



## KW Resort Utilities Corp

**6630 Front Street**  
**Key West, FL 33040**  
**305.295.3301**  
**FAX 305.295.0143**  
[www.kwru.com](http://www.kwru.com)

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FPSC - COMMISSION CLERK

November 1, 2018

RE: Order No PSC-2018-0446-FOF-SU  
Docket No. 20170141-SU

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

Ms. Stauffer,

The Utility confirms that it has adjusted its book in accordance with all of the Commission ordered adjustments. All applicable adjustments were made to NARUC USOA accounts and are now reflected in the Utility's books and records. The Journal report from the Utility's accounting system is attached documenting the reclassifications per the Commission's Order.

Sincerely,

Christopher A. Johnson  
President

Enclosure: Journal Report from January 1, 2018

# KW Resort Utilities Corp.

## JOURNAL

All Dates

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/01/2018	Journal Entry	12.15b	Yes		Reclassification of JE# 12.15 per Rate Case	3544000	3544000 Structures & Improvements - Treatment & Disposal Plant	\$2,614.00	
			Yes		Reclassification of JE# 12.15 per Rate Case	3554000	3554000 Power & Generator Equipment		\$2,614.00
			Yes		Reclassification of JE# 12.15 per Rate Case	3602000	3602000 Collection Sewers-Force	\$12,583.00	
			Yes		Reclassification of JE# 12.15 per Rate Case	3612000	3612000 Collection Sewers - Gravity	\$220.00	
			Yes		Reclassification of JE# 12.15 per Rate Case	3632000	3632000 Services to Customers		\$1,485.00
			Yes		Reclassification of JE# 12.15 per Rate Case	3703000	3703000 Receiving Well		\$825.00
			Yes		Reclassification of JE# 12.15 per Rate Case	3713000	3713000 Pumping Equipment		\$11,830.00
			Yes		Reclassification of JE# 12.15 per Rate Case	3804000	3804000 Treatment & Disposal Equipment	\$1,339.00	
			Yes		Reclassification of JE# 12.15 per Rate Case	3917000	3917000 Vehicles	\$13,046.00	
			Yes		Reclassification of JE# 12.15 per Rate Case	3957000	3957000 Power Operated Equipment		\$13,046.00
			Yes		Reclassification of JE# 12.15 per Rate Case	1080000	1080000 Accumulated Depreciation		\$2.00
								\$29,802.00	\$29,802.00
<b>TOTAL</b>								<b>\$29,802.00</b>	<b>\$29,802.00</b>