



FRIEDMAN,
FRIEDMAN & LONG, P.A.
ATTORNEYS & COUNSELORS

March 5, 2014

VIA E-FILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates
in Polk County by Cypress Lakes Utilities, Inc.
Our File No.: 30057.212

Dear Ms. Stauffer:

This is to serve as Cypress Lakes Utilities, Inc.'s request that the Commission approve a tariff amendment in this Docket to implement a late payment charge of \$5.25 consistent with what its "sister" utility, Lake Placid Utilities, Inc. is requesting in Docket No. 130243-WS. A schedule of the cost basis justification is attached.

Please feel free to contact me if you have any questions or concerns.

Very truly yours,

A handwritten signature in black ink, appearing to read "Martin S. Friedman", written in a cursive style.

MARTIN S. FRIEDMAN
For the Firm

MSF/der
Enclosure

cc: Jason Barrett (via e-mail)
Regence Norwoods (via e-mail)
Kelly Thompson (via e-mail)
Erik Sayler (via e-mail)
Sonica Bruce (via e-mail)

Utility Name FLORIDA COMPANY AVERAGE
Docket No. _____

LATE PAYMENT CHARGE CALCULATION

1. Average Number of delinquent accounts per month.	<u>2,215.55</u>
2. Average Number of customer accounts per month.	<u>5,201</u>
Percent of delinquent accounts per month	42.60%
3. Number of minutes per month spent processing late payment notices.	<u>1,633.63</u>
Convert hours to minutes	Hours 6
4. Number of minutes per notice.	<u>0.74</u>
5. Labor cost per notice.	<u>\$4.54</u>
Hourly salary of the employee processing late payment notices.	\$39.00
6. Printing cost per notice (paper and ink).	<u>0.2</u>
7. Postage cost per notice.	<u>0.49</u>
Total Late Payment Charge	<u>\$5.23</u>

Late Charge Fee Analysis

<u>Cost per Notice</u>	<u>Item</u>
\$	0.0142 Outgoing Envelope
\$	0.0121 Return Envelope
\$	0.1220 Paper Stock
\$	0.0465 Vendor Processing Fee
\$	0.4900 Postage
\$	4.54 Labor
\$	5.22 Total Cost per Notice (w/o Labor)

	<u>Labor Analysis</u>	<u>TOTAL ERC (Dec 2013)</u>	<u>%</u>	<u>Labor allocation</u>
	241 Tierra Verde Utilities Inc	2,094.20	0.78%	1.83
	242 Lake Placid	263.60	0.10%	0.23
	246 Utilities Inc of Longwood	1,738.00	0.65%	1.52
	248 Cypress Lakes	2,430.20	0.91%	2.12
	249 Utilities Inc Eagle Ridge	2,515.60	0.94%	2.19
	250 Mid-County Services Inc	3,355.00	1.25%	2.93
	251 Lake Utility Services Inc	13,919.70	5.19%	12.14
	252 Utilities Inc of Florida	9,522.40	3.55%	8.31
	255 Sanlando Utilities Corp	21,159.50	7.89%	18.46
	256 Utilities Inc Sandalhaven	1,199.60	0.45%	1.05
	259 Labrador Utilities Inc	1,515.20	0.56%	1.32
	260 Utilities Inc Pennbrooke	2,704.00	1.01%	2.36
	TOTAL UI ERC	268,217.69		
Average		5,201.42	1.94%	4.54
Average Daily Hour Labor and Benefits Rate	39.00			
Average Daily Hours	2			
	78.00			
Average Billing Days per Month	3			
	234.00			

Count of Disconnect Letters per Month

Count of ACCT_ID	Column Labels												
Row Labels	1	2	3	4	5	6	7	8	9	10	11	12 (blank)	Grand Total
242	3	5	4		6	10	1	7	7		4		47
246	38	89	90	20	100	103	11	115	117	14	136	87	920
248	6	52	12	23	17	61	60	54	64	6	48	2	405
249	67	29	37	45	81	15	56	6	43	32	45	63	519
251	1060	553	622	895	567	1100	705	582	865	469	1152	1033	9603
252	518	363	366	629	559	283	685	365	370	618	294	639	5689
254	1	6	6	4	7	6		11	2	8	2	6	59
255	804	238	754	673	163	458	803	38	842	389	356	825	6343
256	31	6	47	39	27	16	33	13	45	40	17	41	355
259	43	11	27	9	8	8	22	1	21	20	2	33	205
260	4	8	17	26	2	36	40		25	1	29	38	226
(blank)													
Grand Total	2575	1360	1982	2363	1537	2096	2416	1192	2401	1597	2085	2767	24371

2,215.55 Average FL