



**DON GAETZ**  
*PRESIDENT OF THE SENATE*

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**WILL WEATHERFORD**  
*SPEAKER OF THE HOUSE OF REPRESENTATIVES*

August 28, 2014

Carlotta S. Stauffer, Director  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Docket No. 130265-WU; Application for staff-assisted rate case in Charlotte County by Little Gasparilla Water Utility, Inc.

Dear Ms. Stauffer:

Attached is a list of issues that the Office of Public Counsel has prepared to identify concerns we have with the information included in the staff report that addresses the preliminary review of the requested rate increase. We are submitting this letter in an effort to be up front with our concerns and allow the staff and utility sufficient time to review our concerns and ask for any additional information that might be needed. If you should have any questions, please feel free to call or e-mail me.

Respectfully submitted,

*s/ Denise N. Vandiver*

Denise N. Vandiver  
Legislative Analyst

c: Division of Accounting & Finance (Mouring, Golden, Vogel)  
Division of Economics (Bruce, Hudson, Daniel)  
Division of Engineering (Buys, King, Lewis, Vickery)  
Office of the General Counsel (Murphy)  
Office of Auditing and Performance Analysis (Deamer)

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Little Gasparilla Water Utility, Inc.  
Jack R. Boyer

Office of Public Counsel (Reilly)

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This case has substantial pro forma items that are included in the recommended Phase II rates. Our comments are separated by Phase I and Phase II as the issues are different and we hope that this makes it easier to understand. We believe that the pro forma plant significantly changes the operational nature of the utility and the revenue requirement should fully reflect all the changes that relate to the Pro Forma requests.

**Phase I Rates**

**Rate Base**

**Used and Useful**

1. The staff report deferred its recommendation on the used and useful percentage for distribution system. We are concerned that the utility has numerous vacant lots that may connect to the system in the future. If the distribution system is deemed 100% used and useful, current customers are paying for plant that has been built to serve future customers.

**Revenues**

**Test Year Revenues**

2. The staff report recognized that the utility did not record late payment charges of \$980 collected during the test year. However, it does not appear the adjustment to include the \$980 was included in the total staff decrease of \$13,162 ( $-\$18,900 - \$805 + \$5,315 + \$1,228$ )

**O&M Expenses**

**Salaries & Wages Expense**

3. The Staff Report includes total Salaries and Wages of \$104,883. We reviewed the audit work papers and believe that the salary levels should be adjusted. Our first concern is with the salary for the Administrator. The test year included salary amounts of \$2,500 a month for operations manager, \$2,500 a month for management, and \$500 a month for meter reading. The auditors were informed that the utility president will be taking over the meter reading duties as well as other support duties. Therefore, the officer's salary should be reduced by the \$500 a month. In addition, the auditors were told that the Operations Trainee takes over the officer's duties when he is out of state in the summer. We believe that the utility should clarify the period of time that the officer is out of town and if it is longer than a reasonable 2-3 week vacation, that his salary should be reduced for that period of time.
4. Our second concern is with the requested salary for the utility president. The utility general ledger did not reflect any salary payments to the President during the test year. However, the utility provided a job description for the President. This job description reflects meter reading (quarterly), signs checks, Customer Service, back up for Accountant, Accounts Receivable, Accounts payable, and Customer Relations, and assisting the Administrator. The auditors were informed that the President works about 37 hours a month. The requested monthly salary is \$18,000. We believe that this salary is very high for the work that has been described. It reflects an hourly rate of \$40 which does not reflect the duties described. We believe that this salary should be

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reduced by one-third to one-half to reflect a more reasonable rate for the duties described.

5. Our third concern is with the salary for the Operations trainee. The utility also pays an Operations Trainee for 46 hours a month. The job description for this employee includes daily operations of plant, delivery of supplies, transport maintenance, flushing, meter installation, and on call 24 hours. We believe that the hourly rate for this employee is also high considering the duties described. In addition, the Contractual Services account includes \$625 each month for a plant operator. It appears that the DEP rules for plant staffing requires 3 hours per day for 5 days a week and one visit on each weekend day. We do not believe that the utility has justified what the contract plant operator does and what additional duties are required for the Operations Trainee. We believe that the salary for this employee should be reduced by at least 20% - 25% to reflect a more reasonable rate. Unless the utility can justify the work that is required in addition to the contract plant operator, this salary should also be reduced to reflect the limited nature of his duties.
6. Our last concern is with what appears to be a request by the utility for a 15% salary increase on the salaries for the Administrator, the Operations Trainee, and the Accountant. In response to Audit request Number 8, it appears that the utility has indicated the test year salaries plus a 15% increase. Considering our comments in the prior issues, we believe that the salaries are over-stated in the test year. In addition, a 15% increase does not reflect the current economy and should not be allowed.

Employee Pensions & Benefits Expense

7. The staff report included an expense for Employee Pensions and Benefits of \$29,356 for the utility's Simplified Employee Pension (SEP) Plan. The utility response to the second staff data request Item #7 includes four pages. The first and third pages are generic descriptions of an SEP Plan. The second page is evidence of a newly created SEP account for the utility Administrator. And the fourth page is a calculation of the utility's requested 25% SEP expense for all four employees. We believe that a 25% SEP Plan is excessive. In a staff-assisted rate case for Laniger Enterprises of America, Inc. (Laniger), the Commission only allowed a 7.5% pension expense. Laniger provided service to 277 residential water customers and 524 residential wastewater customers in addition to two condominium style developments and a mobile home park (over 500 additional customers). The Commission order stated:

The utility has requested contributing the maximum allowable under the plan. The plan provided by the utility provides that the maximum contribution is 15% of earned income. . . . Although employee pensions and benefits are a legitimate business expense, we do not believe that the 15% maximum contribution is appropriate for a utility of this size. We

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find that one half of the maximum contribution level allowed is reasonable for this utility.<sup>1</sup>

Little Gasparilla serves fewer customers and only provides water service. We believe that the 7.5% allowed in the Laniger order is a reasonable level for the SEP Plan and the 25% level should be reduced. Further, the utility has not provided evidence that the SEP Plan has an open account for the part-time employees. We believe that the SEP Plan expense for the part-time employees should be disallowed until such evidence is provided.

Rent Expense

8. We believe that there is an inadvertent error in the classification of Rent Expense. The Utility General Ledger includes \$5,910 in rent expense. This is split \$3,510 in Account 675 (Miscellaneous Expense) and \$2,400 In Account 650 (Transportation Expense). The Staff Report reclassifies this amount to Account 640 – Rent Expense. However, our review of the audit work papers and the staff report adjustments appears to indicate that staff has inadvertently not removed it from Accounts 675 and 650.

Insurance Expense

9. The Utility General Ledger includes \$11,547 in insurance expense. The staff report made two adjustments to decrease the account by \$1,457 and \$2,072 for non-utility and unsupported items. However, the staff report also increased the expense by \$6,293 to reflect the appropriate health insurance expense. There is no calculation explained in the staff report and we do not believe that the \$6,293 is an appropriate adjustment. We reviewed the utility response to the staff's second data request item #6 and attempted to determine a reasonable medical insurance expense. The response to the staff data request included three pages in support of its medical insurance expense. One page is page 1 of a 2010 Policy Specification Page. This page reflects a monthly payment of \$266. The second page is an undated page from a credit card bill that reflects a payment of \$425. The third page is a letter dated March 31, 2014 that appears to be from a billing company representing that the monthly payment will be \$426.42. While these pages do not fully support the coverage included in the policy, if medical insurance is allowed by staff, it should be based on more complete documentation. Even the inadequate documentation does not support the additional \$6,293, but only the annual amount of \$5,117.

Life Insurance

10. Our review appears to indicate that the staff report did not allow an expense for life insurance as there was no support provided. In response to staff's second data request Item #6, the utility provided two pages addressing life insurance. The utility response was not complete and did not provide evidence as to the beneficiary of the life insurance policy.

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<sup>1</sup> See Order No. PSC-01-1574-PAA-WS, issued July 30, 2001, in Docket No. 000584-WS, In re: Application for approval of staff-assisted rate case in Martin County by Laniger Enterprises of America, Inc.

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Taxes Other Than Income

11. The Utility reflects \$12,203.21 for Personal and Real Estate Taxes for the test year. The staff report adjusts the tax bills to (1) reflect the most recent tax year 2013, (2) remove an amount of \$811.86 for delinquent taxes and (3) reflect three 2013 tax bills at the full 4% discount. However, our review of the tax bills indicates that one tax bill includes an amount of \$558.41 that is described as a penalty on the tax bill. Attachment 1 is a copy of this tax bill with the penalty highlighted. We recommend that Taxes Other Than Income be reduced to remove this penalty.

Phase II Rates

Rate Base

Pro Forma Utility Plant in Service (UPIS) – Interconnection

12. ♦ The staff report does not include any discussion regarding the prudence or reasonableness of the interconnection. Based on our review of documents included in the docket file, it appears that the utility has provided a cost estimate for a new Reverse Osmosis (R/O) plant and a cost estimate to interconnect with the county. There has been no discussion justifying why the entire R/O plant must be replaced. There were no current customers of the utility testifying at the customer meeting regarding the quality of water. The impact of either of these “all or nothing” options is significant on the current customers. Unless staff has additional information regarding why the entire treatment facilities are in need of replacement, we believe that the utility should further justify why such a material plant investment is needed before this cost is imposed on the ratepayers.

♦ Audit Finding 3 details that the utility only has supporting documentation for \$11,174.30 of the \$21,099 that is booked in a deferred account for the interconnection. The utility estimate for the interconnection is \$648,975 as provided in response to Staff’s First data request (Attachment #2). The utility provided additional documentation for deferred interconnection costs from 2011 through 2014, as well as projected engineering costs (see response to Staff’s Second Data Request #22). The utility response identifies \$51,700 in estimated engineering costs and approximately \$53,000 in historic costs. The staff report increases the estimate for the interconnection by \$90,649 to \$739,624. Neither the utility nor the staff report provides a listing of the costs to identify exactly how they reached these totals. We have reviewed the documents submitted and would like to list a few issues that we have found:

- In response to SDR #2-22 the utility provided invoices to support \$53,424.08 in costs already spent for the pro forma plant project (approximately \$4,505 was missing.) Many of these invoices were from Knight Island Utilities, Inc. (KIU) and appear to be for legal fees provided by the Wotitzky, Wotitzky, Ross & McKinley law firm in Punta Gorda. The legal invoices were split between Little Gasparilla, KIU and Bocilla Utilities, Inc. There is no clear explanation what these invoices are for and how they are relate to the proposed interconnection or how these fees relate to providing service to current customers. Attachment 2 is a listing we have

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prepared of the KIU costs we saw in the utility response and that we believe should be removed, pending further justification.

- The \$51,700 in estimated future engineering costs is based on an e-mail that lists two parts. The first is for \$30,000 related to the unbilled portion of an agreement between DMK Associates and Little Gasparilla for three tasks. The agreement is for a set price and the remaining unbilled portion of the agreement is \$30,000. The attached document appears to indicate that a portion of the costs Little Gasparilla is paying to DMK Associates (DMK) is for an extension of the water main to the north end of the island. The remaining \$21,700 is for specific tasks identified that are outside the agreement that DMK will provide. Two of these tasks also appear to be for the main extension to the north side of the island. We believe that any costs related to the main extension to the north end of the island should be removed from the pro forma cost of the interconnection. These costs are to serve future customers and should not be charged to current customers. Because these costs are not separately identified, we believe staff should request additional information or estimate an allocation between the projects.

◆ The staff report does not reflect any retirement of the current water treatment facilities nor does the staff audit address what plant balances should be retired as part of the interconnection with the county. The retirement of the treatment facilities should result in accounting retirements affecting the UPIS and Accumulated Depreciation (A/D) balances as well as Depreciation Expense. The utility response to Staff's Second Data Request Question #20 states that it will be utilizing the retired structure as the utility island facility to include: Cl2 injection system, in line pony pumps if required, work shop, meter bench test, repairs part inventory, equipment storage, refrigerator, and restroom. Based on information provided by the utility, it appears that these functions are included in the pro forma plans for the new office building. Therefore, we will discuss this in the following issue. There still remains treatment facilities that we believe should be retired and removed from UPIS and A/D with the related decrease to Depreciation Expense.

Pro Forma UPIS – Office Building

13. ◆ The staff report included pro forma plant in the amount of \$374,000, for a new utility building. This dollar amount is also found in the utility's response to Staff's First Data Request Item #10. The staff report does not include any discussion regarding the prudence or reasonableness of the new office building. Included in the utility response is a letter dated December 19, 2013 from DMK Associates which estimates the cost of the building and describes the construction as "approximately 1,561 SF of first floor space (above the water tank) and 403 SF of second floor space for a total of 1,964 SF." We do not believe that the utility has justified the need for a structure this size and cost. Unless staff has additional information regarding why the utility, which will soon become a reseller of water produced by the county, requires a new two-story building for an office and storage on the island, we believe that the utility should further justify why such a plant investment is needed before this cost is imposed on the ratepayers.

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◆ The staff report does not reflect any retirement of the facility that is to be demolished for the construction of the new office building nor does the staff audit address what plant balances should be retired. The retirement of the current facilities should result in accounting retirements which affect the UPIS and A/D balances as well as Depreciation Expense. As stated above, the utility response to Staff's Second Data Request Question #20 states that it will be utilizing the retired structure as the utility island facility to include: Cl2 injection system, in line pony pumps if required, work shop, meter bench test, repairs part inventory, equipment storage, refrigerator, and restroom. These functions appear to be included in the pro forma plans for the new office building. Any plant that relates to these functions need not be retired unless they will be replaced by the construction of the new office building. The structure and equipment that will be demolished and/or replaced should be retired and removed from UPIS and A/D with a related decrease to Depreciation Expense. We believe that more information is needed in order to determine the appropriate retirement.

**Pro Forma UPIS – Meter Replacement**

14. ◆ The staff report also adds an additional pro forma amount of \$24,915 for a remote read meter change out program. The staff report does not include any discussion regarding the prudence or reasonableness of the meter replacement program. The amount included is based on the utility response to Staff's Second Data Request Item #17 which includes a quote provided by BluTower for a "Drive-by Evaluation Kit" that includes 100 meters, radio receiver, laptop computer, antenna, and cables. This would replace approximately 25% of the current meters. The utility has requested inclusion of a four-year program to replace 100% of the water meters. We agree with staff's adjustment to limit it to one year. We do not believe that the utility has justified why it needs an accelerated program to replace all of its water meters. A one year program should allow the utility to replace those that show possible failure. The utility's unaccounted for water percentage does not appear significantly high to indicate a systemic failure on the part of the water meters.

◆ The staff report does not reflect any retirement of the water meters that are to be replaced in the meter replacement program. This program should result in accounting retirements which affect the UPIS and A/D balances as well as Depreciation Expense.

**Capital Structure**

**Long-Term Debt**

15. The staff report used the same capital structure and cost rates for both Phase I and Phase II rates. However, the utility response to Staff's Second Data Request, Question 13 (filed July 10, 2014) indicates a proposed loan for \$880,000 at a 4.75% interest rate to finance the pro forma plant. We believe that this debt should be included in the capital structure for Phase II rates.

**O&M Expenses**

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The staff report includes adjustments to Operating Income on Schedule No. 7-B but does not address how these adjustments are calculated. Our review indicates that we may have issues in the follow areas.

Salaries & Wages Expense

16. If the Pro Forma interconnection is included in Phase II rates, we believe that the Salaries & Wages Expense should be re-evaluated. The job descriptions provided in the audit work papers (WP 44 Series) state that the Administrator is responsible for Operations, Maintenance, Planning, Budgets, and Permits. The job description for the Operations Trainee states that he is responsible for the daily operations of the plant, delivery of supplies, transportation of maintenance, flushing, and meter installations. If the utility is no longer operating a water treatment plant, we believe that these duties will be scaled back and that the salaries and wages expense should be reduced to reflect this change

Purchased Power Expense

17. The staff report reduced the Phase I purchased power expense of \$18,951 by \$11,501 to reflect the decreased costs related to retiring the treatment facilities and purchasing treated water from Charlotte County. However, the utility response to Staff's Second Data Request Item #8 indicates an estimated \$15,000 reduction to purchased power expense. We agree with the utility's estimate that it is more likely that the purchased power expense will be minimal and that the expense should be reduced by the \$15,000.

Materials and Supplies Expense

18. The Staff's Second Data Request, Question #8 requested whether repair and maintenance expense will be reduced after the interconnection. The utility appears to have indicated that the bulk of the repairs included in Account #620, materials and Supplies Expense were for the treatment plant and these expenses will not be occurring in the future. Therefore, we believe that if the pro forma interconnection is included in Phase II rates, the Materials and Supplies expense should be reduced to zero, or close to zero, to remove costs related to the current treatment plant.

Contractual Services Expense

19. As discussed above in the Materials and Supplies Expense, the utility indicated that all plant related repairs will be eliminated if the interconnection is built. Our brief review of the expenses included in the Contractual Services accounts indicates that there may be approximately \$2,660 in expenses that are related to the treatment plant. The last four items were recorded in Materials and Supplies but appear to be have reclassified to Contractual Services in the Staff Report. The descriptions of the items are from the staff audit work papers (43-2/1, pages 2-4) and are provided below.



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Contract Labor	11/08/2012	Matt King	286.00	22 hours Labor - Prep for plant inspection for DEP
Repairs Equipment	02/19/2013	Calkins LP Gas	287.75	Labor and parts - generator work
Repairs Equipment	11/01/2012	Tim Dixon	300.00	Labor to repair water pipes at plant. Piston went out in the main manufacturing pump. Several Repair Jobs: 1) Troubleshoot high service pump not making pressure, 2) supply and deliver 2 6JE inserts, 3) inspect and repair
Repairs Equipment	08/08/2013	K & B Pump Company	1,280.10	blower - installed new Leeson 3/4 hp, 1 phase motor on customer spare blower, 4) Troubleshoot pump operation 5) inspect impeller and valves - faulty check valve
Repairs Equipment	08/16/2013	Lutz Electric Service, Inc.	506.16	Troubleshoot pump - Labor and material to replace bad relay with 2 Alt Relay 120V DPDT 8 Pin
Total			2,660.01	

**Contractual Services Expense**

20. If the Pro Forma interconnection is included in Phase II rates, we believe that the Contract Services Expense should be re-evaluated. In response to Staff's Second Data request, question #8, the utility provided a portion of Florida Department of Environmental Protection (FDEP DEP) Rule 62-699.310(2)(f)1, Florida Administrative Code. Based on this rule, the water distribution system operator is only required to be on-site for any operation or maintenance activity that may affect water quality or quantity unless the activity is performed by a licensed underground utility and excavation contractor or licensed plumbing contractor. The utility response is that the operator expense should be left in, but we believe staff should consider whether the same level of expense is necessary when a significant portion of the operator's duties will be changed as there is no treatment plant for the operator to operate and maintain.

**Rent Expense**

21. The Utility General Ledger includes \$5,910 in rent expense. This includes \$3,510 for the office rent and \$2,400 for the boat slip rental. If the Phase II rates include pro forma plant for a new office building on the mainland, we believe that the \$3,510 rent expense for the office on the mainland should be removed from Phase II rates.

**Depreciation Expense**

22. The staff report does not explain how it has calculated the \$41,191 increase in Depreciation Expense for Phase II rates. We believe that Phase II depreciation expense should not include any expense for the retired plant that will be replaced by the three proposed projects. Each of these projects will result in plant retirements and the depreciation expenses related to these retirements should be removed from the depreciation expense.

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Taxes Other Than Income

23. The staff report does not explain how it has calculated the \$17,916 increase in property taxes for Phase II rates. We believe that Phase II tax expense should not include any expense for the retired plant that will be replaced by the three proposed projects. Each of these projects will result in plant retirements and the property taxes related to these retirements should be removed from the taxes other than income expense.

Insurance Expense

24. If Staff allows medical insurance in Phase II rates, it should be only for an appropriate amount for a reseller of water. The total cost, including benefits, to produce the treated water is included in the wholesale cost of the water that will already be included in the revenue requirement.

Rates

25. The issue of mandatory connections to the Little Gasparilla water system is a material issue in this case. It was substantially the only issue that was addressed at the customer meeting. We believe that Little Gasparilla is designated a "rural service area" (as shown in Attachment 3, an excerpt from the Charlotte County Comprehensive Plan). There appears to be a continuing question if existing houses in the service territory that have their own personal water treatment system, will be required by Charlotte County to connect to the utility's system. It is our understanding that at the July 22, 2014 Charlotte County Commission meeting a motion to clarify the question was tabled to permit further study of the issue. OPC represents all of the customers, both existing and potential future customers. For this reason, we do not advocate either side of the question of mandatory connection to the system. However, we do not believe Phase II rates should not be approved until this question is resolved. If it is determined that that these existing homes are required to connect to the utility's system, we believe that the additional customers should be included in the billing determinants. (The Charlotte County Comprehensive Plan can be found at the following website:  
<http://www.charlottecountyfl.gov/services/planningzoning/Pages/Comprehensive-Plan.aspx/>

**Notice of Ad Valorem Tax and Non-Ad Valorem Assessments**

2013 DELINQUENT TANGIBLE

TANGIBLE PROPERTY

20002473387

Vickie L. Potts, Charlotte County Tax Collector  
18500 Murdock Cir, Port Charlotte FL 33948-1075

Property Address: REV CYC OSMOSIS PLANT

Legal Description: BUSINESS - LITTLE GASPARILLA WTR UTL INC

LITTLE GASPARILLA WTR UTL INC  
BX 5159  
ENGLEWOOD, FL 34224



Parcel ID: CNT-011266-9

Tax District: 991

\*\*\*\*PRIOR YEARS TAXES DUE\*\*\*\*

WALK-IN CUSTOMERS PLEASE BRING ENTIRE NOTICE

PAY DELINQUENT TAXES BY CASH,  
CASHIER'S CHECK OR MONEY ORDER

Scan the QR Code at right to  
view your tax bill from your  
web-enabled mobile phone.

WARRANT	If Received By	Aug 29, 2014	Sep 30, 2014	Oct 31, 2014		
	Discount					
#13-0029	Please Pay	\$12,588.92	\$12,756.32	\$12,923.73		
LAW ENFORCEMENT	941-743-1551	2.58550	653,097	0	653,097	1,688.58
WEST COAST INLAND NAVIGATION	941-485-9402	0.03940	653,097	0	653,097	25.73
ENVIRONMENTALLY SENSITIVE LANDS	941-743-1551	0.20000	653,097	0	653,097	130.62
SOUTHWEST FL WATER MANAGEMENT	352-796-7211	0.38180	653,097	0	653,097	249.35
CHARLOTTE COUNTY SCHOOL BOARD	941-255-0808	7.58100	653,097	0	653,097	4,951.13
CHARLOTTE COUNTY	941-743-1551	6.30070	653,097	0	653,097	4,114.97
PENALTY 5%						558.03

TOTAL MILLAGE RATE 17.08840 TOTAL AD VALOREM \$11,718.41

TOTAL NON-AD VALOREM \$0.00  
TOTAL COMBINED TAXES AND ASSESSMENTS: \$11,718.41

For additional information please see reverse side.  
Save Time - Pay Online at [www.cctaxcol.com](http://www.cctaxcol.com)

Email: [cctaxinfo@charlottefl.com](mailto:cctaxinfo@charlottefl.com)  
Phone (941) 743-1350

- E-Check-A FREE electronic payment from your checking account.
- Credit Card - 2.5% fee or \$2.50 min. charge for M/C, Visa, Amex, Discover

**Notice of Ad Valorem Tax and Non-Ad Valorem Assessments**

2013 DELINQUENT TANGIBLE

20002473387

Make checks payable in U.S. funds to:  
Charlotte County Tax Collector  
18500 Murdock Circle Port Charlotte FL 33948  
Telephone: 941-743-1350

Parcel ID: CNT-011266-9  
Owner Information: LITTLE GASPARILLA WTR UTL INC  
BX 5159  
ENGLEWOOD, FL 34224  
Property Address:  
REV CYC OSMOSIS PLANT, LITTLE GASP ISLAND

I am paying the following amount (check ONLY one box)  
based on the date paid online, in the office, or postmarked:

- If Received By Please Pay
- Aug 29, 2014 \$12,588.92
- Sep 30, 2014 \$12,756.32
- Oct 31, 2014 \$12,923.73

Taxes become delinquent on 03/31/2014 - Add 3%

RETURN WITH PAYMENT

Little Gasparilla Water Utility, Inc.  
 Knight Island Utilities  
 Invoices SDR #2-22

Vendor	Invoice	Date	Description	Amount
2013				
Knight Island Utilities			\$1,123.50 identified on QB Report, but no invoices provided	1,123.50
Knight Island Utilities			\$1,176.00 identified on QB Report, but no invoices provided	1,176.00
Knight Island Utilities			\$451.50 identified on QB Report, but no invoices provided (\$451.50 paid in 2012 with different check number)	451.50
Total Identified for 2013				<u>2,751.00</u>
2012				
Knight Island Utilities, Inc.	21	4/18/12	Miscellaneous Expenses (References attached Document not Provided)	777.00
Knight Island Utilities, Inc.	17	3/19/12	Miscellaneous Expenses (References attached Document not Provided)	551.25
Knight Island Utilities, Inc.	14	2/17/12	Miscellaneous Expenses (References attached Document not Provided)	2,776.30
Knight Island Utilities, Inc.	11	1/9/12	Miscellaneous Expenses (References attached Document not Provided)	283.50
Knight Island Utilities, Inc.	24	5/22/12	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	462.00
Knight Island Utilities, Inc.	30	10/17/12	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	63.00
Knight Island Utilities			\$588.00 identified on QB Report, but no invoices provided	588.00
Knight Island Utilities, Inc.	28	9/18/12	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	451.50
Knight Island Utilities, Inc.	32	11/20/12	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	262.50
Knight Island Utilities, Inc.	34	12/19/12	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	861.00
Knight Island Utilities, Inc.	26	7/13/12	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	126.00
Total Identified for 2012				<u>7,202.05</u>
2011				
Knight Island Utilities, Inc.	3	7/28/11	Miscellaneous Expenses (References attached Document not Provided)	1,045.84
Knight Island Utilities, Inc.	5	8/26/11	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	798.00
Knight Island Utilities, Inc.	8	11/16/11	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	157.50
Knight Island Utilities, Inc.	6	10/20/11	Miscellaneous Expenses (Attorney split between Bocilla, LGU & KIU)	1,755.25
Total Identified for 2011				<u>3,756.59</u>
Knight Island Utilities			Shown on Report in SDR #2-22 for 2012 but no invoice provided	588.00
Total for KIU				<u>14,297.64</u>

## SMART-CHARLOTTE | 2050

FLU Table A-1: Future Land Use Designations		
*Future Land Use Map Category	Abbrev.	Location Permitted
Charlotte Harbor Tourist	CHT	CHCRA
Charlotte Harbor Mixed Use	CHMU	CHCRA
Charlotte Harbor Neighborhood Business/Residential	CHNBR	CHCRA
Murdock Village Mixed Use	MVMU	Murdock Village Community Redevelopment Area
Babcock Mixed Use	BMU	Babcock Ranch Overlay District
Other		
Public Lands & Facilities	PL	County-wide
Inactive Land Uses		
Rural Estate Residential	RER	County-wide
Charlotte Harbor Industrial	CHI	CHCRA
RV Park	RVP	Urban Service Area
Coastal Residential	CR	Rural Service Area – Bridgless Barrier Islands

\*There are some lands in the Rural Service Area designated with Future Land Use Map categories that are shown as being permitted only within the Urban Service Area. These designations existed as such prior to the adoption of this Plan or were placed within the Rural Service Area as a result of the adoption of this Plan. These lands may develop in accordance with existing FLUM and Zoning; however, under no circumstances can property in the Rural Service Area be amended to an Urban Service Area category.

In addition, the FLUM denotes a Conservation Overlay that identifies lands that are publicly owned conservation lands as well as privately owned lands that are encumbered by a conservation easement. The Conservation Overlay is not a future land use designation and is illustrated for informational purposes only. The Conservation Overlay has no regulatory authority under this Plan or the FLUM.

The official Future Land Use Map Series depicts the overlays identified in FLU Table A-2 and FLU Table A-3.

FLU Table A-2: Land Use Overlays		
Districts	Abbrev.	Type Area
Watershed Overlay District	WOD	Overlay Area
Surface Water Protection Overlay District	SWPOD	Overlay Area
Barrier Island Overlay District	BIOD	Overlay Area
U.S. 41 Overlay District	41OD	Overlay Area
Rural Settlement Area Overlay District	RSAOD	Overlay Area

FLU Table A-3: Policy Overlays		
Districts	Abbrev.	Type Area
Babcock Ranch Overlay District	BROD	Overlay Area
Burnt Store Area Overlay District	BSAOD	Overlay Area
Enterprise Charlotte Airport Park Overlay District	ECAPOD	Overlay Area