

CLASS "A" AND "B"
WATER AND/OR WASTEWATER UTILITIES
CONSOLIDATED ANNUAL REPORT
OF

Kw Resort Utilities Corporation
Exact Legal Name of Respondent

RECEIVED

MAY 13 1991

Fla. Public Service Commission
Division of Water and Sewer



FOR THE
YEAR ENDED DECEMBER 31, 1990

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system, and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system, and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff, should be reported as one system. However, the engineering data must be reported by individual system.
12. One (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Wastewater
101 East Gaines Street
Tallahassee, Florida 32399-0873

TABLE OF CONTENTS

Schedule	Page	Schedule	Page
Executive Summary			
Certification	E-1	Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact The Fla. Public Service Commission	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent/Affiliate Organization Chart	E-5	Composite of Statistics	E-11
Compensation of Officers & Directors	E-6		
Business Contracts With Officers,			
Financial Section			
Comparative Balance Sheet - Assets and Other Debits	F-1	Accounts Payable to Associated Companies	F-12
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Capital Stock	F-13
Comparative Operating Statement	F-3	Long Term Debt	F-13
Utility Plant	F-4	Statement of Retained Earnings	F-14
Nonutility Property	F-4	Bonds	F-15
Utility Plant Acquisition Adjustments	F-5	Advances from Associated Companies	F-15
Accumulated Depreciation	F-6	Accrued Taxes	F-16
Accumulated Amortization	F-6	Accrued Interest	F-17
Investments and Special Funds	F-7	Regulatory Commission Expense - Amortization of Rate Case Expense	F-17
Accounts and Notes Receivable - Net	F-8	Advances For Construction	F-18
Accounts Receivable from Associated Companies	F-9	Contributions In Aid Of Construction	F-19
Notes Receivable from Associated Co.	F-9	Accum. Amortization of C.I.A.C.	F-20
Prepayments	F-10	Misc. Current & Accrued Liabilities	F-20
Miscellaneous Deferred Debits	F-10	Reconciliation of Reported Net Income With Taxable Income For	
Unamortized Debt Discount and Expense and Premium on Debt	F-11	Federal Income Taxes	F-21
Extraordinary Property Losses	F-11	AFUDC Calculation	F-22
Notes Payable	F-12	AFUDC Capital Structure Adjustments	F-23

TABLE OF CONTENTS
CONT'D

Water Operation Section

Reporting System _____

Sch. No.	Schedule	Page No.	Sch. No.	Schedule	Page No.
W	Listing of Water System Groups	_____		Charges	_____
W-1	Schedule of Year End Rate Base	_____	W-8	Analysis Of Entries In Water	_____
W-2	Water Operating Statement	_____		Accumulated Depreciation	_____
W-3	Utility Plant Accounts	_____	W-9	Water Utility Expense Accounts	_____
W-4	Contributions In Aid Of Construction	_____	W-10	Water Operating Revenue	_____
W-5	Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges	_____	W-11	Water System Information, Water Treatment Facilities, Reservoir	_____
W-5	Accum. Amortization of CIAC	_____	W-12	Pumping And Purchased Water Statistics	_____
W-6	Additions to CIAC Received From All Developer or Contractors Agreements	_____	W-13	Other Water System Information, Mains	_____
W-7	Basis For Water Depreciation	_____	W-14	Meters and Calculation of Meter Equivalents	_____

Water Operation Section

Reporting System _____

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* If more than two reporting systems are included, attach additional Water Table of Contents pages.

TABLE OF CONTENTS
CONT'D

Wastewater Operation Section					
Reporting System _____					
Sch. No.	Schedule	Page No.	Sch. No.	Schedule	Page No.
S	Listing of Wastewater System Groups	_____	S-7	Basis For Wastewater Depreciation Charges	_____
S-1	Schedule of Year End Rate Base	_____	S-8	Analysis Of Entries In Wastewater Accum. Depreciation	_____
S-2	Wastewater Operating Statement	_____	S-9	Wastewater Utility Expense Accounts	_____
S-3	Utility Plant Accounts	_____	S-10	Wastewater Operating Revenue	_____
S-4	Contributions In Aid Of Construction	_____	S-11	Wastewater System Information, Service Connections	_____
S-5	Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges	_____	S-12	Collection Mains, Force Mains	_____
S-5	Accum. Amortization of CIAC	_____	S-13	Treatment Plant, Other Wastewater System Information	_____
S-6	Additions to CIAC Received From All Developer or Contractors Agreements	_____	S-14	Meters and Calculation of Meter Equivalents, Calculation of Wastewater System ERC's	_____

Wastewater Operation Section					
Reporting System _____					
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S-3	Utility Plant Accounts	_____	S-10	Wastewater Operating Revenue	_____
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* If more than two reporting systems are included, attach additional Wastewater Table of Contents pages.

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: K.W. Resort Utilities Corp.

YEAR OF REPORT
DECEMBER 31, 1990

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

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

Items Certified

1. 2. 3. 4.
() () () ()



(signature of chief executive officer of the utility) *

1. 2. 3. 4.
() () () ()



(signature of chief financial officer of the utility) *

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

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

ANNUAL REPORT OF

K W RESORT UTILITIES CORP.

County: Marion

(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

K.W. Resort Utilities Corp.
1450 East Junior College Road
Key West, Florida 33040
 Telephone: (305) 294-4676

Name and address of person to whom correspondence concerning this report should be addressed:

Mr. Findlay Sinclair
1450 East Junior College Road
Key West, Florida 33040
 Telephone: (305) 294-4676

List below the address of where the utility's books and records are located:

K.W. Resort Holdings Corp.
1450 East Junior College Road
Key West, Florida 33040
 Telephone: (305) 294-4676

List below any groups auditing or reviewing the records and operations:

Ernst & Young - Company Certified Public Accountants

Date of original organization of the utility: 01/01/72 Acquisition Date of present owners: 1/1/85

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

Individual Partnership Sub S Corporation 1120 Corporation

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

	Name	Percent Ownership
1.	K.W. Resort Holdings Corp.	100 %
2.		%
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Paul W. Stermann	C.P.A.	Ahearn Jasco + Company	Preparation of PSC report.

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

K.W. Resort Utilities Corp. was incorporated for the purpose of taking possession of a sewage utility located on Stock Island, Florida from a trustee of the court. It did so on 1/1/85.

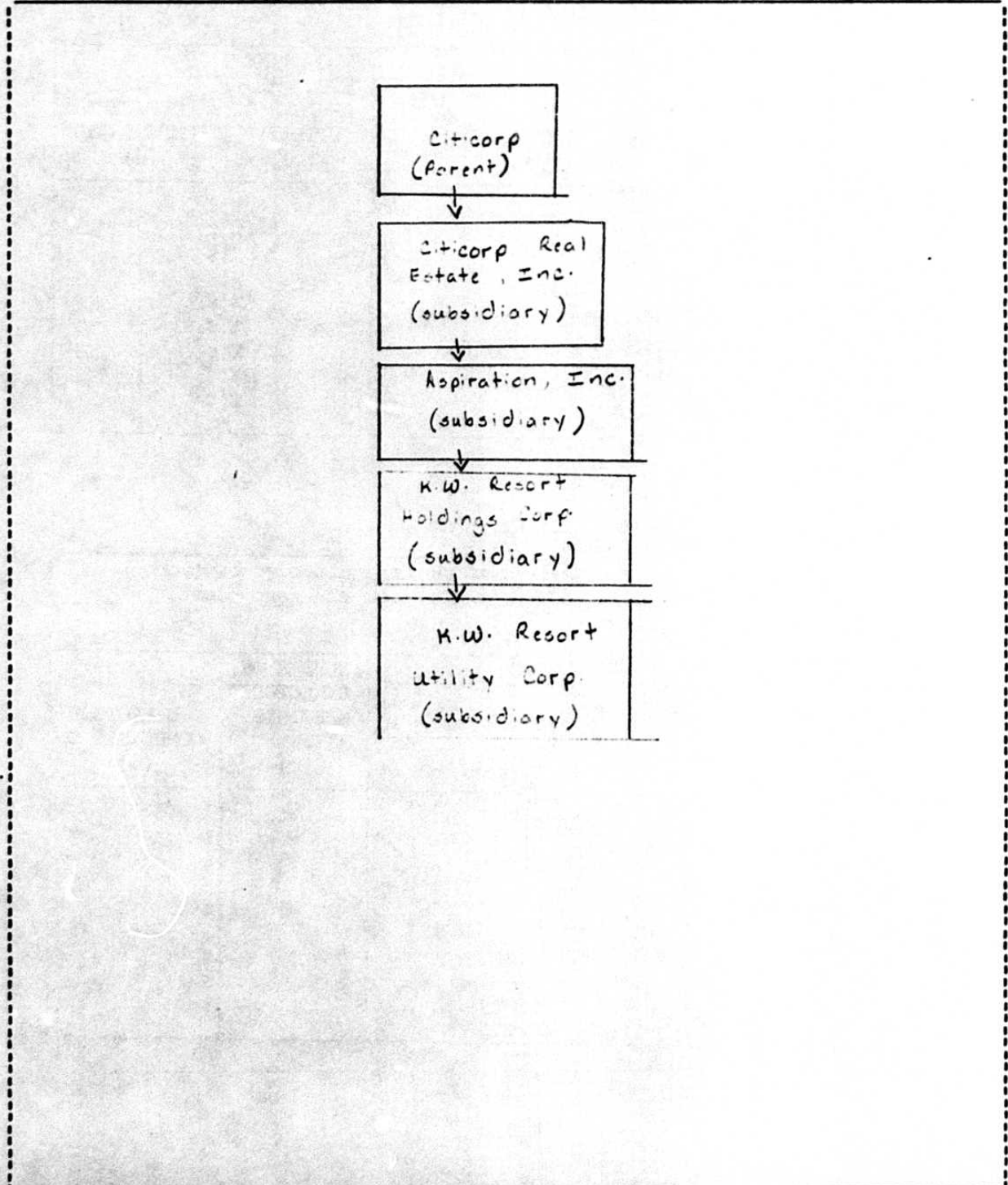
KW Resort Utilities Corp. provides sewage treatment services to mainly residential customers in the immediate vicinity to the plant.

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/90

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: K W RESORT UTILITIES CORP,

YEAR OF REPORT
DECEMBER 31, 1990

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Dennis Dizak	Vice President and Assistant Secretary	1.0	% \$ -0- % \$ % \$ % \$
Paul E. Morra	Vice President and Assistant Secretary	1.0	% \$ -0- % \$ % \$ % \$

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Michael O' Hanlon	Director / President	1	\$ -0- \$ \$
Mona Yam	Director / Vice President and Secretary	1	\$ -0- \$ \$ \$ \$ \$

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 1990

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
NONE		\$	

*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Michael O'Hanlon	Banking	Citibank, NA Director	Citibank, NA 599 Lexington Avenue New York, New York 10043
Mona Yam	Banking	Citicorp Real Estate, Inc. Director	same As Above
Dennis Dizak	Banking	Citicorp Real Estate, Inc. officer	same As Above
Paul Morra	Banking	Citicorp Real Estate, Inc. officer	same As Above

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
<u>NONE</u>	\$		\$		\$	

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased/ or (S)old (d)	/AMOUNT (e)
<u>NONE</u>			\$	

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment
- purchase, sale or transfer of land and structures
- purchase, sale or transfer of securities
- noncash transfers of assets
- noncash dividends other than stock dividends
- writeoff of bad debts or loans

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "p" and sale with "s".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

COMPOSITE STATISTICS FOR ALL
PRIVATELY OWNED WATER AND WASTEWATER UTILITIES UNDER AGENCY JURISDICTION

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)
PLANT (Intrastate Only)(000's Omitted):		
Plant in Service	\$ N/A	\$ 4,903,374
Construction Work In Progress		
Plant Acquisition Adjustment		
Plant Held For Future Use		
Materials and Supplies		
Less:		
Accumulated Depreciation and Accumulated Amortization		595,292
Contributions In Aid Of Construction		
Net Book Cost	\$	\$ 1,308,082
REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):		
Operating Revenues	\$	\$ 206,534
Depreciation and Amortization Expense	\$	\$ 91,581
Income Tax Expense		
Taxes Other Than Income		131,24
Other Operating Expenses		217,395
Total Operating Expenses	\$	\$ 322,100
Net Operating Income	\$	\$ <115,566>
Other Income	\$	\$
Other Income Deductions		<628>
Net Income	\$	\$ <116,194>
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average		620
Commercial - Yearly Average		
Industrial - Yearly Average		
Others - Yearly Average		
Total		630
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons		N/A
Average Annual Residential Cost Per 1,000 Gallons	\$	\$ N/A
Average Residential Monthly Bill	\$	\$ 27.50
Gross Plant Investment Per Customer	\$	\$ 3021

FINANCIAL
SECTION

UTILITY NAME: K W RESORT UTILITIES CORP.

 YEAR OF REPORT
 DECEMBER 31, 1990

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-4	\$ 1,923,374	\$ 1,838,089
108-110	Less: Accumulated Depreciation and Amortization	F-6	595,292	501,734
	Net Plant		\$ 1,328,082	\$ 1,336,355
114-115	Utility Plant Acquisition Adjustments (Net)	F-5		
116	Other Utility Plant Adj.			
	Total Net Utility Plant		\$ 1,308,082	\$ 1,336,355
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-4	\$ 4,295	\$ 4,295
122	Less: Accumulated Depreciation and Amortization		4,295	5,167
	Net Nonutility Property		\$ 0	\$ 428
123	Investment In Associated Companies	F-7		
124	Utility Investments	F-7		
125	Other Investments	F-7		
126-127	Special Funds	F-7		
	Total Other Property & Investments		\$ 0	\$ 428
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 4707	\$ 5949
132	Special Deposits			
133	Other Special Deposits			
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-8	47018	54995
145	Accounts Receivable from Associated Companies	F-9		
146	Notes Receivable from Associated Companies	F-9		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments	F-10		
171	Accrued Interest and Dividends Receivable			
172	Rents Receivable			
173	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets		3825	3825
	Total Current and Accrued Assets		\$ 55,550	\$ 64,769

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-11	\$ _____	\$ _____
182	Extraordinary Property Losses	F-11	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-10	_____	_____
187	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	Total Deferred Debits		\$ _____	\$ _____
	TOTAL ASSETS AND OTHER DEBITS		\$ <u>1,363,632</u>	\$ <u>1,401,752</u>

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-13	\$ 1000	\$ 1000
204	Preferred Stock Issued	F-13		
202,205	Capital Stock Subscribed			
203,206	Capital Stock Liability for Conversion			
207	Premium on Capital Stock			
209	Reduction in Par or Stated Value of Capital Stock			
210	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-In Capital			
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (DEFICIT)	F-14	< 482863 >	< 366669 >
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital (DEFICIT)		\$ < 481,863 >	\$ < 365,169 >
LONG TERM DEBT				
221	Bonds	F-15	\$	\$
222	Reacquired Bonds			
223	Advances from Associated Companies	F-15	1112668	1126190
224	Other Long Term Debt	F-13		
	Total Long Term Debt		\$ 1,772,668	\$ 1,726,190
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		\$ 3879	\$ 11574
232	Notes Payable	F-12		
233	Accounts Payable to Associated Co.	F-12		
234	Notes Payable to Associated Co.	F-12		
235	Customer Deposits		2356	2078
236	Accrued Taxes	F-16	12880	8508
237	Accrued Interest	F-17		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
	Total Current and Accrued Liabilities		\$ 19115	\$ 22,160

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-11	\$	\$
252	Advances for Construction	F-18	-----	-----
253	Other Deferred Credits		-----	-----
255	Accumulated Deferred Investment Tax Credits		-----	-----
	Total Deferred Credits		\$	\$
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries and Damages Reserve		-----	-----
263	Pensions and Benefits Reserve		-----	-----
265	Miscellaneous Operating Reserves		-----	-----
	Total Operating Reserves		\$	\$
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions In Aid of Construction	F-19	\$ 59,310	\$ 22,492
272	Accumulated Amortization of Contri- butions In Aid of Construction	F-20	5598	3421
	Total Net C.I.A.C.		\$ 53,712	\$ 19,071
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-----	-----
283	Accumulated Deferred Income Taxes - Other		-----	-----
	Total Accum. Deferred Income Taxes		\$	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 1,303,632	\$ 1,404,752

✓

KW RESORT UTILITIES CORP.

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

UTILITY NAME: _____

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	\$ 206,190	F-3(b)	\$ 206,534
401	Operating Expenses	\$ 204,081	F-3(b)	\$ 217,395
403	Depreciation Expense	91,158	F-6	91,581
406	Amortization of Utility Plant Acquisition Adjustment	---		---
407	Amortization Expense	< 754 >		---
408.1	Taxes Other Than Income	10,281	F-16	13,124
409.1	Income Taxes	---	F-16	---
410.10	Deferred Federal Income Taxes	---		---
410.11	Deferred State Income Taxes	---		---
411.10	Provision for Deferred Income Taxes - Credit	---		---
412.10	Investment Tax Credits Deferred to Future Periods	---		---
412.11	Investment Tax Credits Restored to Operating Income	---		---
	Utility Operating Expenses	\$ 305,464		\$ 322,100
	Utility Operating Income < 1035 >	\$ < 99,274 >		\$ < 115,566 >
413	Income From Utility Plant Leased to Others	---		---
414	Gains (Losses) From Disposition of Utility Property	---		---
	Total Utility Operating Income [Enter here and on Page F-3(c)] < 1035 >	\$ < 99,274 >		\$ < 115,566 >

F-3(a)

Start

COMPARATIVE OPERATING STATEMENT (Cont'd)

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	WASTEWATER (i)	OTHER (j)
	N/A			N/A
W-2	\$ _____	S-2	\$ 200,534	\$ _____
W-2	\$ _____	S-2	\$ 217,995	\$ _____
F-6	_____	F-6	91,581	_____
F-6	_____	F-6	_____	_____
F-16	_____	F-16	13,124	_____
F-16	_____	F-16	_____	_____
	_____		_____	_____
	_____		_____	_____
	\$ _____		\$ 322,100	\$ _____
	\$ _____		\$ <115,546>	\$ _____
	_____		_____	_____
	_____		_____	_____
	\$ _____		\$ <115,546>	\$ _____

F-3(b)

UTILITY NAME: KW RESORT UTILITIES CORP.

 YEAR OF REPORT
 DECEMBER 31, 1990

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	Total Utility Operating Income [From Page F-3(a)] <u>< 1015 ></u>	\$ <u>< 99,274 ></u>		\$ <u>< 115,500 ></u>
	OTHER INCOME AND DEDUCTIONS			
415	Revenues From Merchandising, Jobbing and Contract Deductions	\$ -----		\$ -----
416	Costs and Expenses of Merchandising, Jobbing and Contract Work	-----		-----
419	Interest and Dividend Income	-----		-----
420	Allowance for Funds Used During Construction	-----		-----
421	Nonutility Income	-----		-----
426	Miscellaneous Nonutility Expenses	<u>< 1259 ></u>		<u>< 628 ></u>
	Total Other Income and Deductions	\$ <u>< 1259 ></u>		\$ <u>< 628 ></u>
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income	\$ -----	F-16	\$ -----
409.20	Income Taxes	-----	F-16	-----
410.20	Provision for Deferred Income Taxes	-----		-----
411.20	Provision for Deferred Income Taxes - Credit	-----		-----
412.20	Investment Tax Credits - Net	-----		-----
412.30	Investment Tax Credits Restored to Operating Income	-----		-----
	Total Taxes Applicable To Other Income	\$ -----		\$ -----
	INTEREST EXPENSE			
427	Interest Expense	\$ -----	F-17	\$ -----
428	Amortization of Debt Discount & Expense	-----	F-11	-----
429	Amortization of Premium on Debt	-----	F-11	-----
	Total Interest Expense	\$ -----		\$ -----
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$ -----		\$ -----
434	Extraordinary Deductions	-----		-----
409.30	Income Taxes, Extraordinary Items	-----		-----
	Total Extraordinary Items	\$ -----		\$ -----
	NET INCOME <u>< 1015 ></u>	\$ <u>< 100,533 ></u>		\$ <u>< 116,194 ></u>

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	W & WW OTHER THAN SYSTEM REPORTING (e)	TOTAL (f)
	Plant Accounts:	N/A		N/A	
101	Utility Plant In Service	\$	\$1,903,374	\$	\$1,903,374
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work In Progress				
106	Completed Construction Not Classified				
	Total Utility Plant	\$	\$1,903,374	\$	\$1,903,374

NONUTILITY PROPERTY (ACCT. 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Vehicle	\$ 4295	\$	\$	\$ 4295
Total Nonutility Property	\$ 4295	\$	\$	\$ 4295

UTILITY NAME: **KW RESOR, UTILITIES CORP.**

YEAR OF REPORT
DECEMBER 31, 1992

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 501,734	\$	\$ 501,734
Credits during year:				
Accruals charged:				
to Account 108.1	\$	\$ 93,558	\$	\$ 93,558
to Account 108.2				
to Account 108.3				
Accruals charged other accounts (specify)				
Salvage				
Other credits (specify)				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance end of year	\$	\$ 595,292	\$	\$ 595,292

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$	\$	\$
Credits during year:				
Accruals charged:				
to Account 110.1	\$	\$	\$	\$
to Account 110.2				
Other credits (specify)				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance end of year	\$ N/A	\$ N/A	\$ N/A	\$ N/A

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

Report hereunder all investments and special funds carried in Accounts 123 thru 127.

<p style="text-align: center;">N/A</p> <p style="text-align: center;">DESCRIPTION OF SECURITY OR SPECIAL FUND (a)</p>	<p style="text-align: center;">FACE OR PAR VALUE (b)</p>	<p style="text-align: center;">YEAR END BOOK COST (c)</p>
<p>INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)</p> <hr/> <hr/> <hr/> <hr/> <p>Total Investment In Associated Companies _____</p>	<p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>UTILITY INVESTMENTS (ACCT. 124):</p> <hr/> <hr/> <hr/> <hr/> <p>Total Utility Investments _____</p>	<p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>OTHER INVESTMENTS (ACCT. 125):</p> <hr/> <hr/> <hr/> <hr/> <p>Total Other Investments _____</p>	<p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>SPECIAL FUNDS (ACCTS. 126 & 127):</p> <hr/> <hr/> <hr/> <hr/> <p>Total Special Funds _____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>\$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p style="text-align: center;">\$ NONE</p>

N/A

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
ACCOUNTS RECEIVABLE:	
Customer Accounts Receivable (Acct. 141):	
Water -----	\$ -----
Sewer -----	<u>98,536</u>
Other -----	-----
Total Customer Accounts Receivable -----	\$ <u>98,536</u>
OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
-----	\$ -----
-----	-----
-----	-----
Total Other Accounts Receivable -----	-----
NOTES RECEIVABLE (Acct. 144):	
-----	\$ -----
-----	-----
-----	-----
Total Notes Receivable -----	-----
Total Accounts and Notes Receivable -----	\$ <u>98,536</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)	
Balance first of year -----	\$ <u>41,918</u>
Add: Provision for uncollectibles for current year -----	\$ <u>9,600</u>
Collections of accounts previously written off -----	-----
Utility accounts -----	-----
Others -----	-----
Total Additions -----	\$ <u>9,600</u>
Deduct accounts written off during year:	
Utility Accounts -----	\$ -----
Other -----	-----
Total accounts written off -----	\$ -----
Balance end of year -----	\$ <u>51,518</u>
Total Accounts and Notes Receivable - Net -----	\$ <u><u>47,018</u></u>

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

N/A

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>NONE</u>

N/A

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	%	\$ _____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
Total		\$ <u>NONE</u>

UTILITY NAME: _____

K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	N/A	TOTAL (b)
Prepaid Insurance _____		\$ _____
Prepaid Rents _____		_____
Prepaid Interest _____		_____
Prepaid Taxes _____		_____
Other Prepayments (Specify): _____		_____
Total Prepayments _____		\$ <u>NONE</u>

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION (a)	N/A	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):		
Deferred Rate Case Expense (Acct. 186.1) _____		\$ _____
Other Deferred Debits (Acct. 186.2) _____		_____
Total Miscellaneous Deferred Debits _____		\$ <u>NONE</u>

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 and 251)

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
N/A		
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense _____	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt _____	\$ <u>NONE</u>	\$ <u>NONE</u>

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182) N/A

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses _____	\$ <u>NONE</u>

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

NOTES PAYABLE (ACCTS. 232 and 234)

N/A DESCRIPTION (a)	NOMINAL DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
			RATE (d)	FREQUENCY OF PAYMENT (e)	
ACCOUNT 232 - NOTES PAYABLE:					
_____	---	---	---	---	\$ ---
_____	---	---	---	---	---
_____	---	---	---	---	---
_____	---	---	---	---	---
Total Account 232					\$ NONE
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:					
_____	---	---	---	---	\$ ---
_____	---	---	---	---	---
_____	---	---	---	---	---
_____	---	---	---	---	---
Total Account 234					\$ NONE

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	
_____	\$ ---
_____	---
_____	---
_____	---
_____	---
_____	---
Total	\$ NONE

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

CAPITAL STOCK (ACCTS. 201 and 204)

DESCRIPTION (a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	\$ 16.66	\$
Shares authorized		
Shares issued and outstanding	60	
Total par value of stock issued	\$ 1,000	\$
Dividends declared per share for year	\$.00	\$

LONG TERM DEBT (ACCT. 224)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
N/A			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ NONE

UTILITY NAME: _____

K W RES. UT UTILITIES CORP.YEAR OF REPORT
DECEMBER 31, 1990

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance beginning of year <u> < DEFICIT > </u>	\$ <u>< 3,612,669 ></u>
	Changes to account:	
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits: _____	\$ _____
	_____	_____
	Total Credits _____	\$ _____
	Debits: _____	\$ _____
	_____	_____
	Total Debits _____	\$ _____
435	Balance Transferred from Income <u> < 1,035 > </u>	\$ <u>< 116,194 ></u>
436	Appropriations of Retained Earnings:	
	_____	\$ _____
	_____	_____
	Total Appropriations of Retained Earnings _____	\$ _____
	Dividends Declared:	
437	Preferred Stock Dividends Declared _____	\$ _____
	_____	_____
438	Common Stock Dividends Declared _____	\$ _____
	_____	_____
	Total Dividends Declared _____	\$ _____
	Balance end of year _____	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	_____	\$ _____
	_____	_____
	Total Appropriated Retained Earnings _____	\$ _____
	Total Retained Earnings <u> < DEFICIT > </u>	\$ <u>< 482,863 ></u>

Notes to Statement of Retained Earnings:

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

BONDS (ACCT. 221)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
N/A			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>NONE</u>

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
Advances From Affiliated Company - K.W. Resort Holdings Corp. - Non Interest Bearing	\$ 477,266.8
Total	\$ <u>1,772,668</u>

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

ACCRUED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c) <i>N/A</i>	WASTEWATER (d)	OTHER (e) <i>N/A</i>	TOTAL (f)
	Balance First of Year	\$ _____	\$ 8508	\$ _____	\$ 8508
	Accruals Charged:				
	Utility Regulatory				
408.10	Assessment Fees	\$ _____	\$ 7124	\$ _____	\$ 7124
408.11	Property Taxes	\$ _____	4200	\$ _____	4200
408.12	Payroll Taxes	\$ _____	_____	\$ _____	_____
408.13	Other Taxes & Licenses	\$ _____	_____	\$ _____	_____
409.10	Federal Income Taxes	\$ _____	_____	\$ _____	_____
409.11	State Income Taxes	\$ _____	_____	\$ _____	_____
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)	\$ _____	_____	\$ _____	_____
	Total Taxes Accrued	\$ _____	\$ 13,124	\$ _____	\$ 13,124
	Taxes Paid During Year:				
	Utility Regulatory				
	Assessment Fees	\$ _____	7304	\$ _____	7304
408.11	Property Taxes	\$ _____	1448	\$ _____	1448
408.12	Payroll Taxes	\$ _____	_____	\$ _____	_____
408.13	Other Taxes & Licenses	\$ _____	_____	\$ _____	_____
409.10	Federal Income Taxes	\$ _____	_____	\$ _____	_____
409.11	State Income Taxes	\$ _____	_____	\$ _____	_____
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)	\$ _____	_____	\$ _____	_____
	Total Taxes Paid	\$ _____	\$ 8752	\$ _____	\$ 8752
	Balance End of Year	\$ _____	\$ 12,880	\$ _____	\$ 12,880

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 19 40

ACCRUED INTEREST (ACCT. 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
N/A					
ACCOUNT NO. 237.1 - ACCRUED INTEREST ON LONG TERM DEBT:	\$ -----		\$ -----	\$ -----	\$ -----
Total Account No. 237.1	\$ -----		\$ -----	\$ -----	\$ -----
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES:	\$ -----		\$ -----	\$ -----	\$ -----
Total Account No. 237.2	\$ -----		\$ -----	\$ -----	\$ -----
Total Account No. 237	\$ <u>NONE</u>		\$ -----	\$ -----	\$ <u>NONE</u>

REGULATORY COMMISSION EXPENSE - AMORTIZATION
OF RATE CASE EXPENSE (ACCTS. 666 and 766)

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCT. NO. 186.1 (c)	CHARGED OFF DURING YEAR	
			ACCT. (d)	AMOUNT (e)
	\$ -----	\$ -----		\$ -----
Total	\$ <u>NONE</u>	\$ -----		\$ <u>NONE</u>

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

N/A

ADVANCES FOR CONSTRUCTION (ACCT. 252)

NAME OF PAYOR (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ - - - - -		\$ - - - - -	\$ - - - - -	\$ - - - - -
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	- - - - -		- - - - -	- - - - -	- - - - -
Total	\$ - - - - -		\$ - - - - -	\$ - - - - -	\$ <u>NONE</u>

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	N/A WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d) N/A	TOTAL (e)
Balance first of year	\$ _____	\$ 22,692	\$ _____	\$ _____
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ _____	\$ _____	\$ _____	\$ _____
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	_____	36,618	_____	36,618
Total Credits	\$ _____	\$ 36,618	\$ _____	\$ 36,618
Less debits charged during the year (All debits charged during the year must be explained below)	\$ _____	\$ _____	\$ _____	\$ _____
Total Contributions In Aid of Construction	\$ _____	\$ 59,310	\$ _____	\$ 59,310

Explain all debits charged to Account 271 below: _____ N/A

_____ NONE

UTILITY NAME: K W RESOL. UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	N/A WATER (b)	WASTEWATER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	N/A TOTAL (e)
Balance first of year		\$ 3621		\$ 3621
Dedits during year:				
Accruals charged to Account 272		\$ 1977		\$ 1977
Other debits (specify):				

Total debits		\$ 1977		\$ 1977
Credits during year (specify):				

Total Credits		\$		\$
Balance end of year		\$ 5598		\$ 5598

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	N/A	BALANCE END OF YEAR (b)
-----		\$
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----
Total Miscellaneous Current And Accrued Liabilities		\$ <u>NONE</u>

KW RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. (b)	AMOUNT (c)
Net income for the year _____ <u>< 1022 ></u> _____		\$ <u>< 116,194 ></u>
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income _____ <u>< 1022 ></u> _____		\$ <u>< 116,194 ></u>
Computation of tax:		
<p>The company files consolidated tax returns with its parent company. The parent company state and federal tax rate for 1990 was 34%.</p>		

)** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR **
 A SEPARATE SCHEDULE MUST BE COMPLETED FOR EACH AFUDC RATE CHARGED

UTILITY NAME: KW RESORT UTILITIES CORP.
 SYSTEM NAME: _____

YEAR OF REPORT
 DECEMBER 31, 1990

N/A
 SCHEDULE "A"
 SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		NONE %

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %
 Commission order approving AFUDC rate: _____

N/A

** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR **
 A SEPARATE SCHEDULE MUST BE COMPLETED FOR EACH AFUDC RATE CHARGED

UTILITY NAME: KW RESORT UTILITIES CORP

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

SYSTEM NAME: _____

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

N/A

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$	\$	\$	\$	\$ NONE

(1) Explain below all adjustments made in Column (e):

**WATER
OPERATION
SECTION**

N / A

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-3	\$
	Less:		
108.1	Nonused and Useful Plant (1)		
110.1	Accumulated Depreciation	W-8	
271	Accumulated Amortization		
	Contributions In Aid of Construction	W-4	
252	Advances for Construction	F-18	
	Subtotal		\$
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction	W-5	
	Subtotal		\$
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5	
	Working Capital Allowance (3)		
	Other (Specify):		

	RATE BASE		\$
	UTILITY OPERATING INCOME		\$
	ACHIEVED RATE OF RETURN		%

N/A

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
UTILITY OPERATING INCOME			
400	Operating Revenues _____	\$ _____	W-10
401	Operating Expenses _____	\$ _____	W-9
403	Depreciation Expense _____	_____	W-8
406	Amortization of Utility Plant Acquisition Adjustment _____	_____	
407	Amortization Expense _____	_____	
408.1	Taxes Other Than Income _____	_____	F-16
409.1	Income Taxes _____	_____	F-16
410.10	Deferred Federal Income Taxes _____	_____	
410.11	Deferred State Income Taxes _____	_____	
411.10	Provision for Deferred Income Taxes - Credit _____	_____	
412.10	Investment Tax Credits Deferred to Future Periods _____	_____	
412.11	Investment Tax Credits Restored to Operating Income _____	_____	
	Utility Operating Expenses _____	\$ _____	
	Utility Operating Income _____	\$ _____	
413	Income From Utility Plant Leased to Others _____	_____	
414	Gains (Losses) From Disposition of Utility Property _____	_____	
	Total Utility Operating Income _____	\$ _____	

W-2

Page _____

N / A

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31, 19__

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____
331	Transmission and Distribution Mains _____	_____	_____	_____
333	Services _____	_____	_____	_____
334	Meters and Meter Installations _____	_____	_____	_____
335	Hydrants _____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____
340	Office Furniture and Equip. _____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____
343	Tools, Shop and Garage Equip. _____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____
	Total Water Plant _____	\$ _____	\$ _____	\$ _____
102	Utility Plant Leased to Others _____	_____	_____	_____
103	Property Held for Future Use _____	_____	_____	_____
104	Utility Plant Purchased or Sold _____	_____	_____	_____
105	Construction Work in Progress _____	_____	_____	_____
106	Completed Construction Not Classified _____	_____	_____	_____
	Total Utility Plant _____	\$ _____	\$ _____	\$ _____

N/A

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)
Balance first of year _____	\$ _____
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A") _____	\$ _____
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B") _____	_____
Total Credits _____	\$ _____
Less debits charged during the year (All debits charged during the year must be explained below) _____	\$ _____
Total Contributions In Aid of Construction _____	\$ _____ =====

N/A

Explain all debits charged to Account 271 below:

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
304	Structures and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains		%	%
333	Services		%	%
334	Meters and Meter Installations		%	%
335	Hydrants		%	%
339	Other Plant and Miscellaneous Equipment		%	%
340	Office Furniture and Equip.		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equip.		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
	Water Plant Composite Depreciation Rate *		%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equip.				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equip.				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Depreciable Water Plant In Service	\$	\$	\$	\$

* Specify nature of transaction.
Use () to denote reversal entries.

W-8(a)

N/A

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g+h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$	\$	\$	\$	\$	\$

w-8(b) N/A

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	XXXXXXXXXXXXXXXXXX
615	Purchased Power	_____	_____	XXXXXXXXXXXXXXXXXX
616	Fuel for Power Purchased	_____	_____	XXXXXXXXXXXXXXXXXX
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services - Eng.	_____	_____	_____
632	Contractual Services - Acct.	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Management Fees	_____	_____	_____
635	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Compensation	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other	_____	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
670	Bad Debt Expense	_____	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____

W-9(a)

N/A

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue			\$ _____
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers			\$ _____
461.2	Metered Sales to Commercial Customers			_____
461.3	Metered Sales to Industrial Customers			_____
461.4	Metered Sales to Public Authorities			_____
461.5	Metered Sales to Multiple Family Dwellings			_____
	Total Metered Sales			\$ _____
	Fire Protection Revenue:			
462.1	Public Fire Protection			\$ _____
462.2	Private Fire Protection			_____
	Total Fire Protection Revenue			\$ _____
464	Other Sales To Public Authorities			\$ _____
465	Sales To Irrigation Customers			_____
466	Sales For Resale			_____
467	Interdepartmental Sales			_____
	Totals			\$ _____
	Other Water Revenues:			
469	Guaranteed Revenues			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
	Total Other Water Revenues			\$ _____
	Total Water Operating Revenues			\$ _____

N/A

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	-----	-----	-----
Type of source	-----	-----	-----
Auxiliary Power	-----	-----	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	-----	-----	-----
Make	-----	-----	-----
Gals. per day capacity	-----	-----	-----
High service pumping	-----	-----	-----
Gallons per minute	-----	-----	-----
Lime Treatment	-----	-----	-----
Unit Rating	-----	-----	-----
Filtration	-----	-----	-----
Pressure Sq. Ft.	-----	-----	-----
Gravity GPD/Sq. Ft.	-----	-----	-----
Auxiliary Power	-----	-----	-----

RESERVOIRS

Description (steel, concrete or pneumatic)	-----	-----	-----
Capacity of Tank	-----	-----	-----
Ground or Elevated	-----	-----	-----

N/A

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	-----	-----	-----	-----	-----
February	-----	-----	-----	-----	-----
March	-----	-----	-----	-----	-----
April	-----	-----	-----	-----	-----
May	-----	-----	-----	-----	-----
June	-----	-----	-----	-----	-----
July	-----	-----	-----	-----	-----
August	-----	-----	-----	-----	-----
September	-----	-----	-----	-----	-----
October	-----	-----	-----	-----	-----
November	-----	-----	-----	-----	-----
December	-----	-----	-----	-----	-----
Total for year	=====	=====	=====	=====	=====

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

N/A

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

OTHER WATER SYSTEM INFORMATION

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

- 1. Present ERC's * that system can efficiently serve. _____
- 2. Estimated annual increase in ERC's * . _____
- 3. List fire fighting facilities and capacities. _____

- 4. List percent of certificated area where service connections are installed (total for each county). _____
- 5. What is the current need for system upgrading and/or expansion? _____
- 6. What are plans for future system upgrading and/or expansion? _____
- 7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? _____
- 8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? _____

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS END OF YEAR (in feet)
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
Total feet of mains	-----	-----

N / A

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19__

SYSTEM NAME: _____

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS START OF YEAR (d)	NUMBER OF METERS END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
5/8"	D	1.0	---	---	---
3/4"	D	1.5	---	---	---
1"	D	2.5	---	---	---
1 1/2"	D,T	5.0	---	---	---
2"	D,C,T	8.0	---	---	---
3"	D	15.0	---	---	---
3"	C	16.0	---	---	---
3"	T	17.5	---	---	---
4"	D,C	25.0	---	---	---
4"	T	30.0	---	---	---
6"	D,C	50.0	---	---	---
6"	T	62.5	---	---	---
8"	C	80.0	---	---	---
8"	T	90.0	---	---	---
10"	C	115.0	---	---	---
10"	T	145.0	---	---	---
12"	T	215.0	---	---	---
		TOTAL:			

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(_____ / 365 days) / 350 gpd = _____
(total gallons sold)

W-14

Page _____

N/A

**WASTEWATER
OPERATION
SECTION**

Wastewater Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The wastewater financial schedules (S-1 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group. All wastewater pages should be arranged by group number. An example of system grouping follows:

A System	084	1
B System	185	1
C System	468	2

System Name	Cert. No.	Group Number
KW Resort Utilities Corp	168-S	1

UTILITY NAME: KW Resort Utilities

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: Same

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-3	\$1,903,374
	Less:		
	Nonused and Useful Plant (1)		595,292
108.1	Accumulated Depreciation	S-8	
110.1	Accumulated Amortization		
271	Contributions In Aid of Construction	S-4	593,100
252	Advances for Construction	F-18	
	Subtotal		\$1,248,272
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction	S-5	5598
	Subtotal		\$1,254,370
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5	
	Working Capital Allowance (3)		
	Other (Specify):		

	RATE BASE		\$ 1,254,370
	UTILITY OPERATING INCOME < 10.25 >		\$ < 115,566 >
	ACHIEVED RATE OF RETURN		_____ %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

UTILITY NAME: KW RE. RT UTILITIES CORP. (

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: _____

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	\$ 206,534	S-10
401	Operating Expenses	\$ 217,395	S-9
403	Depreciation Expense	93,558	S-8
406	Amortization of Utility Plant Acquisition Adjustment		
407	Amortization Expense	<1,917>	
408.1	Taxes Other Than Income	13,124	F-16
409.1	Income Taxes		F-16
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses	\$ 322,100	
	Utility Operating Income	<115,566>	
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
	Total Utility Operating Income <LOSS>	\$ <115,566>	

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$	\$	\$
352	Franchises			
353	Land and Land Rights	222745		
354	Structures and Improvements	121020		
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	204970	41928	
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment			
380	Treatment and Disposal Equip.			
381	Plant Sewers	461228		
382	Outfall Sewer Lines			
389	Other Plant and Miscellaneous Equipment	248503	2257	
390	Office Furniture and Equip.	2478		
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equip.			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	577,145		
	Total Wastewater Plant	\$	\$	\$
102	Utility Plant Leased to Others			
103	Property Held for Future Use			
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress			
106	Completed Construction Not Classified			
	Total Utility Plant	\$ 1,838,089	\$ 65,285	\$

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

WASTEWATER UTILITY PLANT MATRIX

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 GENERAL PLANT (k)
\$	\$	\$XXXXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXXXX	\$XXXXXXXXXXXXXXXXXX
222745	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	222745
121222	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	121222
246898	XXXXXXXXXXXXXXXXXX	246898	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
441228	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	441228	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX	-----	XXXXXXXXXXXXXXXXXX
251860	XXXXXXXXXXXXXXXXXX	-----	251860	-----	XXXXXXXXXXXXXXXXXX
2478	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	2478
-----	XXXXXXXXXXXXXXXXXX	-----	-----	-----	-----
-----	XXXXXXXXXXXXXXXXXX	-----	-----	-----	-----
-----	XXXXXXXXXXXXXXXXXX	-----	-----	-----	-----
-----	XXXXXXXXXXXXXXXXXX	-----	-----	-----	-----
577,145	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	577,145
\$	\$	\$	\$	\$	\$
-----	-----	-----	-----	-----	-----
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
-----	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
1,903,374	-----	266,898	251,860	461,228	923,388

UTILITY NAME: K W RESORT UTILITIES CORP

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: _____

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 22,192
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ -----
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	36,118
Total Credits	\$ 36,118
Less debits charged during the year (All debits charged during the year must be explained below)	\$ -----
Total Contributions In Aid of Construction	\$ 59,310

Explain all debits charged to Account 271 below:

NONE

N/A

UTILITY NAME: KW Resort Utilities

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: _____

SCHEDULE "A" N/A

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
-----	-----	\$-----	\$-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
Total Credits	-----	-----	\$ <u>NONE</u>

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>31021</u>
Dedits during year:	
Accruals charged to Account 272	\$ <u>1977</u>
Other debits (specify): ----- -----	----- -----
Total debits	\$ <u>1977</u>
Credits during year (specify): ----- -----	\$----- \$-----
Total Credits	\$-----
Balance end of year	\$ <u>5598</u>

UTILITY NAME: K W RESORT UTILITIES CORP.

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/ c (e)
354	Structures and Improvements	10	0 %	0.33 %
360	Collection Sewers - Force			%
361	Collection Sewers - Gravity	10	0 %	0.33 %
362	Special Collecting Structures			%
363	Services to Customers			%
364	Flow Measuring Devices			%
365	Flow Measuring Installations			%
370	Receiving Wells			%
371	Pumping Equipment			%
380	Treatment and Disposal Equip.			%
381	Plant Sewers	10	0 %	0.33 %
382	Outfall Sewer Lines			%
389	Other Plant and Miscellaneous Equipment			%
390	Office Furniture and Equip.	10	0 %	1.00 %
391	Transportation Equipment	15	0 %	0.67 %
392	Stores Equipment			%
393	Tools, Shop and Garage Equip.			%
394	Laboratory Equipment			%
395	Power Operated Equipment			%
396	Communication Equipment			%
397	Miscellaneous Equipment			%
398	Other Tangible Plants (Oxidation Lagoon)	15	0 %	0.67 %
	Wastewater Plant Composite Depreciation Rate *	N/A	%	N/A %

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 12222	\$ 2745	\$ -	\$ -
360	Collection Sewers - Force	-	-	-	-
361	Collection Sewers - Gravity	17199	7428	-	-
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	-	-	-
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	-	-	-	-
380	Treatment and Disposal Equip.	-	-	-	-
381	Plant Sewers	66408	19255	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equip.	150022	25184	-	-
391	Transportation Equipment	1156	248	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equip.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	254,727	38476	-	-
	Total Depreciable Wastewater Plant In Service	\$ 501,734	\$ 93,558	\$ -	\$ -

* Specify nature of transaction.
Use () to denote reversal entries.

S-8(a)

Page _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g+h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$ 14987
					24827
					85463
					125208
					1404
					293203
\$	\$	\$	\$	\$	\$ 595,292

S-8(b)

Page _____

UTILITY NAME: K W RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1910

SYSTEM NAME: _____

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees	\$ - - - - -	\$ - - - - -	\$ - - - - -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	- - - - -	- - - - -	- - - - -
704	Employee Pensions and Benefits	2 1 9 1 3	- - - - -	- - - - -
710	Purchased Sewage Treatment	- - - - -	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
711	Sludge Removal Expense	7 8 4 6	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
715	Purchased Power	3 7 8 1 2	- - - - -	XXXXXXXXXXXXXXXX
716	Fuel for Power Purchased	- - - - -	- - - - -	XXXXXXXXXXXXXXXX
718	Chemicals	4 1 5 2	- - - - -	- - - - -
720	Materials and Supplies	9 3 4 6	- - - - -	- - - - -
731	Contractual Services - Eng.	- - - - -	- - - - -	- - - - -
732	Contractual Services - Acct.	7 2 0 0	- - - - -	- - - - -
733	Contractual Services - Legal	2 0 0 0	- - - - -	- - - - -
734	Contractual Services - Management Fees	7 9 0 0 5	- - - - -	- - - - -
735	Contractual Services - Other	- - - - -	- - - - -	- - - - -
741	Rental of Building/Real Property	- - - - -	- - - - -	- - - - -
742	Rental of Equipment	7 3 9	- - - - -	- - - - -
750	Transportation Expenses	8 8 6	- - - - -	- - - - -
756	Insurance - Vehicle	- - - - -	- - - - -	- - - - -
757	Insurance - General Liability	1 4 0 0 0	- - - - -	- - - - -
758	Insurance - Workman's Compensation	- - - - -	- - - - -	- - - - -
759	Insurance - Other	- - - - -	- - - - -	- - - - -
760	Advertising Expense	- - - - -	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	- - - - -	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other	- - - - -	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
770	Bad Debt Expense	9 4 0 0	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
775	Miscellaneous Expenses	2 2 8 3 6	- - - - -	- - - - -
	Total Wastewater Utility Expenses	\$ 217,395	\$ - - - - -	\$ - - - - -

WASTEWATER EXPENSE ACCOUNT MATRIX

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$	\$	\$	\$	\$	\$
		21973			
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	- - - - -	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	- 7846	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
		- 37812	XXXXXXXXXXXXXXXX		
		- 1152	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
			9346		
					1200
					2200
		48005			11000
					239
					886
					14000
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	9600	XXXXXXXXXXXXXXXX
			5327		17,509
\$	\$	\$ 139,288	\$ 14,473	\$ 9,400	\$ 53,334

S-9(b)

UTILITY NAME: KW RESO... UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1998

SYSTEM NAME: _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Operating Revenues:				
Flat Rate Revenues:				
521.1	Residential Revenues	492	492	\$ 151916
521.2	Commercial Revenues	2	2	681
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues	3	3	76163
521.6	Other Revenues			
Total Flat Rate Revenues		497	497	\$ 168760
Measured Revenues:				
522.1	Residential Revenues			\$
522.2	Commercial Revenues	7	7	12279
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	1	1	25495
Total Measured Revenues		8	8	\$ 37774
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Totals		505	505	\$ 206534
Other Wastewater Revenues:				
530	Guaranteed Revenues			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
Total Other Wastewater Revenues				\$
Total Wastewater Operating Revenues				\$

UTILITY NAME: KW Resort Utilities
 SYSTEM NAME: Collection System

YEAR OF REPORT
 DECEMBER 31, 1990

WASTEWATER SYSTEM INFORMATION

PUMPING EQUIPMENT

LIFT STATION NUMBER	MAKE OR TYPE	RATED CAPACITY *
* FM	German Rupp 14 A 2 B	400 gpm
* L2A	German Rupp 14 A 2 B	460 gpm
L1	German Rupp 14 A 2 B	400 gpm
L3 Pill Box	Davco Air Eductor	200 gpm
L4 Remote	" " "	" gpm
L5 Laundry	13 C 2 B German Rupp	280 gpm
* L6 Golf Course	12 HP 4" Hydromatic Sub.	600 gpm
L7 Dog Track	Tait Toran Grinder Pumps	200 gpm
* L8 Pinned Palms	Goulds 4" Submersible	400 gpm
L9 STP EFF	Gene Humming	600 gpm
L10 Office	1" Submersible Pump	75 gpm

* INDICATE WHICH STATION IS ^ATHE MASTER LIFT STATION

SERVICE CONNECTIONS

TYPE (PVC, VCP, ETC.)	SIZE (INCHES)	END OF YEAR # CONNECTIONS
PVC	4"	175
VCP	6"	20
CI	3"	305

UTILITY NAME: KW RESORT UTILITIES CORP.

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: _____

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches)	8"	8"				
Type of main	VCP	Poly Prop				
Length of main (nearest foot):						
End of year	5000	5000				

FORCE MAINS

FORCE MAINS:						
Size (inches)	8"					
Type of main	PVC					
Length of main (nearest foot):						
End of year	10,000					

K W RESORT UTILITIES CORP.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer	Dayco Defiance		
Type	Extended Air		
"Steel" or "Concrete"	Steel		
Total Capacity	250 MGD		
Average Daily Flow	190 - 139 MGD		
Effluent Disposal	Wells; spray Irrigation		
Total Gallons of Sewage Treated	47,433,000		

OTHER WASTEWATER SYSTEM INFORMATION

1. Maximum number of ERC's * which can be served. 1000
2. Estimated annual increase in ERC's * 2
3. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. DO 94-168730
4. State any plans and estimated completion dates for any enlargements of this system. No plans to enlarge system at this time
5. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - a. Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - b. Plans for funding and construction of the required upgrading.
 - c. Have these plans been coordinated with the DER? _____
 - d. Do they concur? _____
 - e. When will construction begin? _____
6. In what percent of your certificated area have service connections been installed? 50 %

* ERC = (Total Gallons Treated / 365 days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME: KW Resort Utilities
 SYSTEM NAME: S A A ↑

YEAR OF REPORT
 DECEMBER 31, 1990

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	539	539	539
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D, T	5.0			
2"	D, C, T	8.0	0	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D, C	25.0	1	1	25
4"	T	30.0			
6"	D, C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			542	543	577

* D = Displacement
 C = Compound
 T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{47,433,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 275 \text{ gpd} = \underline{472.56}$$