



August 2, 2017

VIA E-FILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 20150071-SU – Application for increase in Wastewater rates in Monroe County by K W
Resort Utilities Corp.
Our File No. 34000.01

Dear Ms. Stauffer:

Pursuant to Commission Order No. PSC-17-0091-FOF-SU, enclosed are copies of the bookkeeping entries reflecting the Commission Ordered Adjustments have been made on the books and records of K W ResortUtilities Corp.

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

/s/ Martin S. Friedman

MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosure

cc: Chris Johnson (via email)
Bart Smith, Esquire (via email)

KW Resort Utilities Corp.
Transaction List with Splits
January 1, 2016

Date	Transaction Type	Num	Posting	Memo/Description	Account	Amount
01/01/2016	Journal Entry	12.14	Yes	Reclass 2015 Construction Work in Progress	1051544 Construction Work in Progress: CWIP - Plant Expansion	160,984.25
				Reclass 2015 Construction Work in Progress	3544000 Structures & Improvements - Treatment & Disposal Plant	-160,984.25
01/01/2016	Journal Entry	12.11	Yes	Reclass 2014 Construction Work in Progress	1051544 Construction Work in Progress: CWIP - Plant Expansion	100,552.58
				Reclass 2014 Construction Work in Progress	3544000 Structures & Improvements - Treatment & Disposal Plant	-100,552.58
01/01/2016	Journal Entry	12.12	Yes	Reclass 2014 Last Stand Deferred Debits	1862000 Deferred Debits - Last Stand	30,089.83
				Reclass 2014 Last Stand Deferred Debits	3544000 Structures & Improvements - Treatment & Disposal Plant	-30,089.83
01/01/2016	Journal Entry	12.13	Yes	Reclass 2015 Deferred Debits - Last Stand	1862000 Deferred Debits - Last Stand	459,634.39
				Reclass 2015 Deferred Debits - Last Stand	3544000 Structures & Improvements - Treatment & Disposal Plant	-459,634.39
01/01/2016	Journal Entry	12.32	Yes	Adjust account to PAA approved balance	1862000 Deferred Debits - Last Stand	7,248.78
				Adjust account to PAA approved balance	Retained Earnings	-7,248.78
01/01/2016	Journal Entry	12.16	Yes	Reverse 2015 Depreciation on CWIP	1080000 Accumulated Depreciation	10,358.65
				Reverse 2015 Depreciation on CWIP	4031000 Depreciation	-10,358.65
01/01/2016	Journal Entry	12.27	Yes	Reclass 2014 Survey Costs - 5 yr amortization	1830000 Preliminary Investigation Charges - Appraisal	6,000.00
				Reclass 2014 Survey Costs - 5 yr amortization	3534000 Land & Land Rights	-6,000.00
01/01/2016	Journal Entry	12.28	Yes	2015 Amortization of Deferred Survey Fees (Finding 3)	Retained Earnings	1,200.00
				2015 Amortization of Deferred Survey Fees (Finding 3)	1831000 Accumulated Amortization of PIC	-1,200.00
01/01/2016	Journal Entry	2014 Audit Adj	Yes	2014 Rate Case Adjustment Finding 4	2711000 Contribution to Construction (Capacity Reserve)	-297,120.00
				2014 Rate Case Adjustment Finding 4	2721000 Accumulated Amortization - CIAC	116,016.00
				2014 Rate Case Adjustment Finding 4	Retained Earnings	181,104.00
01/01/2016	Journal Entry	2014 Audit Adj 3	Yes	2014 Rate Case Finding 3 (1/5 amortization)	Retained Earnings	1,200.00
				2014 Rate Case Finding 3 (1/5 amortization)	1831000 Accumulated Amortization of PIC	-1,200.00

KW Resort Utilities Corp.
Transaction List with Splits
 January 1, 2016

Date	Transaction Type	Num	Posting	Memo/Description	Account	Amount
01/01/2016	Journal Entry	12.15	Yes	2014 Rate case Retirements/Adjustments	3544000 Structures & Improvements - Treatment & Disposal Plant	-4,337.55
				2014 Rate case Retirements/Adjustments - 3544	1080000 Accumulated Depreciation	12,058.36
				2014 Rate case Retirements/Adjustments	3602000 Collection Sewers-Force	-31,138.00
				2014 Rate case Retirements/Adjustments - 3602	1080000 Accumulated Depreciation	31,138.00
				2014 Rate case Retirements/Adjustments	3603000 Collection System - Force System Pumping	-48,388.64
				2014 Rate case Retirements/Adjustments - 3603	1080000 Accumulated Depreciation	28,314.82
				2014 Rate case Retirements/Adjustments	3612000 Collection Sewers - Gravity	-124,295.86
				2014 Rate case Retirements/Adjustments - 3612	1080000 Accumulated Depreciation	40,145.17
				2014 Rate case Retirements/Adjustments	3756000 Reuse Transmission & Distribution	-25,082.45
				2014 Rate case Retirements/Adjustments - 3756	1080000 Accumulated Depreciation	14,646.38
				2014 Rate case Retirements/Adjustments	3804000 Treatment & Disposal Equipment	-525,476.74
				2014 Rate case Retirements/Adjustments - 3804	1080000 Accumulated Depreciation	233,593.33
				2014 Rate case Retirements/Adjustments	3907000 Office Furniture & Equipment	-1,949.54
				2014 Rate case Retirements/Adjustments - 3907	1080000 Accumulated Depreciation	1,234.72
				2014 Rate case Retirements/Adjustments	3917000 Vehicles	-30,972.00
				2014 Rate case Retirements/Adjustments - 3917	1080000 Accumulated Depreciation	30,972.00
				2014 Rate case Retirements/Adjustments	3940000 Laboratory Equipment	-4,910.71
				2014 Rate case Retirements/Adjustments - 3940	1080000 Accumulated Depreciation	3,110.11
				2014 Rate case Retirements/Adjustments	3937000 Tools & Shop Equipment	-1,294.48
				2014 Rate case Retirements/Adjustments - 3937	1080000 Accumulated Depreciation	687.74
				2014 Rate case Retirements/Adjustments	2151000 Prior Year Adjustments	401,945.34
01/01/2016	Journal Entry	6.30	Yes	Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	3554000 Power & Generator Equipment	-1,299.17
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17 - 3554	1080000 Accumulated Depreciation	649.60
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	3603000 Collection System - Force System Pumping	25,756.65
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17 - 3603	1080000 Accumulated Depreciation	-8,585.60
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	3612000 Collection Sewers - Gravity	900.00
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17 - 3612	1080000 Accumulated Depreciation	-900.00
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	3632000 Services to Customers	-1,485.00
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17 - 3632	1080000 Accumulated Depreciation	371.26
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	3640000 Flow Measuring Devices	-454.16
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17 - 3640	1080000 Accumulated Depreciation	454.15
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	3713000 Pumping Equipment	-21,344.33

KW Resort Utilities Corp.
Transaction List with Splits
 January 1, 2016

Date	Transaction Type	Num	Posting	Memo/Description	Account	Amount
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17 - 3713	1080000 Accumulated Depreciation	11,265.10
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	3756000 Reuse Transmission & Distribution	-1,907.74
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17 - 3756	1080000 Accumulated Depreciation	443.70
				Reverse 2007 Adj per C Yapp updated Depreciation provided 7/19/17	Retained Earnings	-3,864.46