### CLASS A OR B" WATER AND/OR WASTEWATER UTILITIE

### ANNUAL REPORT

OF

SU306-01-AR

Key Haven Utility Corporation

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2001

02 MAY -2 AILIO: 5

### **GENERAL INSTRUCTIONS**

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 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 computer or 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. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 12. 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.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. 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 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0873

The fourth copy should be retained by the utility.

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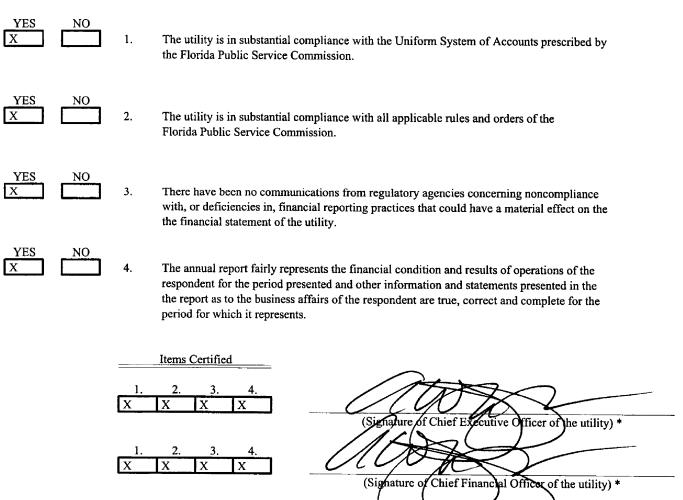
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### **EXECUTIVE SUMMARY**

### CERTIFICATION OF ANNUAL REPORT

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

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.

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

### ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2001

KEY HAVEN UTILITY CORPO		County:	MONROE
(E	xact Name of Utility)		
P.O. BOX 2067	ress of the utility for which norma	al correspondence should be sent:	
KEY WEST, FL 33040			
Telephone: (305) 296	5-5052		
E Mail Address:		····	
WEB Site:			
Sunshine State One-Call of Florid	da, Inc. Member Number		
Name and address of person to w RANDY W. MOORE, C	hom correspondence concerning	this report should be addressed:	
3130 NORTHSIDE DRI			
KEY WEST, FL 33040			
Telephone: (305) 294	1-5234		
List below the address of where t	the utility's books and records are JE	located:	
KEY WEST, FL 33040			
Telephone: (305) 296	5-5052		
List below any groups auditing o	r reviewing the records and opera	utions:	
	reviewing the records and opera	MOIIS.	
	···		
Date of original organization of t	he utility: 01/	01/71	
Check the appropriate business e	ntity of the utility as filed with the	e Internal Revenue Service	
Individual P	artnership Sub S Corporation	1120 Corneration	
		X	
List below every corporation or p of the utility:	person owning or holding directly	or indirectly 5% or more of the voting	g securities
or are army.			Percent
1. ESTATE	Name OF ARTHUR B. LUJAN		Ownership 100%
2.			
3.			
4. 5.			
5. 6.			<del></del>
7.			
8.			
9.			
10.			

### DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	The state of the s	I CE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
DANDY W MOODS			PSC REPORT
RANDY W. MOORE	ACCOUNTANT		RATE CASE INFO
A A DOWN PRIED (AN)	. <b></b>	Į.	PSC COMPLIANCE
MARTY FREIDMAN	ATTORNEY		RATE CASE INFO
ROBERT NIXON	ACCOUNTANT		RATE CASE INFO
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<sup>(1)</sup> Also list appropriate legal counsel, accountants and others who may not be on general payroll.

<sup>(2)</sup> Provide individual telephone numbers if the person is not normally reached at the company.

<sup>(3)</sup> Name of company employed by if not on general payroll.

### 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.
- A. THE COMPANY WAS ORGANIZED IN 1971 TO PROVIDE UTILITY SERVICE TO THE PROPERTY OWNERS OF THE SUBDIVISION KNOWN AS KEY HAVEN OR RACCOON KEY, FL.
- B, THE ONLY PUBLIC SERVICE RENDERED BY THE COMPANY IS SEWAGE TREATMENT.
- C. THE COMPANY'S MAJOR GOAL AND OBJECTIVE IS TO PROVIDE ENVIRONMENTALLY SAFE AND ECONOMIC SEWAGE TREATMENT TO ITS CUSTOMERS.
- D. NO OPERATING DIVISIONS
- E. CURRENT AND EXPECTED GROWTH AT THE RATE OF 1% TO 2% PER ANNUM.
- F. RATE CASE FROM RECENT PLANT EXPANSION.

### PARENT / AFFILIATE ORGANIZATION CHART

### Current as of 12/31/2001

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

NONE	
	-

### **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 THE UTILITY (c)	OFFICERS' COMPENSATION (d)	
A. WAYNE LUJAN	PRESIDENT	20 - 25 %	\$0	
BETTY L. TOPPINO	SECRETARY	5%	0	
		<u> </u>		

### **COMPENSATION OF DIRECTORS**

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
A. WAYNE LUJAN	PRESIDENT	1	\$
BETTY L. TOPPINO	SECRETARY	1	

### 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	\$		

<sup>\*</sup> 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.

December 31, 2001

### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business 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)
A. WAYNE LUJAN	PRESIDENT	NONE	KEY HAVEN ASSOC. ENTERPRISES, INC.
	-		
			ļ
			<del></del>
			<u>.</u>

YEAR OF REPORT December 31, 2001

## UTILITY NAME: KEY HAVEN UTILITY CORPORATION

## BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

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 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, 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. revenue and expenses segregated out as nonutility also.

					TOTAL CALL	
	ASSETS		KEVENUES	2	EXPENSES	
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	50	- \$		- 60		

### KEY HAVEN UTILITY CORPORATION

YEAR OF REPORT
December 31, 2001

### BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on 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, and asset, or service involved.

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

- 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

	DESCRIPTION	CONTRACT OR		L CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
	MANAGEMENT			······································
A. WAYNE LUJAN	SERVICES		P \$_	20,000
ANDREA LUJAN	BOOKKEEPING &			
	ADMIN. SERVICES		P	12,000
SOUTHERNMOST	OFFICE EXPENSE			
INSURANCE	AND RENT		P	9,500
			-	· · · · · · · · · · · · · · · · · · ·
777484				
			<del></del>	
			<del> </del>	

YEAR OF REPORT December 31, 2001

# UTILITY NAME: KEY HAVEN UTILITY CORPORATION

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	with "S". nn (d)) in a supplemental	FAIR MARKET VALUE (f)	*
	d, sold or transferred. urchase with "P" and sale rted. oorted. (column (c) - colur corted. In space below or e fair market value.	GAIN OR LOSS (e)	8
d Transfer of Assets ions follow:	<ul> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported.</li> <li>(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.</li> </ul>	NET BOOK VALUE (d)	
I. Specific Instructions: Sale, Purchase and Transfer of Assets 3. The columnar instructions follow:	<ul> <li>(a) Enter name of rels</li> <li>(b) Describe briefly th</li> <li>(c) Enter the total rec</li> <li>(d) Enter the net book</li> <li>(e) Enter the net profi</li> <li>(f) Enter the fair mark</li> <li>schedule, describe</li> </ul>	SALE OR PURCHASE PRICE (c)	
Part I	f transactions to include: uipment nd and structures curities	DESCRIPTION OF ITEMS (b)	
Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	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 -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)	NONE
	2		

### FINANCIAL SECTION

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTH	REF.		PREVIOUS		URRENT
NO.	ACCOUNT NAME	PAGE		YEAR	`	YEAR
(a)	(b)	(c)	ì	(d)	ĺ	(e)
<del></del>	UTILITY PLANT		-	(4)		(6)
101-106	Utility Plant	F-7	ķ	1,470,534	¢	1,895,112
108-110	Less: Accumulated Depreciation and Amortization	F-8	۳-	592,275	r ——	643,442
100-110	100-110 Ecss. Accumulated Depreciation and Amortization		$\vdash$	372,213	$\vdash$	043,442
	Net Plant		<b>s</b> _	878,259	\$	1,251,670
114-115	Utility Plant Acquisition adjustment (Net)	F-7	Γ			
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		<b>s</b> _	878,259	\$	1,251,670
	OTHER PROPERTY AND INVESTMENTS					, <del></del>
121	Nonutility Property	F-9	s		\$	
122	Less: Accumulated Depreciation and Amortization		1 -			
	Net Nonutility Property		\$_		\$	
123	Investment In Associated Companies	F-10	l _	0		
124	Utility Investments	F-10	<b> </b> _	0	<b> </b>	· · · · · · · · · · · · · · · · · · ·
125	Other Investments	F-10	]_	0	<u> </u>	
126-127	Special Funds	F-10	L	0	<u> </u>	
	Total Other Property & Investments		\$ _		\$	
	CURRENT AND ACCRUED ASSETS					
131	Cash		<b>S</b> _	126,175	\$	29,165
132	Special Deposits	F-9	J _	1,492		1,492
133	Other Special Deposits	F-9	]_		l	
134	Working Funds		١			
135	Temporary Cash Investments		]_		Ī	
141-144	Accounts and Notes Receivable, Less Accumulated	1			l	
	Provision for Uncollectible Accounts	F-11		(569)		(110)
145	Accounts Receivable from Associated Companies	F-12	] _	0	1	
146	Notes Receivable from Associated Companies	F-12	1 _	0		
151-153	Material and Supplies					
161	Stores Expense		] _		<b> </b>	
162	Prepayments					
171	Accrued Interest and Dividends Receivable					
172 *	Rents Receivable		] [			
173 *	Accrued Utility Revenues		]			
174	Misc. Current and Accrued Assets	F-12		0		
	Total Current and Accrued Assets		\$_	127,098	\$	30,547

<sup>\*</sup> Not Applicable for Class B Utilities

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 5,781	\$ 9,894
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14		
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$5,781	\$ 9,894
	TOTAL ASSETS AND OTHER DEBITS		\$1,011,138	\$1,292,111

\* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET  The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AN	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL			(6)
201	Common Stock Issued	F-15	1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
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			ļ .
211	Other Paid - In Capital		626,730	626,729
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(293,278)	(350,121)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)	1		<u></u>
	Total Equity Capital	5	334,452	\$ 277,608
	LONG TERM DEBT			
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	572,330	906,885
	Total Long Term Debt	\$	572,330	\$ 906,885
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		21,493	18,284
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3	10,473	10,729
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt		70.0	
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		9,200
	Total Current & Accrued Liabilities	s	31,966	\$ 38,213

<sup>\*</sup> Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CHITIAL AIG	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)		
(=)	DEFERRED CREDITS	(t)	(d)	(e)
251	Unamortized Premium On Debt	F-13	e e	c c
252	Advances For Construction	F-20		P
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits	1-21		
	Total Deferred Credits		\$	\$
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	k
262	Injuries & 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-22	\$ 303,519	\$ 313,239
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	(231,129)	(243,834)
	Total Net C.I.A.C.		\$	\$69,405
	ACCUMULATED DEFERRED INCOME TAXES			****
281	Accumulated Deferred Income Taxes -	1		
	Accelerated Depreciation	1	\$	k
282	Accumulated Deferred Income Taxes -			
ŀ	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$1,011,138	\$1,292,111

### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		RRENT EAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$	232,741	\$	237,181
	Net Operating Revenues		\$ 	232,741	\$	237,181
401	Operating Expenses	F-3(b)	\$	143,059	\$	183,754
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$_	46,259 12,430	\$	51,167 12,705
	Net Depreciation Expense		<b>s</b> _	33,829	\$	38,462
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)			<del></del>	
407	Amortization Expense (Other than CIAC)	F-3(b)	i			
408	Taxes Other Than Income	W/S-3	1 -	13,274		13,707
409	Current Income Taxes	W/S-3		<u> </u>		
410.10	Deferred Federal Income Taxes	W/S-3	l <sup>—</sup>			
410.11	Deferred State Income Taxes	W/S-3	1 -			
411.10	Provision for Deferred Income Taxes - Credit	W/S-3				
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3				
412.11	Investment Tax Credits Restored to Operating Income	W/S-3				
	Utility Operating Expenses		<b>S</b>	190,162	\$	235,923
	Net Utility Operating Income		\$_	42,579	\$	1,258
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		<del></del>		
413	Income From Utility Plant Leased to Others		_			
414	Gains (losses) From Disposition of Utility Property					
420	Allowance for Funds Used During Construction					
Total Utilit	y Operating Income [Enter here and on Page F-3(c)]		\$	42,579	\$	1,258

<sup>\*</sup> For each account, Column e should agree with Cloumns f, g and h on F-3(b)

### COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
	\$ 237,181	\$
\$	\$ 237,181	\$
\$	\$ 183,754	\$
	51,167 12,705	
\$	\$ 38,462	\$
	13,707	
\$	\$235,923	\$
\$	\$1,258	\$
\$	\$ <u>1,258</u>	\$

<sup>\*</sup> Total of Schedules W-3 / S-3 for all rate groups.

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CUDDENT	
NO.	ACCOUNT NAME	PAGE		CURRENT	
(a)	(b)		YEAR	YEAR	
(4)	(0)	(c)	(d)	(e)	
Total Utili	ty Operating Income [from page F-3(a)]		\$ 42,579	\$1,258	
	OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and	•			
	Contract Deductions		\$	\$	
416	Costs & Expenses of Merchandising				
	Jobbing, and Contract Work				
419	Interest and Dividend Income		109	147	
421	Nonutility Income				
426	Miscellaneous Nonutility Expenses				
	Total Other Income and Deductions		\$109_	\$147	
	TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$	s	
409.20	Income Taxes				
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-19	\$ 48,616	\$ 56,966	
428	Amortization of Debt Discount & Expense	F-13	742	1,282	
429	Amortization of Premium on Debt	F-13			
	Total Interest Expense		\$ 49,358	\$58,248	
	EXTRAORDINARY ITEMS	<del></del>			
433	Extraordinary Income		\$	k	
434	Extraordinary Deductions		Ψ	J	
409.30	Income Taxes, Extraordinary Items	<del>                                     </del>			
	Total Extraordinary Items		\$	\$	
	NET INCOME		\$ (6,670)	\$(56,843)	

Explain Extraordinary Income:

### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	\$ 1,895,112
	Less:			1,093,112
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		643,442
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22		313,239
252	Advances for Construction	F-20		
	Subtotal		\$	\$ 938,431
	Add:		·	
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22		243,834
	Subtotal		\$	\$1,182,265
	Plus or Minus:			<del></del>
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			21,819
	Other (Specify):			
	RATE BASE			\$1,204,084
	NET UTILITY OPERATING INCOME			\$1,258
AC	ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			0.10%

### NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

### KEY HAVEN UTILITY CORPORATION

YEAR OF REPORT December 31, 2001

### SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$ 277,608	76.56%	8.25%	6.32%
Total	\$1,184,493	100.00%		8.88%

	Total	\$1,184,493	100.00%		8.88%	
(1)	If the utility's capital structure	is not used, explain which	h capital structure is use	d.		
(2)	Should equal amounts on Sche	dule F-6, Column (g).				
(3)	Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.  Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.					
		APPROVED RE	TURN ON EQUIT	Y		
Currer	nt Commission Return on Equity	:	10.93%			
Comm	nission Order Approving Return	on Equity:	PSC-94-1557-S-SU			
APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR						
Currer	nt Commission Approved AFUD	C rate:	%			
Comm	nission Order Approving AFUDO	C rate:				

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

YEAR OF REPORT December 31, 2001

## KEY HAVEN UTILITY CORPORATION

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

				_						 
	CAPITAL STRUCTURE (g)	\$ 277,608		906,885						\$ 1,184,493
OCEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)									50
IE LAST RATE PR	OTHER (1) ADJUSTMENTS SPECIFIC (e)	.60								\$
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	\$								\$
EDULE OF CAPTIL I THE METHODO!	NON-UTILITY ADJUSTMENTS (c)	<b>€</b>								\$
SCH SNSISTENT WITH	PER BOOK BALANCE (b)	\$ 277,608		906,885						\$
S	CLASS OF CAPITAL (a)	Common Equity	Preferred Stock	Long Term Debt	Customer Deposits	Tax Credits - Zero Cost	Tax Credits - Weighted Cost	Deferred Inc. Taxes	Other (Explain)	Total

(1) Explain below all adjustments made in Columns (e) and (f):

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103 104	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in	\$	\$ 1,895,112	\$	\$
106	Progress  Completed Construction  Not Classified				
	Total Utility Plant	\$	\$1,895,112	\$	\$1,895,112

### UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustments approved by the Commission, include the Order Number

	For any acquisition	aujusuments approved	by the Commission, inc	lude the Order Number.	
ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$
Total F	Plant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
Total A	Accumulated Amortization	\$	\$	\$	\$
Net Ac	equisition Adjustments	\$	\$	\$	\$

KEY HAVEN UTILITY CORPORATION

UTILITY NAME:

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

ACCUMULATED DEP  DESCRIPTION (a)	WATER (b)	WASTI	EWATER	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION			<del>``</del>			
Account 108		1		]	1	
Balance first of year	\$	\$	592,275	\$	\$	592,275
Credit during year:						
Accruals charged to:		L				
Account 108.1 (1)		_	51,167	\$	- <b> \$</b>	51,167
Account 108.2 (2) Account 108.3 (2)		-			-	
					-	
Other Accounts (specify):				ļ		
Calvaga		_				
Salvage Other Credits (Specify):	<del>-</del>				-	
Other Credits (specify):						
Total Credits	<u> </u>	\$	51,167	\$	£	51,167
Debits during year:			21,107		-   -	31,10/
Book cost of plant retired					ł	
Cost of Removal		-			-	
Other Debits (specify):		_			-	
		_		]	_ ]	
Total Debits	\$	\$		\$	\$	
Balance end of year	\$	_ \$	643,442	\$	- \$ <u> </u>	643,442
ACCUMULATED AMORTIZATION	<del></del>					
Account 110		l l		Ï	1	
Balance first of year	s	s		k	k	
Credit during year:					T	
Accruals charged to:						
	\$	s		\$	s	
Account 110.2 (2)						
Other Accounts (specify):						
		1				
Total credits	\$	<u></u>		\$	\$	
Debits during year:	1					
Book cost of plant retired	<u> </u>	_			-	
Other debits (specify):						
Total Debits	\$	\$		\$	\$	
Balance end of year	\$	s		\$	s	

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

**UTILITY NAME:** 

### **KEY HAVEN UTILITY CORPORATION**

### REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT.	AMOUNT (e)	
	\$		\$	
Total	\$		\$	

### **NONUTILITY PROPERTY (ACCOUNT 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 (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$	\$	\$	\$
Total Nonutility Property	\$	\$	\$	\$

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$	\$
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125):	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Acc	count 127):	S
Total Special Funds		\$

### ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

DESCRIPTION  Amounts included in Accounts 142 and 144 should be listed individually.	
	TOTAL
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	(b)
Water	
Wastewater	(110)
Other	(110)
	<del></del>
Total Customer Accounts Receivable	\$ (110)
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
	<del></del>
Total Other Accounts Receivable	\$
NOTES RECEIVABLE (Account 144 ):	
<u> </u>	
	[
Total Notes Receivable	\$
Total Accounts and Notes Receivable	\$(110)
ACCUMULATED PROVISION FOR	
UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	
Add: Provision for uncollectibles for current year \$	<b></b>
Collection of accounts previously written off	<del></del>
Utility Accounts	···
Others	<del></del>   .
Total Additions \$	
Deduct accounts written off during year:	
Utility Accounts	
Others	·
Total accounts written off	
D	
Balance end of year	s
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$(569)

### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

TED COMPANIES  ompanies separately.  INTEREST	\$
ompanies separately.	\$
ompanies separately.	
ompanies separately.	
I INTEREST	
	TOTAL
(b)	(c)
	T ————
9	
<del></del>	1 ————
	۱ <del></del>
9/	1
	8
CCRUED ASSETS	
	BALANCE EN
	OF YEAR
· · · · · · · · · · · · · · · · · · ·	(b)
<u> </u>	\$
	9/ 9/ 9/ 9/ 9/ 9/

### UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 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)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): FIRST STATE BANK OF THE FLORIDA KEYS	\$1,282	\$9,894_
Total Unamortized Debt Discount and Expense	\$1,282	\$9,894
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	S
Total Unamortized Premium on Debt	\$	\$

### EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total Extraordinary Property Losses	\$

### MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$	\$
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	\$	\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	e	r
		5
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$

### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK  Par or stated value per share	%	10
Shares authorized		100
Shares issued and outstanding		100
Total par value of stock issued	%\$	1,000
Dividends declared per share for year	%	0
PREFERRED STOCK		
Par or stated value per share	%	
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	
Dividends declared per share for year		

<sup>\*</sup> Account 204 not applicable for Class B utilities.

### BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	NTEREST FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	% 		\$
Total			\$

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

### STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439. ACCT. NO. DESCRIPTION **AMOUNTS** (a) (b) (c) 215 Unappropriated Retained Earnings: Balance Beginning of Year (293,278)Changes to Account: 439 Adjustments to Retained Earnings (requires Commission approval prior to use): **Total Credits:** Debits: Total Debits: Balance Transferred from Income 435 (56,843)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 215 Year end Balance 214 Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): 214 Total Appropriated Retained Earnings **Total Retained Earnings** (350,121)Notes to Statement of Retained Earnings:

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION
(a)

S

TOTAL
(b)

S

TOTAL
(b)

TOTAL
(c)

TOTAL
(d)

S

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

S

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

S

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

S

TOTAL

### OTHER LONG-TERM DEBT ACCOUNT 224

	I	NTEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
FIRST STATE BANK OF THE FLORIDA KEYS		INDEXED TO	
NOMINAL DATE OF ISSUE 10/14/98	8.25% %	5 YR U.S.	\$ 906,885
DATE OF MATURITY 10/14/08	%	TREASURY BILL	
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	·%		
	%		
	%		
	%		
	%	·	
	%		
	%		
	L		
Total	<u> </u>		\$906,885

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

### NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 252		ITEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE ( Account 232):	0/3		d:
	1		<b>-</b>
	1		
	%		
	1		
	1		
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
			\$
	%		
	1		1
	%		
	%_		
	<sup>%</sup>  -		
	<u> </u>		
Total Account 234			k

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

### ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION
(a)
(b)

S

TOTAL
(b)

TOTAL
(c)

TOTAL
(c)

TOTAL
(d)

TOTAL
(d)

TOTAL
(d)

S

TOTAL
(d)

TOTAL
(d)

S

TOTAL

# UTILITY NAME: KEY HAVEN UTILITY CORPORATION

## ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

ACCOL	ACCOUNTS 25/ AND 42/	_			
	BALANCE	INTER	INTEREST ACCRUED DIREING VEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(3)	(b)	(c)	(d)	(e)	Đ
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt FIRST STATE BANK OF THE FLORIDA KEYS	0	427 S	56,966	\$ 56,966	0
Total Account 237.1	\$		26,966	\$ 56,966	0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427 \$			
Total Account 237.2		<del>6A</del>			0
Total Account 237 (1)		<del>c^</del>	996'95	\$ 56,966	0
INTEREST EXPENSED: Total accrual Account 237		237	56,966	(1) Must agree to F	(1) Must agree to F-2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	-3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)			56,966		

UTILITY NAME: KEY HAVEN UTILITY CORPORATION

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241	
DESCRIPTION - Provide itemized listing	BALANCE END OF YEAR
(a)	( <b>q</b> )
Accrued Management and Administrative Fees	\$ 9,200
Total Miscellaneous Current and Accrued Liabilities	\$

## ADVANCES FOR CONSTRUCTION ACCOUNT 252

W	ACCUUINI 232				
	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AN	CREDITS	OF YEAR
(a)	(b)	(c)	(d)	(e)	<b>(</b> j)
				•	
Total					

<sup>\*</sup> Report advances separately by reporting group, designating water or wastewater in column (a).

### OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

### CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	s	\$ 303,519	\$	\$303,519
Add credits during year:	\$	\$9,720	s	\$9,720
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$	\$313,239	\$	\$313,239_

### ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 231,129	\$	\$ 231,129
Debits during the year:	\$	\$ 12,705	\$	\$ 12,705
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$	\$243,834_	\$	\$243,834_

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

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 computations of all tax accrua	ls.

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, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$(56,843)
Reconciling items for the year:  Taxable income not reported on books:  CONTRIBUTIONS IN AID OF CONSTRUCTION		9,720
Deductions recorded on books not deducted for return:  ACCRUED MANAGEMENT & ADMIN FEES		9,200
Income recorded on books not included in return:		
Deduction on return not charged against book income:  DEPRECIATION		17,346
Federal tax net income		\$(55,269)
Computation of tax:		

### WATER OPERATION SECTION

KEY HAVEN UTILITY CORPORATION HAS NO WATER OPERATIONS

### WASTEWATER OPERATION SECTION

### KEY HAVEN UTILITY CORPORATION

YEAR OF REPORT December 31, 2001

### 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 a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group. All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
KEY HAVEN UTILITY / MONROE	205-S	N/A
		-

**SYSTEM NAME / COUNTY:** 

KEY HAVEN UTILITY / MONROE

### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,895,112
-	Less:		1,053,112
100	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	643,442
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	313,239
252	Advances for Construction	F-20	
	Subtotal		\$938,431
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 243,834
	Subtotal		\$1,182,265
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		21,819
	Other (Specify):		
	WASTEWATER RATE BASE	1	\$1,204,084
	WASTEWATER OPERATING INCOME	S-3	\$1,258
ACH	IEVED RATE OF RETURN (Wastewater Operating Income / Waste	water Rate Base)	0.10%

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: KEY HAVEN UTILITY / MONROE

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	1	STEWATER UTILITY (d)
	LITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$	237,181
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)		
	Net Operating Revenues		\$	237,181
401	Operating Expenses	S-10(a)	s	183,754
403	Depreciation Expense	S-6(a)		51,167
	Less: Amortization of CIAC	S-8(a)		12,705
	Net Depreciation Expense		\$	38,462
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		
408.10	Taxes Other Than Income			<del></del> -
408.10	Utility Regulatory Assessment Fee Property Taxes			10,673
408.11	Payroll Taxes			2,231
408.13	Other Taxes and Licenses			653
408.13	Other Taxes and Licenses		<del></del>	150
408	Total Taxes Other Than Income		,	12 707
409.1	Income Taxes		-₽	13,707
410.10	Deferred Federal Income Taxes		┥	
410.11	Deferred State Income Taxes		┥	
411.10	Provision for Deferred Income Taxes - Credit		<del> </del>	
412.10	Investment Tax Credits Deferred to Future Periods		<del></del>	
412.11	Investment Tax Credits Restored to Operating Income			
W V	Utility Operating Expenses		\$	235,923
	Utility Operating Income		\$	1,258
	Add Back:		+	
530	Guaranteed Revenue (and AFPI)	S-9(a)	s	
413	Income From Utility Plant Leased to Others		<b>1</b> —	<del></del>
414	Gains (losses) From Disposition of Utility Property		<b>-</b>	
420	Allowance for Funds Used During Construction		<b>-</b>	
			1	
	Total Utility Operating Income		\$	1,258

### KEY HAVEN UTILITY CORPORATION

YEAR OF REPORT
December 31, 2001

SYSTEM NAME / COUNTY: : KEY HAVEN UTILITY / MONROE

### WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
351	Organization	\$	\$	8	\$
352	Franchises				
353	Land and Land Rights	5,666			5,666
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	525,062	439,305		964,367
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	10,400			10,400
371	Pumping Equipment	44,014			44,014
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System				
380	Treatment and Disposal Equipment	868,190	1,750		869,940
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	725			725
	Total Wastewater Plant	§ <u>1,454,057</u>	\$441,055_	\$	1,895,112

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

S-4(a) GROUP \_\_\_\_

KEY HAVEN UTILITY CORPORATION

SYSTEM NAME / COUNTY: ; KEY HAVEN UTILITY / MONROE

	7.		PLANT		(k)	2																2F8														725	725	
	9'	RECLAIMED	DISTRIBUTION	PLANT	(j)	8												- Selection of the sele																				
	κĵ	RECLAIMED	WASIEWAIEK	PI.ANT	(0)	\$				and the property of the proper											SECRETARIA PLANTA MANAGAMANA MANAGAMA				STANSBERBERBERBERBERBERBERBERBERBERBERBERBERB		saces and occombances and a second										60	
F MATRIX	4		IKEAIMENI	DISPOSAL	0	2		999'5																869,940			Section in the section of the sectio										875,606	
<b>WASTEWATER UTILITY PLANT MATRIX</b>	.3		SYSTEM	TNA.14	€	8													10,400	44,014			Selection of the best of the b														54,414	
WASTEWATER	.2		COLLECTION		3	9						964,367																									964.367	
	Ι'		INTANGIBLE		(a)	£-6								5.84																							60	
			ACCOUNT NAME		(2)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
			ACCT.	į	(g)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

### KEY HAVEN UTILITY CORPORATION

YEAR OF REPORT December 31, 2001

**SYSTEM NAME / COUNTY:** 

KEY HAVEN UTILITY / MONROE

### 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			
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	45.00		2.22%
362	Special Collecting Structures			2.2270
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30.30		3.30%
371	Pumping Equipment	17.86		5.60%
375	Reuse Transmission and			3.0070
	Distribution System	1		
380	Treatment and Disposal Equipment	22.88		4.37%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	15.00		6.67%
398		15.00		

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

### KEY HAVEN UTILITY CORPORATION

UTILITY NAME:

SYSTEM NAME / COUNTY:

: KEY HAVEN UTILITY/MONROE

	TOTAL CREDITS (d+e)	₽			16,547							343	2,465			31,764												48	\$
DEPRECIATION	OTHER CREDITS *	59																											8
ACCUMULATED	ACCRUALS (d)				16,547							343	2,465			31,764												48	\$
IS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	BALANCE AT BEGINNING OF YEAR (c)				159,229							4,427	22,365			405,942												312	\$ 592,275
ANALYSIS OF ENTRIES	ACCOUNT NAME	rements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
	ACCT. NO.	354	355	360	361	362	363	364	365	366	367	370	371	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total D

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

### KEY HAVEN UTILITY CORPORATION

UTILITY NAME:

SYSTEM NAME / COUNTY:

: KEY HAVEN UTILITY / MONROE

			1 1 1 1		
	PLANT	SALVAGE AND	COST OF REMOVAL	TOTAL	BALANCE AT
ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
(p)	(ã)	(p)	CHARGES (i)	(g-h+i)	(c+f-j) (K)
Structures and Improvements			60		<u> </u>
Power Generation Equipment					
Collection Sewers - Force					
Collection Sewers - Gravity					175,776
Special Collecting Structures					
Services to Customers					
Flow Measuring Devices					
Flow Measuring Installations					
Reuse Services					
Reuse Meters and Meter Installations					
Receiving Wells					4,770
Pumping Equipment					24,830
Reuse Transmission and					
Distribution System					
Treatment and Disposal Equipment					437,706
Plant Sewers					
Outfall Sewer Lines					
Other Plant Miscellaneous Equipment					
Office Furniture and Equipment					
Transportation Equipment					
Stores Equipment					
Tools, Shop and Garage Equipment					
Laboratory Equipment					
Power Operated Equipment					
Communication Equipment					
Miscellaneous Equipment					
Other Tangible Plant					360
Total Depreciable Wastewater Plant in Service		\$	\$	φ	\$ 643,442

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

### KEY HAVEN UTILITY CORPORATION

**SYSTEM NAME / COUNTY:** 

KEY HAVEN UTILITY / MONROE

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 303,519
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	S-8(a) S-8(b)	\$ 9,720
Total Credits		\$9,720
Less debits charged during the year (All debits charged during the year must be explained below)		s
Total Contributions In Aid of Construction		\$313,239

	Explain an debus charged to Account 2/1 during the year below:
_	

### **KEY HAVEN UTILITY CORPORATION**

SYSTEM NAME / COUNTY:

KEY HAVEN UTILITY / MONROE

### WASTEWATER CIAC SCHEDULE "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)
CONNECTION CHARGES	8	\$ 1,215	\$ 9,720
Total Credits			\$9,720

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WAS	TEWATER (b)
Balance first of year	\$	231,129
Debits during the year:  Accruals charged to Account 272  Other debits (specify):	\$	12,705
Total debits	\$	12,705
Credits during the year (specify):	\$	
Total credits	\$	
Balance end of year	\$	243,834

S-8(a)	
GROUP	

### KEY HAVEN UTILITY CORPORATION

SYSTEM NAME / COUNTY:

KEY HAVEN UTILITY / MONROE

### WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
Total Credits		\$

S-8(b) GROUP

### **KEY HAVEN UTILITY CORPORATION**

SYSTEM NAME / COUNTY:

KEY HAVEN UTILITY / MONROE

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
(3)	WASTEWATER SALES	()	(u)	(6)
	Flat Rate Revenues:			
521.1	Residential Revenues	412	418	\$ 236,192
521.2	Commercial Revenues	1	1	569
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			420
521	Total Flat Rate Revenues	413	419	\$ 237,181
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities		<del> </del>	<u> </u>
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	413	419	\$237,181
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues		<del></del>	\$
531	Sale of Sludge			1
532	Forfeited Discounts			
534	Rents From Wastewater Property		·	
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudently	Invested or AFPI)		
	Total Other Wastewater Revenues			\$

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

### **KEY HAVEN UTILITY CORPORATION**

SYSTEM NAME / COUNTY:

KEY HAVEN UTILITY / MONROE

### WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	<u> </u>		
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Salcs			\$
	Total Wastewater Operating Revenues			\$237,181

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

KEY HAVEN UTILITY CORPORATION

UTILITY NAME:

SYSTEM NAME / COUNTY: KEY HAVEN UTILITY / MONROE

TREATMENT  SES - EXPENSES - EXPEN			WAS	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	TY EXPENSE AC	COUNT MATRIX			
ACCOUNT NAME   CURRENT   COLLECTION   PUMPING   PUMPING   ADISTOSAL   ADISTO				.1	7	e:	4	κί	9.
ACCOUNT NAME			CHRRENT	COLLECTION	COLLECTION	PIIMPING	DIIMBING	TREATMENT & DISPOSAL	TREATMENT & DISPOSAL
tring 12,000 5 (d) 5 (e) 5 (f) 6 (f) 6 (f) 6 (f) 7 (f) 7 (f) 8 (f) 7 (f) 8 (f)		ACCOUNT NAME	YEAR	EXPENSES-	EXPENSES- MAINTENANCE	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
Control   Cont		(b)	(၁)	(p)	(e)	(j)	(g)	(h)	(1)
Figure 18 183.754 See 183.755 See 183.754 See 183.755   See 183.7555 See 183.75555 S	ı	Salaries and Wages - Employees		\$	f.C	64	S	8	50
file S0,029  23,341  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  2,177  3,540  3,540  5,540  Cherr  2,540  1,593		Salaries and Wages - Officers,							
Fig.   Solution   So		Directors and Majority Stockholders							
183,734   S   S   S   S   S   S   S   S   S	ļ	Employee Pensions and Benefits							
Sludge Removal Expense   50,029   Sludge Removal Expense   20,341   Purchased Provent   23,341   Purchased Provent   23,341   Purchased Provent   21,77   Purchased Provent   21,77   Purchased Provent   21,77   Purchased Services - Legal   1,793   1,793   Contractual Services - Legal   1,793   Contractual Services - Mark   2,241   Purchased Contractual Services - Other		Purchased Sewage Treatment							
Purchased Power   23,341   Purchased   Purchased   Purchased Power   Purchased   Purchased   Purchased   Purchased   2,177   Purchased   2,177   Purchased   15,066   Purchased   1,793   Purchased   1,793   Purchased   1,793   Purchased   Purcha		Sludge Removal Expense	50,029					50,029	
Prec  for Power Purchased   2,177   Achievated   2,177   Achievated   2,177   Achievated   2,177   Achievated   2,177   Achievated   2,177   Achievated   2,175   Achievated   2,183,754   Achievated   2		Purchased Power	23,341					23,341	
Contractual Services - Accounting   2,177		Fuel for Power Purchased							
Materials and Supplies   9,584		Chemicals	2,177					2,177	
Contractual Services - Legal   Contractual Services - Accounting   1,795     Contractual Services - Legal   7,275     Contractual Services - Legal   7,795     Contractual Services - Other   7,795     Contractual Services - Legal   7,795     Contractual Services - Other   7,795     Insurance - Vehicle   7,640     Insurance - Other   7,640     Insurance - Other   7,640     Insurance - Other   7,640     Advertising Expense   7,640     Regulatory Commission Expense   7,640     Regulatory Commission Expense   7,777     Bad Debt Expense   7,777     Miscellaneous Expenses   7,777     Miscellaneous Expenses   7,777     Miscellaneous Expenses   7,777     Miscellaneous Expenses   7,777     Coal Wastewater Utility Expenses   7,777     Coal Wastewater Utility Expenses   7,777     Coal Mastewater Utility Expense   7,777     Coal M		Materials and Supplies	9,584					9,584	
Contractual Services - Accounting		Contractual Services-Engineering	15,066					15,066	
Contractual Services - Legal   1,793   Contractual Services - Legal   1,793   Contractual Services - Mgt. Fees   20,650   Contractual Services - Mgt. Fees   20,650   Contractual Services - Ngt. Fees   Contractual Services - Children Services - Other   Fantal of Building/Real Property   Rental of Equipment   Fantal of Equipment		Contractual Services - Accounting	7,275						
s 20,050 3 21183,734 S S S S S S S S S S S S S S S S S S S		Contractual Services - Legal	1,793						
State   Stat		Contractual Services - Mgt. Fees	20,050						
Signature   Sign		Contractual Services - Testing							
Signature   Sign	Í	Contractual Services - Other							
S,640   S,640   S   S   S   S   S   S   S   S   S		Rental of Building/Real Property							
S,640		Rental of Equipment							
S,640   S,640		Transportation Expenses							
S,640   S,640   S   S   S   S   S   S   S   S   S		Insurance - Vehicle							
Figure   F		Insurance - General Liability	5,640						
mses         Expense         Colher         Expense         Ex		Insurance - Workman's Comp.							
Expense         Colher         22         36,777         8		Insurance - Other							
Expense Other         22         36,777         8         8         8         8         8		Advertising Expense							
Expense     Collect     S     S       36,777     36,777     S     S		Regulatory Commission Expenses							
Regulatory Commission ExpOther2222Bad Debt Expense36,777Miscellaneous Expenses36,777Total Wastewater Utility Expenses\$		- Amortization of Rate Case Expense							
Bad Debt Expense         22         8         9         8		Regulatory Commission ExpOther							
\$ 183,754 \$ \$ \$ \$ \$	١,	Bad Debt Expense	22						
\$ 183,754 \$ \$ \$ \$		Miscellaneous Expenses	36,777					24858	
	ĭ	tal Wastewater Utility Expenses	\$ 183,754		\$			į	•

KEY HAVEN UTILITY CORPORATION

UTILITY NAME:

SYSTEM NAME / COUNTY: :-KEY HAVEN UTILITY / MONROE

NECLAIMED   RECLAIMED   WATER   WATE			WASTEWATE	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	ENSE ACCOUNT	MATRIX	;	÷
ACCOUNT NAME   CUSTONER   ADMIN.& TREATMENT   TREATM			۲.	∞.	ع: -	or.	.11	71.
ACCOUNT NAME   CUSTONER   ADMIN. & TREATMENT   WATER   WATER					RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
ACCOUNT NAME   ACCOUNT NAME   TREATMENT TREATMENT TREATMENT ON THE COUNT NAME   TREATMENT TO THE COUNT NAME					WATER	WATER	WATER	WATER
ACCOUNT NAME ACCOUNTS GENERAL EXPENSES EXPENSES (OPERATIONS MAINTERANCE OFFERATIONS (A) (B) (B) (B) (B) (B) (B) (B) (B) (B) (B	ACCT.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
Contractual Services - Chemical Services - Other Chemiston Benefit	NO.	ACCOUNT NAME	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
Salaries and Wages - Employees   6,000   6,0			EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
Salarires and Wages - Employees   6,000   6,000   5     Salaris and Wages - Officers,   1,000   1,00	(a)	(p)	(j)	(k)	(1)	(m)	(n)	(0)
Directors and Wages - Officers,	701	Salaries and Wages - Employees		000'9	S	<b>4</b>		54
Directors and Majority Stockholders  Directors and Majority Stockholders  Purchased Sewage Treatment Sludge Removal Expense Purchased Sewage Treatment Sludge Removal Expense Fuch for Power Purchased Chemicals and Supplies Contractual Services - Legal Contractual Services - Legal Contractual Services - Majority Contractual Services - Majority Contractual Services - Other Transportation Expenses Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses Amortization of Rate Case Expense Regulatory Commission Expenses Amortization of Rate Case Expense Regulatory Commission Expenses Amortization by Expenses Amortization Expenses Amortization Expenses Amortization Services - Other Regulatory Commission Reg	703	Salaries and Wages - Officers,						
Employee Pensions and Benefits   Employee Pensions and Benefits   Purchased Sevage Treament		Directors and Majority Stockholders						
Purchased Sewage Treatment   Siude Removal Expense   Purchased Power	704	Employee Pensions and Benefits					is a superior of the superior	
Studge Removal Expense	710	Purchased Sewage Treatment						
Purchased Power Purchased   Chemicals   Chemicals   Chemicals   Chemicals   Contractual Services - Legal   L,793   Contractual Services - Legal   Contractual Services - Chemical   Contractual Services - Legal   Contractual Services - Chemical   Che	711	Sludge Removal Expense						
Fuel for Power Purchased Chemicals	715	Purchased Power						
Contractual Services - Legal   10,025	716	Fuel for Power Purchased						
Materials and Supplies   Contractual Services-Engineering   Contractual Services - Legal   10,025	718	Chemicals						
Contractual Services - Engineering   Contractual Services - Accounting   1,793   1,994   1,793   1,7	720	Materials and Supplies						
Contractual Services - Accounting   7,275   Contractual Services - Legal   10,025   10,025   10,025   Contractual Services - Uther Fees   10,025   10,025   Contractual Services - Other Rental of Equipment   Rental of Equipment   Rental of Equipment   Transportation Expenses   Insurance - Ceneral Liability   Insurance - Other   Advertising Expense   Regulatory Commission Expense   Regulatory Commission Expense   Regulatory Commission Expense   Regulatory Commission Expense   Regulatory Expense   Regulato	731	Contractual Services-Engineering						
Contractual Services - Legal   1,793   1,793   10,025	732	Contractual Services - Accounting		7,275				
Contractual Services - Mgt. Fees   10,025   10,025   Contractual Services - Other	733	Contractual Services - Legal		1,793				
Contractual Services - Testing	734	Contractual Services - Mgt. Fees	10,025	10,025				
Contractual Services - Other   Rental of Building/Real Property   Rental of Building/Real Property	735	Contractual Services - Testing						
Rental of Building Real Property   8,540	736	Contractual Services - Other						
Rental of Equipment   Transportation Expenses   Insurance - Vehicle   Insurance - Vehicle   Insurance - General Liability   Insurance - General Liability   5,640	741	Rental of Building/Real Property		8,540				
Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Workman's Comp. Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission ExpOther Bad Debt Expense Miscellaneous Expenses  Advertising Expenses Advertising Expense Regulatory Commission ExpOther Bad Debt Expense Miscellaneous Expenses  Advertising Expenses Adverti	742	Rental of Equipment						
Insurance - Vehicle   Insurance - Vehicle   Insurance - Morkman's Comp.   Insurance - Workman's Comp.   Insurance - Workman's Comp.   Insurance - Other   Advertising Expense   Regulatory Commission Expense   Advertising Ex	750	Transportation Expenses						
Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expense	756	Insurance - Vehicle						
Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission ExpOther Bad Debt Expense Miscellaneous Expenses Africal Wastewater Utility Expenses S 16,093 S 42,606 S 5	757	Insurance - General Liability		5,640				
Insurance - Other   Advertising Expense   Advertising Expense   Regulatory Commission Expense   Advertising Expense   Regulatory Commission Expense   Amortization of Rate Case Expense   Amortization of Rate C	758	Insurance - Workman's Comp.						
Advertising ExpenseAdvertising ExpenseRegulatory Commission Expense- Amortization of Rate Case Expense- Amortization of Rate Case Expense22Regulatory Commission ExpOther22Bad Debt Expense46Miscellaneous Expenses46Total Wastewater Utility Expenses5	759	Insurance - Other			Handran est	FURTHER BUTCH OF STREET STREET STREET		
Regulatory Commission Expense   Amortization of Rate Case Expense   Amortization of Rate Case Expense   Regulatory Commission ExpOffber   Bad Debt Expense   Adolescellaneous   Adolescellaneous   Adolescella	760	Advertising Expense						
- Amortization of Rate Case Expense Regulatory Commission ExpOther Bad Debt Expense Miscellaneous Expenses Total Wastewater Utility Expenses S 16,093 S 42,606	992	Regulatory Commission Expenses						
Regulatory Commission ExpOther222222Bad Debt Expense463333Miscellaneous Expenses463333Total Wastewater Utility Expenses542,606		- Amortization of Rate Case Expense						
Bad Debt Expense         22         46         3333         5         5         5         6         6         6         6         6         7         6         6         7         6         7         7         7         8         7         8         9	191	Regulatory Commission ExpOther				Operating contraction of the con	NAME OF THE PROPERTY OF THE PR	Half Salo (Sisse) (1997) Sala sala sala sala sala sala sala sala
Miscellaneous Expenses     46     3333       Total Wastewater Utility Expenses     \$	770	Bad Debt Expense	22					
\$ 16,093 \$ 42,606	775	Miscellaneous Expenses	46	3333				
	To	tal Wastewater Utility Expenses	16,093	\$ 42,606	<b>4</b>	60		59

S-10(b) GROUP

### KEY HAVEN UTILITY CORPORATION

SYSTEM NAME / COUNTY:

KEY HAVEN UTILITY / MONROE

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Resident	ial	1.0		<u>[</u>
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equivale	ents		N/A

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use 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 single family residence 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 treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calcula	tion:
	38,047,000/419/365=249
	-

S-11	
GROUP	
SYSTEM	

### KEY HAVEN UTILITY CORPORATION

December 31, 2001

**SYSTEM NAME / COUNTY:** 

KEY HAVEN UTILITY / MONROE

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.200 MGD	
Basis of Permit Capacity (1)	MAX. MONTHLY AVG DAILY FLOW O'BRIEN	
Manufacturer	ENVIRONMENTAL EXTENDED	 
Type (2)	AERATION	 
Hydraulic Capacity	0.200 MGD	 
Average Daily Flow	0.104 MGD	 
Total Gallons of Wastewater Treated	38,047,000 INJECTION	 
Method of Effluent Disposal	WELLS	

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

S-12	
GROUP	
SYSTEM	

### KEY HAVEN UTILITY CORPORATION

SYSTEM NAME / COUNTY: <u>KEY HAVEN UTILITY / MONROE</u>

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supp	olied where neces	sary.
1. Present number of ERCs* now being served	<u>249</u>	
2. Maximum number of ERCs* which can be served	<u>803</u>	
3. Present system connection capacity (in ERCs*) using existing lines	UNDI	ETERMINED
4. Future connection capacity (in ERCs*) upon service area buildout	UNDI	ETERMINED
5. Estimated annual increase in ERCs*	5	
6. Describe any plans and estimated completion dates for any enlargement	s or improvemen	ts of this system
Replacement of an additional portion of the collection system which is estimated	nated to be comp	leted by 12/31/2002.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the provided to each, if known.	e reuse end users	and the amount of reuse
8. If the utility does not engage in reuse, has a reuse feasibility study been	completed?	<u>NO</u>
If so, when?		
9. Has the utility been required by the DEP or water management district t	o implement reus	se? <u>NO</u>
If so, what are the utility's plans to comply with this requirement	t?	
10. When did the company last file a capacity analysis report with the DEF	?	<u>1997</u>
<ul><li>11. If the present system does not meet the requirements of DEP rules:</li><li>a. Attach a description of the plant upgrade necessary to meet t</li><li>b. Have these plans been approved by DEP?</li></ul>		
c. When will construction begin?		N/A
<ul> <li>d. Attach plans for funding the required upgrading.</li> </ul>		<u>N/A</u>
e. Is this system under any Consent Order with DEP?		<u>N/A</u>
12. Department of Environmental Protection ID # 5244P00469		

S-13	
GROUP	
SYSTEM	

<sup>\*</sup> An ERC is determined based on the calculation on S-11.