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STATE OF FLORIDA



OFFICE OF THE GENERAL COUNSEL  
S. CURTIS KISER  
GENERAL COUNSEL  
(850) 413-6199

# Public Service Commission

July 31, 2013

Mr. Thad Terry  
TKCB  
5600 North Cocoa Boulevard  
Cocoa, FL 32927

RECEIVED FPSC  
13 JUL 31 AM 10:07  
COMMISSION  
CLERK

**Re: Completion and documentation of adjustment of primary accounts to conform with NARUC USOA as required by Order No. PSC-13-0126-PAA-SU, issued March 14, 2013, in Docket No. 120078-SU – Application for staff-assisted rate case in Brevard County by TKCB.**

Dear Mr. Terry:

Pursuant to Order No. PSC-13-0126-PAA-SU, issued March 14, 2013, the Utility was required to “provide proof within 90 days of the final order issued in this docket that the appropriate adjustments for all the applicable National Association of Regulatory Utility Commissioners Uniform System of Accounts (NARUC USOA) primary accounts” had been made. As the final order was issued on March 14, 2013, such proof should have been submitted by no later than June 12, 2013.

**Please provide the required documentation concerning appropriate adjustments to the primary accounts by August 16, 2013.** Failure to provide the required information by that date could result in staff proceeding with a show cause recommendation pursuant to Section 367.161, Florida Statutes (F.S.). Pursuant to Section 367.161(2), F.S., if a utility “is found to have refused to comply with, or to have willfully violated, any lawful rule or order of the Commission. . . a penalty for each offense of not more than \$5,000 may be imposed by the Commission.” That same paragraph further states: “Each day that such refusal or violation continues constitutes a separate offense. Therefore, the Utility faces fines of up to \$5,000 per day for each day it fails to comply with Order No. PSC-13-0126-PAA-SU. Enclosed is another copy of a plant, accumulated depreciation, CIAC and amortization of CIAC schedule reflecting balances at April 30, 2012, to be used to adjust your books.

The order also required the Utility to complete a fence replacement by June 2013. The Utility was also required to submit a copy of the final invoices and cancelled checks for verification of the fence replacement. Please submit documentation for the fence replacement by August 16, 2013.

Mr. Terry  
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Your attention to this matter is greatly appreciated. If you have questions, please call me at (850) 413-6185, or e-mail me at [ltan@psc.state.fl.us](mailto:ltan@psc.state.fl.us).

Sincerely,

A handwritten signature in black ink, appearing to read 'Lee Eng Tan', is written over the typed name. The signature is fluid and cursive, with a large loop at the end.

Lee Eng Tan  
Senior Attorney

Enclosure

cc: Division of Accounting and Finance (Maurey)  
Division of Economics (Hudson)  
Division of Engineering (McRoy)  
Office of Commission Clerk (Docket No. 120078-SU)

**Docket No. 120078-SU, TKCB**  
**Commission Approved Balances per Order No. PSC-13-0126-PAA-SU for year end**  
**4/30/2012**

**WASTEWATER**

<u>ACCOUNT</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>DESCRIPTION</u>	Debit	Credit
			PLANT 4/30/2012	ACCUM. DEPR. 4/30/2012
353		Land	\$36,203	\$0
354	3.70%	Structures & Improvements	\$0	\$0
360	3.70%	Collection Sewers Force	\$0	\$0
361	2.50%	Collection Sewers Gravity	\$0	\$0
362	2.70%	Special Collecting Structure	\$0	\$0
364	20.00%	Flow Measuring Device	\$0	\$0
370	4.00%	Receiving Wells	\$0	\$0
380	6.67%	Treatment Disposal	\$2,574	\$86
389	6.67%	Other Plant and Misc. Equipment	\$0	\$0
390	6.67%	Office Equipment & Furniture	\$0	\$0
391	16.67%	Transportation Equipment	\$0	\$0
393	6.67%	Tools Shop and Garage Equip.	\$0	\$0
395	10.00%	Power Operated Equipment	\$0	\$0
398	10.00%	Other Tangible Plant	\$0	\$0
			<u>\$38,777</u>	<u>\$86</u>
			Debit	Credit
			CIAC AMORT. 4/30/2012	CIAC 4/30/2012
			<u>\$0</u>	<u>\$0</u>