

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Application for approval Of transfer of  
Certificate No. 538-S From Zachary Taylor Camping & Lodging Inc. to Taylor Arcade, Inc. d/b/a Zachary Taylor Arcade, Inc., Okeechobee County

**REDACTED**

**REQUEST FOR CONFIDENTIAL CLASSIFICATION**

Applicant Zachary Taylor Arcade, Inc. d/b/a Zachary Taylor RV Resort in Okeechobee County ("Taylor Arcade"), files this request for Confidential Classification pursuant to Section 367.156, Florida Statutes, and Rule 25-22.006, Florida Administrative Code and states:

1. By letter dated June 15, 2015 the Staff of the Florida Public Service Commission requested financial statements and information regarding applicant and any owner of applicant<sup>1</sup> with an interest greater than ten percent (10%). In response, applicant is producing the requested financial statements for the years ended December 2014 and 2013, and for the owner as of October 1, 2015.

2. Section 367.156 (1), Florida Statutes (2015), provides as follows:

Upon request of the public utility or other person, any records received by the commission which are shown and found by the commission to be proprietary confidential business information shall be kept confidential and shall be exempt from s. 119.07(1).

3. The term "proprietary confidential business information" is defined in Section 367.156 (3), Florida Statutes (2015) as follows:

Proprietary confidential business information means information, regardless of form or characteristics, which is owned or controlled by the person or company, is intended to be and is treated by the person or company as private in that the disclosure of the information would cause harm to the rate payers or the person's or company's business operations, and has not been disclosed unless

COM \_\_\_\_\_  
AFD \_\_\_\_\_  
APA \_\_\_\_\_  
ECO \_\_\_\_\_  
ENG \_\_\_\_\_  
GCL \_\_\_\_\_  
IDM \_\_\_\_\_  
TEL \_\_\_\_\_  
CLK \_\_\_\_\_

*Redacted*

<sup>1</sup> Dennis Kappas, Sr. is the sole owner of Taylor Arcade, Inc.

RECEIVED FPSC  
15 NOV - 2 PM 4: 09  
COMMISSION CLERK

disclosed pursuant to a statutory provision, an order of a court or administrative body, or private agreement that provides that the information will not be released to the public.

4. The confidential documents identified herein are entitled to protection under Section 367.156 (1), Florida Statutes (2015) and meet the definition in Section 367.156 (3), Florida Statutes (2015), because each document includes proprietary and confidential competitive business information, and contractual data and competitively sensitive commercial information, disclosure of which would adversely impact the competitive business interests of the applicant and its owner. Both applicant and its owner treat the information for which protection is sought as confidential, and neither has voluntarily disclosed the information to the public.

5. Attached to this request and incorporated herein for all purposes are the following supporting exhibits:

- A. Exhibit A: A “highlighted” and “edited” copy of the Applicant’s financial statements for the year ending on December 31, 2013, for which Applicant requests confidential classification herein since the entire document is confidential and cannot be copied or highlighted;
- B. Exhibit B: Same copies as described in Exhibit “A,” except for Applicant’s year ending on December 31, 2014; and,
- C. Exhibit C: Same copies as described in Exhibit “A,” except for Dennis Kappas, Sr. as of October 1, 2015.

WHEREFORE, Applicant respectfully requests that the Commission grant this request for Confidential Classification, effective for a period of at least eighteen (18) months; and that the confidential documents be returned to Applicant as required by Section 367.156(4), Florida Statutes, when no longer necessary for the Commission to conduct its business.

Respectfully submitted this 2<sup>nd</sup> day of November 2015



---

Fred R. Dudley, Esq.  
Florida Bar No. 111060  
Primary Email: [dudley@mylicemse.law.com](mailto:dudley@mylicemse.law.com)  
Dudley, Sellers & Healy, PL  
3522 Thomasville Road, #301  
Tallahassee, FL 32309  
Phone: 850.294.3471  
Fax: 850.222.7339

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished to the John Villafrate, Esq. [jvillafr@psc.state.fl.us](mailto:jvillafr@psc.state.fl.us), Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850 by electronic mail on the 2<sup>nd</sup> day of November 2015.



---

Fred R. Dudley, Esq.

*Peter Makris*

CERTIFIED PUBLIC ACCOUNTANT

JERRY MAKRIS, CPA

STELLA MAKRIS, MTAX

2110 Drew Street  
Clearwater, FL 33765  
Tel: (727) 446-0000

*American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
NYS Society of Certified Public Accountants  
Fordham Law – Juris Doctor*

7 N. Pinellas Avenue  
Tarpon Springs, FL 34689  
Fax: (727) 442-0404

To: The Board of Directors  
Taylor Arcade, Inc.  
Tarpon Springs, Florida

We have compiled the accompanying balance sheet of Taylor Arcade, Inc., as of December 31, 2013 and the related statement of income and expenses for the year to date then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The owners have elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are informed about such matters.

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an "S" corporation. In lieu of corporation taxes, the shareholders of an "S" corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.



March 31, 2014

Taylor Arcade, Inc.  
Profit & Loss Statement  
January through December 2013

Jan - Dec 13

Ordinary Income/Expense	
Income	
4000 · Rent Revenues	[REDACTED]
Total Income	[REDACTED]
Gross Profit	[REDACTED]
Expense	
6040 · Amortization Expense	[REDACTED]
6050 · Advertising	[REDACTED]
6100 · Auto Expense	[REDACTED]
6120 · Bank Service Charges	[REDACTED]
6121 · Credit Card Charges	[REDACTED]
6123 · Contract Labor	[REDACTED]
6140 · Contributions	[REDACTED]
6160 · Depreciation Expense	[REDACTED]
6220 · Utilities Expense	[REDACTED]
6240 · Insurance - General	[REDACTED]
6260 · Interest Expense	[REDACTED]
6270 · Legal & Accounting	[REDACTED]
6271 · Licenses & Permits	[REDACTED]
6280 · Management Fees	[REDACTED]
6300 · Office Expense	[REDACTED]
6380 · Repair & Maintenance	[REDACTED]
6390 · Solid Waste Disposal Fee	[REDACTED]
6480 · Taxes - Real Estate	[REDACTED]
6496 · Taxes - Tangible	[REDACTED]
6520 · Telephone Expense	[REDACTED]
6600 · Cable / Internet	[REDACTED]
Total Expense	[REDACTED]
Net Ordinary Income	[REDACTED]
Other Income/Expense	
Other Income	
7030 · Interest Income	[REDACTED]
Total Other Income	[REDACTED]
Net Other Income	[REDACTED]
Net Income	[REDACTED]

Taylor Arcade, Inc.  
Balance Sheet  
As of December 31, 2013

Dec 31, 13

ASSETS

Current Assets

Checking/Savings

1020 · Jefferson Bank

1030 · Jefferson Bank

Total Checking/Savings

Total Current Assets

Fixed Assets

1500 · Land

1540 · Building

1541 · A/D - Building

1550 · Building Improvements

1551 · A/D - Building Improvements

1910 · Closing Costs

1911 · A/D - Closing Costs

Total Fixed Assets

Other Assets

1800 · Utility Deposit

Total Other Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2300 · Rent Deposits

Total Other Current Liabilities

Total Current Liabilities

Long Term Liabilities

2420 · L/P-Jefferson Bank (Okeechobee)

Total Long Term Liabilities

Total Liabilities

Equity

3010 · Common Stock

3040 · Retained Earnings

3221 · Stockholder Distribution

Net Income

Total Equity

TOTAL LIABILITIES & EQUITY

Taylor Arcade, Inc.  
 Deposit Detail  
 December 2013

Date	Memo	Account	Amount
12/31/2013	Interest	1030 · Jefferson Bank [REDACTED]	[REDACTED]
	Interest	7030 · Interest Income	[REDACTED]
TOTAL			[REDACTED]
12/31/2013	Deposit	1020 · Jefferson Bank [REDACTED]	[REDACTED]
	Cash	4000 · Rent Revenues	
	CC	4000 · Rent Revenues	
TOTAL			

*Peter Makris*

CERTIFIED PUBLIC ACCOUNTANT

JERRY MAKRIS, CPA

STELLA MAKRIS, MTAX

2110 Drew Street  
Clearwater, FL 33765  
Tel: (727) 446-0000

*American Institute of Certified Public Accountants*  
*Florida Institute of Certified Public Accountants*  
*NYS Society of Certified Public Accountants*  
*Fordham Law – Juris Doctor*

7 N. Pinellas Avenue  
Tarpon Springs, FL 34689  
Fax: (727) 442-0404

To The Board of Directors  
Taylor Arcade, Inc.  
Tarpon Springs, Florida

We have compiled the accompanying balance sheet of Taylor Arcade, Inc., as of December 31, 2014 and the related statement of income and expenses for the year to date then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The owners have elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are informed about such matters.

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an "S" corporation. In lieu of corporation taxes, the shareholders of an "S" corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.

*Peter Makris, CPA*

March 24, 2015



Taylor Arcade, Inc.  
Balance Sheet  
As of December 31, 2014

Dec 31, 14

ASSETS

Current Assets

Checking/Savings

1020 · Jefferson Bank Act# 8326

1030 · Jefferson Bank Act#2128

Total Checking/Savings

Total Current Assets

Fixed Assets

1465 · Land - 118 E Tarpon Ave

1470 · Building - 118 E Tarpon Ave

1471 · A/D - 118 E Tarpon Ave

1480 · Land - 7515 December Dr

1485 · Building - 7515 December Dr

1486 · A/D - 7515 December Dr

1500 · Land - 2995 Hwy 441 SE

1540 · Building - 2995 Hwy 441 SE

1541 · A/D - 2995 Hwy 441 SE

1550 · Building Improvements

1551 · A/D - Building Improvements

1910 · Closing Costs

1911 · A/D - Closing Costs

Total Fixed Assets

Other Assets

1800 · Utility Deposit

Total Other Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2200 · Payroll Taxes Payable

2280 · SUTA

2290 · FUTA

2300 · Rent Deposits

Total Other Current Liabilities

Total Current Liabilities

Long Term Liabilities

2420 · L/P-Jefferson Bank (Okeechobee)

Total Long Term Liabilities

Total Liabilities

Taylor Arcade, Inc.  
Balance Sheet  
As of December 31, 2014

Dec 31, 14

Equity

3010 · Common Stock

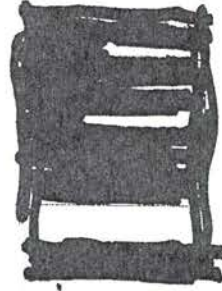
3040 · Retained Earnings

3221 · Stockholder Distribution

Net Income

Total Equity

TOTAL LIABILITIES & EQUITY



Taylor Arcade, Inc.  
Profit & Loss Statement  
January through December 2014

Jan - Dec 14

Ordinary Income/Expense	
Income	
4000 · Rent Revenues	
Total Income	
Gross Profit	
Expense	
6000 · Salaries and Wages	
6040 · Amortization Expense	
6100 · Auto Expense	
6120 · Bank Service Charges	
6121 · Credit Card Charges	
6123 · Contract Labor	
6140 · Contributions	
6160 · Depreciation Expense	
6220 · Utilities Expense	
6240 · Insurance - General	
6260 · Interest Expense	
6270 · Legal & Accounting	
6271 · Licenses & Permits	
6272 · Lawn Service & Pest Control	
6280 · Managment Fees	
6300 · Office Expense	
6380 · Repair & Maintenance	
6390 · Solid Waste Disposal Fee	
6440 · Supplies Expense	
6480 · Taxes - Real Estate	
6491 · Taxes - FICA expense	
6492 · Taxes - State Unemployment	
6493 · Taxes - Federal Unemployment	
6496 · Taxes - Tangible	
6500 · Taxes - Other	
6520 · Telephone Expense	
6600 · Cable / Internet	
Total Expense	
Net Ordinary Income	
Other Income/Expense	
Other Income	
7030 · Interest Income	
Total Other Income	
Net Other Income	
Net Income	

DENNIS KAPPAS

PERSONAL FINANCIAL STATEMENT

OCTOBER 1, 2015

---

DENNIS KAPPAS

TABLE OF CONTENTS

	PAGE
ACCOUNTANT'S REPORT	1
STATEMENT OF FINANCIAL CONDITION	2
NOTES TO FINANCIAL STATEMENT	3

---

Peter Makris

CERTIFIED PUBLIC ACCOUNTANT

JERRY MAKRIS, CPA

STELLA MAKRIS, MTAX

2110 Drew Street  
Clearwater, FL 33765  
Tel: (727) 446-0000

*American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
NYS Society of Certified Public Accountants  
Fordham Law - Juris Doctor*

7 N. Pinellas Avenue  
Tarpon Springs, FL 34689  
Fax: (727) 442-0404

To Dennis Kappas  
Tarpon Springs, Florida

We have compiled the accompanying statement of financial condition of Dennis Kappas as of October 1, 2015 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the individuals whose financial statement is presented. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or any other form of assurance on it.



---

CERTIFIED PUBLIC ACCOUNTANTS

Clearwater, Florida  
October 16, 2015

DENNIS KAPPAS  
STATEMENT OF FINANCIAL CONDITION  
OCTOBER 1, 2015

ASSETS

Cash in Banks  
Stock - Jefferson Bank  
Life Insurance - Cash Value  
Personal Residence  
Mobile Home Park, Caladesi - Kakusha Properties  
Mobile Home Park, Largo - Kappas Properties, Inc.  
Mobile Home Park, Country Village - Kappas Properties, Inc  
Mobile Home Park, Okeechobee - Taylor Arcade, Inc.  
Historic Building, Tarpon Springs, FL - Taylor Arcade  
Parthenon Bakery, Tarpon Springs, FL  
Vacant Lot, 29 Mile Road  
Rental House, 1992 Woodtrust  
Rental House, 264 Woodchuck  
Rental Condo, Bayou Village  
Mortgage Receivable - Mobile Home Park, Holiday  
Vehicles  
Personal Effects



LIABILITIES

Mortgage Payable - Personal Residence  
Mortgage Payable - Mobile Home Park, Caladesi  
Mortgage Payable - Mobile Home Park, Largo - Kappas Properties, Inc.  
Mortgage Payable - Mobile Home Park, Country Village  
Mortgage Payable - Land Mobile Home Park Taylor Arcade, Inc.



NET WORTH



See accompanying notes and accountants report.

DENNIS KAPPAS  
NOTES TO FINANCIAL STATEMENT  
OCTOBER 1, 2015

NOTE 1 - BASIS OF ACCOUNTING

The accompanying financial statement includes the assets and liabilities of Dennis Kappas. Assets are stated at their estimated current values, and liabilities at their estimated current amounts.