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March 6, 2017

VIA E-FILING

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

RE: Docket No. 160065-WU; Application for an increase in water rates in Charlotte County
by Bocilla Utilities, Inc.
Our File No. 47016.04

Dear Ms. Stauffer:

Attached are the responses of Bocilla Utilities, Inc., (“BUI”) to Staff’s Fifth Data Request dated February 27, 2017.

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

/s/ Martin S. Friedman

MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: Craig Noden(via email)
Ray Flischel (via email)
Margo Leathers, Esquire (via email)
Patty Christensen, Esquire (via email)

BOCILLA UTILITIES, INC.

RESPONSE TO STAFF'S FIFTH DATA REQUEST

1. Please find attached a complete analysis of 2015 and 2016 billing from Islander Management Group and Bocilla Utilities, Inc. This analysis shows an over billing in 2015 of \$1,494 and an under billing in 2016 of \$1,494. Also attached are all of the invoices from Palm Island Transit to Islander Management Group for the years 2015 and 2016. Since there seems to be some concern by the Staff regarding this related party relationship, to alleviate any future related party involvement, BUI has entered into an agreement with Palm Island Transit for an annual commercial pass for the same price of \$ 950/ month or a minimum fee of \$ 11,400 per year to BUI. (Contract attached as Exhibit 1)
2. No barge trips are made solely for the benefit of Knight Island Utility. The administrative office for KIU is directly across the street from the office of Bocilla on the mainland. Any deliver of items ordered by Bocilla and shared with KIU are delivered by walking across the street.
3. The Utility has consistently indicated its desire to purchase a new box truck. At the informal meeting with the staff prior to staff's recommendation, the staff's use of the word lease lead to a discussion of lease versus purchase. The Utility's rate consultant indicated a willingness of the Utility to lease with an option to purchase. This would be a de factor purchase, and as such, the truck would be purchased and the inferred interest rate would be calculated. This was an informal meeting trying to exchange ideas. The Utility believes it is in the best interest of customers and the company to purchase a new truck, exercise good maintenance and keep the truck for a long period of time (as it did with the prior truck) thus gaining the most economical outcome for the Utility and thus for the customers. An invoice for a new truck has been obtained since 2015 trucks are no longer available. Also no used trucks at this moment exist to purchase with the desired equipment and height requirements. In response to staff's first data request, the Utility indicated the cost of the payment to be \$7,200 which was based on the assumptions shown in the attached amortization schedule attached as Exhibit 3. Depreciation and rate of return on invested capital must be calculated for a determination of final operating expense.
4. No quote could be obtained for a used box truck with shelving and extended height. See attached Exhibit 4 from Charlotte County Ford. At the moment the Utility possesses enough storage space for small items like meters, parts and other miscellaneous items. These can be stored with dead files and other materials that the Utility presently has stored.
5. BUI had to interconnect with Englewood Water District whether or not KIU was going to participate. The interconnection was designed sufficient size to provide potable and fire flow to BUI. BUI, without involvement from KIU, obtained the financing to construct the line which was completed prior to any agreement being entered into with KIU. BUI's ability to bring KIU into the mix resulted in KIU paying for 36% of the interconnection which otherwise would have been fully paid for by BUI's customers. It is perplexing and frustrating that the staff wants to use 20/20 hindsight to evaluate the relative percentages of usage between BUI and KIU when the entire cost

would have been the responsibility of BUI and its customers. BUI should be lauded for its efforts to have the cost of the interconnection shared by KIU

5. a. i. There are three (3) 6” HDPE pipes directionally drilled from the mainland, 46’ below the Intracoastal waterway to Palm Island.

5. a. ii. See Exhibit 5. a. ii. That will be filed on Wednesday, as these documents were too voluminous to have copied in time to send with this response.

5. a. iii. The 36% of the project attributable to KIU was not included in plant in service in the MFRs.

5. a. iv. The amount in the MFRs are exclusive of the 36% attributable to KIU. The boost station was always part of the original plans and thus the cost is in the total inter connection with EWD and as such 36% was allocated to KIU. The proforma of the feed system was not in the original costs and staff has requested that 36% of this proforma item be allocated to KIU. The feed system happens to be at the boost station.

5. a. v. Yes all costs have been included. The costs show as transmission lines, as the complete project was capitalized as one item.

5. b. Yes, and that is the way both parties understand the agreement to be.

5. c. i. The cost per thousand gallons is intended to cover KIU’s share (36%) of BUI’s investment to construct the interconnect between EWD and BUI. Instead of making a singular monthly payment KIU required that the recovery be included as a per thousand galloon charge. In order to make sure BUI recovered the full amount annually, the Agreement includes a minimum annual amount for which KIU is responsible. What the Commission needs to understand is that KIU had its own water treatment plant and did not have to participate with BUI in this interconnection. As such, it was highly negotiated and BUI got the best deal it could for itself and its customers.

5. c. ii. As mentioned the agreement with KIU was highly negotiated. As such, KIU sought to pay as little as they could and BUI sought to have KIU pay as much as they could get from them. KIU has no responsibility to repay the loan. This payment was considered fair compensation between KIU and BUI for not only the hard construction costs but risk associated with the loan and personal guarantee of the loan by Mr. Noden, without which the loan would not have been made.

5. c. iii. No, the \$2.52 per thousand gallons has nothing to do with operating costs but was only intended to cover KIU’s portion of the interconnection. The Agreement never anticipated that BUI would have to become a re-treatment facility, so that amount was not included in determining the per thousand gallon cost.

5. d. The Agreement with KIU does not provide a mechanism for recovering this cost.

6. Please see the summary of water usage by KIU attached as Exhibit 6.

7. There is a 6”, a 3” (By-pass), and a 1” meter at the KIU connection.

8. a. See Exhibit 8 a which will be filed by Wednesday.

8. b. Normally 16 to 18 hours to read meters, depending on re-reads @ \$ 20/hour (\$3,840 to \$4,320).

8. c. The number of times depends on what maintenance is being carried out on what part of the distribution system. At least once during the meter reading and probably 2 to 3 additional times per month.

9. Please see the documentation for the total cost of zone 9 asset additions. All shared costs are shown as such and invoices are included with the calculation of these costs. Only BUI shared costs are included in zone 9 assets and as such shown by invoices.

10. a. Please find attached as Exhibit 10. a all invoices for 2015 billing to KIU. Please note that account number 416.1 includes Sanders Labs bills allocated to KIU which will be filed by Wednesday. The \$890 that was billed in December to KIU was not paid until January of 2016 and thus does not show in either the KIU expenses or BUI expenses for 2015. The meters purchased by KIU and reimbursed to BUI are erroneously shown as an expense of BUI. Engineering expenses of \$1,193 are shown as expenses of BUI but have been disallowed by staff as nonrecurring.

10. b. Craig Noden calculates the monthly bill and the part time administrative employee enters it into quick books.

10. c. A 10 % overhead factor of salaries has been allocated to account 416.6.

11. a. Englewood Management Group will continue to file the price index increases and the annual reports. It will not be responsible for the tax returns as an outside CPA firm will be employed to prepare those returns.

11. b. The Utility requested 3.5 hours a month of accounting services from an outside service, not Englewood Management Group. Englewood Management Group does not have an accountant on staff to perform these duties and as such will not be seeking this engagement.

12. a. & b. The additions in 2015 as shown on the MFR account for \$95,465 being moved from non PSC property (KIU portion of interconnect) to PSC property, there was a mathematical error made in 2014 in the allocation and in order to match the annual reports this error was corrected by showing it as an addition in 2014. This error along with the meter installations account for the \$133,136 addition in 2015, this \$95,465 also shows in the annual report as a reduction of non PSC property. This math error related to showing \$95,465 too much being allocated to KIU share of the interconnect. Quite simply, the multiplication of the 36% was done incorrectly and discovered in 2015. The retirements reflect the reduction of PSC property for the interconnect between KIU and BUI at the property line on the island. This amount had previously been reported as PSC property. This interconnect was done in 2004 and improvements in 2006 in order to provide KIU water in emergency situations. This connection allowed either utility the ability to provide each other water. Since the advent of the Englewood Water District interconnect, this item is now strictly non PSC and was not removed in 2014 and was thus removed in 2015 in order for the annual reports to match.

13. a. Documentation that has been previously provided is for BUI only.

13. b. No.

14. See composite Exhibit 14 attached.

STAFF'S FIFTH DATE REQUEST

EXHIBIT 1



Palm Island Transit

SERVICE CONTRACT

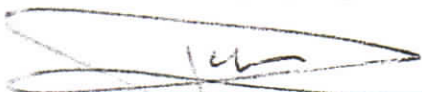
THIS SERVICE CONTRACT BETWEEN PALM ISLAND TRANSIT, INC. AND IMG C/O ISLANDER MANAGEMENT GROUP, CRAIG NODEN PROVIDES THE FOLLOWING SERVICES:

This Service Contract shall be for a twelve (12) month period beginning January 1, 2016 and expiring twelve (12) months from acceptance, or on December 31, 2016. No circumstances shall void this Service Contract prior to the expiration date.

1. Palm Island Transit, Inc. will provide barge transportation to and from Palm Island for your Utility vehicle(s) **under ¾ ton** at a monthly rate of \$950.00 which entitles you to 50 round trips per month. Trips exceeding the contract amount will be billed at the \$19.00 rate per trip. All vehicles **over ¾ ton** will be charged at the then prevailing rate for such vehicles. All walk-ons will also be charged at the prevailing rate.
2. Statements will be mailed to you on or about the first of each month for the monthly Service Contract charge, additional trip charges, and charges for vehicles over ¾ ton. The statement is due and payable upon receipt.
3. Vehicles will have proper insurance coverage for vehicle, driver and passengers. Palm Island Transit, Inc. will assume no responsibility for insurance coverage.
4. The definition of a "trip" is transportation to and from Palm Island for one vehicle under ¾ ton with a maximum of six (6) passengers. A renewal Service Contract will be forwarded to you thirty (30) days prior to the above expiration date. Please sign and return within thirty (30) days to continue barging service.


PALM ISLAND TRANSIT, INC. RESERVES THE RIGHT TO REFUSE OR CANCEL SERVICE AS DEEMED NECESSARY.

I have read and by signing am in agreement with the above terms set by this Service Contract.



Authorized Signature

12-22-2015
Date



Dean L. Beckstead, President
Palm Island Transit, Inc.

12-23-2015
Date



SERVICE CONTRACT




This Service Contract between **PALM ISLAND TRANSIT, INC.** and **BOCILLA UTILITIES, INC., C/O CRAIG NODEN** provides the following services:

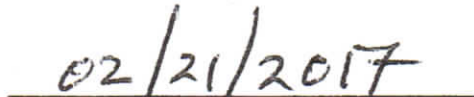
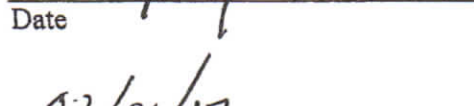
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PALM ISLAND TRANSIT, INC. RESERVES THE RIGHT TO REFUSE OR CANCEL SERVICE AS DEEMED NECESSARY.

I have read and by signing am in agreement with the above terms set by this Service Contract.


Authorized Signature

BOCILLA UTILITIES, INC.

Dean L. Beckstead, President
Palm Island Transit, Inc.


Date

Date

EXHIBIT

3

Amortization Schedule Calculator

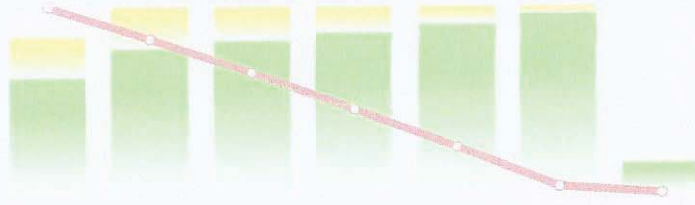
Loan Summary

\$600
Monthly Payment

\$43,213
Total of 72 Payments

\$6,213
Total Interest Paid

Feb, 2023
Pay-off Date



Mortgage Rates

Amortization Schedule

Date	Interest	Principal	Balance
Mar, 2017	\$162	\$438	\$36,562
Apr, 2017	\$160	\$440	\$36,121
May, 2017	\$158	\$442	\$35,679
Jun, 2017	\$156	\$444	\$35,235
Jul, 2017	\$154	\$446	\$34,789
Aug, 2017	\$152	\$448	\$34,341
Sep, 2017	\$150	\$450	\$33,891
Oct, 2017	\$148	\$452	\$33,439
Nov, 2017	\$146	\$454	\$32,985
Dec, 2017	\$144	\$456	\$32,530
2017	\$1,531	\$4,470	\$32,530
Jan, 2018	\$142	\$458	\$32,072
Feb, 2018	\$140	\$460	\$31,612
Mar, 2018	\$138	\$462	\$31,150
Apr, 2018	\$136	\$464	\$30,686
May, 2018	\$134	\$466	\$30,220
Jun, 2018	\$132	\$468	\$29,752
Jul, 2018	\$130	\$470	\$29,282
Aug, 2018	\$128	\$472	\$28,810
Sep, 2018	\$126	\$474	\$28,336
Oct, 2018	\$124	\$476	\$27,860
Nov, 2018	\$122	\$478	\$27,381
Dec, 2018	\$120	\$480	\$26,901
2018	\$1,574	\$5,629	\$26,901
Jan, 2019	\$118	\$482	\$26,419
Feb, 2019	\$116	\$485	\$25,934
Mar, 2019	\$113	\$487	\$25,447
Apr, 2019	\$111	\$489	\$24,958
May, 2019	\$109	\$491	\$24,467
Jun, 2019	\$107	\$493	\$23,974
Jul, 2019	\$105	\$495	\$23,479

Amortization Schedule Calculator

Sep, 2019	\$101	\$500	\$22,482
Oct, 2019	\$98	\$502	\$21,980
Nov, 2019	\$96	\$504	\$21,476
Dec, 2019	\$94	\$506	\$20,970
2019	\$1,271	\$5,931	\$20,970
Jan, 2020	\$92	\$508	\$20,461
Feb, 2020	\$90	\$511	\$19,951
Mar, 2020	\$87	\$513	\$19,438
Apr, 2020	\$85	\$515	\$18,923
May, 2020	\$83	\$517	\$18,405
Jun, 2020	\$81	\$520	\$17,886
Jul, 2020	\$78	\$522	\$17,364
Aug, 2020	\$76	\$524	\$16,839
Sep, 2020	\$74	\$527	\$16,313
Oct, 2020	\$71	\$529	\$15,784
Nov, 2020	\$69	\$531	\$15,253
Dec, 2020	\$67	\$533	\$14,720
2020	\$952	\$6,250	\$14,720
Jan, 2021	\$64	\$536	\$14,184
Feb, 2021	\$62	\$538	\$13,646
Mar, 2021	\$60	\$540	\$13,105
Apr, 2021	\$57	\$543	\$12,562
May, 2021	\$55	\$545	\$12,017
Jun, 2021	\$53	\$548	\$11,469
Jul, 2021	\$50	\$550	\$10,919
Aug, 2021	\$48	\$552	\$10,367
Sep, 2021	\$45	\$555	\$9,812
Oct, 2021	\$43	\$557	\$9,255
Nov, 2021	\$40	\$560	\$8,695
Dec, 2021	\$38	\$562	\$8,133
2021	\$616	\$6,586	\$8,133
Jan, 2022	\$36	\$565	\$7,569
Feb, 2022	\$33	\$567	\$7,001
Mar, 2022	\$31	\$570	\$6,432
Apr, 2022	\$28	\$572	\$5,860
May, 2022	\$26	\$575	\$5,285
Jun, 2022	\$23	\$577	\$4,708
Jul, 2022	\$21	\$580	\$4,129
Aug, 2022	\$18	\$582	\$3,547
Sep, 2022	\$16	\$585	\$2,962
Oct, 2022	\$13	\$587	\$2,375
Nov, 2022	\$10	\$590	\$1,785
Dec, 2022	\$8	\$592	\$1,193
2022	\$262	\$6,941	\$1,193

STAFF'S FIFTH DATA REQUEST

EXHIBIT 4

CRAIG NODEN

From: Don Gasgarth's Charlotte County Ford <dongasgarthford@forddirectcrm.com>
Sent: Friday, March 03, 2017 12:11 PM
To: craig.noden@gmail.com
Subject: Bob Charlotte County Ford
Attachments: 201703011230.pdf

Hello Craig Noden,

This is the medium roof transit 2017 there are no used medium roofs that have been through the auctions in the last 6 months let me know what you think thanks

[To make sure you get the internet special price please make sure you ask for me DAN MYERS when you come in!!!](#)

The Marine

Dan Myers

Internet Sales Specialist

Don Gasgarth's Charlotte County Ford

3156 Tamiami Trail

Port Charlotte, FL 33952

(941)585-5266 cell phone

<http://www.charlottecountyford.com/index.htm>



Click below to stop receiving these messages.

[Email Optout Link](#)



DON GASGARTH'S CHARLOTTE COUNTY FORD

RETAIL WORK SHEET

DATE: 03/01/2017

CUSTOMER Craig Bocilla Utilities Inc			DOB / /		CUSTOMER DOB / /			
ADDRESS 214. S. Gulf Blvd					ADDRESS			
CITY ENGLEWOOD		STATE FL	ZIP 34224		CITY		STATE ZIP	
DL #		EMAIL			DL #		EMAIL	
HOME PHONE (941) 697-2267		WORK PHONE		COUNTY CHARLOTTE		HOME PHONE WORK PHONE COUNTY CHARLOTTE		
STOCK NO. H671T		YEAR 2017	NEW X	USED	DEMO			
MAKE Ford		MILEAGE 11	SALESPERSON 1 Robert Barlow		PURCHASE INFORMATION			
MODEL Transit-250		BODY Base w/Sliding	SALESPERSON 2		Cash Price of Vehicle		38,487.00	
VIN 1FTYR2CM8HKA33654		Accessories						
TRADE-IN 1								
PRIVATE TRADE		LEASE		Subtotal			38,487.00	
YEAR	MAKE	MODEL		Less Pre-owned Allowanced &/or Discount				
MILEAGE		COLOR		Net Difference			38,487.00	
VIN		Pre-delivery Service Fee					479.95	
LIEN TO	AMOUNT	GOOD THRU		Electronic Registration Filing Fee			79.00	
LIEN HOLDER		These charges represent cost and profit to the dealer for items such as inspecting, cleaning, and adjusting vehicles and preparing documents related to the sale.						
AUTHORIZED BY:								
TRADE-IN 2					Lead Acid Battery Fee			1.50
PRIVATE TRADE		LEASE		Florida New Tire Fee (\$1.00 per tire)			5.00	
YEAR	MAKE	MODEL		Subtotal			39,052.45	
MILEAGE		COLOR		Sales Tax			2,343.15	
VIN		County Tax					50.00	
LIEN TO	AMOUNT	GOOD THRU		Lemon Law-Warranty Enforcement Act (New Cars Only)			2.00	
LIEN HOLDER		Florida Title, Registration and License Fees (New Trans)					250.00	
AUTHORIZED BY:		Third-party Private Tag Agency Fee						
DETAILS AND NOTES					Trade Payoff / Balance on Prior Lease			
					Subtotal			41,697.60
					Sales Tax on Other Benefits			
					GRAND TOTAL			41,697.60
					Rebate			4,000.00
					Cash (Receipt # _____)			
					Total Down Payment (Including Rebates)			4,000.00
					BALANCE DUE ON DELIVERY			37,697.60
AD SOURCE								

Customer Approval _____

STAFF'S FIFTH DATA REQUEST

EXHIBIT 6

Bocilla Utilities, Inc.
Water Reconciliation - 2016

	Total EWD \$	BUI/EWD \$	KIU/EWD \$	EWD Gallons	BUI Gallons	KIU Gallons	BUI Sales Gallons	BUI Flushing	DEP Flushing	Un-Accounted Water	% of Purchase	% of Sales
January	\$14,274.76	\$8,833.49	\$5,441.27	4781.80	2,955.87	1,825.93	1,793.65	252.00	232.50	677.72	8%	38%
February	\$11,532.72	\$6,635.45	\$4,897.27	3861.65	2,218.27	1,643.38	1,652.76	252.00	217.50	96.01	1%	6%
March	\$13,194.72	\$7,270.81	\$5,923.91	4419.37	2,431.48	1,987.89	2,380.48	252.00	287.70	-488.70	-7%	-21%
April	\$13,426.81	\$8,222.06	\$5,204.75	4497.25	2,750.69	1,746.56	2,031.54	252.00	306.90	160.25	2%	8%
May	\$13,842.49	\$8,657.68	\$5,184.81	4636.74	2,896.87	1,739.87	2,110.90	252.00	306.90	227.07	3%	11%
June	\$13,597.53	\$9,138.20	\$4,459.33	4554.54	3,058.12	1,496.42	2,242.16	252.00	468.00	95.96	1%	4%
July	\$16,963.83	\$11,897.80	\$5,066.03	5684.17	3,984.16	1,700.01	2,515.71	252.00	762.20	454.25	4%	18%
August	\$12,298.76	\$7,918.73	\$4,380.03	4118.71	2,648.90	1,469.81	1,762.70	252.00	577.90	56.30	1%	3%
September	\$10,135.31	\$6,286.82	\$3,848.49	3392.72	2,101.28	1,291.44	1,714.48	252.00	534.00	-399.20	-6%	-23%
October	\$13,068.58	\$7,837.96	\$5,230.62	4383.08	2,627.84	1,755.24	1,507.17	252.00	410.30	458.37	6%	30%
November	\$11,882.33	\$6,953.68	\$4,928.65	3978.97	2,325.06	1,653.91	1,724.13	252.00	370.60	-21.67	0%	-1%
December	\$13,521.84	\$8,673.53	\$4,848.31	4529.14	2,902.19	1,626.95	1,897.09	252.00	277.27	475.83	5%	25%
TOTAL	\$157,739.68	\$98,326.21	\$59,413.47	52838.14	32,900.73	19,937.41	23,332.77	3,024.00	4,751.77	1,792.19	5.45%	7.68%

Bocilla Utilities, Inc.
Water Reconciliation - 2015

	Total EWD \$	BUI/EWD \$	KIU/EWD \$	EWD Gallons	BUI Gallons	KIU Gallons	BUI Sales Gallons	BUI Flushing	DEP Flushing	Un-Accounted Water	% of Purchase	% of Sales
January	\$12,867.88	\$7,420.35	\$5,447.53	4309.69	2,481.66	1,828.03	1,990.00	60.00		431.66	6%	22%
February	\$11,137.51	\$5,899.36	\$5,238.15	3729.03	1,971.26	1,757.77	1,748.00	60.00		163.26	3%	9%
March	\$13,723.58	\$6,959.75	\$6,763.83	4596.84	2,327.10	2,269.74	2,594.00	60.00		-326.90	-5%	-13%
April	\$14,783.78	\$8,376.84	\$6,406.94	4952.61	2,802.63	2,149.98	2,800.00	60.00		-57.37	-1%	-2%
May	\$13,919.22	\$8,854.74	\$5,064.48	4662.49	2,963.00	1,699.49	1,979.00	60.00		924.00	10%	47%
June	\$11,029.42	\$6,323.79	\$4,705.63	3692.76	2,113.69	1,579.07	2,261.00	60.00		-207.31	-3%	-9%
July	\$14,429.72	\$8,252.72	\$6,177.00	4833.80	2,760.98	2,072.82	2,712.00	60.00		-11.02	0%	0%
August	\$12,648.55	\$7,833.11	\$4,815.44	4236.09	2,620.17	1,615.92	1,924.00	60.00	500.00	136.17	2%	7%
September	\$12,897.35	\$8,441.98	\$4,455.37	4319.58	2,824.49	1,495.09	1,386.00	60.00	1,000.00	378.49	4%	27%
October	\$12,526.25	\$8,168.21	\$4,358.04	4195.05	2,732.62	1,462.43	1,837.00	60.00	650.00	185.62	2%	10%
November	\$13,280.37	\$8,458.64	\$4,821.73	4448.11	2,830.08	1,618.03	1,868.00	60.00	750.00	152.08	2%	8%
December	\$11,469.69	\$7,370.97	\$4,098.72	3840.50	2,465.09	1,375.41	1,484.00	60.00	750.00	171.09	2%	12%
TOTAL	\$154,713.32	\$92,360.46	\$62,352.86	51816.55	30,892.77	20,923.78	24,583.00	720.00	3,650.00	1,939.77	6.28%	7.89%

STAFF'S FIFTH DATE REQUEST

EXHIBIT 14



March 1, 2017

R. Craig Noden
President
Bocilla Utilities Inc.
7025 A Placida Road
Englewood, Florida 34242

RE: Attend April 7th conference with FPSC Staff and respond to data requests 9 a, 9b, 12& 13 of the 4th data request dated 2/23/2017

Craig:
Below are the estimated costs for the referenced tasks:

Task 1) Respond to data request 9 a, 9b, 12&13 of the 4th data request of 2/23/2017

<i>Sr. Project Manager – 3 hrs @ \$165.00</i>	<i>\$495.00</i>
<i>Administrative - 1 hr @ \$65.00</i>	<i>\$ 65.00</i>
<i>Total for Task 1</i>	<i>\$560.00</i>

Task 2) Attend FPSC agenda conference in Tallahassee on April 7th 2017.

<i>Travel and attend conference – 16hrs @ \$165.00</i>	<i>\$2,640.00</i>
<i>Overnight accommodation.....</i>	<i>\$ 200.00</i>
<i>Meals 1 day.....</i>	<i>\$ 50.00</i>
<i>Mileage – 650@0.50/mile</i>	<i>\$ 325.00</i>
<i>Total</i>	<i>\$3,215.00</i>

Total estimated fee for Task 1 and 2- **\$3,610.00.**

Sincerely

James A. Elder P.E.
Sr. Project Manager
DMK Associates, Inc.
421 Commercial Court
Suite C
Venice, FL 34292
Phone – (941) 726-4712
Office – (941) 412-1293
Email jelder@dmkassoc.com
CC: T. Wisdom CAM



03/04/2017

Rate Case Clerical Hours
Data Requests 4 & 5

Eileen Montanez: 24 hours @ \$25.00 per = \$600.00

BOCILLA UTILITIES TRAVEL EXPENSES TO APRIL 7, 2017 AGENDA

OFFICER: CRAIG NODEN

OVERNIGHT ACCOMMODATION \$ 200.00

MEALS 1 DAY 50.00

Englewood Management LLC

75 N Woodward Ave #86160
Tallahassee, FL 32313
Phone 941-468-3018

INVOICE

INVOICE No [102]
DATE: March 6, 2017

Billing Address:
Bocilla Utilities Inc

7025 A Placida Rd
Englewood, FL 34224
[Phone]

Comments or special instructions:

SALESPERSON	P.O. NUMBER	SENT DATE	SENT VIA	F.O.B. POINT	TERMS
					Due on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
366.6	Services rendered for Rate Case before PSC See Attached detail	150.00	54990.00
	Costs:		
	Airline		334.88
	Mileage		255.96
	Postage		6.45
		SUBTOTAL	
		SALES TAX	
		P&P	
		TOTAL DUE	55587.29

Make all cheques payable to **Englewood Management LLC**

THANK YOU FOR YOUR BUSINESS!

**Englewood
Management
Company**

Rate Case Bocilla Utilities

Date	Time:	Services	Rate	Amount
12/30/2013	0.7	t/c Marty F. regarding rate cases, salary documnetation and other records necessary for test year.	\$150.00	\$105.00
1/7/2014	1.1	Meet with bookkeeper Eileen and go over expenses and necessary coding to make test year accurate for submission	\$150.00	\$165.00
1/7/2014		Costs: Travel 14 miles	\$0.54	\$7.56
1/10/2014	0.2	Read emails from Marty review attachments and request that Marty resend one that did not have attachments	\$150.00	\$30.00
1/10/2014	5.5	Set up depr schedules and amortization of CIAC from accountant records. Now need to match these to annual report	\$150.00	\$825.00
3/21/2016	4.75	Travel to Don Pedro meet with Craig Review necessary documents for MFR Review current financial of bocilla T/c Marty regarding different approaches	\$150.00	\$712.50
3/21/2016	0	Travel 22 miles	\$0.54	\$11.88
3/29/2016	6.5	Review CIAC and Amortization Review MFR for BUI Review 2012,2013 and 2014 Annual Reports for necessary information for MFR Work on excel format for MFR	\$150.00	\$975.00
3/30/2016	7	Work on rate base, cost of capital, proforma information for PSC, telephone calls Craig,	\$150.00	\$1,050.00

emails, Marty and Craig review record retention to complete MFR

4/6/2016	2.5	Review Sandalhaven filing, orders etc.for preparing MFR	\$150.00	\$375.00
4/8/2016	6	Begin work on MFR, starting with rate base	\$150.00	\$900.00
4/9/2016	6	Continue work on MFR	\$150.00	\$900.00
4/10/2016	8	MFR filing to include restated income etc	\$150.00	\$1,200.00
4/14/2016	6	MFR with work on schedules for debt and capital	\$150.00	\$900.00
4/15/2016	8	MFR with work on annualized income and expenses	\$150.00	\$1,200.00
4/16/2016	8	MFR with work on prior information from annual reports for utility plant, depreciation CIAC and amortization	\$150.00	\$1,200.00
4/17/2016	6	Continue work on above	\$150.00	\$900.00
4/18/2016	10	MFR with work on new rate schedule	\$150.00	\$1,500.00
4/19/2016	10	MFR with work on interim rate inforamtion	\$150.00	\$1,500.00
4/20/2016	6	MFR recalculate with 1995 income info, redo rate case expense make changes, review and make changes	\$150.00	\$900.00
4/22/2016	8	Trip to island, review with RCN, t/c Marty make necessary changes	\$150.00	\$1,200.00
05/04/16		Trip to Don Pedro 22 miles		\$11.88
05/04/16	6	Begin clean up and labeling of report	\$150.00	\$900.00
05/05/16	8	Clean up, label, redo page #'s, and redo schedule numbers, correct index labels	\$150.00	\$1,200.00
05/06/16	4	Submit schedules and telephone calls, e mails	\$150.00	\$600.00
05/12/16	12	Compute billing by gallonage and put together schedules by month of usage	\$150.00	\$1,800.00

05/20/16	6 First six months of billing analysis	\$150.00	\$900.00
06/13/16	10 Next six months and summary schedule	\$150.00	\$1,500.00
06/24/16	8 Work on revisions	\$150.00	\$1,200.00
07/11/16	4 Work on revisions	\$150.00	\$600.00
07/15/16	Postage send reports to Marty		\$6.45
07/18/16	10 Work on Document Requests	\$150.00	\$1,500.00
7/19/16	1 T/C with Craig, review schedule, and info to send him for research	\$150.00	\$150.00
7/21/16	4 Send Craig quickbook reports that he and Eileen need to gather invoices for, emails with Tomer K. about different reports	\$150.00	\$600.00
07/24/16	Update CIAC and Depr for Tomer, review 2 schedules to match MFR	\$150.00	\$300.00
07/25/16	4 Response to data requests, emails Craig, T/C Craig	\$150.00	\$600.00
07/26/16	7 Search for old g/l, reiview quickbooks for info emails Craig, Lynn, Tomer, research for data requests	\$150.00	\$1,050.00
07/28/16	7 Data requests, work on WTBS for 2012,2013, 2014, and 2015, place in excel format if possible	\$150.00	\$1,050.00
07/31/16	Round Trip to Grand Rapids Airport 208 miles	\$0.54	\$112.32
08/01/16	8 Prepare for field audit	\$150.00	\$1,200.00
08/02/16	8 Field audit	\$150.00	\$1,200.00
08/03/16	8 Field audit	\$150.00	\$1,200.00
08/04/16	4 Field audit	\$150.00	\$600.00

02/05/17	2.3 Summary of Concerns with final order e mailed ot Mr. Frank per his request that utility per concerns in writing.	\$150.00	\$345.00
02/07/17	3.8 Reveiw workpapers received from Mr. Frank	\$150.00	\$570.00
02/08/17	1.5 Telephone conference for informal hearing	\$150.00	\$225.00
02/09/17	5 Ascertain all concerns regarding rate base calculations (average balances, subtractions of unknown number, averaging an average, including KIU debt in rate of return calculation and other concerns regarding workpapers	\$150.00	\$750.00
02/09/17	1.6 Prepare brief memo of concerns regarding workpapers	\$150.00	\$240.00
02/14/17	T/C with David Frank regarding concerns and lack of answers from PSC 1.25	\$150.00	\$187.50
02/18/19	7 Work as related below: Review staff request number 4, review previous answers to staff requests, ascertain which have previously been answered, draft response to items, research quick books for capitalized salaries again, double check on capitalized overhead again, draft first memo of response, telephone call Mr. Noden to ascertain ability to obtain some documentation, decide that the year and 9 months of bills for barging already submitted are sufficent, other decisions regarding memo, try and ascertain time to meet and get adminstrative help to build zone 9 asset additions again.	\$150.00	\$1,050.00
02/19/17	Work on final draft, meet at office to determine best response, draft board of directors and salary defense. 3.5	\$150.00	\$525.00
02/28/17	1.5 Review staff's fifth data request, t/c Mr. Noden	\$150.00	\$225.00

to ascertain which items to work on. Begin reconstruction of costs, review lists again to have invoices pulled

03/02/17	4	Review records, ascertain previously submitted items, obtain information for staff on new items, draft responses to the fifth data request	\$150.00	\$600.00
03/05/17	6	Review invoices pulled for construction project, organize and prepare for submission in accordance with staff's fourth data request, item 6	\$150.00	\$900.00

Total 366.6 \$55,587.29

08/04/16	Round trip to Grand Rapids Airport from Ludington 208 miles	\$0.54	\$112.32
08/04/16	Airline ticket Grand Rapids to Punta Gorda	\$334.88	334.88
08/16, 17,18.19	3 Various emails, t/c's and data requests	\$150.00	\$450.00
08/20/16	8 Work on data requests from the week, review staff's first data request, t/c Craig to split up the work for the request, start on item 18	\$150.00	\$1,200.00
08/21/16	6 Work on responds 1-17 items, e mail all answers to Craig, t/c Craig	\$150.00	\$900.00
08/23/16	2 Review information with Craig and e mails to Craig and Marty	\$150.00	\$300.00
08/23/16	2 Final information to Marty	\$150.00	\$300.00
09/02/16	1.5 Review audit memo posted on line	\$150.00	\$225.00
09/12/16	2 T/C etc regarding needing information and staff workpapers	\$150.00	\$300.00
	Review audit workpapers, ascertain correctness and concerns. Start on preparation of new amortization schedules, ascertain differences between staff report and		\$0.00
09/16/16	8 tables	\$150.00	\$1,200.00
	Review findings and start to work on answers to staff findings, ascertain why rate base is different, work thru errors in CIAC accumulated amortization, general study of		\$0.00
09/17/16	5 report	\$150.00	\$750.00
	Work on responses to staff audit report by filing complete examples and exhibits to		\$0.00
09/18/16	10 support utility's position on different issues.	\$150.00	\$1,500.00
			\$0.00

10/04/16	Review OPC issues and concerns, draft preliminary 3 response to client and attorney	\$150.00	\$450.00
10/11/16	4 Complete reponses for the OPC	\$150.00	\$600.00
10/12/16	5 Complete reponses for the OPC	\$150.00	\$750.00
10/13/16	6.5 Work on response to Staff request #2	\$150.00	\$975.00
11/15/16	4.5 Work on response to Staff request #3	\$150.00	\$675.00
11/19/16	4 Work on response to Staff request #3	\$150.00	\$600.00
11/28/16	Complete answers to Mr. Friedman for request number 3 5.5	\$150.00	\$825.00
12/08/16	Meet with client and telephone conference regarding informal staff meeting 2.5	\$150.00	\$375.00
12/14/16	1.8 Answers to staffs informal e mail	\$150.00	\$270.00
01/26/17	1.2 T/C with Mr. Noden, research accounting records to assure capitalize of salary, cost of meters and overhead	\$150.00	\$180.00
01/27/17	2.4 Work on revenue requirements, e mail Mr. Johnson PSC and request info on how this was determined	\$150.00	\$360.00
01/30/17	3 Review information recieved from PSC re: calculation and determine that no allowance for BUl's water relief policy has been included in final determination	\$150.00	\$450.00
01/31/17	6.5 Review final order prepare summary of utility disagreements and request for clarification of allocations and rate base calculations	\$150.00	\$975.00
02/03/17	0.5 Discussion w/ Mr. Noden re Summary	\$150.00	\$75.00

Bocilla Utilities, Inc.
Docket No. 160065-WU
Coenson Friedman, P.A.

- Actual Attorney Fees through March 1, 2017 (Invoices & Report Attached or previously provided): \$25,291.00 (**includes** \$504.00 to correct deficiencies)
- Actual Costs through March 1, 2017 (Invoices Attached or previously provided): \$1,397.31
- Filing Fee: \$2,000.00 (**not** included in costs above)

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
2.0 hrs.	Respond to formal and informal data requests from Staff and OPC and any other discovery requests, and miscellaneous correspondence and telephone conferences with client.
2.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation; conference with client to prepare for Agenda
4.0 hrs.	Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.0 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
3.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
12.5 hrs. @ \$370/hr.	\$4,625.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 10.00 Estimated photocopier and miscellaneous costs

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$29,916.00

TOTAL ACTUAL AND ESTIMATED COSTS: \$1,407.31

FILING FEE: \$2,000.00

Client Ledger
ALL DATES

Date	Received From/Paid To		Chq#	General		Fees	Bld		Trust Activity		Balance
	Entry #	Explanation		Rec#	Rpts		Disbs	Inv#	Acc	Rpts	
36	Bocilla Utilities, Inc										
47016.04	2015 TEST YEAR RATE CASE										
Resp Lawyer: MSF											
			UNBILLED		BILLED				BALANCES		
TOTALS	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST	
PERIOD	0.00	0.00	2997.00	2997.00	3397.31	22294.00	0.00	23521.31	2170.00	0.00	
END DATE	0.00	0.00	2997.00	2997.00	3397.31	22294.00	0.00	23521.31	2170.00	0.00	
			UNBILLED		BILLED				BALANCES		
FIRM TOTAL	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST	
PERIOD	0.00	0.00	2997.00	2997.00	3397.31	22294.00	0.00	23521.31	2170.00	0.00	
END DATE	0.00	0.00	2997.00	2997.00	3397.31	22294.00	0.00	23521.31	2170.00	0.00	

REPORT SELECTIONS - Client Ledger

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- Advanced Search Filter None
- Requested by MSF
- Finished Thursday, March 02, 2017 at 02:53:01 PM
- Ver 14.1 (14.1.20150324)
- Matters 47016.04
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- Major Clients All
- Client Intro Lawyer All
- Matter Intro Lawyer All
- Responsible Lawyer All
- Assigned Lawyer All
- Type of Law All
- Select From Active, Inactive, Archived Matters
- Matters Sort by Default
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- New Page for Each Matter No
- No Activity Date Dec/31/2199
- Firm Totals Only No
- Totals Only Yes
- Entries Shown - Billed Only No
- Entries Shown - Disbursements Yes
- Entries Shown - Receipts Yes
- Entries Shown - Time or Fees Yes
- Entries Shown - Trust Yes
- Incl. Matters with Retainer Bal No
- Incl. Matters with Neg Unbld Disb No
- Trust Account All
- Working Lawyer All
- Include Corrected Entries No
- Show Check # on Paid Payables No
- Show Client Address No
- Consolidate Payments No
- Show Trust Summary by Account No
- Show Interest No
- Interest Up To Mar/ 2/2017
- Show Invoices that Payments Were Applied to No
- Display Entries in Date Order

Client Ledger

Feb/ 1/2017 To Mar/ 1/2017

Date	Entry #	Received From/Paid To Explanation	Chq# Rec#	General			Trust Activity			Balance
				Rpts	Disbs	Fees	Inv#	Acc	Rpts	
36		Bocilla Utilities, Inc								
47016.04		2015 TEST YEAR RATE CASE								Resp Lawyer: MSF
Feb 1/2017	41541	Lawyer: MSF 0.30 Hrs X 370.00 Correspondence with Mr. Noden and Mr. Flischel; Telephone Conference with Mr. Frank at PSC who telephoned and follow-up correspondence with Mr. Frank;				111.00				
Feb 3/2017	41599	Billing on Invoice 3515 FEES 2170.00			0.00		3515			
Feb 4/2017	41627	Lawyer: MSF 0.30 Hrs X 370.00 Review, research and respond to correspondence from Mr. Noden regarding Staff Recommendation;				111.00				
Feb 6/2017	41641	Lawyer: MSF 0.40 Hrs X 370.00 Review and comment on Mr. Flischel's Staff Recommendation review; Follow-up correspondence; Review interim rate report and draft letter to PSC Clerk ;				148.00				
Feb 8/2017	41746	Lawyer: MSF 2.90 Hrs X 370.00 Meeting at PSC with staff and OPC regarding Staff Recommendation; Follow-up telephone conference with Mr. Noden who telephoned				1073.00				
Feb 10/2017	41776	Lawyer: MSF 0.30 Hrs X 370.00 Review OPC comments and letter to Mr. Noden; Review and respond to correspondence from Mr. Flischel; Draft letter to clerk with additional waiver through April Agenda				111.00				
Feb 13/2017	41921	Lawyer: MSF 0.30 Hrs X 370.00 Review and respond to correspondence from Mr. Flischel; Review Staff's 4th Data Request and letter to Mr. Noden concerning same;				111.00				
Feb 14/2017	41947	Lawyer: MSF 0.20 Hrs X 370.00 Telephone Conference with Mr. Noden who telephoned;				74.00				
Feb 15/2017	41992	Lawyer: MSF 0.20 Hrs X 370.00 Assist in responses to Staff's 4th Data Request				74.00				
Feb 19/2017	42124	Lawyer: MSF 1.00 Hrs X 370.00 Review and comment on proposed 4th data request responses.				370.00				
Feb 20/2017	42138	Lawyer: MSF 1.30 Hrs X 370.00 Finalize and file responses to Staff's 4th Data request; telephone conference with Mr. Noden who telephoned;				481.00				
Feb 27/2017	42410	Lawyer: MSF 0.10 Hrs X 370.00 Review Staff's 5th Data Request and letter to Mr. Noden concerning same;				37.00				
Mar 1/2017	42540	Lawyer: MSF 0.80 Hrs X 370.00 Telephone Conference with Mr. Noden and Mr. Flischel who telephoned;				296.00				

TOTALS	UNBILLED				= TOTAL	BILLED				BALANCES	
	CHE	+	RECOV	+ FEES		DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST
PERIOD	0.00		0.00	2997.00	2997.00	0.00	0.00	0.00	0.00	0.00	0.00
END DATE	0.00		0.00	2997.00	2997.00	3397.31	22294.00	0.00	23521.31	2170.00	0.00

REPORT SELECTIONS - Client Ledger

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- Matters 47016.04
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- Major Clients All
- Client Intro Lawyer All
- Matter Intro Lawyer All
- Responsible Lawyer All
- Assigned Lawyer All
- Type of Law All
- Select From Active, Inactive, Archived Matters
- Matters Sort by Default
- New Page for Each Lawyer No
- New Page for Each Matter No