

Diamond Williams

100149-WU

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Sent: Friday, October 15, 2010 2:33 PM
To: Filings@psc.state.fl.us
Cc: Christian W. Marcelli; ewallace@niamerica.com; bwilkinson@niamerica.com; donald.clayton@tangibl.com; Bart Fletcher
Subject: Docket No. 100149-WU; Application for increase in water rates in Lee County by Ni Florida, LLC.
Attachments: PSC Clerk 09 (Filing Response to Staff's 3rd Data Request) ltr.pdf

- a) Christian W. Marcelli, Esquire
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- b) Docket No. 100149-WU; Application for increase in water rates in Lee County by Ni Florida, LLC.
- c) Ni Florida, LLC
- d) 6 pages
- e) Response to Staff's Third Data Request dated September 15, 2010.

10/15/2010

DOCUMENT NUMBER-DATE
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October 15, 2010

ROBERT M.C. ROSE, (1924-2006)

E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 100149-WU; Ni Florida, LLC - Tamiami
Application for an Increase in Water Rates in Lee County, Florida
Our File No.: 43053.04

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Ni Florida, LLC - Tamiami (the "Utility") to Staff's third data request dated September 15, 2010. Staff has requested the following information in order to complete its analysis in the above-referenced docket.

1. Prior to Tamiami Village Water Co. Inc. (Tamiami Village) being transferred to Ni Florida, Tamiami Village reported O&M expenses of \$197,539 on its 2007 annual report. According to MFR Schedule B-1, the Utility is requesting \$351,604 for O&M expenses based on a December 31, 2009 test year. This represents a 78 percent increase in O&M expenses from 2007 to 2009. Please explain, in detail, why O&M expenses have increased by 78 percent since the transfer of Tamiami Village to Ni Florida.

RESPONSE: Attached is a comparison of O&M for 2009 versus 2007 which identifies the changes by NARUC Account. Explanations of why the amounts changed between the two periods are offered for all items in excess of \$3,000.

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950 PENINSULA CORPORATE CIRCLE, SUITE 2020, BOCA RATON, FLORIDA 33487 (561) 982-7114 FAX (561) 982-7116

2. Please explain, in detail, why the amount of overhead for Ni Florida is considerably greater than the amount recorded by the prior owner of this utility.

RESPONSE: The prior owner of Tamiami Village was a sole proprietor and Ni Florida, LLC is part of a larger corporate entity. The Ni corporate office allocates its expenses to the various companies which it operates based on ERCs. The prior owner had a more direct way of charging costs to the system and did not have the resources that Ni makes available to the entities which it operates.

When Ni Florida, LLC acquired the Tamiami Village water system it had violations, older water meters, and no flushing program in place. Ni Florida, LLC has made improvements to the system by replacing the meters, installing isolation valves, and instituting a flushing program. Previously, the system could not be flushed without shutting down the entire system and sending out boil water notices. Additionally, Ni Florida, LLC provides professional management instead of part-time, non-professional employees with no professional supervision.

3. Please explain, in detail, all qualitative and/or quantitative benefits received by the customers since the transfer of this utility to Ni Florida.

RESPONSE: The benefits for the customers of Tamiami Village of being owned by Ni Florida include the following:

- Experience in compliance with environmental laws.
- Remediating prior non-corporate owner's violations.
- Financial strength (both short- and long-term) and the ability to maintain the system efficiently and professionally.
- Staff with many years of operational, accounting, and environmental expertise.
- Capital expenditures related to replacing meters, replacing isolation valves, and updating mapping.
- Starting a flushing program to improve water quality.
- Making improvements to lower lost and unaccounted for water.

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
October 15, 2010
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Should you or members of the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/tlc
Enclosures

cc: Ed Wallace, President (w/enclosures) (via e-mail)
Mr. Benny Wilkinson (w/enclosures) (via e-mail)
Mr. Donald Clayton (w/enclosures) (via e-mail)
Mr. Bart Fletcher (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\NI FLORIDA, LLC (43053)\(.04) 12-31-09 TY Rate Case (Lee County)\PSC Clerk 08 (Filing Response to Staff's 3rd Data Request) ltr.doc

**Ni America Operating, LLC and Ni America Capital Management, LLC
Overhead Allocation Based on 2009 Actual Expenses**

| | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | Total |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|---------------------|
| Ni America Operating, LLC | | | | | | | | | | | | | |
| Operation and Maintenance | | | | | | | | | | | | | |
| 601 Salaries-Employees | \$111,297 | \$29,018 | \$28,958 | \$40,601 | \$27,224 | \$13,245 | \$13,040 | \$14,463 | \$13,255 | \$13,255 | \$14,465 | \$16,965 | 335,786 |
| 603 Salaries-Officers & Directors | 97,960 | 89,439 | 89,739 | 89,439 | 89,439 | 80,222 | 70,953 | 65,184 | 65,126 | 64,374 | 63,789 | 84,105 | 949,770 |
| 604 Employees Pensions and Benefits | 24,724 | 24,724 | 20,617 | 18,813 | 17,801 | 17,718 | 15,358 | 5,790 | 12,376 | 11,705 | 12,944 | 12,944 | 195,514 |
| 620 Repairs & Maintenance | 561 | 1,217 | 939 | 1,046 | 939 | 1,149 | 939 | 733 | 1,046 | 939 | 1,012 | 1,076 | 11,598 |
| 632 Contract Services-Accounting/Tax | 7,440 | 9,356 | 6,773 | 3,956 | 1,364 | (7,969) | - | - | - | - | 294 | 109,000 | 130,213 |
| 633 Contract Services-Legal | 11,636 | 2,340 | 813 | 1,211 | 313 | 332 | - | 1,089 | 935 | 3,997 | 466 | 510 | 23,641 |
| 636.1 Contract Services-Computer Svcs | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 26,880 |
| 636.2 Contract Services-Other | 4,351 | 4,723 | - | (3,600) | - | - | - | - | - | - | - | - | 5,474 |
| 641/642 Rent Expense | 8,772 | 5,840 | 2,820 | 2,858 | 2,820 | 2,820 | 2,820 | 3,320 | 3,570 | 2,075 | 2,820 | 3,293 | 43,830 |
| 650 Travel Expense | 8,508 | 2,053 | 4,557 | 7,598 | 1,159 | 264 | 1,817 | 3,097 | 2,345 | 820 | 3,171 | 1,940 | 37,330 |
| 657 General Liability | 149 | 138 | 96 | 206 | (853) | 156 | 64 | 64 | 64 | 62 | 62 | 64 | 269 |
| 658 Workman's Compensation | 435 | 393 | 435 | 421 | 435 | 421 | 619 | 594 | 575 | 594 | (1,888) | 594 | 3,629 |
| 659 Crime | 322 | 322 | 322 | 374 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 3,339 |
| 660 Advertising & Promotion | - | - | - | - | - | - | - | - | - | - | 496 | 1,103 | 1,599 |
| 661 Bank Fees | 527 | 168 | 214 | 323 | 218 | 213 | 233 | 231 | 244 | 258 | 245 | 245 | 3,117 |
| Total Operation and Maintenance | \$278,921 | \$171,970 | \$158,523 | \$165,485 | \$143,350 | \$111,060 | \$108,333 | \$97,056 | \$102,023 | \$100,570 | \$100,365 | \$234,330 | 1,771,987 |
| Miscellaneous | | | | | | | | | | | | | |
| 675.1 Telephone | \$5,185 | \$4,643 | \$4,810 | \$4,199 | \$5,458 | \$4,346 | \$4,227 | \$3,961 | \$2,717 | \$2,943 | \$3,504 | \$5,188 | 51,181 |
| 675.2 Utilities | 1,351 | 1,016 | 1,254 | 1,089 | 1,467 | 1,769 | 1,719 | 1,775 | 1,486 | 1,399 | 1,071 | 1,229 | 16,625 |
| 675.3 Meals & Entertainment | 1,899 | 1,012 | 9,816 | 766 | 1,095 | 233 | 704 | 617 | 909 | 4,269 | 1,368 | 2,344 | 25,032 |
| 675.4 Dues/Subsription/Prof Orgs | - | - | - | 553 | 35 | 707 | 590 | 350 | 440 | 240 | - | 417 | 3,332 |
| 675.5 Computer/Internet Expenses | 441 | 507 | 338 | 333 | 333 | 74 | 282 | 74 | 270 | 260 | 342 | 260 | 3,515 |
| 675.6 Utility Associations | 10 | - | - | - | - | - | - | - | - | - | - | 400 | 410 |
| 675.7 Office Supplies | 1,303 | 489 | 351 | 440 | 285 | 504 | 130 | 951 | 205 | 28 | 294 | 747 | 5,727 |
| 675.8 Postage/Freight/Overnight | 54 | 65 | 45 | 42 | 324 | 110 | 78 | 66 | - | 210 | 339 | 420 | 1,753 |
| 675.9 Other Expenses | 322 | - | - | - | 184 | - | - | 83 | - | - | - | (33) | 556 |
| 675.1 Education & Seminars | - | - | - | - | - | - | - | 370 | 31 | - | 729 | 1,195 | 2,324 |
| Total Miscellaneous | \$10,565 | \$7,731 | \$16,615 | \$7,422 | \$9,181 | \$7,742 | \$7,731 | \$8,246 | \$6,058 | \$9,350 | \$7,647 | \$12,167 | 110,455 |
| Total O&M | \$289,486 | \$179,701 | \$175,138 | \$172,908 | \$152,531 | \$118,802 | \$116,063 | \$105,302 | \$108,082 | \$109,920 | \$108,011 | \$246,496 | 1,882,442 |
| Ni America Capital Management, LLC | | | | | | | | | | | | | |
| Corporate Governance | | | | | | | | | | | | | |
| 634 Contractual Svcs-Mgmt Fee | \$4,167 | \$4,167 | \$4,167 | \$4,167 | \$4,167 | \$4,167 | \$4,167 | \$4,167 | \$4,167 | \$37,500 | \$12,500 | \$12,500 | 100,000 |
| 636 Contractual Svcs-Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100,000 | \$21,840 | \$0 | \$0 | 121,840 |
| 659 Insurance - Other | 1,250 | 1,250 | 1,250 | 1,237 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 10,703 |
| 675.3 Meals and Entertainment | - | - | - | - | - | - | - | - | - | - | - | - | 826 |
| 675.8 Misc Expenses | - | - | - | - | - | - | - | - | - | 2,730 | - | - | 2,730 |
| 661.2 Bank Fees | 137 | 171 | 161 | 264 | 203 | 195 | 163 | 197 | 213 | 211 | 195 | 216 | 2,326 |
| 408 Taxes Other Than Income | - | - | - | - | - | - | - | - | - | 3,165 | - | - | 3,165 |
| 650 Travel Expense | - | - | 1,561 | - | - | - | - | - | - | 7,280 | - | 348 | 9,188 |
| Total Corporate Governance | \$5,553 | \$5,588 | \$7,139 | \$5,667 | \$5,084 | \$5,076 | \$5,044 | \$5,079 | \$105,094 | \$74,266 | \$13,410 | \$13,779 | 250,779 |
| Total Allocable O&M | \$295,040 | \$185,289 | \$182,277 | \$178,574 | \$157,615 | \$123,878 | \$121,108 | \$110,381 | \$213,176 | \$184,187 | \$121,421 | \$260,275 | 2,133,221 |
| ERCs | | | | | | | | | | | | | |
| Shaded Lane | 204 | 204 | 204 | 205 | 205 | 205 | 205 | 203 | 203 | 202 | 204 | 200 | 2,444 |
| Hudson | 2,987 | 2,974 | 2,985 | 2,979 | 2,979 | 2,985 | 2,985 | 2,987 | 2,978 | 2,987 | 2,986 | 2,985 | 35,797 |
| Tamiami | 748 | 748 | 748 | 749 | 749 | 749 | 749 | 749 | 749 | 756 | 756 | 768 | 9,018 |
| Brighton | - | - | - | - | - | 748 | 748 | 747 | 740 | 738 | 726 | 732 | 5,179 |
| Total | 3,939 | 3,926 | 3,937 | 3,933 | 3,933 | 4,687 | 4,687 | 4,686 | 4,670 | 4,683 | 4,672 | 4,685 | 52,438 |
| Percentage of Allocable Payroll | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | 47.089% | |
| Allocated Overhead | | | | | | | | | | | | | |
| Shaded Lane | \$ 7,195 | \$ 4,534 | \$ 4,448 | \$ 4,383 | \$ 3,869 | \$ 2,551 | \$ 2,494 | \$ 2,252 | \$ 4,364 | \$ 3,741 | \$ 2,497 | \$ 5,232 | \$ 47,559 |
| Hudson | 105,353 | 66,094 | 65,077 | 63,692 | 56,217 | 37,150 | 36,319 | 33,132 | 64,013 | 55,321 | 36,543 | 78,088 | 696,999 |
| Tamiami | 26,382 | 16,623 | 16,308 | 16,014 | 14,134 | 9,322 | 9,113 | 8,308 | 16,100 | 14,002 | 9,252 | 20,091 | 175,649 |
| Brighton | - | - | - | - | - | 9,309 | 9,101 | 8,286 | 15,906 | 13,668 | 8,885 | 19,149 | 84,305 |
| Total | \$ 138,931 | \$ 87,251 | \$ 85,832 | \$ 84,089 | \$ 74,219 | \$ 58,333 | \$ 57,028 | \$ 51,977 | \$ 100,382 | \$ 86,732 | \$ 57,176 | \$ 122,561 | \$ 1,004,512 |

| | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-09 | Aug-09 | Sep-09 | Oct-09 | Nov-09 | Dec-09 | Total |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|----------------|
| Tamiami Allocated Overhead by Account | | | | | | | | | | | | | |
| Ni America Operating, LLC | | | | | | | | | | | | | |
| Operation and Maintenance | | | | | | | | | | | | | |
| 601 Salaries-Employees | \$9,952 | \$2,603 | \$2,591 | \$3,641 | \$2,441 | \$997 | \$981 | \$1,089 | \$1,001 | \$1,008 | \$1,102 | \$1,310 | 28,716 |
| 603 Salaries-Officers & Directors | 8,760 | 8,024 | 8,029 | 8,021 | 8,021 | 6,037 | 5,339 | 4,906 | 4,919 | 4,894 | 4,861 | 6,492 | 78,300 |
| 604 Employees Pensions and Benefits | 2,211 | 2,218 | 1,844 | 1,687 | 1,596 | 1,333 | 1,156 | 436 | 935 | 890 | 986 | 999 | 16,292 |
| 620 Repairs & Maintenance | 50 | 109 | 84 | 94 | 84 | 86 | 71 | 55 | 79 | 71 | 77 | 83 | 944 |
| 632 Contract Services-Accounting/Tax | 665 | 839 | 606 | 355 | 122 | (600) | - | - | - | - | 22 | 8,414 | 10,424 |
| 633 Contract Services-Legal | 1,041 | 210 | 73 | 109 | 28 | 25 | - | 82 | 71 | 304 | 35 | 39 | 2,016 |
| 634 Contract Services-Regulatory | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 636.1 Contract Services-Computer Svcs | 200 | 201 | 200 | 201 | 201 | 169 | 169 | 169 | 169 | 170 | 171 | 173 | 2,192 |
| 636.2 Contract Services-Other | 389 | 424 | - | (323) | - | - | - | - | - | - | - | - | 490 |
| 641/642 Rent Expense | 784 | 524 | 252 | 256 | 253 | 212 | 212 | 250 | 270 | 158 | 215 | 254 | 3,641 |
| 650 Travel Expense | 761 | 184 | 408 | 681 | 104 | 20 | 137 | 233 | 177 | 62 | 242 | 150 | 3,159 |
| 657 General Liability | 13 | 12 | 9 | 18 | (77) | 12 | 5 | 5 | 5 | 5 | 5 | 5 | 17 |
| 658 Workman's Compensation | 39 | 35 | 39 | 38 | 32 | 32 | 47 | 45 | 43 | 45 | (144) | 46 | 303 |
| 659 Crime | 29 | 29 | 29 | 33 | 22 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 275 |
| 660 Advertising & Promotion | - | - | - | - | - | - | - | - | - | - | 38 | 85 | 123 |
| 661 Bank Fees | 47 | 15 | 19 | 29 | 20 | 16 | 18 | 17 | 18 | 20 | 19 | 19 | 256 |
| 667 Regulatory Commission Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Operation and Maintenance | \$24,941 | \$15,429 | \$14,182 | \$14,840 | \$12,855 | \$8,357 | \$8,152 | \$7,305 | \$7,705 | \$7,645 | \$7,647 | \$18,088 | 147,148 |
| Miscellaneous | | | | | | | | | | | | | |
| 675.1 Telephone | \$464 | \$417 | \$430 | \$377 | \$489 | \$327 | \$318 | \$298 | \$205 | \$224 | \$267 | \$400 | 4,216 |
| 675.2 Utilities | 121 | 91 | 112 | 98 | 132 | 133 | 129 | 134 | 112 | 106 | 82 | 95 | 1,344 |
| 675.3 Meals & Entertainment | 170 | 91 | 878 | 69 | 98 | 18 | 53 | 46 | 69 | 325 | 104 | 181 | 2,101 |
| 675.4 Dues/Subscription/Prof Orgs | - | - | - | 50 | 3 | 53 | 44 | 26 | 33 | 18 | - | 32 | 260 |
| 675.5 Computer/Internet Expenses | 39 | 45 | 30 | 30 | 30 | 6 | 21 | 6 | 20 | 20 | 26 | 20 | 294 |
| 675.6 Utility Associations | 1 | - | - | - | - | - | - | - | - | - | - | 31 | 32 |
| 675.7 Office Supplies | 116 | 44 | 31 | 39 | 26 | 38 | 10 | 72 | 15 | 2 | 22 | 58 | 474 |
| 675.8 Postage/Freight/Overnight | 5 | 6 | 4 | 4 | 29 | 8 | 6 | 5 | - | 16 | 26 | 32 | 141 |
| 675.9 Other Expenses | 29 | - | - | - | 17 | - | - | 6 | - | - | - | (3) | 49 |
| 675.1 Education & Seminars | - | - | - | - | - | - | - | 28 | 2 | - | 56 | 92 | 178 |
| Total Miscellaneous | \$945 | \$694 | \$1,487 | \$666 | \$823 | \$583 | \$582 | \$621 | \$458 | \$711 | \$583 | \$939 | 9,089 |
| Total O&M | \$25,886 | \$16,122 | \$15,669 | \$15,506 | \$13,678 | \$8,940 | \$8,734 | \$7,926 | \$8,163 | \$8,356 | \$8,230 | \$19,027 | 156,237 |
| Ni America Capital Management, LLC | | | | | | | | | | | | | |
| Corporate Governance | | | | | | | | | | | | | |
| 634 Contractual Svcs-Mgmt Fee | \$373 | \$374 | \$373 | \$374 | \$374 | \$314 | \$314 | \$314 | \$315 | \$2,851 | \$952 | \$965 | 7,890 |
| 636 Contractual Svcs-Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,552 | \$1,660 | \$0 | \$0 | 9,213 |
| 659 Insurance - Other | 112 | 112 | 112 | 111 | 64 | 54 | 54 | 54 | 54 | 54 | 54 | 55 | 890 |
| 675.3 Meals and Entertainment | - | - | - | - | - | - | - | - | - | 63 | - | - | 63 |
| 675.8 Misc Expenses | - | - | - | - | - | - | - | - | - | 208 | - | - | 208 |
| 661.2 Bank Fees | 12 | 15 | 14 | 24 | 18 | 15 | 12 | 15 | 16 | 16 | 15 | 17 | 189 |
| 408 Taxes Other Than Income | - | - | - | - | - | - | - | - | - | 241 | - | - | 241 |
| 634.1 Metalmark Sponsor Fee | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 650 Travel Expense | - | - | 140 | - | - | - | - | - | - | 553 | - | 27 | 720 |
| Total Corporate Governance | \$497 | \$501 | \$639 | \$508 | \$456 | \$382 | \$380 | \$382 | \$7,937 | \$5,646 | \$1,022 | \$1,064 | 19,413 |
| Total Allocable O&M | \$26,382 | \$16,623 | \$16,308 | \$16,014 | \$14,134 | \$9,322 | \$9,113 | \$8,308 | \$16,100 | \$14,002 | \$9,252 | \$20,091 | 175,649 |

Ni Florida, LLC - Tamiami
O&M Expenses
2009 vs 2007

| <u>Acct</u> | <u>Description</u> | <u>2009</u> | <u>2007</u> | <u>Change</u> | <u>Comment</u> |
|-------------|---------------------------------------|-------------------|-------------------|-------------------|--|
| 601 | S&W Employees | \$ - | \$ 10,457 | \$ (10,457) | Ni Florida operates Tamiami under a contract with |
| 603 | S&W Officers, Directors, Shareholders | - | 45,327 | (45,327) | FUG. Therefore, all Salaries & Wages and Employee |
| 604 | Employee Pensions & Benefits | - | 24,637 | (24,637) | Benefit costs for 2009 are \$0. |
| 610 | Purchased Water | 86,694 | 77,884 | 8,810 | Purchased Water is related to volume and price. |
| 615 | Purchased Power | - | 760 | (760) | |
| 620 | Materials & Supplies | - | 1,310 | (1,310) | |
| 630 | Contract Services - Professional | 980 | 150 | 830 | |
| 630 | Contract Services - Operations | 43,100 | - | 43,100 | FUG operates Tamiami under a service contract. |
| 630 | Contract Services - Testing | - | 1,415 | (1,415) | |
| 630 | Contract Services - R&M | 13,155 | 13,653 | (498) | |
| 630 | Contract Services - Telephone Service | - | 2,143 | (2,143) | |
| 640 | Rents | - | 8,368 | (8,368) | Assume this is for office rent charged to Tamiami. |
| 650 | Transportation Expense | - | 716 | (716) | |
| 655 | Insurance Expense | 698 | 3,598 | (2,900) | |
| 666 | Reg Comm Exp - Rate Case Amort. | 23,151 | - | 23,151 | This represents a 4-year amortization of rate case exp. |
| 670 | Bad Debt Expense | 7,205 | - | 7,205 | This represents actual and pro forma bad debt exp. |
| 675 | Misc Expense - Bank Service Charges | - | 1,300 | (1,300) | |
| 675 | Misc Expense - Telephone | - | 1,558 | (1,558) | |
| 675 | Misc Expense - Credit Line Fee | - | 150 | (150) | |
| 675 | Misc Expense - Corp Annual Report | - | 150 | (150) | |
| 675 | Misc Expense - Postage | - | 2,420 | (2,420) | |
| 675 | Misc Expense - Permits | - | 320 | (320) | |
| 675 | Misc Expense - Occupational License | - | 50 | (50) | |
| 675 | Misc Expense - Office | 972 | 1,173 | (201) | |
| 675 | Misc Expense - Corporate Overhead | 175,649 | - | 175,649 | This represents corporate overhead allocated to Tamiami. |
| | Total | \$ 351,604 | \$ 197,539 | \$ 154,065 | |