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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$200,000 Each)

# **ANNUAL REPORT**

WU771-13-AR  
Melinda K. Dunnahoe  
Keen Sales, Rentals and Utilities, Inc.  
685 Dyson Road  
Haines City, FL 33844-8587

— Lake Region  
Paradise Island  
\_\_\_\_\_

Submitted To The

**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2013**

Form PSC/AFD 006-W (Rev. 12/99)

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
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DIVISION OF  
ACCOUNTING & FINANCE

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Accounting and Finance, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# **FINANCIAL**

# **SECTION**

## REPORT OF

KEEN SALES, RENTALS + UTILITIES, INC / Paradise Island (EXACT NAME OF UTILITY)		
685 Dyson Rd	Haines City	FL 33844
Mailing Address		County
Telephone Number 863-421-6827		Date Utility First Organized JAN. 1990
Fax Number SAME		E-mail Address adunnahoe@aol.com
Sunshine State One-Call of Florida, Inc. Member No. K41737		

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

☐ Individual      ☒ Sub Chapter S Corporation      ☐ 1120 Corporation      ☐ Partnership

Name, Address and Phone where records are located:

Name of subdivisions where services are provided:

## CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Mindy Dunnahoe</u>	<u>Bookkeeper</u>	<u>SAME</u>	
Person who prepared this report: <u>Steve Herman, CPA</u> <u>Mindy Dunnahoe, Bookkeeper</u>			
Officers and Managers: <u>Melinda Dunnahoe</u> <u>Earlene Keen</u> <u>Shelly Kiker Duke</u> <u>Blake Keen</u>	<u>President</u> <u>V. Pres.</u> <u>Treas</u> <u>Sec.</u>		\$ <u>0</u> \$ <u>0</u> \$ <u>0</u> \$ <u>0</u>

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

[illegible]



UTILITY NAME: KEEN SALES, RENTALS, & UTILITIES - PARADISE Island

YEAR OF REPORT DECEMBER 31, 2013
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## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 41,505	\$ _____	\$ _____	\$ 41,505
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue__		\$ 41,505	\$ _____	\$ _____	\$ 41,505
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 58,973	\$ _____	\$ _____	\$ 58,973
Depreciation Expense____	F-5	2,878	_____	_____	2,878
CIAC Amortization Expense__	F-8	_____	_____	_____	_____
Taxes Other Than Income__	F-7	5,237	_____	_____	5,237
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 67,088	_____	_____	\$ 67,088
Net Operating Income (Loss)		\$ -25,583	\$ _____	\$ _____	\$ -25,583
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 0
ROUNDING		_____	_____	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		4	_____	_____	4
DONATIONS		113	_____	_____	113
Miscellaneous Nonutility		33	_____	_____	33
ROUNDING		_____	_____	_____	_____
Net Income (Loss)		\$ -25,733	\$ _____	\$ _____	\$ -25,733

UTILITY NAME: KEEN SALES, RENTALS, & UTILITIES - PARADISE IslYEAR OF REPORT  
DECEMBER 31, 2013

## COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 88809	\$ 85673
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	43947	41069
Net Utility Plant_____		\$ 44862	\$ 44604
Cash_____		2497	1293
Customer Accounts Receivable (141)_____		257	242
Other Assets (Specify): _____			
ROUNDING _____			
_____			
_____			
Total Assets_____		\$ 47616	\$ 46139
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)_____	F-6	700	700
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____			
Retained Earnings (215)_____	F-6	-363348	-337618
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ -362648	\$ -336918
Long Term Debt (224)_____	F-6	\$ 55222	\$ 57846
Accounts Payable (231)_____		1053	1004
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____		1868	1954
Other Liabilities (Specify)_____			
INTERCOMPANY ACCOUNT _____		129444	123575
ACCRRUED EXPENSES _____		222676	198676
ROUNDING _____		1	2
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272)_____	F-8		
Total Liabilities and Capital_____		\$ 47616	\$ 46139



UTILITY NAME KEEN SALES, RENTALS, & UTILITIES - PARADISE Island

YEAR OF REPORT  
DECEMBER 31, 2013

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 88809	\$	\$	\$ 88809
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 88809	\$	\$	\$ 88809

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 41069	\$	\$	\$ 41069
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ 2878	\$	\$	\$ 2878
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 2878	\$	\$	\$ 2878
Deduct Debits During Year:				
Book cost of plant retired _____	\$	\$	\$	\$
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$	\$	\$	\$
Balance End of Year _____	\$ 43947	\$	\$	\$ 43947

UTILITY NAME: KEEN SALES, RENTALS, & UTILITIES - PARADISE Island

YEAR OF REPORT DECEMBER 31,	2013
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share_____	1	_____
Shares authorized_____	700	_____
Shares issued and outstanding_____	700	_____
Total par value of stock issued_____	700	_____
Dividends declared per share for year_____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year_____	\$ _____	\$ -337615
Changes during the year (Specify):		
LOSS		-25733
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ -363348

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
KEEN SALES & RENTAL INC			\$ 32001
EARLEEN KEEN			22250
EARLEEN KEEN	8%	12	971
Total_____			\$ 55222



YEAR OF REPORT	
DECEMBER 31,	2013

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	0
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	1868	_____	_____	1868
Other (Spe. CORP FEE) _____	962	_____	_____	962
PAYROLL TAXES _____	2407	_____	_____	2407
Total Tax Expense _____	\$ 5237	\$ _____	\$ _____	\$ 5237

[illegible]

UTILITY NAME:

KEEN / PARADISE ISLAND

YEAR OF REPORT  
DECEMBER 31, 2013

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

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

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
Sub-total _____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection	Water	Wastewater
		\$ _____	\$ _____	\$ _____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

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

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

UTILITY NAME: KEEN/Paradise Island

YEAR OF REPORT  
DECEMBER 31,

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: \_\_\_\_\_ %

Commission Order Number approving AFUDC rate: \_\_\_\_\_



UTILITY NAME KEEN SALES, RENTALS, &amp; UTILITIES - PARADISE Island

## SCHEDULE "B"

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	\$ 700	\$	\$	\$	\$ 700
Preferred Stock					
Long Term Debt	55222				55222
Customer Deposits					
Tax Credits-Zero Cost					
Tax Credits-Weighted					
Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$ 55922	\$	\$	\$	\$ 55922

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: KEEN SALES, RENTALS, & UTILITIES - PARADISE Island

YEAR OF REPORT  
DECEMBER 31, 2013

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	2000	_____	_____	2000
304	Structures and Improvements_____	7783	_____	_____	7783
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	3000	_____	_____	3000
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	12705	_____	_____	12705
320	Water Treatment Equipment_____	2840	_____	_____	2840
330	Distribution Reservoirs and Standpipes_____	26231	_____	_____	26231
331	Transmission and Distribution Lines_____	9617	_____	_____	9617
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	5618	1373	_____	6991
335	Hydrants_____	1013	1763	_____	2776
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	3428	_____	_____	3428
341	Transportation Equipment_____	11107	_____	_____	11107
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	331	_____	_____	331
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 85673	\$ 3136	\$ 0	\$ 88809



UTILITY NAME: KEEN SALES, RENTALS, & UTILITIES - PARADISE Island

YEAR OF REPORT  
DECEMBER 31, 2013

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	3.57 %	\$ 3648	\$	\$ 278	\$ 3926
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	18	%	5.56 %	2668		167	2835
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	%	5.88 %	3090		820	3910
320	Water Treatment Equipment	7	%	14.29 %	2840			2840
330	Distribution Reservoirs & Standpipes	30	%	3.33 %	4155		874	5029
331	Trans. & Dist. Mains	40	%	2.5 %	5971		277	6248
333	Services		%	%				0
334	Meter & Meter Installations	17	%	5.88 %	3517		270	3787
335	Hydrants	40	%	2.5 %	479		51	530
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	13	%	7.69 %	3307		119	3426
341	Transportation Equipment	6	%	16.67 %	11107			11107
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	6.67 %	287		22	309
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 41069	\$ 0	\$ 2878	\$ 43947 *

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

UTILITY NAME: KEEN SALES, RENTALS, & UTILITIES - PARADISE Island

YEAR OF REPORT  
DECEMBER 31, 2013

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 16996
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	13200
604	Employee Pensions and Benefits_____	1364
610	Purchased Water_____	
615	Purchased Power_____	1409
616	Fuel for Power Production_____	
618	Chemicals_____	1017
620	Materials and Supplies_____	1002
630	Contractual Services:	
	Billing_____	
	Professional_____	2628
	Testing_____	3667
	Other_____	2706
640	Rents_____	5400
650	Transportation Expense_____	149
655	Insurance Expense_____	6087
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	207
675	Miscellaneous Expenses_____	3141
	Total Water Operation And Maintenance Expense_____	\$ 58973 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	95	97	97
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
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			
Unmetered Customers					
Other (Specify)					
Total			95	97	97

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



UTILITY NAME: KEEN

SYSTEM NAME: PARADISE ISLAND

YEAR OF REPORT  
DECEMBER 31, 2013

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ] (e)	Water Sold To Customers (Omit 000's) (f)
January	<del>0</del>	1186100	649150	536950	536950
February	<del>0</del>	1284798	648500	636298	636298
March	<del>0</del>	1432900	878400	554500	554500
April	<del>0</del>	1518797	955600	563197	563197
May	<del>0</del>	1768404	755300	1013104	1013104
June	<del>0</del>	940839	502500	440339	440339
July	<del>0</del>	1320416	693200	627216	627216
August	<del>0</del>	948176	494400	448776	448776
September	<del>0</del>	1198660	629900	568760	568760
October	<del>0</del>	1127725	590400	537325	537325
November	<del>0</del>	1354585	741200	617885	617885
December	<del>0</del>	1378110	719700	658410	658410
Total for Year	<del>0</del>	15464510	8261750	7202760	7202760

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

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

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

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

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	900'	<del>0</del>	<del>0</del>	900'
PVC	4"	3300'	<del>0</del>	<del>0</del>	3300'
PVC	2"	900'	<del>0</del>	<del>0</del>	900'

UTILITY NAME: KEEN

YEAR OF REPORT  
DECEMBER 31, 2013

SYSTEM NAME: ~~Sub~~ Paradise Island

### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____				
Types of Well Construction and Casing _____	<u>metal</u>			
Depth of Wells _____	<u>265'</u>			
Diameters of Wells _____	<u>6"</u>			
Pump - GPM _____	<u>?</u>			
Motor - HP _____	<u>25</u>			
Motor Type * _____	<u>Submer</u>			
Yields of Wells in GPD _____	<u>-</u>			
Auxiliary Power _____	<u>Generator</u>			
	<u>Rental</u>			

\* Submersible, centrifugal, etc.

### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Steel</u>			
Capacity of Tank _____	<u>7500</u>			
Ground or Elevated _____	<u>Ground</u>			

N/A

### HIGH SERVICE PUMPING

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



UTILITY NAME: KEEN - PI

YEAR OF REPORT  
DECEMBER 31, 2013

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )

Permitted Gals. per day_ _ _	<u>Unknown</u>	_____	_____
Type of Source_ _ _ _ _	<u>Ground</u>	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type_ _ _ _ _	<u>Standard</u>	_____	_____
Make_ _ _ _ _	<u>Goulds</u>	_____	_____
Permitted Capacity (GPD)_ _ _	<u>Unknown</u>	_____	_____
High service pumping		_____	_____
Gallons per minute_ _ _		_____	_____
Reverse Osmosis_ _ _ _ _		_____	_____
Lime Treatment_ _ _ _ _		_____	_____
Unit Rating_ _ _ _ _		_____	_____
Filtration		_____	_____
Pressure Sq. Ft._ _ _ _ _		_____	_____
Gravity GPD/Sq.Ft._ _ _ _ _		_____	_____
Disinfection	<u>Chlorine</u>	_____	_____
Chlorinator_ _ _ _ _		_____	_____
Ozone_ _ _ _ _		_____	_____
Other_ _ _ _ _	<u>N/A</u>	_____	_____
Auxiliary Power_ _ _ _ _	<u>Generator</u>	_____	_____
	<u>Rental</u>	_____	_____

UTILITY NAME: KEEN  
SYSTEM NAME: PI

YEAR OF REPORT  
DECEMBER 31, 2013

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. 100
2. Maximum number of ERCs \* which can be served. Unknown
3. Present system connection capacity (in ERCs \*) using existing lines. Unknown
4. Future connection capacity (in ERCs \*) upon service area buildout. Unknown
5. Estimated annual increase in ERCs \*. Unknown
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. City of Haines City
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
NONE
9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 20-6679.01
12. Water Management District Consumptive Use Permit # 653-1340
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

UTILITY NAME:

KEEN-PI

YEAR OF REPORT  
DECEMBER 31, 2013

## CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |   |
|--|--------------------------------|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

### Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>		*
---	---	---	---	--	---

(signature of Chief Executive Officer of the utility)

Date: \_\_\_\_\_

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____	*
--------------------------------	--------------------------------	--------------------------------	--------------------------------	-------	---

(signature of Chief Financial Officer of the utility)

Date: \_\_\_\_\_

\* 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.



**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations**

Class C

Company: KEEN Utilities - LR. Paradise Island

For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>41504.95</u>	\$ <u>41504.95</u>	\$ <u>41504.95</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	\$ <u>41504.95</u>	\$ <u>41504.95</u>	\$ <u>41504.95</u>
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
<b>Net Water Operating Revenues</b>	\$ <u>41504.95</u>	\$ <u>41504.95</u>	\$ <u>41504.95</u>

Explanations:

**Instructions:**

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

OFFICIAL COPY  
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Do Not Remove From this Office

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than \$200,000 Each)

# **ANNUAL REPORT**

WU771-13-AR  
Melinda K. Dunnahoe  
Keen Sales, Rentals and Utilities, Inc.  
685 Dyson Road  
Haines City, FL 33844-8587

- Subdivisions

Submitted To The  
**STATE OF FLORIDA**

DIVISION OF  
ACCOUNTING & FINANCE

14 MAY 23 AM 7:32

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2013**

# **FINANCIAL**

# **SECTION**

**REPORT OF**

KEEN SALES, RENTALS and Utilities, Inc. / Subdivisions  
 (EXACT NAME OF UTILITY)  
685 Dyson Rd. Haines City, FL 33844 Polk

Mailing Address

Street Address

County

Telephone Number 863-421-6827

Date Utility First Organized JAN. 1990

Fax Number 863-421-6827

E-mail Address adunnahoe@aol.com

Sunshine State One-Call of Florida, Inc. Member No. KU1737

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

☐ Individual ☒ Sub Chapter S Corporation ☐ 1120 Corporation ☐ Partnership

Name, Address and Phone where records are located: ABOVE

Name of subdivisions where services are provided: ABOVE

**CONTACTS**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Mindy Dunnahoe</u>	<u>Bookkeeper</u>	<u>Same</u>	
Person who prepared this report: <u>Steve Herman, CPA</u>			
<u>Mindy Dunnahoe, Bookkeeper</u>			
Officers and Managers: <u>Melinda Dunnahoe</u>	<u>President</u>		\$ <u>0</u>
<u>Earlene Keen</u>	<u>V.P.</u>		\$ <u>0</u>
<u>Shelly Kiker Duke</u>	<u>Treas.</u>		\$ <u>0</u>
<u>Blake Keen</u>	<u>Sec.</u>		\$ <u>0</u>

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$



UTILITY NAME: KEEN SALES, RENTALS & UTILITIES - SUBDIVISIONYEAR OF REPORT  
DECEMBER 31, 2013

## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 58,982	\$ _____	\$ _____	\$ 58,982
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue___		\$ 58,982	\$ _____	\$ _____	\$ 58,982
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 56,865	\$ _____	\$ _____	\$ 56,865
Depreciation Expense____	F-5	5,313	_____	_____	5,313
CIAC Amortization Expense__	F-8	-3,033	_____	_____	-3,033
Taxes Other Than Income__	F-7	5,161	_____	_____	5,161
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 64,306	_____	_____	\$ 64,306
Net Operating Income (Loss)		\$ -5,324	\$ _____	\$ _____	\$ -5,324
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		196	_____	_____	_____
DONATIONS_____		112	_____	_____	112
OTHER_____		32	_____	_____	32
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -5,664	\$ _____	\$ _____	\$ -5,664



UTILITY NAME: KEEN SALES, RENTALS & UTILITIES - SUBDIVISIONYEAR OF REPORT  
DECEMBER 31, 2013

## COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 194911	\$ 193378
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	147417	142104
Net Utility Plant -----		\$ 47494	\$ 51274
Cash -----		2497	1293
Customer Accounts Receivable (141) -----		855	775
Other Assets (Specify): -----			
INTER COMPANY ACCT -----		129444	123575
-----			
-----			
Total Assets -----		\$ 180290	\$ 176917
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	300	300
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	-40404	-34740
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ -40104	\$ -34440
Long Term Debt (224) -----	F-6	\$ 67906	\$ 69405
Accounts Payable (231) -----		1258	1097
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		2654	2446
Other Liabilities (Specify) -----			
ACCRUED EXPENSES -----		148575	135375
ROUNDING -----		1	1
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	0	3033
Total Liabilities and Capital -----		\$ 180290	\$ 176917

UTILITY NAME KEEN SALES, RENTALS & UTILITIES - SUBDIVISION

YEAR OF REPORT  
31-Dec-13

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 194911	\$ _____	\$ _____	\$ 194911
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 194911	\$ _____	\$ _____	\$ 194911

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 142104	\$ _____	\$ _____	\$ 142104
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 5313	\$ _____	\$ _____	\$ 5313
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 5313	\$ _____	\$ _____	\$ 5313
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 147417	\$ _____	\$ _____	\$ 147417



UTILITY NAME: KEEN SALES, RENTALS & UTILITIES - SUBDIVISION

YEAR OF REPORT  
DECEMBER 31, 2013

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	300	_____
Shares issued and outstanding _____	300	_____
Total par value of stock issued _____	300	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ -34740
Changes during the year (Specify):		
LOSS _____	_____	-5664
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ -40404

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
NOTE PAYABLE KEEN SALES _____	_____	_____	\$ 45655
NOTE PAYABLE EARLEEN KEEN _____	_____	_____	22251
_____	_____	_____	_____
Total _____			\$ 67906

**UTILITY NAME: KEEN SALES, RENTALS & UTILITIES - SUBDIVISION**

YEAR OF REPORT	
DECEMBER 31,	2013

## TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax_____	_____	_____	_____	_____
Local property tax_____	_____	_____	_____	_____
Regulatory assessment fee_____	2654	_____	_____	2654
Other (Spe. CORP FILING)_____	3	_____	_____	3
PAYROLL TAXES	2504	_____	_____	2504
Total Tax Expense_____	\$ 5161	\$ _____	\$ _____	\$ 5161

### PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

[illegible]



## CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 54139	\$ _____	\$ 54139
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	54139	_____	54139
6) Less Accumulated Amortization_____	-54139	_____	-54139
7) Net CIAC_____	\$ 0	\$ _____	\$ 0

## ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total _____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ _____

## ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ 51106	\$ _____	\$ 51106
Add Debits During Year:_____	3033	_____	3033
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 54139	\$ _____	\$ 54139

" COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR "

UTILITY NAME: KEEN/ Subs

YEAR OF REPORT  
DECEMBER 31, 2013

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [a 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 %		%

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: \_\_\_\_\_ %

Commission Order Number approving AFUDC rate: \_\_\_\_\_

**UTILITY NAME KEEN SALES, RENTALS & UTILITIES - SUBDIVISION**

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

F-10



# WATER OPERATING SECTION

UTILITY NAME: KEEN SALES RENTAL & UTILITIES - SUBDIVISIONSYEAR OF REPORT  
DECEMBER 31, 2013

## WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	0
304	Structures and Improvements_____	13896	_____	_____	13896
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	64874	_____	_____	64874
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	7595	_____	_____	7595
320	Water Treatment Equipment_____	16842	_____	_____	16842
330	Distribution Reservoirs and Standpipes_____	21800	_____	_____	21800
331	Transmission and Distribution Lines_____	32026	_____	_____	32026
333	Services_____	5945	_____	_____	5945
334	Meters and Meter Installations_____	13121	1533	_____	14654
335	Hydrants_____	4651	_____	_____	4651
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	783	_____	_____	783
341	Transportation Equipment_____	11845	_____	_____	11845
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	0
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	0
348	Other Tangible Plant_____	_____	_____	_____	0
	Total Water Plant_____	\$ 193378	\$ 1533	\$ 0	\$ 194911



UTILITY NAME: KEEN SALES RENTAL & UTILITIES - SUBDIVISIONSYEAR OF REPORT  
DECEMBER 31, 2013

## ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	3.57 %	\$ 2218	\$	\$ 497	\$ 2715
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	18	%	5.56 %	52010		2401	54411
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	%	5.88 %	7595		413	8008
320	Water Treatment Equipment	7	%	14.29 %	16842			16842
330	Distribution Reservoirs & Standpipes	30	%	3.33 %	15453		719	16172
331	Trans. & Dist. Mains	40	%	2.5 %	17616		881	18497
333	Services		%	%	3674		90	3764
334	Meter & Meter Installations	17	%	5.88 %	12001		144	12145
335	Hydrants	40	%	2.5 %	2528		116	2644
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	13	%	7.69 %	322		52	374
341	Transportation Equipment	6	%	16.67 %	11845			11845
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	6.67 %				0
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment	10	%	10 %				0
348	Other Tangible Plant	10	%	10 %				0
	Totals				\$ 142104	\$ 0	\$ 5313	\$ 147417 *

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



UTILITY NAME: KEEN SALES RENTALS & UTILITIES, INC - SUBDIVISIONYEAR OF REPORT  
DECEMBER 31, 2013

## WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 16996
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	13200
604	Employee Pensions and Benefits_____	1364
610	Purchased Water_____	
615	Purchased Power_____	1994
616	Fuel for Power Production_____	
618	Chemicals_____	968
620	Materials and Supplies_____	710
630	Contractual Services:	
	Billing_____	
	Professional_____	488
	Testing_____	3500
	Other_____	1960
640	Rents_____	5400
650	Transportation Expense_____	149
655	Insurance Expense_____	6086
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	924
675	Miscellaneous Expenses_____	3126
	Total Water Operation And Maintenance Expense_____	\$ 56865 *

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

## WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	114	113	117
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
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			
Unmetered Customers					
Other (Specify)					
Total			114	117	117

\*\* D = Displacement

C = Compound

T = Turbine

UTILITY NAME:

KEEN SALES, RENTALS + UTILITIESYEAR OF REPORT  
DECEMBER 31, 2013

SYSTEM NAME:

Subdivisions

## PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	<u>0</u>	582525	38213	544312	544312
February	<u>0</u>	734522	41321	693201	693201
March	<u>0</u>	615404	42051	573353	573353
April	<u>0</u>	633631	37255	596376	596376
May	<u>0</u>	816354	50985	765369	765369
June	<u>0</u>	549280	21111	528169	528169
July	<u>0</u>	760508	49914	710594	710594
August	<u>0</u>	627702	36535	591167	591167
September	<u>0</u>	714418	40899	673519	673519
October	<u>0</u>	638826	33305	605521	605521
November	<u>0</u>	629647	40023	589624	589624
December	<u>0</u>	711937	50019	661918	661918
Total for Year	<u>0</u>	8014754	481631	7533123	7533123

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	4396'			4396'
PVC	4"	1525'			1525'
PVC	2"	225'			225'



UTILITY NAME: KEEN

SYSTEM NAME: Subs

YEAR OF REPORT  
DECEMBER 31, 2013

### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>7/89</u>	_____	_____	_____
Types of Well Construction and Casing _____	<u>PVC</u>	_____	_____	_____
Depth of Wells _____	<u>235</u>	_____	_____	_____
Diameters of Wells _____	<u>6</u>	_____	_____	_____
Pump - GPM _____	<u>??</u>	_____	_____	_____
Motor - HP _____	<u>25</u>	_____	_____	_____
Motor Type * _____	<u>Submers</u>	_____	_____	_____
Yields of Wells in GPD _____	<u>—</u>	_____	_____	_____
Auxiliary Power _____	<u>Generator Rental</u>	_____	_____	_____

\* Submersible, centrifugal, etc.

### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Steel</u>	_____	_____	_____
Capacity of Tank _____	<u>2 @ 9000</u>	_____	_____	_____
Ground or Elevated _____	<u>Ground</u>	_____	_____	_____

N/A

### HIGH SERVICE PUMPING

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



UTILITY NAME: KEEN Subs

YEAR OF REPORT  
DECEMBER 31, 2013

### SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	<u>Unknown</u>		
Type of Source_	<u>ground</u>		

### WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_	<u>Standard</u>		
Make_	<u>Goulds</u>		
Permitted Capacity (GPD)_	<u>Unknown</u>		
High service pumping			
Gallons per minute_			
Reverse Osmosis_			
Lime Treatment			
Unit Rating_			
Filtration			
Pressure Sq. Ft._			
Gravity GPD/Sq.Ft._	<u>Unknown</u>		
Disinfection			
Chlorinator_	<u>Chlorine</u>		
Ozone_	<u>N/A</u>		
Other_	<u>-</u>		
Auxiliary Power_	<u>Generator</u>		
	<u>Rental</u>		

UTILITY NAME:

KEEN

SYSTEM NAME:

Subs

YEAR OF REPORT  
DECEMBER 31, 2013

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. 137
2. Maximum number of ERCs \* which can be served. Unknown
3. Present system connection capacity (in ERCs \*) using existing lines. Unknown
4. Future connection capacity (in ERCs \*) upon service area buildout. Unknown
5. Estimated annual increase in ERCs \*. Unknown
6. Is the utility required to have fire flow capacity? Unknown  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. City of Haines City
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
NONE
9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 9569
12. Water Management District Consumptive Use Permit # 653-5235
  - a. Is the system in compliance with the requirements of the CUP? yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

UTILITY NAME:

KEENSUBS

YEAR OF REPORT  
DECEMBER 31, 2013

## CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

### Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	
(signature of Chief Executive Officer of the utility)				

Date:

5/8/14

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ *
(signature of Chief Financial Officer of the utility)				

Date:

\* 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.



**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

Company: **KEEN Subs**

For the Year Ended December 31, **2013**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>58982.03</u>	\$ <u>58982.03</u>	\$ <u>58982.03</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	<b>\$ 58982.03</b>	<b>\$ 58982.03</b>	<b>\$ 58982.03</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 58982.03</b>	<b>\$ 58982.03</b>	<b>\$ 58982.03</b>

Explanations:

**Instructions:**

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).