

STATE OF FLORIDA

COMMISSIONERS:
ART GRAHAM, CHAIRMAN
LISA POLAK EDGAR
RONALD A. BRISÉ
JULIE I. BROWN
JIMMY PATRONIS



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

Public Service Commission

April 20, 2015

RECEIVED - FPSC
15 APR 20 AM 11:24
COMMISSION
CLERK

Mr. Marshall Kanner
Colony Park Development Utilities, LLC
4000 Hollywood Blvd.
Suite 500 North
Hollywood, Florida 33021

Re: Docket No. 120285-SU, Application to transfer wastewater facilities and Certificate No. 137-S in Brevard County from Colony Park Utilities, Inc. to Colony Park Development Utilities, LLC.

Dear Mr. Kanner:

On November 25, 2014, the Commission voted on staff's recommendation dated November 13, 2014. Proposed Agency Action Order No. PSC-14-0673-PAA-SU was issued on December 5, 2014, and became final on January 9, 2015, with the issuance of Consummating Order No. PSC-15-0030-CO-SU. Colony Park Development Utilities, LLC is required to provide proof, within 30 days of the Final Order in this docket, that the adjustments for all applicable NARUC USOA primary accounts have been made.

The Utility did not submit the proof of adjustments within 30 days of the Final Order. Staff has provided the Utility with the approved schedules of net book value, plant in service, and accumulated depreciation in order to assist the Utility in making the necessary Commission-ordered adjustments. Staff has spoken with the Utility's representatives regarding the required submission of proof of adjustments, but the Utility has yet to respond.

Enclosed is the schedule of net book value with an explanation of adjustments, as well as a schedule of plant and accumulated depreciation that reflect balances at September 27, 2012. Please reconcile your books with the Commission-approved balances shown on the enclosed schedules and provide proof of the adjustments by May 5, 2015. This docket will remain open until this requirement is fulfilled.

Mr. Marshall Kanner
Page 2
April 20, 2015

If you have any questions, please feel free to contact David Frank at (850) 413-6534.

Sincerely,



Bart Fletcher
Bureau Chief of Surveillance & Rate Filings

BF/df
Enclosure

cc: Office of Commission Clerk (120285-SU)
Division of Accounting and Finance (Bulecza-Banks, Norris)
Office of General Counsel (Janjic)
Ms. Lora McCabe, Always By The Numbers

Colony Park Development Utilities, LLC
Wastewater System
Net Book Value as of September 27, 2012

Schedule of Net Book Value as of September 27, 2012

Description	Utility Proposed	Adjustment		Approved
Utility Plant in Service	\$167,125	(\$349)	A	\$166,776
Land	30,479	0		30,479
Accumulated Depreciation	(147,197)	6,875	B	(140,322)
CIAC	(23,500)	0		(23,500)
Amortization of CIAC	<u>23,500</u>	<u>0</u>		<u>23,500</u>
Net Book Value	<u>\$50,407</u>	<u>\$6,526</u>		<u>\$56,933</u>

**Explanation of
Adjustments to Net Book Value as of September 27, 2012
Water**

Explanation	Amount
A. Utility Plant In Service (UPIS) To reflect adjustments from Order No. PSC-08-0760-PAA-SU.	<u>(\$349)</u>
B. Accumulated Depreciation To reflect the appropriate amount of Accumulated Depreciation.	<u>\$6,875</u>
Total Adjustments to Net Book Value as of September 27, 2012.	<u>\$6,526</u>

Colony Park Development Utilities, LLC
Wastewater System

Schedule of Account Balances as of September 27, 2012

Acct. No.	Description	UPIS	Accumulated Depreciation
	Composite Account	\$57,354	(\$57,354)
354	Structures & Improvements	30,157	(17,652)
360	Collection Sewers Force	28,128	(20,530)
363	Service to Customers	500	(322)
364	Flow Measuring Device	3,500	(3,500)
370	Receiving Wells	13,066	(10,346)
371	Pumping Equipment	3,536	(859)
380	Treatment Disposal	27,546	(27,546)
389	Other Plant & Misc. Equipment	1,789	(1,012)
393	Tools Shop & Garage Equipment	<u>1,200</u>	<u>(1,200)</u>
	Total	<u>\$166,776</u>	<u>\$140,322</u>