

OPC ROG #22
 Company: K W Resort Utilities Corp
 Docket No.: 20170141-SU
 Test Year Ended: 06/30/2017
 Historic [X] Projected []
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Florida Public Service Commission
 Schedule: B-14
 Page 1 of 1
 Preparer: Milian, Swain & Associates, Inc.
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Expense	Depreciable Life	(3) Utility Adjustments	Depreciable Life	(4) Adjusted Balance
1	INTANGIBLE PLANT					
2	351.1 Organization					-
3	352.1 Franchises	2,322	40			2,322
4	389.1 Other Plant & Misc. Equipment					-
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					-
7	354.2 Structures & Improvements					-
8	355.2 Power Generation Equipment	10,850	20			10,850
9	360.2 Collection Sewers - Force	129,704	30	4,479	30	134,183
10	361.2 Collection Sewers - Gravity	27,746	45			27,746
11	362.2 Special Collecting Structures					-
12	363.2 Services to Customers	2,545	38			2,545
13	364.2 Flow Measuring Devices			11,798	5	11,798
14	365.2 Flow Measuring Installations					-
15	389.2 Other Plant & Misc. Equipment					-
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights					-
18	354.3 Structures & Improvements	29	30			29
19	370.3 Receiving Wells	29,421	30			29,421
20	371.3 Pumping Equipment	11,227	18	5,689	18	16,916
21	389.3 Other Plant & Misc. Equipment					-
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights					-
24	354.4 Structures & Improvements	104,649	30	96,186	30	200,835
25	355.4 Power Generation Equipment					-
26	371.4 Pumping Equipment	435	18			435
27	380.4 Treatment & Disposal Equipment	149,403	18	207,081	18	356,484
28	381.4 Plant Sewers	822	35	2,145	35	2,967
29	382.4 Outfall Sewer Lines					-
30	389.4 Other Plant & Misc. Equipment					-
31	RECLAIMED WATER DISTRIBUTION PLANT					
32	366.6 Reuse Services					-
33	367.6 Reuse Mtr/Installations					-
34	374.5 Reuse Dist Reservoirs					-
35	375.6 Reuse Trans. And Dist. System	9,691	43	2,751	43	12,442
36	371.5 Pumping Equipment					-
37	389.5 Other Plant & Misc Equipment					-
38	GENERAL PLANT					
39	353.7 Land & Land Rights					-
40	354.7 Structures & Improvements			9,590	30	9,590
41	390.7 Office Furniture & Equipment	1,712	15	2,631	15	4,343
42	391.7 Transportation Equipment	13,374	6	12,365	6	25,739
43	392.7 Stores Equipment	103	18			103
44	393.7 Tools, Shop & Garage Equipment	935	16			935
45	394.7 Laboratory Equipment	1,480	15			1,480
46	395.7 Power Operated Equipment	5,483	12	653	12	6,137
47	396.7 Communication Equipment					-
48	397.7 Miscellaneous Equipment					-
49	398.7 Other Tangible Plant					-
50	TOTAL	\$ 501,932		\$ 355,367		\$ 857,300
51	LESS: AMORTIZATION OF CIAC	(357,774)				(357,774)
52						
53	NET DEPRECIATION EXPENSE - SEWER	\$ 144,159		\$ 355,367		\$ 499,526

Sources (Provided "20170141 OPC 1st PODs to KWRU (Nos. 1-12)" Response #12

- KWRU MFRs Vol 1 TY 6-30-17_with Workpapers.xlsx
 B-3
 B-14
 "Plant Additions"
 "6-30-17 Depr Exp_Accum Depr"
- 2017_KWRU_Depreciation_6-30-17.xlsx