

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request to establish regulatory asset to recover appellate costs by K W Resort Utilities Corp.

DOCKET NO. **20210101-WS**

**K W RESORT UTILITIES CORP.'S RESPONSE TO
STAFF'S SECOND DATA REQUEST DATED JULY 19, 2021**

K W Resort Utilities Corp. ("KWRU") by and through undersigned counsel, hereby responds to the Staff of the Florida Public Service Commission's Second Data Request dated July 19, 2021.

REQUEST 1:

1. In response to item 2a of staffs first data request, the Utility provided a transaction report which reflected \$47,383 of Deferred Rate Case Expense reclassified in excess of approved amount. Please provide the corresponding journal entries related to this transaction and all other journal entries related to Rate Case Expense with NARUC account names and numbers.

KWRU RESPONSE:

1. Please see a true and correct copy of the corresponding journal entries related to the transaction report provided by KWRU on July 7, 2021, attached hereto as **Composite Exhibit A.**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been filed with the Commission via the Clerk's Office and Electronic Web Form and has been furnished via

Email to the following parties this 26th day of July, 2021:

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Respectfully submitted,

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**COMPOSITE
EXHIBIT A**

**KW Resort Utilities
Journal
All Dates**

Date	Transaction Type	Num	Memo/Description	Account #	Account	Debit	Credit
12/31/2018	Journal Entry	2,018.90	Reclass rate case expense not specifically approved	4263000	4263000 Miscellaneous Nonutility Expense	58,537.43	
			Reclass rate case expense not specifically approved	1861200	1861200 Deferred Rate Case Expenses:Deferred Rate Case Expenses - 2017		58,537.43
						\$ 58,537.43	\$ 58,537.43
						\$ 58,537.43	\$ 58,537.43

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**COMPOSITE
EXHIBIT A**

**KW Resort Utilities
Journal
All Dates**

Date	Transaction Type	Num	Adj	Memo/Description	Account #	Account	Debit	Credit
12/31/2019	Journal Entry	12.15	Yes	Reclass 2017 Rate case expense in excess of approved amount	4263000	4263000 Miscellaneous Nonutility Expense	47,383.07	
			Yes	Reclass 2017 Rate case expense in excess of approved amount	1861200	1861200 Deferred Rate Case Expenses:Deferred Rate Case Expenses - 2017		47,383.07
							\$ 47,383.07	\$ 47,383.07
							\$ 47,383.07	\$ 47,383.07

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**COMPOSITE
EXHIBIT A**