

Hong Wang

From: John Plescow
Sent: Monday, November 21, 2022 4:47 PM
To: Consumer Correspondence; Diane Hood
Subject: FW: INFORMATION - REGARDING DOCKET NO. 20220032 -WS Anglers Cove West, Ltd.
Attachments: EXHIBIT 1 --- PAGE 1.pdf; EXHIBIT 1 - PAGE 2.pdf; EXHIBIT 2 - PAGE 1.pdf; EXHIBIT 2 - PAGE 2.pdf; EXHIBIT 3 - PAGE 1 OF 13.pdf; EXHIBIT 3 - PAGE 2 OF 13.pdf; EXHIBIT 3 - PAGE 3 OF 13.pdf; EXHIBIT 3 - PAGE 4 OF 13.pdf; EXHIBIT 3 PAGE 5 OF 13.pdf; EXHIBIT 3 - PAGE 6 OF 13 - EXHIBIT 1 ATTACHMENT.pdf; EXHIBIT 3 - PAGE 7 OF 13 - EXHIBIT 1 ATTACHMENT.pdf

Please, add to docket 20220032.

From: vmacousineau vmacousineau <vmacousineau@bell.net>
Sent: Monday, November 21, 2022 4:07 PM
To: John Plescow <JPlescow@PSC.STATE.FL.US>
Cc: Bob Fennell <bob.fennell@hotmail.com>
Subject: Fwd: INFORMATION - REGARDING DOCKET NO. 20220032 -WS Anglers Cove West, Ltd.

Sorry I hit send by mistake on - I have several more attachments

SORRY FOR THE DELAY IN SENDING THIS - HAD PROBLEMS WITH MY SCAN -Unfortunately, we were not aware of what figures were submitted by Anglers Cove West Ltd. to the Commission for the proposed water and sewage rate increases. At the meeting on November 3rd, the only items mentioned were a cost of \$100,000 for new meters and \$100,000 on pond improvements. I am attaching several Exhibits with explanations for your review

EXHIBIT 1 - (2 pages) Lisa Ray's letter dated April 10, 2009 with Cheryl Bulecza-Banks e-mail with Marty Frieman (Company Lawyer) stating that "the Utility understands that it may not seek pass through adjustments for property tax increases" - did they include property tax cost in their submission??

EXHIBIT 2 - (2 pages) Phone conversations with Cheryl Banks - Note 3-23-09 phone conversations Property size "to many questions - Utility can request case be reopened" Her suggestion was this adjustment is to be brought to the attention of the PSC when a full rate increase is requested by the Utility. We were advised that we would be given 50 days notice - Notice of Docket 20220032 was dated September 9 with the meeting September 29. I received my notice September 23. We were not advised that the meeting was cancelled due to the Hurricane and the October 19th notice advising the meeting was rescheduled to November 3rd was received by me November 1. I immediately submitted my e- mail to the Records Clerk.

EXHIBIT 3 - (13 pages) Letter dated January 9, 2009 to Bart Fletcher with 7 Exhibits which is self explanatory.

There are many more items I could send but I will list them by date with explanation and will be glad to send you a copy.

November 21, 2008 letter to Bart Fletcher requesting replies to my letters of July 21, August 13 and September 26, 2008

November 21, 2008 letter to Ann Cole requesting reply to my letter of September 10, 2008

September 26, 2008 letter to Bart Fletcher I questioned rates were approved by the PSC to become effective January 1, 2009 but if we had any questions to contact our Park Manager when are Utility is "BFC" In addition I requested a copy of BFC application to the Commission.

September 10, 2008 letter to Ann Cole Questioning how can we file a complaint with the Bureau of Compliance, Chapter 723 Florida Statutes if we do not have the information requested in my letter of August 13, 2008

EXHIBIT 4 - (3 pages) August 13, 2008 letter to Bart Fletcher - questioning why the 7 not metered facilities are not metered. Commission rule of thumb is if less than 5% not significant and if we appealed all legal costs by BFC would be added to their costs. The letter is self explanatory.

EXHIBIT 5 - (3 pages) July 21, 2008 letter to Matthew M Carter II, Chairperson The letter is self explanatory.

July 14, 2008 - Called Bart Fletcher at 2:40 and 4:00 he returned my calls at 5:01 and we spoke to 6:10 He provided explanations to several of our questions.

I do not like to state this fact but the Corporation has made several incorrect calculations in the past and we had to file complaints with the Bureau of Investigation to have them correct their calculations on the amount we were being charged for Property and Fire Taxes.

If you have any question or want copies of the letters mention above but not attached I can be reached at 863 666-9797.

Thanking you in advance for looking at our concerns and hopefully an adjustment can be made to the rates prior to the schedule date of approval.

Marilyn Cousineau, Treasurer, Anglers Cove Home Owners Association

Balance of Exhibit 3 pages 8 to 13, Exhibit 14 & 5 will be sent on another e-mail.

Further to my letters of July 21st and August 13th, 2008 I submit Exhibit 4 aerial view which clearly shows area of land occupied by the waste water facilities. Exhibit 5 provides actual dimensions. These two Exhibits represent land under Real Estate Tax number 24-28-23-000000-043100.

The outside dimensions 221 ft. x 188 ft. x 219 ft 2 in. x 188 ft. are the measurements from the street pavement. The inside dimensions are the fenced area of the waste water facilities. Since the total land area is irregular, I have taken the larger figure for calculation purposes. $221 \times 188 = 41,548 - (2 \times 40 \times 80) = 35,148$ Bracketed figures represent the two mobile home lots which our prospectus states lots are approximately 40 x 80 feet. The 35,148 square feet represents 80.7 acres. If you take into consideration the grass area surrounding the facilities which contains the park resident's mail boxes and the slightly larger lot size of the two mobile home sites my previous calculation of $\frac{3}{4}$ of a acre for the sewage facilities was quite accurate.

Accuracy of land size is of utmost importance since it not only affects the figure used for tax purposes but also cost of land on Docket No. 070417-WS and amount company should be deducting from taxes prior to passing on tax assessment charges to residents.

The 17.5983 acres stated below was obtained from the Bartow City Hall Department and a copy was attached to my August 13, 2008 letter.

Based on a .8 acreage figure for water waste facilities the tax for 2006 on Docket # 070417-WS page 9 for waste water should be

Property size 17.5983 acres - 2006 taxes paid	\$ 43,316.95
Waste water portion ($43,316.95 \div 17.5983 \times .8$)	\$ 1,969.14
Tax amount used by PSC to established water rates	\$ 12,419.00

Difference	\$ 10,449.86 Over Estimated by PSC
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The above reduction adjusts Item 5 under Operating Expenses on Schedule No. 3-B page 28 to \$4,812 and the total Waste Water Operating expense to \$69,608. If no reduction is made to the approved rates by the PSC the Utility will generate an Income profit of \$22,382 instead of \$11,933.

Letter dated August 13, 2008 regarding our August 7th phone conversation - ***Will you please provide the date ACW Ltd. Received Docket No. 070417 - WS from the Commission for residents?***

In your phone message you stated you would follow up with a letter. ***Please include in your letter that the Commission has no authority to order the seven unmetered facilities be metered by ACW Ltd. And adjustments have been incorporated in the rate structure established.***

Some questions previously asked were answered when we found out there is no change in the Utility it is Angler's Cove same as always. ***Will you please forward a copy of the Utilities' application to the Commission for commencement of approved rates on January 1, 2009.***

Based on our phone conversations, please confirm in writing if my understanding is correct that no water rates will be adjusted by the PSC no matter what errors have occurred in the calculations used to establish the rates until the Utility applies for another rate increase. ***The Utility has agreed that no increase will be requested for two or three years based on the tax issue therefore will the above corrections only hold off increases? In the mean time the Utility will benefit by a 15+% profit which is a significant detriment to the residents. What action can we do to get this rectified? If the residents took legal action against the Utility you indicated all legal costs incurred by the Utility would be included as an expense to the Utility when the PSC established new water rates.***

Thanking you in advance for your help and look forward to your letter providing written documentation to my questions and data requested.

Yours very truly,

Marilyn Cousineau
Treasurer, Angler's Cove Home Owners Assoc.
944 Reynolds Road, Lot #7
Lakeland, Florida
33801

cc: Lisa C. Bennett
Evelyn M. Clark, Bureau of Investigation
RE: Angler's Cove West Mobile Home Park, Investigative Case No. 20080421718

COMMISSIONERS:
MATTHEW M. CARTER II, CHAIRMAN
LISA POLAK EDGAR
KATRINA J. McMURRIAN
NANCY ARGENZIANO
NATHAN A. SKOP

STATE OF FLORIDA



TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

April 10, 2009

Marilyn Cousineau
944 Reynolds Road, Lot 7
Lakeland, FL 33801

Dear Ms. Cousineau:

Per your conversation with Cheryl Bulecza-Banks, I am providing you a copy of the e-mail you requested.

If you have any questions, you may contact Cheryl at 850-413-6642.

Sincerely,

Lisa Ray, Staff Assistant
Division of Economic Regulation

Enclosure

Land calculations bottom of page 5 were stated by the PSC as 3.6 acres x purchase price of \$9,072 = \$32,659. An adjustment is required to reflect actual acreage of .8 acres x \$9,072 = \$7,257.60 which represents a decrease of \$25,401.40. Reducing the Waste Water Rate Base to \$143,868.

The above adjustments in land property size represents a significant change to the figures stated in Schedules Nos. 1-B, 1-C and 3-B which ultimately changes the **Rate of Return (PROFIT) on Schedule No 3-B from 7.05% to 15.6% for the Utility.**

For your quick perusal I have attached a copy of Schedule 3-B showing Revenue Requirement as stated by PSC and required changes based on above tax adjustments.

Please advise what action will be taken by PSC and when correction to our rates will occur?

During our phone conversation on August 7, 2008 you provided me with the two Real Estate Tax numbers used by the PSC for computing the waste water tax amount. Since 232824-000000-043200 is for only \$161 and would definitely be below the Commissions rule of thumb - "if less than 5% not significant" I have taken no action.

In your phone message you stated that you finally heard from the Utility regarding the property tax issue related to Angler's Cove West SARC application regarding their receiving tax re-imburement through the lot rent and agreed they would not file for any kind of price indexes or pass throughs related to that equal to the amount that was included in the rate case. Therefore, it would push off outside of another SCAR application any price index or pass through rate adjustments for about two or three years.

The Company did not deduct the tax amount for the waste water facilities prior to computing the resident's portion of tax to be paid in 2009. Therefore, not only is the waste water rate inflated because of the above calculation error in taxes but the company is also receiving revenues from that portion of tax associated with the water waste facilities from residents. Since the amount of property tax paid by residents is under investigation by the Bureau of Compliance your reply to the question above is of utmost importance as it will have a definite bearing on the action taken by the Bureau of Compliance.

Exhibit 7 - Lakeland water consumption and billing summary was prepared for your quick reference. Figures stated in Exhibit 7 were extracted from the documents received from the City of Lakeland which I have attached to my summary.

*Cheryl calls
4/8 200PM 3:35 3/26 sent E-MAIL TO
MARGUERITE*

*4/9 called and had her husband call
me. Her husband of computer
blew up. she will send
game assistance with mail
to day.*

PHONE CONVERSATIONS

Mr. Cheryl Banks
Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida
32399-0850

Phone 850-413-6642

3-20-09 - Banks calls 3:50 p.m. discuss adjustments Utility hold off increases for 2009 and 2010 -- current prices were established on 2006 expenses. Her suggestion -- do not know if Utility will go for it. Talk next week with send letter and copy of Utility written agreement. I was on way out at time of call.

3-22-09 I call at 2:50 p.m. left message state will call back on Monday between 2:30 and 3:30 p.m. need to discuss further before she proceeds.

3-23-09 - 3:15 p.m. Banks and I discuss Property Tax \$10,189/\$11,607 two figures Banks quoted. I refer to docket and state \$12,419. She will look into figure difference and will try to get commitment from the Utility not to process any increases prior to 1-1-2011. This will take care of portion residents are paying towards tax.

I question property size variance Page 5 of Docket 070417-WS -- she states if she starts to question too many items then the Utility can request the case be reopened and all would be looked at -- this gives the Utility the right to have legal challenges to the PSC for any proposed changes to the rates put into effect 1-1-2009. This would allow the Utility to increase their costs by any amount spent on legal fees which could exceed the decrease due to reducing the waste water size costs for taxes and land purchase.

Her suggestion was that this adjustment is to be brought to the attention of the PSC when a full rate increase is requested by the Utility. When application is made residents will be given 50 days notice -- size of land to be brought up at that time because PSC looks at all items and can make adjusts accordingly when any errors are found and the Utility's lawyers cost will not play into the equation. A meeting of residents will be scheduled the same as what happened when the Utility first applied. If unable to attend due to meeting scheduled when up north a call (have data on file) or written submission is acceptable. Banks retires in 5 years so make sure a call is made to jog her memory or bring it to the attention of her replacement.

Utility can apply to the PSC no more than twice a year for an increase in rates. This increase can only cover pass on charges -- pass on charges include purchase of water, electricity etc.

Utility can apply for a Full Rate increase once a year.

TELEPHONE MESSAGE

Monday, December 3, 2008, 2:37 p.m. left by Bart Fletcher on Marilyn Cousineau's answering machine.

Yes this is Bart Fletcher with the Public Service Commission -- I was trying to reach Ms. CousineauI'm gonna was following up on your numerous letters in the past.

I did hear back finally from the Utility regarding the property tax issue related to the Angler's Cove West SARC about they were already being re-imbursed through the lot rent.

I have worked with the Utility and they are agreeing to not file for any kind of price indexes or pass throughs related to that equal to the amount that was included into the rate case so it would probably will push off outside of another SCAR applicationit will push off any price index or pass through rate adjustment probably for about approximately about two or three years at least

Anyway I will try to get you to call back my number is 850 413-7017

And then also wanted to follow-up on the property tax invoices.....it'sI heard back from the Company and I believe the tax invoices relate to the waste water facilitiesthat are on those two parcel D numbers we had spoken with in the past and addressed in your letter.

And also that another utility is installing the meters and I believe we didn't include that into the rate case and so they did not get recovery through them rates but it was their intent to have that done by now...the meter installation for those residential customers

My number is 850 413-7017 and I do intend in following this up in a letter

Just recently again got confirmation from utility that they would not.... file for those pass throughs and indexesthey were debating whether they would do that or not and definitely through discussions with them they agreed because it was already included in the rates..... that they would not do so

Alright thanks Ms. Cousineau I'll talk to you later

Called Friday 12-05-08 2:30 p.m. message box full
Monday 12-08-08 3:15 p.m. left message

A meeting was held by the Company December 15, 2008 on the new water rates. At the meeting the Company stated residents will be billed for every gallon consumed over the 1,000 gallons per month minimum. My letter to Mr. Lattan - Exhibit 3 provides the back up why the Company contacted you to confirm that residents are to be billed for usage only with no minimum. The Public Service Commission's approval was misinterpreted by the Company.

In addition they confirmed that the Utility is the same that has handled water right along and the name was Angler's Cove West which was one of the questions I had asked previously. ***Do you agree?*** Also, I have been able to find the answer to the other question I had asked about BFC - BFC refers to Base Facility Charge and is not the Utility name.

Docket No. 070417-WS Page 7 Net Operating Income states not all residents were billed but the Public Service Commission did adjust income to reflect the income from those residents not billed. Exhibit 3 paragraph 2 provides the Commission with data regarding why this discrepancy occurred. ***Once rates are established and approved by the commission does the Company have the right to implement different rates to residents so long as it is less than the rate approved?*** In addition to the 28 residents who will be billed only \$5.24 a month the Company does not pay for those units owned by the park. Since 28 residents are billed a lower rate it brings the following question to mind. How many other side agreements are there that residents or the Commission are not aware of? Based on the above this is why I questioned the 7 unmetered facilities (item #2 my letter dated 8-13-08). Based on the above the Commission will never be able to justify the income reported by the Company when an increase is requested. ***Will this not allow for a higher than actual rate being established to residents?***

The property tax numbers previously provided for water waste facilities will be dealt with below. But I still need to know the parcel D tax number for water previously requested in my letter of July 21, 2008. The property tax quoted on Page 9 Docket No. 070417-WS under **Taxes Other Than Income** states property tax of \$1,418 for water yet page 5 of docket under **Land** states "The Utility's water system is solely a distribution system, and therefore has no land in its water account". ***Data on pages 5 and 9 do not agree, therefore I request property tax number for the water land and reason for this discrepancy in statements.***

EXHIBIT 2

No increase (pass on or full rate) can be done without PSC's review of information submitted and they establish the new rate -- the Utility cannot increase water rates unless approved by PSC.

I question what are all the charges considered as pass on charges. Cheryl states covered under Section 367.081, Florida Statutes. She will send copy by e-mail.

Cheryl states she is dealing with the Utility's lawyer and will try for no increase till 1-1-2011 -- will send me a copy of the written agreement they receive from the Utility.

Four year rate reduction will take place in 1-1-13 -- four years from start date of 1-1-09.

Reduction stated on page 32 and 33 of Docket 070417-WS. Reduction is very small.

Basic Charge 1-1-09	Basic Charge 1-1-13
Water 8.73	8.61
Waste 10.77	10.61
Total \$19.50	\$19.22

Monthly usage Charge

1-1-09	1-1-13
Water 5.77	5.69
Waste 4.94	4.87
Total \$10.71	\$10.56

Cheryl Bulecza-Banks

Subject: FW: E-mail from the Florida Public Service Commission with respect to Anglers Cove West

From: Cheryl Bulecza-Banks
Sent: Thursday, March 26, 2009 3:35 PM
To: 'marguerite strangways'
Cc: Marshall Willis; Bart Fletcher
Subject: E-mail from the Florida Public Service Commission with respect to Anglers Cove West

Good Afternoon Ms. Strangways,

My name is Cheryl Bulecza-Banks and I am with the Florida Public Service Commission. I have been working with Marilyn Cousineau regarding issues with Anglers West Cove. Marilyn asked me to provide her any written documentation that I receive from Anglers Cove West regarding their agreement to forego future index increases through 2010. I have received the e-mail below from Anglers Cove's attorney confirming Anglers Cove agreement to forego index increases through 2010. Would you please inform Marilyn of this e-mail?

Thank you so much,

Cheryl Bulecza-Banks, C.P.A.
Chief, Bureau of Rate Filings, Surveillance, Finance & Tax
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6642
cbulecza@psc.state.fl.us

From: Marty Friedman [mailto:martyf@embarqmail.com]
Sent: Thursday, March 26, 2009 2:48 PM
To: Cheryl Bulecza-Banks
Cc: Marshall Willis; Bart Fletcher; Ron Baxley
Subject: RE: Anglers Cove

Cheryl,
This letter is to confirm Angers Cove's agreement to forego any price index increases through 2010, and that the Utility understands that it may not seek pass through adjustments for property tax increases.
Thank you, Marty

PS: I tried to send this from my RSB email account but it was blocked by the PSC server. Can you have someone look into that?

Due to reading date for consumption was on January 7, 2006 and that consumption would have been mostly in 2005 I have computed consumption for two twelve month periods. The Exhibit is self explanatory. A comparison of my compiled data vs. PSC resulted in the following.

	CONSUMPTION	INVOICE
1/2006 - 12/2006	6,230,000	\$46,539.34
2/2006 - 01/2007	6,227,000	\$46,506.03
1/2007 - 12/2007	3,975,000	\$33,148.66
2/2007 - 01/2008	3,726,000	\$32,941.66

The figures used by the Public Service Commission for Docket No. 070417-WS are as follows:

2006 -- Water paid by Utility - \$45,236 - stated on Page 7 and used in Schedule No. 3-D

Consumption - original Docket stated water purchased and treated in 2006 was 16,887,000 - Table 8-2, Page 19. Due to a 34% reduction in kgals purchased by the Utility for its customers in 2007 the PSC used the 2007 figure of 11,198,000 for water purchased - Table 8-2, Page 12 of approved Docket.

Due to the difference between figures received from the City of Lakeland, Exhibit 7 and the ones used by the PSC to determine our rates, we require answers to the following questions.

What effect does the use of 2007 figures for gallons purchased and the 2006 amount paid have on the bottom line to customers?

Why is the gallon figure used by the PSC approximately three times the amount purchased from the City of Lakeland in 2007?

All my questions and concerns involve only two areas of data (water & taxes) used in the SARC rates established by the PSC since I have no way of verifying figures other than those on public records, which leaves me to wonder what other figures are incorrect. Based on the changes required by your staff, you are well aware of the discrepancies in data submitted by Angler's Cove West Ltd.

For your convenience all questions are shown in bold print and italicized. In addition, I have reviewed all previous correspondence and have brought forward the questions requiring a reply which are listed below.

January 9, 2009

Mr. Bart Fletcher
Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida
32399-0850

Dear Mr. Fletcher:

Re: DOCKET NO. 007417-WS - Application for staff-assisted rate case in Polk County
by Angler's Cove West Ltd.

Enclosed are the following Exhibits which I will be referring to in this letter.

- EXHIBIT 1 - Telephone Message
- EXHIBIT 2 - A.P. Murcko's letter dated 4-14-08
- EXHIBIT 3 - Russ Lattan's letter dated 1-05-09
- EXHIBIT 4 - Aerial View of ACW where Waste Water Facilities are located
- EXHIBIT 5 - Drawing with actual measurements of Waste Water Facilities
- EXHIBIT 6 - Schedule No 3-B Revised
- EXHIBIT 7 - Lakeland Water Summary

Thank you for your phone call of December 3rd, 2008.

I wish to shed some light on your statement in Exhibit 1 regarding the installation of water meters. Meters were installed to all residents but all were not installed properly. Due to the incompetent installation by Combie Plumbing corrections were required up to April, 2008. Exhibit 2 - provides you with a sample of some of the problems residents had to cope with during the installation period. Mr. Murcko's neighbor Lot #2 left for the north on April 5, 2008 and put a lock on his water meter. Fortunately for Mr. Murcko a key was left with another neighbor so he could unlock his neighbor's meter and get water to his home. Combie Plumbing installed the meter for Lot # 2 on the main line which also provided water to Lot #1 instead of the water line going directly into the home on Lot #2. If this error in installation had not been detected prior to commencement of billing for water Lot #2's water bill would have included not only his usage but water used by Lot #1. Some of the other problems residents had with the original installation are: meters were installed backwards, above ground (which were being damaged by lawn providers), etc. Therefore, it is appropriate that the Company is not going to apply for recovery since additional costs were incurred due to the extra work required to correct original installation.