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STATE OF FLORIDA



DIVISION OF  
ACCOUNTING AND FINANCE  
ANDREW L. MAUREY  
DIRECTOR  
(850) 413-6900

# Public Service Commission

September 10, 2015

RECEIVED-FPSC  
15 SEP 10 AM 10:34  
COMMISSION  
CLERK

Brevard Waterworks, Inc.  
Attention: Gary A. Deremer, President  
5320 Captains Court  
New Port Richey, Florida 33801

**Re: Docket No. 140186-WU, Application for staff-assisted rate case in Brevard County by Brevard Waterworks, Inc.**

Dear Mr. Deremer:

Based on Order No. PSC-15-0329-PAA-WU, Brevard Waterworks, Inc. (utility) shall provide proof, within 90 days of the Final Order, that the adjustments for all the applicable NARUC USOA primary accounts have been made. The order became final on September 8, 2015.

Enclosed are water schedules of plant, accumulated depreciation, CIAC, and accumulated amortization of CIAC that reflect the balances as of August 31, 2014. The Commission approved these balances for rate setting purposes in this staff-assisted rate case. The balances also exclude the Commission's averaging adjustments that are only used for rate setting purposes and should not be reflected on the utility's books. Accordingly, please reconcile the utility's books with the Commission-approved balances.

As additional information for your consideration when adjusting the books, the Commission also approved other adjustments that occurred after the end of the August 31, 2014 test year. Please note that the test year plant and accumulated depreciation balances reflected exclude any pro forma adjustments for the plant additions that occurred outside the test year. Pro forma plant should be included in the utility's books in either 2014, or 2015, when the respective additions occurred.

Mr. Gary A. Deremer  
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If you have any questions about the accounting adjustments, please feel free to call me at (850) 413-6534.

Sincerely,

A handwritten signature in black ink, appearing to read "David Frank". The signature is fluid and cursive, with a large initial "D" and "F".

David Frank  
Public Utility Analyst I

Enclosures

cc: Division of Accounting and Finance (Fletcher, Norris, Monroe)  
Office of General Counsel (Murphy)  
Office of Auditing and Performance Analysis (Deamer)  
Office of Commission Clerk (Docket No. 140186-WU)

**Water Balances**  
**Period Ended 8/31/14**

<u>Account</u>	<u>Description</u>	<u>Plant</u>	<u>Accum. Depr.</u>
301.1	Intangible Plant	\$1,684	\$20
302.1	Franchise Cost	1,105	762
304.3	Structure and Improvements	5,320	1,516
331.4	Transmission & Distribution Mains	21,570	10,947
333.4	Services	11,644	6,192
334.4	Meters and Meter Installations	51,528	17,104
336.4	Backflow Prevention Devise	<u>5,362</u>	<u>1,534</u>
		<u>\$98,213</u>	<u>\$38,075</u>
		<u>Accum. Amort. of CIAC</u>	<u>CIAC</u>
		<u>\$1,925</u>	<u>\$7,803</u>