 | - 0.00 | Rcvd: 07/28/2015. |
| 07/09/2015 | B | 07/09/2015 | 2246.13 | | | 2246.13 | + 2246.13 | |
| 06/18/2015 | P | 06/16/2015 | 2564.90 | | | 2564.90 | - 0.00 | Rcvd: 06/16/2015. |
| 06/04/2015 | B | 06/04/2015 | 2564.90 | | | 2564.90 | + 2564.90 | |
| 05/22/2015 | P | 05/22/2015 | 2798.29 | | | 2798.29 | - 0.00 | Rcvd: 05/22/2015. |
| 05/04/2015 | B | 05/04/2015 | 2798.29 | | | 2798.29 | + 2798.29 | |
| 04/30/2015 | P | 04/30/2015 | 2071.20 | | | 2071.20 | - 0.00 | Rcvd: 04/30/2015. |
| 03/31/2015 | B | 03/31/2015 | 2071.20 | | | 2071.20 | + 2071.20 | |
| 03/19/2015 | P | 03/19/2015 | 2083.73 | | | 2083.73 | - 0.00 | Rcvd: 03/19/2015. |
| 03/03/2015 | B | 03/03/2015 | 2083.73 | | | 2083.73 | + 2083.73 | |
| 02/16/2015 | P | 02/16/2015 | 2468.85 | | | 2468.85 | - 0.00 | Rcvd: 02/16/2015. |

EXHIBIT

Meridian West 2015

As Billed 2015

Avg Monthly Consumptive= (total 2015 consumptive water/12 months) =gal/month

$$= 5,291,040 / 12 = 440,920 \text{ gal/month}$$

(monthly gal expressed in thousand gal X General Service Rate/1000 gal) = Total Monthly Usage

$$(440.92 \text{ thousand gallons} \times \$4.64/1000 \text{ gallons}) = \$2,045.87 \text{ Monthly Usage for all 103 Units}$$

RE-calculated using Residential Gallonage Charge

(monthly gal expressed in thousand gal X Residential Rate/1000 gal) = Total Monthly Usage

$$(440.92 \text{ thousand gallons} \times \$3.87/1000 \text{ gallons}) = \$1,706.36 \text{ Monthly Usage for all 103 Units}$$

The Difference is an overcharge of \$339.51 (\$2,045.87 - \$1,706.36) which works out to \$3.30 per unit per month (\$339.51/103 units).

Flagler Village 2015

As Billed 2015

Avg Monthly Consumptive= (total 2015 consumptive water/12 months) gal/month

$$= 3,528,600/12 = 294,050 \text{ gal/month}$$

(monthly gal expressed in thousand gal X General Service Rate/1000 gal) = Total Monthly Usage

$$(294.050 \text{ thousand gallons} \times \$4.64/1000 \text{ gallons}) = \$1,364.39 \text{ Monthly Usage for all 49 Units}$$

RE-calculated using Residential Gallonage Charge

(monthly gal expressed in thousand gal X Residential Rate/1000 gal) = Total Monthly Usage

$$(294.050 \text{ thousand gallons} \times \$3.87/1000 \text{ gallons}) = \$1,137.97 \text{ Monthly Usage for all 49 Units}$$

The Difference is an overcharge of \$226.42 (\$1,364.39 - \$1,137.97) which works out to \$4.62 per unit per month (\$226.42/49 units).





KW Resort Utilities Corp.

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

April 6, 2017

VIA CERTIFIED MAIL

Meridian West
P.O. Box 4697
Logan, Utah 84323

KWRU Sewer Account No. MW001

Dear Meridian West,

As a result of the recent State of Florida Public Service Commission Rate Case (Docket No. 150071-SU) an adjustment was made to your account in the amount of \$72,701.12.

Please find the refund, plus interest, enclosed.

Sincerely,

Christopher A. Johnson
President, KW Resort Utilities Corp.

Enclosures: Refund Check No. 5307, Refund Calculation Spreadsheet

EXHIBIT B

KW RESORT UTILITIES CORP.

OPERATING ACCOUNT
P.O. BOX 2125
KEY WEST, FL 33045-2125
PH. 305-295-3301

BRANCH BANKING AND TRUST COMPANY
1-800-BANK BB&T BBANDT.COM

5307

63-9138-2631

04/06/2017

PAY TO THE
ORDER OF

Meridian West

\$ 72,701.12

DOLLARS

Seventy-two thousand seven hundred one and 12/100*****

Meridian West
P.O. Box 4697
Logan, Utah 84323



[Handwritten Signature]
MP

MEMO

Refund on ACCT# MW001

⑈00005307⑈



KW RESORT UTILITIES CORP.

04/06/2017

Meridian West

5307

Refund on ACCT# MW001

72,701.12

1310000 BB&T Operating Account - 3361 Refund on ACCT# MW001

72,701.12

04/06/2017

KW RESORT UTILITIES CORP.
Meridian West

Refund on ACCT# MW001

72,701.12

5307

1310000 BB&T Operating Account - 3361 Refund on ACCT# MW001

72,701.12

Account R090 5730 Fourth Avenue LLC

| Bill Date | | Read | adjusted | | As | |
|-----------|------|-------|----------|-----------|---------|-----------|
| | | | adjusted | cost | billed | cost |
| Apr | 2013 | 48800 | \$ 3.87 | \$ 188.86 | \$ 4.64 | \$ 226.43 |
| May | 2013 | 66200 | \$ 3.87 | \$ 256.19 | \$ 4.64 | \$ 307.17 |
| Jun | 2013 | 73900 | \$ 3.87 | \$ 285.99 | \$ 4.64 | \$ 342.90 |
| July | 2013 | 78000 | \$ 3.87 | \$ 301.86 | \$ 4.64 | \$ 361.92 |
| Aug | 2013 | 78900 | \$ 3.87 | \$ 305.34 | \$ 4.64 | \$ 366.10 |
| Sept | 2013 | 87000 | \$ 3.87 | \$ 336.69 | \$ 4.64 | \$ 403.68 |
| Oct | 2013 | 77500 | \$ 3.87 | \$ 299.93 | \$ 4.64 | \$ 359.60 |
| Nov | 2013 | 55900 | \$ 3.87 | \$ 216.33 | \$ 4.64 | \$ 259.38 |
| Dec | 2013 | 53500 | \$ 3.87 | \$ 207.05 | \$ 4.64 | \$ 248.24 |
| Jan | 2014 | 53000 | \$ 3.87 | \$ 205.11 | \$ 4.64 | \$ 245.92 |
| Feb | 2014 | 61000 | \$ 3.87 | \$ 236.07 | \$ 4.64 | \$ 283.04 |
| Mar | 2014 | 54200 | \$ 3.87 | \$ 209.75 | \$ 4.64 | \$ 251.49 |
| Apr | 2014 | 52500 | \$ 3.87 | \$ 203.18 | \$ 4.64 | \$ 243.60 |
| May | 2014 | 56200 | \$ 3.87 | \$ 217.49 | \$ 4.64 | \$ 260.77 |
| Jun | 2014 | 54600 | \$ 3.87 | \$ 211.30 | \$ 4.64 | \$ 253.34 |
| July | 2014 | 60600 | \$ 3.87 | \$ 234.52 | \$ 4.64 | \$ 281.18 |
| Aug | 2014 | 71400 | \$ 3.87 | \$ 276.32 | \$ 4.64 | \$ 331.30 |
| Sept | 2014 | 71400 | \$ 3.87 | \$ 276.32 | \$ 4.64 | \$ 331.30 |
| Oct | 2014 | 63900 | \$ 3.87 | \$ 247.29 | \$ 4.64 | \$ 296.50 |
| Nov | 2014 | 64500 | \$ 3.87 | \$ 249.62 | \$ 4.64 | \$ 299.28 |
| Dec | 2014 | 70500 | \$ 3.87 | \$ 272.84 | \$ 4.64 | \$ 327.12 |
| Jan | 2015 | 56100 | \$ 3.87 | \$ 217.11 | \$ 4.64 | \$ 260.30 |
| Feb | 2015 | 89400 | \$ 3.87 | \$ 345.98 | \$ 4.64 | \$ 414.82 |
| Mar | 2015 | 61300 | \$ 3.87 | \$ 237.23 | \$ 4.64 | \$ 284.43 |
| Apr | 2015 | 54100 | \$ 3.87 | \$ 209.37 | \$ 4.64 | \$ 251.02 |
| May | 2015 | 64700 | \$ 3.87 | \$ 250.39 | \$ 4.64 | \$ 300.21 |
| Jun | 2015 | 64700 | \$ 3.87 | \$ 250.39 | \$ 4.64 | \$ 300.21 |
| July | 2015 | 23600 | \$ 3.87 | \$ 91.33 | \$ 4.64 | \$ 109.50 |
| Aug | 2015 | 29200 | \$ 3.87 | \$ 113.00 | \$ 4.64 | \$ 135.49 |
| Sept | 2015 | 22200 | \$ 3.87 | \$ 85.91 | \$ 4.64 | \$ 103.01 |
| Oct | 2015 | 23500 | \$ 3.87 | \$ 90.95 | \$ 4.64 | \$ 109.04 |
| Nov | 2015 | 16000 | \$ 3.87 | \$ 61.92 | \$ 4.64 | \$ 74.24 |
| Dec | 2015 | 13900 | \$ 3.87 | \$ 53.79 | \$ 4.64 | \$ 64.50 |
| Jan | 2016 | 22000 | \$ 3.87 | \$ 85.14 | \$ 4.64 | \$ 102.08 |
| Feb | 2016 | 14100 | \$ 3.87 | \$ 54.57 | \$ 4.64 | \$ 65.42 |
| Mar | 2016 | 22000 | \$ 3.87 | \$ 85.14 | \$ 4.64 | \$ 102.08 |
| Apr | 2016 | 26200 | \$ 3.87 | \$ 101.39 | \$ 4.64 | \$ 121.57 |

Total \$ 7,571.66 \$ 9,078.16

Difference Overbill \$ 1,506.51



KW Resort Utilities Corp.

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

April 6, 2017

VIA CERTIFIED MAIL

Banyan Grove
5455 Macdonald Ave Unit 46
Key West, FL 33040

KWRU Sewer Account No. BG006

Dear Banyan Grove,

As a result of the recent State of Florida Public Service Commission Rate Case (Docket No. 150071-SU) an adjustment was made to your account in the amount of \$25,512.91.

Please find the refund, plus interest, enclosed.

Sincerely,

Christopher A. Johnson
President, KW Resort Utilities Corp.

Enclosures: Refund Check No. 5308, Refund Calculation Spreadsheet

EXHIBIT D

KW RESORT UTILITIES CORP.

OPERATING ACCOUNT
P.O. BOX 2125
KEY WEST, FL 33045-2125
PH. 305-295-3301

BRANCH BANKING AND TRUST COMPANY
1-800-BANK BBT BBANDT.COM

5308

63-9138-2631

04/06/2017

PAY TO THE
ORDER OF

Banyan Grove

\$ 25,512.91

DOLLARS

Twenty-five thousand five hundred twelve and 91/100*****

Banyan Grove
5455 Macdonald Ave Unit 46
Key West, FL 33040



[Handwritten Signature]
[Handwritten Signature]

SECURITY FEATURES INCLUDED

MEMO

Refund on ACCT# BG006

⑈00005308⑈

KW RESORT UTILITIES CORP.

04/06/2017

Banyan Grove

5308

Refund on ACCT# BG006

25,512.91

131000 BB&T Operating Account - 3361 Refund on ACCT# BG006

25,512.91

04/06/2017

KW RESORT UTILITIES CORP.
Banyan Grove

Refund on ACCT# BG006

25,512.91

5308

131000 BB&T Operating Account - 3361 Refund on ACCT# BG006

25,512.91

Account WE002 Itnor Corp dba Waters Edge

| Bill Date | Read | adjusted | adjusted cost | As billed | cost |
|-----------|--------|----------|---------------|-----------|-----------|
| Apr 2013 | 27600 | \$ 3.87 | \$ 106.81 | \$ 4.64 | \$ 128.06 |
| May 2013 | 39200 | \$ 3.87 | \$ 151.70 | \$ 4.64 | \$ 181.89 |
| Jun 2013 | 49200 | \$ 3.87 | \$ 190.40 | \$ 4.64 | \$ 228.29 |
| July 2013 | 31500 | \$ 3.87 | \$ 121.91 | \$ 4.64 | \$ 146.16 |
| Aug 2013 | 32100 | \$ 3.87 | \$ 124.23 | \$ 4.64 | \$ 148.94 |
| Sept 2013 | 34100 | \$ 3.87 | \$ 131.97 | \$ 4.64 | \$ 158.22 |
| Oct 2013 | 37800 | \$ 3.87 | \$ 146.29 | \$ 4.64 | \$ 175.39 |
| Nov 2013 | 31000 | \$ 3.87 | \$ 119.97 | \$ 4.64 | \$ 143.84 |
| Dec 2013 | 54600 | \$ 3.87 | \$ 211.30 | \$ 4.64 | \$ 253.34 |
| Jan 2014 | 37100 | \$ 3.87 | \$ 143.58 | \$ 4.64 | \$ 172.14 |
| Feb 2014 | 43100 | \$ 3.87 | \$ 166.80 | \$ 4.64 | \$ 199.98 |
| Mar 2014 | 45400 | \$ 3.87 | \$ 175.70 | \$ 4.64 | \$ 210.66 |
| Apr 2014 | 44500 | \$ 3.87 | \$ 172.22 | \$ 4.64 | \$ 206.48 |
| May 2014 | 44500 | \$ 3.87 | \$ 172.22 | \$ 4.64 | \$ 206.48 |
| Jun 2014 | 39300 | \$ 3.87 | \$ 152.09 | \$ 4.64 | \$ 182.35 |
| July 2014 | 44300 | \$ 3.87 | \$ 171.44 | \$ 4.64 | \$ 205.55 |
| Aug 2014 | 57800 | \$ 3.87 | \$ 223.69 | \$ 4.64 | \$ 268.19 |
| Sept 2014 | 118000 | \$ 3.87 | \$ 456.66 | \$ 4.64 | \$ 547.52 |
| Oct 2014 | 102200 | \$ 3.87 | \$ 395.51 | \$ 4.64 | \$ 474.21 |
| Nov 2014 | 50200 | \$ 3.87 | \$ 194.27 | \$ 4.64 | \$ 232.93 |
| Dec 2014 | 47700 | \$ 3.87 | \$ 184.60 | \$ 4.64 | \$ 221.33 |
| Jan 2015 | 42700 | \$ 3.87 | \$ 165.25 | \$ 4.64 | \$ 198.13 |
| Feb 2015 | 45300 | \$ 3.87 | \$ 175.31 | \$ 4.64 | \$ 210.19 |
| Mar 2015 | 51900 | \$ 3.87 | \$ 200.85 | \$ 4.64 | \$ 240.82 |
| Apr 2015 | 51900 | \$ 3.87 | \$ 200.85 | \$ 4.64 | \$ 240.82 |
| May 2015 | 64500 | \$ 3.87 | \$ 249.62 | \$ 4.64 | \$ 299.28 |
| Jun 2015 | 103800 | \$ 3.87 | \$ 401.71 | \$ 4.64 | \$ 481.63 |
| July 2015 | 51900 | \$ 3.87 | \$ 200.85 | \$ 4.64 | \$ 240.82 |
| Aug 2015 | 136900 | \$ 3.87 | \$ 529.80 | \$ 4.64 | \$ 635.22 |
| Sept 2015 | 52800 | \$ 3.87 | \$ 204.34 | \$ 4.64 | \$ 244.99 |
| Oct 2015 | 43200 | \$ 3.87 | \$ 167.18 | \$ 4.64 | \$ 200.45 |
| Nov 2015 | 43200 | \$ 3.87 | \$ 167.18 | \$ 4.64 | \$ 200.45 |
| Dec 2015 | 61300 | \$ 3.87 | \$ 237.23 | \$ 4.64 | \$ 284.43 |
| Jan 2016 | 44200 | \$ 3.87 | \$ 171.05 | \$ 4.64 | \$ 205.09 |
| Feb 2016 | 67700 | \$ 3.87 | \$ 262.00 | \$ 4.64 | \$ 314.13 |
| Mar 2016 | 65200 | \$ 3.87 | \$ 252.32 | \$ 4.64 | \$ 302.53 |
| Apr 2016 | 60000 | \$ 3.87 | \$ 232.20 | \$ 4.64 | \$ 278.40 |

Total \$ 7,731.10 \$ 9,269.33

Difference Overbill \$ 1,538.23

EXHIBIT E



KW Resort Utilities Corp.

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

April 6, 2017

VIA CERTIFIED MAIL

Flagler Village
Attn: Manager
5300 Macdonald Avenue Unit 34
Key West, FL 33040

KWRU Sewer Account No. FV001

Dear Flagler Village,

As a result of the recent State of Florida Public Service Commission Rate Case (Docket No. 150071-SU) an adjustment was made to your account in the amount of \$43,402.79.

Please find the refund, plus interest, enclosed.

Sincerely,

Christopher A. Johnson
President, KW Resort Utilities Corp.

Enclosures: Refund Check No.5306, Refund Calculation Spreadsheet

EXHIBIT F

KW RESORT UTILITIES CORP.

OPERATING ACCOUNT

P.O. BOX 2125
KEY WEST, FL 33045-2125
PH. 305-295-3301

BRANCH BANKING AND TRUST COMPANY

1-800-BANK BBT BBANDT.COM

63-9138-2831

5306

04/06/2017

PAY TO THE
ORDER OF

Flagler Village

\$
**43,402.79

DOLLARS

Forty-three thousand four hundred two and 79/100*****

Flagler Village
5300 Macdonald Ave Unit 34
Key West, FL 33040



Christina [Signature]

12 Year Full-Depth
Printer & Processor

MEMO

Refund on ACCT# FV001

⑈00005306⑈

KW RESORT UTILITIES CORP.

04/06/2017

Flagler Village

Refund on ACCT# FV001

43,402.79

5306

1310000 BB&T Operating Account - 3361 Refund on ACCT# FV001

43,402.79

04/06/2017

KW RESORT UTILITIES CORP.
Flagler Village

Refund on ACCT# FV001

43,402.79

5306

1310000 BB&T Operating Account - 3361 Refund on ACCT# FV001

43,402.79