

STATE OF FLORIDA



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Public Service Commission

October 16, 2015

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

STAFF'S SIXTH DATA REQUEST

RE: **Docket No. 140220-WU** – Application for staff-assisted rate case in Polk County by Sunrise Utilities, L.L.C.

Dear Mr. Szabo:

Staff has completed reviewing Sunrise Utilities, L.L.C.'s (Sunrise or Utility) customer deposit records. At this time, it appears that Sunrise may be in violation of several of the provisions of Commission Rule 25-30.311, Florida Administrative Code (F.A.C.), regarding customer deposits. The apparent Rule violations are described below, along with the corrective actions Sunrise must complete in order to remedy the apparent violations. By this letter, the Commission staff requests that Sunrise provide responses to the following data requests.

Description of Apparent Customer Deposit Rule Violations and Corrective Action:

Commission Rules do not require utilities to collect customer deposits. However, if a utility chooses to collect Commission-approved customer deposits, the utility must do so in accordance with the Commission's rules, such as Rule 25-30.311, F.A.C., relating to customer deposits. The corrective actions discussed in this letter are intended to help Sunrise bring its customer deposit records into compliance with Commission rules and regulations. In order to keep Sunrise's customer deposit records in compliance going forward, Sunrise must establish procedures for the regular review and maintenance of the customer deposit accounts. Those procedures should include steps such as reviewing its customer deposit records on a monthly basis in order to determine when particular customers become eligible to receive a refund of their deposit.

RE: Staff's Sixth Data Requests

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In Sunrise's response to Staff's request for information, dated August 10, 2015, Sunrise provided a copy of its customer deposit records that showed Sunrise was holding a total of \$5,700.39 in customer deposits, as of July 19, 2015. Staff reviewed the records provided and found extensive errors and possible violations of Commission rules that must to be addressed immediately.

A. Rule 25-30.311(3), F.A.C. – Customer Deposit Records:

Rule 25-30.311(3), F.A.C., requires that a utility keep records of customer deposits. The deposit records must include the date a customer paid a deposit and the amount of the deposit. In addition, the utility must record each and every transaction relating to the customer deposit. Sunrise's deposit records do not appear to comply with the provisions of this Rule because Sunrise's records fail to properly record (1) the date each customer deposit was made, (2) the amount of each deposit, (3) document each transaction relating to the customer deposit.

1. Apparent Violation:

Staff has identified 11 customer deposit accounts that have incorrect balances due to incomplete transaction records or transaction errors, such as missing deposit payment dates and amounts. As a result of the errors identified, the total amount of customer deposits held by Sunrise is understated by \$468.79. As of July 19, 2015, the correct total of customer deposits held by Sunrise should actually be \$6,169.18.

Staff notes that it was unable to complete the interest calculations on 9 customer deposit accounts that do not document the date the deposit was received from the customer. In addition, it appears that 1 deposit was transferred to another account, however staff was unable to track the transfer to the appropriate account without additional information.

Corrective Action and Request for Information:

In order to remedy the issues described above, Sunrise must perform **all** of the following actions by **Friday, October 23, 2015**:

- a. Provide a copy of the Customer History for each of the 11 customer accounts shown on Attachment A. Staff included account numbers for customers that have more than one account.
- b. Provide the Customer History for the following 3 additional accounts that may have been involved in the deposit transfer referenced above:
 1. Homer Wilson (Account # 2361K)
 2. Lee Wilson (no account listed)
 3. Lighthouse Ministry (no account listed)

- c. Adjust the Utility's customer deposit records to reflect the corrected balance for each of the 11 accounts identified in Attachment A. In order to assist Sunrise understand the errors and prevent these types of errors from occurring in the future, Staff has included the correct balance for each of the 11 accounts and a description of the apparent cause of each error in Attachment A.

Once Sunrise provides Staff with the requested Customer History information, Staff will be able to assist Sunrise in finalizing the interest payments due on the customer deposits identified above.

2. **Apparent Violation:** Staff identified 3 accounts that appear to have incorrect or incomplete deposit payment dates. Staff appreciates your recent efforts to correct these records, and the additional information you provided in your e-mail dated September 29, 2015.

Corrective Action and Request for Information: Please provide a copy of the Customer History, or any other documentation, that shows the deposit payment dates provided in your September 29, 2015 e-mail for the accounts listed below by **Friday, October 23, 2015**.

- a. Alfredo Ramirez (Account# 2353KA-AR)
- b. Raymond Perdue (Account# 2411WR-RP)
- c. Tonya Raffety (Account# 2407SH-TR)

B. Rule 25-30.311(4), F.A.C – Customer Deposit Interest Payments:

Rule 25-30.311(4), F.A.C., requires that utilities pay annual interest on customer deposits at a minimum interest rate of 2% per year on residential customer deposits. However, prior to July 26, 2012, the Rule required utilities to pay a minimum interest rate of 6% per year on residential customer deposits. It appears Sunrise is not in compliance with the provisions of this rule for the following reasons:

- Failing to pay annual interest on residential customer deposits from February 10, 2004 (the date the Utility was purchased by the current owner) through August 4, 2015;
- Failing to pay the correct interest rate on customer deposits;
- Failing to pay interest on customer deposits for the correct number of months; and
- Failing to pay interest on all eligible customer deposits.

1. **Apparent Violation:** In Sunrise's response to Staff's request for information (dated August 10, 2015), Sunrise provided a copy of Sunrise's Transaction Report that indicated it made interest payments on customer deposits on August 5, 2015. During a telephone conference with Staff on August 21, 2015, Sunrise advised Staff that it believed the interest payments made on August 5, 2015, were the only customer deposit interest payments Sunrise has made. Staff believes it is possible that a previous Sunrise manager may have issued interest payments on customer deposits in the past. However, due to the Utility's lack of complete customer deposit transaction records Staff is only able review and verify the interest payment information made by Sunrise on August 5, 2015.

Please note that the Sunrise's responsibility to pay interest on customer deposits began on February 10, 2004, when you purchased the Utility and assumed ownership. Since Sunrise does not possess complete customer deposit transaction records, Sunrise must calculate and pay interest that is due on any customer deposit held by the Utility from February 10, 2004 to the present. This includes current deposits, as well as deposits that have already been refunded to customers without interest.

In addition to failing to pay interest on an annual basis, Staff also noted the following errors in the interest payment calculations made by Sunrise on August 5, 2015:

- a. It appears as though all of the interest payment calculations made by Sunrise were done using the current interest rate of 2%. However, any customers who paid a deposit before July 26, 2012, are entitled to receive an interest payment on their deposit at an interest rate of 6% from the date they paid the deposit up to July 26, 2012. After July 26, 2012, the customers are entitled to receive an interest payment at an interest rate of 2% for the remainder of the time Sunrise held (or continues to hold) their deposit.
- b. It appears as though Sunrise did not pay interest to several customers for the correct number of months owed, and was inconsistent in the methodology it used to determine how many months of interest should be paid each customer. For example, in some cases, Sunrise paid interest for fewer months than were owed to the customer, yet, in other cases, Sunrise paid interest for more months than were owed the customer. Although utilities are allowed to use rounding methodologies for certain calculations, the utility should be consistent in the rounding methodology the utility applies to each customer deposit account.

- c. It appears as though Sunrise did not issue interest payments to all eligible customers and/or did not pay interest on all deposits that Sunrise held for more than 6 months. In addition, it appears Sunrise was not consistent in how it made interest payments on customer deposits that it has held for less than 6 months. When a utility pays annual interest, it must pay interest on every customer deposit that it has been held for more than 6 months. Although utilities are not required to make an annual interest payment on deposits that it has held less than 6 months, some utilities may choose to pay interest on all of its customer deposits at one time (including those held less than 6 months) in order to simplify the annual interest payment process. If a utility does not pay interest on customer deposits that it has held less than 6 months, the utility must remember to go back and pay interest on all of the months (including the first 6 months) the next time the utility makes an annual interest payment or when the customer closes their account, whichever comes first.

Due to the number of years involved and the change in interest rates, Staff has calculated the correct amount of interest that should have been paid on each customer deposit Sunrise is currently holding in order to remedy the apparent violations and bring its customer deposit records into compliance with Commission rules.

On August 5, 2015, Sunrise paid a total of \$157.98 in accrued interest on 51 customer deposit accounts, including deposits Sunrise held for less than 6 months. In addition to those 51 customer deposit accounts, Staff has determined that interest is also due on 52 other customer deposits currently being held by Sunrise. In order to correct the calculation errors and bring its customer deposit records up-to-date through July 31, 2015, Sunrise will need to pay an additional \$406.87 in accrued interest. Attachment B provides a breakdown of the additional interest that Sunrise must pay on each customer deposit account by customer name.

Corrective Action and Request for Information: In order to remedy the issues described above, Sunrise must perform all of the following actions by **Friday, October 23, 2015**:

- a. Issue all of the additional interest payments shown on Attachment B;
- b. Provide a copy of Sunrise's interest payment Transaction Report showing that the interest payments have been made; and
- c. If any of the customers shown on Attachment B have moved and/or are no longer customers of Sunrise, please provide a list of those customers, including the date the account was closed.

Future Annual Interest Payments:

As we discussed during our telephone call on August 21, 2015, the Utility should begin making annual interest payments in August of each year. Sunrise's next annual interest payment should be completed in early August 2016 and pay interest from August 1, 2015 through July 31, 2016, on all of its customer deposits.

Staff's interest calculations shown in this letter include all the accounts, even those that are less than 6 months old. When Sunrise makes its next annual interest payment in August 2016, Sunrise may use August 1, 2015, as the starting point to calculate the annual interest on all of the customer deposit accounts, without having to go back to an earlier date to pick up any missing months.

C. Rule 25-30.311(5), F.A.C – Refund of Customer Deposits After 23 Months:

Rule 25-30.311(5), F.A.C., requires utilities to refund residential customer deposits after the customer has established a satisfactory payment record and has had continuous service for a period of 23 months. Utilities are only allowed to hold a residential customer deposit longer than 23 months if the customer has done one of the following things in the preceding 12 months:

- (1) Made more than one late payment of a bill (payment is late if payment is made more than 20 days after the date the utility mails or delivers the customer's bill);
- (2) Had a payment returned by a bank;
- (3) Had service disconnected due to nonpayment;
- (4) Tampered with the meter; or
- (5) Used service in a fraudulent or unauthorized manner.

If a utility holds a customer's deposit longer than 23 months due to one of these conditions, the utility must refund the customer's deposit as soon as the customer has completed another 12 months of satisfactory payments.

It appears that Sunrise is not in compliance with this Rule for failing to refund residential customer deposits after 23 months.

Apparent Violation: Staff has identified a total of 92 customer deposits that appear to have been held by Sunrise for more than 23 months. Specifically, Sunrise's records show that Sunrise held 27 customer deposits for more than 23 months prior to issuing refunds. In addition, Sunrise is currently holding 65 customers deposits that have been held more than 23 months as of July 31, 2015.

Unless Sunrise can provide specific documentation that shows that a customer has met one of the 5 conditions listed above, Sunrise must refund 65 deposits in order to be in compliance with Commission Rules.

In addition, there appears to be 1 customer deposit that was held less than 23 months, but the refund appears to be incomplete and needs to be corrected.

The total of the 66 customer deposit accounts that appear to be due a refund is \$3,427.09. Attachment C provides a breakdown of the 66 deposits that appear to be due a refund at this time by customer name.

Please note, the following corrective actions are intended to bring Sunrise's customer deposit records current as of July 31, 2015. Additional refunds may be necessary for other customer deposit accounts that subsequently reached the 23 month mark after July 31, 2015. Once Sunrise has completed the corrective actions discussed in this letter, Staff will assist Sunrise with determining which additional accounts have become eligible for a refund since July 31, 2015, in order to keep Sunrise's customer deposit records current while Sunrise implements its new procedures for review and maintenance of its customer deposit records.

Corrective Action and Request for Information: In order to remedy the issues described above, Sunrise must perform **all** of the following actions by **Friday, November 6, 2015:**

- a. If any of the 66 accounts shown on Attachment C meet one of the 5 conditions listed above to allow Sunrise to continue to hold the customer deposit for longer than 23 months, please provide specific documentation on each of those accounts that shows the specific condition(s) that applies to each customer and the date the condition(s) occurred.

For example, if a customer has paid a bill late 2 or more times in the last 12 months, provide the specific documentation that shows (1) when the bill payments were due and (2) when the customer paid them. Examples of acceptable documentation are Customer History Reports, Final Notices, Cutoff Notices, and bank letters regarding refused checks.

Staff will review any documentation provided by Sunrise and determine if Sunrise may continue to hold the deposits.

- b. Please issue a deposit refund at this time for each of the 66 customer deposit accounts that did not meet any of the 5 conditions listed above. Any customer listed in Attachment C that has maintained a satisfactory payment record for the last 12 months must be issued a refund of their deposit.
- c. Please note that additional interest will be owed on any of the 66 deposits that are refunded. Because the interest calculations discussed in Section B above and shown on Attachment B only bring the Utility's records up-to-date through July 31, 2015, additional accrued interest will be due from August 1, 2015 through the date(s) the refunds are issued.

In order to assist Sunrise, Staff has calculated the additional interest that will be due on the refunds of the 66 deposits from August 1, 2015 through October 31, 2015. If Sunrise is able to issue any of the 66 refunds before the end of October, please, Sunrise must also issue an additional interest payment to the customers in the amount shown on Attachment C.

Staff will assist Sunrise in calculating additional interest payments for any 66 refunds that Sunrise issues after October 31, 2015.

- d. Please provide a copy of Sunrise's Current Customer Deposit Report that shows the deposit refunds that were issued to any of the 66 accounts shown on Attachment C.
- e. Please provide a copy of Sunrise's Transaction Report that shows any additional interest payments that were made to any of the 66 accounts that were refunded.
- f. If any of the customers shown on Attachment C have moved and are no longer customers of Sunrise, please provide a list of those customers, including the date the account was closed.

D. Rule 25-30.311(6), F.A.C – Refund of Customer Deposits and Accrued Interest When Customers Discontinue Receiving Service:

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 the deposit refund and any interest due on the deposit to be credited against the customer's final bill. If the deposit and interest are more than the customer's final bill, the remaining amount must be returned to the customer. It appears that Sunrise is not in compliance with the provisions of this Rule for:

- Failing to refund accrued interest when refunding customer deposits; and
- Failing to refund the full amount of customer's deposit.

1. **Apparent Violation:** Due to the lack of complete customer deposit transaction records, Staff is unable to verify whether Sunrise paid interest on deposits that it had already refunded. Staff has identified 86 accounts with deposit refunds that should have received annual interest payments during the time Sunrise held the customer deposits and an accrued interest payment when the deposits were refunded.

Staff has calculated the correct interest that should have been paid to the customer when the customer's deposit was refunded. Staff was able to complete its analysis on 78 of the 86 accounts. The total amount of interest payments that is owed by Sunrise on customer deposits that were already refunded for those 78 accounts is \$401.23. Sunrise must refund the interest that was not paid in order to be in compliance with Commission Rules.

As discussed in Section A-1 above, 8 of the 11 accounts with balance errors are missing the date the deposit payment was made. Once Sunrise provides the information in Section A-1, Staff will assist Sunrise with finalizing the interest calculations on those accounts. However, if Sunrise is unable to determine a correct payment date for those deposit accounts, Sunrise will owe interest on the deposits from February 10, 2004 through the date each deposit was refunded. As a preliminary estimate, staff has determined that an additional \$273.32 will be due to those 8 accounts if Sunrise is unable to determine the deposit payment dates, resulting in a total of \$674.55 in interest due on previously refunded deposits for all 86 accounts.

Attachment D includes a breakdown of the \$401.23 interest due by customer name.

Corrective Action and Requested Information: In order to remedy the issues described above, Sunrise must perform **all** of the following actions by **Friday, November 13, 2015**:

- a. Issue the interest payments shown on Attachment D.
 - b. Provide a copy of Sunrise's interest payment Transaction Report showing that the interest payments have been made.
 - c. If any of the customers shown on Attachment D have moved and are no longer customers of Sunrise, please provide a list of those customers, including the date the account was closed.
2. **Apparent Violation:** Staff has identified 8 accounts that appear to have been issued incomplete refunds. The transaction description notes shown in the "Memo" column of Sunrise's Current Customer Deposit Report (dated July 19, 2015) suggest these customers discontinued their service and closed their accounts. The Memo column includes notes such as payment of last bill, apply to account, closed, and moved. Pursuant to Commission Rule, if any of the deposit balance remains after the deposit is used to pay the final bill, the remaining balance must be returned to the customer no later than 15 days after service is discontinued.

It appears that all but 1 of these 8 accounts has been held more than 23 months, so staff already included the refunds and additional interest payments needed to correct these accounts on Attachments B, C and D discussed above.

Attachment E provides a list of the 8 customers that appear to have received an incomplete refund.

Corrective Action and Request for Information: In order to remedy the issues described above, Sunrise must perform **all** of the following actions by **Friday, November 13, 2015:**

- a. Unless Sunrise believes its records are not correct and these 8 customers were in fact issued a refund of the remaining balance, please make the refunds and interest payments shown on Attachments B, C and D for these customers.
- b. If Sunrise believes its records are incorrect and that full refunds were issued to these 8 customers, please provide specific documentation that shows that the customers received a payment for the remaining balance, for example: a copy of the check that was issued to each customer or other Utility documents showing that a refund of the remaining balance was made.

Staff will review any documentation provided by the Utility and determine whether additional corrections should be made to either issue full refunds or correct the Utility's deposit records.

- c. If Sunrise did not issue full refunds for these 8 accounts, please explain why Sunrise did not issue a full refund and continued to hold the remaining balance on each of the 8 accounts shown on Attachment E.

E. Sections 367.081(1) and 367.091(4), Florida Statutes (F.S.) – Amount of Customer Deposit

In addition to the customer deposit rules discussed above, it appears that Sunrise is not in compliance with Florida Statutes, Sections 367.081(1) and 367.091(4), for charging customer deposits in excess of the customer deposits approved by the Commission and reflected in Sunrise's tariff on file with the Commission. Section 367.081(1), F.S., requires in part that a utility may only charge rates and charges that have been approved by the Commission. Section 367.091(4), F.S., states, "[a] utility may only impose and collect those rates and charges approved by the Commission for the particular class of service involved. A change in any rate schedule may not be made without Commission approval."

1. **Apparent Violation:** Sunrise is currently authorized to collect an initial deposit of \$52 from new customers. Staff has identified a total of 52 deposits in Sunrise's records that exceed the approved \$52 deposit amount. The records indicate that Sunrise previously issued full refunds for 23 of the 52 deposits. Of the remaining 29 deposits, 8 have been held more than 23 months, and 21 have been held less than 23 months.

The 8 deposits that may be due a full refund are already included on Attachment C. The remaining 21 deposits are discussed in this section. The amount of deposits collected in excess of \$52 for those 21 deposits totals \$808.

Attachment F provides a breakdown by customer name of the 20 customer accounts affected by the 21 apparent excess deposits. Attachment F shows the excess portion of each deposit that needs to be refunded if these are initial deposits charged to new customers. Also, please note that the Brad Rutherford account has two separate deposits that are both in excess of \$52. Staff combined the excess amounts into a single refund for that account. If these deposits are initial deposits that were charged to new customers, Sunrise is in violation of the statutes for charging an incorrect deposit. However, if these deposits represent additional deposits charged to existing customers, Sunrise may not be in violation. Additional information is needed in order to make a final determination.

Corrective Action: In order to remedy the issues described above, Sunrise must perform the following actions by **Friday, October 30, 2015:**

- a. Please explain why Sunrise collected more than \$52 for each of the 21 deposits (20 customer accounts) shown on Attachment F.
- b. If any of the deposits are initial deposits collected from new customers, please issue a refund of the excess amount of the deposit as shown on Attachment F. For example, if the customer was charged an initial deposit of \$100, Sunrise may continue to hold \$52, but must refund the excess \$48 plus accrued interest. NOTE: The amounts shown on Attachment F are only the excess amounts, not the total deposit amount.
- c. If any of the deposits are additional deposits collected from existing customers, please explain the specific reason(s) why Sunrise charged each of the customers an additional deposit, and provide documentation that shows how Sunrise calculated the amount of the additional deposit to be charged. Staff will review the documentation provided by Sunrise and determine if Sunrise may continue to hold those deposits, and if the deposits were calculated correctly.
- d. Additional interest will be due on any deposit that must be refunded. Because the interest calculations shown above only bring Sunrise's records up-to-date through July 31, 2015, additional accrued interest will be due from August 1, 2015 through the date the refund is issued. In order to assist Sunrise, Staff has calculated the additional interest that will be due on the refund of excess deposits from August 1, 2015 through October 31, 2015. Please issue an additional interest payment in the amount shown on Attachment F for each customer whose excess deposit is refunded by the end of October. Staff will assist Sunrise with additional interest payments for any refunds of these excess deposits that are issued after October.
- e. Provide a copy of Sunrise's Current Customer Deposit Report that shows the deposit refunds that were issued to any of these customers to refund the excess amounts.

- f. Provide a copy of Sunrise's Transaction Report that shows any additional interest payments that were made to any of these accounts for refunds of excess amounts.
- g. If any of the customers shown on Attachment F have moved and are no longer customers of Sunrise, please provide a list of those customers, including the date the account was closed.
- h. As noted above, Staff identified 8 accounts that were charged in excess of \$52 that appear to be due a full refund at this time and are addressed in Section C above. If any of those accounts are not issued a full refund, Staff will assist Sunrise with determining the partial refunds and additional interest that will still be needed to address the overcharges in excess of \$52.

Please file separate responses for each of the Sections of this request no later than the following dates:

October 23, 2015	Sections A & B
October 30, 2015	Section E
November 6, 2015	Section C
November 13, 2015	Section D

Please file the responses electronically on 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 or Martha Golden (850) 413-7015 or MGolden@psc.state.fl.us.

Sincerely,

s/ Kelley F. Corbari

Kelley F. Corbari
Senior Attorney

KFC/dml

cc: Office of Commission Clerk

ATTACHMENT A

Staff has identified 11 accounts that have incorrect balances due to incomplete transaction records or transaction errors. As a result of these errors, the total amount of customer deposits held by Sunrise is understated by \$468.79. The customer deposit account records should be adjusted to reflect the correct balances as follows. The cause of each error is described in order to help the Utility avoid these type transaction errors in the future.

Albert Brown (Account # 2349):

Correction: Increase by \$52.

Description: The account needs to be increased by \$52 to reflect the correct balance of \$57 instead of \$5. The error occurred because the account does not include an entry to show when the \$52 deposit was paid. When the \$52 deposit was moved to the Wilson account on 3/30/2010, it created a negative balance of \$52, instead of a zero balance. Then when Mr. Brown paid his \$57 deposit on 1/19/2011, it was incorrectly reduced to \$5 by the negative \$52 balance.

Amanda Reschke (Account # 2329):

Correction: Increase by \$105.

Description: The account needs to be increased by \$105 to reflect a zero balance. The error occurred because the account shows a refund, but does not include a beginning entry to show when the \$105 deposit was paid by the customer.

Amy Fink (Account# 2344):

Correction: Increase by \$104.

Description: The account needs to be increased by \$104 to reflect a zero balance. The error occurred because the account does not include an entry to show when the \$104 deposit was paid by the customer.

Clarence Rice (Account# 2561E):

Correction: Increase by \$105.

Description: The account needs to be increased by \$105 to reflect a zero balance. The error occurred because the account does not include an entry to show when the \$105 deposit was paid by the customer.

Jeffrey Monday (Account# 2347C):

Correction: Increase by \$52.

Description: The account needs to be increased by \$52 to reflect a zero balance. It appears that the error occurred because the customer deposit refund that was issued on 3/5/2013 was entered twice, resulting in a negative \$52 balance.

John Norton (No Account# shown):

Correction: Increase by \$83.17.

Description: The account needs to be increased by \$83.17 to reflect the correct balance of \$20.83. The error occurred because the account does not include an entry to show when the \$83.17 deposit was paid by the customer. When the \$83.17 deposit was refunded on 3/24/2009, it created a negative balance of \$83.17. Then when Mr. Norton paid a \$52 deposit on 2/28/2011, it was incorrectly reduced by the previous negative balance of \$83.17, resulting in a new negative balance of \$31.17 instead of showing the full \$52 deposit that Mr. Norton paid. When the \$52 deposit was later refunded on 3/5/2013, only \$31.17 was refunded, not the entire \$52. This resulted in \$20.83 of Mr. Norton's deposit not being refunded.

Joseph Gray (Account# 2426SS-JG):

Correction: Increase by \$52.

Description: The account needs to be increased by \$52 to reflect the correct balance of \$52. The error occurred because the account does not include an entry to show when the first \$52 deposit was paid by the customer. When the \$52 deposit was transferred from the deposit account to the billing account to cover an NSF charge on 4/19/2012, it resulted in a negative \$52 balance. Then when the customer paid a second \$52 deposit on 4/23/2012, it was incorrectly reduced by the previous negative balance of \$52, resulting in a zero balance instead of showing the full \$52 deposit that Mr. Gray paid.

Michael Blackburn (No Account# shown):

Correction: Increase by \$71.62.

Description: The account needs to be increased by \$71.62 to reflect a zero balance. It appears the error occurred because the account either does not reflect all of the deposits that were paid by the customer or the incorrect amount of refunds were issued.

Ron Rubino (Account# 2484T):

Correction: Decrease by \$104.

Description: The account needs to be decreased by \$104 to reflect a zero balance. It appears that the error occurred because the \$52 refund that was issued on 3/5/2013 was entered as an increase of \$52 instead of as a decrease to the account.

Russell Dunn Jr. (No Account# shown):

Correction: Decrease by \$104.

Description: The account needs to be decreased by \$104 to reflect a zero balance. It appears that the error occurred because the \$52 refund that was issued on 3/5/2013 was entered as an increase of \$52 instead of as a decrease to the account.

Shield Holding (Account# 2427T):

Correction: Increase by \$52.

Description: The account needs to be increased by \$52 to reflect the correct balance of \$10.09. The error occurred because the account does not include an entry to show when the customer paid the first \$52 deposit. When the first \$52 deposit was refunded on 6/20/2012, it resulted in a negative balance of \$52. Then when Shield Holdings paid the second \$52 deposit on 2/1/2014, it resulted in a zero balance instead of showing the full \$52 deposit. On 6/20/2014, \$41.91 of the second \$52 deposit was refunded, resulting in a negative balance of \$41.91. Because the full \$52 deposit was not refunded, the balance should have been a positive \$10.09 instead of the negative \$41.91 balance.

ATTACHMENT B

Additional Interest Due on Current Deposits through July 31, 2015

Customer Name	Additional Interest Due on Current Deposits through 7/31/15
Albert Brown	\$8.76
Alejandro Jasso	\$0.23
Alfredo Ramirez	\$2.43
Amanda Bentz	\$0.20
Amanda Fageallaz	\$0.93
Andy Pelfrey	\$0.32
Ashley Johnson	\$0.33
Ben Spradley	\$1.13
Benito Fitz	\$0.09
Brad Rutherford	\$2.00
Brittany Gladney	\$4.58
Bruce & Theresa Phill	\$3.36
Carol Phillip	\$1.20
Caroline & Heladio Go	\$1.63
Catalina Benitez	\$0.40
Chenay Carter	\$15.37
Cherrie DuFour	\$0.62
Christopher Clark	\$0.53
Cliff Stern	\$0.94
Concepcion Benitez	\$0.40
Connell & Tiffany Ric	\$0.24
Darryl Howell	\$2.40
David Corder	\$2.40
Davien Castro	\$0.21
Donna Kyer	\$5.31
Doris Pierce	\$81.57
Elizabeth Cruz-Gome	\$0.62
Enrique Arciniega	\$0.25
Erika Gomez (2581 NS)	\$0.58
Erika Gomez (Owner) (2370K)	\$1.38
Fabiolab Soto	\$1.10
Florida Home Realty	\$8.27
Francis E. Buchanan	\$3.36
Gamaliel Gamez	\$0.75
Greg Hall	\$0.48

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Customer Name	Interest Due
Hector Arenas	\$0.54
Ineyda Salinas Lopez	\$0.11
Irene Davila	\$0.55
Irene SanMartin	\$0.42
Jackson Housing, Inc.	\$0.23
James Blankenberg	\$3.26
James Wilson	\$22.59
Janis Briggs	\$38.55
Jeff Kent	\$2.69
Jennifer Zamarripa	\$1.93
Jessica Pinell	\$0.10
John Norton	\$3.06
Johnny Morris Sr.	\$3.57
Joseph Gray	\$3.99
Julia & Joseph Gray	\$0.51
Julie Cordero	\$0.03
Justin K Selwitschka	\$0.64
Kallie Graham	\$7.11
Karina Nunez	\$0.37
Lesley Warren	\$5.44
Linda & Frank Breigh	\$38.36
Lizbeth Ramales	\$1.10
Lori Mcmillian	\$0.06
Mardonio Ramales	\$1.48
Margarita Galindo	\$1.43
Maria Armijo	\$4.53
Maria Hernandez (2350k)	\$5.63
Maria Y Lopez	\$7.37
Marsha Glissin	\$1.02
Megan Torres	\$8.67
Melinda Maddox	\$0.54
Melissa Owens	\$6.59
Nancy Francis	\$5.08
Natalie McLean	\$2.28
Patricia Escue	\$1.28
Paula Barger	\$0.47
Prizilizno Ramirez	\$1.69
Raymond Perdue	\$1.24
Rene Ruiz	\$6.38
Robert Bruder Jr	\$0.23
Rogelio Leon	\$0.42
Ronnie Holmes, Jr.	\$11.50

Customer Name	Interest Due
Rufino Aguilar	\$4.53
Sergio Beltran Cortes	\$0.58
Sharon E. Pitz	\$3.10
Shield Holdings LLC	\$0.31
Steve Boswell	\$4.12
Steven Shiner	\$10.80
Terry V. Dolly, Sr.	\$2.46
Tina Workman	\$2.44
Tonya Raffety	\$0.99
Tracy Bentley	\$2.46
Victor Garcia	\$9.26
Virgina Keller	\$7.34
Wendy Massey (2345K)	\$1.08
Yahiseidy Moya	\$0.03
Total Additional Interest Due on Current Deposits	\$406.87

ATTACHMENT C

Refunds and Additional Accrued Interest Due on Deposits Held Over 23 Months

Customer Name	Refund Due	Additional Accrued Interest Due from 8/1/2015 through 10/31/2015 for Deposits Refunded by 10/31/2015
Albert Brown	\$57.00	\$0.29
Amanda Reschke (2369KA)	\$52.00	\$0.26
Andy Pelfrey	\$52.00	\$0.26
Ben Spradley	\$52.00	\$0.26
Benito Fitz	\$52.00	\$0.26
Brad Jones*	\$52.00	\$0.03
Brittany Gladney	\$52.00	\$0.26
Bruce & Theresa Phill	\$52.00	\$0.26
Catalina Benitez	\$52.00	\$0.26
Chenay Carter	\$58.29	\$0.29
Cherrie DuFour	\$52.00	\$0.26
Cliff Stern	\$52.00	\$0.26
Concepcion Benitez	\$52.00	\$0.26
Darren Mathews/Robi	\$52.00	\$0.26
Darryl Howell	\$52.00	\$0.26
David Corder	\$52.00	\$0.26
Donna Kyer	\$52.00	\$0.26
Doris Pierce	\$150.00	\$0.75
Enrique Arciniega	\$8.30	\$0.04
Erika Gomez (2581 NS)	\$67.00	\$0.34
Florida Home Realty	\$40.89	\$0.20
Francis E. Buchanan	\$52.00	\$0.26
Greg Hall	\$2.31	\$0.01
Harold E. Nelson*	\$52.00	\$0.00
Hector Arenas	\$52.00	\$0.26
Ineyda Salinas Lopez	\$52.00	\$0.26
Irene Davila	\$52.00	\$0.26
Irene SanMartin	\$52.00	\$0.26
James Blankenberg	\$52.00	\$0.26
James Wilson	\$104.00	\$0.52
Janis Briggs	\$75.00	\$0.38
Jeff Kent	\$52.00	\$0.26
Jessica Pinell	\$52.00	\$0.26

Customer Name	Refund Due	Interest Due
John Bostwick*	\$52.00	\$0.23
John Norton	\$20.83	\$0.10
Johnny Morris Sr.	\$52.00	\$0.26
Joseph Gray	\$52.00	\$0.26
Julie Cordero	\$52.00	\$0.26
Justin K Selwitschka	\$10.08	\$0.05
Kallie Graham	\$52.00	\$0.26
Karina Nunez	\$52.00	\$0.26
Lesley Warren	\$52.00	\$0.26
Linda & Frank Breigh	\$75.00	\$0.38
Luciana McCoy*	\$52.00	\$0.00
Maria Armijo	\$52.00	\$0.26
Maria Hernandez (2350k)	\$52.00	\$0.26
Maria Y Lopez	\$52.00	\$0.26
Megan Torres	\$52.00	\$0.26
Melissa Owens	\$52.00	\$0.26
Nancy Francis	\$52.00	\$0.26
Natalie McLean	\$45.55	\$0.23
Pamela & Dwane Tayl*	\$52.00	\$0.23
Patricia Escue	\$52.00	\$0.26
Rene Ruiz	\$52.00	\$0.26
Rogelio Leon	\$52.00	\$0.26
Ronnie Holmes, Jr.	\$52.00	\$0.26
Rufino Aguilar	\$52.00	\$0.26
Sharon E. Pitz	\$52.00	\$0.26
Steve Boswell	\$52.00	\$0.26
Steven Shiner	\$52.00	\$0.26
Terry V. Dolly, Sr.	\$52.00	\$0.26
Tina Workman	\$52.00	\$0.26
Tracy Bentley	\$52.00	\$0.26
Victor Garcia	\$52.00	\$0.26
Virgina Keller	\$52.00	\$0.26
Wendy Massey (2345K)	\$8.84	\$0.04
Total Refunds Due	\$3,427.09	\$16.33

*Accounts adjusted; offset with interest overpayments from 8/1/2015.

ATTACHMENT D

Interest Due on Previously Refunded Deposits through July 31, 2015

Customer Name	Interest Due on Previously Refunded Deposits through 7/31/15
Alice Chavez	\$5.36
Amanda Fongellaz (2345PA)	\$1.51
Amber Gatlin	\$1.18
Andrea Hall	\$5.51
Andy Jones	\$2.78
Angela Hall	\$2.99
Antero Goncalves	\$2.15
Armando Serra	\$0.55
Blanca Sanchez	\$5.95
Brenda Ezell	\$0.86
Brittany Hanlin	\$6.13
Callianna Zurenda	\$2.44
Candy Jo Hillyer	\$24.80
Carl Bolden	\$4.19
Chenay Carter	\$0.20
Clarissa Guy	\$2.40
Crystal Palmer	\$3.12
Daniel Saenz	\$1.87
Darlene Conrad	\$1.81
David Harder	\$6.41
David Velez	\$0.59
Dawn Brandt	\$2.90
Dewayne Dyson	\$1.66
Elia Nieves	\$10.00
Florida Home Realty	\$0.35
Gail & Raymond Tayl	\$17.10
Gayla Shaye Sims	\$6.22
Glenn Hicks	\$1.86
Greg Monday	\$1.97
Henry Parker	\$1.69
Homer Wilson	\$5.43
Jacqueline Hart	\$6.94
James C. Hatten	\$10.37
Jason Skidmore	\$7.71

RE: Staff's Sixth Data Requests

October 16, 2015

Customer Name	Interest Due
Jessica Walker	\$0.92
Jimmy Odum	\$10.37
Jonathan Wellington	\$4.31
Julia Gray	\$2.67
Justin K Selwitschka	\$2.62
Kelli Montgomery	\$3.27
Kelly Beck	\$8.86
Lee Wilson	\$8.33
Leon Cook	\$0.80
Maria Nieves	\$10.08
Mark Grandstaff	\$5.72
Melinda Karam	\$0.61
Melissa Riordan	\$2.37
Michael Smith	\$4.10
Natalie McLean	\$0.32
Neomia Johnson (2345P)	\$5.58
Nicole Davidson	\$2.94
Pamela Leonard	\$14.90
Rachel Loper	\$7.29
Robert Sweeney	\$1.23
Ron Rubino	\$6.13
Ronda Eppley	\$2.39
Russell Dunn, Jr.*	\$6.41
Ruth Ann Vance/A.D.	\$9.17
Ryan Rogers	\$4.47
Serenity Haas	\$4.28
Shane Demeere	\$0.83
Shanna Fudge	\$4.98
Shelly Sasnett	\$27.47
Solia Cortes	\$3.64
Stacy Von Husen/Hes	\$2.74
Stephen Eccleston	\$4.37
Stephen Wales	\$1.85
Suzann Hadden	\$6.23
Suzanne Devine	\$1.72
Tamara Frazier	\$7.25
Tiffany LeDuc	\$1.40
Tonya Cadwell	\$5.89
Veronica Melson	\$14.76
Wendy Aguero	\$3.14
Wendy Massey (no acct #)	\$15.33
Wendy Massey (2345K)	\$0.84

RE: Staff's Sixth Data Requests

October 16, 2015

Customer Name	Interest Due
Wendy McCarty	\$6.60
Yamilet Capote	\$2.99
Total Interest Due on Previously Refunded Deposits	\$401.23

*Account adjusted; offset with interest overpayment from 8/5/2015.

ATTACHMENT E

Accounts with Possible Incomplete Refunds

Customer Name
Chenay Carter
Enrique Arciniega
Florida Home Realty
Greg Hall
John Norton
Justin K Selwitschka
Natalie McLean
Wendy Massey (2345K)

ATTACHMENT F

Refund of Excess Portion of Deposits Held Less Than 23 Months

Customer Name	Refund of Excess Deposit Due	Additional Accrued Interest Due for 8/1/2015 through 10/31/2015 on Refund of Excess Deposit
Alfredo Ramirez	\$38.00	\$0.19
Amanda Bentz	\$38.00	\$0.19
Amanda Fageallaz	\$48.00	\$0.24
Angela Todd*	\$48.00	\$0.00
Ashley Johnson	\$38.00	\$0.19
Brad Rutherford (includes 2 deposits)	\$96.00	\$0.48
Davien Castro	\$38.00	\$0.19
Fabiolab Soto	\$48.00	\$0.24
Gamaliel Gamez	\$48.00	\$0.24
Jackson Housing, Inc.	\$38.00	\$0.19
Julia & Joseph Gray	\$38.00	\$0.19
Lizbeth Ramales	\$48.00	\$0.24
Lori Mcmillian	\$38.00	\$0.19
Margarita Galindo	\$38.00	\$0.19
Marsha Glissin	\$38.00	\$0.19
Melinda Maddox	\$23.00	\$0.12
Perla Cruz*	\$38.00	\$0.00
Raymond Perdue	\$23.00	\$0.12
Robert Bruder Jr	\$38.00	\$0.19
Tonya Raffety	\$8.00	\$0.04
Total	\$808.00	\$4.04

*Accounts adjusted; offset with interest overpayments from 8/1/2015.