

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 18, 2022

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Christopher R. Richards, Public Utility Analyst III, Division of Accounting & Finance *CRR*

RE: Email correspondence concerning Salaries and Wages - Employees Expense in Docket Nos. 20220032-WS, 20220033-WS, 20220034-WS, 20220035-WS

Please place the attached email between staff and the utilities in the above referenced docket numbers into the docket file.

The email is concerning calculation of O&M Accounts 601 and 701 – Salaries and Wages – Employees.

Attachment

From: [Martin S. Friedman](#)
To: [Christopher Richards](#)
Cc: [Devlin Higgins](#); [Curt Mouring](#); [Takira Thompson](#); [Sonica Bruce](#); [Phillip Ellis](#); [Shannon Hudson](#); [Dale Buys](#); [Brian Altman \(Brian@CenturyCo.com\)](#)
Subject: RE: Docket Nos. 20220032-WS through 20220035-WS -- Salaries and Wages Expense
Date: Monday, September 26, 2022 9:24:09 AM
Attachments: [image061465.png](#)
[image109952.png](#)
[image636737.png](#)
[image174658.png](#)
[image651953.png](#)
[image688088.png](#)

Christopher,

The primary difference is that the amount per the correspondence was just the salary amounts and did not include taxes and benefits. Also the correspondence amount did not include those employees who allocate their time among the various utilities, which allocations change monthly. (Those allocated employees code their time to the particular utility for work done). The Annual Report amounts accurately reflect test year actual salaries, taxes and benefits, and the allocated time from the employees mentioned.

Let me know if you have any questions. Marty



Martin S Friedman

Attorney at Law

MFriedman@deanmead.com

D: 407-310-2077

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From: Christopher Richards <crichard@psc.state.fl.us>

Sent: Monday, September 19, 2022 2:55 PM

To: Martin S. Friedman <MFriedman@deanmead.com>

Cc: Devlin Higgins <DHIGGINS@PSC.STATE.FL.US>; Curt Mouring <CMOURING@PSC.STATE.FL.US>; Takira Thompson <tthompso@psc.state.fl.us>; Sonica Bruce <SBruce@PSC.STATE.FL.US>; Phillip Ellis <PELLIS@PSC.STATE.FL.US>; Shannon Hudson <SHudson@PSC.STATE.FL.US>; Dale Buys <DBuys@PSC.STATE.FL.US>

Subject: Docket Nos. 20220032-WS through 20220035-WS -- Salaries and Wages Expense

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon Mr. Friedman,

Staff has noticed a difference concerning the amount recorded in Accounts 601 and 701 - Salaries and Wages – Employees between the 2021 Annual Reports and a breakdown of salary expenses provided to staff by the Utility earlier this year.

Please review the below information and advise staff of the reason for the difference in the salary amounts.

Docket No. 20220032-WS Anglers Cove West

Water salaries and wages expense per 2021 Annual Report = \$29,117
Water salaries and wages expense per correspondence = \$20,432
Wastewater salaries and wages expense per 2021 Annual Report = \$33,828
Wastewater salaries and wages expense per correspondence = \$27,724

Docket No. 20220033-WS CHC VII

Water salaries and wages expense per 2021 Annual Report = \$77,951
Water salaries and wages expense per correspondence = \$45,671
Wastewater salaries and wages expense per 2021 Annual Report = \$74,800
Wastewater salaries and wages expense per correspondence = \$60,091

Docket No. 20220034-WS Hidden Cove

Water salaries and wages expense per 2021 Annual Report = \$8,106
Water salaries and wages expense per correspondence = \$4,554
Wastewater salaries and wages expense per 2021 Annual Report = \$8,314
Wastewater salaries and wages expense per correspondence = \$6,984

Docket No. 20220035-WS S. V. Utilities

Water salaries and wages expense per 2021 Annual Report = \$56,176
Water salaries and wages expense per correspondence = \$32,437
Wastewater salaries and wages expense per 2021 Annual Report = \$64,753
Wastewater salaries and wages expense per correspondence = \$47,678

If you have any questions regarding this request, please feel free to reach out.

Thank you,

Christopher R. Richards
Public Utilities Analyst III
Division of Accounting and Finance
Florida Public Service Commission
crichard@psc.state.fl.us
Office: 850-413-6742