

State of Florida



Public Service Commission

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

-M-E-M-O-R-A-N-D-U-M-

DATE: October 19, 2017

TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk

FROM: Matthew Sibley, Public Utility Analyst I, Division of Economics *ms*

RE: North Peninsula Utilities Corporation (Docket No. 20170152-SU) request for a late payment charge.

Attached dated 8/15/2017 is a cost justification for North Peninsula Utilities Corporation.

MS
Attachment

cc: Patti Daniel
Shannon Hudson
Wesley Taylor

RECEIVED-FPSC
2017 OCT 19 PM 4:02
COMMISSION
CLERK



August 15, 2017

Mr. Matthew Sibley
Division of Economics
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20170152-SU
North Peninsula Utilities Corporation Request for Late Payment Charge
Labor Costs

Dear Mr. Sibley,

In North Peninsula Utilities Corporation's (NPUC) Request for a Late Payment Charge, monthly labor costs of \$35/hour were included in developing the Cost per Notice. This labor rate is a fully loaded amount and includes both direct labor costs and fringe benefits. The Table below shows a breakdown of the amount as well as the \$6.00 per Notice Cost.

Activity/Item (Based on 70 notice/per month)	Cost Per Notice
Direct Labor Hourly Wage	\$ 26.00
Fringe Benefits (35%) ⁽¹⁾	9.10
Total Hourly Wage	35.10
Total Hourly Wage (Rounded)	\$ 35.00
Monthly Labor Costs Associated with Late Payments (12 hours)	\$ 420.00
Average Number of Monthly Late Payments	70.00
Average Monthly Labor Cost per Late Payment	\$ 6.00

Note: (1) Includes employment taxes, insurance, employee allowances, etc.

Please let me know if you have any questions, comments, or need additional information. I can be reached at my office (407) 255-2928 or my cell (407) 733-5481 or via email at thollis@willdan.com.

Very Truly Yours,

WILLDAN FINANCIAL SERVICES on behalf of North Peninsula Utilities Corporation

Tara L. Hollis, CPA, MBA
Principal Consultant

Cc: Robert Hillman – North Peninsula Utilities Corporation