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March 27, 2025
via efilng

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20240108-SU - Application for increase in wastewater rates in Monroe County by
K W Resort Utilities Corp.

Dear Mr. Teitzman:

On behalf of K W Resort Utilities Corp. ("KW" or "Utility") this letter is the response to
Staff's Second Data Request dated March 5, 2025.

1. According to MFR Schedule B-6, the following expense accounts had substantial
variations in certain months of the test year when compared to other months. For each of
the accounts listed below, please provide explanations for the variations, as well as the
Utility's calculations, basis, and work papers for each listed month.
 - a. Account 711 Sludge Removal Expense: August, October, and June

RESPONSE:

August

8-1-2023 Synagro Technologies, Inc. \$33,505.62 Expense is for dewatering with a
centrifuge and the associated sludge hauling per dry ton. The drying beds are the most
economical method to manage the biosolids. However, the drying beds are not capable
of processing 100% of the biosolids generated by the WWTP. Therefore, a contract
residuals management company is hired to process the sludge that can't be handled
using the drying beds. Synagro dewateres the sludge and conveys it into dumpsters and
hauls it off to the DEP designated land fill. By doing this the Utility maintains the

proper biosolids inventory necessary to operate the WWTP in accordance with its DEP Permit.

October

10-1-2023 Synagro Technologies Inc. \$13,892.07 (see above explanation)

June

6-1-2024 Synagro Technologies Inc. \$53,628.45 (see above explanation)

- b. Account 718 Chemicals Expense: May and August

RESPONSE:

Chemical Expense for May \$28,784.39

Bulk chemicals are trucked in and pumped from tanks on the chemical vendor's truck into the Utility's chemical tanks. The amount of chemical is dependent upon the vendor's supply and the amount of chemical resident in the Utility's tanks for a given chemical. Because of these factors the frequency of chemical delivery and amount of chemical delivered can vary month to month. In May there were 4 deliveries, the Test Year average was 2.6 deliveries per month (July 2023 outlier removed).

August Chemical Expense \$9,089.35

In August there were only 2 chemical deliveries.

- c. Account 750 Transportation Expenses: August, November, March, and June

RESPONSE:

August \$3,598.46 this expense category had a charge for diesel fuel tanker delivery to supply the storage tank that sources fuel to the standby generator that powers the entire WWTP facility. This charge was \$1,889.06.

November \$3,900.81 there were annual vehicle registration fees of \$354.25 expensed to the category during the period. There were also 3 significant repairs (\$717.84, \$550.18, \$536.65) during the period.

March \$3,034.02 this expense category had a major AC repair, of \$1,138.84, to a fleet truck.

June \$5,305.94 this expense category had a charge for diesel fuel tanker delivery to supply the storage tank that sources fuel to the standby generator that powers the WWTP facility. This charge was \$1,511.81.

d. Account 760 Advertising Expense: March, April, May, and June

RESPONSE: To attract qualified candidates the Utility utilizes online hiring/recruiting platforms, such as Indeed, and or targeted advertising when hiring for wastewater specific positions.

March advertising for open position Indeed \$500.88

April advertising for open position Indeed \$865.45 and Florida Water Resources Journal \$220

May advertising for open position Indeed \$739.66.

June advertising for open position Indeed \$424.93

e. Account 775 Miscellaneous Expenses: November, January, February, and May

RESPONSE:

November – Dues & Subscriptions included an annual fee for the Utility’s accounting software (Intuit QuickBooks Online - \$2,160)

January – Computer - (Information Technology Solutions - \$4,520.78) IT Consultant work on server and workstations. Work included maintenance, security, update/backup, configuration of new users. Restoration of internet and phone during and after AT&T failure with fiber internet and phone.

February Computer – Annual Software fee Adobe -\$1,439.40, Utility Billing System annual support fee (\$895), IT consultant (Information Technology Solutions - \$2,719.38) for SCADA support, network and workstation management, and security configuration.

May Computer – IT Consultant (Information Technology Solutions - \$11,649.00) to perform various activities relating to upgrade, maintenance, configuration, backup, and troubleshooting of network/SCADA/workstation systems.

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2. Please provide documentation for all filled and vacant positions as well as employee names including executive/officer names, their titles, and salaries, during the test year.

RESPONSE:

Complete documentation of the 14 Utility Officers and employees is attached in redacted format and is subject to a Request for Confidential Classification being filed simultaneously.

3. Please provide, for each year from 2017-2024, the total payroll costs incurred by KWRU, by category of employee.

RESPONSE: Attached.

4. Please provide, for each year from 2017-2024, the total overtime costs allocated or charged to KWRU.

RESPONSE: Attached.

5. Please provide the Utility's policy for employee and executive/officer raises.

RESPONSE:

For maintenance employee merit raises, the Board of Directors is consulted and a ceiling is determined by the Board; this ceiling is based on labor market, competitive utility wages in the Key West area, and other factors. Manager/Accountant/Officer raises are directly approved by the Board of Directors.

6. Please provide the amount of any employee severance costs incurred by KWRU in each of the last five years and as reflected in the test year claim.

RESPONSE: None

7. Please provide the total relocation expenses incurred by KWRU in each of the last five years and as reflected in the test year claim.

RESPONSE: None

8. Please provide a description of all incentive compensation programs provided to employees. For each program, please provide:

- a. a description of the program

- b. the performance criteria or factors used to determine awards

- c. the amount included in the Utility’s claim
- d. the actual costs incurred in each of the past five years
- e. the current number of participants.

RESPONSE: The Utility doesn’t have formal incentive compensation programs. However, to motivate and retain employees, the Utility does promote career development, professional growth, and continuing education in certain circumstances. These circumstances are on a case-by-case basis and include when the employee and the Utility mutually benefit as a result of the training/education/licensure/etc. An example of this is when a licensed WWTP Operator advances to a higher level of licensure. In these events the Utility may: promote an individual, provide a salary increase, provide a monetary award, or other. In the past 5 years the Utility has made 4 monetary awards to the following individuals for Achieving Licensure or for earning a Degree from a College/University.

Career Development and Advanced Licensure					Directly relates to position
YEAR	Employee	License/Degree/Certification	Amount	Position	position
2024	Andrew Pfeiffer	WWTP License Obtained	\$ 1,000	WWTP Operator	YES
2024	Brian Kyle Hinton	WWTP License Obtained	\$ 2,000	WWTP Operator/Tr	YES
2024	Jeremy Naese	WWTP License Obtained	\$ 1,000	WWTP Operator/M	YES
2022	Olga Vera	Masters in Accounting from Louisiana State University	\$ 5,000	Utility Accountant	YES

The Utility Board of Directors also annually reviews staffing and annually approves Longevity Pay for all of the employees with the goal of employee retention, rewarding loyalty, and valuing experience. Longevity Pay is annually reviewed by the Board and since it is subject to Board approval for any given year it doesn’t appear as a benefit in the Employee Handbook.

Longevity Pay for All Employees		
Year	# Participants	Amount
2024	14	\$ 13,850
2023	14	\$ 12,350
2022	13	\$ 7,350
2021	13	\$ 4,400
2020	13	\$ 5,400

9. Provide a list of all benefits offered to employees.

RESPONSE: The Utility provides Group Health Benefits, Dental Insurance, Vision Insurance, Life Insurance, FSA, 401K (voluntary only, no matching by Utility), Voluntary disability, Voluntary Life, Voluntary hospitalization/accident/critical illness, and EAP. The Utility also offers all eligible employees and officers a Profit-Sharing Plan (*must meet eligibility requirements*).

10. Provide a list of all benefits offered to officers.

RESPONSE: There are 2 Officers, a President and Vice President. The Vice President receives the same benefits as the remainder of the Company. The President receives the same benefits as the remainder of the Company, with the exception of additional life insurance from Pacific Life Insurance.

11. Please provide a description of all incentive compensation programs provided to executives/ officers. For each program, please provide:

- a. a description of the program
- b. the performance criteria or factors used to determine awards
- c. the amount included in the Utility's claim
- d. the actual costs incurred in each of the past five years
- e. by title, a list of all officers eligible to participate.

RESPONSE: *The Utility doesn't provide incentive compensation programs to executives/officers.*

12. Please identify and quantify all officer compensation by component, including incentive awards and bonuses, paid in each of the past five years and indicate the portion of each component that is included in the Utility's proposed revenue requirement. Please also identify, by title, the officers whose compensation is included in this response.

RESPONSE: Complete documentation of the Utility Officers compensation is attached in redacted format and is subject to a Request for Confidential Classification being filed simultaneously.

13. Please describe any changes to incentive compensation programs over the past five years or that are projected for the future.

RESPONSE: The Utility hasn't had incentive compensation programs in the past five years nor is this projected for the future.

14. Please describe any changes in benefits offered to a) officers or b) employees in any of the past five years or projected for the future.

RESPONSE: There haven't been any changes in benefits offered to officers or employees in any of the past five years nor is this projected for the future.

15. For each employee benefit, please provide the total costs incurred by the Utility in each of the past five years and as reflected in the test year claim.

RESPONSE: Attached.

16. Please fully describe any Supplemental Executive Retirement Plan (SERP) benefits or benefits associated with non-qualified retirement plans, and quantify the costs associated with such non-qualified plans that are included in the test year claim.

RESPONSE: The Utility doesn't have SERP benefits or benefits with non-qualified retirement plans.

17. Please identify all compensation, bonuses, and benefits provided to members of the Board of Directors in each of the last five years and as included in the Utility's test year claim.

RESPONSE

TY 2023-2024

Chairman \$36,000 Annual Stipend.	Health, Dental, and Vision Benefit \$21,366
Director Position \$24,000 Annual Stipend.	Health, Dental, and Vision Benefit \$21,366
Director Position \$24,000 Annual Stipend.	Health, Dental, and Vision Benefit \$21,366

TY 2022-2023

Chairman \$36,000 Annual Stipend.	Health, Dental, and Vision Benefit \$19,671
Director Position \$24,000 Annual Stipend.	Health, Dental, and Vision Benefit \$19,671
Director Position \$24,000 Annual Stipend.	Health, Dental, and Vision Benefit \$19,671

TY 2021-2022

Chairman \$36,000 Annual Stipend.	Health, Dental, and Vision Benefit \$18,732
Director Position \$24,000 Annual Stipend.	Health, Dental, and Vision Benefit \$18,732
Director Position \$24,000 Annual Stipend.	Health, Dental, and Vision Benefit \$18,732

TY 2020-2021

Chairman \$36,000 Annual Stipend.	Health, Dental, and Vision Benefit \$17,653
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Director Position \$24,000 Annual Stipend. Health, Dental, and Vision Benefit \$17,653
Director Position \$24,000 Annual Stipend. Health, Dental, and Vision Benefit \$17,653

TY 2019-2020

Chairman \$36,000 Annual Stipend. Health, Dental, and Vision Benefit \$16,450
Director Position \$24,000 Annual Stipend. Health, Dental, and Vision Benefit \$16,450
Director Position \$24,000 Annual Stipend. Health, Dental, and Vision Benefit \$16,450

18. Please provide the Utility's General Ledger for the test year.

RESPONSE: The General Ledger is too voluminous to convert to pdf for attaching to this response. A copy of the general ledger in excel format will be provided to the Staff and it has previously been provided to the Audit Staff.

19. Please provide the 13-month average cash balance for the 2020-2024 and explain any variations in the level.

RESPONSE: Attached.

20. For the pro forma adjustments to annualize O&M expense on MFR Schedule B-3, please provide detailed work papers to support the Utility's calculations.

RESPONSE: The proforma salary adjustments include individual salary information and are being provided in redacted format, and is subject to a Request for Confidential Classification being filed simultaneously.

Schedule B-3

15	Pro-forma Adjustments to O&M Expense		
16	to reflect annualized O&M expenses		
17	701 Salaries and Wages - Employees	50,313	Workpaper is attached.
18	703 Salaries and Wages - Officers, etc.	1,039	Workpaper is attached.
19	704 Employee Pensions & Benefits:		(Test year benefits on B-6 column 14 line 3) / (Test
20	TY Actual 23.36% x proforma salaries	11,994	year total salaries on B-6, lines 1 & 2) = 23.36%
21	Additional 1% cost of traditional pension plan x total salaries	14,326	Pension contribution additional 1%, calculated as 1% of total adjusted salaries (B-6 column 16 lines 1 & 2)
22	711 Sludge Hauling	2,747	Workpaper is attached.
23	715 Purchased Power		
24	718 Chemicals	6,808	Workpaper is attached.
25	731 Engineering DEP permit renewal over 5 years	8,000	Based on Engineers Estimate provided in MFR's
26	731 Engineering - Collection System Action Plan amortized over 5 years	67,000	Engineers Estimate Provided in the MFR's. In Staff's First DR is the executed proposal for CSAP \$335,000 Weiler Engineering/APEX
27	757 Insurance General Liability	12,688	Provided attached.
28	758 Insurance Workman's Comp	2,214	4.4% workers comp rate x proforma salaries from Line 17
29			
30	total pro forma adjustments to O&M Expense	177,128	

21. Please provide the most recent actual and estimated rate case expense, in addition to detailed explanations, support documentation, and calculations to justify actual and estimated expense to complete this rate case.

RESPONSE: Attached.

22. Please provide documentation of the most current millage rate.

RESPONSE: Attached.

23. On MFR Schedule B-8, the Utility references competitive wages charged by FKAA and KES. Please provide support documentation for the level of employee and officer/director salaries being requested in the instant docket.

RESPONSE: Attached.

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Should you or Staff have any questions regarding this response please do not hesitate to contact me.

Very truly yours,

/s/ Martin S. Friedman
Martin Friedman

MSF:

Cc: Suzanne Brownless (via email)

Payroll Costs by Category of Employee - Earnings, benefits and taxes

	2017	2018	2019	2020	2021	2022	2023	2024
Administrative Employees	\$ 480,714.99	\$ 434,201.50	\$ 563,522.88	\$ 551,855.78	\$ 554,089.57	\$ 654,526.31	\$ 735,675.07	\$ 742,153.87
Managers	\$ 238,746.76	\$ 218,300.92	\$ 265,249.17	\$ 259,655.78	\$ 267,056.51	\$ 279,486.37	\$ 323,115.51	\$ 266,686.48
Field Personnel	\$ 284,011.24	\$ 397,416.71	\$ 407,492.48	\$ 495,051.90	\$ 474,177.07	\$ 535,978.05	\$ 577,728.80	\$ 645,286.53

Overtime by Year KWRU

Year	Amount
2017	\$ 60,497.09
2018	\$ 61,352.46
2019	\$ 73,321.92
2020	\$ 57,030.06
2021	\$ 42,860.69
2022	\$ 64,034.84
2023	\$ 78,255.67
2024	\$ 80,611.76

2020

Officer	Compesation	Longevity	Benefits
Christopher Johnson - President	\$	[REDACTED]	[REDACTED]
Greg Wright - Vice President	\$		
Total	\$		

2021

Officer	Compensation	Longevity	Benefits
Christopher Johnson - President	\$		
Greg Wright - Vice President	\$		
Total	\$		

2022

Officer	Compesation	Longevity	Benefits
Christopher Johnson - President	\$		
Greg Wright - Vice President	\$		
Total	\$		

2023

Officer	Compesation	Longevity	Benefits
Christopher Johnson - President	\$		
Greg Wright - Vice President	\$		
Total	\$		

2024

Officer	Compensation	Longevity	Benefits
Christopher Johnson - President	\$		
Greg Wright - Vice President	\$		
Total	\$		

Employee Benefit Costs Incurred by Utility

2020	\$	156,241.31
2021	\$	171,155.44
2022	\$	206,767.22
2023	\$	215,622.75
2024	\$	214,757.32

Department Summary Data with Employee Detail

Time Run: 03/24/2025 10:22:35 AM

User ID: nwiggin

Check Dates: 01/01/2020 - 12/31/2020

Org Level 1	Employee Last Name and Suffix	Employee First Name	PEO DENTAL ER CONT MPP	PEO MED ER CONT MPP	PEO VIS EE DOM MPP
100 Payroll	Amboise	Pierre	\$ 327.84	\$ 9,889.20	
100 Payroll	Barrios	Robert			
100 Payroll	Harchuska	Kaitlin	\$ 27.32	\$ 953.06	
100 Payroll	Hinton	Brian	\$ 304.48		
100 Payroll	Irizarry	Judi Lynn	\$ 327.84	\$ 11,436.72	\$ 50.40
100 Payroll	Johnson	Christopher A	\$ 1,667.04	\$ 51,426.24	\$ 175.68
100 Payroll	Jones	Edward		\$ -	
100 Payroll	Marzetti	Simon	\$ 259.54		
100 Payroll	Milks	Bryan	\$ 553.92	\$ 13,250.64	
100 Payroll	Pappadakis	Joseph			
100 Payroll	Pfeiffer	Andrew	\$ 327.84	\$ 12,232.02	
100 Payroll	Phillips	Jason	\$ 327.84		
100 Payroll	Rahming Jr	Kenneth			
100 Payroll	Rainer	Debra	\$ 55.36	\$ 2,074.28	
100 Payroll	Russo	John	\$ 235.28	\$ 7,004.85	
100 Payroll	Savage	Andrea	\$ 62.40		
100 Payroll	Streisel	Mark			
100 Payroll	Sunderman	Timothy	\$ 757.92	\$ 25,694.88	
100 Payroll	Wright	Gregory		\$ 16,704.48	\$ 114.24
			\$ 5,234.62	\$ 150,666.37	\$ 340.32

Department Summary Data with Employee Detail

Time Run: 03/24/2025 10:29:22 AM

User ID: nwiggin

Check Dates: 01/01/2021 - 12/31/2021

Org Level 1	Employee Last Name and Suffix	Employee First Name	ERDENTAL	ERVISION	PEO MED ER CONT MPP
100 Payroll	Amboise	Pierre	\$ 332.16	\$ -	\$ 11,207.52
100 Payroll	Barrios	Robert			
100 Payroll	Battle	Calvin			
100 Payroll	Harchuska	Kaitlin			\$ -
100 Payroll	Hinton	Brian	\$ 290.64	\$ -	
100 Payroll	Irizarry	Judi Lynn	\$ 327.84	\$ -	\$ 12,484.56
100 Payroll	Johnson	Christopher A	\$ 1,667.04	\$ 175.68	\$ 55,495.68
100 Payroll	Marzetti	Simon	\$ 332.16	\$ -	
100 Payroll	Milks	Bryan	\$ 553.92	\$ -	\$ 14,298.48
100 Payroll	Opera	Ionut			
100 Payroll	Pfeiffer	Andrew	\$ 327.84		\$ 13,970.88
100 Payroll	Phillips	Jason	\$ 218.56		
100 Payroll	Russo	John	\$ 332.16	\$ -	\$ 11,764.80
100 Payroll	Russo	Michael			
100 Payroll	Streisel	Mark			
100 Payroll	Sunderman	Timothy	\$ 757.92	\$ -	\$ 28,570.08
100 Payroll	Vera	Olga			
100 Payroll	Wright	Gregory	\$ -	\$ 60.48	\$ 17,987.04
			\$ 5,140.24	\$ 236.16	\$ 165,779.04

Department Summary Data with Employee Detail

Time Run: 03/24/2025 10:50:11 AM

User ID: nwiggin

Check Dates: 01/01/2022 - 12/31/2022

Org Level 1	Employee Last Name and Suffix	Employee First Name	ERDENTAL	ERVISION	PEO MED ER CONT MPP
100 Payroll	Amboise	Pierre	\$ 249.60	\$ -	\$ 10,554.72
100 Payroll	Barrios	Robert			
100 Payroll	Battle	Calvin	\$ 218.40		\$ 9,928.38
100 Payroll	Garcia Jr	Ray	\$ 41.60	\$ -	\$ 1,759.12
100 Payroll	Irizarry	Judi Lynn	\$ 553.92	\$ -	\$ 17,118.72
100 Payroll	Johnson	Christopher A	\$ 1,667.04	\$ 160.32	\$ 56,014.56
100 Payroll	Marzetti	Simon	\$ 249.60	\$ -	
100 Payroll	Milks	Bryan	\$ 553.92	\$ -	\$ 14,437.68
100 Payroll	Naese	Jeremy	\$ 218.40	\$ -	\$ 9,928.38
100 Payroll	Pfeiffer	Andrew	\$ 327.84		\$ 14,110.08
100 Payroll	Russo	John	\$ 176.80	\$ -	\$ 8,443.90
100 Payroll	Russo	Michael	\$ 249.60		\$ 10,554.72
100 Payroll	Sunderman	Timothy	\$ 757.92	\$ -	\$ 28,938.72
100 Payroll	Vera	Olga			
100 Payroll	Wright	Gregory	\$ 1,107.36	\$ 289.92	\$ 18,156.00
			\$ 6,372.00	\$ 450.24	\$ 199,944.98

Department Summary Data with Employee Detail

Time Run: 03/24/2025 10:53:27 AM

User ID: nwiggin

Check Dates: 01/01/2023 - 12/31/2023

Org Level 1	Employee Last Name and Suffix	Employee First Name	ERDEN1	ERVIS	PEO MED ER CONT MPP
100 Payroll	Amboise	Pierre	\$ 249.60	\$ -	\$ 11,492.64
100 Payroll	Barrios	Robert			
100 Payroll	Garcia Jr	Ray	\$ 293.20	\$ -	\$ 7,661.76
100 Payroll	Hinton	Brian	\$ 187.20	\$ -	\$ 9,098.34
100 Payroll	Irizarry	Judi Lynn	\$ 207.72	\$ -	\$ 7,024.86
100 Payroll	Jean	Gerald	\$ 62.40	\$ -	\$ 2,873.16
100 Payroll	Johnson	Christopher A	\$ 1,667.04	\$ 446.40	\$ 60,998.40
100 Payroll	Maratita	Marvin			
100 Payroll	Marzetti	Simon	\$ 104.00	\$ -	
100 Payroll	Milks	Bryan	\$ 161.56	\$ -	\$ 4,599.07
100 Payroll	Naese	Jeremy	\$ 351.04	\$ -	\$ 13,707.60
100 Payroll	Pfeiffer	Andrew	\$ 327.84		\$ 15,440.64
100 Payroll	Rodriguez	Melinda	\$ 323.12	\$ -	\$ 10,927.56
100 Payroll	Russo	Michael	\$ 249.60		\$ 11,492.64
100 Payroll	Sawyer	Jarred			
100 Payroll	St John	Codie	\$ 83.20	\$ -	\$ 3,830.88
100 Payroll	Sunderman	Timothy	\$ 757.92	\$ -	\$ 29,835.84
100 Payroll	Vera	Olga			
100 Payroll	Wright	Gregory	\$ 1,107.36	\$ 289.92	\$ 19,770.24
			\$ 6,132.80	\$ 736.32	\$ 208,753.63

Department Summary Data with Employee Detail

Time Run: 03/24/2025 10:53:03 AM

User ID: nwiggin

Check Dates: 01/01/2024 - 12/31/2024

Org Level 1	Employee Last Name and Suffix	Employee First Name	ERDENTAL	ERVISION	PEO MED ER CONT MPP
100 Payroll	Amboise	Pierre	\$ 272.16	\$ -	\$ 12,514.08
100 Payroll	Barrios	Robert			
100 Payroll	Hinton	Calvin	\$ 415.44	\$ -	\$ 12,514.08
100 Payroll	Jean	Ray	\$ 262.56	\$ -	\$ -
100 Payroll	Johnson	Judi Lynn	\$ 1,733.76	\$ 446.40	\$ 66,425.76
100 Payroll	Maratita	Christopher A			
100 Payroll	Naese	Simon	\$ 540.96	\$ -	\$ 20,095.62
100 Payroll	Pfeiffer	Bryan	\$ 340.80		\$ 17,134.98
100 Payroll	Postma	Jeremy	\$ 237.52	\$ -	\$ 8,093.28
100 Payroll	Rodriguez	Andrew	\$ 576.48	\$ -	\$ 20,491.20
100 Payroll	Russo	John	\$ 272.16		\$ 12,514.08
100 Payroll	Sawyer	Michael			
100 Payroll	Sunderman	Timothy	\$ 401.04	\$ -	\$ 16,505.04
100 Payroll	Vera	Olga			
100 Payroll	Wright	Gregory	\$ 1,151.52	\$ 289.92	\$ 21,528.48
			\$ 6,204.40	\$ 736.32	\$ 207,816.80

2DR - #19

Ln. No.	Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	13-Month Cash Balance
		A	B	C	D	E	F	G	H	I	J	K	L	M	O=N/13
WORKING CAPITAL ASSETS															
Current and Accrued Assets															
1	1310000 BB&T Operating Account - 3361	\$ 158,901	\$ 133,314	\$ 234,381	\$ 401,746	\$ 612,234	\$ 413,660	\$ 395,415	\$ 337,594	\$ 254,132	\$ 155,923	\$ 136,506	\$ 284,114	\$ 369,725	\$ 299,050
2	131 1311100 BB&T Customer Escrow Account - 0761	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910
3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															\$ -
5	Cash	\$ 168,811	\$ 143,224	\$ 244,290	\$ 411,656	\$ 622,144	\$ 423,570	\$ 405,325	\$ 347,503	\$ 264,042	\$ 165,833	\$ 146,416	\$ 294,024	\$ 379,634	\$ 308,959

Ln. No.	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	13-Month Cash Balance		
		A	B	C	D	E	F	G	H	I	J	K	L	M	O=N/13		
WORKING CAPITAL ASSETS																	
Current and Accrued Assets																	
1	1310000 BB&T Operating Account - 3361	\$ 369,725	\$ 290,571	\$ 286,429		\$ 762,026	\$ 305,729	\$ 454,481	\$ 342,451	\$ 420,205	\$ 305,503		\$ 672,348	\$ 531,845	\$ 628,128	\$ 426,715	\$ 445,858
2	131 1311100 BB&T Customer Escrow Account - 0761	\$ 9,910	\$ 9,910	\$ 9,910		\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910		\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910
3		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4																	
5	Cash	\$ 379,635	\$ 300,481	\$ 296,339	\$ 771,936	\$ 315,639	\$ 464,390	\$ 352,361	\$ 430,115	\$ 315,412	\$ 682,258	\$ 541,755	\$ 638,038	\$ 436,625	\$ 455,768		

Non Utility Income - PPP \$ 247,245

Wire Transfer to WS Utility \$ 450,000

CIAC and Admin \$ 272,450.50

Ln. No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	13-Month Cash Balance
		A	B	C	D	E	F	G	H	I	J	K	L	M	O=N/13
WORKING CAPITAL ASSETS															
Current and Accrued Assets															
1	1310000 BB&T Operating Account - 3361	\$ 426,715	\$ 392,759	\$ 460,371	\$ 424,757	\$ 462,545	\$ 954,076	\$ 785,321	\$ 562,879	\$ 499,839	\$ 502,867	\$ 535,798	\$ 669,473	\$ 546,502	\$ 555,685
2	131 1311100 BB&T Customer Escrow Account - 0761	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910
3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Cash	\$ 436,625	\$ 402,669	\$ 470,281	\$ 434,667	\$ 472,455	\$ 963,986	\$ 795,231	\$ 572,789	\$ 509,749	\$ 512,777	\$ 545,708	\$ 679,383	\$ 556,412	\$ 565,594

AFPI - \$ 355,420.37

Ln. No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	13-Month Cash Balance
		A	B	C	D	E	F	G	H	I	J	K	L	M	O=N/13
WORKING CAPITAL ASSETS															
Current and Accrued Assets															
1	1310000 BB&T Operating Account - 3361	\$ 546,502	\$ 508,486	\$ 287,994	\$ 202,149	\$ 280,812	\$ 432,124	\$ 251,695	\$ 121,018	\$ 26,490	\$ 211,933	\$ 190,962	\$ 229,492	\$ 188,558	\$ 267,555
2	131 1311100 BB&T Customer Escrow Account - 0761	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910
3	1314000 Bank of America - 3943	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,846
4	1315000 Business Trust MRS							\$ 501,452	\$ 503,124	\$ 504,748	\$ 506,431	\$ 508,045	\$ 509,694	\$ 511,344	\$ 272,680
5	Cash	\$ 556,412	\$ 518,396	\$ 797,904	\$ 712,059	\$ 790,722	\$ 942,034	\$ 763,057	\$ 634,052	\$ 541,147	\$ 728,273	\$ 708,917	\$ 749,096	\$ 709,811	\$ 703,991

Balance Transfer from Operating Account
Balance Transfer from Bank Of America

AFPI - \$ 189,918.07

Ln. No.	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	13-Month Cash Balance	
		A	B	C	D	E	F	G	H	I	J	K	L	M	O=N/13	
WORKING CAPITAL ASSETS																
Current and Accrued Assets																
1	1310000 BB&T Operating Account - 3361	\$ 188,558	\$ 179,299	\$ 299,316	\$ 358,235	\$ 335,213	\$ 402,210	\$ 316,502	\$ 156,975	\$ 213,640	\$ 102,022		\$ 865,681	\$ 328,411	\$ 174,247	\$ 301,562
2	131 1311100 BB&T Customer Escrow Account - 0761	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910		\$ 9,910	\$ 9,910	\$ -	\$ 9,147
3	1314000 Bank of America - 3943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
4	1315000 Business Truist MRS	\$ 511,344	\$ 332,058	\$ 333,048	\$ 334,069	\$ 335,130	\$ 336,159	\$ 337,227	\$ 338,927	\$ 339,292	\$ 340,255		\$ 341,135	\$ 1,073,780	\$ 1,294,785	\$ 480,554
5	Cash	\$ 709,812	\$ 521,267	\$ 642,273	\$ 702,214	\$ 680,253	\$ 748,279	\$ 663,639	\$ 505,812	\$ 562,842	\$ 452,187		\$ 1,216,725	\$ 1,412,101	\$ 1,469,032	\$ 791,264

Loan # 0011 Refinance \$ 561,423.21
AFPI-ADMIN AND CIAC \$ 266,493.20

- Account was closed
New Credit Line or Loan Refinanc

2DR - #20

RESPONSE The \$86,501 is ONLY for the Philadelphia insurances, this expense went up significantly (both invoices are included in the link sent) See line items below \$7,567.93 + \$78,933.98 = **\$86,501**. Please note that the QTY (3) flood policies (\$6,496), Storage Tank (\$561), and the increase for the (2) new trucks \$556 totaling \$7,613 shouldn't be left out as this is actual expense that was not included in the pro forma.

08/13/2024	3003	C&C Consultants	Commercial Excess Liability Policy PHUB877906-006	Excess Liability	7,567.93	129,018.07	Bill	2332000 Accounts Payable Accruals
08/13/2024	3002	C&C Consultants	Commercial Package Philadelphia Indemnity Policy # PHPK2591734-006	Commercial	78,933.98	121,450.14	Bill	2332000 Accounts Payable Accruals

Also, the \$556 (February 2024) in incremental auto insurance for the new vehicles seems to be included in the 2024-2025 policy (both 2024 Silverado's are listed in the inventory of covered vehicles as of August 2024). **RESPONSE** The QTY (2) Silverado's were purchased on January 30, 2024 and were added to the Commercial Auto policy and this was invoiced February 17, 2024 (\$556). Upon renewal in August 2024 these trucks were owned for 7 months by then and were therefore included in the new policy (2024-2025). Therefore, the \$556 was for automobile changes (2 new Silverado) to 2023-2024 commercial auto package policy.

Lastly, the policy premiums for the 2 Philadelphia policies are different on the "Sheet 1" of your attached prepaid insurance spreadsheet and the supporting documentation provided (\$78,215.00) **RESPONSE** This is the Policy Cost without the State Surcharge - \$518.98 and the Policy Fee - \$200) vs \$78,933.98 and \$7,493.00 **RESPONSE** (this is without State Surcharge of \$74.93) vs \$7,567.93). **RESPONSE** In the link sent yesterday you will find Invoice #3003 for \$7,567.93 and Invoice #3002 for \$78,933.98 both have Policy Cost, Surcharge, and Policy Fee broken out as line items. These are reflective of the correct amounts inclusive of State Surcharges, and Policy Fee as shown on the Invoices.

KW RESORT UTILITIES COMPANY
Transaction Report
 July 1, 2023-June 30, 2024

7180500
Chemicals

Date	Trans type	Num	Name	Memo/Description	Amount	ALSO4	Unit Cost	Total Cost	Azone	Unit Cost	Total Cost	Micro C	Unit Cost	Total Cost	NaOH	Unit Cost	Total Cost	Fuel Surchg	CaHYPO	Unit Cost	Total Cost	CCH Tab	Unit Cost	Total Cost	
07/19/2023	Bill	6529564	Hawkins, Inc.	Micro C	\$ 4,427.15		\$ 2.68			\$ 2.30		825	\$ 5.35	\$ 4,415.15		\$ 5.12		\$ 12.00							
07/19/2023	Bill	6529697	Hawkins, Inc.	Alu Sulfate and Azone	\$ 3,958.20		\$ 2.68	\$ 1,447.20	1080	\$ 2.30	\$ 2,484.00		\$ 5.35			\$ 5.12		\$ 27.00							
07/19/2023	C	6538456	Hawkins, Inc.	Azone Adjustment (540 GA) Invoice 652969	-\$ 1,242.00		\$ 2.68		540	\$ 2.30	\$ 1,242.00		\$ 5.35			\$ 5.12									
07/19/2023	Bill	6530764	Hawkins, Inc.	Aluminum Sulfate	\$ 1,459.20		\$ 2.68	\$ 1,447.20	540	\$ 2.30			\$ 5.35			\$ 5.12		\$ 12.00							
07/26/2023	Bill	6535449	Hawkins, Inc.	Alum Sulfate, Azone and Sodium Hydro	\$ 4,405.14		\$ 2.68	\$ 1,447.20	540	\$ 2.30	\$ 1,242.00		\$ 5.35		330	\$ 5.12	\$ 1,688.94	\$ 27.00							
07/28/2023	Bill	6539349	Hawkins, Inc.	Micro C	\$ 2,970.43		\$ 2.68			\$ 2.30		550	\$ 5.35	\$ 2,943.44		\$ 5.12		\$ 27.00							
08/03/2023	Bill	6543176	Hawkins, Inc.	Calcium Hypochlorite	\$ 712.00		\$ 2.68			\$ 2.30			\$ 5.35			\$ 5.12		\$ 12.00	2	\$ 350.00	\$ 700.00				
08/17/2023	Bill	6557145	Hawkins, Inc.	Aluminum Sulfate - Azone - Micro C	\$ 8,377.35		\$ 2.68	\$ 1,447.20	1080	\$ 2.30	\$ 2,484.00	825	\$ 5.35	\$ 4,415.15		\$ 5.12		\$ 31.00							
09/06/2023	Bill	6571949	Hawkins, Inc.	Alu sulfate, Azone, Micro C and Sodium	\$ 11,515.99		\$ 2.68	\$ 2,894.40	1080	\$ 2.30	\$ 2,484.00	825	\$ 5.35	\$ 4,415.15	330	\$ 5.12	\$ 1,688.94	\$ 33.50							
09/22/2023	Bill	6586318	Hawkins, Inc.	Aluminum Sulfate, Azone and Micro C	\$ 7,937.65		\$ 2.68	\$ 1,005.00	1080	\$ 2.30	\$ 2,484.00	825	\$ 5.35	\$ 4,415.15		\$ 5.12		\$ 33.50							
10/03/2023	Bill	6595019	Hawkins, Inc.	Alum Sulfate, Azone , Micro C and SH	\$ 7,409.07		\$ 2.68	\$ 1,447.20	540	\$ 2.40	\$ 1,296.00	550	\$ 5.35	\$ 2,943.44	330	\$ 5.12	\$ 1,688.94	\$ 33.50							
10/17/2023	Bill	6606599	Hawkins, Inc.	Alum sulfate, Azone, Micro C	\$ 8,639.05		\$ 2.68	\$ 2,894.40	540	\$ 2.40	\$ 1,296.00	825	\$ 5.35	\$ 4,415.15		\$ 5.12		\$ 33.50							
11/01/2023	Bill	6616451	Hawkins, Inc.	Alum Sulfate, Azone, Micro C and sodium	\$ 10,152.77		\$ 2.68	\$ 2,894.40	1080	\$ 2.40	\$ 2,592.00	550	\$ 5.35	\$ 2,943.44	330	\$ 5.12	\$ 1,688.94	\$ 34.00							
11/14/2023	Bill	6629208	Hawkins, Inc.	Aluminum sulfate , azone and micro c	\$ 5,720.63		\$ 2.68	\$ 1,447.20	540	\$ 2.40	\$ 1,296.00	550	\$ 5.35	\$ 2,943.44		\$ 5.12		\$ 34.00							
11/30/2023	Bill	6637682	Hawkins, Inc.	Aluminum Sulfate , Azone , Micro C and Sodium	\$ 8,856.77		\$ 2.68	\$ 2,894.40	540	\$ 2.40	\$ 1,296.00	550	\$ 5.35	\$ 2,943.44	330	\$ 5.12	\$ 1,688.94	\$ 34.00							
12/11/2023	Bill	6642998	Hawkins, Inc.	Azone	\$ 2,119.00		\$ 2.68		870	\$ 2.40	\$ 2,088.00		\$ 5.35			\$ 5.12		\$ 31.00							
12/12/2023	Bill	6643787	Hawkins, Inc.	Alum Sulfate and Micro C	\$ 7,097.07		\$ 2.68	\$ 1,179.20	440	\$ 2.40		1100	\$ 5.35	\$ 5,886.87		\$ 5.12		\$ 31.00							
12/28/2023	Bill	6655661	Hawkins, Inc.	MicroC	\$ 5,917.87		\$ 2.68			\$ 2.40		1100	\$ 5.35	\$ 5,886.87		\$ 5.12		\$ 31.00							
12/29/2023	Bill	6657022	Hawkins, Inc.	Aluminum Sulfate, Azone, Sodium Hydroxide	\$ 7,206.34		\$ 2.68	\$ 2,894.40	1080	\$ 2.40	\$ 2,592.00		\$ 5.35		330	\$ 5.12	\$ 1,688.94	\$ 31.00							
01/10/2024	Bill	6663562	Hawkins, Inc.	Alum sulfate, Azone, Micro c and sodium	\$ 8,874.79		\$ 2.68	\$ 1,447.20	540	\$ 2.40	\$ 1,296.00	825	\$ 5.35	\$ 4,415.15	330	\$ 5.12	\$ 1,688.94	\$ 27.50							
01/26/2024	Bill	6676615	Hawkins, Inc.	Alum Sulfate, Azone, Micro C and Sodium	\$ 8,874.79		\$ 2.68	\$ 1,447.20	540	\$ 2.40	\$ 1,296.00	825	\$ 5.35	\$ 4,415.15	330	\$ 5.12	\$ 1,688.94	\$ 27.50							
02/07/2024	Bill	6684104	Hawkins, Inc.	Alum Sulfate, Azne, Micro C . Sodium	\$ 8,874.29		\$ 2.68	\$ 1,447.20	540	\$ 2.40	\$ 1,296.00	825	\$ 5.35	\$ 4,415.15	330	\$ 5.12	\$ 1,688.94	\$ 27.00							
02/21/2024	Bill	6697053	Hawkins, Inc.	Alum Sulfate - Azone	\$ 3,650.80		\$ 2.68	\$ 1,031.80	1080	\$ 2.40	\$ 2,592.00		\$ 5.35			\$ 5.12		\$ 27.00							
02/28/2024	Bill	6699774	Hawkins, Inc.	Aluminum Sulfate, Azone , Micro C	\$ 7,160.83		\$ 2.68	\$ 2,894.40	1080	\$ 2.40	\$ 1,296.00	540	\$ 5.35	\$ 2,943.44		\$ 5.12		\$ 27.00							
03/14/2024	Bill	6711349	Hawkins, Inc.	Aluminum Sulfate, Micro C	\$ 5,158.17		\$ 2.68	\$ 1,447.20		\$ 2.40		688	\$ 5.35	\$ 3,681.97		\$ 5.12		\$ 29.00							
03/19/2024	Bill	6715852	Hawkins, Inc.	Aluminum Sulfate, Azone	\$ 5,515.40		\$ 2.68	\$ 2,894.40	1080	\$ 2.40	\$ 2,592.00		\$ 5.35			\$ 5.12		\$ 29.00							
04/04/2024	Bill	6723739	Hawkins, Inc.	Aluminum Sulfate, Azone, Micro C and Sodium Alum sulfate, azpne, micro c and sodium Hydroxide	\$ 11,795.21		\$ 2.68	\$ 2,894.40	540	\$ 2.40	\$ 1,296.00	1100	\$ 5.35	\$ 5,886.87	330	\$ 5.12	\$ 1,688.94	\$ 29.00							
04/19/2024	Bill	6738460	Hawkins, Inc.	Hydroxide	\$ 10,028.69		\$ 2.68	\$ 2,599.60	970	\$ 2.40	\$ 1,296.00	825	\$ 5.35	\$ 4,415.15	330	\$ 5.12	\$ 1,688.94	\$ 29.00							
04/29/2024	Bill	6745882	Hawkins, Inc.	Hi- Clear Calcium - CCH Feeder tablets	\$ 1,476.78		\$ 2.68			\$ 2.40			\$ 5.35			\$ 5.12		\$ 28.50	3	\$ 350.00	\$ 1,050.00		2	\$ 199.14	\$ 398.28
05/02/2024	Bill	6747792	Hawkins, Inc.	Aluminum Sulfate, Azone and Micro C	\$ 9,930.05		\$ 2.68	\$ 2,894.40	1080	\$ 2.40	\$ 2,592.00	825	\$ 5.35	\$ 4,415.15		\$ 5.12		\$ 28.50							
05/16/2024	Bill	6760394	Hawkins, Inc.	Aluminum Sulfate, Azone, Micro C	\$ 5,559.42		\$ 2.68	\$ 2,787.20	1040	\$ 2.40	\$ 1,272.00	275	\$ 5.35	\$ 1,471.72		\$ 5.12		\$ 28.50							
05/24/2024	Bill	6766496	Hawkins, Inc.	Micro c	\$ 2,971.93		\$ 2.68			\$ 2.40		550	\$ 5.35	\$ 2,943.44		\$ 5.12		\$ 28.50							
05/29/2024	Bill	6770512	Hawkins, Inc.	Alum Sulfate, Azone, Micro C and Sodium	\$ 10,322.99		\$ 2.68	\$ 2,894.40	540	\$ 2.40	\$ 1,296.00	825	\$ 5.35	\$ 4,415.15	330	\$ 5.12	\$ 1,688.94	\$ 28.50							
06/11/2024	Bill	6780228	Hawkins, Inc.	Hi-Clear Calcium Hypochlorite	\$ 376.00		\$ 2.68			\$ 2.40			\$ 5.35			\$ 5.12		\$ 26.00	1	\$ 350.00	\$ 350.00				
06/11/2024	Bill	6780335	Hawkins, Inc.	Alum Sulfate, Azone , Micro C	\$ 9,952.07		\$ 2.68	\$ 1,447.20	540	\$ 2.40	\$ 2,592.00	1100	\$ 5.35	\$ 5,886.87		\$ 5.12		\$ 26.00							
06/12/2024	Bill	6780729	Hawkins, Inc.	Sodium Hydroxide	\$ 1,714.94		\$ 2.68			\$ 2.40			\$ 5.35		330	\$ 5.12	\$ 1,688.94	\$ 26.00							
06/28/2024	Bill	6797657	Hawkins, Inc.	Aluminum Sulfate, azone, Micro C	\$ 9,927.55		\$ 2.68	\$ 2,894.40	1080	\$ 2.40	\$ 2,592.00	825	\$ 5.35	\$ 4,415.15		\$ 5.12		\$ 26.00							
TOTALS ANNUALIZED at current pricing					\$ 236,612.82	21030	\$ 2.68	\$ 56,360.40	20300	\$ 2.40	\$ 48,720.00	19113	\$ 5.55	\$ 106,071.42	4290	\$ 5.12	\$ 21,956.22	\$ 1,006.50	6	\$ 350.00	\$ 2,100.00	2	\$ 199.14	\$ 398.28	

Actual Total	
TY	TY Annualized
\$ 229,804.38	#####

\$ 6,808.44

KW RESORT UTILITIES COMPANY
Transaction Report
 July 1, 2023-June 30, 2024

Date	Num	Name	Memo/Description	Amount
Plant Expense				
7110500 Sludge Disposal				
07/03/2023	9208012-1098-9	Waste Management Inc. of Florida	July Sludge Disposal	\$ 11,511.77
08/01/2023	9208691-1098-0	Waste Management Inc. of Florida	July Sludge Disposal	\$ 5,824.24
08/01/2023	41470	Synagro Technologies, Inc	Sludge Disposal dewatering	\$ 33,505.62
09/01/2023	9209409-1098-6	Waste Management Inc. of Florida	August Sludge Disposal	\$ 5,840.01
10/01/2023	42042	Synagro Technologies, Inc	Dewatering Wastewater Sludge	\$ 13,892.07
10/02/2023	9210132-1098-1	Waste Management Inc. of Florida	September Sludge Disposal	\$ 11,935.72
11/01/2023	9210840-1098-0	Waste Management Inc. of Florida	October Sludge Disposal	\$ 5,960.37
12/01/2023	9211547-1098-9	Waste Management Inc. of Florida	November Sludge Disposal	\$ 17,960.30
01/01/2024	9212239-1098-2	Waste Management Inc. of Florida	December sludge Disposal	\$ 6,351.15
02/01/2024	9212969-1098-4	Waste Management Inc. of Florida	January Sludge Disposal	\$ 12,773.95
03/01/2024	9213678-1098-0	Waste Management Inc. of Florida	February Sludge Disposal	\$ 12,745.04
04/01/2024	9214389-1098-3	Waste Management Inc. of Florida	April Sludge Disposal	\$ 12,533.69
05/01/2024	9215067-1098-4	Waste Management Inc. of Florida	May Sludge Disposal	\$ 12,460.61
06/01/2024	48937	Synagro Technologies, Inc	Dewatering Wastewater sludge	\$ 53,628.45
06/03/2024	9215924-1098-6	Waste Management Inc. of Florida	20 YD Special Waste	\$ 6,127.69
Disposal				\$ 223,050.68
TY WASTE MGMT				\$122,024.54
TY SYNAGRO				\$101,026.14
				\$223,050.68

														Total Charges by Category 2021						
DUMPSTER 1				DUMPSTER 2				DUMPSTER 3				Energy Surcharge	Administrative Charge	Total Inv Amount	Total Ton on ea INV	#20 Yd Special	Energy Surcharge	ADMIN CHGS		
20 yd special	Ton	Tonage Cost	Total Cost	20 yd special	Ton	TonageCost	Total Cost	20 yd special	Ton	TonageCost	Total Cost									
\$ 4,207.23	10.85	\$ 801.71	\$ 5,008.94	\$ 4,207.23	10.4	\$ 768.46	\$ 4,975.69		\$ -	\$ -	\$ -	\$ 1,518.66	\$ 8.50	\$ 11,511.78	21.25	2	1	1		
\$ 4,207.23	10.35	\$ 764.76	\$ 4,971.99		0	0	0		0	0	0	\$843.75	\$8.50	\$ 5,824.24	10.35	1	1	1		
	20.73342	\$ 33,505.62	\$ 33,505.62											\$ 33,505.62	20.73342	0	0	0		
\$ 4,207.23	9.51	\$ 702.69	\$ 4,909.92	\$ -	0	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$921.59	\$8.50	\$ 5,840.01	9.51	1	1	1		
	8.59647	\$ 13,892.07	\$ 13,892.07											\$ 13,892.07	8.59647	0	0	0		
\$ 4,207.23	11.71	\$ 865.25	\$ 5,072.48	\$ 4,207.23	9.66	\$ 713.78	\$ 4,921.01	\$ -	0	\$ -	\$ -	\$1,933.74	\$8.50	\$ 11,935.73	21.37	2	1	1		
\$ 4,207.23	10.95	\$ 809.10	\$ 5,016.33	\$ -	0	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$935.55	\$8.50	\$ 5,960.38	10.95	1	1	1		
\$ 4,543.81	0	\$ -	\$ 4,543.81	\$ 4,543.81	11.82	\$ 873.38	\$ 5,417.19	\$ 4,543.81	11.19	\$ 826.83	\$ 5,370.64	\$2,620.18	\$8.50	\$ 17,960.32	23.01	3	1	1		
\$ 4,543.81	12.62	\$ 932.49	\$ 5,476.30	\$ -	0	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$866.35	\$8.50	\$ 6,351.15	12.62	1	1	1		
\$ 4,543.81	12.9	\$ 953.18	\$ 5,496.99	\$ 4,543.81	13.47	\$ 995.30	\$ 5,539.11	\$ -	0	\$ -	\$ -	\$1,729.36	\$8.50	\$ 12,773.96	26.37	2	1	1		
\$ 4,543.81	12.54	\$ 926.58	\$ 5,470.39	\$ 4,543.81	12.43	\$ 918.45	\$ 5,462.26	\$ -	0	\$ -	\$ -	\$1,803.89	\$8.50	\$ 12,745.04	24.97	2	1	1		
\$ 4,543.81	11.68	\$ 863.04	\$ 5,406.85	\$ 4,543.81	11.06	\$ 817.2234	\$ 5,361.03	\$ -	0	\$ -	\$ -	1757.32	8.5	\$ 12,533.70	22.74	2	1	1		
\$ 4,543.81	11.64	\$ 860.08	\$ 5,403.89	\$ 4,543.81	10.75	\$ 794.32	\$ 5,338.13	\$ -	0	\$ -	\$ -	1710.11	8.5	\$ 12,460.63	22.39	2	1	1		
\$ 4,543.81	33.18551	\$ 53,628.45	\$ 53,628.45											\$ 53,628.45	33.18551	0	0	0		
\$ 4,543.81	10.5	\$ 775.85	\$ 5,319.66	\$ -	0	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$799.54	\$8.50	\$ 6,127.70	10.50	1	1	1		
														\$ 17,440.04	TY Totals	\$ 223,050.77	278.5454	20	12	12
															WM Total	\$122,024.64	216.03	20	12	12
															Synagro To	\$101,026.14	62.51540	0	0	0

2021 Sludge Disposal Annualized						
	Actual TY	Annualized	Per Ton	20 Yd special	TY AVG Energy Surchg	Admin
Sludge Hauling Expense	\$ 223,050.68	\$ 225,798.17	\$ 73.89	\$4,543.81	16.69%	\$ 8.50
Sludge Hauling (TY Quantities at current pricing)				\$15,962.46	\$90,876.20	\$ 17,831.37
Waste Mgmt Annualized				\$124,772.03		
Synagro no known cost in				\$101,026.14		
Test Year Annualized				\$225,798.17		

\$ 2,747.49

KWRU Pay and Raise Schedule July 1 2024 - June 30, 2025

Employee	Salary at begin of period July 1, 2024	days	Base Salary	On Call *	OT **	RAISE DATE for Period between July 1, 2024 and June 30, 2025	Salary at end of Period (June 30, 2025)	Days	Base Salary	On Call *	OT **	Annual Base	Annual on Call Pay	Annual Overtime Amount	Total Annual Earnings
Operations															
Amboise, Pierre						2/3/2025									
Hinton, Brian K						3/4/2025									
Jean, Gerald						8/7/2024									
Russo, Michael						9/23/2024									
Maratita, Marvin						9/5/2024									
Sawyer, Jarred						9/5/2024									
Naese, Jeremy						N.A.									
Managers															
Postma, Joel						8/5/2024									
Pfeiffer, Andrew						3/7/2025									

Admin															
Barrios, Robert						3/30/2025									
Vera, Olga						1/11/2025									
Rodriguez, Melinda						5/12/2025									
Officers															
Johnson, Christopher						N.A.									
Wright, Greg						6/15/2025									

Longevity Pay	By Quarter	2-4 Years	5-9 Years	10-14 Years	15-19 Years	20-24 Years	Total	
Amount Longevity Pay per	\$ 300.00	\$ 7,200.00	\$ 2,200.00	\$ 1,400.00	\$ 1,700.00	\$ 2,000.00	\$ 14,800.00	\$ 14,800.00
Employees	1	8	2	1	1	1	14	\$ 1,348,590.13

* On Call pay requires employee be within 20 minutes of service area 24/7 for their one week period on call. On Call Pay = 6 hours Regular pay. Employees are on call an average of 13 times per year.
 ** Overtime Hours are estimated for the period 7/1/24 to 6/30/25 by utilizing all available payroll data to date (112 days) and annualizing OT hours by employee. A monthly average OT hours worked is applied each month evenly throughout the 12 months of the year.

Payroll Taxes July 1, 2023 - June 30, 2024 From QB	\$ 103,202.24
Employee Benefit/Health/ Work Comp July 1, 2023 - June 30, 2024 From QB	\$ 317,458.22
Profit Sharing July 1, 2023 - June 30, 2024 From QB	\$ 26,495.95
Payroll Admin Cost From QB	\$ 12,819.20
Total	\$ 459,975.61

Payroll OT Hours for period
6/30/2024 . TO 10/20/2024

Total OT for the period
112 days

Annualized Hours OT
based on actual OT hours
From 6/30/24 to present (10/20/24)

Amboise, Pierre
Hinton, Brian K
Jean, Gerald
Russo, Michael
Maratita, Marvin
Sawyer, Jarred
Naese, Jeremy
<u>Managers</u>
Postma, Joel
Pfeiffer, Andrew



1861400 Deferred Rate Case Expenses:Deferred Rate Case Expenses - 2024Ending Balance: \$104,262.83

Date	Ref No.	Payee	Memo	Decrease	Increase	on Status	Balance	Type	Account	Added in Banking
03/18/2025	478287	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	Professional Services thru March 15, 2025 Rate Case Legal services billed thru 3/15/2025		783.00		104,262.83	Bill	2332000 Accounts Payable Accruals	
03/15/2025	28308	Smith Hawks PL Millan, Swain & Associates, Inc.	Rate Case 2024		3,150.00		103,479.83	Bill	2332000 Accounts Payable Accruals	
03/03/2025	51216	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	2024 Rate Case		11,687.50		100,329.83	Bill	2332000 Accounts Payable Accruals	
02/18/2025	475430	Smith Hawks PL Millan, Swain & Associates, Inc.	Rate Case 2024		1,348.50		88,642.33	Bill	2332000 Accounts Payable Accruals	
02/15/2025	28087	Smith Hawks PL Millan, Swain & Associates, Inc.	Rate Case 2024		5,347.50		87,293.83	Bill	2332000 Accounts Payable Accruals	
02/03/2025	51193	Smith Hawks PL	Rate Case 2024		4,915.00		81,946.33	Bill	2332000 Accounts Payable Accruals	
01/24/2025	27712	Smith Hawks PL	Rate Case 2024		2,362.50		77,031.33	Bill	2332000 Accounts Payable Accruals	
01/24/2025	27526	Smith Hawks PL	Rate Case 2024		1,080.00		74,668.83	Bill	2332000 Accounts Payable Accruals	
01/21/2025		Amazon			88.32		73,588.83	CC Expense	CitiBusiness/ Advantage 3/2/8	
01/21/2025		Amazon			21.45		73,500.51	CC Expense	CitiBusiness/ Advantage 3/2/8	
01/21/2025		U.S. Postmaster Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA			1,097.55		73,479.06	Expense	CitiBusiness/ Advantage	
01/17/2025	473158	Smith Hawks PL Millan, Swain & Associates, Inc.	Rate Case 2024		907.99		72,381.51	Bill	2332000 Accounts Payable Accruals	
01/02/2025	51165	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	Rate Case 2024		1,400.00		71,473.52	Bill	2332000 Accounts Payable Accruals	
12/17/2024	470124	Smith Hawks PL Millan, Swain & Associates, Inc.	2024 Rate Case		2,132.00		70,073.52	Bill	2332000 Accounts Payable Accruals	
12/03/2024	51138	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	2024 Rate Case		10,825.00		67,941.52	Bill	2332000 Accounts Payable Accruals	
11/21/2024	468349	Smith Hawks PL	Rate Case 2024		4,500.00		57,116.52	Bill	2332000 Accounts Payable Accruals	

11/05/2024	FS # 110524	Francis Seidman dba Consulting Management & Regulatory	Rate Case 2024	1,757.00	52,616.52	Bill	2332000 Accounts Payable Accruals 2332000
11/01/2024	51114	Milian, Swain & Associates, Inc.	KW 2024 Rate Case	7,975.00	50,859.52	Bill	Accounts Payable Accruals 2332000
10/15/2024	27332	Smith Hawks PL	KWRU 2024 Rate case	1,687.50	42,884.52	Bill	Accounts Payable Accruals 2332000
10/14/2024	53231	The Weiler Engineering Corporation	2024 Rate Case	105.00	41,197.02	Bill	Francis Seidman dba Consulting Management & Regulatory Accounts Payable Accruals
10/06/2024	FS # 100624	Milian, Swain & Associates, Inc.	Rate Case 2024	1,235.00	41,092.02	Bill	2332000 Accounts Payable Accruals 2332000
10/01/2024	51081	Smith Hawks PL	KWRU Rate Case 2024	18,397.50	39,857.02	Bill	Accounts Payable Accruals 2332000
09/16/2024	27145	Smith Hawks PL	KWRU 2024 Rate Case	1,215.00	21,459.52	Bill	Accounts Payable Accruals 2332000
09/13/2024	53115	The Weiler Engineering Corporation	Rate Case 2024	735.00	20,244.52	Bill	Francis Seidman dba Consulting Management & Regulatory Accounts Payable Accruals 2332000
09/04/2024	51057	Milian, Swain & Associates, Inc.	KWRU Rate Case 2024	12,497.50	19,509.52	Bill	Accounts Payable Accruals 2332000
08/20/2024	26764	Smith Hawks PL	Rate Case 2024	940.00	7,012.02	Bill	Accounts Payable Accruals
08/19/2024	458832	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	Professional Services 2024 Rate Case	738.00	6,072.02	Bill	2332000 Accounts Payable Accruals 2332000
08/15/2024	26949	Smith Hawks PL	Rate Case 2024	1,642.50	5,334.02	Bill	Accounts Payable Accruals 3278
08/12/2024		Dropbox	Rate Case 2024 - Updating project budget estimates	11.02	3,691.52	CC Expense	CitiBusiness/ Advantage
08/07/2024	53010	The Weiler Engineering Corporation	Updating project budget estimates	165.00	3,680.50	Bill	2332000 Accounts Payable Accruals 2332000
07/31/2024	51019	Milian, Swain & Associates, Inc.	KW 2024 Rate Case	2,782.50	3,515.50	Bill	Accounts Payable Accruals
07/17/2024	456605	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	2024 Rate Case	328.00	733.00	Bill	2332000 Accounts Payable Accruals

07/10/2024	26563	PL	Smith Hawks Swain rate case	405.00	405.00	Bill	2332000 Accounts Payable Accruals
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Dropbox Inc.

1800 Owens St

San Francisco, CA 94158

United States

billing-support@dropbox.com

Greg's CC
Drop Box

Receipt for greg@kwru.com

Payment	Date	Amount	Receipt ID
MasterCard ending in 9109 approved	8/12/2024	\$11.02	SJQ94K4XB33F

Description	Amount
Dropbox Family Paying Member + Prorated Refund (8/12/2024 to 9/28/2024)	
Dropbox Family Paying Member	\$26.74
Prorated Refund	(\$15.72)
Total	\$11.02

All amounts shown are in USD. This is not an invoice. No additional payment is required.



GREGS CC

Details for Order #112-6510641-1406625

[Print this page for your records.](#)

OKAY TO
PAY. RMB

FOR RATE
CASE MAILOUT

Order Placed: January 21, 2025

Amazon.com order number: 112-6510641-1406625

Order Total: \$21.45

Not Yet Shipped

Items Ordered

3 of: Amazon Basics Multipurpose Copy Printer Paper, 8.5 x 11 inches, 20 lb, 1 Ream, 500 Sheets, 92 Bright, White

Sold by: Amazon.com Services, Inc

Supplied by: Other

Condition: New

Price

\$6.65

Shipping Address:

Robert Barrios
6630 FRONT ST
KEY WEST, FL 33040-6050
United States

Shipping Speed:

FREE Prime Delivery

Payment information

Payment Method:

Mastercard ending in 1463

Billing address

Gregory Wright
1212 VON PHISTER ST
KEY WEST, FL 33040-4935
United States

Item(s) Subtotal: \$19.95

Shipping & Handling: \$0.00

Total before tax: \$19.95

Estimated tax to be collected: \$1.50

Grand Total: \$21.45

To view the status of your order, return to [Order Summary](#).

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United States

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GREG'S CC

OKAY TO

PRY. (RMB)

FULL RATE
CASH
MAILOUT

Details for Order #112-8560488-2267449

[Print this page for your records.](#)

Order Placed: January 21, 2025

Amazon.com order number: 112-8560488-2267449

Order Total: \$88.32

Not Yet Shipped

Items Ordered

3 of: *Aimoh 500#10 Security Self Seal Envelopes, Windowless, Premium Security Tint Pattern, Ultra Strong Quick Seal Closure, EnveGuard, Size 4-1/8 x 9-1/2", White, 24LB, 500 Count(34010)* \$27.39

Sold by: Quality Business Products ([seller profile](#))

Supplied by: Other

Condition: New

Shipping Address:

Robert Barrios
6630 FRONT ST
KEY WEST, FL 33040-6050
United States

Shipping Speed:

FREE Prime Delivery

Payment information

Payment Method:

Mastercard ending in 1463

Billing address

Gregory Wright
1212 VON PHISTER ST
KEY WEST, FL 33040-4935
United States

Item(s) Subtotal:	\$82.17
Shipping & Handling:	\$0.00

Total before tax:	\$82.17
Estimated tax to be collected:	\$6.15

Grand Total:	\$88.32

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to

English United States

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KEY WEST RESORT UTILITIES
 6630 Front Street
 Key West, FL 33040-

Invoice

Invoice Date: Aug 7, 2024

Invoice Num: 53010

Billing Through: Jul 31, 2024

KWRU - Admin, Misc. Projects, Studies, questions, etc. (23013.010:120) - **PO#:** Fiscal Year 2022-2023 - Managed by (Ed Castle)

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
7/25/2024	Steve Suggs	Contract:Document KWRU Budget: -Updating project budget estimates	1.00	\$165.00	\$165.00

Total Service Amount: **\$165.00**

Amount Due This Invoice: **\$165.00**

This invoice is due on 8/7/2024

Account Summary

<u>Services BTD</u>	<u>Expenses BTD</u>	<u>Last Inv Num</u>	<u>Last Inv Date</u>	<u>Last Inv Amt</u>	<u>Last Pay Amt</u>	<u>Prev Unpaid Amt</u>
\$6,202.50	\$0.00	52909	7/2/2024	\$105.00	\$105.00	\$0.00

Total Amount Due Including This Invoice: **\$165.00**

PAYABLE UPON RECEIPT

From: greg@kwru.com
To: accountant@kwru.com
Subject: FW: Revised Invoices
Date: Thursday, September 5, 2024 10:20:36 AM
Attachments: [Invoice 53098.pdf](#)
[Invoice 53099.pdf](#)
[Invoice 53010.pdf](#)
[Invoice 53011.pdf](#)

Olga,

The revised invoices are good as well as the previous invoices sent. Make sure they get into the correct CWIP accounts and memo'd for the project.

Thanks,
Greg

From: Keri Oliveira <keri@weilerengineering.org>
Sent: Wednesday, September 4, 2024 10:32 AM
To: greg@kwru.com; Olga Vera <accountant@kwru.com>
Cc: Steve Suggs <ssuggs@weilerengineering.org>
Subject: Revised Invoices

Good morning,

Sorry for the delay in getting these adjustments back to you.

I am replacing two invoices (53012 & 53013) with the latest ones (53098 & 53099)

Thank you,

Keri Lowe

Corporate Bookkeeper

The Weiler Engineering Corp

201 W. Marion Ave, Suite 1306

Punta Gorda, FL 33950

941-646-8600 – DIRECT

941-505-1700 x 202 Phone

941-505-1702 Fax



**** We now accept all major credit cards and ACH payments through a secure online portal (Does NOT allow to Gmail Accounts) ****



KEY WEST RESORT UTILITIES
 6630 Front Street
 Key West, FL 33040-

Invoice

Invoice Date: Sep 13, 2024

Invoice Num: 53115

Billing Through: Aug 31, 2024

KWRU - 2024 Rate Case (23013.015:120) - Managed by (Ed Castle)

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
8/26/2024	Ed Castle	Contract:Admin KWRU 2024 Rate Case - Review emails from Bart and begin Used & Useful analysis. Review historical files from rate cases and permit challenges. Review recent aerials of Stock Island and request info on scarified properties that may be redeveloped. Update AADF flows and calculate annual average % increase in flows.	2.50	\$210.00	\$525.00
8/30/2024	Ed Castle	Contract:Admin KWRU 2024 Rate Case - continue work on historical flows and future flow calculations for used & useful calculations for PSC.	1.00	\$210.00	\$210.00

Total Service Amount: \$735.00

Amount Due This Invoice: \$735.00

This invoice is due on 9/13/2024

Account Summary

<u>Services BTD</u>	<u>Expenses BTD</u>	<u>Last Inv Num</u>	<u>Last Inv Date</u>	<u>Last Inv Amt</u>	<u>Last Pay Amt</u>	<u>Prev Unpaid Amt</u>
\$735.00	\$0.00	--	--	\$0.00	\$0.00	\$0.00

Total Amount Due Including This Invoice: \$735.00

PAYABLE UPON RECEIPT

From: greg@kwru.com
To: "Keri Oliveira"; "Olga Vera"
Subject: RE: New Invoice(s)
Date: Friday, September 13, 2024 11:13:42 AM

Both charges on 53115 can be on the new project as they are related to the rate case. We just need to change the project on that invoice and its good to go!

Also, last month's invoice checks went out in the mail yesterday so hopefully you'll have them early next week!

Thanks,
Greg

From: Keri Oliveira <keri@weilerengineering.org>
Sent: Friday, September 13, 2024 11:09 AM
To: greg@kwru.com; 'Olga Vera' <accountant@kwru.com>
Subject: RE: New Invoice(s)

Good morning,

Not a problem. Just send me over what you would like transferred

Thank you,

Keri Lowe

*Corporate Bookkeeper
The Weiler Engineering Corp
201 W. Marion Ave, Suite 1306
Punta Gorda, FL 33950
941-646-8600 – DIRECT
941-505-1700 x 202 Phone
941-505-1702 Fax*



to the new project number

From: greg@kwru.com <greg@kwru.com>
Sent: Friday, September 13, 2024 11:07 AM
To: Keri Oliveira <keri@weilerengineering.org>; 'Olga Vera' <accountant@kwru.com>

Subject: RE: New Invoice(s)

Good morning Keri! I only have one (hopefully easy) request for invoice 53115. Can we create a project called "2024 Rate Case" and change this invoice to that project. There will be more of these as our Utility moves through another rate case with the Florida Public Service Commission. We last did one in 2017 and all the associated invoices for Weiler's time (mostly Ed and Steve) will be submitted to the FPSC. Let me know if you have any questions!

Thanks,
Greg

From: Keri Oliveira <keri@weilerengineering.org>
Sent: Thursday, September 12, 2024 4:58 PM
To: greg@kwru.com; Olga Vera <accountant@kwru.com>
Subject: New Invoice(s)

Good afternoon,

Please see the latest invoices for time ending August 2023

I will work on the other two hopefully tomorrow

Thank you,

Keri Lowe

*Corporate Bookkeeper
The Weiler Engineering Corp
201 W. Marion Ave, Suite 1306
Punta Gorda, FL 33950
941-646-8600 – DIRECT
941-505-1700 x 202 Phone
941-505-1702 Fax*



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KEY WEST RESORT UTILITIES
 6630 Front Street
 Key West, FL 33040-

Invoice

Invoice Date: Oct 14, 2024

Invoice Num: 53231

Billing Through: Sep 30, 2024

KWRU - 2024 Rate Case (23013.015:120) - Managed by (Ed Castle)

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
9/3/2024	Ed Castle	Contract:Admin KWRU Misc - finalize calculations for flow projections, send email to Bart about format for response to Used & Useful calculation request.	0.50	\$210.00	\$105.00

Total Service Amount: \$105.00

Amount Due This Invoice: \$105.00

This invoice is due on 10/14/2024

Account Summary

<u>Services BTD</u>	<u>Expenses BTD</u>	<u>Last Inv Num</u>	<u>Last Inv Date</u>	<u>Last Inv Amt</u>	<u>Last Pay Amt</u>	<u>Prev Unpaid Amt</u>
\$840.00	\$0.00	53115	9/13/2024	\$735.00	\$735.00	\$0.00

Total Amount Due Including This Invoice: \$105.00

PAYABLE UPON RECEIPT

From: greg@kwru.com
To: "[Keri Oliveira](#)"; "[Olga Vera](#)"
Subject: RE: New Invoice's
Date: Friday, October 25, 2024 11:17:29 AM

Thanks Keri, we will get these processed.

Have a good weekend.

-Greg

From: Keri Oliveira <keri@weilerengineering.org>
Sent: Friday, October 25, 2024 7:29 AM
To: greg@kwru.com; 'Olga Vera' <accountant@kwru.com>
Subject: RE: New Invoice's

Good morning,

Please see the new invoices for review and payment

Have a great weekend

Thank you,

Keri Lowe

*Corporate Bookkeeper
The Weiler Engineering Corp
201 W. Marion Ave, Suite 1306
Punta Gorda, FL 33950
941-646-8600 – DIRECT
941-505-1700 x 202 Phone
941-505-1702 Fax*



From: greg@kwru.com <greg@kwru.com>
Sent: Thursday, October 24, 2024 12:15 PM
To: Keri Oliveira <keri@weilerengineering.org>; 'Olga Vera' <accountant@kwru.com>
Subject: RE: New Invoice's

Good afternoon Keri,

On invoice 53200 can you take the first item for Ed on 9/3 regarding flow projections and put that on a separate invoice for the 2024 Rate Case project? Everything else looks good and we will get checks your way after the change.

Thank you,
Greg

From: Keri Oliveira <keri@weilerengineering.org>
Sent: Monday, October 14, 2024 2:42 PM
To: greg@kwru.com; Olga Vera <accountant@kwru.com>
Subject: New Invoice's

Good afternoon,

Please see the latest invoice(s) for review and payment

Thank you,

Keri Lowe

Corporate Bookkeeper

The Weiler Engineering Corp

201 W. Marion Ave, Suite 1306

Punta Gorda, FL 33950

941-646-8600 – DIRECT

941-505-1700 x 202 Phone

941-505-1702 Fax



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From: greg@kwru.com
To: "Keri Oliveira"; "Olga Vera"
Subject: RE: New Invoice's
Date: Friday, October 25, 2024 11:17:29 AM

Thanks Keri, we will get these processed.

Have a good weekend.

-Greg

From: Keri Oliveira <keri@weilerengineering.org>
Sent: Friday, October 25, 2024 7:29 AM
To: greg@kwru.com; 'Olga Vera' <accountant@kwru.com>
Subject: RE: New Invoice's

Good morning,

Please see the new invoices for review and payment

Have a great weekend

Thank you,

Keri Lowe

*Corporate Bookkeeper
The Weiler Engineering Corp
201 W. Marion Ave, Suite 1306
Punta Gorda, FL 33950
941-646-8600 – DIRECT
941-505-1700 x 202 Phone
941-505-1702 Fax*



From: greg@kwru.com <greg@kwru.com>
Sent: Thursday, October 24, 2024 12:15 PM
To: Keri Oliveira <keri@weilerengineering.org>; 'Olga Vera' <accountant@kwru.com>
Subject: RE: New Invoice's

Good afternoon Keri,

On invoice 53200 can you take the first item for Ed on 9/3 regarding flow projections and put that on a separate invoice for the 2024 Rate Case project? Everything else looks good and we will get checks your way after the change.

Thank you,
Greg

From: Keri Oliveira <keri@weilerengineering.org>
Sent: Monday, October 14, 2024 2:42 PM
To: greg@kwru.com; Olga Vera <accountant@kwru.com>
Subject: New Invoice's

Good afternoon,

Please see the latest invoice(s) for review and payment

Thank you,

Keri Lowe

Corporate Bookkeeper

The Weiler Engineering Corp

201 W. Marion Ave, Suite 1306

Punta Gorda, FL 33950

941-646-8600 – DIRECT

941-505-1700 x 202 Phone

941-505-1702 Fax



**** We now accept all major credit cards and ACH payments through a secure online portal (Does NOT allow to Gmail Accounts) ****

Activity History

Status: Order Processing

Order Placed: 01/21/2025

Bill To: Christopher Johnson
1212 VON PHISTER ST
KEY WEST, FL 33040
3052953301
robert@kwru.com

CHRIS CC

OKAY TO

PAY

RMB

FOR RATE

CASE

MAILING

Payment: MasterCard: ending in 4007
Exp: 12/2027

Ship To: Robert Barrios
6630 FRONT ST
KEY WEST, FL 33040-6050
United States
3052953301
robert@kwru.com

Item

Qty

Price

Total

Status

Tracking
Number



U.S. Flags 2024
Stamps, Coil of
100

15 x

\$73.00

=
\$1,095.00

Processing

Feedback

Add to Cart

SKU: 740804
Issue Date: 6/14/2024
Availability: Ships in 1 -
3 business days
Shipping: Default
Shipping

Order Summary
Subtotal: \$1,095.00
Handling: \$2.55
Shipping: \$0.00
Total: \$1,097.55

ATTACHMENT 2DR #21

K W Resort Utilities Corp.

Docket No. 20240108-SU

Actual and Estimated 2024 Rate Case Expenses

- Actual Billed Attorney Fees through March 15, 2025 (*Invoices Attached*): \$ 18,100.00
- Actual Billed Costs through March 15, 2025: \$0.00

Estimated Hours	Description
20.0	Research and respond to formal and informal data requests from Staff.
4.0	Prepare for and participate in virtual customer service meeting and follow-up conference with client.
2.0	Attend Agenda conference.
4.0	Review PAA Order; conference with client and consultants regarding PAA Order.
30.0 @ \$500.00/hr.	\$15,000.00 <i>total estimated attorneys' fees through PAA.</i>

Estimate of costs to complete: \$0.00

SUMMARY:

Total Actual and Estimated Legal Fees: \$33,100.00

Total Actual and Estimated Legal Costs: \$0.00

TOTAL RATE CASE EXPENSE: \$33,100.00

4:23 PM

03/25/25

Accrual Basis

Smith Hawks, PL
Invoices for KWRU - 2024 Rate Case
All Transactions

<u>Num</u>	<u>Date</u>	<u>Due Date</u>	<u>Aging</u>	<u>Amount</u>	<u>Open Balance</u>
28308	03/15/2025	03/15/2025	10	3,150.00	3,150.00
28087	02/15/2025	02/15/2025		5,347.50	
27891	01/15/2025	01/15/2025		270.00	
27712	12/15/2024	12/15/2024		2,362.50	
27526	11/15/2024	11/15/2024		1,080.00	
27332	10/15/2024	10/15/2024		1,687.50	
27145	09/15/2024	09/15/2024		1,215.00	
26949	08/15/2024	08/15/2024		1,642.50	
26764	07/15/2024	07/15/2024		940.00	
26563	06/14/2024	06/14/2024		405.00	
Total				18,100.00	3,150.00

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 26563

Invoice Date: 6/14/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	6/3/2024	Email D. Swain regarding rate case.	0.6	675.00	405.00

Total \$405.00

Payments/Credits \$0.00

Balance Due \$405.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 26764

Invoice Date: 7/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/3/2024	Review matter history and appeal of KWRU for process of upcoming rate case. (No Client Charge)	2.5	0.00	0.00
BG2	7/3/2024	Schedule zoom with Marty re: rate case; update BWS/KJB calendar; forward evite.	0.2	200.00	40.00
KB1	7/10/2024	Review KWRU file as to previous rate increases. (No Client Charge)	2.6	0.00	0.00
BWS13	7/11/2024	Conference call regarding rate case.	1	675.00	675.00
KB1	7/11/2024	Meeting with the clients to determine status of the rate case for 2024.	0.6	375.00	225.00
KB1	7/15/2024	Review CMOM list, guide, and previous rate case. (No Client Charge)	1.6	0.00	0.00

Total \$940.00

Payments/Credits \$0.00

Balance Due \$940.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 26949

Invoice Date: 8/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/18/2024	Review draft letters provided by client and edits. Review citations.	0.3	375.00	112.50
KB1	7/22/2024	Review correspondence from the client.	0.1	375.00	37.50
BWS13	7/22/2024	Reply to CJ comments.	0.3	675.00	202.50
KB1	7/25/2024	Review correspondence from the most recent draft letter regarding rate case.	0.1	375.00	37.50
BWS13	7/29/2024	Final review of test year letter.	0.3	675.00	202.50
KB1	8/13/2024	Review Correspondence from Public Service Commission .	0.1	375.00	37.50
BWS13	8/13/2024	Review preaudit checklist.	0.3	675.00	202.50
BWS13	8/14/2024	Telephone call with CJ regarding rate index; Emails regarding U&U and checklist.	0.5	675.00	337.50
BWS13	8/15/2024	Emails with F. Seidman; Telephone call with F. Seidman regarding used and useful and build out.	0.7	675.00	472.50

Total \$1,642.50

Payments/Credits \$0.00

Balance Due \$1,642.50

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27145

Invoice Date: 9/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	8/16/2024	Review shallow well study by Penn State; Email M. Friedman regarding same.	0.7	675.00	472.50
BWS13	8/20/2024	Emails with F. Sediman and E. Castle regarding U&U.	0.5	675.00	337.50
BWS13	9/4/2024	Respond to E. Castle question.	0.3	675.00	202.50
BWS13	9/5/2024	Review memorandum from E. Castle.	0.3	675.00	202.50

Total \$1,215.00

Payments/Credits \$0.00

Balance Due \$1,215.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27332

Invoice Date: 10/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/1/2024	Multiple emails and calls regarding U&U and I&I.	0.5	675.00	337.50
BWS13	10/2/2024	Review revised calculations; Emails regarding 100% return of general service; discuss with GW same.	1	675.00	675.00
BWS13	10/3/2024	Multiple discussions and reviews of E and F sheets and F. Seidman work.	1	675.00	675.00

Total \$1,687.50

Payments/Credits \$0.00

Balance Due \$1,687.50

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27526

Invoice Date: 11/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/18/2024	Review F. Seidman responses and respond to same.	0.5	675.00	337.50
BWS13	11/1/2024	Emails with team regarding interest rates and bids.	0.3	675.00	202.50
BWS13	11/8/2024	Review bid analysis; Discuss with GW.	0.5	675.00	337.50
BWS13	11/13/2024	Telephone call with GW regarding bids and breakdown.	0.3	675.00	202.50
KB1	11/15/2024	Research on Rate Case Procedures and Engineer Forms pursuant to 25-30.437. (No Client Charge)	5.6	0.00	0.00

Total \$1,080.00

Payments/Credits \$0.00

Balance Due \$1,080.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27712

Invoice Date: 12/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	11/26/2024	Final review of MFRs.	1	675.00	675.00
BWS13	12/4/2024	Review MFRs; email to client.	1	675.00	675.00
BWS13	12/6/2024	Correspondence with D. Swain and team; final review of MFRs.	1	675.00	675.00
BWS13	12/9/2024	MFR matters.	0.5	675.00	337.50

Total \$2,362.50

Payments/Credits \$0.00

Balance Due \$2,362.50

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27891

Invoice Date: 1/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	1/13/2025	Review deficiencies; Email with team.	0.4	675.00	270.00

Total \$270.00

Payments/Credits \$0.00

Balance Due \$270.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG0	1/21/2025	Confer with KB re: status; forward documents received for review; update file. (No Client Charge).	0.9	0.00	0.00
BWS15	1/23/2025	Review and discuss audit requests with client.	0.3	750.00	225.00
BG3	1/24/2025	Telephone conference with Tony Nguyen confirming all parties to copy for service of answers to DR requests; confer with CJ; receipt of documents; serve state responses to DR request 7; update file.	0.6	225.00	135.00
BG3	1/24/2025	Confer with CJ re: responses to DR requests no. 1,2,3,4,5, & 6; update file.	0.2	225.00	45.00
BG3	1/27/2025	Confer with CJ; download documents for Response to DR requests 1, 2, 3, 4, 5, & 6 from dropbox; serve state (6 separate emails); update file.	0.8	225.00	180.00
BWS15	1/29/2025	Review audit requests 8 - 20.	0.5	750.00	375.00
BG3	1/29/2025	Confer with CJ/BWS re: Responses to DR 18 & 19; and 8-17; forward evitse; update calendar.	0.4	225.00	90.00
BG3	1/30/2025	Confer with CJ/BWS re: Responses to DR 20; forward evite; update calendar.	0.3	225.00	67.50
BWS15	2/3/2025	Review audit response on bad debt; review audit requests.	0.5	750.00	375.00
BG3	2/3/2025	Confer with CJ; receipt of documents for Response to DR request 20 from dropbox; create onedrive folder/link; serve state; update file.	0.3	225.00	67.50
BWS15	2/4/2025	Review audit responses.	1	750.00	750.00

Total

Payments/Credits

Balance Due

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/4/2025	Confer with CJ; download documents for Response to DR request 21 from dropbox; create onedrive folder/link; serve state; update file.	0.7	225.00	157.50
BWS15	2/5/2025	Review requests due today; Contact CJ regarding error in request 17 and information for AFDUC.	0.5	750.00	375.00
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 8, 9, 10, 11, 12, 13, 14, 15, 16, & 17 from dropbox; create onedrive folder/link; serve state; update file.	1.1	225.00	247.50
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 13 & 17 from dropbox; create onedrive folder/link; serve state; update file.	0.4	225.00	90.00
BWS15	2/6/2025	Email from and to CJ regarding allocations.	0.3	750.00	225.00
BG3	2/6/2025	Confer with CJ; download documents for Response to DR requests 23, 24, 27, 28, 29, & 30 from dropbox; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/7/2025	Confer with CJ; download documents for Response to DR requests 18, 19, 25 & 26 from dropbox; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00
BWS15	2/10/2025	Email from and to auditor regarding reuse sales; Review responses provided feedback on response.	0.5	750.00	375.00
BG3	2/10/2025	Confer with CJ; download documents for Response to DR requests 31, 32, 33, 34, 35, 36, & 37 from dropbox; create onedrive folder/link; serve state; update file.	1.3	225.00	292.50

Total

Payments/Credits

Balance Due

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/11/2025	Confer with CJ; download documents for additional and corrected Response to DR requests 33 & 36 from dropbox; and Response to Request 38; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/12/2025	Confer with CJ; download additional documents for Response to DR requests 39 & 40 from dropbox; create onedrive folder/link; serve state; update file.	0.6	225.00	135.00
BWS15	2/13/2025	Review audit responses.	0.5	750.00	375.00
BG3	2/14/2025	Confer with CJ; download documents for Response to DR requests 41 & 43 from dropbox; and re-serve Responses to DR 39 & 40; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00

Total \$5,347.50

**Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.**

Payments/Credits \$0.00

Balance Due \$5,347.50

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28308

Invoice Date: 3/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/17/2025	Email correspondence with Commission; update link; forward same; update file.	0.2	225.00	45.00
BG3	2/19/2025	Confer with BWS/CJ re: responses to DR 42 and 44; and additional DR 19, download responses from Dropbox; upload to onedrive; cannot serve (Internet down). (No Client Charge)	0.6	0.00	0.00
BG0	2/20/2025	EServe responses via link; update file. (No Client Charge)	0.3	0.00	0.00
BWS15	2/26/2025	Review audit requests; Emails with team.	0.4	750.00	300.00
BG3	2/27/2025	Confer with BWS/CJ re: responses to DR 45 and 46; and additional DR 19, download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.6	225.00	135.00
BWS15	2/28/2025	Review responses to DR 47 and 48.	0.3	750.00	225.00
BG3	2/28/2025	Confer with BWS/CJ re: responses to 47 and 48; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.6	225.00	135.00
BWS15	3/3/2025	Revise response to DR 52.	0.3	750.00	225.00
BG3	3/3/2025	Confer with BWS/CJ re: responses to DR 51 and 54; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.4	225.00	90.00
BG3	3/4/2025	Confer with BWS/CJ re: responses to DR 49, 50, and 52; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.8	225.00	180.00
BWS15	3/5/2025	Review responses.	0.5	750.00	375.00
BWS15	3/5/2025	Review and revise response 50.	0.3	750.00	225.00

Total

Payments/Credits

Balance Due

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28308

Invoice Date: 3/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	3/5/2025	Confer with BWS/CJ re: responses to DR 48; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.4	225.00	90.00
BWS15	3/6/2025	Emails regarding salvage value and inapplicability; Review second data request and conference call with utility regarding response.	1	750.00	750.00
BG3	3/7/2025	Confer with CJ/BWS re: responses to DR 55 and 53; download from dropbox and upload to onedrive; forward links in separate emails to state; update file.;	0.6	225.00	135.00
BWS15	3/11/2025	Review response to DR 53.	0.2	750.00	150.00
BG3	3/12/2025	Confer with CJ; download additional information for insurance; create one-drive; upload documents; email link to Curt Mouring; update file.	0.4	225.00	90.00

Total \$3,150.00

**Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.**

Payments/Credits \$0.00

Balance Due \$3,150.00

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 26563

Invoice Date: 6/14/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2022 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	6/3/2024	Email D. Swain regarding rate case.	0.6	675.00	405.00

Total \$405.00

Payments/Credits \$0.00

Balance Due \$405.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27526

Invoice Date: 11/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/18/2024	Review F. Seidman responses and respond to same.	0.5	675.00	337.50
BWS13	11/1/2024	Emails with team regarding interest rates and bids.	0.3	675.00	202.50
BWS13	11/8/2024	Review bid analysis; Discuss with GW.	0.5	675.00	337.50
BWS13	11/13/2024	Telephone call with GW regarding bids and breakdown.	0.3	675.00	202.50
KB1	11/15/2024	Research on Rate Case Procedures and Engineer Forms pursuant to 25-30.437. (No Client Charge)	5.6	0.00	0.00

Total \$1,080.00

Payments/Credits \$0.00

Balance Due \$1,080.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27712

Invoice Date: 12/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	11/26/2024	Final review of MFRs.	1	675.00	675.00
BWS13	12/4/2024	Review MFRs; email to client.	1	675.00	675.00
BWS13	12/6/2024	Correspondence with D. Swain and team; final review of MFRs.	1	675.00	675.00
BWS13	12/9/2024	MFR matters.	0.5	675.00	337.50

Total \$2,362.50

Payments/Credits \$0.00

Balance Due \$2,362.50

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG0	1/21/2025	Confer with KB re: status; forward documents received for review; update file. (No Client Charge).	0.9	0.00	0.00
BWS15	1/23/2025	Review and discuss audit requests with client.	0.3	750.00	225.00
BG3	1/24/2025	Telephone conference with Tony Nguyen confirming all parties to copy for service of answers to DR requests; confer with CJ; receipt of documents; serve state responses to DR request 7; update file.	0.6	225.00	135.00
BG3	1/24/2025	Confer with CJ re: responses to DR requests no. 1,2,3,4,5, & 6; update file.	0.2	225.00	45.00
BG3	1/27/2025	Confer with CJ; download documents for Response to DR requests 1, 2, 3, 4, 5, & 6 from dropbox; serve state (6 separate emails); update file.	0.8	225.00	180.00
BWS15	1/29/2025	Review audit requests 8 - 20.	0.5	750.00	375.00
BG3	1/29/2025	Confer with CJ/BWS re: Responses to DR 18 & 19; and 8-17; forward evitse; update calendar.	0.4	225.00	90.00
BG3	1/30/2025	Confer with CJ/BWS re: Responses to DR 20; forward evite; update calendar.	0.3	225.00	67.50
BWS15	2/3/2025	Review audit response on bad debt; review audit requests.	0.5	750.00	375.00
BG3	2/3/2025	Confer with CJ; receipt of documents for Response to DR request 20 from dropbox; create onedrive folder/link; serve state; update file.	0.3	225.00	67.50
BWS15	2/4/2025	Review audit responses.	1	750.00	750.00

Total

Payments/Credits

Balance Due

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/4/2025	Confer with CJ; download documents for Response to DR request 21 from dropbox; create onedrive folder/link; serve state; update file.	0.7	225.00	157.50
BWS15	2/5/2025	Review requests due today; Contact CJ regarding error in request 17 and information for AFDUC.	0.5	750.00	375.00
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 8, 9, 10, 11, 12, 13, 14, 15, 16, & 17 from dropbox; create onedrive folder/link; serve state; update file.	1.1	225.00	247.50
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 13 & 17 from dropbox; create onedrive folder/link; serve state; update file.	0.4	225.00	90.00
BWS15	2/6/2025	Email from and to CJ regarding allocations.	0.3	750.00	225.00
BG3	2/6/2025	Confer with CJ; download documents for Response to DR requests 23, 24, 27, 28, 29, & 30 from dropbox; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/7/2025	Confer with CJ; download documents for Response to DR requests 18, 19, 25 & 26 from dropbox; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00
BWS15	2/10/2025	Email from and to auditor regarding reuse sales; Review responses provided feedback on response.	0.5	750.00	375.00
BG3	2/10/2025	Confer with CJ; download documents for Response to DR requests 31, 32, 33, 34, 35, 36, & 37 from dropbox; create onedrive folder/link; serve state; update file.	1.3	225.00	292.50

Total

Payments/Credits

Balance Due

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/11/2025	Confer with CJ; download documents for additional and corrected Response to DR requests 33 & 36 from dropbox; and Response to Request 38; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/12/2025	Confer with CJ; download additional documents for Response to DR requests 39 & 40 from dropbox; create onedrive folder/link; serve state; update file.	0.6	225.00	135.00
BWS15	2/13/2025	Review audit responses.	0.5	750.00	375.00
BG3	2/14/2025	Confer with CJ; download documents for Response to DR requests 41 & 43 from dropbox; and re-serve Responses to DR 39 & 40; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00

Total \$5,347.50

**Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.**

Payments/Credits \$0.00

Balance Due \$5,347.50

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 26949

Invoice Date: 8/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/18/2024	Review draft letters provided by client and edits. Review citations.	0.3	375.00	112.50
KB1	7/22/2024	Review correspondence from the client.	0.1	375.00	37.50
BWS13	7/22/2024	Reply to CJ comments.	0.3	675.00	202.50
KB1	7/25/2024	Review correspondence from the most recent draft letter regarding rate case.	0.1	375.00	37.50
BWS13	7/29/2024	Final review of test year letter.	0.3	675.00	202.50
KB1	8/13/2024	Review Correspondence from Public Service Commission .	0.1	375.00	37.50
BWS13	8/13/2024	Review preaudit checklist.	0.3	675.00	202.50
BWS13	8/14/2024	Telephone call with CJ regarding rate index; Emails regarding U&U and checklist.	0.5	675.00	337.50
BWS13	8/15/2024	Emails with F. Seidman; Telephone call with F. Seidman regarding used and useful and build out.	0.7	675.00	472.50

Total \$1,642.50

Payments/Credits \$0.00

Balance Due \$1,642.50

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 26764

Invoice Date: 7/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/3/2024	Review matter history and appeal of KWRU for process of upcoming rate case. (No Client Charge)	2.5	0.00	0.00
BG2	7/3/2024	Schedule zoom with Marty re: rate case; update BWS/KJB calendar; forward evite.	0.2	200.00	40.00
KB1	7/10/2024	Review KWRU file as to previous rate increases. (No Client Charge)	2.6	0.00	0.00
BWS13	7/11/2024	Conference call regarding rate case.	1	675.00	675.00
KB1	7/11/2024	Meeting with the clients to determine status of the rate case for 2024.	0.6	375.00	225.00
KB1	7/15/2024	Review CMOM list, guide, and previous rate case. (No Client Charge)	1.6	0.00	0.00

Total \$940.00

Payments/Credits \$0.00

Balance Due \$940.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27145

Invoice Date: 9/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	8/16/2024	Review shallow well study by Penn State; Email M. Friedman regarding same.	0.7	675.00	472.50
BWS13	8/20/2024	Emails with F. Sediman and E. Castle regarding U&U.	0.5	675.00	337.50
BWS13	9/4/2024	Respond to E. Castle question.	0.3	675.00	202.50
BWS13	9/5/2024	Review memorandum from E. Castle.	0.3	675.00	202.50

Total \$1,215.00

Payments/Credits \$0.00

Balance Due \$1,215.00

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

Invoice

Invoice #: 27332

Invoice Date: 10/15/2024

Due Date: Due on Receipt

Bill To:

KW Resort Utilities
Chris Johnson, President
6630 Front Street
Key West, FL 33040
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/1/2024	Multiple emails and calls regarding U&U and I&I.	0.5	675.00	337.50
BWS13	10/2/2024	Review revised calculations; Emails regarding 100% return of general service; discuss with GW same.	1	675.00	675.00
BWS13	10/3/2024	Multiple discussions and reviews of E and F sheets and F. Seidman work.	1	675.00	675.00

Total \$1,687.50

Payments/Credits \$0.00

Balance Due \$1,687.50

Please remit your payments to:
Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.

Management & Regulatory Consultants
 Summary of Rate Case Expense from INVOICES through 3/17/2025
 Sunshine 2023 TY Rate Case

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Prepare Rebuttal	Expenses	Totals
Frank Seidman	Hours	15.75	0.00	0.00	0.00		15.75
Billing Rate: \$190/hr	Amount	\$2,992.50	\$0.00	\$0.00	\$0.00	\$0.00	\$2,992.50

PROJECTED REMAINING EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Prepare for and Attend Hearing	Exp. (est.)	Totals
Frank Seidman	Hours	0.00	8.00			8.00
Billing Rate: \$190/hr	Amount	\$0.00	\$1,520.00	\$0.00	\$0.00	\$1,520.00
Cumulative Total, Billed and Remaining						\$4,512.50

2408 Carefree Cove
Tallahassee, FL 32308
Cell Phone (850) 566-9296
e-mail: frankdenjup@att.net

Francis Seidman dba Management & Regulatory Consultants

(Make checks payable to Francis Seidman)

TO: Chris Johnson, KW Resort Utilities, Inc.

CONSULTING - KW RESORT UTILITIES CORP. 6/2024TY RATE CASE

10/06/24

		PREVIOUS BALANCE	\$	0.00
<u>Week of:</u>				
08/12/24	FS	CONSULTING - PRELIMINARY UU ESTIMATE; REVIEW OF 2017 CASE; INITIALIZE F SCHEDULES.	1.75	332.50
08/18/2	FS	CONSULTING - RESPOND TO EMAIL RE CASTLE REPORT.	1.25	237.50
09/23/24	FS	CONSULTING - ENTER INITIAL INPUT FOR F SCHEDULES; RECONCILE E AND F SCHEDULES.	2.75	522.50
09/30/24	FS	CONSULTING - ADDITIONAL INPUT FOR F SCHEDULES. FOR CURRENT SERVICES RENDERED	0.75 6.50	142.50 <u>1235.00</u>
EXPENSES:				
		Total Exp.		0.00
PAYMENTS AND CREDITS				
	PAYMENT		\$	<u>0.00</u>
	BALANCE DUE		\$	<u>1235.00</u>

Pd 10/17/24

2408 Carefree Cove
Tallahassee, FL 32308
Cell Phone (850) 566-9296
e-mail: frankdenjup@att.net

Francis Seidman dba Management & Regulatory Consultants

(Make checks payable to Francis Seidman)

TO: Chris Johnson, KW Resort Utilities, Inc.

CONSULTING - KW RESORT UTILITIES CORP. 6/2024TY RATE CASE

11/05/24

	PREVIOUS BALANCE		\$ 1235.00
<u>Week of:</u> 10/01/24	FS CONSULTING - ANALYSIS OF F SCHEDULES & U&U; PRELIMINARY SCHEDULES FOR CLIENT REVIEW.	5.25	997.50
10/14/24	FS CONSULTING - UPDATE F SCHEDULES & U&U FOR CLIENT REVIEW; RESPOND TO COMMENTS.	3.50	665.00
10/21/24	FS CONSULTING - UPDATE F SCHEDULES FOR REVIEW. FOR CURRENT SERVICES RENDERED	<u>0.50</u> 9.25	<u>95.00</u> \$ 1757.50

EXPENSES:

Total Exp. 0.00

PAYMENTS AND CREDITS

PAYMENT - 10/17/24 \$ 1235.00

BALANCE DUE \$ 1757.00

Pd 11/13/24

Estimated Rate Case Expense - Milian, Swain & Associates, Inc.
 Company: K W Resort Utilities Corp
 Docket No.:20240108
 Test Year Ended: 06/30/2024

PER MFRS

Deborah Swain	\$	290	84	\$ 24,360	MFRs, data requests, audit facilitation
Cynthia Yapp	\$	190	350	\$ 66,500	MFRs, data requests, audit facilitation
Carolina Bastidas	\$	125	16	\$ 2,000	MFRs Review
Expenses				<u>\$ 390</u>	Various Expenses (travel, photocopies, phone calls)
Total				\$ 93,250	

Actual through February 28, 2024

Deborah Swain	\$	290	48	\$ 13,848	
Cynthia Yapp	\$	190	297	\$ 56,383	
Carolina Bastidas	\$	125	2	\$ 250	
Expense				<u>\$ -</u>	
				\$ 70,480	

Actual February 28 - March 11, 2024

Deborah Swain	\$	290	7	\$ 2,103	Audit requests
Cynthia Yapp	\$	190	2	\$ 333	Audit requests
Carolina Bastidas	\$	125	0	\$ -	
Expense				<u>\$ -</u>	
				\$ 2,435	

Remaining

Deborah Swain					
Audit & audit report responses			16		
Data Requests			16		
Review & Analyze Recommendation			8		
Coordination with KWRU			<u>8</u>		
Total Deborah Swain	\$	290	48	\$ 13,920	

Cynthia Yapp					
Audit & audit report responses			8		
Data Requests			12		
Review & Analyze Recommendation			8		
Coordination with KWRU			<u>8</u>		
Total Cynthia Yapp	\$	190	36	<u>\$ 6,840</u>	

Revised Estimate \$ 93,675

NOTE: time spent to cure deficiencies in not included in the totals above, and were invoiced separately.



Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51019
Date 7/31/2024

Project KW 2024 Rate Case.

For professional services through July 26, 2024

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	13.50	190.00	2,565.00
Deborah Swain	0.75	290.00	217.50

Invoice total **2,782.50**



Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51057
Date 09/04/2024

Project KW 2024 Rate Case.

For professional services through August 30, 2024

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	64.25	190.00	12,207.50
Deborah Swain	1.00	290.00	290.00
Invoice total			12,497.50

K08-17 **KW 2024 Rate Case.**
Professional Services
Date Range from: 7/27/2024 to 8/30/2024

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff
			Total WIP	Billable	Deferred	Hold		
Cynthia Yapp	64.25	64.25						
Project Labor	64.25	64.25						
	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Telephone conversation w/Johnson re: Harbor Shores	0.25	0.25						
Begin preparing MFR A Schedules	9.50	9.50						
Continue preparing MFR A Schedules	8.00	8.00						
Continue preparing MFR A Schedules	8.25	8.25						
Continue preparing MFR A Schedules	5.75	5.75						
Continue preparing MFR A Schedules	5.00	5.00						
Continue preparing MFR schedules	7.00	7.00						
Continue preparing MFR schedules	6.75	6.75						
Continue preparing MFR schedules	4.00	4.00						
Continue preparing MFR schedules	6.75	6.75						
Continue preparing MFR schedules	3.00	3.00						
Total	64.25	64.25						



Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51081
Date 10/01/2024

Project KW 2024 Rate Case.

For professional services through September 30, 2024

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	85.00	190.00	16,150.00
Deborah Swain	7.75	290.00	2,247.50
Invoice total			18,397.50

K08-17 **KW 2024 Rate Case.**
Professional Services
Date Range from: 9/1/2024 to 9/30/2024

Work In Progress

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff	
			Total WIP	Billable	Deferred	Hold			
Cynthia Yapp	85.00	85.00							
Project Labor	85.00	85.00							
	Date	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Billing Analysis	9/2/2024	2.50	2.50						
Billing Analysis	9/3/2024	7.75	7.75						
Continue MFR Schedules	9/4/2024	7.50	7.50						
Continue MFR Schedules	9/5/2024	5.00	5.00						
Continue MFR Schedules	9/6/2024	4.50	4.50						
Continue MFR Schedules	9/9/2024	6.75	6.75						
Continue preparing MFRs	9/10/2024	5.00	5.00						
Continue preparing MFRs	9/11/2024	7.50	7.50						
Continue preparing MFRs	9/12/2024	6.25	6.25						
Continue preparing MFRs	9/13/2024	1.25	1.25						
Continue preparing MFRs	9/16/2024	3.50	3.50						
Continue preparing MFRs	9/17/2024	9.00	9.00						
Continue preparing MFRs	9/18/2024	2.00	2.00						
Continue preparing MFRs	9/19/2024	3.00	3.00						
Continue preparing MFRs	9/20/2024	7.00	7.00						
Phone Conversation with client Johnson / Wright Uupdate MFR Schedules	9/25/2024	3.50	3.50						
Update MFR Schedules	9/26/2024	1.75	1.75						
Update MFRs	9/27/2024	1.25	1.25						
Total		85.00	85.00						

K08-17 **KW 2024 Rate Case.**
Professional Services
Date Range from: 9/1/2024 to 9/30/2024

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff
			Total WIP	Billable	Deferred	Hold		
Deborah Swain	7.75	7.75						
Project Labor	7.75	7.75						
	Total	Billed	WIP Total	Billable	Defered	Hold	Non Billable	Writeoff
Estimate rate case expense	0.50	0.50						
Review billing analysis data, coordination	0.50	0.50						
Coordination re: amortization	0.25	0.25						
Coordination	0.25	0.25						
Coordination and discussion re status of MFRs	0.50	0.50						
Review MFRs, first review	3.00	3.00						
Review MFRs	1.25	1.25						
Review and coordination of MFRs	1.00	1.00						
Coordination re E-2 and E-3, gallons reconciliation w Seidman	0.50	0.50						
Total	7.75	7.75						

See attached and let me know if you have any questions.
Debbie



Milian, Swain & Associates, Inc.

Deborah Swain
Vice President

2025 SW 32nd Avenue
Miami, Florida 33145
(305) 496-2374 (Cell)
(305) 441-0123 (Ofc)
(305) 441-0688 (Fax)

dswain@milianswain.com



Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51114
Date 11/01/2024

Project KW 2024 Rate Case.

For professional services through October 31, 2024

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	29.00	190.00	5,510.00
Deborah Swain	8.50	290.00	2,465.00
Invoice total			7,975.00

K08-17		KW 2024 Rate Case.								
		Professional Services								
Date Range from: 10/1/2024 to 10/31/2024		Work In Progress								
Activity		Total	Billed	Total WIP	Billable	Deferred	Hold	Non Billable	Writeoff	
Cynthia Yapp		29.00		29.00	29.00					
Project Labor		29.00		29.00	29.00					
	Date	Total	Billed	WIP Total	Billable	Defered	Hold	Non Billable	Writeoff	
Update MFR Schedules	10/3/2024	0.75		0.75	0.75					
Update Billing Analysis, E-2, E-3	10/8/2024	3.25		3.25	3.25					
Zoom Status update meeting w/client	10/11/2024	0.50		0.50	0.50					
Update MFR Schedules	10/11/2024	1.50		1.50	1.50					
Update MFR Schedules	10/14/2024	2.50		2.50	2.50					
Update MFR Schedules	10/15/2024	4.00		4.00	4.00					
Revised Billing Analysis	10/16/2024	4.50		4.50	4.50					
Revised Billing Analysis	10/17/2024	4.50		4.50	4.50					
Revised E-2; E-3, E-14	10/18/2024	2.25		2.25	2.25					
Update MFRs F-Schedules	10/24/2024	1.25		1.25	1.25					
Update MFRs Schedules	10/25/2024	2.25		2.25	2.25					
Update MFR Schedules	10/30/2024	1.75		1.75	1.75					
Total		29.00		29.00	29.00					

K08-17 **KW 2024 Rate Case.**
Professional Services
Date Range from: 10/1/2024 to 10/31/2024

Work In Progress

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff	
			Total WIP	Billable	Deferred	Hold			
Deborah Swain	8.50	8.50							
Project Labor	8.50	8.50							
	Date	Total	Billed	WIP Total	Billable	Defered	Hold	Non Billable	Writeoff
Billed gallons, coordination re MFRs & staff workpapers	10/2/2024	1.00	1.00						
Coordination	10/3/2024	0.50	0.50						
Coordination, review	10/8/2024	0.25	0.25						
Coordination E schedules, etc.	10/11/2024	0.75	0.75						
Coordination re billing data	10/15/2024	0.50	0.50						
Coordination re billing data, update E-14	10/16/2024	1.75	1.75						
Coordination E schedules	10/17/2024	1.00	1.00						
Billing data review	10/18/2024	0.50	0.50						
E schedule coordination	10/21/2024	0.25	0.25						
E schedule coordination	10/22/2024	0.25	0.25						
Coordination	10/24/2024	0.25	0.25						
Review salary proforma	10/25/2024	0.50	0.50						
Review MFRs	10/29/2024	1.00	1.00						
Total		8.50	8.50						



Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51138
Date 12/03/2024

Project KW 2024 Rate Case.

For professional services through November 29, 2024

Professional Services

	Hours	Rate	Billed Amount
Carolina Bastidas	2.00	125.00	250.00
Cynthia Yapp	32.00	190.00	6,080.00
Deborah Swain	15.50	290.00	4,495.00

Invoice total **10,825.00**

K08-17 **KW 2024 Rate Case.**
Professional Services
Date Range from: 11/1/2024 to 11/30/2024

Work In Progress

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff
			Total WIP	Billable	Deferred	Hold		
Cynthia Yapp	32.00	32.00						
Project Labor	32.00	32.00						
	Total	Billed	WIP Total	Billable	Defered	Hold	Non Billable	Writeoff
Update MFR schedules	5.00	5.00						
Update MFR schedules	6.50	6.50						
Update MFR Schedules	1.75	1.75						
Update MFR schedules	1.25	1.25						
Update MFR schedules	6.50	6.50						
Update MFR schedules	4.25	4.25						
Update MFR schedules	1.75	1.75						
Update MFR schedules	2.25	2.25						
Update MFR schedules	1.00	1.00						
Update MFR Schedules	1.00	1.00						
Update MFR schedules	0.75	0.75						
Total	32.00	32.00						

K08-17 **KW 2024 Rate Case.**
Professional Services
Date Range from: 11/1/2024 to 11/30/2024

Work In Progress

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff
			Total WIP	Billable	Deferred	Hold		
Deborah Swain	15.50	15.50						
Project Labor	15.50	15.50						
	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Coordination - D Schedules	0.50	0.50						
Review, update, coordination	0.50	0.50						
Review, update, coordination	1.00	1.00						
Review, update, coordination	1.00	1.00						
Review, update, coordination	1.50	1.50						
Review	3.00	3.00						
Review & coordination	2.50	2.50						
REview, update, coordinate draft review copy	1.75	1.75						
Coordinate	0.25	0.25						
Update schedules, review draft	1.25	1.25						
Review MFRs	2.25	2.25						
Total	15.50	15.50						



Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51193
Date 02/03/2025

Project KW 2024 Rate Case.

For professional services through January 31, 2025

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	19.00	190.00	3,610.00
Deborah Swain	4.50	290.00	1,305.00
Invoice total			4,915.00

Pre-Billing Worksheet

K08-17 KW 2024 Rate Case.

Professional Services

Phase Status: Active

WIP - Bill As Time & Expense

Billing Cutoff: 01/31/2025

To Bill

Billing Type: Time & Expense

Date	Units	Rate	Amount
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Units	Amount
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Labor

WIP Status: Billable

Principal

Deborah Swain

Project Labor	01/17/2025	0.50	290.00	145.00	0.50	145.00
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Coordination re: audit requests

Project Labor	01/22/2025	0.25	290.00	72.50	0.25	72.50
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Audit response coordination/review

Project Labor	01/30/2025	1.75	290.00	507.50	1.75	507.50
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DR 20 response

Project Labor	01/31/2025	2.00	290.00	580.00	2.00	580.00
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AFUDC, Audit

Subtotal	4.50		1,305.00		4.50	1,305.00
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Senior Accountant

Cynthia Yapp

Project Labor	01/20/2025	2.50	190.00	475.00	2.50	475.00
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Prepare response to Audit Document/ Record Request 1 - 6

Project Labor	01/21/2025	2.25	190.00	427.50	2.25	427.50
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Prepare response to Audit Document/ Record Request 1 - 6

Project Labor	01/22/2025	6.00	190.00	1,140.00	6.00	1,140.00
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Prepare response to Audit Document/ Record Request 1 - 6; Review Synopsis/ Customer Notice

Project Labor	01/26/2025	0.75	190.00	142.50	0.75	142.50
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Prepare response to Audit Document/ Record Request 1 - 6; Review Synopsis/ Customer Notice

Project Labor	01/28/2025	3.50	190.00	665.00	3.50	665.00
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Prepare responses to Audit Document/ Record Request 10 item 2. CIAC balances; 16 Customer deposit

Project Labor	01/30/2025	4.00	190.00	760.00	4.00	760.00
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Prepare response to Audit Document/ Record Request 9 Depreciation / accumulated Depr

Subtotal	19.00		3,610.00		19.00	3,610.00
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Labor total	23.50		4,915.00		23.50	4,915.00
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Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51216
Date 03/03/2025

Project KW 2024 Rate Case.

For professional services through February 28, 2025

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	53.50	190.00	10,165.00
Deborah Swain	5.25	290.00	1,522.50

Invoice total **11,687.50**



Milian, Swain & Associates, Inc.

Monday, March 3, 2025
Page 1 of 2

Date range: from: 02/01/2025 to 02/28/2025

KW Resort Utilities

Invoice Date: 03/03/2025

Invoice Number: 51216

	Date	Billed Units	Billed Rate	Billed Amount
Professional Services				
Time and Expense				
<u>Labor</u>				
Principal				
Project Labor				
Deborah Swain	2/3/2025	0.75	290.00	217.50
Audit				
Deborah Swain	2/4/2025	1.00	290.00	290.00
Audit				
Deborah Swain	2/5/2025	0.25	290.00	72.50
Audit				
Deborah Swain	2/6/2025	0.50	290.00	145.00
Audit				
Deborah Swain	2/19/2025	0.50	290.00	145.00
Audit				
Deborah Swain	2/20/2025	0.25	290.00	72.50
Audit				
Deborah Swain	2/26/2025	1.00	290.00	290.00
Audit				
Deborah Swain	2/25/2025	0.50	290.00	145.00
audit				
Deborah Swain	2/27/2025	0.25	290.00	72.50
Audit				
Deborah Swain	2/28/2025	0.25	290.00	72.50
Audit				
Employee type total				1,522.50
Senior Accountant				
Project Labor				
Cynthia Yapp	2/3/2025	3.75	190.00	712.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/4/2025	8.50	190.00	1,615.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/5/2025	7.00	190.00	1,330.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/6/2025	2.00	190.00	380.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/7/2025	2.50	190.00	475.00
Prepare response to Audit Document/ Record Request				



Milian, Swain & Associates, Inc.

Monday, March 3, 2025
Page 2 of 2

Date range: from: 02/01/2025 to 02/28/2025

KW Resort Utilities

Invoice Date: 03/03/2025

Invoice Number: 51216

	Date	Billed Units	Billed Rate	Billed Amount
Cynthia Yapp	2/10/2025	0.25	190.00	47.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/11/2025	3.50	190.00	665.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/12/2025	0.25	190.00	47.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/13/2025	7.00	190.00	1,330.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/14/2025	1.00	190.00	190.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/17/2025	5.00	190.00	950.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/18/2025	1.50	190.00	285.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/19/2025	1.00	190.00	190.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/20/2025	1.50	190.00	285.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/21/2025	0.25	190.00	47.50
Conference call w/ Thurmond (FPSC) re: plant adjustment reconciliaiton				
Cynthia Yapp	2/24/2025	3.75	190.00	712.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/25/2025	4.50	190.00	855.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/26/2025	0.25	190.00	47.50
Prepare response to Audit Document/ Record Request				
			Employee type total	10,165.00
			Labor total	11,687.50
			Phase total	11,687.50
			Total	11,687.50
			Project total	11,687.50
			Invoice total	11,687.50



Milian, Swain & Associates, Inc.

Milian, Swain & Associates, Inc.
2025 SW 32 Avenue
Suite 110
Miami, FL 33145

KW Resort Utilities
Christopher Johnson
6630 Front Street
Key West, FL 33040

Invoice number 51165
Date 01/02/2025

Project KW 2024 Rate Case.

For professional services through December 31, 2024

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	0.50	190.00	95.00
Deborah Swain	4.50	290.00	1,305.00
Invoice total			1,400.00

K08-17 KW 2024 Rate Case.

Professional Services

Date Range from: 12/1/2024 to 12/31/2024

Work In Progress

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff		
			Total WIP	Billable	Deferred	Hold				
Deborah Swain	4.50		4.50	4.50						
Project Labor	4.50		4.50	4.50						
		Date	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Review and update draft MFRs		12/4/2024	1.50		1.50	1.50				
Coordinate files for filing		12/6/2024	0.50		0.50	0.50				
Update final MFRs and resend.		12/7/2024	0.75		0.75	0.75				
Coordinate filing documents		12/9/2024	1.00		1.00	1.00				
Coordination final documents		12/10/2024	0.75		0.75	0.75				
Total	4.50				4.50	4.50				

Deborah Swain

Vice President

2025 SW 32nd Avenue

Miami, Florida 33145

(305) 496-2374 (Cell)

(305) 441-0123 (Ofc)

(305) 441-0688 (Fax)

dswain@milianswain.com

ATTACHMENT 2DR #21

K W Resort Utilities Corp.

Docket No. 20240108-SU

Actual and Estimated Rate Case Expense

- Actual Billed Attorney Fees through March 15, 2025 (Invoices Attached): \$5,534.50
[includes \$205.00 to address deficiencies – see January 17, 2025, Invoice]
- Actual Billed Costs through March 15, 2025 (Invoices Attached): \$702.99
- Filing Fee: \$4,500.00

<u>Estimated Hours</u>	<u>Description</u>
21.0	Research and respond to formal and informal data requests from Staff and miscellaneous correspondence and calls with client and consultants
3.0	Prepare for and participate in virtual customer service meeting and follow-up conference with client
1.5	Review Staff recommendation; Conference with client regarding recommendation; Conference with Staff regarding recommendation.
10.5	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.5	Review PAA Order; conference with client and consultants regarding PAA Order.
2.0	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft and revise customer notice, obtain Staff approval; Coordinate mailing of customer notices and implementation of tariffs and filing Affidavit; Prepare, review and filing of post-Order requirements
39.5 @ \$435/hr.	\$17,182.50 total estimated attorneys' fees through PAA

Estimate of costs to complete:

\$ 688.00 Estimated travel expense to PSC Agenda

\$ 688.00 Total Estimated Costs

SUMMARY:

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$22,717.00

TOTAL ACTUAL AND ESTIMATED LEGAL COSTS: \$1,390.99

FILING FEE: \$4,500.00

TOTAL RATE CASE EXPENSE: \$28,607.99

Time Report

Billed and Unbilled

K W Resort Utilities Corp / 2024 Rate Case (037184-1002737)

03/18/2025

Date	SM/Task	Attorney Name	Staff Level	Description	Rate	Orig Hrs	Orig Amt	Orig Rate	Rev Hrs	Rev Amt	Rev Rate	Service	Activity	Invoice	Status
07/11/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.80	328.00	410.00	0.80	328.00	410.00	10000		456605	Billed
Rate cvase kick-off Zoom conference;															
07/18/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.30	123.00	410.00	0.30	123.00	410.00	10000		458832	Billed
Research and draft test year request letter and correspondence to Mr. Johnson and others;															
07/29/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.20	82.00	410.00	0.20	82.00	410.00	10000		458832	Billed
Revise, format and correspondence to Chairman LaRosa and efile Test Year Request Letter;															
08/14/2024	0351	Martin S. Friedman	20	Of Counsel	1	1.30	533.00	410.00	1.30	533.00	410.00	10000		458832	Billed
Prepare checklists and correspondence to Mr. Johnson regarding required engineering information; begin Research and draft of Application and correspondence to team; follow-up correspondence;															
11/26/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.20	82.00	410.00	0.20	82.00	410.00	10000		470124	Billed
Review current draft of financial MFRs and correspondence concerning same and timing of filing;															
11/27/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.30	123.00	410.00	0.30	123.00	410.00	10000		470124	Billed
Review and comment on recent draft MFRs;															
12/06/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.30	123.00	410.00	0.30	123.00	410.00	10000		470124	Billed
Review correspondence from parties, draft Noticing Statement, revise Application and correspondence to all;															
12/09/2024	0351	Martin S. Friedman	20	Of Counsel	1	1.10	451.00	410.00	1.10	451.00	410.00	10000		470124	Billed
Review and confirmation with Ms. Swain of final financial MFRs; correspondence to Mr. Johnson regarding engineering MFRs; review engineering MFRs and Correspondence with Mr. Johnson; format and compile in Engineering Exhibit;															
12/10/2024	0351	Martin S. Friedman	20	Of Counsel	1	1.10	451.00	410.00	1.10	451.00	410.00	10000		470124	Billed
Correspondence with Mr. Johnson and Mr. Smith regarding finalizing filing; Download and format Vol. III engineering documents including pro forma;															
12/11/2024	0351	Martin S. Friedman	20	Of Counsel	1	1.20	492.00	410.00	1.20	492.00	410.00	10000		470124	Billed
Continue formatting and compiling documents for filing; draft required letter to City and County; draft letter to PSC Clerk; Telephone conference with Mr. Johnson who telephoned regarding finalize filing documents; follow-up Correspondence with Mr. Johnson; continue filing preparation;															
12/12/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.40	164.00	410.00	0.40	164.00	410.00	10000		470124	Billed
Begin compiling and binding MFRs (time adjusted to paralegal rate);															
12/13/2024	0351	Martin S. Friedman	20	Of Counsel	1	0.60	246.00	410.00	0.60	246.00	410.00	10000		470124	Billed
Efiling Application, draft cover letter for MFRs and efile;Correspondence with Mr. Johnson; correspondence to staff;															
01/13/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.20	82.00	410.00	0.20	82.00	410.00	10000		473158	Billed
Review staff deficiency letter and draft template for response; Correspondence with team;															
01/15/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.30	123.00	410.00	0.30	123.00	410.00	10000		473158	Billed
Review documents from Ms. Swain responsive to deficiencies letter, Correspondence and Telephone conferences with Ms. Swain; draft letter to PSC clerk with deficiencies responses;															
01/18/2025	0351	Martin S. Friedman	20	Of Counsel	1	1.20	522.00	435.00	1.20	522.00	435.00	10000		475430	Billed
Research and draft Rate Case Synopsis and Initial Customer Notice and correspondence to Ms. Swain;															
01/25/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.40	174.00	435.00	0.40	174.00	435.00	10000		475430	Billed
Review letter from PSC Clerk setting official filing date and Correspondence with Mr. Johnson and others; follow-up correspondence; finalize Synopsis and Initial Customer Notice and correspondence to PSC attorney Brownless;															
02/04/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.30	130.50	435.00	0.30	130.50	435.00	10000		475430	Billed
Review AFUDC schedules from Ms. Swain; Correspondence with client; Research and draft letter to PSC Clerk requesting AFUDC rate; Correspondence with staff;															
02/11/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.30	130.50	435.00	0.30	130.50	435.00	10000		475430	Billed
Review case schedule, calculate critical dates and correspondence to Mr. Smith; correspondence to PSC attorney Brownless regarding Initial Customer Notice and Synopsis;															

Time Report

Billed and Unbilled

K W Resort Utilities Corp / 2024 Rate Case (037184-1002737)

03/18/2025

Date	SM/Task	Attorney Name	Staff Level	Description	Rate	Orig Hrs	Orig Amt	Orig Rate	Rev Hrs	Rev Amt	Rev Rate	Service	Activity	Invoice	Status
02/13/2025	0351	Martin S. Friedman	20	Of Counsel Various Correspondence with staff and utility regarding noticing; Telephone conference with PSC attorney Brownless who telephoned;	1	0.30	130.50	435.00	0.30	130.50	435.00	10000		475430	Billed
02/14/2025	0351	Martin S. Friedman	20	Of Counsel Incorporate customer meeting provisions into initial customer notice and correspondence to PSC staff;	1	0.60	261.00	435.00	0.60	261.00	435.00	10000		475430	Billed
02/23/2025	0351	Martin S. Friedman	20	Of Counsel Research, draft and efile Notice of Filing Rate Case Synopsis; Research and draft letters to City Manager and County Administrator regarding Rate Case Synopsis; research, draft and efile Notice of Filing Certification of Mailing letters;	1	1.00	435.00	435.00	1.00	435.00	435.00	10000		478287	Billed
03/03/2025	0351	Martin S. Friedman	20	Of Counsel Review Staff's First Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	1	0.30	130.50	435.00	0.30	130.50	435.00	10000		478287	Billed
03/05/2025	0351	Martin S. Friedman	20	Of Counsel Review Staff's Second Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	1	0.30	130.50	435.00	0.30	130.50	435.00	10000		478287	Billed
03/13/2025	0351	Martin S. Friedman	20	Of Counsel Research and draft Affidavit of Mailing and correspondence to Mr. Johnson;	1	0.20	87.00	435.00	0.20	87.00	435.00	10000		478287	Billed
Report Totals:						13.20	5,534.50		13.20	5,534.50					

Cost Report

Billed and Unbilled

K W Resort Utilities Corp / 2024 Rate Case (037184-1002737)

03/06/2025

Date	SM/Task	Service Code	Description	Attorney	Orig Qty	Orig Amt	Rev Qty	Rev Amt	Vendor	Voucher	Check No.	Check Date	Check Status	Invoice	Status
11/01/2024		00072	FILING FEES	0351	0.00	4,500.00	0.00	4,500.00	Florida Public Service Commission	2079703	120424	12/04/2024		468349	Billed
			PSC FILING FEE (\$4,500) 037184/1002737 MSF GS												
12/16/2024		00099	MISCELLANEOUS (INCLUDE EXPLANATION OF	0351	0.00	646.07	0.00	646.07	Martin S. Friedman	2080770	999001451	01/14/2025		473158	Billed
			copies and binders for MFR hard copy filing 037184/1002737												
12/16/2024		00006	FREIGHT (EXPRESS DELIVERY)	0351	0.00	56.92	0.00	56.92	Martin S. Friedman	2080771	999001451	01/14/2025		473158	Billed
			UPS - ship MFRs to PSC 037184/1002737												
Report Totals:					0.00	5,202.99	0.00	5,202.99							



Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.

420 S. Orange Avenue, Suite 700
P.O. Box 2346 (ZIP 32802-2346)
Orlando, Florida 32801

407-841-1200 Office

407-423-1831 Fax

deanmead.com

Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

July 17, 2024
Invoice No. 456605
Billing Attorney: MSF

INVOICE SUMMARY

For Professional Services Rendered through July 15, 2024

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

Total Fees	\$ 328.00
Total Expenses	<u> \$.00</u>
TOTAL THIS INVOICE	\$ 328.00

DEAN|MEAD

Client No.: 037184
Matter No.: 1002737

July 17, 2024
Invoice No. 456605

PROFESSIONAL SERVICES

Date	Atty	Description	Hours	Rate	Amount
7/11/24	MSF	Rate cvase kick-off Zoom conference;	.80	410.00	328.00
TOTAL FEES					\$ 328.00
TOTAL THIS INVOICE					\$ 328.00



Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.

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Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

July 17, 2024
Invoice No. 456605
Billing Attorney: MSF

REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

BALANCE DUE THIS INVOICE

\$ 328.00

All checks should be made payable to:
(Please return this advice with payment.)

Dean Mead
ATTN: Accounts Receivable
P.O. Box 2346
Orlando, Florida 32802-2346

To pay your bill online via credit card please visit: WWW.DEANMEAD.COM

Please reference: Invoice No. 456605, Client.Matter No.: 037184.1002737

INVOICES ARE PAYABLE UPON RECEIPT



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Orlando, Florida 32801

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deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

August 19, 2024
Invoice No. 458832
Billing Attorney: MSF

INVOICE SUMMARY

For Professional Services Rendered through August 15, 2024

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

Total Fees	\$ 738.00
Total Expenses	<u> \$.00</u>
TOTAL THIS INVOICE	\$ 738.00

DEAN|MEAD

Client No.: 037184
Matter No.: 1002737

August 19, 2024
Invoice No. 458832

PROFESSIONAL SERVICES

Date	Atty	Description	Hours	Rate	Amount
7/18/24	MSF	Research and draft test year request letter and correspondence to Mr. Johnson and others;	.30	410.00	123.00
7/29/24	MSF	Revise, format and correspondence to Chairman LaRosa and efile Test Year Request Letter;	.20	410.00	82.00
8/14/24	MSF	Prepare checklists and correspondence to Mr. Johnson regarding required engineering information; begin Research and draft of Application and correspondence to team; follow-up correspondence;	1.30	410.00	533.00
TOTAL FEES					\$ 738.00
TOTAL THIS INVOICE					\$ 738.00



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Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.

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Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

August 19, 2024
Invoice No. 458832
Billing Attorney: MSF

REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

BALANCE DUE THIS INVOICE

\$ 738.00

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Dean Mead
ATTN: Accounts Receivable
P.O. Box 2346
Orlando, Florida 32802-2346

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Please reference: Invoice No. 458832, Client.Matter No.: 037184.1002737

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Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

November 19, 2024
Invoice No. 468349
Billing Attorney: MSF

INVOICE SUMMARY

For Professional Services Rendered through November 15, 2024

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

Total Fees	\$.00
Total Expenses	<u>\$ 4,500.00</u>
TOTAL THIS INVOICE	\$ 4,500.00

DEAN|MEAD

Client No.: 037184
Matter No.: 1002737

November 19, 2024
Invoice No. 468349

EXPENSES

Date	Description	Amount
	FILING FEES	4,500.00
	TOTAL EXPENSES	\$ 4,500.00
	TOTAL THIS INVOICE	\$ 4,500.00



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K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

November 19, 2024
Invoice No. 468349
Billing Attorney: MSF

REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

BALANCE DUE THIS INVOICE

\$ 4,500.00

All checks should be made payable to:
(Please return this advice with payment.)

Dean Mead
ATTN: Accounts Receivable
P.O. Box 2346
Orlando, Florida 32802-2346

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<https://secure.lawpay.com/pages/deanmead/operating>

Or visit: WWW.DEANMEAD.COM

Please reference: Invoice No. 468349, Client.Matter No.: 037184.1002737

INVOICES ARE PAYABLE UPON RECEIPT



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Orlando, Florida 32801

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deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

December 17, 2024
Invoice No. 470124
Billing Attorney: MSF

INVOICE SUMMARY

For Professional Services Rendered through December 15, 2024

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

Total Fees	\$ 2,132.00
Total Expenses	<u> \$.00</u>
TOTAL THIS INVOICE	\$ 2,132.00

DEAN|MEAD

Client No.: 037184
Matter No.: 1002737

December 17, 2024
Invoice No. 470124

PROFESSIONAL SERVICES

Date	Atty	Description	Hours	Rate	Amount
11/26/24	MSF	Review current draft of financial MFRs and correspondence concerning same and timing of filing;	.20	410.00	82.00
11/27/24	MSF	Review and comment on recent draft MFRs;	.30	410.00	123.00
12/06/24	MSF	Review correspondence from parties, draft Noticing Statement, revise Application and correspondence to all;	.30	410.00	123.00
12/09/24	MSF	Review and confirmation with Ms. Swain of final financial MFRs; correspondence to Mr. Johnson regarding engineering MFRs; review engineering MFRs and Correspondence with Mr. Johnson; format and compile in Engineering Exhibit;	1.10	410.00	451.00
12/10/24	MSF	Correspondence with Mr. Johnson and Mr. Smith regarding finalizing filing; Download and format Vol. III engineering documents including pro forma;	1.10	410.00	451.00
12/11/24	MSF	Continue formatting and compiling documents for filing; draft required letter to City and County; draft letter to PSC Clerk; Telephone conference with Mr. Johnson who telephoned regarding finalize filing documents; follow-up Correspondence with Mr. Johnson; continue filing preparation;	1.20	410.00	492.00
12/12/24	MSF	Begin compiling and binding MFRs (time adjusted to paralegal rate);	.40	410.00	164.00
12/13/24	MSF	Efiling Application, draft cover letter for MFRs and efile; Correspondence with Mr. Johnson; correspondence to staff;	.60	410.00	246.00
TOTAL FEES					\$ 2,132.00
TOTAL THIS INVOICE					\$ 2,132.00



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407-423-1831 Fax

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Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

December 17, 2024
Invoice No. 470124
Billing Attorney: MSF

REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

BALANCE DUE THIS INVOICE

\$ 2,132.00

All checks should be made payable to:
(Please return this advice with payment.)

Dean Mead
ATTN: Accounts Receivable
P.O. Box 2346
Orlando, Florida 32802-2346

To pay your bill online via e-Check payment or credit card please click on the following secure link:

<https://secure.lawpay.com/pages/deanmead/operating>

Or visit: WWW.DEANMEAD.COM

Please reference: Invoice No. 470124, Client.Matter No.: 037184.1002737

INVOICES ARE PAYABLE UPON RECEIPT



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
Orlando, Florida 32801

407-841-1200 Office
407-423-1831 Fax
deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

January 17, 2025
Invoice No. 473158
Billing Attorney: MSF

INVOICE SUMMARY

For Professional Services Rendered through January 15, 2025

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

Total Fees	\$ 205.00
Total Expenses	<u>\$ 702.99</u>
TOTAL THIS INVOICE	\$ 907.99

DEAN|MEAD

Client No.: 037184
Matter No.: 1002737

January 17, 2025
Invoice No. 473158

PROFESSIONAL SERVICES

Date	Atty	Description	Hours	Rate	Amount
1/13/25	MSF	Review staff deficiency letter and draft template for response; Correspondence with team;	.20	410.00	82.00
1/15/25	MSF	Review documents from Ms. Swain responsive to deficiencies letter, Correspondence and Telephone conferences with Ms. Swain; draft letter to PSC clerk with deficiencies responses;	.30	410.00	123.00
TOTAL FEES					\$ 205.00

EXPENSES

Date	Description	Amount
	FREIGHT (EXPRESS DELIVERY)	56.92
12/16/24	copies and binders for MFR hard copy filing 037184/1002737	646.07
TOTAL EXPENSES		\$ 702.99
TOTAL THIS INVOICE		\$ 907.99



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
Orlando, Florida 32801

407-841-1200 Office
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deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

January 17, 2025
Invoice No. 473158
Billing Attorney: MSF

REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

BALANCE DUE THIS INVOICE

\$ 907.99

All checks should be made payable to:
(Please return this advice with payment.)

Dean Mead
ATTN: Accounts Receivable
P.O. Box 2346
Orlando, Florida 32802-2346

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Or visit: WWW.DEANMEAD.COM

Please reference: Invoice No. 473158, Client.Matter No.: 037184.1002737

INVOICES ARE PAYABLE UPON RECEIPT



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
Orlando, Florida 32801

407-841-1200 Office
407-423-1831 Fax
deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

February 18, 2025
Invoice No. 475430
Billing Attorney: MSF

INVOICE SUMMARY

For Professional Services Rendered through February 15, 2025

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

Total Fees	\$ 1,348.50
Total Expenses	<u> \$.00</u>
TOTAL THIS INVOICE	\$ 1,348.50

DEAN|MEAD

Client No.: 037184
Matter No.: 1002737

February 18, 2025
Invoice No. 475430

PROFESSIONAL SERVICES

Date	Atty	Description	Hours	Rate	Amount
1/18/25	MSF	Research and draft Rate Case Synopsis and Initial Customer Notice and correspondence to Ms. Swain;	1.20	435.00	522.00
1/25/25	MSF	Review letter from PSC Clerk setting official filing date and Correspondence with Mr. Johnson and others; follow-up correspondence; finalize Synopsis and Initial Customer Notice and correspondence to PSC attorney Brownless;	.40	435.00	174.00
2/04/25	MSF	Review AFUDC schedules from Ms. Swain; Correspondence with client; Research and draft letter to PSC Clerk requesting AFUDC rate; Correspondence with staff;	.30	435.00	130.50
2/11/25	MSF	Review case schedule, calculate critical dates and correspondence to Mr. Smith; correspondence to PSC attorney Brownless regarding Initial Customer Notice and Synopsis;	.30	435.00	130.50
2/13/25	MSF	Various Correspondence with staff and utility regarding noticing; Telephone conference with PSC attorney Brownless who telephoned;	.30	435.00	130.50
2/14/25	MSF	Incorporate customer meeting provisions into initial customer notice and correspondence to PSC staff;	.60	435.00	261.00
				TOTAL FEES	\$ 1,348.50
				TOTAL THIS INVOICE	\$ 1,348.50



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
Orlando, Florida 32801

407-841-1200 Office
407-423-1831 Fax
deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

February 18, 2025
Invoice No. 475430
Billing Attorney: MSF

REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

BALANCE DUE THIS INVOICE

\$ 1,348.50

All checks should be made payable to:
(Please return this advice with payment.)

Dean Mead
ATTN: Accounts Receivable
P.O. Box 2346
Orlando, Florida 32802-2346

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Or visit: WWW.DEANMEAD.COM

Please reference: Invoice No. 475430, Client.Matter No.: 037184.1002737

INVOICES ARE PAYABLE UPON RECEIPT



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
Orlando, Florida 32801

407-841-1200 Office
407-423-1831 Fax
deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

March 18, 2025
Invoice No. 478287
Billing Attorney: MSF

INVOICE SUMMARY

For Professional Services Rendered through March 15, 2025

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

Total Fees	\$ 783.00
Total Expenses	<u> \$.00</u>
TOTAL THIS INVOICE	\$ 783.00

DEAN|MEAD

Client No.: 037184
Matter No.: 1002737

March 18, 2025
Invoice No. 478287

PROFESSIONAL SERVICES

Date	Atty	Description	Hours	Rate	Amount
2/23/25	MSF	Research, draft and efile Notice of Filing Rate Case Synopsis; Research and draft letters to City Manager and County Administrator regarding Rate Case Synopsis; research, draft and efile Notice of Filing Certification of Mailing letters;	1.00	435.00	435.00
3/03/25	MSF	Review Staff's First Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	.30	435.00	130.50
3/05/25	MSF	Review Staff's Second Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	.30	435.00	130.50
3/13/25	MSF	Research and draft Affidavit of Mailing and correspondence to Mr. Johnson;	.20	435.00	87.00
TOTAL FEES					\$ 783.00
TOTAL THIS INVOICE					\$ 783.00



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
Orlando, Florida 32801

407-841-1200 Office
407-423-1831 Fax
deanmead.com
Fed Tax ID#59-2049716

K W Resort Utilities Corp
6630 Front St.
Key West, FL 33040

March 18, 2025
Invoice No. 478287
Billing Attorney: MSF

REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

BALANCE DUE THIS INVOICE

\$ 783.00

All checks should be made payable to:

(Please return this advice with payment.)

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth,
PA.

ATTN: Accounts Receivable

P.O. Box 2346

Orlando, Florida 32802-2346

To pay your bill online via e-Check payment or credit card please click on the following secure link:

<https://secure.lawpay.com/pages/deanmead/operating>

Or visit: WWW.DEANMEAD.COM

Please reference: Invoice No. 478287, Client.Matter No.: 037184.1002737

INVOICES ARE PAYABLE UPON RECEIPT



ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE	PROPERTY ID #
8642113		110A	8642113

K W RESORT UTILITIES CORP
PO BOX 2125
KEY WEST, FL 33045-2125

00123600000101356725
6630 FRONT St STOCK ISLAND
35 67 25 FILLED BAY BTM ADJ TO B
K 55 MCDONALDS PLAT PB1-55 (2.00
AC) STOCK ISLAND OR866-2465 OR93
0-119/137 OR930-152/163

*PAID @
CLOSING
TRUST
NOTE
11-20-2024
SJ*

AD VALOREM TAXES						
TAXING AUTHORITY	TELEPHONE	ASSESSED VALUE	EXEMPTION AMT	TAXABLE VALUE	MILLAGE RATE	TAXES LEVIED
SCHOOL STATE LAW	305-293-1400	375,000	0	375,000	1.0660	399.75
SCHOOL LOCAL BOARD	305-293-1400	375,000	0	375,000	1.7980	674.25
GENERAL FUND	305-292-4473	375,000	0	375,000	0.9315	349.31
F&F LAW ENFORCE JAIL	305-292-7017	375,000	0	375,000	1.7232	646.20
HEALTH CLINIC	305-293-7500	375,000	0	375,000	0.0382	14.33
GENERAL PURPOSE	305-292-4473	375,000	0	375,000	0.1756	65.85
MOSQUITO CONTROL	305-292-7190	375,000	0	375,000	0.4344	162.90
M C LOCAL ROAD PATROL	305-292-7017	375,000	0	375,000	0.2889	108.34
SFWM DIST	800-432-2045	375,000	0	375,000	0.0948	35.55
OKEECHOBEE BASIN	800-432-2045	375,000	0	375,000	0.1026	38.48
LOWER & MIDDLE KEYS FIRE & AMB	305-292-4473	375,000	0	375,000	1.7414	653.03
EVERGLADES CONST PRJT	800-432-2045	375,000	0	375,000	0.0327	12.26
AD VALOREM TAXES:					8.4273	\$3,160.25

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NON AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	TELEPHONE	UNITS	AMOUNT
NON-AD VALOREM ASSESSMENTS:			

TOTAL COMBINED TAXES AND ASSESSMENTS:
\$3,160.25

ACCOUNT #
8642113

Sam C. Steele C.F.C.
Monroe County Tax Collector
PO BOX 1129, KEY WEST, FL 33041-1129
305-295-5000

2024 REAL ESTATE TAXES

PAY ONLY ONE AMOUNT			
IF PAID BY	DISCOUNT	PLEASE PAY	
<input type="checkbox"/> Nov 30, 2024	4%	\$3,033.84	
<input type="checkbox"/> Dec 31, 2024	3%	\$3,065.44	
<input type="checkbox"/> Jan 31, 2025	2%	\$3,097.04	
<input type="checkbox"/> Feb 28, 2025	1%	\$3,128.65	
<input type="checkbox"/> Mar 31, 2025		\$3,160.25	

RETURN THIS PORTION



1414
P2**T8
1 of 2

K W RESORT UTILITIES CORP
PO BOX 2125
KEY WEST, FL 33045-2125



• PLEASE DO NOT WRITE BELOW THIS LINE •

PLEASE MAKE CHECKS PAYABLE TO:
SAM STEELE, TAX COLLECTOR
U.S. FUNDS ONLY

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

MONROE COUNTY TAXING AUTHORITIES
PO Box 1176
Key West, FL 33041-1176

User Acct R 8642113

DO NOT PAY - THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposals at the hearing.



002058
1 of 2

2058**P2**T7*****AUTO**5-DIGIT 33040
 K W RESORT UTILITIES CORP
 PO BOX 2125
 KEY WEST, FL 33045-2125

Parcel ID: 00123600-000101
 Property ID: 8642113
 Tax Code: 110A STOCK ISLAND
 Location: 6630 FRONT St
 Legal Desc: 35 67 25 FILLED BAY BTM ADJ TO BK 55
 MCDONALDS PLAT PB1-55 (2.00AC)
 STOCK ISLAND OR866-2465
 OR930-119/137 OR930-152/163

TAXING AUTHORITY	Column 1*		Column 2*		Column 3*		A Public Hearing on the Proposed Taxes and Budget will be held:
	Your Last Year's Tax Rate & Property Taxes		Your Tax Rate & Taxes This Year If No Budget Change is Made		Your Tax Rate & Taxes This Year If Budget Change is Made		
	Tax Rate	Tax Amount	Tax Rate	Tax Amount	Tax Rate	Tax Amount	
GENERAL COUNTY							
GENERAL REVENUE FUND	0.8923	334.61	0.8249	309.34	0.9315	349.31	SEPTEMBER 04, 2024 5:05PM HARVEY GOVT CENTER - 1200 TRUMAN AVE, KEY WEST (305) 292-4466
HEALTH CLINIC	0.0388	14.55	0.0358	13.43	0.0382	14.33	
MC LOCAL ROAD PATROL	0.3118	116.93	0.2830	106.13	0.2889	108.34	
LAW ENF/JAIL/JUDICIAL SYSTEM	1.7880	670.50	1.6144	605.40	1.7232	646.20	
LOW/MID FIRE/AMB DIST	1.6932	634.95	1.5469	580.09	1.7414	653.03	
GENERAL PURPOSE MSTU	0.1765	66.19	0.1602	60.08	0.1756	65.85	
PUBLIC SCHOOLS							
By State Law	1.0980	411.75	1.0409	390.34	1.0660	399.75	SEPTEMBER 10, 2024 5:05PM 350 SOMBRERO BEACH RD MARATHON (305) 293-1400 EXT 53347
By Local Board	1.7980	674.25	1.7045	639.19	1.8080	678.00	
MUNICIPALITY							
WATER MANAGEMENT							
OKEECHOBEE BASIN FND	0.1026	38.48	0.0945	35.44	0.1026	38.48	SEPTEMBER 12, 2024 5:15PM SFWM AUDITORIUM - 3301 GUN CLUB RD B-1 BLDG, WPB (561) 686-8800
SO FL WATER MANG DIST	0.0948	35.55	0.0874	32.78	0.0948	35.55	
GLADES PROJ	0.0327	12.26	0.0301	11.29	0.0327	12.26	
INDEPENDENT DISTRICTS							
MOSQUITO CONTROL DIST	0.4344	162.90	0.3954	148.28	0.4344	162.90	SEPTEMBER 03, 2024 5:05PM MARATHON HEADQUARTERS 503 107TH ST GULF MARATHON (305) 292-7190
VOTER APPROVED DEBT SERVICE							
Penalty	0.00	0.00	0.00	0.00	0.00	0.00	
Total Property Taxes		\$3,172.92		\$2,931.79		\$3,164.00	

SEE BELOW FOR EXPLANATION OF THE COLUMNS ABOVE.

***Column 1 - "Your Last Year's Tax Rate & Property Taxes"**

This column shows the tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

***Column 2 - "Your Tax Rate & Taxes This Year If No Budget Change is Made"**

This column shows what the tax rate and your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

***Column 3 - "Your Tax Rate & Taxes This Year If Budget Change is Made"**

This column shows what the tax rate and your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the change expected by each local taxing authority.



Scott P. Russell, CFA
Property Appraiser

User Acct R 8642113

Tax Code: 110A STOCK ISLAND
 Location: 6630 FRONT St

Parcel ID: 00123600-000101
 8642113
 Property ID: 35 67 25 FILLED BAY BTM ADJ TO BK 55
 Legal Desc: MCDONALDS PLAT PB1-55 (2.00AC) STOCK ISLAND OR866-2465 OR930-119/137 OR930-152/163

Property Valuation

Market Value	Last Year	This Year
		375,000

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County	375,000	375,000	0	0	375,000	375,000
Public Schools	375,000	375,000	0	0	375,000	375,000
Municipality						
Water Management	375,000	375,000	0	0	375,000	375,000
Independent Districts	375,000	375,000	0	0	375,000	375,000
Voter Approved Debt Service						

Assessment Reductions	Applies to	Value

Exemptions*	Applies to	Last Year	This Year

*Where more than one value exists, county value of exemption will be indicated

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected on this form, contact the Monroe County Property Appraiser at:
PO Box 1176 Key West FL 33041-1176
(305) 292-3420 Key West (305) 289-2550 Marathon
(305) 852-7130 Plantation Key

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser or online at www.mcpafl.org and must be filed **ON OR BEFORE:**
5 PM SEPTEMBER 13, 2024

Market Value: Market (also called "just") value is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and a willing seller.

Assessed Value: Assessed value is the market value of your property minus any assessment reductions. The assessed value may be different for levies made by different

File No./Escrow No.: 2024-34
 Print Date & Time: 11/18/2024 1:56 PM
 Officer/Escrow Officer:
 Settlement Location: 138 Simonton Street
 Key West FL 33040

Property Address: 6630 Front St, Key West, FL 33040
 Buyer: K W Resort Utilities Corp.
 Seller:
 Lender: Truist Bank

 Settlement Date: November 18, 2024
 Disbursement Date: November 18, 2024
 Additional dates per state requirements:

Description	Borrower/Buyer	
	Debit	Credit
Financial		
Loan with Advance		3,500,000.00
Excess Borrower funds from prior refinance		3,110.53
Prorations/Adjustments		
Existing Loan	2,881,226.56	
Loan Charges to Truist Bank		
Loan Origination Fee to Truist Bank	17,500.00	
Appraisal Fee to Truist Bank	9,500.00	
Appraisal Review Fee to Truist Bank	350.00	
Flood Cert Fee to Truist Bank	12.00	
Tax Monitoring Fee to Truist Bank	160.00	
Interest due through 11/18/24 to Truist Bank	9,283.95	
Lender's Counsel Fee to Shumaker, Loop & Kendrick, LLP	4,250.00	
Office Costs to Shumaker, Loop & Kendrick, LLP	100.00	
UCC3 Filing - name change to Shumaker, Loop & Kendrick, LLP	12.00	
UCC3 Filing - continuation to Shumaker, Loop & Kendrick, LLP	12.00	
Other Loan Charges		
Impounds		
Title Charges & Escrow / Settlement Charges		
Title Search to Smith Hawks, PL	400.00	
Settlement Fee to Smith Hawks, PL	250.00	



ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE	PROPERTY ID #
8648821		110A	8648821

K W RESORT UTILITIES CORP
PO BOX 2125
KEY WEST, FL 33045-2125

00123850000100356725
6755 5TH St STOCK ISLAND
35 67 25 PT BAY BOTTOM S OF BK 5
7 STOCK ISLAND OR866-2446 OR930-
119 OR930-152

PAID @
CLOSING
TRUST
NOTE

11.20.2024

AD VALOREM TAXES						
TAXING AUTHORITY	TELEPHONE	ASSESSED VALUE	EXEMPTION AMT	TAXABLE VALUE	MILLAGE RATE	TAXES LEVIED
SCHOOL STATE LAW	305-293-1400	14,751	0	14,751	1.0660	15.72
SCHOOL LOCAL BOARD	305-293-1400	14,751	0	14,751	1.7980	26.52
GENERAL FUND	305-292-4473	10,600	0	10,600	0.9315	9.87
F&F LAW ENFORCE JAIL	305-292-7017	10,600	0	10,600	1.7232	18.27
HEALTH CLINIC	305-293-7500	10,600	0	10,600	0.0382	0.40
GENERAL PURPOSE	305-292-4473	10,600	0	10,600	0.1756	1.86
MOSQUITO CONTROL	305-292-7190	10,600	0	10,600	0.4344	4.60
M C LOCAL ROAD PATROL	305-292-7017	10,600	0	10,600	0.2889	3.06
SFWM DIST	800-432-2045	10,600	0	10,600	0.0948	1.00
OKEECHOBEE BASIN	800-432-2045	10,600	0	10,600	0.1026	1.09
LOWER & MIDDLE KEYS FIRE & AMB	305-292-4473	10,600	0	10,600	1.7414	18.46
EVERGLADES CONST PRJT	800-432-2045	10,600	0	10,600	0.0327	0.35
AD VALOREM TAXES:					8.4273	\$101.20

BILL EXPRESS
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WWW.MONROETAXCOLLECTOR.COM
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NON-AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	TELEPHONE	UNITS	AMOUNT
NON-AD VALOREM ASSESSMENTS:			

TOTAL COMBINED TAXES AND ASSESSMENTS:
\$101.20



PO BOX 1129, KEY WEST, FL 33041-1129
305-295-5000

RETURN THIS PORTION

1414
2 of 2
K W RESORT UTILITIES CORP
PO BOX 2125
KEY WEST, FL 33045-2125

ACCOUNT #
8648821

2024 REAL ESTATE TAXES

PAY ONLY ONE AMOUNT			
IF PAID BY	DISCOUNT	PLEASE PAY	
<input type="checkbox"/> Nov 30, 2024	4%	\$97.15	
<input type="checkbox"/> Dec 31, 2024	3%	\$98.16	
<input type="checkbox"/> Jan 31, 2025	2%	\$99.18	
<input type="checkbox"/> Feb 28, 2025	1%	\$100.19	
<input type="checkbox"/> Mar 31, 2025		\$101.20	

• PLEASE DO NOT WRITE BELOW THIS LINE •

PLEASE MAKE CHECKS PAYABLE TO:
SAM STEELE, TAX COLLECTOR
U.S. FUNDS ONLY

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

MONROE COUNTY TAXING AUTHORITIES

PO Box 1176

Key West, FL 33041-1176

User Acct R 8648821

DO NOT PAY - THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposals at the hearing.

**K W RESORT UTILITIES CORP
PO BOX 2125
KEY WEST, FL 33045-2125**

Parcel ID: 00123850-000100
Property ID: 8648821
Tax Code: 110A STOCK ISLAND
Location: 6755 5TH St
Legal Desc: 35 67 25 PT BAY BOTTOM S OF BK
57 STOCK ISLAND OR866-2446
OR930-119 OR930-152

002058
2 of 2

TAXING AUTHORITY	Column 1*		Column 2*		Column 3*		A Public Hearing on the Proposed Taxes and Budget will be held:
	Your Last Year's Tax Rate & Property Taxes		Your Tax Rate & Taxes This Year If No Budget Change is Made		Your Tax Rate & Taxes This Year If Budget Change is Made		
	Tax Rate	Tax Amount	Tax Rate	Tax Amount	Tax Rate	Tax Amount	
GENERAL COUNTY							
GENERAL REVENUE FUND	0.8923	8.60	0.8249	8.74	0.9315	9.87	SEPTEMBER 04, 2024 5:05PM HARVEY GOVT CENTER - 1200 TRUMAN AVE, KEY WEST (305) 292-4466
HEALTH CLINIC	0.0388	0.37	0.0358	0.38	0.0382	0.40	
MC LOCAL ROAD PATROL	0.3118	3.00	0.2830	3.00	0.2889	3.06	
LAW ENF/JAIL/JUDICIAL SYSTEM	1.7880	17.23	1.6144	17.11	1.7232	18.27	
LOW/MID FIRE/AMB DIST	1.6932	16.32	1.5469	16.40	1.7414	18.46	
GENERAL PURPOSE MSTU	0.1765	1.70	0.1602	1.70	0.1756	1.86	
PUBLIC SCHOOLS							
By State Law	1.0980	16.20	1.0409	15.35	1.0660	15.72	SEPTEMBER 10, 2024 5:05PM 350 SOMBRERO BEACH RD MARATHON (305) 293-1400 EXT 53347
By Local Board	1.7980	26.52	1.7045	25.14	1.8080	26.67	
MUNICIPALITY							
WATER MANAGEMENT							
OKEECHOBEE BASIN FND	0.1026	0.99	0.0945	1.00	0.1026	1.09	SEPTEMBER 12, 2024 5:15PM SFWMD AUDITORIUM - 3301 GUN CLUB RD B-1 BLDG, WPB (561) 686-8800
SO FL WATER MANG DIST	0.0948	0.91	0.0874	0.93	0.0948	1.00	
GLADES PROJ	0.0327	0.32	0.0301	0.32	0.0327	0.35	
INDEPENDENT DISTRICTS							
MOSQUITO CONTROL DIST	0.4344	4.19	0.3954	4.19	0.4344	4.60	SEPTEMBER 03, 2024 5:05PM MARATHON HEADQUARTERS 503 107TH ST GULF MARATHON (305) 292-7190
VOTER APPROVED DEBT SERVICE							
Penalty	0.00	0.00	0.00	0.00	0.00	0.00	
Total Property Taxes		\$96.35		\$94.26		\$101.35	

SEE BELOW FOR EXPLANATION OF THE COLUMNS ABOVE.

***Column 1 - "Your Last Year's Tax Rate & Property Taxes"**

This column shows the tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

***Column 2 - "Your Tax Rate & Taxes This Year If No Budget Change is Made"**

This column shows what the tax rate and your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.

***Column 3 - "Your Tax Rate & Taxes This Year If Budget Change is Made"**

This column shows what the tax rate and your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing

DO NOT PAY - THIS IS NOT A BILL



Scott P. Russell, CFA
Property Appraiser

User Acct R 8648821

Tax Code: 110A STOCK ISLAND
 Location: 6755 5TH St

Parcel ID: 00123850-000100
 Property ID: 8648821
 Legal Desc: 35 67 25 PT BAY BOTTOM S OF BK 57
 STOCK ISLAND OR866-2446 OR930-119
 OR930-152

Property Valuation

Market Value	Last Year	This Year
	14,751	14,751

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County	9,637	10,600	0	0	9,637	10,600
Public Schools	14,751	14,751	0	0	14,751	14,751
Municipality						
Water Management	9,637	10,600	0	0	9,637	10,600
Independent Districts	9,637	10,600	0	0	9,637	10,600
Voter Approved Debt Service						

Assessment Reductions	Applies to	Value
Non-Homestead Cap	Non-School Funds	4,151

Exemptions*	Applies to	Last Year	This Year

*Where more than one value exists, county value of exemption will be indicated

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected on this form, contact the
 Monroe County Property Appraiser at:
PO Box 1176 Key West FL 33041-1176
(305) 292-3420 Key West (305) 289-2550 Marathon
(305) 852-7130 Plantation Key

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser or online at www.mcpafl.org and must be filed
 ON OR BEFORE:
5 PM SEPTEMBER 13, 2024

Market Value: Market (also called "just") value is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and a willing seller.

Assessed Value: Assessed value is the market value of your property minus any assessment reductions. The assessed value may be different for levies made by different taxing authorities.

File No./Escrow No.: 2024-34
 Print Date & Time: 11/18/2024 1:56 PM
 Officer/Escrow Officer:
 Settlement Location: 138 Simonton Street
 Key West FL 33040

Property Address: 6630 Front St, Key West, FL 33040
 Buyer: K W Resort Utilities Corp.
 Seller:
 Lender: Truist Bank
 Settlement Date: November 18, 2024
 Disbursement Date: November 18, 2024
 Additional dates per state requirements:

Description	Borrower/Buyer	
	Debit	Credit
Financial		
Loan with Advance		3,500,000.00
Excess Borrower funds from prior refinance		3,110.53
Prorations/Adjustments		
Existing Loan	2,881,226.56	
Loan Charges to Truist Bank		
Loan Origination Fee to Truist Bank	17,500.00	
Appraisal Fee to Truist Bank	9,500.00	
Appraisal Review Fee to Truist Bank	350.00	
Flood Cert Fee to Truist Bank	12.00	
Tax Monitoring Fee to Truist Bank	160.00	
Interest due through 11/18/24 to Truist Bank	9,283.95	
Lender's Counsel Fee to Shumaker, Loop & Kendrick, LLP	4,250.00	
Office Costs to Shumaker, Loop & Kendrick, LLP	100.00	
UCC3 Filing - name change to Shumaker, Loop & Kendrick, LLP	12.00	
UCC3 Filing - continuation to Shumaker, Loop & Kendrick, LLP	12.00	
Other Loan Charges		
Impounds		
Title Charges & Escrow / Settlement Charges		
Title Search to Smith Hawks, PL	400.00	
Settlement Fee to Smith Hawks, PL	250.00	



ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE	PROPERTY ID
8535431		110A	9535431

WS UTILITY INC
SMITH WILLIAM PRES
6630 FRONT ST
KEY WEST, FL 33040-6050

00008165000000000000
6630 FRONT St STOCK ISLAND
WS UTILITY INC

AD VALOREM TAXES

TAXING AUTHORITY	TELEPHONE	ASSESSED VALUE	EXEMPTION AMT	TAXABLE VALUE	MILLAGE RATE	TAXES LEVIED
SCHOOL STATE LAW	305-293-1400	719,722	25,000	694,722	1.0660	740.57
SCHOOL LOCAL BOARD	305-293-1400	719,722	25,000	694,722	1.7980	1,249.11
GENERAL FUND	305-292-4473	719,722	25,000	694,722	0.9315	647.13
F&F LAW ENFORCE JAIL	305-292-7017	719,722	25,000	694,722	1.7232	1,197.14
HEALTH CLINIC	305-293-7500	719,722	25,000	694,722	0.0382	26.54
GENERAL PURPOSE	305-292-4473	719,722	25,000	694,722	0.1756	121.99
MOSQUITO CONTROL	305-292-7190	719,722	25,000	694,722	0.4344	301.79
M C LOCAL ROAD PATROL	305-292-7017	719,722	25,000	694,722	0.2889	200.71
SFWM DIST	800-432-2045	719,722	25,000	694,722	0.0948	65.86
OKEECHOBEE BASIN	800-432-2045	719,722	25,000	694,722	0.1026	71.28
LOWER & MIDDLE KEYS FIRE & AMB	305-292-4473	719,722	25,000	694,722	1.7414	1,209.79
EVERGLADES CONST PRJT	800-432-2045	719,722	25,000	694,722	0.0327	22.72

AD VALOREM TAXES: 8.4273 \$5,854.63

**BILL EXPRESS
SCAN TO PAY ONLINE!**



WWW.MONROETAXCOLLECTOR.COM
GET BILLS BY EMAIL

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	TELEPHONE	UNITS	AMOUNT
NON-AD VALOREM ASSESSMENTS:			

TOTAL COMBINED TAXES AND ASSESSMENTS:

\$5,854.63

ACCOUNT #

8535431



Sam C. Steele C.F.C.
Monroe County Tax Collector

**PO BOX 1129, KEY WEST, FL 33041-1129
305-295-5000**

2024 TANGIBLE PERSONAL PROPERTY TAXES

PAY ONLY ONE AMOUNT

IF PAID BY	DISCOUNT	PLEASE PAY
<input type="checkbox"/> Nov 30, 2024	4%	\$5,620.44
<input type="checkbox"/> Dec 31, 2024	3%	\$5,678.99
<input type="checkbox"/> Jan 31, 2025	2%	\$5,737.54
<input type="checkbox"/> Feb 28, 2025	1%	\$5,796.08
<input type="checkbox"/> Mar 31, 2025		\$5,854.63



15826
P2**T56
1 of 1

WS UTILITY INC
SMITH WILLIAM PRES
6630 FRONT ST
KEY WEST, FL 33040-6050



• PLEASE DO NOT WRITE BELOW THIS LINE •

PLEASE MAKE CHECKS PAYABLE TO:
SAM STEELE, TAX COLLECTOR
U.S. FUNDS ONLY

IMPORTANT - PLEASE READ - INSTRUCTIONS AND INFORMATION

1. If you have **sold the real property** described on this notice, please send this notice to the new owners or return it to the Tax Collector's Office immediately. If you **sold the tangible personal property**, but were the owner on January 1st of the tax year, you are responsible for the tax.
2. Please **verify the description** of the property. If any errors in the description are found, notify the Property Appraiser as soon as possible. This notice covers taxes for the calendar year, January 1 through December 31, of the year indicated on the front.
3. **Discounts** for early payment have been computed for you on the bottom of this notice. Please pay only one amount.
Schedule of Discounts: 4% in November 3% in December 2% in January 1% in February
Discounts are determined by postmark of payment.
4. Taxes become **delinquent** April 1st.
For **real estate taxes**, a 3% minimum mandatory charge is imposed on April 1 and an advertising charge is added during May. Tax sale certificates will be sold on all unpaid accounts on or before June 1 resulting in additional charges.
For **tangible personal property taxes**, interest accrues at 1-1/2% per month plus advertising and fees. Tax warrants will be issued on all unpaid personal property taxes.
If the postmark indicates your payment was mailed on or after April 1 (delinquent date), the amount due is determined by the date your payment is **RECEIVED** by the Tax Collector.

5. If **paying by mail**, please **keep the top portion** of this bill along with your canceled check. Please note, your taxes are not "paid" until your check clears the bank.

6. **Important Dates** to Remember:

Prior to March 1	File any new exemptions with Property Appraiser
March 31	Deadline for Tax Deferral Application
March 31	Last day for tax payment without interest
April 30	Deadline for new applications to installment plan
November	Tax bills mailed

○ **Tax Collector**

Receives tax roll from the Property Appraiser, prepares and mails tax notices, and collects taxes and assessments based on information certified by the Property Appraiser and other levying authorities. The Tax Collector's Office can be reached by calling (305) 295-5000.

○ **Property Appraiser**

Assesses property values; determines exemptions; maintains certified owner names and addresses, address changes and legal property descriptions; and certifies the county-wide tax roll to the Tax Collector. The Property Appraiser's Office can be reached by calling (305) 292-3420.

○ **Levying Authorities**

Responsible for determining ad valorem millage rates and non-ad valorem assessment rates for their respective boundaries. For a detailed list of all levying authorities and their respective contact information, please visit www.monroetaxcollector.com and click the "Taxing Authorities" link.

"Thank you for the honor to serve as your Tax Collector"

- Sam C. Steele

- Please detach and return this bottom part with your payment. •

Partial Payment Affidavit

This is to certify that I wish to make partial payments on the current year Ad Valorem Tax and Non Ad Valorem Assessments tax bill, as allowed by Florida Statute 197.374, for the property identified on the front of this bill. I agree to and understand the following:

- Partial payments may be accepted for **current year taxes only** between November 1st and March 31st.
- No discount is allowed for partial payments.
- It is my responsibility to ascertain the balance due.
- No additional tax bills will be mailed except the reminder notice per F.S.197.343.
- Any remaining balance as of April 1st is considered delinquent and subject to all applicable penalties and fees, in which a tax certificate could be sold.

Taxpayer's Signature

Date

Sign and return this portion with your payment

Thank you for your payment.

An email confirmation will be sent to info@kwru.com.

Confirmation number

D7574943484

Payment date

Nov 20, 2024, 10:17 AM EST

Order Summary

Transaction 1



PROPERTY TAX

Tangible Account 8535431

WS UTILITY INC

6630 FRONT St

STOCK ISLAND

2024 Annual Bill

[Return to your account](#)

\$ 5,620.44

The payment will appear on your statement as "MONROE COUNTY TAX COLL.."

Total

\$ 5,620.44

Transaction Details

Checking Account

Checking ending in 3361

Recipient

Monroe

Paid by

KW Resort Utilities Corporation

info@kwru.com

3052953301

Job Title	Annual Salary	Hire Date	Years of Service
Wastewater Maintenance Mechanic A	\$65,832.00	10/15/2018	5 year, 10 months
Field Office Clerical Assistant - Wastewater	\$66,185.60	01/30/2023	1 year, 7 months
Wastewater Maintenance Mechanic A	\$75,171.20	06/13/2016	8 year, 2 months
Wastewater Maintenance Mechanic A	\$65,998.40	07/02/2018	6 year, 2 months
Field Office Clerical Assistant - Wastewater	\$66,185.60	03/27/2020	4 year, 5 months
Wastewater Treatment Plant Operator A	\$95,908.80	01/30/2022	0 year, 0 month
Wastewater Maintenance Mechanic A	\$68,931.20	06/20/2016	8 year, 2 months
Wastewater Maintenance Mechanic Foreman	\$83,907.20	03/09/2015	9 year, 5 months
Wastewater Treatment Plant Operator B	\$84,052.80	12/05/2022	1 year, 9 months
Wastewater Maintenance Mechanic C	\$58,219.20	03/11/2024	0 year, 5 months
Wastewater Treatment Plant Operator A	\$95,929.60	04/21/2008	16 year, 4 months
Wastewater Treatment Plant Operator C	\$72,113.60	06/13/2016	8 year, 2 months
Wastewater Maintenance Mechanic C	\$58,219.20	01/01/2023	1 year, 8 months
Wastewater Treatment Pit Operator Supervisor	\$125,923.20	04/30/2007	17 year, 4 months
Wastewater Maintenance Mechanic Foreman	\$78,083.20	11/04/2019	4 year, 10 months
Wastewater Treatment Plant Operator A	\$95,929.60	06/27/2022	2 year, 2 months
Wastewater Pump Technician	\$68,931.20	06/20/2023	1 year, 2 months
Wastewater Maintenance Mechanic C	\$55,848.00	05/31/2023	0 year, 3 months
Wastewater Treatment Plant Operator Trainee	\$58,219.20	12/05/2022	1 year, 9 months
Wastewater Treatment Plant Operator C	\$71,052.80	04/12/2021	3 year, 4 months
Director of Wastewater Operations	\$187,761.60	10/11/1999	24 year, 10 months
Wastewater Maintenance Mechanic Foreman	\$72,217.60	05/16/2022	2 year, 3 months
Wastewater Maintenance Mechanic A	\$65,270.40	02/17/2016	8 year, 6 months
Wastewater Maintenance Mechanic C	\$58,219.20	09/03/2024	0 year, 0 month
Wastewater Treatment Plant Operator Student T	\$41,600.00	11/27/2023	0 year, 9 months
Wastewater Treatment Plant Operator A	\$95,908.80	03/11/2024	0 year, 5 months
Wastewater Treatment Pit Operator Supervisor	\$125,923.20	05/14/2007	17 year, 3 months
Wastewater Treatment Plant Operator B	\$85,300.80	07/12/2021	3 year, 1 month
Wastewater Treatment Plant Operator A	\$95,929.60	07/21/2014	10 year, 1 month
Wastewater Treatment Plant Operator A	\$97,073.60	11/17/2008	15 year, 9 months
Wastewater Treatment Plant Operator A	\$95,908.80	11/01/2017	6 year, 10 months
Wastewater Maintenance Mechanic A	\$69,305.60	12/11/2017	6 year, 8 months
Wastewater Maintenance Mechanic C	\$58,219.20	09/26/2022	1 year, 11 months
South Wastewater Mechanical Supervisor	\$112,881.60	01/08/2018	6 year, 7 months
Wastewater Maintenance Mechanic A	\$75,920.00	01/04/2016	8 year, 8 months
North Wastewater Mechanical Supervisor	\$99,008.00	08/15/2019	5 year, 0 month
Wastewater Maintenance Mechanic C	\$58,219.20	05/28/2024	0 year, 3 months
Wastewater Maintenance Mechanic B	\$61,131.20	08/15/2022	2 year, 0 month

EXHIBIT "A"

**EXHIBIT A
Bargaining Unit Pay Scale
Effective May 1, 2024-April 30, 2025**

Job Title	Step 1	Step 2	Step 3	Start of 3rd Year Step 4	Start of 4th Year Step 5	Lump Sum May 1
Accounting Representative	\$26.20	\$29.34	\$32.48			N/A
Apprentice Auto Mechanic	\$26.10	\$29.23	\$32.36	\$34.14	\$36.02	N/A
Apprentice Engineering Field Representative	\$35.20	\$39.42	\$43.65			N/A
Apprentice I&E Tech/Operator Level I (12-hour S)	\$31.81	\$35.63	\$39.45	\$41.62	\$43.90	N/A
Apprentice I&E Tech/Operator Level II (12-hour S)	\$40.19	\$45.01	\$49.83			N/A
Apprentice Lineman	\$31.54	\$35.32	\$39.11	\$41.26	\$43.52	N/A
Apprentice Maintenance Person	\$25.96	\$29.07	\$32.19	\$33.96	\$35.82	N/A
Apprentice Meter Service Technician	\$28.61	\$32.04	\$35.48			N/A
Apprentice Operator Maintainer (12-hour S)	\$30.81	\$34.51	\$38.20	\$40.30	\$42.52	N/A
Apprentice Power System Coordinator (12-hour S)	\$39.11	\$43.81	\$48.50			N/A
Apprentice Storekeeper	\$25.07	\$28.08	\$31.09			N/A
Apprentice Substation Electrician	\$31.81	\$35.63	\$39.45	\$41.62	\$43.90	N/A
Apprentice Tree Trimmer	\$26.52	\$29.71	\$32.89			N/A
Auto Diesel Vehicle Technician	\$32.95	\$36.90	\$40.85			N/A
Buyer Inventory Analyst	\$32.64	\$36.55	\$40.47			N/A
Collections Representative	\$27.13	\$30.38	\$33.64			N/A
Courier*			\$26.03			N/A
Customer Service Leader	\$29.50	\$33.05	\$36.59			N/A
Customer Service Representative I	\$22.90	\$25.64	\$28.39			N/A
Customer Service Representative II	\$25.15	\$28.17	\$31.19			N/A
Customer Service Representative III	\$28.89	\$32.36	\$35.83			N/A
Engineering Field Representative	\$39.11	\$43.81	\$48.50			N/A
Fleets Leader	\$37.08	\$41.53	\$45.98			N/A
General Helper/Courier	\$20.08	\$22.48	\$24.89			N/A
GIS / Autocad Operator	\$39.11	\$43.81	\$48.50			N/A
I&E Technician/Operator (12-hour S)	\$44.38	\$49.71	\$55.03			N/A
Journey Lineman	\$45.19	\$50.61	\$56.03			N/A
Line Leader	\$49.26	\$55.17	\$61.08			N/A
Maintenance Leader Facilities	\$36.52	\$40.90	\$45.29			N/A
Maintenance Person	\$31.22	\$34.96	\$38.71			\$3,109.60
Meter Service Office Representative	\$32.65	\$36.56	\$40.48			N/A
Meter Service Technician	\$31.88	\$35.71	\$39.53			N/A
Meter Services Leader	\$35.71	\$40.00	\$44.29			N/A
Operator/Generation Engineering Technician (12-hour S)	\$41.69	\$46.70	\$51.70			N/A
Operator / Maintainer (12-hour S)	\$38.42	\$43.03	\$47.64			N/A
Operator / Maintainer Leader (12-hour S)	\$43.43	\$48.64	\$53.86			N/A
Power System Coordinator (12-hour S)	\$43.60	\$48.83	\$54.07			N/A
Power System Coordinator (NERC) (12-hour S)	\$44.50	\$49.84	\$55.18			N/A
Receptionist	\$20.22	\$22.64	\$25.07			N/A
SCADA/Relay Technician	\$40.32	\$45.16	\$50.00			N/A
Storekeeper	\$29.76	\$33.33	\$36.91			N/A
Substation Electrical Leader	\$47.62	\$53.33	\$59.05			N/A
Substation Electrician	\$44.38	\$49.71	\$55.03			N/A
Tree Trimmer	\$30.41	\$34.06	\$37.71			N/A

*Courier position will be removed from pay scale once incumbent vacates position.

Positions denoted with (12-hour S) designate a 12-hour shift employee who will, or may at times, work a 12-hour shift (2-shift changes per 24-hours period) schedule as outlines in Article 7.3 (e).

Chris Johnson

From: Pam Albury <palbury@fkaa.com>
Sent: Wednesday, March 26, 2025 12:31 PM
To: Chris Johnson
Cc: Elka Garcia; Ashley Roberts
Subject: RE: FCAA Director's salaries

Hi Chris,

As of January 1, 2025, the FCAA's governor appointed Board of Directors compensation rate is \$584 per meeting.

We have 12 meetings scheduled for 2025. There are approximately 4 to 6 additional meetings that may be scheduled regarding various issues (audit, labor, special, etc.)

Health Care Benefits:

Board members are covered by health, dental, and vision insurance the same as active employees. FCAA pays the premium.

Boad members who cover dependents pay the same premiums for dependent coverage as employees, as follows:

Medical Insurance –
Florida Blue - Blue Choice PPO Plan
24 Payroll Deductions - Per Pay Period Cost

Tier of Coverage	Employee Cost	Monthly Cost
Employee Only	\$0.00	\$0.00
Employee + 1 Dependent	\$234.96	\$469.92
Employee + Family	\$337.03	\$674.06

Dental Insurance – Ameritas Dental PPO Plan

24 Payroll Deductions - Per Pay Period Cost

Tier of Coverage	Employee Cost	Monthly Cost
Employee Only	\$0.00	\$0.00
Employee + Spouse	\$6.92	\$13.84
Employee + Child(ren)	\$6.98	\$13.76
Employee + Family	\$15.84	\$31.68

Vision Insurance – Vision Service Plan

24 Payroll Deductions - Per Pay Period Cost

Tier of Coverage	Employee Cost	Monthly Cost
Employee Only	\$0.00	\$0.00
Employee + Spouse	\$3.07	\$6.14
Employee + Child(ren)	\$2.27	\$4.54
Employee + Family	\$5.34	\$10.68

Pam Albury | Florida Keys Aqueduct Authority

Director of Executive Department

1100 Kennedy Drive - Key West, Florida 33040

Office: 305.295.2205



From: Chris Johnson <chris@kwru.com>

Sent: Wednesday, March 26, 2025 12:03 PM

To: Pam Albury <palbury@fkaa.com>

Subject: FCAA Director's salaries

RACHEL OROPEZA & HARRISON ESQUINALDO VIE FOR UTILITY BOARD SEAT

By **Contributed** - March 11, 2024



Local community advocate Rachel Oropeza announced on March 4 that she is running for the Key West Utility Board, Seat C against Harrison Esquinaldo of Bertha Street in Key West.

“I want to be more involved on a city-wide level,” she said. “A seat on the Utility Board will give me that opportunity. Key West is my home, and the local utility is an institution that takes care of this city. Based on my past experiences on local boards, working in higher education, spending 20 years as a Rotarian and working within the Florida Legislature, I feel I have a wide range of experience to bring to the position.”

Oropeza is a fourth-generation Conch who runs the president’s office at the College of the Florida Keys. With a long history of work in the hospitality industry, she previously was catering director at the Marriott Beachside Hotel. She was also the chief legislative aide to then-State Rep. Debbie Horan.



She was the 100th president of the Rotary Club of Key West, past assistant governor for Rotary District 6990, and was twice named Rotarian of the Year. She has traveled to India, Haiti, Venezuela and Peru for Rotary humanitarian projects.

Oropeza served on the commissioning committee for the Coast Guard ship USS Lenah Sutcliffe Higbee. She is the past fundraising chair for Irreverent Warriors, volunteered for Cooking with Love and has been a mentor with Take Stock in Children. She is a founding board member for the Key West Symphony.

honoree.

"I have the knowledge and strong skill set to become a contributing part of the Utility Board," she said. "I will work collectively with the board and staff to make informed decisions. I look forward to listening to your concerns and earning your vote."



The Utility Board oversees operations of Keys Energy Services, the public power provider for customers from Key West to the Seven-Mile Bridge. The board meets twice a month and includes a seat from outside of Key West to represent customers in the Lower Keys.

Utility Board members receive an annual salary of \$24,520 while on the board. The board chair receives an annual salary of \$28,000. Each board member also receives full health insurance coverage while on the board, according to Keys Energy spokesman Julio Torrado.



CONTRIBUTED

f @ X

Keys Energy Services Management Pay Scale
Effective May 1, 2024 (includes 10% increase)

Salary Grade	Entry Point	Target	Salary Grade Limit	Step 1 (6 Months)	Step 2 (1 Year Anniversary)	Step 3 (2 Year Anniversary)	Step 4 (3 Year Anniversary)	Step 5 (4 Year Anniversary)	Step 6 (Target)	Salary Grade Limit	Target Differential	Range Width
M1	\$64,380	\$75,968	\$82,046	\$66,182	\$68,036	\$69,941	\$71,899	\$73,912	\$75,968	\$82,046	8.00%	27.44%
M2	\$69,531	\$82,047	\$88,611	\$71,478	\$73,479	\$75,537	\$77,652	\$79,826	\$82,047	\$88,611	8.00%	27.44%
M3	\$75,094	\$88,611	\$95,699	\$77,196	\$79,358	\$81,580	\$83,864	\$86,212	\$88,611	\$95,699	8.00%	27.44%
M4	\$81,102	\$95,700	\$103,356	\$83,373	\$85,707	\$88,107	\$90,574	\$93,110	\$95,700	\$103,356	8.00%	27.44%
M5	\$87,588	\$103,354	\$111,622	\$90,040	\$92,562	\$95,153	\$97,818	\$100,556	\$103,354	\$111,622	8.00%	27.44%
M6	\$94,596	\$111,624	\$120,553	\$97,245	\$99,968	\$102,767	\$105,644	\$108,602	\$111,624	\$120,553	8.00%	27.44%
M7	\$102,164	\$120,553	\$130,198	\$105,024	\$107,965	\$110,988	\$114,096	\$117,291	\$120,553	\$130,198	8.00%	27.44%
M8	\$110,337	\$130,197	\$140,613	\$113,426	\$116,602	\$119,867	\$123,223	\$126,673	\$130,197	\$140,613	8.00%	27.44%
M9	\$119,164	\$140,614	\$151,863	\$122,501	\$125,931	\$129,457	\$133,082	\$136,808	\$140,614	\$151,863	10.00%	27.44%
M10	\$131,081	\$154,675	\$167,049	\$134,751	\$138,524	\$142,403	\$146,390	\$150,489	\$154,675	\$167,049	10.00%	27.44%
M11	\$144,188	\$170,141	\$183,753	\$148,225	\$152,375	\$156,642	\$161,028	\$165,536	\$170,141	\$183,753	10.00%	27.44%
M12	\$158,608	\$187,157	\$202,130	\$163,049	\$167,614	\$172,307	\$177,132	\$182,092	\$187,157	\$202,130	10.00%	27.44%
M13	\$174,468	\$205,873	\$222,343	\$179,354	\$184,375	\$189,538	\$194,845	\$200,301	\$205,873	\$222,343	10.00%	27.44%
M14	\$191,915	\$226,459	\$244,576	\$197,288	\$202,812	\$208,491	\$214,329	\$220,330	\$226,459	\$244,576	10.00%	27.44%

- M1 Department Staff Assistant
- M2 Vacant
- M3 L&D Coordinator
- M4 Communications Coordinator
- M5 Executive Assistant, HR Coordinator
- M6 Accounting & Financial Analyst, Customer Service Supervisor, Meter Services Supervisor, Safety & Risk Coordinator, Collections Supervisor
- M7 Purchasing Supervisor, Systems Analyst, Advanced Metering Infrastructure (AMI) Analyst
- M8 Accounting Supervisor, HR Supervisor
- M9 Assistant Director - Information Services, Control Center Supervisor, Fleets/Facilities Supervisor, Engineering Services Supervisor
- M10 T&D Line Supervisor, T&D Substation Supervisor, Project Engineer, Generation Supervisor
- M11 Vacant
- M12 Director - Customer Services, Director - Finance & CFO, Director - Generation, Director - HR & Communications, Director - Legal & Regulatory Services, Director - T&D
- M13 Director - Engineering & Control
- M14 Assistant GM & Director of Engineering & Control

Lynne Tejeda, General Manager & CEO