

SUNDSTROM,
FRIEDMAN & FUMERO, LLP

Attorneys | Counselors



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November 11, 2013

VIA FEDEX

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

REDACTED

RE: Docket No.: 130211-WS; S. V. Utilities, Ltd.'s Application for Staff Assisted Rate Case
Our File No.: 42038.02

Dear Ms. Cole:

Enclosed please find S. V. Utilities, Ltd.'s ("Utility") Request for Confidential Classification in relation to documents submitted in connection with the Utility's responses to Staff's Audit in connection with Audit Control No. 13-252-2-3.

Should you or Staff have any questions, please do not hesitate to contact me.

Very truly yours,

MARTIN S. FRIEDMAN
For the Firm

MSF/der
Enclosures

cc: Brian Altman (via email, w/enclosure)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for Staff-Assisted
Rate Case in Polk County by
S. V. Utilities, Ltd.

DOCKET NO. 130211-WS

**S. V. UTILITIES, LTD'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

S. V. Utilities, Ltd. (the "Utility"), by and through its undersigned counsel, files this Request for Confidential Classification in relation to documents submitted in connection with the Utility's responses to Staff's Audit in connection with Audit Control No. 13-252-2-3.

1. Pursuant to 367.156, Florida Statutes, this Commission has the authority to classify certain material as proprietary confidential business information. This classification exempts the material from public disclosure under Section 119.07(1), Florida Statutes.

2. The Utility requests that certain information provided to Staff auditors in connection with Audit Control No. 13-252-2-3 be classified as proprietary confidential business information under Section 367.156(2), Florida Statutes, and Rule 25-22.006, Florida Administrative Code (the "Confidential Information"). If this request is granted, then the subject portions of said response to Audit Control No. 13-252-2-3 will be exempt from Section 119.07(1), Florida Statutes. Attached hereto as Exhibit "A" is a Justification Matrix providing a justification for the Utility's request. The information is attached hereto both in highlighted and redacted format.

3. The information produced in response to Staff's Audit is payroll information of its parent, and are intended to be and are treated by the Utility and its parent as private

and confidential and has not been disclosed externally and has been strictly controlled internally.

4. The information consists of employee's name and title, base salary, benefits, overtime, raises, taxes, pension information and total compensation. This information should be classified as proprietary confidential business information because its disclosure would impair the Utility's competitive interests, provide other utility companies information to lure employees away (thereby driving up salaries and rates), and create circumstances under which infighting and employee morale could be negatively affected. See Florida Power & Light Company et al. v. Public Service Commission, 31 So. 3d 860 (Fla. 1st DCA 2010).

5. Requiring the disclosure of each employee's compensation information violates each employee's right to privacy under Article I, Section 23 of the Florida Constitution.

WHEREFORE, S. V. Utilities, Ltd. prays for the entry of an order treating the information identified in this Motion as confidential and exempt from disclosure.

Respectfully submitted this 11th day of November, 2013, by:

SUNDSTROM, FRIEDMAN & FUMERO, LLP
766 N. Sun Drive, Suite 4030
Lake Mary, FL 32746
Telephone: (407) 830-6331
E-Mail: mfriedman@sfflaw.com



MARTIN S. FRIEDMAN
For the Firm

CERTIFICATE OF SERVICE
DOCKET NO. 130211-WS

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification has been furnished by U.S. Mail to the following parties this 11th day of November 2013:

Kelley Corlbari, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850



MARTIN S. FRIEDMAN
For the Firm

JUSTIFICATION MATRIX

Location (Document name and location of information)	Justification
<p>Salaries:</p> <p><u>Workpaper 43-9/1, 9/2, & 9/3</u> All of columns titled "Check Gross Amt", "Mgmt Fee", "Ben Cost By ", "RP+Ben Cost", "PC PR+Benefit Cost" and 401k.</p> <p><u>Workpaper 43-9/4</u> All of columns titled "Gross Earnings", "ER Soc Sec", "ER Medicar FUTA", "ER SUP", Expense Total", and "Total Cost"</p> <p><u>Workpaper 43-9/6</u> Under categories Park Managers and Maintenance Staff – all amounts under columns titled "Annual Salary", "Total", Water" and "Sewer" Under category Utilities Employees, all amounts under the column titled "Jerry Coryelle", "Steve Marquart" and "Total"</p> <p><u>Workpaper 43-9/7</u> All salary amounts for Jason Wright and Brian Altman and the allocation amounts of Mr. Altman's salary</p> <p><u>Workpaper 43-9/8</u> All amounts (not percentages) under all columns</p> <p><u>Workpaper 43-9/9</u> All amounts under all columns</p>	<p>§367.156(3)(d) Disclosure of compensation data, tax data, benefits data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power & Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>

File Name: ConfidLog.xls
Folder: S.V. Utilities

INDEX OF CONFIDENTIAL WORKPAPERS
S.V. Utilities, Ltd.

Docket No. 130211-WS, Audit Control No. 13-252-2-3
2013 Hedging Audit

W/P	Description	
43-9/1	Realco Payroll	
43-9/2	Realco Payroll	
43-9/3	Realco Payroll	
43-9/4	Realco Payroll	
43-9/8	Payroll Summary	
43-9/9	Realco Payroll	
43-9/6	Payroll Allocation	
43-9/7	Payroll Allocation	W/P 11

kept conf. info

AM
6/30/13

S.V. Utilities, LTD
 12 Month Period Ended 6/30/2013
 Docket #130211-WS
 Auditor: Ron Mavrides

S.V. Utilities Payroll-GL

1/6-9/1

REALCO PAYROLL												
Name	Job Cost #	Check Gross Amt	Mgmt Fee	Billing Rate	Period End Date	Check Date	Check Percentage	Ben Cost By . PR +	Benefit Cost PL PR +	Benefit Cost	Check Nbr	401k
Coryell, Jerome C	285104270701			1.18	7/7/2012	7/13/2012	22				280009	
Curis, Richard Aaron	285104270701			1.18	7/7/2012	7/13/2012	15				280007	
Marquart, Steven	285104270701			1.18	7/7/2012	7/13/2012	20				280005	
Coryell, Jerome C	285104270701			1.18	7/21/2012	7/27/2012	22				300009	
Curis, Richard Aaron	285104270701			1.18	7/21/2012	7/27/2012	15				300007	
Marquart, Steven	285104270701			1.18	7/21/2012	7/27/2012	20				300005	
Coryell, Jerome C	285104270701			1.18	8/4/2012	8/10/2012	22				320009	
Curis, Richard Aaron	285104270701			1.18	8/4/2012	8/10/2012	15				320007	
Marquart, Steven	285104270701			1.18	8/4/2012	8/10/2012	20				320005	
Coryell, Jerome C	285104270701			1.18	8/18/2012	8/24/2012	22				340009	
Curis, Richard Aaron	285104270701			1.18	8/18/2012	8/24/2012	15				340007	
Marquart, Steven	285104270701			1.18	8/18/2012	8/24/2012	20				340005	
Coryell, Jerome C	285104270701			1.18	9/1/2012	9/7/2012	22				360009	
Curis, Richard Aaron	285104270701			1.18	9/1/2012	9/7/2012	15				360007	
Marquart, Steven	285104270701			1.18	9/1/2012	9/7/2012	20				360005	
Coryell, Jerome C	285104270701			1.18	9/15/2012	9/21/2012	22.00				380009	
Curis, Richard Aaron	285104270701			1.18	9/15/2012	9/21/2012	15.00				380007	
Marquart, Steven	285104270701			1.18	9/15/2012	9/21/2012	2.66				380005	
Marquart, Steven	285104270701			1.18	9/15/2012	9/21/2012	15.49				380005	
Coryell, Jerome C	285104270701			1.18	9/29/2012	10/5/2012	22.00				400009	
Curis, Richard Aaron	285104270701			1.18	9/29/2012	10/5/2012	15.00				400007	
Marquart, Steven	285104270701			1.18	9/29/2012	10/5/2012	20.00				400005	
Coryell, Jerome C	285104270701			1.18	10/13/2012	10/19/2012	22.00				420009	
Curis, Richard Aaron	285104270701			1.18	10/13/2012	10/19/2012	15.00				420007	
Marquart, Steven	285104270701			1.18	10/13/2012	10/19/2012	20.00				420005	
Coryell, Jerome C	285104270701			1.18	10/27/2012	11/2/2012	22.00				440009	
Curis, Richard Aaron	285104270701			1.18	10/27/2012	11/2/2012	15.00				440007	
Marquart, Steven	285104270701			1.18	10/27/2012	11/2/2012	20.00				440005	
Coryell, Jerome C	285104270701			1.18	11/10/2012	11/16/2012	22.00				460009	
Curis, Richard Aaron	285104270701			1.18	11/10/2012	11/16/2012	15.00				460007	
Marquart, Steven	285104270701			1.18	11/10/2012	11/16/2012	20.00				460005	

PBC
SOURCE

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AM
10/20/13

S.V. Utilities, LTD
 12 Month Period Ended 6/30/2013
 Docket #130211-WS
 Auditor: Ron Mavrides

43-9/2

Coryell, Jerome C	285104270701	1.18	11/24/2012	11/30/2012	17.60	480008
Coryell, Jerome C	285104270701	1.18	11/24/2012	11/30/2012	4.40	480008
Curis, Richard Aaron	285104270701	1.18	11/24/2012	11/30/2012	15.00	480006
Marquart, Steven	285104270701	1.18	11/24/2012	11/30/2012	20.00	480004
Coryell, Jerome C	285104270701	1.18	12/8/2012	12/14/2012	22.00	500008
Curis, Richard Aaron	285104270701	1.18	12/8/2012	12/14/2012	15.00	500006
Marquart, Steven	285104270701	1.18	12/8/2012	12/14/2012	20.00	500004
Coryell, Jerome C	285104270701	1.18	12/22/2012	12/28/2012	22.00	520008
Curis, Richard Aaron	285104270701	1.18	12/22/2012	12/28/2012	15.00	520006
Marquart, Steven	285104270701	1.18	12/22/2012	12/28/2012	20.00	520004
Coryell, Jerome C	285104270701	1.26	1/5/2013	1/11/2013	22.00	20008
Curis, Richard Aaron	285104270701	1.26	1/5/2013	1/11/2013	15.00	20006
Marquart, Steven	285104270701	1.26	1/5/2013	1/11/2013	20.00	20004
Coryell, Jerome C	285104270701	1.26	1/19/2013	1/25/2013	22.00	40008
Curis, Richard Aaron	285104270701	1.26	1/19/2013	1/25/2013	15.00	40006
Marquart, Steven	285104270701	1.26	1/19/2013	1/25/2013	20.00	40004
Coryell, Jerome C	285104270701	1.26	2/2/2013	2/8/2013	22.00	60008
Curis, Richard Aaron	285104270701	1.26	2/2/2013	2/8/2013	15.00	60006
Marquart, Steven	285104270701	1.26	2/2/2013	2/8/2013	20.00	60004
Coryell, Jerome C	285104270701	1.26	2/16/2013	2/22/2013	22.00	80008
Curis, Richard Aaron	285104270701	1.24	2/16/2013	2/22/2013	15.00	80006
Marquart, Steven	285104270701	1.26	2/16/2013	2/22/2013	20.00	80004
Coryell, Jerome C	285104270701	1.18	3/2/2013	3/8/2013	22	100008
Curis, Richard Aaron	285104270701	1.18	3/2/2013	3/8/2013	15	100006
Marquart, Steven J	285104270701	1.26	3/2/2013	3/8/2013	20	100004
Coryell, Jerome C	285104270701	1.18	3/16/2013	3/22/2013	22.00	120008
Curis, Richard Aaron	285104270701	1.18	3/16/2013	3/22/2013	15.00	120006
Marquart, Steven J	285104270701	1.25	3/16/2013	3/22/2013	20.00	120004
Coryell, Jerome C	285104270701	1.18	3/30/2013	4/5/2013	22.00	140009
Curis, Richard Aaron	285104270701	1.18	3/30/2013	4/5/2013	3.42	140007
Curis, Richard Aaron	285104270701	1.18	3/30/2013	4/5/2013	11.58	140007
Marquart, Steven J	285104270701	1.22	3/30/2013	4/5/2013	20.00	140004

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RAM
10/2012

S.V. Utilities, LTD
12 Month Period Ended 6/30/2013
Docket #130211-WS
Auditor: Ron Mavrides

43-9/3

Coryell, Jerome C	285104270701	1.18	4/13/2013	4/19/2013	22.00	160008
Marquart, Steven J	285104270701	1.18	4/13/2013	4/19/2013	20.00	160004
Wright, Jason	285104270701	1.26	4/13/2013	4/19/2013	24.00	48840155 ✓
Coryell, Jerome C	285104270701	1.18	4/27/2013	5/3/2013	22.00	180009
Marquart, Steven J	285104270701	1.18	4/27/2013	5/3/2013	20.00	180004
Wright, Jason	285104270701	1.26	4/27/2013	5/3/2013	24.00	180006 ✓
Coryell, Jerome C	285104270701	1.18	5/11/2013	5/17/2013	22.00	200009
Marquart, Steven J	285104270701	1.18	5/11/2013	5/17/2013	20.00	200004
Wright, Jason	285104270701	1.26	5/11/2013	5/17/2013	24.00	200006 ✓
Coryell, Jerome C	285104270701	1.18	5/25/2013	5/31/2013	22.00	220009
Marquart, Steven J	285104270701	1.18	5/25/2013	5/31/2013	19.98	220004
Wright, Jason	285104270701	1.26	5/25/2013	5/31/2013	24.00	220006
Coryell, Jerome C	285104270701	1.18	6/8/2013	6/14/2013	22.00	240009
Marquart, Steven J	285104270701	1.18	6/8/2013	6/14/2013	20.00	240004
Wright, Jason	285104270701	1.24	6/8/2013	6/14/2013	24.00	240006 ✓
Coryell, Jerome C	285104270701	1.18	6/22/2013	6/28/2013	11.9999	260009
Marquart, Steven J	285104270701	1.18	6/22/2013	6/28/2013	12	260004
Wright, Jason	285104270701	1.18	6/22/2013	6/28/2013	24.9996	260006 ✓
Coryell, Jerome C	285104280601	1.18	6/22/2013	6/28/2013	11.9998	260009
Marquart, Steven J	285104280601	1.18	6/22/2013	6/28/2013	12	260004
Cox, Harold R	285104280601	1.18	6/22/2013	6/28/2013	23.75	260003

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43 p.2

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APM
6/20/13

S.V. Utilities, LTD
12 Month Period Ended 6/30/2013
Docket #130211-WS
Auditor: Ron Mavrides

43-9/4

PROCO PAYROLL

COST NUMBER	EMPLOYEE NAME	GROSS EARNINGS	ER SOC SEC	ER MEDICAR FUTA	ER SUI	Expense Total	Total Cost	Pay Date
285104270701	MAXWELL,MASON ST	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	2/8/2013
285104270701	MAXWELL,MASON ST	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	2/22/2013
285104270701	MAXWELL,MASON ST	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	3/8/2013
285104270701	MAXWELL,MASON ST	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	3/22/2013

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MM
10/2013

Jason Wright (Wastewater Operator)

S.V. Utilities, LTD
12 Month Period Ended 6/30/2013
Docket #130211-WS
Auditor: Ron Mavrides

Property	%	Spaces	
Anglers Cove West	12%	340	[REDACTED]
Four Lakes	29%	814	
Hidden Cove	4%	122	
Hidden/Swiss Golf	30%	869	
SV Utilities	25%	705	
TOTAL	100%	2850	[REDACTED]

43-9/5

Corporate / Admin.

Name	Annual Salary	%	Total
Brian Altman	[REDACTED]	25	[REDACTED]

Property	%	Spaces	
Anglers Cove West	6%	340	[REDACTED]
Anglers Cove West	6%		
Four Lakes	14%	814	
Four Lakes	15%		
Hidden Cove	2%	122	
Hidden Cove	2%		
Hidden/Swiss Golf	15.0%	869	
Hidden/Swiss Golf	15.0%		
SV Utilities	12.0%	705	
SV Utilities	13.0%		
TOTAL	100%	2850	[REDACTED]

43-9/5

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43-9/7

RAM
10/2013

8/16-5/8

	Gross	Costs	Total	CHC VII - Gross	CHC VII - Costs	CHC VII - Total	SV Utilities - Gross	SV Utilities - Costs	SV Utilities - Total
Jerry Coryell 7-1-12 - 6-14-13						28%			22%
6-15-13 - 06-28-13 Total						32%			24%
Rick Curls 7-1-12 - 3-26-13						29%			15%
Steve Marquart 7-1-12 - 6-14-13						20%			20%
6-15-13 - 06-28-13 Total						32%			24%
Jason Wright 04-08-13 - 06-28-13						31%			25%
Cox, Harold R 6/28/2013									
Mason Maxwell 01-24-13 - 3-12-13						20%			20%
Roy King						30%			
Sharon King						30%			

S.V. Utilities, LTD
 12 Month Period Ended 6/30/2013
 Docket #130211-WS
 Auditor: Ron Mavrides

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SOURCE PBC

MM
10/2013

S.V. Utilities, LTD
12 Month Period Ended 6/30/2013
Docket #130211-WS
Auditor: Ron Mavrides

43-99

REALCO

	Coryell, Jerome C	Curts, Richard Aaron	Marquart, Steven	Wright, Jason	King, Roy Charles	King, Sharon Lee
7/13/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7/27/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/10/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/24/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9/7/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9/21/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10/5/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10/19/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11/2/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11/16/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11/30/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12/14/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12/28/2012	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1/11/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1/25/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2/8/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2/22/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3/8/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3/22/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4/5/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4/19/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/3/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/17/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/31/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/14/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/28/2013	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

FIDENTIAL

Gross Wages

PROCO

	MAXWELL, MASON STEVENS	KING, ROY CHARLES	KING, SHARON L
3rd Quarter 2012	[REDACTED]	[REDACTED]	[REDACTED]
4th Quarter 2012	[REDACTED]	[REDACTED]	[REDACTED]
1st Quarter 2013	[REDACTED]	[REDACTED]	[REDACTED]
2nd Quarter 2013	[REDACTED]	[REDACTED]	[REDACTED]

PBC

SOURCE

* 2 pages are not to be considered confidential, per atty Friedman 11/12/13.
-Dmeraseo

S.V. Utilities, Ltd. - 2012 Reported (per PSC Annual Report)

	2012 WATER	2012 WASTEWATER	2012 TOTAL
REVENUES	\$74,369	\$71,050	\$145,419
OPERATING EXPENSES	\$40,833	\$74,250	\$115,083
PAYROLL	\$0	\$29,748	\$29,748
TOTAL OPERATING EXPENSES	\$40,833	\$103,998	\$144,831
DEPRECIATION	\$11,374	\$11,369	\$22,743
TAXES	\$3,347	\$14,624	\$17,971
TOTAL EXPENSES	\$55,554	\$129,991	\$185,545
NET INCOME (LOSS)	\$18,815	(\$58,941)	(\$40,126)

*Average Monthly Revenue Per Customer is \$17.19



CONFIDENTIAL

* See note on previous page

S.V. Utilities, Ltd. - Actual 2012

	WATER	WASTEWATER	TOTAL
OPERATING EXPENSES	\$40,833	\$74,250	\$115,083
ADJUSTED PAYROLL	\$29,040	\$44,445	\$73,485
CORPORATE OVERHEAD (G&A)	\$16,727	\$16,727	\$33,454
MANAGEMENT FEES	\$4,462	\$4,263	\$8,725
TOTAL OPERATING EXPENSES	\$91,061	\$139,685	\$230,746
DEPRECIATION	\$11,374	\$11,369	\$22,743
TAXES	\$3,347	\$14,624	\$17,971
TOTAL EXPENSES	\$105,782	\$165,678	\$271,460

**Management Fees total 6% of Total Revenue

***2012 Revenue of \$145,419 would result in a loss of \$126,041 prior to ROE

****Average Monthly Revenue Per Customer of \$17.19 would need to increase to \$32.09 in order to breakeven

*****Other needs to cover include Capital Reserve and ROE



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