

JOHN Q. ADAMS II
Certified Public Accountant

VANESSA L. KING
Enrolled Agent

March 27, 2012

VIA FEDERAL EXPRESS

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

RE: Docket 100048-WU
Sunshine Utilities of Central Florida, Inc.
Rate Case Synopsis
Rate Case Expense

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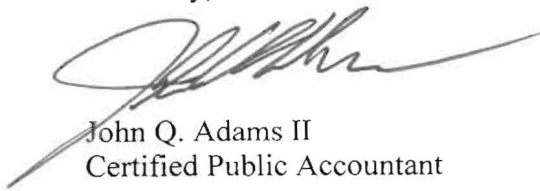
Dear Ms. Cole:

Attached please find for your information and review the expenses incurred by Sunshine Utilities of Central Florida, Inc. from Adams & Company, P.A. I have also included copies of Adams & Company, P.A. invoices relating to the rate case.

The total cost to date is \$52,014 – with the project completion costs estimated to be approximately \$4,500 as best guess estimate.

Should you have any questions, please feel free to contact me.

Sincerely,



John Q. Adams II
Certified Public Accountant

JQA/pja

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Docket 100048-WU

Sunshine Utilities Of Central Florida, Inc
 Rate Case Expense - Accountant

	<u>Staff</u>	<u>Date</u>	<u>Total</u>	<u>Billable</u>	<u>Rate</u>	<u>Billable</u>	
Call, fax, copy, email, mail	A. Vealy	12/07/10	1.50	1.50	\$100.00	\$150.00	
	A. Vealy	12/27/10	6.00	6.00	\$100.00	\$600.00	
	A. Vealy	01/14/11	2.00	2.00	\$100.00	\$200.00	
	A. Vealy	01/15/11	1.00	1.00	\$100.00	\$100.00	
	A. Vealy	04/10/11	2.60	2.60	\$100.00	\$260.00	
	A. Vealy	04/12/11	0.38	0.40	\$100.00	\$40.00	
	A. Vealy	04/21/11	0.25	0.30	\$100.00	\$30.00	
	A. Vealy	07/13/11	0.17	0.20	\$100.00	\$20.00	
	A. Vealy	07/27/11	1.50	1.50	\$100.00	\$150.00	
	A. Vealy	08/01/11	1.28	1.30	\$100.00	\$130.00	
	A. Vealy	08/01/11	1.00	1.00	\$100.00	\$100.00	
	A. Vealy	08/23/11	0.57	0.60	\$100.00	\$60.00	
	A. Vealy	08/29/11	0.17	0.17	\$100.00	\$16.67	
	A. Vealy	08/29/11	0.28	0.28	\$100.00	\$28.33	
	A. Vealy	08/31/11	0.12	0.12	\$100.00	\$11.67	
	A. Vealy	08/31/11	0.17	0.17	\$100.00	\$16.67	
	A. Vealy	08/31/11	1.03	1.03	\$100.00	\$103.33	
	A. Vealy	09/01/11	0.15	0.15	\$100.00	\$15.00	
	A. Vealy	09/06/11	0.27	0.27	\$100.00	\$26.67	
	A. Vealy	09/07/11	0.35	0.35	\$100.00	\$35.00	
	A. Vealy	09/20/11	0.75	0.75	\$100.00	\$75.00	
	J. Adams	01/27/12	0.50	0.50	\$150.00	\$75.00	
	P. Adams	02/09/12	0.50	0.50	\$75.00	\$37.50	
	J. Adams	02/10/12	1.30	1.30	\$150.00	\$195.00	
	J. Adams	02/29/12	1.50	1.50	\$150.00	\$225.00	
	P. Adams	03/07/12	0.75	0.75	\$75.00	\$56.25	
	J. Adams	03/07/12	0.70	0.70	\$150.00	\$105.00	
	J. Adams	03/07/12	0.80	0.80	\$150.00	\$120.00	
	J. Adams	03/07/12	1.60	1.60	\$150.00	\$240.00	
	J. Adams	03/08/12	1.40	1.40	\$150.00	\$210.00	
	Client Meeting	A. Vealy	05/02/11	1.00	1.00	\$100.00	\$100.00
		J. Adams	03/14/12	2.50	2.50	150	\$375.00
	Data Entry & Reconciliation	A. Vealy	10/26/10	5.50	5.50	\$100.00	\$550.00
P. Adams		10/26/10	2.48	2.50	\$50.00	\$125.00	
A. Vealy		10/27/10	6.50	6.50	\$100.00	\$650.00	
P. Adams		10/27/10	4.87	4.90	\$50.00	\$245.00	
A. Vealy		01/20/11	2.83	2.90	\$100.00	\$290.00	
P. Adams		01/24/11	5.42	5.50	\$50.00	\$275.00	
A. Vealy		01/25/11	0.25	0.30	\$100.00	\$30.00	
A. Vealy		01/25/11	3.72	3.80	\$100.00	\$380.00	
A. Vealy		01/26/11	2.33	2.40	\$100.00	\$240.00	
A. Vealy		02/05/11	1.50	1.50	\$100.00	\$150.00	
A. Vealy		03/01/11	0.17	0.20	\$100.00	\$20.00	
P. Adams		03/23/11	1.70	1.70	\$50.00	\$85.00	
A. Vealy		03/23/11	5.93	6.00	\$100.00	\$600.00	
P. Adams		03/23/11	9.22	9.30	\$50.00	\$465.00	
A. Vealy		03/24/11	1.93	2.00	\$100.00	\$200.00	
A. Vealy		03/24/11	1.38	1.40	\$100.00	\$140.00	
A. Vealy		03/24/11	1.40	1.40	\$100.00	\$140.00	
A. Vealy		03/25/11	13.52	13.60	\$100.00	\$1360.00	
A. Vealy		03/26/11	0.25	0.30	\$100.00	\$30.00	
A. Vealy		03/26/11	2.02	2.10	\$100.00	\$210.00	
A. Vealy		03/27/11	2.25	2.30	\$100.00	\$230.00	
A. Vealy		03/28/11	0.25	0.30	\$100.00	\$30.00	

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	A. Vealy	05/06/11	4.50	4.50	\$100.00	\$450.00
	A. Vealy	05/10/11	3.33	3.40	\$100.00	\$340.00
	A. Vealy	05/12/11	5.00	5.00	\$100.00	\$500.00
	A. Vealy	05/12/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	05/13/11	2.00	2.00	\$100.00	\$200.00
	A. Vealy	05/13/11	3.00	3.00	\$100.00	\$300.00
	A. Vealy	05/14/11	5.00	5.00	\$100.00	\$500.00
	A. Vealy	05/15/11	4.50	4.50	\$100.00	\$450.00
	A. Vealy	05/16/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	05/16/11	2.50	2.50	\$100.00	\$250.00
	A. Vealy	05/17/11	3.50	3.50	\$100.00	\$350.00
	A. Vealy	05/17/11	4.25	4.30	\$100.00	\$430.00
	A. Vealy	05/18/11	3.75	3.80	\$100.00	\$380.00
	A. Vealy	05/18/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	05/19/11	4.35	4.40	\$100.00	\$440.00
	A. Vealy	05/19/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	05/20/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	05/20/11	0.25	0.30	\$100.00	\$30.00
	A. Vealy	05/20/11	1.08	1.10	\$100.00	\$110.00
	A. Vealy	05/23/11	1.50	1.50	\$100.00	\$150.00
	A. Vealy	05/23/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	05/24/11	3.50	3.50	\$100.00	\$350.00
	A. Vealy	05/24/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	05/25/11	4.50	4.50	\$100.00	\$450.00
	A. Vealy	05/25/11	6.50	6.50	\$100.00	\$650.00
	A. Vealy	05/26/11	6.25	6.30	\$100.00	\$630.00
	A. Vealy	05/26/11	4.25	4.30	\$100.00	\$430.00
	A. Vealy	05/27/11	8.15	8.20	\$100.00	\$820.00
	A. Vealy	05/29/11	4.15	4.20	\$100.00	\$420.00
	A. Vealy	05/30/11	3.00	3.00	\$100.00	\$300.00
	A. Vealy	05/31/11	4.50	4.50	\$100.00	\$450.00
	A. Vealy	05/31/11	8.00	8.00	\$100.00	\$800.00
	A. Vealy	05/31/11	2.00	2.00	\$100.00	\$200.00
	A. Vealy	06/01/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	07/19/11	3.33	3.40	\$100.00	\$340.00
	A. Vealy	07/19/11	5.00	5.00	\$100.00	\$500.00
	A. Vealy	08/02/11	1.95	2.00	\$100.00	\$200.00
	A. Vealy	08/02/11	2.22	2.30	\$100.00	\$230.00
	A. Vealy	08/03/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	08/08/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	08/08/11	1.00	1.00	\$100.00	\$100.00
	A. Vealy	11/15/11	1.89	1.89	\$100.00	\$189.00
	A. Vealy	11/16/11	6.75	6.75	\$100.00	\$675.00
	A. Vealy	11/21/11	8.75	8.75	\$100.00	\$875.00
Manager Review	A. Vealy	05/09/11	2.30	2.30	\$100.00	\$230.00
	A. Vealy	05/09/11	1.50	1.50	\$100.00	\$150.00
	A. Vealy	05/09/11	0.35	0.40	\$100.00	\$40.00
Preparation of Project	P. Adams	12/03/09	3.30	3.30	\$75.00	\$247.50
	P. Adams	12/04/09	1.10	1.10	\$75.00	\$82.50
	P. Adams	12/28/09	2.20	2.20	\$75.00	\$165.00
	J. Adams	05/19/10	12.00	12.00	\$150.00	\$1800.00
	J. Adams	05/24/10	12.00	12.00	\$150.00	\$1800.00
	J. Adams	06/14/10	8.00	8.00	\$150.00	\$1200.00
	J. Adams	06/15/10	10.00	10.00	\$150.00	\$1500.00
	A. Vealy	11/04/10	4.82	4.90	\$100.00	\$490.00
	A. Vealy	11/08/10	3.50	3.50	\$100.00	\$350.00
	A. Vealy	11/08/10	6.00	6.00	\$100.00	\$600.00
	A. Vealy	11/09/10	4.50	4.50	\$100.00	\$450.00
	A. Vealy	11/09/10	0.55	0.60	\$100.00	\$60.00

	A. Vealy	11/09/10	0.78	0.80	\$100.00	\$80.00
	A. Vealy	12/23/10	1.75	1.80	\$100.00	\$180.00
	A. Vealy	12/23/10	1.17	1.20	\$100.00	\$120.00
	A. Vealy	12/23/10	2.17	2.20	\$100.00	\$220.00
	A. Vealy	12/29/10	1.50	1.50	\$100.00	\$150.00
	J. Adams	03/17/11	3.30	3.30	\$150.00	\$495.00
	A. Vealy	04/04/11	1.43	1.50	\$100.00	\$150.00
	A. Vealy	05/09/11	3.70	3.70	\$100.00	\$370.00
	P. Adams	05/23/11	1.55	1.60	\$50.00	\$80.00
	J. Adams	05/23/11	4.20	4.20	\$150.00	\$630.00
	J. Adams	05/24/11	2.80	2.80	\$150.00	\$420.00
	J. Adams	05/25/11	5.80	5.80	\$150.00	\$870.00
	J. Adams	05/26/11	2.30	2.30	\$150.00	\$345.00
	J. Adams	05/31/11	8.50	8.50	\$150.00	\$1275.00
	P. Adams	05/31/11	0.43	0.43	\$75.00	\$32.25
	A. Vealy	05/31/11	0.83	0.90	\$100.00	\$90.00
	P. Adams	05/31/11	4.50	4.50	\$75.00	\$337.50
	P. Adams	05/31/11	3.12	3.20	\$75.00	\$240.00
	P. Adams	06/01/11	6.25	6.30	\$75.00	\$472.50
	A. Vealy	07/11/11	4.70	4.70	\$100.00	\$470.00
	A. Vealy	07/12/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	07/12/11	2.17	2.20	\$100.00	\$220.00
	A. Vealy	07/12/11	0.25	0.30	\$100.00	\$30.00
	A. Vealy	07/18/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	07/18/11	1.17	1.20	\$100.00	\$120.00
	A. Vealy	07/18/11	3.58	3.60	\$100.00	\$360.00
	A. Vealy	07/20/11	3.67	3.70	\$100.00	\$370.00
	A. Vealy	07/20/11	4.50	4.50	\$100.00	\$450.00
	A. Vealy	07/21/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	07/21/11	6.17	6.20	\$100.00	\$620.00
	A. Vealy	07/25/11	0.67	0.70	\$100.00	\$70.00
	A. Vealy	09/06/11	1.93	1.93	\$100.00	\$193.33
	A. Vealy	09/07/11	0.07	0.07	\$100.00	\$6.67
	A. Vealy	09/19/11	0.13	0.13	\$100.00	\$13.33
	A. Vealy	09/22/11	1.00	1.00	\$100.00	\$100.00
	A. Vealy	09/26/11	2.65	2.65	\$100.00	\$265.00
	A. Vealy	09/26/11	4.00	4.00	\$100.00	\$400.00
	A. Vealy	09/27/11	4.02	4.02	\$100.00	\$401.67
	A. Vealy	09/27/11	3.85	3.85	\$100.00	\$385.00
	A. Vealy	09/28/11	6.03	6.03	\$100.00	\$603.33
	A. Vealy	10/05/11	0.18	0.18	\$100.00	\$18.33
	A. Vealy	12/27/11	0.80	0.80	\$100.00	\$80.00
	A. Vealy	12/29/11	3.12	3.12	\$100.00	\$312.00
	J. Adams	02/29/12	2.40	2.40	\$150.00	\$360.00
	J. Adams	03/12/12	2.20	2.20	\$150.00	\$330.00
Research	P. Adams	12/12/09	2.00	2.00	\$75.00	\$150.00
	A. Vealy	09/01/10	1.27	1.30	\$100.00	\$130.00
	A. Vealy	05/02/11	2.77	2.80	\$100.00	\$280.00
Paper, binder clips, toner						\$512.00
						<u>52,014.00</u>
Estimate cost to complete	J. Adams		30.00	30.00	150.00	4,500.00

ADAMS & COMPANY, P.A.

910 SW 1st Avenue, Suite 201
Ocala, FL 34471

Sunshine Utilities Of Central Florida, Inc
10230 E Highway 25
Bellevue, FL 34420-7002

May 27, 2010
Invoice: 7173

For Professional Services Rendered:

	Amount
Preparation of 2009 Tangible Tax Return including conversation with County. Cleanup of assets disposed of years ago.	\$200.00
Rate Case Proceedings - progress billing	\$4,245.00

Invoice Total	\$4,445.00
Previous Balance	5,410.00
Current Payments	-3,410.00
Balance Due	\$6,445.00

Invoices are Due on Receipt.

Thank you for your business and we appreciate your referrals!

Current	31 to 60	61 to 90	91 and over	Total
\$4,445.00	\$2,000.00	\$0.00	\$0.00	\$6,445.00

Sunshine Utilities Of Central Florida, Inc
 10230 E Highway 25
 Belleview, FL 34420-7002

December 5, 2010
 Invoice: 7594

For Professional Services Rendered:

	Amount
Rate Case Proceedings - 2009 - PSC Letter - Test Year Approval Progress billing; end 2009 rate case proceeding.	\$3,600.00

Invoice Total	\$3,600.00
Previous Balance	5,790.00
Current Payments	-500.00
Balance Due	\$8,890.00

Invoices are Due on Receipt.

Thank you for your business and we appreciate your referrals!

Current	31 to 60	61 to 90	91 and over	Total
\$3,600.00	\$0.00	\$5,290.00	\$0.00	\$8,890.00

Sunshine Utilities Of Central Florida, Inc
 10230 E Highway 25
 Belleview, FL 34420-7002

March 31, 2011
 Invoice: 8093

For Professional Services Rendered:

	Amount
Annual compilation and generation of financial statements for the year ended December 31, 2010.	\$5,055.50
Marion and Citrus - 2010 - PSC Annual Report	\$2,900.00
Rate Case Proceedings - 2010 - PSC Rate Case	\$4,175.00

Invoice Total	\$12,130.50
Previous Balance	8,890.00
Current Payments	-4,290.00
Balance Due	\$16,730.50

Invoices are Due on Receipt.

Thank you for your business and we appreciate your referrals!

Current	31 to 60	61 to 90	91 and over	Total
\$12,130.50	\$0.00	\$0.00	\$4,600.00	\$16,730.50

Sunshine Utilities Of Central Florida, Inc
 10230 E Highway 25
 Belleview, FL 34420-7002

May 31, 2011
 Invoice: 8321

For Professional Services Rendered:

	Amount
Rate Case Proceedings - 2010 - PSC Rate Case	\$22,000.00
paper, binder clips, toner	\$512.00
Invoice Total	\$22,512.00
Previous Balance	17,930.50
Current Payments	-8,730.50
Balance Due	\$31,712.00

Invoices are Due on Receipt.

Thank you for your business and we appreciate your referrals!

Current	31 to 60	61 to 90	91 and over	Total
\$0.00	\$22,512.00	\$0.00	\$9,200.00	\$31,712.00

Sunshine Utilities Of Central Florida, Inc
 10230 E Highway 25
 Belleview, FL 34420-7002

September 11, 2010
 Invoice: 7394

For Professional Services Rendered:

	Amount
Assistance with stock transfer	\$600.00
Basis research and adjustments to corporate income tax return	\$1,860.00
Rate Case Proceedings - progress billing	\$2,830.00

Invoice Total	\$5,290.00
Previous Balance	6,445.00
Current Payments	-6,445.00
Balance Due	\$5,290.00

Invoices are Due on Receipt.

Thank you for your business and we appreciate your referrals!

Current	31 to 60	61 to 90	91 and over	Total
\$3,600.00	\$0.00	\$5,290.00	\$0.00	\$8,890.00



910 SW 1st Avenue, Ste. 201, Ocala, FL 34471

Sunshine Utilities Of Central Florida, Inc
10230 E Highway 25
Belleview, FL 34420-7002

October 31, 2011
Invoice: 8774

For Professional Services Rendered:

	Amount
2010 - PSC Rate Case - Rate Case Proceedings - progress billings	\$10,160.00
Invoice Total	\$10,160.00
Previous Balance	\$37,842.50
Current Payments	-\$11,130.50
Balance Due	\$36,872.00

Invoices are Due on Receipt.

Thank you very much for your business and we appreciate your referrals!

Current	31 to 60	61 to 90	91 and Over	Total
10,160.00	0.00	0.00	26,712.00	36,872.00