

REQUEST TO ESTABLISH DOCKET  
(PLEASE TYPE)

Date 10/8/99

Docket No. 991576-WS

- 1. Division Name/Staff Name Water and Wastewater
- 2. OPR McCaskill *OSM* *RD* *PP* *DM*
- 3. OCR \_\_\_\_\_

4. Suggested Docket Title Disposition of Contributions-In-Aid-of-Construction Gross-Up Funds Collected for 1996 by Parkland Utilities, Inc. in Broward County.

5. Suggested Docket Mailing List (attach separate sheet if necessary)

- A. Provide NAMES ONLY for regulated companies or ACRONYMS ONLY regulated industries, as shown in Rule 25-22.104, F.A.C.
- B. Provide COMPLETE name and address for all others. (Match representatives to clients.)

1. Parties and their representatives (if any)

<u>Parkland Utilities, Inc.</u>	<u>Rose Sundstrom &amp; Bentley, LLP</u>
_____	<u>2548 Blairstone Pines Drive</u>
_____	<u>Tallahassee, FL 32301</u>
_____	_____
_____	_____
_____	_____
_____	_____

2. Interested Persons and their representatives (if any)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Check one:

- Documentation is attached.
- Documentation will be provided with the recommendation.

STATE OF FLORIDA

Commissioners:  
JOE GARCIA, CHAIRMAN  
J. TERRY DEASON  
SUSAN F. CLARK  
JULIA L. JOHNSON  
E. LEON JACOBS, JR.



CAPITAL CIRCLE OFFICE CENTER  
2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FL 32399-0850

## Public Service Commission

July 26, 1999

Mr. F. Marshall Deterding  
Rose, Sundstrom & Bentley, LLP  
2548 Blairstone Pines Drive  
Tallahassee, FL 32301

Dear Mr. Deterding:

RE: Parkland Utilities, Inc. 1996 CIAC Gross-up Refund

We have completed our review of the 1996 CIAC Gross-up Report for Parkland Utilities. Our preliminary refund calculation for 1996 is attached as Schedule No. 1.

The utility calculates that no refund is appropriate for 1996. The utility calculated an overcollection of gross-up of \$10,359; however, after offsetting 50 percent (\$11,301) of the legal, accounting, and management fees of \$22,602 which were incurred to process the report, the utility reports that no refund is due.

Staff calculates that a refund of \$2,949 is appropriate. Staff calculates that the allowable offset of legal, accounting, and management fees should be 50 percent of \$14,876 or \$7,438, instead of \$11,301 as reported by the utility. When staff's calculated amount is offset with the overcollection of \$10,358, staff calculates a refund of \$2,949. Staff has disallowed \$7,725 of the legal, accounting and management fees as follows:

(1) The estimate to complete for Cronin, Jackson, Nixon & Wilson, reflects \$450 for P. DeChario to prepare the refund schedule and transmit to staff. This represents 6 hours at \$75. Since the CIAC was received from one contributor, staff has reduced the time to prepare the report to 2 hours at \$75, or \$150. Therefore, \$300 has been disallowed.

(2) The following amounts for Ron Nunes were disallowed because it appears that they do not relate to the preparation of the 1996 CIAC gross-up report: Invoices dated 01/31/98 for \$2,325; 03/02/98 for \$750; 04/03/98 for \$1,200 (\$150 of this invoice was allowed); and 05/04/98 for \$150.

Mr. F. Marshall Deterding

Page 2

July 26, 1999

(3) Staff has disallowed the estimated 20 hours, or \$3,000 of estimated cost to complete the case, which was included in the invoice dated 06/98, totalling \$7,650 for Ron Nunes. Since there is only one contributor in this case, and anticipating that no additional hearings will be required, staff has disallowed this additional cost. Staff believes that the estimated 25 hours to complete the case should be sufficient.

Additionally, please note that in calculating the amount of refund, staff has not offset the legal and accounting fees with \$2,949 of the overcollection. It appears that the actual amount of property CIAC was less than the estimated amount; thus, the utility overpaid the gross-up on the amount of property CIAC. Therefore, since the developer would have been entitled to a refund of this overpayment regardless of the amount of refund calculated by staff, we have not offset this overpayment with the legal and accounting costs incurred in filing the gross-up report.

If the utility disagrees with staff's adjustments and/or calculation, please provide an alternative calculation, including justification and/or supporting documentation no later than August 26, 1999.

Sincerely,



Connie L. McCaskill  
Public Utilities Supervisor

CLM:clm(parkltr.clm)

Enclosure

STATE OF FLORIDA

Commissioners:  
JOE GARCIA, CHAIRMAN  
J. TERRY DEASON  
SUSAN F. CLARK  
JULIA L. JOHNSON  
E. LEON JACOBS, JR.



CAPITAL CIRCLE OFFICE CENTER  
2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FL 32399-0850

## Public Service Commission

July 20, 1999

Mr. Lee B. Gartner  
Lee B. Gartner, P.A.  
3300 University Drive, Suite 408  
Coral Springs, FL 33065

Dear Mr. Gartner:

Re: Transeastern Properties v. Parkland Utility  
Your File No. 80-400

I have completed my review of the 1994-1996 CIAC gross-up reports submitted to the Commission by Parkland Utility. In addition, I have also reviewed copies of Parkland's Tax Returns for the years 1994, 1995 and 1996, and I have reviewed pertinent parts of the Developer Agreement entered into by Parkland and Transeastern. In addition, I talked with Mr. Bob Nixon, consultant for the utility, regarding the reporting of the CIAC and gross-up collections in the utility's annual reports and tax returns. Based upon my review, I was not able to determine that the utility reported receipt of money in an earlier year in order to take advantage of some sort of accounting procedure which would help them in not having to return certain funds to Transeastern Properties.

My review of the utility's CIAC reports and Income Tax Returns indicates that the utility reported CIAC and gross-up collections for the water and wastewater capacity charges consistent with the developer agreement. The utility also reported, in its escrow letters to the Commission, that in 1995, Transeastern paid \$135,120.54 in gross-up based on the estimate of their gross-up obligation for the water and wastewater on-site and off-site improvements. Based on the amount of gross-up reported in the utility's escrow letter for the on-site/off-site facilities, staff calculates that the associated property CIAC would have been approximately \$223,951. However, the utility reported the collection of \$235,738 of property CIAC in its 1995 annual report and tax return. Therefore, upon first consideration, there appears to be a discrepancy in the amount of property CIAC that should have been reported, based on gross-up collections, and the amount of property CIAC actually reported in the utility's annual report and tax return. I, therefore, asked Mr. Nixon, the utility's consultant, to provide an explanation of the apparent discrepancy.

After consulting with the utility, Mr. Nixon explained that Mr. Nunes indicated that in December, 1995, Transeastern provided Parkland invoices totalling \$223,950 for on-site/off-site

Mr. Lee B. Gartner  
Page 2  
July 20, 1999

facilities. He also stated that Transeastern paid gross-up totalling \$135,121 on the on-site/off-site facilities in 1995. He further explained that in January, 1996, the utility discovered another invoice for \$11,787 which should have been included in the 1995 CIAC property additions. Therefore, the utility made a journal entry to reflect the \$11,787 as a 1995 property addition; thus, the total property additions for 1995 was reflected as \$235,738 in the utility's annual report and tax return. Accepting Mr. Nunes explanation as being valid, then I agree with the adjustment that the utility made to include the \$11,787 in the cost of 1995 property CIAC additions. Therefore, absent a showing that the actual cost of property CIAC for 1995 was not \$235,738 as reported by the utility in its 1995 annual report and income tax return, I cannot conclude that the utility reported receipt of money in an earlier year in order to take advantage of some sort of accounting procedure which would help them in not having to return certain funds to Transeastern Properties. However, if you have information to prove that the 1995 property CIAC additions were not \$235,738, please provide that information.

I did conclude, however, that the gross-up of \$15,716 that Transeastern paid in 1996 included \$7,112 of gross-up paid on the additional property CIAC of \$11,787 that the utility included in its 1995 annual report, tax return and CIAC gross-up refund calculation. It appears that while the utility included the \$11,787 of property CIAC in its refund calculation for 1995, it did not include the associated gross-up of \$7,112 in its calculation. However, even though the \$7,112 of gross-up should have been included in the 1995 refund calculation, a review of the 1995 refund calculation and associated costs indicates that even if the \$7,112 had been included in the gross-up collections for 1995, no refund would have been required.

Please note that since Transeastern paid gross-up of \$150,836.92 on \$250,000 of property CIAC, but the actual cost of the property CIAC was only \$245,113, it appears that Transeastern overpaid the amount of gross-up on property CIAC. I calculate that the utility would, at a minimum, owe Transeastern a refund of the gross-up paid on \$4,887 of property CIAC ( $\$250,000 - \$245,113$ ), or a refund of \$2,948.57 ( $\$4,887 * .603349$ ). This amount does not include accrued interest.

I am in the process of preparing the 1996 refund calculation for Parkland. If you have any further questions, please do not hesitate to call me at (850) 413-6978.

Sincerely,



Connie L. McCaskill  
Public Utilities Supervisor

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261  
e-mail: lgartner@gate.net

May 4, 1999

Transmitted via facsimile 850-413-6981

Connie McCaskill  
Florida Public Service Commission  
Water & Waste Water Division  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0850

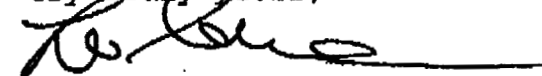
RE: **Transeastern Properties v. Parkland Utility**  
My File No.: 80-400

Dear Ms. McCaskill:

We spoke on April 2, 1999, and you indicated that you would get back to me by the end of the month concerning the above matter. To refresh your recollection, you had taken this matter over from Jennifer Iwenjiora. I have submitted paperwork to your offices showing when Parkland Utility actually received certain funds. It seemed that they had reported receipt of money in an earlier year in order to take advantage of some sort of accounting procedure which would help them in not having to return certain funds to Transeastern Properties. Have you completed that particular investigation? If not, can you provide me with a timeframe as to when I can expect this investigation to be concluded?

Please advise.

Very truly yours,



LEE B. GARTNER

LBG:jg

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261  
e-mail: lgartner@gate.net

March 10, 1999

Transmitted via facsimile only: 850-413-6981

Jennifer Iwenjiora  
Florida Public Service Commission  
Water & Waster Water Division  
2540 Shumard Oak Blvd  
Tallahassee, Fl 32399-0850

re: **Transeastern Properties vs. Parkland Utility**

Dear Jennifer:

Did you have a chance to review the situation? Please let me know..

Very truly yours,

  
Lee B. Gartner

LBG:lnh

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ELIZABETH A. MAY, C.P.A.  
BRENDA W. McBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JOHN A. VANTREASE, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(727) 791-4020  
FACSIMILE  
(727) 797-3602

**FACSIMILE TRANSMITTAL FORM**

TO: JENNIFER IWENJIORA FAX NO.: (850) 413-6981

TO: MARTY DETERDING, ESQ. FAX NO.: (850) 656-4029

TO: RON NUNES FAX NO.: (954) 344-9966

TO: \_\_\_\_\_ FAX NO.: \_\_\_\_\_

FROM: BOB NIXON CRONIN, JACKSON, NIXON & WILSON

DATE: 02/19/99

TOTAL NUMBER OF PAGES, INCLUDING COVER PAGE: 5

**MESSAGE**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PARKLAND (#515)  
CLIENT NAME & NUMBER



**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ELIZABETH A. MAY, C.P.A.  
BRENDA W. MCBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JOHN A. VANTREASE, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(727) 791-4020  
FACSIMILE  
(727) 797-3602

February 19, 1999

Ms. Jennifer Iwenjiora  
Division of Water & Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

BY FACSIMILE (850) 413-6981

Re: Parkland Utilities, Inc. - 1996 Gross-up Refund

Dear Jennifer:

As requested, I have enclosed copies of all of our invoices for work completed on the 1996 gross-up refund report of Parkland Utilities, Inc.

With regard to Attachment I on our report as filed, the unbilled charges related to May and not April.

As you will note, our total actual fees amount to \$5,811.20. As indicated on Attachment I, there will be additional fees to review the Staff computation and Recommendation and prepare any additional information you may request prior to the Agenda Conference.

I agree that Mr. DeChario will probably not need to spend six hours to prepare a refund schedule. However, he will need to spend probably two hours to calculate the interest multiplier for the client. Therefore, the total estimated fee on Attachment I is about right.

Please contact me if you have any additional questions. Hopefully, this time things will go very smoothly.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON



Robert C. Nixon

RCN/apf

Enclosures

cc: F. M. Deterding, Esq. (w/encl.)  
R. Nunes (w/encl.)

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
BRENDA W. McBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
TRACY A. RIZZO, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

**I N V O I C E**

October 17, 1997

Mr. Ron Nunes  
Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

#515

For professional services rendered during  
September, 1997, as follows:

1. Partial billing for preparation of the 1996 PSC gross-up refund report	\$2,175.00
2. Telephone and copies	<u>4.98</u>
Total	<u>\$2,179.98</u>

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
BRENDA W. McBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
TRACY A. RIZZO, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

COPY

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

**I N V O I C E**

January 22, 1998

Mr. Ron Nunes  
Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

#515

For professional services rendered during  
December, 1997, as follows:

1. Preparation of 1996 PSC gross-up refund report and review of prior years' reports for analysis of NOL carryforwards	\$825.00
2. Telephone, postage, Federal Express charges, and copies	<u>97.01</u>
<b>Total</b>	<b><u>\$922.01</u></b>

*Cronin, Jackson, Nixon & Wilson*  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
BRENDA W. McBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
TRACY A. RIZZO, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

COPY

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

I N V O I C E

June 12, 1998

Mr. Ron Nunes  
Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

#515

For professional services rendered during  
May, 1998, as follows:

1. Preparation of 1996 gross-up refund report	\$2,600.00
2. Telephone, Federal Express charges, and copies	<u>109.21</u>
Total	<u>\$2,709.21</u>

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261

February 11, 1999

**RECEIVED**

FEB 15 1999

Florida Public Service Commission  
Division of Water and Wastewater

Jennifer Iwenjiora  
Florida Public Service Commission  
Water & Waste Water Division  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0850

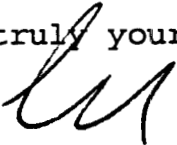
**RE: Transeastern Properties v. Parkland Utility**

Dear Jennifer:

Do you have a timeframe that I may provide to my client as to when you will have an opportunity to review the documents? Please advise.

I will date my file ten days for your response.

Very truly yours,



LEE B. GARTNER

LBG:jg

ADMINISTRATION MAIL ROOM  
FEB 15 8 33 AM '99  
RECEIVED

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261

December 8, 1998

MAIL ROOM  
ADMINISTRATION

DEC 14 10 02 AM '98

RECEIVED

Jennifer Iwenjiora  
Florida Public Service Commission  
Water & Waster Water Division  
2540 Shumard Oak Blvd  
Tallahassee, Fl 32399-0850

**re: Transeastern Properties vs. Parkland Utility**

Dear Jennifer:

As a result of the request, the escrow agent sent me check 1180 dated January 2, 1996 in the amount of \$136,770.80, check 1179 in the same amount and on the same date, check 1174 dated July 12, 1995 in the amount of \$44,618.83, check 1165 dated January 3, 1995 in the amount of \$190,626.45, check 1166 dated January 3, 1995 in the amount of \$263,245.49 and check 631 dated July 22, 1994 in the amount of \$214,314.07.

After your review of these items, could you get back to me with regard to the issues we discussed? I will date my file 30 days which should give you sufficient time to review the matter in detail.

Very truly yours,



Lee B. Gartner

LBG:lnh  
Enclosure

**RECEIVED**

DEC 14 1998

Florida Public Service Commission  
Division of Water and Wastewater

**Ticor Title Insurance Company**

Barnett Branch  
FORT LAUDERDALE FLORIDA 93-1402  
870

000631

ESCROW ACCOUNT  
500 W. CYPRESS CREEK RD., STE 100  
FORT LAUDERDALE, FL 33309-2039

DATE

AMOUNT

July 22, 1994

\$214,314.07

PAY

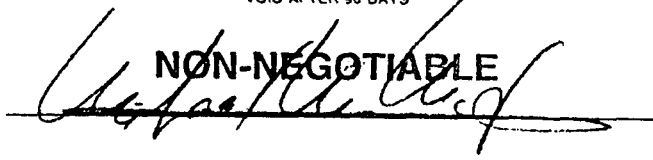
**The sum of 214,314 and 07/100ths**

TO  
THE  
ORDER  
OF

PARKLAND UTILITIES, INC.

VOID AFTER 90 DAYS

**NON-NEGOTIABLE**



⑈000631⑈

FOR TITLE INSURANCE COMPANY

THIS REMITTANCE IS FOR ITEMS BELOW. IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

000631

File No. 21307

Release of Escrow

91 lots in Cypress Head

\$214,314.07

July 22, 1994

**Ticor Title Insurance Company**

Barnett Bank  
FORT LAUDERDALE, FL 33309  
JA 63-1402  
670

001166

ESCROW ACCOUNT  
500 W. CYPRESS CREEK RD., STE 100  
FORT LAUDERDALE, FL 33309-2039

DATE

AMOUNT

JAN. 3, 1995

\$263,245.49

The sum of 263,245 and 49/100 cents

BY

TO THE ORDER OF

PARKLAND UTILITIES, INC.

VOID AFTER 90 DAYS

*[Signature]*  
**NON-NEGOTIABLE**

"001166"

FOR TITLE INSURANCE COMPANY

THIS REMITTANCE IS FOR ITEMS BELOW. IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

001166

FILE NO. 21307A  
AMOUNT: \$263,245.49  
DATE: JANUARY 3, 1995

REDEMPTION OF COMMERCIAL CERTIFICATE OF DEPOSIT.



**Ticor Title Insurance Company**

Barnett Bank  
FORT LAUDERDALE FLORIDA 33142  
9570

001180

ESCROW ACCOUNT  
500 W. CYPRESS CREEK RD. STE 100  
FORT LAUDERDALE, FL 33309-2039

DATE: JANUARY 2, 1996 AMOUNT: \$136,770.88

PAY TO THE ORDER OF **The Sun of Florida Bank**

TO THE ORDER OF **PARKLAND UTILITIES, INC.**

VOID AFTER 90 DAYS

*[Signature]*  
**NON-NEGOTIABLE**

001180

TICOR TITLE INSURANCE COMPANY

THIS REMITTANCE IS FOR ITEMS BELOW. IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

001180

FILE NO. 21307AM  
DATE: JANUARY 2, 1996  
AMOUNT: \$136,770.88

REDEMPTION OF CERTIFICATE OF DEPOSIT NO. 7149184

**Ticor Title Insurance Company**

Barnett Bank  
FORT LAUDERDALE, FLORIDA 33309-2039

001179

ESCROW ACCOUNT  
500 W. CYPRESS CREEK RD., STE. 100  
FORT LAUDERDALE, FL 33309-2039

DATE: JANUARY 2, 1996 AMOUNT: \$136,770.88

PAY

~~THE SUM OF \$136,770.88~~

TO THE ORDER OF PARKLAND UTILITIES, INC.

VOID AFTER 90 DAYS

*[Signature]*  
**NON-NEGOTIABLE**

001179

**COR TITLE INSURANCE COMPANY**

THIS REMITTANCE IS FOR ITEMS BELOW. IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

001179

FILE NO. 21307AM  
DATE: JANUARY 2, 1996  
AMOUNT: \$136,770.88

REDEMPTION OF CERTIFICATE OF DEPOSIT NO. 7149183

**Ticor Title Insurance Company**

Barnett Bank  
FORT LAUDERDALE

001165

ESCROW ACCOUNT  
500 W. CYPRESS CREEK RD., STE 100  
FORT LAUDERDALE, FL 33309-2039

DATE  
JAN. 3, 1995

AMOUNT  
\$190,626.45

The sum of 190,626 and 45/100ths

AY

TO  
THE  
ORDER  
OF

PARKLAND UTILITIES, INC.

VOID AFTER 90 DAYS

**NON-NEGOTIABLE**

"001165"

TICOR TITLE INSURANCE COMPANY

THIS REMITTANCE IS FOR ITEMS BELOW. IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

001165

FILE NO. 21307B  
AMOUNT: \$190,626.45  
DATE: JANUARY 3, 1995

REDEMPTION OF COMMERCIAL CERTIFICATE OF DEPOSIT.

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261

December 2, 1998

Transmitted via facsimile only: 850-413-6981

Jennifer Iwenjiora  
Florida Public Service Commission  
Water & Waster Water Division  
2540 Shumard Oak Blvd  
Tallahassee, Fl 32399-0850


re: **Transeastern Properties vs. Parkland Utility**

Dear Jennifer:

Has the closing agent given you the information? They last contacted me November 13 indicating it might take a little longer. I am trying to find out if anything came about from your end.

Very truly yours,

  
Lee B. Gartner

LBG:lnh   
Enclosure

**LAW OFFICES  
LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261

November 12, 1998

Transmitted via facsimile only: 850-413-6981

Jennifer Iwenjiora  
Florida Public Service Commission  
Water & Waster Water Division  
2540 Shumard Oak Blvd  
Tallahassee, Fl 32399-0850


**re: Transeastern Properties vs. Parkland Utility**

Dear Jennifer:

I do hope by now you have received the documentation requested. If not, I went through my files and found this letter of December 27, 1995 from Parkland Utilities asking that certain checks be issued which were due on January 2, 1996. During our discussion, it appears that Parkland Utilities may have received the money in 1996 but for accounting purposes informed you that such money was in fact received in 1995. Is this the type of document you were looking for. Have they given you the rest of the documentation you requested? I have sent a letter to them as a party to the escrow agent demanding that they comply with your request within the next five days. If they do not, I am prepared to file suit.

Very truly yours,

  
Lee B. Gartner

LBG:lnk   
Enclosure

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261

November 12, 1998

Transmitted via facsimile only: 888-539-7789

JIM HARVEY  
Ticor Title Insurance Company  
500 West Cypress Creek Road  
Suite 100  
Ft. Lauderdale, Fl 33309

re: November 18, 1993 Escrow Agreement  
Parkland Utilities, Inc. and Transeastern Properties of  
South Florida, Inc. Escrow agreement.

Gentlemen:

Please be advised that I represent Transeastern Properties of South Florida, Incorporated, a Florida corporation with regard to an escrow agreement which both of you were acting in the capacity as a escrow agent. It has come to my attention that Jennifer Iwenjiora of the Florida Public Service Commission has contacted your offices requesting copies of certain checks which were part of the escrow agreement. She has indicated that cooperation from your offices has not yet been given concerning those items. Since my client has an interest in having those checks produced immediately and since my client is a party to such escrow agreement, demand is hereby made upon you to comply with all requests being made by Jennifer Iwenjiora. Furthermore, if you are not inclined to provide those documents that she has requested to her directly, provide them to my office immediately.

Furthermore, I demand on behalf of my client a copy of all checks issued from the escrow account to Parkland Utilities, Incorporated (both sides) throughout the existence of the escrow.

According to Ms. Iwenjiora, she indicates that you have indicated a willingness to provide those documents, so my additional request to provide the remaining checks should not be much of a burden. Demand to comply with the request of Jennifer Iwenjiora and the documents which I have requested should be easily met by you within the next five days. If that is not the case, please contact me immediately and give me the time frame you fee is reasonable.

Very truly yours,

  
Lee B. Gartner  
LBG:lnh

*Parkland Utilities, Inc.*

8001 Parkside Drive, Parkland, FL 33067  
Phone (305) 753-7906, 7903, 9550  
Fax (305) 344-9966, 341-8491

December 27, 1995

VIA FAX  
(305) 492-8217

Artie Montaner  
Escrow Closer  
Chicago/Ticor Title Insurance Company  
500 West Cypress Creek Road  
Suite 100  
Ft. Lauderdale, FL. 33309

Re: Parkland Utilities, Inc. and Transeastern Properties of South Florida, Inc. Escrow agreement.

Dear Mr. Montaner,

This letter is to give directions regarding the Escrowed Funds.

Pursuant to the Escrow Agreement paragraphs 4.(d) and 4.(e), the remaining Escrowed Funds with interest shall be disbursed by the Escrow Agent to the Service Company (Parkland Utilities, Inc.) on January 1, 1996, if not released sooner as detailed in the agreement.

These deposits are represented by the following Certificates of Deposit at First Union National Bank of Florida N.A.

Cert No: 01-313-116-7149183, Maturity 1/1/96, Issue Amount \$133,379.50  
Cert No: 01-313-116-7149184, Maturity 1/1/96, Issue Amount \$133,379.50

Please close these accounts and disburse to Parkland Utilities, Inc. all principle and interest. The check should be ready for delivery or pick-up on January 2, 1996. Please call me at (305) 753-7902 to confirm.

Thank You.

Sincerely,  
Parkland Utilities, Inc.

  
Ronald M. Nunes  
Executive Vice President

01/02/95 15:42

001

**CHICAGO TITLE INSURANCE COMPANY**

10 WEST CYPRESS CREEK ROAD, SUITE 100, FORT LAUDERDALE, FLORIDA 33309 (305) 772-7200



Date: 1-2-96

Time: \_\_\_\_\_

PLEASE DELIVER THE FOLLOWING PAGES IMMEDIATELY TO:

Name: DERBIE

Firm: \_\_\_\_\_

From: ARTIE

Chicago Title Insurance Company  
500 West Cypress Creek Road  
Suite 100  
Fort Lauderdale, Florida 33309

General Phone No. (305) 772-7200  
Fax Phone Nos. (305) 492-8217

*COPIES OF CHECKS*



**Ticor Title Insurance Company**

Berkoff Bank  
FORT LAUDERDALE, FLORIDA

001179

ESCROW ACCOUNT  
500 W. CYPRESS CREEK RD. STE 100  
FORT LAUDERDALE, FL 33309-2039

DATE: JANUARY 2, 1996 AMOUNT: \$136,770.88

PAY

The sum of 136,770 and 88/100ths

TO THE ORDER OF

PARKLAND UTILITIES, INC.

VOID AFTER 90 DAYS

*Proff*

001179

**TICOR TITLE INSURANCE COMPANY**

THIS REMITTANCE IS FOR ITEMS BELOW. IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

001179

FILE NO. 21307AM  
DATE: JANUARY 2, 1996  
AMOUNT: \$136,770.88

REDEMPTION OF CERTIFICATE OF DEPOSIT NO. 7149183

**Ticor Title Insurance Company**

Barnett Bank  
FORT LAUDERDALE, FLORIDA 33309-2038

001180

ESCROW ACCOUNT  
500 W. CYPRESS CREEK RD., STE 100  
FORT LAUDERDALE, FL 33309-2038

DATE: JANUARY 2, 1996  
AMOUNT: \$136,770.88

The sum of 136,770 and 88/100ths

TO THE ORDER OF

PARKLAND UTILITIES, INC

VOID AFTER 90 DAYS  
*[Handwritten Signature]*

**TICOR TITLE INSURANCE COMPANY**

THIS REMITTANCE IS FOR ITEMS BELOW. IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT REQUIRED.

001180

FILE NO. 21307AM  
DATE: JANUARY 2, 1996  
AMOUNT: \$136,770.88

REDEMPTION OF CERTIFICATE OF DEPOSIT NO. 7149184

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261

September 29, 1998

Fax: 850-413-6981

VIA FAX AND REGULAR MAIL

Jennifer Iwenjiora  
Florida Public Service Commission  
Water & Waster Water Division  
2540 Shumard Oak Blvd  
Tallahassee, Fl 32399-0850

re: **Transeastern Properties vs. Parkland Utility**

Dear Jennifer:

Enclosed for your review is a breakdown of the 199 units by year.

Very truly yours,

  
Lee B. Gartner

LBG:lnh  
Enclosure

**Parkland Connections 199 Total**

**Cypress Cay- Connections by Year**

1994	0
1995	106
1996	2
1997	0
	<u>108</u>

**Cypress Head- Connections by Year**

1994	1
1995	77
1996	12
1997	1
	<u>91</u>

**Total 199**

**Total Connections by Year**

1994	1
1995	107
1996	14
1997	1
	<u>199</u>

LAW OFFICES  
**LEE B. GARTNER, P.A.**

LEE B. GARTNER  
DAVID A. SILVERSTONE

CORAL SPRINGS FINANCIAL PLAZA  
3300 UNIVERSITY DRIVE, SUITE 408  
CORAL SPRINGS, FLORIDA 33065  
(954) 755-5350 • FAX (954) 752-6261

September 1, 1998

Fax: 850-413-6981

Jennifer Iwenjiora  
Florida Public Service Commission  
Water & Waster Water Division  
2540 Shumard Oak Blvd  
Tallahassee, Fl 32399-0850

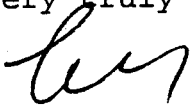
RECEIVED  
SEP 8 1998  
Florida Public Service Commission  
Division of Water and Wastewater

**re: Transeastern Properties vs. Parkland Utility**

Dear Jennifer:

It has been about a month since we spoke. Yo indicated that you were going to give an accounting as to how much money was owed Transeastern. I was under the impression that you may be able to give am a preliminary number at this point in time with the actual number finalized after an audit was completed. Could you please tell me the progress.

Very truly yours,



Lee B. Gartner

LBG:lnh

*Cronin, Jackson, Nixon & Wilson*  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
BRENDA W. McBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
TRACY A. RIZZO, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

May 12, 1998

Officers and Directors  
Parkland Utilities, Inc.

As requested, we have prepared the accompanying Special Report of Parkland Utilities, Inc., consisting of Schedules No. 1 through No. 4. This report is intended solely for use in fulfilling certain reporting requirements related to collection of tax impact charges on contributions in aid of construction, for the year ended December 31, 1996, to be filed with the Florida Public Service Commission. We have not audited or reviewed this Special Report and express no opinion or any other form of assurance on it.

*Cronin, Jackson, Nixon & Wilson*  
CRONIN, JACKSON, NIXON & WILSON

Parkland Utilities, Inc.  
Schedule of Gross-up Refund  
For the Taxable Year Ended December 31, 1996

Line  
No.

1	Total 1996 CIAC collected (Schedule No. 2)	\$ 154,375
2	Less: First year depreciation of CIAC	<u>(491)</u>
3	Net taxable CIAC	153,884
4	Combined state and federal tax rate	<u>.3763</u>
5	Net income tax on CIAC	57,907
6	Expansion factor for gross-up taxes	<u>1.6033</u>
7	Gross-up required to pay tax effect	92,842
8	Actual gross-up collected (1)	<u>103,201</u>
9	Over collection of gross-up	(10,359)
10	Less: 50% of estimated legal, accounting, and management	
11	fees to prepare and process this report (Attachment I)	<u>11,301</u>
12	Net under collection of gross-up	<u>\$ 942</u>
13	Notes: (1) Gross-up collections were not included on the income tax	
14	return, since they are in an escrow account and subject to refund.	
15	Once the Commission determines the appropriate gross-up amount for	
16	each year, that amount will be withdrawn from escrow and reported in	
17	that year's tax return.	

Parkland Utilities, Inc.  
 Above and Below the Line Taxable Income (Loss)  
 For the Taxable Year Ended December 31, 1996

Line No.		
1	<u>Above the line taxable income (loss)</u>	
2	Gross receipts/sales (Line 1c)	<u>\$ 632,934</u>
3	Deductions:	
4	Taxes and licenses (Line 17) (Schedule No. 3)	40,941
5	Interest (Line 18) (Schedule No. 3)	4,146
6	Depreciation (Line 21b) (Schedule No. 3)	62,578
7	Other deductions (Line 26)	<u>435,460</u>
8		<u>543,125</u>
9	Above the line income before CIAC	89,809
10	CIAC (Line 10) (Note 1)	<u>154,375</u>
11	Above the line taxable income	<u>244,184</u>
12	<u>Below the line taxable income (loss)</u>	
13	Interest (Line 5)	33,680
14	Meter installation, connection, and tap fees	
15	(Line 10) (Note 1)	<u>2,300</u>
16		<u>35,980</u>
17	Deductions:	
18	Taxes and licenses (Line 17) (Schedule No. 3)	16,297
19	Interest (Line 18) (Schedule No. 3)	108,094
20	Depreciation (Line 21b) (Schedule No. 3)	<u>191,854</u>
21		<u>316,245</u>
22	Below the line loss	<u>(280,265)</u>
23	Total taxable income	<u>\$ (36,081)</u>
24	Note (1): CIAC is composed of the following:	
25	Plant capacity charges	\$145,000
26	Property	9,375
27	Meter fees	1,000
28	Tap-in fees	1,000
29	Initial connection fees	<u>300</u>
30	Total CIAC	<u>\$156,675</u>



Parkland Utilities, Inc.  
 Above and Below the Line Taxes, Interest, and Depreciation  
 For the Taxable Year Ended December 31, 1996

<u>Line No.</u>		
1	I. <u>Taxes and licenses</u>	
2	Total property taxes	\$ 13,799
3	Used and useful percentage (1)	<u>77.44%</u>
4	Above the line property taxes	10,686
5	Below the line property taxes	<u>3,113</u>
6	Total property taxes	<u>\$ 13,799</u>
7	Total taxes and licenses	\$ 57,238
8	Less: Non-used and useful property taxes	(3,113)
9	State income taxes	<u>(13,184)</u>
10	Total above the line taxes and licenses	40,941
11	Total below the line taxes and licenses	<u>16,297</u>
12	Total taxes and licenses	<u>\$ 57,238</u>
13	II. <u>Interest</u>	
14	Total debt on which interest expense was accrued	<u>\$1,167,407</u>
15	Utility rate base (Schedule No. 4)	<u>\$ 44,754</u>
16	Debt in excess of rate base	<u>\$1,122,653</u>
17	Percentage excess	96.17%
18	Interest expense on long-term debt	<u>\$ 108,246</u>
19	Below the line interest on long-term debt	104,100
20	Miscellaneous interest	<u>3,994</u>
21	Total below the line interest expense	108,094
22	Total above the line interest expense	<u>4,146</u>
23	Total interest expense (Line 18)	<u>\$ 112,240</u>

Parkland Utilities, Inc.  
 Above and Below the Line Taxes, Interest, and Depreciation  
 For the Taxable Year Ended December 31, 1996

<u>Line</u> <u>No.</u>		
1	III. <u>Depreciation</u>	
2	Total tax depreciation expense	\$ 254,432
3	Less: Depreciation on contributed plant	<u>(173,624)</u>
4	Net depreciation on invested plant	80,808
5	Percent used and useful (1)	<u>77.44%</u>
6	Above the line depreciation expense	62,578
7	Below the line depreciation	<u>191,854</u>
8	Total depreciation expense	<u>\$ 254,432</u>
9	Note (1): Composite used and useful percent is calculated as follows:	
10	Total water transmission and sewer	
11	collection costs (Schedule No. 4)	\$3,330,996
12	Percent used and useful (Schedule No. 4)	<u>.25</u>
13	Total non-used and useful transmission and	
14	collection system costs	832,749
15	Treatment plant costs not in service (Schedule No. 4)	<u>113,755</u>
16	Total non-used and useful plant	<u>\$ 946,504</u>
17	Divide by total depreciable plant	<u>\$4,195,419</u>
18	Composite non-used and useful percentage	22.56%
19	Composite used and useful percentage	<u>77.44%</u>
20	Total	<u>100.00%</u>

Parkland Utilities, Inc.  
Schedule of Rate Base  
For the Taxable Year Ended December 31, 1996

Line No.		<u>Water</u>	<u>Sewer</u>	<u>Total</u>
1	Plant in service	\$1,421,561	\$2,773,858	\$4,195,419
2	Accumulated depreciation	(559,252)	(862,013)	(1,421,265)
3	Non-used and useful plant (1)	(130,531)	(522,164)	(652,695)
4	CIAC	(1,034,068)	(1,986,415)	(3,020,483)
5	Accumulated amortization of CIAC	<u>342,236</u>	<u>601,542</u>	<u>943,778</u>
6	Rate base	<u>\$ 39,946</u>	<u>\$ 4,808</u>	<u>\$ 44,754</u>
7	Note (1): Non-used and useful plant is calculated as follows:			
8	(A) Total ERC's connected to system			<u>745</u>
9	Developed capacity of water transmission,			
10	distribution, and sewer collection system			<u>992</u>
11	Percent used and useful			75%
12	Percent non-used and useful			<u>25</u>
13	Total			<u>100%</u>
14		<u>Water</u>	<u>Sewer</u>	
15	(B) Transmission & distribution and			
16	sewage collection system costs			
17	(Accts. 331, 333, 335; 354, 360,			
18	361, 362, 363, 364, 370)	\$ 750,568	\$2,580,428	
19	Accumulated depreciation on above			
20	accounts	<u>(228,445)</u>	<u>(695,952)</u>	
21		522,123	1,884,476	
22	Percent non-used and useful	<u>.25</u>	<u>.25</u>	
23	Net non-used and useful distribution			
24	and collection system costs	<u>\$ 130,531</u>	<u>\$ 471,119</u>	
25	(C) Sewer treatment plant not in service -			
26	all sewage now purchased			\$ 113,755
27	Accumulated depreciation			<u>(62,710)</u>
28	Net non-used and useful treatment plant			<u>\$ 51,045</u>
29	Total sewer plant non-used and useful			
30	(\$471,119 + \$51,045)			<u>\$ 522,164</u>

Parkland Utilities, Inc.  
Actual and Estimated Legal & Accounting Expense  
To Process 1996 Gross-up Refund Report

Line No.		Invoice Date	Fees	Out-of-Pocket	Total
1	<u>Accounting</u>				
2	<u>Cronin, Jackson, Nixon &amp; Wilson</u>				
3	September, 1997	10/17/97	\$ 2,175	\$ 4	\$ 2,179
4	December, 1997	01/22/98	825	97	922
5	Total billed through 12/31/97		<u>3,000</u>	<u>101</u>	<u>3,101</u>
6	Unbilled charges, April, 1998:				
7	R. Nixon - 8 hours @ \$150		1,200		1,200
8	Clerical - 1 hours @ \$25		25		25
9	Telephone, copies, Federal Express			100	100
10	Total unbilled charges		<u>1,225</u>	<u>100</u>	<u>1,325</u>
11	Estimate to complete:				
12	Conference with Staff, prepare				
13	additional information				
14	R. Nixon - 4 hours @ \$150		600		600
15	Clerical - 2 hours @ \$25		50		50
16	Review Staff computation and				
17	discuss with client & attorney				
18	R. Nixon - 3 hours @ \$150		450		450
19	Review Staff Recommendation				
20	R. Nixon - 2 hours @ \$150		300		300
21	Review PAA Order				
22	R. Nixon - 1 hours @ \$150		150		150
23	Prepare refund schedule and				
24	transmit to Staff				
25	P. DeChario - 6 hours @ \$75		450		450
26	Telephone, copies, Federal Express, etc.			250	250
27	Total estimate to complete		<u>2,000</u>	<u>250</u>	<u>2,250</u>
28	Total actual & estimated accounting expense		<u>6,225</u>	<u>451</u>	<u>6,676</u>
29	<u>Legal</u>				
30	<u>Rose, Sundstrom &amp; Bentley (M. Deterding)</u>				
31	Estimated cost:				
32	File case, Staff conferences,				
33	accountant conferences, review				
34	Staff Recommendation, attend				
35	Agenda Conference, review Final				
36	Order & refund documents		3,500	200	3,700
37	Total estimated legal expense		<u>3,500</u>	<u>200</u>	<u>3,700</u>
38	<u>East Coast Equity Management Corp.</u>				
39	Ron Nunes (1)	01/31/98	2,325		2,325
40	Ron Nunes	03/02/98	750		750
41	Ron Nunes	04/03/98	1,350		1,350
42	Ron Nunes	05/04/98	150		150
43	Ron Nunes	06/01/98	7,650		7,650
44	Total management		<u>12,225</u>		<u>12,225</u>
45	Total actual & estimated accounting, legal,				
46	and management expense		<u>\$21,950</u>	<u>\$ 651</u>	<u>\$22,601</u>
47	(1) Expense related to time over and above charges for day-to-day management of				
48	Utility operations.				

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
BRENDA W. McBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
TRACY A. RIZZO, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

COPY

**I N V O I C E**

October 17, 1997

Mr. Ron Nunes  
Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

#515

For professional services rendered during  
September, 1997, as follows:

1. Partial billing for preparation of the 1996 PSC gross-up refund report	\$2,175.00
2. Telephone and copies	<u>4.98</u>
Total	<u>\$2,179.98</u>

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ERIC M. DOAN, C.P.A.  
ROBERT H. JACKSON, C.P.A.  
BRENDA W. McBARRON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
TRACY A. RIZZO, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

COPY

I N V O I C E

January 22, 1998

Mr. Ron Nunes  
Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

#515

For professional services rendered during  
December, 1997, as follows:

1. Preparation of 1996 PSC gross-up refund report and review of prior years' reports for analysis of NOL carryforwards	\$825.00
2. Telephone, postage, Federal Express charges, and copies	<u>97.01</u>
Total	<u>\$922.01</u>

EAST COAST EQUITY MANAGEMENT CORPORATION  
7501 S. CypressHead Drive  
Parkland, FL 33067  
Phone: (305) 753-7900

January 31, 1998

---

Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

Invoice for additional services rendered by Ron Nunes for the month of January 1998.

Date	Item	Time
1/7/98	Research for Staff meeting	3.00
1/7/98	PSC Staff Meeting in Tallahassee	8.00
1/23/98	Discuss PSC staff request with Bob Nixon and transmit documents	3.00
1/26/98	Review and discuss Staff response w/Nixon	.50
	Prepare requested documents	1.00
		<u>.00</u>
	Total Hours	15.50
	Billable hours at \$150.00 per hour directly related to Cross-up	\$2,325.00

EAST COAST EQUITY MANAGEMENT CORPORATION  
7501 S. CypressHead Drive  
Parkland, FL 33067  
Phone: (305) 753-7900

March 2, 1998

Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

Invoice for additional services rendered by Ron Nunes for the month of February 1998.

Date	Item	Time
2/4/98	Discussions w/Deterding & Nixon re: Gross-up	1.00
2/17/98	Respond to added information request by PSC JI	1.00
2/24/98	Respond to added information request by PSC JI	1.00
2/27/98	Review staff 2/26 recommendation and correspondence from Marty Deterding RE: Gross-up	2.00
		<u>5.00</u>
	Total Hours	5.00
	Billable hours at \$150.00 per hour directly related to Gross-up	\$750.00



PARKLAND PAGE 04706  
EAST COAST EQUITY MANAGEMENT CORPORATION  
7501 S. CypressHead Drive  
Parkland, FL 33067  
Phone: (305) 753-7900

April 3, 1998

Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

Invoice for additional services rendered by Ron Nunes for the month of March 1998.

Date	Item	Time
3/5/98	Discussion w/Deterding re: J Iwenjiora request	1.00
3/10/98	Attend Hearing in Tallahassee	8.00
Total Hours		9.00
Billable hours at \$150.00 per hour directly related to Gross-up		\$1,350.00

EAST COAST EQUITY MANAGEMENT CORPORATION  
7501 S. CypressHead Drive  
Parkland, FL 33067  
Phone: (305) 753-7900

May 4, 1998

Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

Invoice for additional services rendered by Ron Nunes for the  
month of April 1998.

Date	Item	Time
4/3/98	Review final gross-up order for 1994 & 1995	1.00

Total Hours 1.00

Billable hours at \$150.00 per hour  
directly related to Gross-up

\$150.00

EAST COAST EQUITY MANAGEMENT CORPORATION  
7501 S. CypressHead Drive  
Parkland, FL 33067  
Phone: (305) 753-7900

June, 1998

Parkland Utilities, Inc.  
8001 Parkside Drive  
Parkland, FL 33067

Invoice for additional services rendered by Ron Nunes for the month of May 1998.

Date	Item	Time
5/4/98	Review 1st draft of 96 refund report	2.00
5/8/98	Review new draft of 96 refund report and discuss w. Bob Nixon	4.00
ESTIMATE	To complete w/o refund	25.00
ESTIMATE	Additional cost with a refund for processing and addition PSC hearings and correspondence	20.00
	Total Hours	51.00
	Billable hours at \$150.00 per hour directly related to Gross-up	\$7,650.00