

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: August 10, 2015
TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM: Kelley F. Corbari, Senior Attorney, Office of the General Counsel
RE: **Docket No. 140219-WU** – Application for staff-assisted rate case in Polk *KFC*
County by Alturas Utilities, LLC.

Attached please find Alturas Utilities, LLC's responses to Staff's Fourth Data Requests in the above-referenced docket. Please file the attached documents in the above-referenced docket file.

Thank you for your assistance in this matter. Should you have any questions, please do not hesitate to contact me.

KFC

RECEIVED-FPSC
15 AUG 10 PM 4:35
COMMISSION
CLERK

Kelley Corbari

From: L SZABO <l.szabo@rogers.com>
Sent: Monday, August 10, 2015 9:18 AM
To: Kelley Corbari
Cc: l.szabo@rogers.com
Subject: Alturs Stuff 4 completed
Attachments: Alturas STUFF Nu 4 request No 1.docx; Alt Cust Dep 1.pdf; Alt Cust Dep 2.pdf; Alt Cust Pymt 1.pdf; Alt Cust Pymt 2.pdf; Alt Cust Pymt 3.pdf; adtl exps pd 1.docx; asl exps pd 2.pdf; adl exps pd 3.pdf; ad; exps pd 4.pdf; adl exps pd 5.pdf; adl exps pd 6.pdf; adtl exps pd 7.pdf; adtl exp pd 8.pdf; adl exps pd 9.pdf; Cathy Parker Bookkeeping.docx; Cathy Parker respond.docx; Hello Ms Cathy.docx; FRWA membership.pdf; FRWA receipt and leak survey.docx; Softwear Mark invoice.pdf

August 9, 2015

Dear Ms. Corbari,

I felt the necessity to write this cover letter to summarize my thoughts and for your better understanding of the previous answers to the Stuff's Data Requests.

As much as I am disappointed for the cancellation of the Aug 27 meeting, the questions of the STAFF'S FOURTH DATA REQUEST made me realize the PSC had no detailed knowledge of our operation.

I have answered with as much details possible - based on the records available to me at this time - to feel the void and tie together the answers with their respecting questions

After going through our current and previous answers you will realize we have not committed any illegalities, or were hiding any additional revenues, and all the collected funds are accounted for in our own particular way. Yes, this are needs improvement to comply wuth PSC rules.

All customer complaints were always solved without delays and we have also admitted the PSC were not informed in a timely manner.

As of last week we have already joined the FRWA for both companies and already requested a leak survey for Alturas. The total cost was only \$ 365.20 but with our current revenue every \$ counts and are already allocated for the direct operation of the business.

We have also hired a new accounting firm at Bartow to look after our bookkeeping. I feel comfortable with them. They also have a liaison with law firms and paralegal services to be used if needed to enforce collection of our current or previous debt. They are aware of our current situation with the PSC and ready to start.

We will require some assistance regarding collecting deposit from our current customers.

This year being the test year is an extra drain on our cash flow. We are cutting corner of all phases of operation, but without jeopardizing consumer safety.

I hope the PSC will understand that accounting accountability has to be in the second place when it comes to Survivability (no such word) means to fulfill our obligation being there to provide our customers need's for their water supply.

The essence of our rate case application (at least 70 % of the total issues) to have the funding to comply with The Polk County Health Department orders and regulation, and also to look after the repairs or improvements of this aging system ASAP.

Many people have tried to take advantages of our very visible monetary difficulties and take advantage of it for their own personally benefit in the past, ...but this time we are not dealing with an individual person but with the PSC who has the experience to measure up the situation and help to solve the problem with fairness,... and hopefully without any further delay.

Yours truly,

Leslie Szabo

COMMISSIONERS:
ART GRAHAM, CHAIRMAN
LISA POLAK EDGAR
RONALD A. BRISÉ
JULIE I. BROWN
JIMMY PATRONIS

STATE OF FLORIDA



GENERAL COUNSEL
CHARLIE BECK
(850) 413-6199

Public Service Commission

July 31, 2015

Mr. Leslie Szabo
ALTURAS UTILITIES, L.L.C.
P. O. Box 2608
Eaton Park, FL 33840-2608
Email: lszabo@rogers.com

STAFF'S FOURTH DATA REQUEST

RE: **Docket No. 140219-WU** – Application for staff-assisted rate case in Polk County by Alturas Utilities, L.L.C.

Dear Mr. Szabo:

By this letter, the Commission staff requests that Alturas Utilities, L.L.C (Alturas or Utility) provide responses to the following data requests.

Customer Deposits:

1. In your response dated July 20, you stated that you are going to have all the Alturas customer deposit records in your possession soon. When you receive the Alturas customer deposit records, please provide the following information:
 - (a) Rule 25-30.311(3), Florida Administrative Code (F.A.C.), requires that each utility that has on hand deposits from customers shall keep records that show the name of each customer making the deposit, the premises occupied by the customer when the deposit was made, the date and amount of deposit, and a record of each transaction concerning such deposit. Transactions include such activities as annual payment of interest to the customer and the refund of the customer deposit.
 - Please provide a copy of Alturas' customer deposit records that show the information required by Rule 25-30.311(3), F.A.C., for each customer account for which Alturas is currently holding a customer deposit.
 - **We are enclosing our customer deposit list and the total amount is**
 - **\$ 1,116 and the number of customers have deposit is 16. List is submitted in the attachment of (Alt Cust Depst) folder.**
 -

- (b) Rule 25-30.311(4), F.A.C., requires utilities to pay a minimum interest of 2 percent per year on residential customer deposits. The interest may be paid in cash or as a credit on the customers' current bills.
- When and how does Alturas pay the annual interest on the customers' deposits? For example, does Alturas pay the interest to all eligible customers during a specific month each year or throughout the year when customers become eligible for an annual interest payment, and are customers paid the interest by check or as a separate credit on their bills?
 - Please state the last month and year when Alturas paid interest on customer deposits. **We have calculated according the PSC rules of the interest on deposits and customer due to have interest on their deposit already been credited within their this month bills. List is submitted in the attachment of Alt Cust Depst folder.**
- (c)
- (d) Rule 25-30.311(5), F.A.C., requires utilities to refund residential customer deposits after a customer has established a satisfactory payment record and has had continuous service for a period of 23 months, providing the customer has not, in the preceding 12 months, made more than one late payment of a bill (after the expiration of 20 days from the date of mailing or delivery by the utility), paid with a check refused by a bank, been disconnected for nonpayment, tampered with the meter, or used service in a fraudulent or unauthorized manner.
- (e) If any of the customer deposits currently held by Alturas have been held for more than 23 months since the deposit was paid by the customer, please specify which accounts have been held more than 23 months, why the deposits are being held, and when each customer will become eligible again for a refund.
- (f) **We were not aware of this ruling however we will look into each customer payment history and will follow the rules.**
-
- (g) Rule 25-30.311(6), F.A.C., requires that when a customer discontinues their service from the utility, the deposit and accrued interest shall be returned promptly to the customer, no later than 15 days after service is discontinued. The rule allows that the deposit refund and interest may be credited against the final account and the balance, if any, returned to the customer.
- Please describe Alturas' procedures to ensure that customers receive a refund of their customer deposit and accrued interest when they discontinue receiving service from the Utility.
 - **We have always complied regarding returning customer deposit final balance after leaving. Enclosing one of the customer deposit history and return of the original as example - Alan Parker test year - in the attachment of**
 - **Alt Cust Depst folder.**
-

2. Alturas is currently authorized to collect customer deposits. Does Alturas currently collect customer deposits from new customers?

- (a) If Yes – Please explain in detail the record-keeping procedures used to account for deposits collected by Alturas.
- (b) If No – Please explain in detail why Alturas is not collecting deposits from customers.
- (c) **We have only learned the proper procedure regarding collection of customer deposit with the enclosed information received in this latest questionnaire (and would like to have some assistance to proceed in this area) and certainly will begin collecting deposit to avoid further losses or right offs.**

Utility Bad Debt and Customer Payment Records

During the Commission's audit, Alturas provided a list showing the uncollectible account that was written off by Alturas in 2014. *(See attached list)* Alturas, however, did not provide any documentation to demonstrate how the bad debt was calculated. It appears that the 2014 bad debt may include uncollected amounts that were billed prior to the test year. In other words, the 2014 bad debt may actually represent more than one year of bad debt expense. Therefore, please provide the following additional information: **Yes they do, many of them was the combination of former managements indifferences for letting the account go so far without shutting off their before they left**

3. Please explain in detail Alturas' policy or procedure for writing off bad debt. For example, how does Alturas determine which accounts are uncollectible and how long does Alturas hold the uncollectible debt on its records before writing it off as bad debt.

We will investigate each account history to find out the details of the right off , and if there is any possible way to collect some of those account we will certainly will make all effort even if we have to hire a Law firm or paralegal service

4. Alturas did not provide any payment or collections records to the Commission's auditors. Please explain how Alturas tracks customer payments and determines which accounts have not been paid. Also, please provide a sample of Alturas' current customer payment or collection records that show how the customer payments are recorded and tracked.

We are enclosing for your better understanding as attachment in (Alt Cust Pymts) folder one of our previous month customer payments collection showing the records of all payments made by the customers - regardless if it a check or cash payment- and deposited.

We are also enclosing in the same attachment one of our Bank deposit.

The total of the individual bank deposit must match the end of the month of total customer payments collected.

If there are no payments received from the customer the account becomes past due and it is added as outstanding payments to their new monthly gallon usage charges.

5. Regarding the \$671 write-off for the Edward Tichenor account at 2610 Oak Drive, please explain:

(a) Does the \$671 write-off include any amounts that were billed prior to the 2014 test year?

(b) Please show how Alturas calculated the \$671 write-off. In addition, please give the specific months and years that were written-off, and the billed amount for each of the months that was written off;

(c) Please provide a copy of the specific payment or collection records that Alturas used to determine that the \$671 was not paid and was uncollectible;

(d) What caused the large uncollectible debt for this account;

What steps did Alturas take to collect the outstanding payments prior to deciding to write-off the debt; and

We must need further research on those account and hopefully will find a way to recover some if they are still are customer of Sunrise.

We have to verify if some of those customers are still getting water services from Sunrise at the same or in a new address under different names.

(e)

(f) Did Alturas offset this uncollectible account with a customer deposit that was previously paid by this customer?

(a) If Yes – Please provide the amount of that customer deposit. **Yes , but the deposit was much less then the accumulated outstanding balance of the account.**

-

- If No – Please state why the account was not offset with a customer deposit.

6. Has Alturas written-off any bad debt during 2015?
- (a) If Yes – Please provide:
- A list showing each account and amount that has been written-off and show how Alturas calculated the bad debt write-off for each account shown on the list;
 - The specific months and years that were written-off, and the billed amount for each of the months that was written off; and
 - A copy of the payment or collection records that were used to calculate the bad debt amount.
- (b) If No – If Alturas has determined any bad debt amounts that have not been written off yet, but will be written off for 2015, please provide the information requested in (a) above for those accounts.
- (c) **No. It is too premature. We must conduct first a very detailed research to establish the history of the already written off accounts and the current accounts being behind with their payments. If it is cannot be accomplish internally we must have the services of a law firm to enforce collection.**
- (d)

Utility Billing:

During the test year Alturas and Sunrise contracted with Maria Mitra for billing services at a combined annual cost of \$4,800. During the Commission's audit, however, Alturas was only able to provide documentation to support payment of \$2,100 of that expense. Please answer the following questions related to the Utility's current customer billing expenses:

7. Does Maria Mitra still provide billing services for Alturas?
- (a) If Yes – Please provide:
- A copy of the current contract or annual invoice for billing services to be provided during 2015;
 - A list of all payments that have been made to Ms. Mitra for billing services provided from January 1, 2015 to the present, including the date the payment was made and amount of the payment; and
 - A copy of the cancelled checks for each payment on the list.
 -
- The actual billing was always performed by the manager, being on the premises and mailing out locally the customer invoices and collecting payments and record them.**
- **Ms. Mitra had a very much in debt knowledge of the customer history and has assisted our manager with the monthly billing and acted as our safeguard from additional losses.**
 -
- (b) If No – Please explain how Alturas completes customer billing at this time.

RE: Staff's Fourth Data Requests

July 31, 2015

- If Alturas is receiving this service from a different vendor, please provide a copy of the current contract showing the contracted monthly or annual fee, a list of payments, and copies of the cancelled checks as described in (a) above.
- **No. The billing of the year 2015 was entirely left to Melissa Owen and we already had 3 months billing going out late throwing our already limited finances into a very vulnerable position.**
- **Hopefully with the additional revenue of our water rate we will be in the position to have Ms. Mitra back on board before the end of this year helping us recovering some of the right offs etc.**
-

8. Does Alturas own the billing software that is used to calculate the customers' monthly bills or is the software provided by the billing vendor discussed in Question 7 above?
- **Yes we do.**

9. Commission audit staff determined that Alturas' billing register did not include the miscellaneous service charges that were charged to customers during the test year, and Alturas did not provide any records showing the miscellaneous service charges that were charged to customers during the second half of the test year. Has Alturas or the billing vendor modified the current billing program to begin recording and tracking all miscellaneous service charges that are billed to and collected from Alturas' customers?

- (a) If Yes – Please provide a sample from a recent months' billing register that shows any miscellaneous service charges that were charged and/or collected during that month.
- (b) If No – Please provide the following information, in as much detail as possible:
- Explanation of the procedures that Alturas is currently using to record and track all miscellaneous service charges that are charged to and collected from Alturas' customers;
 -
 - A sample from a recent months' billing that shows how Alturas is recording and tracking miscellaneous service charge assessments and payments;
 - A description of how Alturas will correct the billing program to begin recording all miscellaneous service charge assessments and customer payments;
 - When Alturas estimates it will begin recording all miscellaneous service charge assessments and customer payments; and
 - Whether or not Alturas will need to hire someone to update the software, will need to purchase new billing software, or will need to contract with a third party vendor that has the necessary billing software.
- We do not add any miscellaneous charges to our customer.**
- **We are only charging to their gallon usages.**
 - **If their current monthly bill is not paid within the allowed rules the customer are charged with an additional \$ 7.00 Late Fee, and it is added to their new bill.**
 - **When they make their payment for their current monthly bill they also include the additional late fee and their total payment are deposited to the Bank.**
 - **All payments received from the customers are declared.**
 -

10. When Alturas bills a customer for a miscellaneous service charge and the customer subsequently pays the miscellaneous service charge, does Alturas show that miscellaneous service charge and the customer's payment of that miscellaneous service charge on the customer's printed monthly bill sent in the following month?

- (a) If Yes – please provide several samples of recent monthly bills that show any miscellaneous service charges that were charged and/or collected during that month.
- (b) **Yes. We are enclosing in the attachment of Alt Cust Pymts folder our complete June Detailed Billing Report.**
- (c)
- (d) If No – Please provide the following information, in as much detail as possible:
- A description of how Alturas will correct the billing format.

- **We do have the proper billing format required to our operation and it is the same format as other water utilities companies' use.**

-
We have just purchase additional software to have a backup system to avoid any reoccurrences of delayed customer billing and also to have a better up to date information of the daily activities. (Oak Bay Technologies)

-
-
- **In as much detail as possible, please state whether or not Alturas will need to hire someone to update the bill format, will need to purchase new billing software or forms, will need to contract with a third party vendor that has the necessary billing software, or if the current billing vendor will be able to update the billing format.**

Utility Petty Cash Fund, Cash Collections, and Records Retention:

11. At the time of the Commission's audit, it appeared that Alturas did not have a system in place to properly track Alturas' petty cash fund. Does Alturas currently have policies and procedures in place for tracking Alturas' petty cash fund?

If Yes – please describe Alturas' current policies and procedures for recording and tracking cash deposits added to and withdrawals taken from the Utility's petty cash fund. For example, how does Alturas track the source of the cash deposit and how does Alturas track expense payments that are made using petty cash, such as mowing or supply purchases.

- (a) **We are aware of all the occurred expenses of Sunrise.**
- (b) **We are submitting in the Adtl exps paid folder some detailed information for your better understanding regarding this issue and how they were reimbursed to the manager.**
- (c)
- (d) If No – please describe any steps that Alturas plans to take to implement procedures to improve the recording and tracking of the petty cash fund.
- (e) **We are going to provide to our new accounting firm of Cathy Parker all the related paperwork. It has already been discussed that each expenses (like cost of mailing postages, ink, envelopes or in house repairs to lawn mowing etc) should be classified on their own.**

Enclosing our agreement in the attachment of Cathy Parker

(f)

12. Alturas did not provide any customer payment records, collection records, or accounts receivable records to the Commission's auditors.

- (a) Please explain how Alturas keeps track of customer payments and ensures that customer payments paid in cash are properly credited against the customer's bill.
- (b) **Answered**
- (c) Please provide a sample of the records that Alturas uses to track customer payments.
- (d) **Answered**
- (c) Please describe any procedures or safeguards that Alturas has implemented and/or will implement to ensure the proper collection and recording of cash payments.
- (d)
- (e) **Answered. If a cash payments was received from the customer when paying their bills they are also deposited daily with the rest of the check payments collected from the PO Box.**
- (f) **The customer always provided with receipt.**
- (g)
- (h)

July 31, 2015

13. As discussed in the Commission's audit, Alturas did not have sufficient records to document all of its expenses during the test year or any prior years. Please describe any records retention procedures that Alturas has implemented and/or plans to implement to ensure that Alturas maintains a historical record of all documentation that supports the Utility's expenditures related to the Utility's plant in service and operational expenses, such as invoices, receipts, and proof of payment.

Due to our string budget when most of the revenue has to be spend running the daily operation, the accounting part was sort of was put on the back burner.

In the attachment of Addnl Exp folder you will find the so called miscellaneous or additional expenses were real and were always paid, but it was not categorized.

If you look at the basic salary of the manager or plant operator all money paid over and above are the not categorized expenses. It amounts to a lot and it is also our interest to start to be entered properly.

Water Testing:

14. In your July 10 response, you provided invoices for the completed two portions of the triennial water tests related to lead and copper, and TTHM & HAA5s. Alturas completed the portions of the triennial water tests related to primary and secondary contaminants, and chemical analyses that are due to be completed by December 2015?

- (a) If Yes – please provide the invoices for those tests.
- (b) The estimates or the estimated cost were already submitted previously.**
- (c)
- (c) If No – please provide the estimated completion date for those tests?
- (d) They must be completed by the end of this year and delaying our rate case approval could be damaging to our ability to comply and to customer safety.**
- (e)

July 31, 2015

Meter Testing Program and Procedures:

15. During the test year, in August 2014, Alturas incurred an expense of \$56 for checking meters. In order to determine an appropriate meter testing program expense going forward, please explain:

- (a) How many meter checks or tests were included in the \$56 expense?
- (b) Has the Utility tested any meters during 2015? If yes, please provide the invoice(s) and proof of payment for those meter tests.
- (c) **You have the answer in the addl expaid attachment folder**
- (d) How many meters does Alturas plan to test each year going forward?
- (e) **Answered previously**

Cell Phone Expense:

16. During the test year, in June 2014, Alturas and Sunrise began receiving cell phone service through the Utility's contract operator and also began paying a portion of the contract operator's cell phone expense. Please explain:

- (a) How did Alturas receive phone service prior to June 2014?
- (b) **Our contact telephone number of the cell phone of 863 510 1318 has been established by Sondra Myers at the very beginning of 2013 when she took over the management responsibilities, from the previous management company.**
- (c) **The monthly cost of the cell phone was added to her check regularly and she made the payment directly to the cell phone provider.**
- (d) **When she has left abruptly without any warning giving us a 2 hour notice I have asked the plant operator to have the cell phone in his possession able to answer to customer calls and also to pick up the PO Box post office key.**
- (e) **There are further information regarding this matter in the attachment of adtl exps paid folder.**
- (f)
- (g) Why did Alturas arrange to receive cell phone service through the contract operator rather than obtaining cell phone service directly for the Utility?
- (h) **Once we have appointed Melissa Owens to be the manager the cell phone of 863 510 1318 was immediately given to her. To be certain there are no interruption of the service I have asked Wiley Pratt - relaying on his stability - to pay for the monthly charges and add this amount to his monthly bills.**
- (i)
- (j) Why did Alturas begin paying for a portion of the contract operator's cell phone service?

July 31, 2015

- (k) **Most of our customers have Wiley Pratt cellular phone number and they call him directly if is related to water quality issues.**
- (l) **Having an aging system and the plant operator responsibilities to look after the many various issues and the importance to have a safe guard in case of break down or of the water quality it is a must and a small price to pay to have a safe operation.**
- (m)
- (n) How did Alturas determine how much of the operator's total cell phone bill should be allocated to Alturas and Sunrise for the Utility's cell phone usage each month and also for the operator's phone?
- (o) **No idea, and if we can avoid only ONE customer health issue this arrangement is satisfactory to me and will stay in force.**
- (p) **We have much more costly and higher priorities, - to keep the business running.**
- (q)
- (r) In the event that the contract operator stops working for Alturas, has Alturas made arrangements with the contract operator to guarantee that the cell phone service will not be discontinued until Alturas can make other arrangements for phone service?
- (s)
- (t) **Thank you for your concern but it is already explained in the above.**
- (u)

Common Cost Allocations:

Historically, the Commission has allocated shared or common costs using a customer or equivalent residential customer (ERC) allocation methodology. This results in all customers paying a fair share of the common cost. Under the ERC allocation methodology, customers with larger meter sizes will pay a slightly larger share of the common cost based upon their specific meter size. Based on information available at this time, staff has preliminarily determined that the ERC allocation percentage split should be 77.07 percent for Sunrise based upon 247 ERCs and 23.93 percent for Alturas based upon 73.5 ERCs. The allocation percentages resulting from Sunrise and Alturas' allocation of common costs related to the contract office manager and contract operator are slightly different than staff's ERC allocation.

Please provide the following additional information regarding the Utility's test year common cost allocations:

Office Manager

17. During the test year, the Utility allocated \$193 or 64.33 percent of the office manager's \$300 weekly fee to Sunrise, and allocated the remaining \$107 or 35.67 percent to Alturas. Based on staff's preliminary ERC allocation, Sunrise would be allocated \$231 (77.07 percent) and Alturas would be allocated \$69 (23.93 percent).

- If Alturas disagrees with staff's preliminary ERC allocation, please explain in detail how Alturas determined the test year allocation of the office manager's fees and why Alturas believes those allocations are more appropriate.
- **I do understand the logic but reality is very much different.**
-
- **Only the cost of meter reading is based on the amount of customers.**
-
- **Managing both companies is very much the same except Alturas have less checks to deposit having lesser account, but to establish in reality the amount of hours really spent managing each companies is impossible to verify or predict.**
-
- **The office manager lives at Sunrise but must make frequent visits to Alturas site, which is more time consuming.**
-

18. Approximately how many total hours per week does the office manager work for Alturas and Sunrise combined for regular daily activities, and how many of those hours are allocated to Alturas?

It varies depending on the needs of our customer.

19. Approximately how many total hours per week, month, or year (as applicable) does the office manager work for Alturas and Sunrise combined for emergency or on-call duties required on nights or weekends, and how many of those hours are allocated to Alturas?

The actual hours spent managing and being responsible for both companies and the total payment received for it, she has earned every penny many times over, - compared to any other similar operation.

Operator

20. During the test year, the Utility allocated \$550 or 62.50 percent of the contract operator's \$880 monthly fee to Sunrise, and allocated the remaining \$330 or 37.50 percent to Alturas. Based on staff's preliminary ERC allocation, Sunrise would be allocated approximately \$678 (77.07 percent) and Alturas would be allocated approximately \$202 (23.93 percent).

- If Alturas disagrees with staff's preliminary ERC allocation, please explain in detail how Alturas determined the test year allocation of the contract operator's monthly fees and why Alturas believes those allocations are more appropriate.
- **Based on the Polk County Health Department rulings the plant operator must provide Sunrise Utilities with a 3 times weekly plus one on every weekend on site visits and Alturas Utilities with a 2 times weekly plus one on every weekend on site visit.**
-
- **Based on those facts I believe our allocation in this area is right.**
-

140219-WU Alturas Utilities, L.L.C.
RE: Staff's Fourth Data Requests
July 31, 2015

Page 16

Please file all responses electronically no later than **Friday, August 14, 2015**, from the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form.

Should you have any questions, please do not hesitate to contact me at (850) 413-6234 or KCorbari@psc.state.fl.us.

Sincerely,

s/ Kelley F. Corbari

Kelley F. Corbari
Senior Attorney

KFC/dml

cc: Office of Commission Clerk

ATTACHMENT

Sunrise Utilities, LLC (WU-870)
 Staff Assisted Rate Case
 Docket No. 140220-WU - APA# 14-350-4-1
 Period Ending December 31, 2014

2/15/15
JHP
2/15

Route No	SUNRISE Name	Address	Amount
477	Mahom Lowe	2411 Spring Way	355
162	Ben Spradley	2345 Peach	360
389	Milliy Franco	2584 Edmond	290
465	Nancy Odom	2408 Winter Ridge	286
3	Ron Rubino	2484 Thompson	1,094
11	Kim Allan / D Leatherwood	2437 Thompson	277
87	Donald Leatherwood	2345 King	352
129	US Bank	2379 Peach	130
131	Kim Allan / D Leatherwood	2345 Peach	297
149	Kim Allan / D Leatherwood	2335 Peach	462
149	Tyson Family Trust	2335 Peach	264

4,167
43-19

ALTURAS

71	Edward Tichenor	2610 Oak Drive	671
----	-----------------	----------------	-----

671

Per owner
Actual write off in 2014



Source: AS REFERENCED

43-19
1

F.A.C. RULE 25-30.311 CUSTOMER DEPOSITS

- (1) Deposit required: establishment of credit. Each company's tariff shall contain their specific criteria for determining the amount of initial deposit. Each utility may require an applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the customer from complying with the utilities' rules for prompt payment of bills. Credit will be deemed so established if:
 - (a) The applicant for service furnishes a satisfactory guarantor to secure payment of bills for the service requested. A satisfactory guarantor shall, at a minimum, be a customer of the utility with a satisfactory payment record. A guarantor's liability shall be terminated when a residential customer whose payment of bills is secured by the guarantor meets the requirements of subsection (5) of this rule. Guarantors providing security for payment of residential customers' bills shall only be liable for bills contracted at the service address contained in the contract of guaranty.
 - (b) The applicant pays a cash deposit.
 - (c) The applicant for service furnishes an irrevocable letter of credit from a bank or a surety bond.
- (2) Receipt for deposit. A non-transferrable certificate of deposit shall be issued to each customer and means provided so that the customer may claim the deposit if the certificate is lost.
- (3) Record of deposits. Each utility having on hand deposits from customers shall keep records to show:
 - (a) The name of each customer making the deposit;
 - (b) The premises occupied by the customer when the deposit was made;
 - (c) The date and amount of deposit; and
 - (d) A record of each transaction concerning such deposit.
- (4) Interest on deposit.
 - (a) Each public utility which requires deposits to be made by its customers shall pay a minimum interest on such deposits of 2 percent per annum. The utility shall pay an interest rate of 3 percent per annum on deposits of nonresidential customers qualifying under subsection (5) below when the utility elects not to refund such a deposit after 23 months. Such interest rates shall be applied within 45 days of the effective date of the rule.
 - (b) The deposit interest shall be simple interest in all cases and settlement shall be made annually, either in cash or by credit on the current bill. This does not prohibit any public utility paying a higher rate of interest than required by this rule. No customer depositor shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest from the day of the commencement of the customer relationship and the placement of deposit.

F.A.C. RULE 25-30.311

CUSTOMER DEPOSITS

PAGE 2 OF 2

- (5) Refund of deposits. After a customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the utility shall refund the residential customer's deposits and shall, at its option, either refund or pay the higher rate of interest specified above for nonresidential deposits, providing the customer has not, in the preceding 12 months, (a) made more than one late payment of a bill (after the expiration of 20 days from the date of mailing or delivery by the utility), (b) paid with check refused by a bank, (c) been disconnected for nonpayment, or at any time, (d) tampered with the meter, or (e) used service in a fraudulent or unauthorized manner. Nothing in this rule shall prohibit the company from refunding at any time a deposit with any accrued interest.
- (6) Refund of deposit when service is discontinued. Upon termination of service, the deposit and accrued interest may be credited against the final account and the balance, if any, shall be returned promptly to the customer but in no event later than fifteen (15) days after service is discontinued.
- (7) New or additional deposits. A utility may require, upon reasonable written notice of not less than 30 days, such request or notice being separate and apart from any bill for service, a new deposit, where previously waived or returned, or an additional deposit, in order to secure payment of current bills; provided, however, that the total amount of the required deposit should not exceed an amount equal to the average actual charge for water and/or wastewater service for two billing periods for the 12-month period immediately prior to the date of notice. In the event the customer has had service less than 12 months, then the utility shall base its new or additional deposit upon the average monthly billing available.

Rulemaking Authority 367.121, 350.127(2) FS. Law Implemented 367.081, 367.111, 367.121 FS. History--New 6-1-63, Amended 4-1-69, 9-12-74, 6-10-80, 1-31-84, Formerly 25-10.72, 25-10.072, Amended 10-13-88, 4-25-94, 7-26-12.

Alturas Utilities, LLC

Current Customer Deposits

Customer	Account #	Date	Amount	Memo	Activity
B. Oleta McKinsey	3400	11/4/2013	\$65.00	Transfer to Deposit a	Account Transfer to Deposit
		5/13/2014	(\$65.00)	transf to acct	Transfer Deposit to Account
			\$0.00		
Total for B. Oleta McKinse					
Clent Howard	2851	3/8/2012	\$65.00	Transf to deposit	Account Transfer to Deposit
			\$65.00		
Total for Clent Howard					
Dan & Frances Frodg		1/5/2009	\$67.00	check#2926 for \$100	Deposit Entry
		6/24/2009	(\$67.00)	money order	Refund Deposit
			\$0.00		
Total for Dan & Frances Fr					
Danielle Browning	7630-DB	1/1/2012	\$65.00	Record deposit	Deposit Entry
		5/29/2012	(\$65.00)	Apply to account	Transfer Deposit to Account
			\$0.00		
Total for Danielle Brownin					
David Ramirez	3400C-DR	7/17/2014	\$65.00	transfer to deposit	Account Transfer to Deposit
			\$65.00		
Total for David Ramirez					
Dick Murphy	2905O	11/10/2011	\$65.00	ck 4522	Account Transfer to Deposit
			\$65.00		
Total for Dick Murphy					
Edward Tichenor	2610O	8/15/2012	\$80.00	transfer to deposit	Account Transfer to Deposit
			\$80.00		
Total for Edward Tichenor					
Edwin Zanke	2580 ZAN	1/24/2013	\$67.00	CC 171262	Deposit Entry
		5/3/2013	(\$67.00)	transf deposit to acct	Transfer Deposit to Account
			\$0.00		
Total for Edwin Zanke					
GENEVA HILL	53053	3/29/2015	\$65.00	trans to dep	Account Transfer to Deposit
			\$65.00		
Total for GENEVA HILL					
HAROLD LONG	76076	12/28/2009	\$100.00	cash	Deposit Entry
		3/5/2013	(\$100.00)	trans to acct	Transfer Deposit to Account
			\$0.00		
Total for HAROLD LONG					
Jamar Williams	3402 E	2/7/2013	\$52.00	trans to dep	Account Transfer to Deposit
		6/10/2013	(\$52.00)	apply deposit to acco	Transfer Deposit to Account
			\$0.00		
Total for Jamar Williams					
Jerry & Sarah Greek	3640	9/16/2010	\$65.00	check#1843	Deposit Entry
			\$65.00		
Total for Jerry & Sarah Gre					

Customer	Account #	Date	Amount	Memo	Activity
John R. Long		2/11/2009	\$67.00	piad cash	Deposit Entry
		5/3/2010	(\$67.00)	closed account	Transfer Deposit to Account
			\$0.00		
Total for John R. Long					
Kayla Taylor (Owner)	8110-KT	7/14/2014	\$65.00	transfer to deposit	Account Transfer to Deposit
			\$65.00		
Total for Kayla Taylor (Ow					
Kenneth Smith	2580	7/9/2013	\$65.00	ck 096	Deposit Entry
		5/30/2014	(\$65.00)	transfer to account	Transfer Deposit to Account
			\$0.00		
Total for Kenneth Smith					
Keystone Challenge f		1/5/2009	\$67.00	check#1024 for \$80.	Deposit Entry
		2/24/2010	(\$67.00)	refund	Refund Deposit
			\$0.00		
Total for Keystone Challen					
Leah Sisco	3402CA	12/4/2013	\$65.00	transf to deposit	Account Transfer to Deposit
			\$65.00		
Total for Leah Sisco					
Lindsey Hutchins	4507	11/4/2011	\$65.00	MoneyGram1045300	Deposit Entry
		10/4/2012	(\$65.00)	apply dep to acct	Transfer Deposit to Account
			\$0.00		
Total for Lindsey Hutchins					
Maria Lopez	3148	6/1/2009	\$65.00	amscot money order	Deposit Entry
			\$65.00		
Total for Maria Lopez					
Megg Investments	8110	2/6/2014	\$80.00	transfer to deposit	Account Transfer to Deposit
		2/7/2014	(\$15.00)	transfer connection f	Transfer Deposit to Account
			\$65.00		
Total for Megg Investment					
Melanie Steedley	7630MS	5/28/2012	\$65.00	Transfer to deposit	Account Transfer to Deposit
		9/17/2014	(\$65.00)	dep. to acct.	Transfer Deposit to Account
			\$0.00		
Total for Melanie Steedley					
Michael Bass	2851p	3/15/2011	\$55.00	Fidelity MO 02/17/11	Deposit Entry
		3/5/2013	(\$55.00)	xfer to acct	Transfer Deposit to Account
			\$0.00		
Total for Michael Bass					
Real Home Services		6/29/2010	\$65.00	check#35697	Deposit Entry
		3/5/2013	(\$65.00)	trans to acct	Transfer Deposit to Account
			\$0.00		
Total for Real Home Servic					
Rebecca Webb	4507	3/15/2011	\$52.00	ck 097	Deposit Entry
		3/5/2013	(\$52.00)	xfer to acct	Transfer Deposit to Account
			\$0.00		
Total for Rebecca Webb					
Sandra Huggins	4507	8/1/2010	\$65.00	usps	Deposit Entry

Customer	Account #	Date	Amount	Memo	Activity
		5/12/2011	(\$36.75)	pay acct	Transfer Deposit to Account
Total for Sandra Huggins			\$28.25		
Scott Auclair/Bridge					
		8/10/2009	\$65.00	money gram	Deposit Entry
		2/24/2010	(\$65.00)	customer moved	Transfer Deposit to Account
Total for Scott Auclair/Bri			\$0.00		
SHARON CONTRERA 4320-MM					
		3/29/2015	\$65.00	trans to deposit	Account Transfer to Deposit
Total for SHARON CONTR			\$65.00		
SONNY REGISTER* 2565					
		1/6/2014	\$98.83	record deposit billed	Deposit Entry
Total for SONNY REGISTE			\$98.83		
Urma Lee 3592					
		4/6/2009	\$65.00	check#4046	Deposit Entry
Total for Urma Lee			\$65.00		
Wesley Griner 3400EC					
		1/1/2013	\$64.00	trans to dep	Account Transfer to Deposit
Total for Wesley Griner			\$64.00		
Yvette Martinez 2580YM					
		11/7/2014	\$65.00	trans. To deposit	Account Transfer to Deposit
Total for Yvette Martinez			\$65.00		
Yolando Quevevo 2506-MM					
		9/11/2013	\$65.00	Record Deposit	Deposit Entry
Total for Yolando Quevevo			\$65.00		
Total Current Customer Deposits			\$1,116.08		

Alturas Utilities, LLC

Transaction Report

<i>Cust Name</i>	<i>Service Adr</i>	<i>Read</i>	<i>Account/Mtr#</i>	<i>Tp</i>	<i>Memo</i>	<i>Pay Date</i>	<i>Total Amount</i>
Credits							
Clent Howard	2851 Poinsettia Av	60	2851	I	interest on dep.	8/3/2015	-3.90
David Ramirez	3400 Central Ave	23	3400C-DR	I	interest on dep.	8/3/2015	-1.30
Dick Murphy	2905 Oak Dr	16	2905O	I	interest on dep.	8/3/2015	-5.20
Edward Tichenor	2610 Oak Drive	71	2610O	I	interest on dep.	8/3/2015	-4.80
Jerry & Sarah Greek	3640 Central Ave.	74	3640	I	interest on dep.	8/3/2015	-6.50
Kayla Taylor (Owner)	8110 Alturas Rd.	445	8110-KT	I	interest on dep.	8/3/2015	-1.30
María Lopez	3148 Oak Dr.	17	3148	I	interest on dep.	8/3/2015	-6.50
Urma Lee	3592 Central Ave.	66	3592	I	interest on dep.	8/3/2015	-6.50
Wesley Griner	3400 Central Ave	23	3400EC	I	interest on dep.	8/3/2015	-2.60
Yolando Quevevo	2506 First Street	21	2506-MM	I	interest on dep.	8/3/2015	-2.60
Total Credits							-41.20
Total Type: I							-41.20
Report Total:							-41.20

Alturas Utilities, LLC

Water Consumption

<i>Cust Name</i>	<i>Service Adr</i>	<i>Account</i>	<i>Reading Order</i>	<i>Meter Serial Number</i>	<i>Electronic Serial Number</i>	<i>Usage</i>	<i>Amount</i>
CLINT UPDIKE	5600 Packing House	009	55	69826276		41420	227.75
J.T. King	3576 Central Av	63063	68	05168685		17840	102.09
Anthony Powell	8012 Alturas Road S	8012-AP	43	71627122		14080	82.95
David Ramirez	3400 Central Ave	3400C-DR	23	11044528		12030	72.51
Dick Murphy	2905 Oak Dr	2905O	16	96510604		11520	69.92
Mary Smith	2815 Oak Dr.	011	13	14260562	14260562	10720	65.84
Clint Updike	5601 Packing House	5601PH	56	71627116		8520	54.65
Kevin Grimes	8215 Alturas Road	8215	50	09632905		8020	52.10
Maria Lopez	3148 Oak Dr.	3148	17	69826279		8000	52.00
Kayla Taylor (Owner)	8110 Alturas Rd.	8110-KT	445	13185436		7870	51.34
LORETTA SOWELL	8000 Alturas Rd. Sout	8000	41	09632906		7660	50.27
Rodney Prevatte	2845 Oak Dr.	2845	15	71627117		7840	50.17
Phyllis Talbert	2635 Oak Dr	325	11	11700256	11700256	7020	47.01
Annie Richardson	7828 Alturas Rd S	152	35	13185423	13185423	6820	45.99
Alan & Cheryl Howell	8014 Alturas Rd S	39039	44	71627115		6760	45.69
Jessica Jeznach	7640 Poinsettia Av	2981	31	3818077		6740	45.59
Angela Workman	7970 Alturas Rd	33033	38	09632903		6590	44.82
Dorothy Taylor	7990 Alturas Rd	7990	40	11700260	11700260	6480	44.26
Hope Franklin	8190 Alturas Road S	43043	48	09632904		6330	43.50
DONNIE GARDNER	3292 Central Av	3292	27	71627125		6130	42.48
Alturas UMC/Treasure	2745 Oak Dr	2745	12	3556100		5230	43.54
Edward Hendrix	3648 E Central Av	67067	73	71602916		4860	36.02
SONNY REGISTER*	2565 Oak Dr.	2565	8	11770722		4650	34.95
Brian Dickerson	2590 Oak Dr.	2590	5	11785759		3930	31.28
JUDITH WIGGINS	8170 Alturas Rd. Sout	8170	47	71627121		3840	30.83
MILFORD RICHARDS	7830 Alturas Rd	7830	36	71628118		3780	30.52
SHARON CONTRERA	4230 1st Street	4320-MM	19	0		3640	29.81
Jerry & Sarah Greek	3640 Central Ave.	3640	74	71602918		3640	29.81
Clent Howard	2851 Poinsettia Av	2851	60	98073886		3460	28.89
Leah Sisco	3402 Central Av	3402CA	22	70382434		3420	28.69
SILVIA RAMIREZ	8010 Alturas Rd South	8010	42	71602915		3420	28.69
Rodney Prevatte	2835B Oak Dr	2845B	14	14260561		3370	34.07
Lee's Country Store	3540 Central Av	64064	69	69826268		3030	32.34
JASON BUBLITZ	2625 Oak Dr.	2625	10	3516308		2940	26.24
GENEVA HILL	2855 Poinsettia	53053	58	11762765		2860	25.84
LOUIS IRETON	8130 Alturas Rd.	41041	46	11785780		2580	24.41

<i>Cust Name</i>	<i>Service Adr</i>	<i>Account</i>	<i>Reading Order</i>	<i>Meter Serial Number</i>	<i>Electronic Serial Number</i>	<i>Usage</i>	<i>Amount</i>
Alturas UMC/Treasur	2765 Oak Dr.	2765	13	69826281		2320	28.73
Urma Lee	3592 Central Ave.	3592	66	07100161		2110	22.02
Douglas & Annette Ha	2640 Oak Dr	66066	75	71602917		1950	21.21
Alturas Women's Club	Oak & Magnolia	1001	6	098073885		1429	24.19
Betty King	3584 Central Ave.	62062	67	11700261	11700261	1320	18.00
Iler Garner	2600 Oak Dr.	8008	9	71602880		1170	17.24
Access Control Tech	3321 Central Av	3321	24	69826278		1089	22.46
David & Bobbie Marsh	7980 Alturas Road	7980	39	71880221		922	15.97
EDDIE KING, SR.	4605 Central Av	58058	63	11700259	11700259	790	15.30
Karen Bramble	2545 Oak Dr	2545	4	71627159		760	15.15
Kathy Conner	5605 Packing House	5605	57	71880224		650	14.59
U. S. Post Office	Alturas	0010	64	71627187		440	30.43
Elizabeth&Donald Lan	3678 Central Av E	3678	72	71627119		131	11.95
Verizon Communicatio	2506 Central Ave	2612	65			80	28.60
FIRE SERVICE DIVISI	2535 3rd St.	2532	28	M009782		10	90.28
Edwin Mercer	2nd Street	0028	61	11785745		0	11.28
Yolando Quevevo	2506 First Street	2506-MM	21	11652340		0	11.28
MIKE MULL	2595 Oak Dr	2595	3	4752984		0	11.28
Vacant House	3158 Central Av	3158	18	11700258	11700258	0	0.00
Yvette Martinez	2580 Oak Drive	2580YM	2	13185422		0	11.28
Vacant House	7820 Altura Rd S	7820	30	90825201		0	0.00
Alturas Fruit Company	P.O. BOX 8	008	62	34976254		0	11.28
Edward Tichenor	2610 Oak Drive	2610O	71	71627188		0	11.28
Vacant House	4110 E Central Av	4110	25	98059082		0	0.00
<i>Totals</i>						282011	2230.66

Alturas Utilities,LLC

Receipts History

From: 7/1/2015 to 8/3/2015

Cust Name	Service Adr	Act Number	Pay Date	Type	Memo	Total Amount
Residential						
Douglas & Annette Hastings	2640 Oak Dr	66066	7/3/2015	P	ck 3392	-31.46
Leah Sisco	3402 Central Av	3402CA	7/3/2015	P	pmo 1506	-26.15
Dorothy Taylor	7990 Alturas Rd	7990	7/15/2015	P	amscot 8515	-70.00
Edward Hendrix	3648 E Central Av	67067	7/15/2015	P	ck 8818	-39.62
Jerry & Sarah Greek	3640 Central Ave.	3640	7/15/2015	P	ck 2298	-32.79
Rodney Prevatte	2845 Oak Dr.	2845	7/15/2015	P	ck 217	-55.19
Anthony Powell	8012 Alturas Road S	8012-AP	7/16/2015	P	amscot 7071	-91.25
David & Bobbie Marsh	7980 Alturas Road	7980	7/16/2015	P	ck 4991	-17.57
Iler Garner	2600 Oak Dr.	8008	7/16/2015	P	ck 4633	-18.96
Karen Bramble	2545 Oak Dr	2545	7/16/2015	P	pmo 1631	-16.67
Betty King	3584 Central Ave.	62062	7/17/2015	P	ck 4039	-19.80
J.T. King	3576 Central Av	63063	7/17/2015	P	ck 4039	-96.80
Kayla Taylor (Owner)	8110 Alturas Rd.	8110-KT	7/17/2015	P	ck 115	-56.47
LOUIS IRETON	8130 Alturas Rd.	41041	7/17/2015	P	ck 1143	-26.85
Urma Lee	3592 Central Ave.	3592	7/17/2015	P	bkck 7079	-24.22
Annie Richardson	7828 Alturas Rd S	152	7/23/2015	P	mo 1686	-56.09
Brian Dickerson	2590 Oak Dr.	2590	7/23/2015	P	bk ck 3095	-39.91
DONNIE GARDNER	3292 Central Av	3292	7/23/2015	P	bk ck 5994	-50.00
Douglas & Annette Hastings	2640 Oak Dr	66066	7/23/2015	P	ck 3402	-23.33
EDDIE KING, SR.	4605 Central Av	58058	7/23/2015	P	bk ck 3750	-16.78
Elizabeth&Donald Langford	3678 Central Av E	3678	7/23/2015	P	bk ck 6569	-13.15
Hope Franklin	8190 Alturas Road S	43043	7/23/2015	P	ck 880	-47.85
JUDITH WIGGINS	8170 Alturas Rd. South	8170	7/23/2015	P	ck 1684	-33.91
LORETTA SOWELL	8000 Alturas Rd. South	8000	7/23/2015	P	ck 1494	-52.07
Mary Smith	2815 Oak Dr.	011	7/23/2015	P	ck 4860	-72.42
MILFORD RICHARDSON	7830 Alturas Rd	7830	7/23/2015	P	amscot 7484	-33.57
Phyllis Talbert	2635 Oak Dr	325	7/23/2015	P	ck 1430	-51.71
Angela Workman	7970 Alturas Rd	33033	7/24/2015	P	ck 2359	-55.00

<i>Cust Name</i>	<i>Service Adr</i>	<i>Act Number</i>	<i>Pay Date</i>	<i>Type</i>	<i>Memo</i>	<i>Total Amount</i>
Jessica Jeznach	7640 Poinsettia Av	2981	7/24/2015	P	ck 551	-50.15
Kevin Grimes	8215 Alturas Road	8215	7/24/2015	P	ck 2597	-57.31
MIKE MULL	2595 Oak Dr	2595	7/24/2015	P	ck 1170	-35.82
Maria Lopez	3148 Oak Dr.	3148	7/25/2015	P	ck 227	-57.20
Edwin Mercer	2nd Street	0028	7/27/2015	P	ck 5846	-12.41
GENEVA HILL	2855 Poinsettia	53053	7/27/2015	P	ck 349	-28.44
SILVIA RAMIREZ	8010 Alturas Rd South	8010	7/27/2015	P	ck 163	-42.56
Clint Updike	5601 Packing House	5601PH	7/29/2015	P	ck 2336	-60.12
Dick Murphy	2905 Oak Dr	2905O	7/30/2015	P	ck 6311	-87.91
				Residential	Total	-1601.51
General Svc 2"-non-tax						
FIRE SERVICE DIVISION	2535 3rd St.	2532	7/7/2015	P	bk ck 6054	-90.48
FIRE SERVICE DIVISION	2535 3rd St.	2532	8/3/2015	P	bk ck 8192	-90.28
				General Svc 2"-non-tax	Total	-180.76
General Svc 3/4-taxable						
Alturas Women's Club	Oak & Magnolia	1001	7/15/2015	P	ck 1099	-26.61
Rodney Prevatte	2835B Oak Dr	2845B	7/15/2015	P	ck 217	-37.48
Access Control Tech	3321 Central Av	3321	7/23/2015	P	bk ck 1401	-24.71
Lee's Country Store	3540 Central Av	64064	7/23/2015	P	ck 4467	-30.53
CLINT UPDIKE	5600 Packing House Rd	009	7/29/2015	P	ck 2336	-250.53
				General Svc 3/4-taxable	Total	-369.86
Alturas Fruit Co. Account						
Alturas Fruit Company	P.O. BOX 8	008	7/27/2015	P	ck 5846	-12.41
				Alturas Fruit Co. Account	Total	-12.41
General Svc 1"-non-taxable						
U. S. Post Office	Alturas	0010	7/27/2015	P	ck 8247	-30.43
				General Svc 1"-non-taxable	Total	-30.43
General Svc 3/4"non-tax						
Alturas UMC/Treasurer	2765 Oak Dr.	2765	7/17/2015	P	bk ck 5243	-27.73
Alturas UMC/Treasurer	2745 Oak Dr	2745	7/17/2015	P	bk ck 5242	-43.54
				General Svc 3/4"non-tax	Total	-71.27
Total Utility Revenue:						(\$2,266.24)

Alturas Utilities, LLC

Transaction Report

<i>Cust Name</i>	<i>Service Adr</i>	<i>Read</i>	<i>Account/Mtr#</i>	<i>Tp</i>	<i>Memo</i>	<i>Pay Date</i>	<i>Total Amount</i>
Payments							
FIRE SERVICE DIVISI	2535 3rd St.	28	2532	P	bk ck 8192	8/3/2015	-90.28
Total Payments							-90.28
Total Type: P							-90.28
Report Total:							-90.28

MO.



Thank you for banking with SunTrust
 For Account Information call 800.SunTrust (800.786.8787)

120 CHECK DEPOSIT *
 XXXXXXXX7293 Bus. Date 3Aug.2015 AM
 347
 35052606 156276 9 90.28 TOTAL
 Transaction Date: 3Aug.2015 13:44:37

101829 (6/07)

This is your receipt showing bank, date, time, type of account and amount.
 All deposits are credited to your account subject to verification and final payment.

In this folder you will find some documentation from the very first day Sondra Myers took over the responsibilities after our previous manager was replaced.

There were many challenges and not anticipated expenses to overcome.

This folder shows reality what it takes to run a business and also shows the various expenses we are having besides the regular bills.

The enclosed records only represent as samples of the various expenses we are having and are randomly extracted to demonstrate the monthly routine.

They were paid directly to Sondra Myers and currently to Melissa Owens.

The amount of the check paid over and above their weekly salaries was for the many unaccounted issues we were asked for, - and will give you a fair idea of actuality of the real expenses.

Having the same manager for both companies we are sending only one check covering for their services and for the paid out expenses.

In the future they still will be paid to the person running the show, BUT with a new accounting system – complying with the PSC regulation it will be separated and categorized with their perspective roles and differentiated by each company.

Check Register

Number	Date	Description of Transaction	BU	Debit (-)	Credit (+)	Balance
	3/1/13			\$0.00		0.00
	3/3/13	Cash from Leslie			\$500.00	500.00
1	3/3/13	Dane - meeting	x	\$25.00		475.00
1	3/3/13	Sondra - meeting	x	\$37.50		437.50
S100 sem	3/5/13	Sondra - Sunrise meter reading	x	\$250.00		187.50
A100 sem	3/5/13	Sondra - Alturas meter reading	x	\$55.00		132.50
	3/5/13	Cash from Leslie (Publix)	x		\$650.00	782.50
	3/5/13	Cell phone for office	x	\$214.00		568.50
	3/5/13	Post Office Box 2608	x	\$101.00		467.50
	3/5/13	Lowe's - 2 locks for water plants	x	\$29.90		437.60
A100 dm	3/7/13	Dane - mileage/fuel for Alturas	x	\$135.20		302.40
	3/7/13	Cash from Leslie			\$600.00	902.40
	3/7/13	Office Depot - printer & office supplies	x	\$348.19		554.21
	3/7/13	Oak Bay - Water Solutions Software	x	\$679.90		(125.69)
A101s	3/7/13	Sondra shared costs - Alturas	x	\$31.94		(157.63)
S103 s	3/7/13	Sondra shared costs - Sunrise	x	\$133.06		(290.69)
S102 s	3/5/13	Sondra - reconnect	x	\$15.00		(305.69)
A102s	3/6/13	Sondra - emergency	x	\$45.00		(350.69)
	3/8/13	Postage Stamps - 400	x	\$184.00		(534.69)
	3/8/13	Deposit			\$600.00	65.31

Check Register

Number	Date	Description of Transaction	BU	Debit (-)	Credit (+)	Balance
A101	3/9/13	Dane - Rescind notices & mileage	x	\$37.60		27.71
S100	3/11/13	Dane - New Connection, list of meter replacements, mileage	x	\$27.75		(0.04)
A102d	3/11/13	Entered meter readings into excel, office depot to purchase printer & office supplies	x	\$25.94		(25.98)
SC104s	3/11/13	Sondra - 3/8 & 3/9 - "extra"	x	\$240.00		(265.98)
	3/13/13	Office Depot - printer ink & stencils for signs	x	\$98.19		(364.17)
A103d	3/13/13	Dane - Alturas flush system & mileage	x	\$33.80		(397.97)
S104d	3/13/13	Dane - Sunrise flush system & mileage	x	\$23.19		(421.16)
SC105s	3/15/13	Sondra - week 03/11 - 03/15	x	\$400.00		(821.16)
	3/15/13	Deposit from Leslie			\$400.00	(421.16)
	3/15/13	Check mailed from Bank to Sondra per Leslie	x		\$400.00	(21.16)
order #10848	3/18/13	Blank-Doorhangers.Com (blank door hangers for PBWN & Rescind Notices)	x	\$45.37		(66.53)
	3/19/13	Post Office - 2 rolls of 100 stamps/water down	x	\$92.00		(158.53)
	3/19/13	Office Depot - folding & envelopes	x	\$37.48		(196.01)
S105d	3/20/13	Dane - New Connection & mileage	x	\$21.38		(217.39)
S106d	3/21/13	Dane -Going to Lowe's for misc parts for Sat & mileage	x	\$25.12		(242.51)
	3/21/13	Lowe's for meter installations 03/23	x	\$94.14		(336.65)
	3/22/13	Ck 1006 from Leslie (rec'd DM 305 & JL 335)			\$250.00	(86.65)
S108d	3/25/13	Dane - Additional due for Sunrise Meters & emergency Fri, 03/22	x	\$60.00		(146.65)

Check Register

Number	Date	Description of Transaction	BU	Debit (-)	Credit (+)	Balance
S102jl	3/25/13	Jackie - Additional due for Sunrise meters	x	\$60.00		(206.65)
A103jl	3/25/13	Jackie - Alturas Emergency Fri, 03/22	x	\$50.00		(256.65)
	3/22/13	Lowe's - Emergency repair	x	\$17.14		(273.79)
	3/23/13	Lowe's - meter installs	x	\$38.81		(312.60)
S108s	3/22/13	Sondra - Sunrise distribute PBWN - break in line	x	\$60.00		(372.60)
A109s	3/23/13	Sondra - Alturas distribute PBWN - loss of power zero pressure	x	\$77.60		(450.20)
	3/25/13	Leslie - deposit			\$690.00	239.80
SC106s	3/23/13	Sondra - week 03/18 - 03/23	x	\$400.00		(160.20)
Alt Meters	3/23/13	Sondra - to read meters Wed, 03/27	x	\$55.00		(215.20)
Sun Meters	3/23/13	Sondra - to read meters Thurs, 03/28 & 3/29	x	\$250.00		(465.20)
	3/28/13	Leslie - Check for Reading meters	x		\$305.00	(160.20)
D Howell	3/25/13	Cash received from Customer			\$140.00	(20.20)
	3/26/13	Office Depot - folding notices & 2 reams of paper		\$7.57		(27.77)
	3/27/13	Dane Alturas Flushing, Rescind, Cutoff	x	\$92.60		(120.37)
	3/27/13	Dane Sunrise Flushing & Rescind	x	\$63.19		(183.56)
	3/30/13	Dane Sunrise New Customer & Cutoff	x	\$36.38		(219.94)
	3/31/13	Sondra - week 03/25 - 03/29	x	\$400.00		(619.94)
	3/31/13	Jackie Love - lien-to for Alturas	x	\$280.00		(899.94)

Check Register

Number	Date	Description of Transaction		BU	Dedit (-)	Credit (+)	Balance
Sunrise	8/23/13	Jackie2 meter & curbstop installs 08/29	REVISED	*	\$145.30		(\$830.37)
	8/23/13	Sondra weed eated Sunrise (Alturas 08/24) - no charge			\$0.00		(\$830.37)
	8/23/13	Post Cards for billing needed for 08/03/13.			\$185.00		(\$1,015.37)
	8/26/13	Cash from Melissa Owens - Sunrise				\$60.00	(\$955.37)
Alturas	8/28/13	Sondra - cutoff & collections Alturas			\$45.00		(\$1,000.37)
Sunrise	8/29/13	Lowe's for meter installations 08/29			\$19.34		(\$1,019.71)
	8/29/13	Dane - Collections from cut off list			\$298.15		(\$1,317.86)
	8/30/13	Sondra 08/26 - 08/30/13 Invoice			\$300.00		(\$1,617.86)
	8/30/13	check received				\$300.00	(\$1,317.86)
	8/30/13	check received				\$250.00	(\$1,067.86)
	8/30/13	check received				\$255.00	(\$812.86)
	8/30/13	cash from cutoffs				\$429.18	(\$383.68)
	8/30/13	check to receive Tuesday, 09/03				\$165.00	(\$218.68)
	9/4/2013	Dane to flush & mow plant & alley at Sunrise	estimated		\$82.10		(\$300.78)
	9/4/13	Dane to flush & mow plant at Alturas	estimated		\$57.60		(\$358.38)

Check Register

Number	Date	Description of Transaction	BU	Dedit (-)	Credit (+)	Balance
	2/19/2014	received ck			\$763.00	(\$5.10) <-
	2/14/2014	Sondra Alturas meter reading		\$71.74		(\$76.84)
	2/14/2014	Sondra Sunrise meter reading		\$255.32		(\$332.16)
	2/25/2014	per Leslie to receive on Tues, 02/25/14			\$327.00	(\$5.16) <-
		Why don't you make my pay each week the exact amount? It's agravating to me. After I receive my meter reading check I am still owed \$5.16.				(\$5.16)
106	2/21/2014	Melissa Owens - new connection 2401 Stanton ST		\$15.00		(\$20.16)
	2/21/2014	Sondra Weekly Invoice		\$300.00		(\$320.16)
	2/21/2014	Cell phone due 03/05 - to pay upon receipt of funds		\$58.85		(\$379.01)
	2/21/2014	Need 2 packs of postcards for March billing. Will purchase upon receipt of funds.		\$190.00		(\$569.01)
	2/21/2014	Need stamps - book of 20 - Will purchase upon receipt of funds		\$9.80		(\$578.81)
	2/21/2014	Deposit Refund - Maria Hernandez - Her tenant gave deposit - We need to refund Maria's deposit. She is still responsible for any balance her tenant leaves minus the tenant's deposit. Will issue check once funds are received.		\$46.48		(\$625.30)
	2/21/2014	Sondra paid Custom Print Shop for blank door hangers.		\$19.71		(\$645.01)
Alturas	2/21/2014	Sondra to distribute door hangers for rescind notice 02/22		\$55.00		(\$700.01)

My Account / Add Money



Thank You For Your Purchase

\$60.00 has been added to (863) 510-1318. Funds are available immediately.

\$64.20 was charged to MasterCard *****4539 (Includes applicable taxes and fees).

If you have questions about this order, please contact customer care at 1(888) 440-9958.

Enroll In Auto Re-Boost

Auto Re-Boost is a worry free way of using your registered credit/debit card to automatically make your Monthly Payments on-time without using your Boost Account Balance. You are not yet enrolled in Auto Re-Boost.

To Add Money from Your Handset

With your payment information on file, you'll be able to quickly add money directly through your handset anytime, anywhere. Simply dial 233 (ADD) from your handset or select the 'Re-Boost' icon from the main menu of your phone and follow the on-screen prompts.



Account Information

Phone Number:
(863) 510-1318

Current Balance:
\$60.00

Total Monthly Payment Amount:
\$60.00

Monthly Payment Date:
04/05/2013



my account

account details plan & add-ons **account activity** account security add money update handset reset voice mail password

Boost Phone Number: 8635101318

Next Monthly Payment: \$55.00

Account Balance: \$0.00

Due on: 02/05/2014

[Pay Now](#)

Low balance, remember to add funds!

View Account Activity

Some Monthly Unlimited customers may only have the ability to view Account Activity for voice calls that resulted in an additional charge to your account, such as directory assistance calls and international calls.

Time ▲▼	Description ▲▼	Amount ▲▼	Account Balance ▲▼
01/06/2014 01:43PM	Airtime Outbound - 8632868189	\$0.00	\$0.00
01/06/2014 01:32PM	Airtime Outbound - 8635957819	\$0.00	\$0.00
01/06/2014 01:27PM	M2M Outbound - 8638386719	\$0.00	\$0.00
01/06/2014 01:20PM	Airtime Outbound - 8636622374	\$0.00	\$0.00
01/06/2014 01:18PM	Airtime Outbound - 8636622374	\$0.00	\$0.00
01/06/2014 12:05PM	Airtime Outbound - 8639567659	\$0.00	\$0.00
01/06/2014 12:00PM	Airtime Outbound - 9544550026	\$0.00	\$0.00
01/06/2014 11:08AM	Airtime Outbound - 9544550026	\$0.00	\$0.00
01/06/2014 02:09AM	\$5 Intl Conn Can/ALL of Mex	\$5.00	\$0.00
01/06/2014 03:09AM	\$50 Android Mthly w/Shrink Pmt	\$50.00	\$5.00
01/05/2014 11:16PM	Airtime Outbound - 233	\$0.00	\$55.00
01/05/2014 11:16PM	One-Time Recharge through IVR	\$50.00	\$55.00
01/05/2014 11:08PM	Airtime Outbound - 211	\$0.00	\$5.00

used this

[Help](#)

[Terms & Condition](#)

[Checkout our FAQs](#)

[Mobile Advertising and Reporting Preferences](#)

[Logout](#)

PAID \$53.50

used 58.85 - \$5.35 over

August 6, 2015

Cathy Parker Bookkeeping & Tax
250 Old Bartow Eagle Lake Road
Bartow, Fl. 33830

Dear Ms. Parker,

I am confirming our verbal agreement regarding your appointment to look after Sunrise Utilities LLC and Alturas Utilities LL accounting services.

Based on our preliminary discussion it will be in the approximate area of \$ 150.00 monthly for each company.

You have the facilities to enter to your already existing Quick Book system in details all our expenses and payments, Bank statement reconciliation regarding deposits tied with total customer receipts etc, and to maintain and keep the company records.

We do not have an agreement for the onetime lump sum charge for entering our 2015 records of the past 7 months, until they are in your possession to establish the format necessary to satisfy all accounting principles.

I hope to be in the position to start soon to establish the proper accounting for both companies.

Yours truly,

Leslie Szabo

RE: water utilities

Friday, August 7, 2015 11:01 AM

From:

"Cathy Parker" <cathy@parkertaxteam.com>

To:

"L SZABO" <l.szabo@rogers.com>

Hi Leslie,

I read your attached letter and find it to be on point and I am in agreement.

Please just let me know how we can make this happen and I look forward to working with you and getting your companies in good order.

Look forward to hearing from you.

Cathy E. Parker
Cathy E. Parker, E.A.
250 Old Bartow Eagle Lake Rd.
Bartow, Florida 33830
(P) 863-533-4141 (F) 863-533-4142
Email: cathy@parkertaxteam.com
Website: www.parkertaxteam.com

-----Original Message-----

From: L SZABO [mailto:l.szabo@rogers.com]
Sent: Thursday, August 06, 2015 1:38 PM
To: Cathy@parkertaxteam.com
Cc: l.szabo@rogers.com
Subject: water utilities

Hello Ms Cathy,

I am sending as attachment our understanding of this morning conversation.

I believe we can work together without too many difficulties.

The word I was looking for regarding collection of past due account was "paralegal" to help us in this area, it is less costly than lawyers.

You can give me a call at 416 782 5418 anytime or can send me an e-mail at l.szabo@rogers.com.

I find it more effective to discuss things live.

Regards,

Leslie Szabo

Invoice

Invoice No. 37269

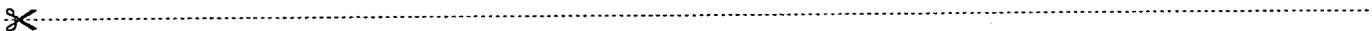
Invoicing Date: 08/07/2015

Florida Rural Water Association
2970 Wellington Circle
Tallahassee, FL 32309-7812

Sunrise Utilities
Sunrise Subdivision
Auburndale, FL 33823

Member ID: 107396
Invoice Due: 08/07/2015

Description	Qty	Rate	Amount
Active Membership	0.00	0.00	202.40
Payment - Thank You			\$-202.40
Total:			202.40
Amt Paid:			-202.40
Balance Due:			0.00



Sunrise Utilities
Sunrise Subdivision
Auburndale, FL 33823

Member ID: 107396
Invoice: 37269
Due Date: 08/07/2015
Total Due: 0.00

Payment Enclosed: \$ _____

Make checks payable to:
Florida Rural Water Association
2970 Wellington Circle
Tallahassee, FL 32309

Please verify address and provide corrections below:

Organization Name: _____

Primary Billing Person: _____

Mailing Address: _____

City, State, Zipcode: _____

Convenient online payment option at:
<http://www.frwa.net>

Charge:

VISA American Express

Mastercard

Card No. _____ Exp. Date _____

Signature _____ Sec. Code _____

Invoice

Invoice No. 37270

Invoicing Date: 08/07/2015

Florida Rural Water Association
2970 Wellington Circle
Tallahassee, FL 32309-7812

Alturas Utilities
Packing House Road
Alturus, FL 33823

Member ID: 107398
Invoice Due: 08/07/2015

Description	Qty	Rate	Amount
Active Membership	0.00	0.00	162.80
Payment - Thank You			\$-162.80
Total:			162.80
Amt Paid:			-162.80
Balance Due:			0.00



Alturas Utilities
Packing House Road
Alturus, FL 33823

Member ID: 107398
Invoice: 37270
Due Date: 08/07/2015
Total Due: 0.00

Payment Enclosed: \$ _____

Make checks payable to:
Florida Rural Water Association
2970 Wellington Circle
Tallahassee, FL 32309

Please verify address and provide corrections below:

Organization Name: _____
Primary Billing Person: _____
Mailing Address: _____
City, State, Zipcode: _____

Convenient online payment option at:
<http://www.frwa.net>

Charge:
 VISA American Express

Mastercard

Card No. _____ Exp. Date _____

Signature _____ Sec. Code _____

Fwd: receipts

Friday, August 7, 2015 12:47 PM

Submit

From:

"Wiley Pratt" <wileypratt@netscape.net>

To:

"L SZABO" <l.szabo@rogers.com>

Leslie

Please attached the invoices for FRWA membership. Also, Ms. Rowles said that the circuit rider for this area will be contacting me ASAP concerning the leak survey for both Alturas and Sunrise Utilities.

If you need anything else just let me know.

Wiley Pratt

Sent from my iPhone

Begin forwarded message:

From: Amy Rowles <amy@frwa.net>
Date: August 7, 2015 at 11:53:17 AM EDT
To: "wileypratt@netscape.net" <wileypratt@netscape.net>
Subject: receipts

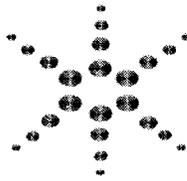
Hello,

I have attached your receipts.

If you have any questions or need any assistance please feel free to call or email me.

Thank you,

Amy Rowles
Administrative Assistant
Florida Rural Water Association
2970 Wellington Circle
Tallahassee FL 32309
Phone (850) 668-2746



Oak Bay

Technologies, Inc.

PO Box 65494 Port Ludlow, WA 98365

360 437-0718

Invoice

Invoice Number:

12717

Invoice Date:

Jul 16, 2015

Page:

1

Sold To: sunrise

Ship to:

Sunrise Utilities
PO Box 2608
Eaton Park, FL 33840

FOB	Customer PO	Payment Terms	
	per l.szabo	Net 10 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
mark	Priority Mail	7/16/15	7/26/15

Quantity	Item	Description	Unit Price	Extension
1.00	vista	Vista / Win 7 / Win 8 Upgrade Disk	99.9500	99.95
4.00	techSupport	Technical Support Billed in 1/4 hr increments	25.0000	100.00
<p>All software purchased is licensed to the end user. Carefully read the license agreement before using this product. Using this product indicates your acknowledgment of having read and agreeing to the license and terms. If you do not agree, return the product complete to Oak Bay Technologies, Inc. within 10 days of the date you acquired it, for a full refund less S&H.</p> <p>All returns must be returned within 10 (ten) business days after receipt. To return a product you must have a material return authorization (MRA) number obtainable by calling Oak Bay Technologies, Inc. at 360 437-0718 between 10:00 a.m. and 5:00 p.m. M-F PST. All materials (CD, Documentation etc.) must be returned prepaid along with a copy of your invoice. Additionally, the software must be removed from any computer you installed the software on.</p> <p>Please review our Technical Support - Fair Use Policy on the back of this invoice.</p>				

Subtotal 199.95

Sales Tax

Check No:

Total Invoice Amount 199.95

Payment Received 0.00

TOTAL 199.95

Past Due amounts will be charged a fee of \$10 or 1.5% /mo whichever is greater.

Technical Support - Fair Use Policy

Unless otherwise stated on your original software invoice, Oak Bay technical support terms reflect a 6 month support period (the "support period") for all products except Water Solutions Lite Free Version which has no support period and Water Solutions Lite Paid Version which has a 60 day support period commencing on your invoice date. During your support period technical support will be provided at no charge m-f, 9am-5pm Pacific Time (Except Holidays). Oak Bay Technologies, Inc. is not obligated to provide technical support beyond the end of your support period.

To qualify the user must:-

- Be Using a Supported Operating System - We can only provide support to users with Windows PCs because Water Solutions (all versions) has been designed for Windows only. Support is not provided to users with Mac computers even if Windows is installed on the machine. To check if your system is supported see our System Requirements.
- Be Internet Connected -Your computer or workstation will need high speed Internet connectivity so that we may use a remote desktop application to help resolve program issues.
- Be Reasonably Computer Literate-Any user who is not reasonably computer literate, and does not know the basics of how to use or navigate an operating system and use a web browser, really should be using the professional services of a computer technician. Technical Support does not mean Free Computer Training!
- Show Reasonable Initiative to Solve the Problem-Water Solutions includes extensive information in the printed and .pdf version Program User's Guide supplied with your purchase. Additionally, our web site offers a FAQ (Frequently Asked Questions) section. These tools explain in detail how Water Solutions should be used. If you get stuck and don't know how to move forward, please make sure you have a look at the Guide and the FAQ's resources FIRST.
- Not Use Our Tech Support for General Computer Problems.-We only give support for the installation and operation of Water Solutions. Not for other computer software or hardware problems. Please note that Free Technical Support does not cover:

Network installations, virtual machines and unsupported operating systems.

Custom development, such as macros or Microsoft Visual Basic for Applications (VBA) customization, specialized reports etc. .

Support for any third-party software integration such as ODMA or OLE.

Installation issues caused by non-Oak Bay Technologies software conflicts or hardware issues (computer, printer or other equipment) .

Data conversions or importation of data except for AMR meter specific data required to calculate customer bills.

The loss of customer data due to computer failure, failure to properly back up program data or user error.

Technically, as a registered user, your company is in titled to Free Technical Support for 60/180 days from the date of purchase. In reality however, we typically do not hold tight to the 60/180 day rule. But, after the 60/180 day support period if you call too frequently, or change program user / operator we will begin charging for our Technical Support at \$100.00 per hour in quarter hour increments. We consider this more than fair.

Technical support is available m-f, 9am-5pm Pacific Time (Except Holidays).

Oak Bay Technologies, Inc. program updates are available at no charge for customers in good standing