



Stoneridge Utilities
P.O. Box 298
Blanchard, ID 83804
Ph (208) 437-3148 Extn. 4

Sent by: Certified USPS, Email

February 21, 2023

Jan Noriyuki, Commission Secretary
Terri Carlock, Administrator
Idaho Public Utilities Commission
11331 West Chinden Boulevard
Building 8, Suite 201-A
Boise, ID 83714

RE: Rebilling Case Request Motor Coach Village Account #247

Dear Ms. Noriyuki, Ms. Carlock;

StoneRidge Utilities, LLC would like to clarify that we are going to be waiting to complete a "Final Reconciliation of Acct. #247" until we have clear direction from IPUC Staff and/or Commissioners regarding the length of time we are able to "rebill" on this account. Are we limited to going back six (6) months from November--i.e. May 2021 or can we go further back to a maximum of 3 years i.e. November 2018 under the "a reasonable person should have known" exception?

Please let us know if you have any questions.

Sincerely

A handwritten signature in blue ink that reads "Teresa Zamora".

Teresa Zamora
Utilities Administrator

Cc: Rich Hunter, Chair Motor Coach Village HOA

CASE NO. SWS-W-23-01



Stoneridge Utilities
P.O. Box 298
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February 20, 2023

Jan Noriyuki, Commission Secretary
Terri Carlock, Administrator
Idaho Public Utilities Commission
11331 West Chinden Boulevard
Building 8, Suite 201-A
Boise, ID 83714

RE: Supporting documentation for opening a "Rebilling Case" under Modified Procedures for Water Customer--Motor Coach Village Account #247.

Dear Ms. Noriyuki, Ms. Carlock;

As you may already know, recently StoneRidge Utilities, was informed by IPUC Staff that a determination had been reached by IPUC Staff-- that there was not a "Special Contract" governing the water service we provide to Motor Coach Village's 6" Meter. This determination was in response to an "informal request for IPUC Review" by Motor Coach Village HOA members.

Now that we have IPUC Staff determination on the "Special Contract" status, we would like to request a "Formal Review" of a new case under "Modified Procedures" by IPUC of our claim for "rebilling" on this same account.

In response to your staff guidance, we have prepared this submittal to support our "rebilling" on our water account #247 a six-inch (6") meter servicing the Motor Coach Village Plat at StoneRidge Golf Community.

Ms. Noriyuki/Ms. Carlock, when we reviewed the billing history (2006-2022 Motor Coach Village (MCV) we are struck by the fact that this water service customer group has seemingly received exceptional preferred treatment in regards to all of our other customers in the StoneRidge Golf Community and Happy Valley Ranchos plats we provide water service to. We have a wide range of socio-economic customers within our service area and Motor Coach Village property owners rank near the top of the economic scale.

It is our understanding that IPUC Rates setting philosophy is based on "Cost Causers should be Cost Payers", otherwise costs are shifted to other customers of the system.

It is our understanding that all costs that are created should be borne by those who benefit from the service. Most of our customers are individual homeowners living in middle market housing.

MCV residents are on the other hand, without a doubt the wealthiest residents in the community, but our review of the billing records on Meter #247 from 2006 to 2023 show they have rarely ever paid their "fair share" for water services.

This seems to be completely in the face of the concept that those who create costs should pay for them, not shuffle them off to a customer living in a \$300,000 house in the Happy Valley Community next door.

We are copying Motor Coach Village with this letter and documentation so that they are aware of our actions.

Please let us know if you have any questions.

Sincerely


Teresa Zamora
Utilities Administrator

Cc: Rich Hunter, Chair Motor Coach Village HOA

Exhibit A

Water Account #247 Overview

The Motor Coach Village Plat was initially served with domestic and irrigation water in July of 2006 and has consistently been served over the intervening years. This commercial meter appears to provide fire flow, irrigation flow and redundant Residential Flow to the existing 77+ RV completed pads in the Motor Coach Village. In addition to this meter there is a "Parallel" Two Inch (2") meter-Acct. #338 that also provides domestic flow to the RV pads, but cannot provide required "fire flow" nor likely "high season" irrigation flow simultaneously to residential flow to the 77 RV Pads (with an additional 30+ pads entitled, but not developed, under the CUP).

The MCV plat is located in the SE corner of the StoneRidge Golf Community on approximately 30 acres--See Exhibit B MCV Map attached. It is our assumption that the plat HOA was under the Declarant/Developer control from completion until the HOA was turned over to the HOA. This plat occupancy is seasonal with spring/summer/fall occupancy typical. There are no individual meters at each Motor Coach Pad.

This "rebilling" case involves Meter Account #247 exclusively.

From 2018-2022 this meter was billed under our IPUC Tariff Effective 11/1/2014-(See Exhibit C-IPUC Tariff Effective 11/1/2014 attached). Meter #247 should have been billed \$1,536 minimum monthly charge along with a \$.79/1,000 gallon usage charge. If the customer wished to turn the monthly minimum billing off during the winter months, they could do so under the in-place tariff by paying a seasonal reconnection fee of \$4,160.00. With the Seasonal reconnect fee at \$4,160.00 for a six-inch (6") meter customer would save money if they ask for the meter to be disconnected over the winter and avoid paying the \$1,536.00 minimum monthly charges for a least 3 months--typically our other seasonal disconnect customers will request a disconnect in November and wait to turn the meter back on in April or May--i.e., 5 months would be a typical seasonal disconnect period.

The initial focus of our request for a "rebill" on this account is based upon our qualifying to bill back beyond the usual "Six Month Re-Billing Time Period" for an underbilling. We present the facts on this issue in Exhibit G and make the claim we should be able to "clawback" up to the three-year maximum allowed under exception #3c "Rule 203.03. Once your tariff/commissioners reach a decision on this we can proceed to finalize the account reconciliation.

Exhibit B

Motor Coach Village Maps

StoneRidge Golf Community

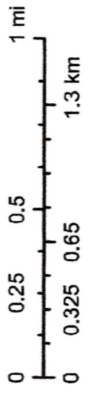


11/16/2022

Road Centerlines

- Primary
- Secondary
- Local; Ramp
- Parrale

1:35,404



Esri, HERE, Garmin, (c) OpenStreetMap

Bonner County provides the data "as is" with no claim as to its accuracy.

NO.	DATE	REVISION
1.	8-31-07	REVISED PHASES

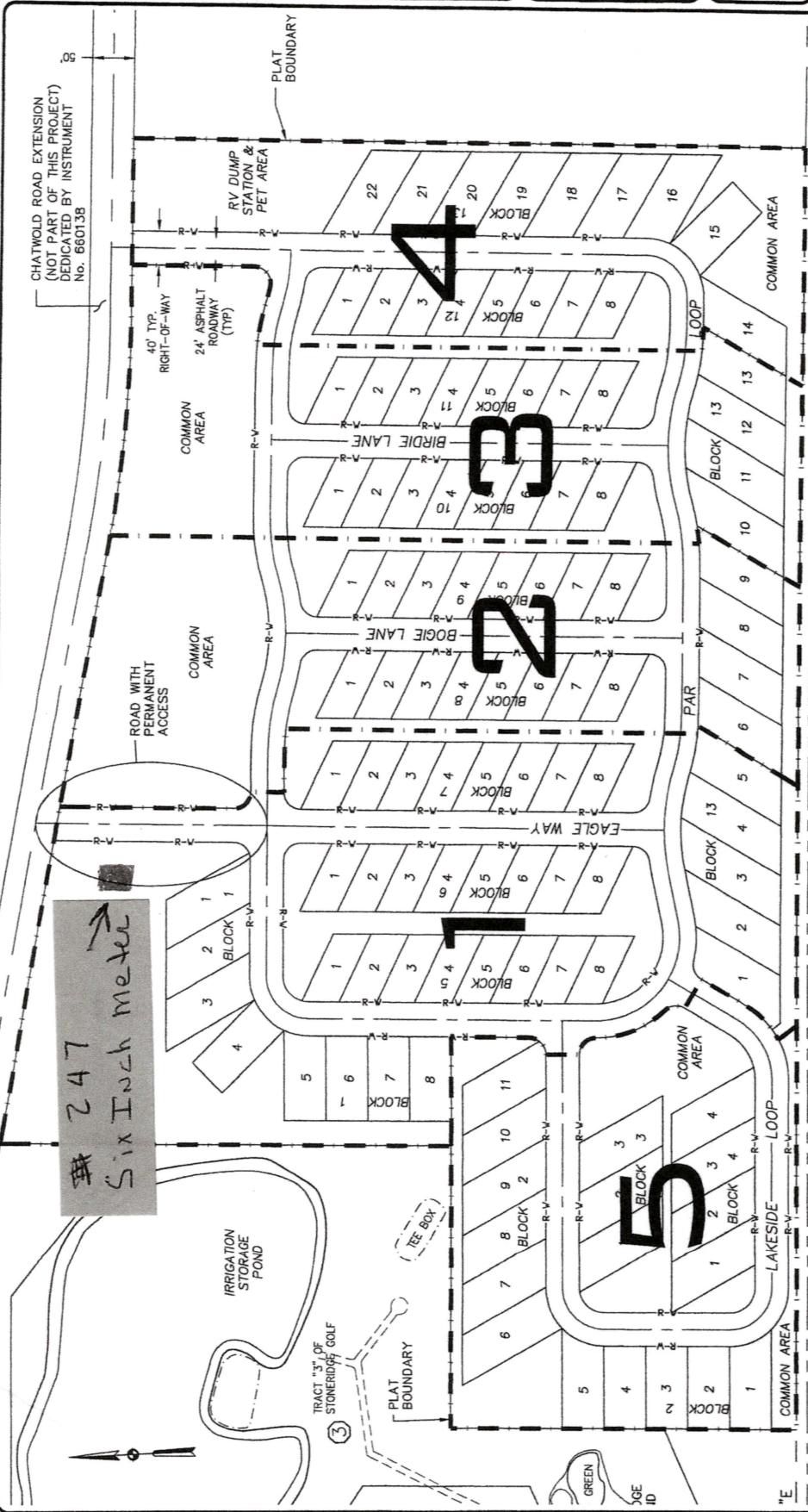
STONERIDGE
 PHASING PLAN FOR
MOTORCROACH VILLAGE
 AT STONERIDGE
 BLANCHARD, IDAHO

MECKEL
 ENGINEERS & SURVEYORS
 1000 S. 1000 E. SUITE 100
 BLANCHARD, IDAHO 83401
 PHONE: 208-325-1111
 FAX: 208-325-1112
 WWW.MECKEL-ENGINEERS.COM

DESIGN BY	GDH
DRAWN BY	GDH
CHECKED BY	SHR
SCALE	AS SHOWN

JOB NO.	STD 04.010
SHEET NO.	PHASE

GRAPHIC SCALE
 (1/4" = 120')
 SCALE ~ 1" = 120'



247
 Six Inch Meter

Phase	Site Data Table
Phase 1	TOTAL NO. OF LOTS = 37 TOTAL AREA PHASE 1 = 8.35 ac LARGEST LOT SIZE = 7,101 sf SMALLEST LOT SIZE = 3,667 sf AVERAGE LOT SIZE = 9,825 sf TOTAL COMMON AREAS = 4.57 ac COMMON AREAS (OPEN) = 1.95 ac COMMON AREAS (ROADS) = 1.62 ac COMMON AREAS (UTILITY) = 1.00 ac
Phase 2	TOTAL NO. OF LOTS = 20 TOTAL AREA PHASE 2 = 5.04 ac LARGEST LOT SIZE = 6,031 sf SMALLEST LOT SIZE = 3,671 sf AVERAGE LOT SIZE = 16,108 sf TOTAL COMMON AREAS = 3.14 ac COMMON AREAS (OPEN) = 1.66 ac COMMON AREAS (ROADS) = 0.90 ac COMMON AREAS (UTILITY) = 0.58 ac
Phase 3	TOTAL NO. OF LOTS = 20 TOTAL AREA PHASE 3 = 4.66 ac LARGEST LOT SIZE = 7,134 sf SMALLEST LOT SIZE = 3,671 sf AVERAGE LOT SIZE = 7,076 sf TOTAL COMMON AREAS = 2.69 ac COMMON AREAS (OPEN) = 1.28 ac COMMON AREAS (ROADS) = 0.83 ac COMMON AREAS (UTILITY) = 0.58 ac
Phase 4	TOTAL NO. OF LOTS = 17 TOTAL AREA PHASE 4 = 4.19 ac LARGEST LOT SIZE = 6,043 sf SMALLEST LOT SIZE = 3,671 sf AVERAGE LOT SIZE = 8,289 sf TOTAL COMMON AREAS = 2.30 ac COMMON AREAS (OPEN) = 0.94 ac COMMON AREAS (ROADS) = 0.79 ac COMMON AREAS (UTILITY) = 0.57 ac
Phase 5	TOTAL NO. OF LOTS = 18 TOTAL AREA PHASE 5 = 4.59 ac LARGEST LOT SIZE = 6,418 sf SMALLEST LOT SIZE = 5,000 sf AVERAGE LOT SIZE = 11,113 sf TOTAL COMMON AREAS = 2.19 ac COMMON AREAS (OPEN) = 0.90 ac COMMON AREAS (ROADS) = 0.90 ac COMMON AREAS (UTILITY) = 0.39 ac

Exhibit C

StoneRidge Approved IPUC Tariff Effective 11/1/2014

Name of Utility

CDS STONERIDGE UTILITIES, LLC

(Approval Stamp)

ALL WATER CUSTOMERS

Meter Size (inches)	Minimum Monthly Customer Charge	Commodity Charge	Reconnection Charge For Disconnection Over 30-Days
0.75	\$24.00	\$0.79/1,000 g.	\$65.00
1.00	\$42.67	\$0.79/1,000 g.	\$116.00
1.50	\$96.00	\$0.79/1,000 g.	\$260.00
2.00	\$170.67	\$0.79/1,000 g.	\$462.00
2.50	\$266.67	\$0.79/1,000 g.	\$722.00
3.00	\$384.00	\$0.79/1,000 g.	\$1,040.00
4.00	\$682.67	\$0.79/1,000 g.	\$1,849.00
6.00	\$1,536.00	\$0.79/1,000 g.	\$4,160.00

*The Golf Course's commodity charge is \$0.71/1,000 gallons, reflecting a 10% discount because of its interruptible, off-peak usage capabilities.

HAPPY VALLEY RANCHOS WATER CUSTOMERS

Customers served by that portion of the system receiving water from the StoneRidge Booster station shall pay an additional surcharge of \$14.03 per month.

IPUC No.30342

Effective November 1, 2014

Issued by Dean Allara

By _____ Title CEO

Exhibit D

Summary of Underbilling on Account #247 from 2006-2017

RVS Billing Register #247–2007 to April 2022

It is our impression that MCV has not been billed the approved IPUC Tariff rate charges since “day one”. While usage was regularly charged on this account, the monthly minimum was only billed for a short period of time in 2006/2007. This fact has no doubt resulted in the other SRU water customers experiencing an unequitable burden when MCV did not pay their fair share of the Minimum Monthly Charges for a Six-Inch (6”) water meter nor any reconnection charges each spring as called for in the appropriate, in place, IPUC Tariff.

We can provide further details, upon your request regarding this longstanding pattern. However, it is not our intent/nor expectation to “clawback” beyond our own ownership interest in StoneRidge Utilities, LLC, of 11/2018.

This underbilling issue has definitely resulted in “Cost Causer” shifting of costs to the other 400+ water customers in SRU’s water system and is in direct conflict with IPUC’s guiding philosophy that all costs should be shared by all customers on an “equitable basis”.

Exhibit E

Keith Rusho "Rate Change Letter" 8-1-2017

Keith Rusho StoneRidge Utilities Rate Change Letter dated 8/1/2017 to Motor Coach Village HOA—it appears this letter was sent from the Water Company to MCV leadership to address a significant change in the billing rates/procedures for Motor Coach Village water service from SRU.

It appears that in the summer of 2017 SRU management conducted a review of water service billing and other utility services that impacted MCV and this letter was a formal notice of how a reconciliation would be conducted to satisfy past issues and define how things were going to be handled going forward in a manner much closer to the 11/1/ 2014 IPUC Published Rate Tariff for this meter.

This letter indicates that SRU felt the need to address this long-standing issue as it was creating a significant shortfall in scheduled revenue for SRU.

This letter supports our belief that from 8/1/2017 MCV was aware their service was to follow the existing IPUC Tariff 11/1/2014 for StoneRidge Utilities.



StoneRidge Utilities
P.O. Box 298
Blanchard, ID 83804
Ph:(208) 437-31 Fax (208) 437-3048
Keith Rusho - Utilities Manager

August 1, 2017

Motor Coach Village Home Owners Association
Attn: Llyod Holloway – President HOA
17 Par Loop
Blanchard, ID 83804

Re: Rate Charge Notification

Dear Motor Coach Village Home Owners Association,

Recently StoneRidge Utilities conducted a review of our accounts and in doing so; found that (3) of the MCV accounts have been incorrectly charged. StoneRidge Utilities will be changing your accounts billing to reflect our standard rates, which are regulated by the Idaho Public Utilities Commission and are listed in our Tariff that is recorded with the commission. We have attached the current Tariff Rate Sheet for your records.

Starting August 1st, 2017 these (3) accounts will reflect the correct rate charge for service on your billing statements. We have outlined the standard rate changes you will have below for your review.

Acct # 247 – 6 Inch Meter Rate:	Monthly Minimum Charge	\$1,536.00 per month (Only during irrigation season)
	Water Usage Charge	\$.79/1,000 gallons used (metered rate) (6" usage plus 2" usage - during irrigation season)
	Sewage Usage	\$2,387.00 (\$31.00 per lot – Monthly)
Acct# 338 - 2 Inch Meter Rate:	Monthly Minimum Charge	\$170.67 per month (Only during non-irrigation season)
	Water Usage Charge	\$.79/1,000 gallons used (metered rate 2" usage only)
Acct# 357 – Motor Coach Lodge	Monthly Minimum Charge	\$170.67 per month
	Water Usage Charge	\$.79/1,000 gallons used (metered rate)
	Seasonal Reconnect fee	\$462.00 (Turn on fee)
	Sewage Usage	\$62.00 (monthly fee)

Please contact our office at 208-437-3148 Ext. 3701, if you have any questions.

Sincerely,

Keith Rusho
Utilities Manager
StoneRidge Utilities

Exhibit F

Narrative Recap of MCV Acct. # 247 Billing 2019-2022

In late 2018 it appears this meter was put into "Seasonal Disconnection" status after the water was shutoff at the meter by our Operator in October 2018.

Review 2019--We experienced significant staff turnover in the winter/spring of 2019 including our water system operator and entire accounting staff. It appears that this meter was physically turned back on in April/May 2019 and provided water to the MCV community during 2019 based on meter readings.

In 2019 MCV was not billed for any minimum monthly charges nor a seasonal reconnect fee--this resulted in a significant underbilling of this meter in 2019, 2020, and 2022.

In October 2019 the usage billing rate was incorrectly changed from \$.79/1,000 gallons to a flat \$.79 a month) where it remained until the fall of 2021 when our internal audit discovered this error.

MCV did not request a seasonal disconnect fee in the fall of 2019 and therefore should have incurred a \$1,536 Minimum Monthly fee in November & December 2019.

Review 2020--Since MCV did not disconnect their service in the fall of 2019, they should have been billed the minimum monthly charge for Jan-May and/or paid the "Seasonal Reconnect Fee". The minimum monthly charges commenced in June 2020 and was incurred the balance of 2020 except for September 2020 when focus on a local wildfire resulted in no monthly billing being issued in September 2020.

The incorrect "flat fee" usage charge of \$.79 a month was charged from January 2020 to October 2020 (other than the September 2020 skipped billing).

Review 2021--Again in 2020 there was not a request for seasonal disconnect nor payment of the 2021 Seasonal Reconnection charge for this account. So there was no minimal monthly charges recorded in Jan-March 2021. There was effectively no usage billing in 2021 until November 2021.

Full details of 2019-2021 billing registers are available upon request.

Exhibit G

Justification For SRU “Rebilling” beyond Six Months

It is CDS StoneRidge Utilities’ position that we are entitled to “Clawback” beyond the usual “6 Months allowed under IDAPA 31.21.01 Rule 203.03 “Rebilling Time Period”

Under this section an exception is allowed to “rebill” beyond six months-- *“unless a reasonable person should have known of the inappropriate billing, in which case the rebilling period may be extended for a period not to exceed three (3) years”*—this “underbilling” was first detected and discussed with IPUC Staff in November 2021. Therefore, an extended rebilling period would commence in November 2018 (the same time StoneRidge Utilities was acquired in November 2018).

It is SRU’s contention that MCV HOA should have realized that they were not being billed correctly, because a reasonable person would have realized that the amounts, we billed in 2018-2022 “were out of normal range for this account”! This should have been a “red flag” because of the 2018-2022 under billing amounts being out of the normal billing pattern and should have triggered an “internal review” by the HOA managers and Board along with a follow-up with SRU’s billing department to discuss the situation. MCV HOA instead citing “Budgetary Concerns” only asked for written confirmation that their account #247 was paid in full (see Exhibit H Becca Loughnan Account Balance Letter 3/25/2020).

We have received copies of the MCV HOA Budgets for 2018-2020, we did not receive a copy of the 2021 Budget.

Review of MCV HOA Budgets 2018-2021 This table summarizes the MCV Budgets:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Water Budget	\$21,500	\$14,000	\$14,000	N/A
Water Actual	<u>13,895</u>	<u>3,159</u>	<u>12,496</u>	N/A
Difference	<u>\$7,605</u>	<u>\$10,841</u>	<u>\$1,504</u>	

For the three years reviewed, the HOA water budget was \$19,950 under budget (a normal budget year under the current tariff assuming they disconnect for the winter should be approximately \$18,659 or \$22,179 if they continue to pay the minimum monthly tariff rate over the winter). Using the existing tariff for their annual budget would have led to an even more pronounced indication that MCV HOA was being underbilled 2018-2021.

period. (3-31-22)

202. DUE DATE OF BILLS -- DELINQUENT BILLS (RULE 202).

01. Ordinary Due Date. The utility may require that bills for service be paid within a specified time after the billing date. The minimum specified time after the billing date is fifteen (15) days (or twelve (12) days after mailing or delivery, if bills are mailed or delivered more than three (3) days after the billing date.) Upon the expiration of this time without payment, the bill may be considered delinquent. (3-31-22)

02. Hardship Exemption. When a residential customer certifies in writing to the utility that payment by the ordinary due date creates a hardship due to the particular date when the customer receives funds, the utility will either extend the due date up to an additional fifteen (15) days or bill the customer in a cycle that corresponds to the customer's receipt of funds. (3-31-22)

203. BILLING ERRORS, BILLING UNDER INCORRECT RATES, OR FAILURE TO BILL FOR SERVICE (RULE 203).

01. Billing Errors -- Failure to Bill. Whenever the billing for utility service was not accurately determined for reasons such as a meter malfunction or failure, incorrect installation or programming of metering equipment, or errors in preparation of bills, the utility will prepare a corrected billing. If the utility has failed to bill a customer for service provided, the utility will prepare a bill for the period during which service was provided and the customer was not billed. At its discretion, the utility may waive rebilling for undercharges. (3-31-22)

02. Billing Under Incorrect Rates. A customer has been billed under an incorrect rate if the customer was billed under a rate for which the customer was not eligible or the customer, who is eligible for billing under more than one (1) rate, was billed under a rate contrary to the customer's election or the election was made based upon erroneous information provided by the utility. If a customer is billed under an incorrect rate, the utility must recalculate the customer's past bills and correctly calculate future bills based on the appropriate rate. The utility is not required to adjust bills when it has acted in good faith based upon information provided by the customer. (3-31-22)

03. Rebilling Time Period. (3-31-22)

a. If the time when the billing error, billing under incorrect rates, or failure to bill (collectively referred to as "billing problem") began cannot be reasonably determined to have occurred within a specific period, the corrected billings will not exceed the most recent six (6) months before the discovery of the billing problem. (3-31-22)

b. If the time when the billing problem began can be reasonably determined and the utility determines the customer was overcharged, the corrected billings will go back to that time, but not to exceed three (3) years from the time the billing problem occurred as provided by Section 61-642, Idaho Code. (3-31-22)

c. If the time when the billing problem can be reasonably determined and the utility determines the customer was undercharged, the utility may rebill for a period of six (6) months unless a reasonable person should have known of the inaccurate billing, in which case the rebilling may be extended for a period not to exceed three (3) years. Utilities must implement procedures designed to monitor and identify customers who have not been billed or who have been inaccurately billed. (3-31-22)

04. Refunds. The utility will promptly recalculate the refund amounts overpaid by the customer and issue a credit within two (2) billing cycles. Any remaining credit balance will be credited against future bills unless the customer, after notice from the utility, requests a refund. The utility will advise the customer of the option to have any remaining credit balance exceeding twenty-five dollars (\$25) refunded. (3-31-22)

05. Additional Payments. The utility will promptly prepare a corrected billing for a customer who has been undercharged indicating the amount owed to the utility. An unbilled or undercharged customer must be given the opportunity to make payment arrangements under Rule 313 on the amount due. At the customer's option, the term of the payment arrangement may extend for the length of time that the underbilling accrued or the customer was not billed. (3-31-22)

Motor Coach Village
Income & Expense Budget Performance
January through December 2018

	Actual Jan - Dec 18	Budget Jan - Dec 18	+/- YTD Variance	Annual Budget
Ordinary Income/Expense				
Income				
4000 - Assessments				
4001 - Operating Assessments	154,437.10	154,000.00	437.10	154,000.00
Total 4000 - Assessments	154,437.10	154,000.00	437.10	154,000.00
4100 - Pass Through Income				
4103 - Transfer Fee	130.00	0.00	130.00	0.00
4105 - SemiAnnual Spruce Tree Spraying	1,246.90	0.00	1,246.90	0.00
Total 4100 - Pass Through Income	1,376.90	0.00	1,376.90	0.00
49900 - Uncategorized Income	-1,519.20	44.00	-1,563.20	44.00
Total Income	154,294.80	154,044.00	250.80	154,044.00
Gross Profit	154,294.80	154,044.00	250.80	154,044.00
Expense				
6100 - Master Assessment	27,720.00	27,720.00	0.00	27,720.00
6200 - Landscaping / Groundskeeping				
6201 - Landscaping Contract	30,922.38	41,000.00	-10,077.62	41,000.00
6202 - Irrigation Repairs/Maintenance	4,903.85	600.00	4,303.85	600.00
6203 - Grounds Maintenance	761.18	750.00	11.18	750.00
6204 - Fertilization / Spraying	1,194.13	0.00	1,194.13	0.00
6207 - Pest Control	0.00	145.00	-145.00	145.00
6209 - Dog Park Lease	1.00	0.00	1.00	0.00
Total 6200 - Landscaping / Groundskeeping	37,782.54	42,495.00	-4,712.46	42,495.00
6250 - Clubhouse				
6251 - Clubhouse Cleaning	1,385.69	1,150.00	235.69	1,150.00
6252 - Clubhouse Repair and Maint	52.38	0.00	52.38	0.00
6253 - Fitness Equipment Maintenance	155.04	0.00	155.04	0.00
Total 6250 - Clubhouse	1,593.11	1,150.00	443.11	1,150.00
6300 - Insurance Expense				
6301 - Commercial Pkg & Umbrella	2,475.00	5,400.00	-2,925.00	5,400.00
6302 - D & O Insurance	379.18	1,507.00	-1,127.82	1,507.00
Total 6300 - Insurance Expense	2,854.18	6,907.00	-4,052.82	6,907.00
6320 - Pool Expenses				
6321 - Pool Contract	2,055.00	2,000.00	55.00	2,000.00
6322 - Pool Supplies	470.36	690.00	-219.64	690.00
6323 - Janitorial	133.73	70.00	63.73	70.00
6324 - Maintenance & Repair	1,047.64	700.00	347.64	700.00
Total 6320 - Pool Expenses	3,706.73	3,460.00	246.73	3,460.00
6600 - Security				
6601 - Alarm Monitoring	324.00	276.00	48.00	276.00
6602 - Alarm Repairs/Maintenance	428.63	0.00	428.63	0.00
6603 - Security Cards	289.38	0.00	289.38	0.00

Motor Coach Village Income & Expense Budget Performance January through December 2018

	Actual Jan - Dec 18	Budget Jan - Dec 18	+/- YTD Variance	Annual Budget
Total 6600 - Security	1,042.01	276.00	766.01	276.00
6700 - Professional Fees				
6701 - Management Contract	5,220.00	5,220.00	0.00	5,220.00
6702 - Administrative Expenses	1,630.64	0.00	1,630.64	0.00
6703 - Accounting (CPA) Expense	185.00	240.00	-55.00	240.00
6704 - Liens / Legal	1,465.64	600.00	865.64	600.00
Total 6700 - Professional Fees	8,501.28	6,060.00	2,441.28	6,060.00
6710 - Postage / Delivery	261.96	150.00	111.96	150.00
6715 - Office Supplies	352.28	0.00	352.28	0.00
6720 - Printing / Reproduction	256.35	0.00	256.35	0.00
6730 - Publications	99.00	0.00	99.00	0.00
6800 - Utilities				
6801 - Electric	4,258.31	4,575.00	-316.69	4,575.00
6802 - Water	13,895.09	21,500.00	-7,604.91	21,500.00
6803 - Sewer	27,845.31	29,388.00	-1,542.69	29,388.00
6804 - Trash Removal	1,947.57	1,922.00	25.57	1,922.00
6805 - Gas / Propane	3,402.13	3,000.00	402.13	3,000.00
6806 - Internet	905.46	960.00	-54.54	960.00
6807 - Cable	749.10	720.00	29.10	720.00
Total 6800 - Utilities	53,002.97	62,065.00	-9,062.03	62,065.00
6850 - Pass Through Expense				
6853 - Transfer Fee	130.00	0.00	130.00	0.00
6855 - SemiAnnual Spruce Tree Spraying	588.00	0.00	588.00	0.00
Total 6850 - Pass Through Expense	718.00	0.00	718.00	0.00
6900 - Taxes				
6902 - Property Taxes	301.55	0.00	301.55	0.00
6903 - State Taxes	10.00	0.00	10.00	0.00
Total 6900 - Taxes	311.55	0.00	311.55	0.00
Total Expense	138,201.96	150,283.00	-12,081.04	150,283.00
Net Ordinary Income	16,092.84	3,761.00	12,331.84	3,761.00
Other Income/Expense				
Other Income				
7000 - Other Income				
7002 - Late Fees / Finance Charges	31.00	0.00	31.00	0.00
7004 - Interest / Dividend Income	86.33	0.00	86.33	0.00
Total 7000 - Other Income	117.33	0.00	117.33	0.00
Total Other Income	117.33	0.00	117.33	0.00
Other Expense				
9000 - Other Expenses				
9002 - Interest / Dividends Expense	86.33	0.00	86.33	0.00
9003 - Pool Improvements / Repairs	2,570.00	0.00	2,570.00	0.00

12:35 PM
01/14/20
Cash Basis

Motor Coach Village
Income & Expense Budget Performance
January through December 2019

	Actual Jan - Dec 19	Budget Jan - Dec 19	+/- YTD Variance	Annual Budget
Ordinary Income/Expense				
Income				
4000 · Assessments				
4001 · Operating Assessments	149,522.90	154,000.00	-4,477.10	154,000.00
Total 4000 · Assessments	149,522.90	154,000.00	-4,477.10	154,000.00
4100 · Pass Through Income				
4103 · Transfer Fee	1,020.00	0.00	1,020.00	0.00
4105 · SemiAnnual Spruce Tree Spraying	1,273.10	600.00	673.10	600.00
4107 · Name Tag Income	660.00	0.00	660.00	0.00
4108 · Raffle Proceeds	200.00	0.00	200.00	0.00
4109 · Admin Fee - Delinquency Letter	250.00	0.00	250.00	0.00
Total 4100 · Pass Through Income	3,403.10	600.00	2,803.10	600.00
Total Income	152,926.00	154,600.00	-1,674.00	154,600.00
Gross Profit	152,926.00	154,600.00	-1,674.00	154,600.00
Expense				
6100 · Master Assessment	27,720.00	27,720.00	0.00	27,720.00
6200 · Landscaping / Groundskeeping				
6201 · Landscaping Contract	30,786.00	31,000.00	-214.00	31,000.00
6202 · Irrigation Repairs/Maintenance	2,715.63	2,000.00	715.63	2,000.00
6203 · Grounds Maintenance	176.82	1,000.00	-823.18	1,000.00
6204 · Fertilization / Spraying	665.85	2,200.00	-1,534.15	2,200.00
6207 · Pest Control	144.00	0.00	144.00	0.00
6208 · Planting of Flowers	337.78	0.00	337.78	0.00
6209 · Dog Park Lease	1.00	1.00	0.00	1.00
Total 6200 · Landscaping / Groundskeeping	34,827.08	36,201.00	-1,373.92	36,201.00
6250 · Clubhouse				
6251 · Clubhouse Cleaning	1,394.15	1,400.00	-5.85	1,400.00
6252 · Clubhouse Repair and Maint	417.04	100.00	317.04	100.00
6253 · Fitness Equipment Maintenance	0.00	200.00	-200.00	200.00
Total 6250 · Clubhouse	1,811.19	1,700.00	111.19	1,700.00
6300 · Insurance Expense				
6301 · Commercial Pkg & Umbrella	3,943.52	5,220.00	-1,276.48	5,220.00
6302 · D & O Insurance	660.00	1,000.00	-340.00	1,000.00
Total 6300 · Insurance Expense	4,603.52	6,220.00	-1,616.48	6,220.00
6320 · Pool Expenses				
6321 · Pool Contract	3,690.00	2,300.00	1,390.00	2,300.00
6322 · Pool Supplies	659.38	500.00	159.38	500.00
6323 · Janitorial	0.00	150.00	-150.00	150.00
6324 · Maintenance & Repair	0.00	1,000.00	-1,000.00	1,000.00
Total 6320 · Pool Expenses	4,349.38	3,950.00	399.38	3,950.00
6600 · Security				

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Cash Basis

Motor Coach Village
Income & Expense Budget Performance
January through December 2019

	Actual Jan - Dec 19	Budget Jan - Dec 19	+/- YTD Variance	Annual Budget
6601 · Alarm Monitoring	420.00	350.00	70.00	350.00
6602 · Alarm Repairs/Maintenance	264.38	300.00	-35.62	300.00
Total 6600 · Security	684.38	650.00	34.38	650.00
6700 · Professional Fees				
6701 · Management Contract	5,220.00	5,220.00	0.00	5,220.00
6702 · Administrative Expenses	370.00	1,500.00	-1,130.00	1,500.00
6703 · Accounting (CPA) Expense	185.00	240.00	-55.00	240.00
6704 · Liens / Legal	0.00	1,000.00	-1,000.00	1,000.00
6705 · Meeting Expense	100.70	0.00	100.70	0.00
Total 6700 · Professional Fees	5,875.70	7,960.00	-2,084.30	7,960.00
6740 · Administrative Costs				
6743 · Social Function	446.09	0.00	446.09	0.00
6744 · Postage / Delivery	161.66	250.00	-88.34	250.00
6745 · Office Supplies	26.25	400.00	-373.75	400.00
6746 · Printing / Reproduction	194.20	250.00	-55.80	250.00
6748 · Signage	163.95	0.00	163.95	0.00
6749 · Storage	4.60	0.00	4.60	0.00
Total 6740 · Administrative Costs	996.75	900.00	96.75	900.00
6800 · Utilities				
6801 · Electric	4,377.09	4,250.00	127.09	4,250.00
6802 · Water	3,159.18	14,000.00	-10,840.82	14,000.00
6803 · Sewer	26,754.58	30,000.00	-3,245.42	30,000.00
6804 · Trash Removal	2,500.39	2,000.00	500.39	2,000.00
6805 · Gas / Propane	2,737.44	3,500.00	-762.56	3,500.00
6806 · Internet	1,026.86	960.00	66.86	960.00
6807 · Cable	697.92	750.00	-52.08	750.00
Total 6800 · Utilities	41,253.46	55,460.00	-14,206.54	55,460.00
6850 · Pass Through Expense				
6853 · Transfer Fee	1,020.00	0.00	1,020.00	0.00
6855 · SemiAnnual Spruce Tree Spraying	600.00	600.00	0.00	600.00
6857 · Name Tag Expense	441.46	0.00	441.46	0.00
6858 · Raffle Distribution	200.00	0.00	200.00	0.00
6859 · Delinquent Letters	225.00	0.00	225.00	0.00
Total 6850 · Pass Through Expense	2,486.46	600.00	1,886.46	600.00
6900 · Taxes				
6903 · State Taxes	10.00	10.00	0.00	10.00
Total 6900 · Taxes	10.00	10.00	0.00	10.00
Total Expense	124,617.92	141,371.00	-16,753.08	141,371.00
Net Ordinary Income	28,308.08	13,229.00	15,079.08	13,229.00
Other Income/Expense				
Other Income				

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Cash Basis

Motor Coach Village
Income & Expense Budget Performance
January through December 2019

	Actual Jan - Dec 19	Budget Jan - Dec 19	+/- YTD Variance	Annual Budget
7000 · Other Income				
7002 · Late Fees / Finance Charges	634.23	0.00	634.23	0.00
7004 · Interest / Dividend Income	140.23	0.00	140.23	0.00
Total 7000 · Other Income	774.46	0.00	774.46	0.00
Total Other Income	774.46	0.00	774.46	0.00
Other Expense				
9000 · Other Expenses				
9002 · Interest / Dividends Expense	140.23	0.00	140.23	0.00
9005 · Clubhouse - Equipment	715.50	0.00	715.50	0.00
9099 · Reserve Transfers	-715.50	0.00	-715.50	0.00
Total 9000 · Other Expenses	140.23	0.00	140.23	0.00
9500 · Budgeted Reserve Transfer	13,200.00	13,200.00	0.00	13,200.00
Total Other Expense	13,340.23	13,200.00	140.23	13,200.00
Net Other Income	-12,565.77	-13,200.00	634.23	-13,200.00
Net Income	15,742.31	29.00	15,713.31	29.00

The Motor Coach Village At Stoneridge Association, Inc.
Budget Comparison Report
12/1/2020 - 12/31/2020

	12/1/2020 - 12/31/2020			1/1/2020 - 12/31/2020			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
<u>Assessments</u>							
4001 - Operating Assessment Fee	\$0.00	\$0.00	\$0.00	\$167,475.00	\$161,700.00	\$5,775.00	\$161,700.00
<u>Total Assessments</u>	\$0.00	\$0.00	\$0.00	\$167,475.00	\$161,700.00	\$5,775.00	\$161,700.00
<u>Other Income</u>							
4202 - Late Fee & Finance Charge	\$483.40	\$0.00	\$483.40	\$1,833.73	\$0.00	\$1,833.73	\$0.00
4205 - Reserve Interest	\$12.58	\$0.00	\$12.58	\$176.78	\$0.00	\$176.78	\$0.00
4208 - Activity Center Cards	\$0.00	\$0.00	\$0.00	\$136.50	\$0.00	\$136.50	\$0.00
<u>Total Other Income</u>	\$495.98	\$0.00	\$495.98	\$2,147.01	\$0.00	\$2,147.01	\$0.00
<u>Pass thru Costs</u>							
4302 - Delinquent Letter	\$250.00	\$0.00	\$250.00	\$975.00	\$0.00	\$975.00	\$0.00
4303 - Recorded Lien	\$0.00	\$0.00	\$0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00
<u>Total Pass thru Costs</u>	\$250.00	\$0.00	\$250.00	\$2,325.00	\$0.00	\$2,325.00	\$0.00
Total Income	\$745.98	\$0.00	\$745.98	\$171,947.01	\$161,700.00	\$10,247.01	\$161,700.00
Expense							
<u>Pass thru expense</u>							
5002 - Delinquent Letter	\$0.00	\$0.00	\$0.00	\$975.00	\$0.00	(\$975.00)	\$0.00
5003 - Recorded Lien	\$0.00	\$0.00	\$0.00	\$1,350.00	\$0.00	(\$1,350.00)	\$0.00
5031 - Owner Reimbursement - Spruce Tree Expense	\$0.00	\$0.00	\$0.00	\$696.00	\$0.00	(\$696.00)	\$0.00
<u>Total Pass thru expense</u>	\$0.00	\$0.00	\$0.00	\$3,021.00	\$0.00	(\$3,021.00)	\$0.00
<u>Professional</u>							
5101 - Association Management Fee	\$435.00	\$416.63	(\$18.37)	\$5,655.00	\$5,000.00	(\$655.00)	\$5,000.00
5104 - Administrative Fee	\$0.00	\$35.38	\$35.38	\$394.75	\$425.00	\$30.25	\$425.00
5108 - CPA/Audits	\$0.00	\$0.00	\$0.00	\$185.00	\$240.00	\$55.00	\$240.00
5113 - Legal General Fees	\$0.00	\$83.37	\$83.37	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
5117 - Website Expense	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)	\$0.00
<u>Total Professional</u>	\$435.00	\$535.38	\$100.38	\$6,534.75	\$6,665.00	\$130.25	\$6,665.00
<u>Office Expense</u>							
5201 - Postage	\$11.05	\$20.87	\$9.82	\$229.00	\$250.00	\$21.00	\$250.00
5202 - Copies	\$12.72	\$20.87	\$8.15	\$338.87	\$250.00	(\$88.87)	\$250.00
5203 - Office Supplies	\$1.75	\$8.37	\$6.62	\$26.00	\$100.00	\$74.00	\$100.00
5204 - Bank Service Fee	\$0.00	\$0.00	\$0.00	\$0.01	\$0.00	(\$0.01)	\$0.00
5206 - Storage of Records	\$2.30	\$0.38	(\$1.92)	\$17.25	\$5.00	(\$12.25)	\$5.00
5207 - Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5209 - Marketing	\$0.00	\$0.00	\$0.00	\$1,204.34	\$300.00	(\$904.34)	\$300.00
5210 - Meeting	\$4.00	\$8.37	\$4.37	\$24.00	\$100.00	\$76.00	\$100.00
5214 - Special Events	\$0.00	\$0.00	\$0.00	\$129.72	\$0.00	(\$129.72)	\$0.00
<u>Total Office Expense</u>	\$31.82	\$58.86	\$27.04	\$1,969.19	\$1,205.00	(\$764.19)	\$1,205.00
<u>Insurance Expense</u>							
5301 - Liability/Property	\$317.25	\$333.37	\$16.12	\$3,337.98	\$4,000.00	\$662.02	\$4,000.00
5302 - Directors & Officers	\$25.00	\$58.37	\$33.37	\$481.00	\$700.00	\$219.00	\$700.00
<u>Total Insurance Expense</u>	\$342.25	\$391.74	\$49.49	\$3,818.98	\$4,700.00	\$881.02	\$4,700.00

The Motor Coach Village At Stoneridge Association, Inc.

Budget Comparison Report

12/1/2020 - 12/31/2020

	12/1/2020 - 12/31/2020			1/1/2020 - 12/31/2020			
	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
<u>Landscape/Grounds Expense</u>							
5403 - Common Area Maintenance	\$0.00	\$0.00	\$0.00	\$5,882.61	\$225.00	(\$5,657.61)	\$225.00
5409 - Fertilizing	\$0.00	\$0.00	\$0.00	\$3,186.00	\$700.00	(\$2,486.00)	\$700.00
5410 - Grounds Maintenance - Contract	\$0.00	\$0.00	\$0.00	\$22,800.00	\$31,000.00	\$8,200.00	\$31,000.00
5412 - Irrigation Repair/Maintenance	\$0.00	\$0.00	\$0.00	\$4,874.48	\$2,700.00	(\$2,174.48)	\$2,700.00
5420 - Pest Control	\$0.00	\$0.00	\$0.00	\$144.00	\$150.00	\$6.00	\$150.00
5434 - New Plants - Flowers	\$0.00	\$0.00	\$0.00	\$345.00	\$700.00	\$355.00	\$700.00
<u>Total Landscape/Grounds Expense</u>	\$0.00	\$0.00	\$0.00	\$37,232.09	\$35,475.00	(\$1,757.09)	\$35,475.00
<u>Alarm and Security</u>							
5601 - Fire Alarm Repairs/Maintenance	\$0.00	\$0.00	\$0.00	\$427.50	\$300.00	(\$127.50)	\$300.00
5607 - Alarm Monitoring	\$35.00	\$37.50	\$2.50	\$420.00	\$450.00	\$30.00	\$450.00
<u>Total Alarm and Security</u>	\$35.00	\$37.50	\$2.50	\$847.50	\$750.00	(\$97.50)	\$750.00
<u>Activity Center/Clubhouse/Pool</u>							
5901 - Clubhouse Cleaning	\$0.00	\$0.00	\$0.00	\$1,394.41	\$1,550.00	\$155.59	\$1,550.00
5904 - Clubhouse Repairs/Maintenance	\$0.00	\$0.00	\$0.00	\$291.60	\$410.00	\$118.40	\$410.00
5907 - Fitness Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$290.44	\$200.00	(\$90.44)	\$200.00
5911 - Pool Service Contract	\$0.00	\$0.00	\$0.00	\$3,480.00	\$3,700.00	\$220.00	\$3,700.00
5912 - Pool Supplies	\$0.00	\$0.00	\$0.00	\$498.70	\$650.00	\$151.30	\$650.00
5913 - Pool Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$356.50	\$1,000.00	\$643.50	\$1,000.00
<u>Total Activity Center/Clubhouse/Pool</u>	\$0.00	\$0.00	\$0.00	\$6,311.65	\$7,510.00	\$1,198.35	\$7,510.00
<u>Outdoor Facilities & Amenities</u>							
6101 - Doggie Disposal Station Service	\$0.00	\$0.00	\$0.00	\$263.91	\$0.00	(\$263.91)	\$0.00
6103 - Dog Park Lease	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00
<u>Total Outdoor Facilities & Amenities</u>	\$0.00	\$0.00	\$0.00	\$264.91	\$1.00	(\$263.91)	\$1.00
<u>Utilities</u>							
6501 - Cable	\$5.05	\$0.00	(\$5.05)	\$458.26	\$950.00	\$491.74	\$950.00
6502 - Electricity	\$482.10	\$375.00	(\$107.10)	\$4,594.82	\$4,500.00	(\$94.82)	\$4,500.00
6503 - Internet	\$88.47	\$83.37	(\$5.10)	\$960.19	\$1,000.00	\$39.81	\$1,000.00
6507 - Gas - Propane	\$437.00	\$0.00	(\$437.00)	\$3,894.64	\$3,000.00	(\$894.64)	\$3,000.00
6513 - Garbage	\$0.00	\$250.00	\$250.00	\$1,833.14	\$2,500.00	\$666.86	\$2,500.00
6514 - Sewer	\$15,419.49	\$2,500.00	(\$12,919.49)	\$44,981.81	\$30,000.00	(\$14,981.81)	\$30,000.00
6515 - Water	\$3,639.52	\$0.00	(\$3,639.52)	\$12,496.83	\$14,000.00	\$1,503.17	\$14,000.00
<u>Total Utilities</u>	\$20,071.63	\$3,208.37	(\$16,863.26)	\$69,219.69	\$55,950.00	(\$13,269.69)	\$55,950.00
<u>Taxes</u>							
6700 - Federal Taxes	\$0.00	\$0.00	\$0.00	\$12.00	\$0.00	(\$12.00)	\$0.00
6702 - State Taxes	\$0.00	\$0.00	\$0.00	\$13.00	\$10.00	(\$3.00)	\$10.00
<u>Total Taxes</u>	\$0.00	\$0.00	\$0.00	\$25.00	\$10.00	(\$15.00)	\$10.00
<u>Master Association Assessments</u>							
6750 - SPOA Master Assessments	\$0.00	\$0.00	\$0.00	\$34,650.00	\$34,650.00	\$0.00	\$34,650.00
<u>Total Master Association Assessments</u>	\$0.00	\$0.00	\$0.00	\$34,650.00	\$34,650.00	\$0.00	\$34,650.00
<u>Budgeted Transfers</u>							
8000 - Operating to Reserve	\$1,100.00	\$1,100.00	\$0.00	\$13,200.00	\$13,200.00	\$0.00	\$13,200.00

The Motor Coach Village At Stoneridge Association, Inc.
Budget Comparison Report
12/1/2020 - 12/31/2020

	12/1/2020 - 12/31/2020			1/1/2020 - 12/31/2020			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<u>Total Budgeted Transfers</u>	\$1,100.00	\$1,100.00	\$0.00	\$13,200.00	\$13,200.00	\$0.00	\$13,200.00
<u>Additional Reserve Expenses</u>							
8100 - Reserve Interest Expense	\$12.58	\$0.00	(\$12.58)	\$176.78	\$0.00	(\$176.78)	\$0.00
<u>Total Additional Reserve Expenses</u>	\$12.58	\$0.00	(\$12.58)	\$176.78	\$0.00	(\$176.78)	\$0.00
<u>Reserve Expenses</u>							
8201 - Fence - Dog Park	\$0.00	\$0.00	\$0.00	\$9,161.20	\$0.00	(\$9,161.20)	\$0.00
8299 - Reserve To Operating	\$0.00	\$0.00	\$0.00	(\$9,161.20)	\$0.00	\$9,161.20	\$0.00
<u>Total Reserve Expenses</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expense	\$22,028.28	\$5,331.85	(\$16,696.43)	\$177,271.54	\$160,116.00	(\$17,155.54)	\$160,116.00
Operating Net Income	(\$21,282.30)	(\$5,331.85)	(\$15,950.45)	(\$5,324.53)	\$1,584.00	(\$6,908.53)	\$1,584.00
Net Income	(\$21,282.30)	(\$5,331.85)	(\$15,950.45)	(\$5,324.53)	\$1,584.00	(\$6,908.53)	\$1,584.00

Exhibit H

Becca Loughnan Accounts Payable Letter 3/25/2020

Attached is a copy of a letter from SRU Utilities Administrator Becca Loughnan dated 3/25/2020 to MCV stating all MCV water accounts were paid in full. This document was emailed by MCV to SRU on approximately February 2022.

Ms. Loughnan incorrectly stated account # 247 currently had an outstanding balance of \$0.00 as of 3/1/2020. Due to her limited understanding and inexperience with the RVS billing software Becca was only relying on the balances showing due Acct. #247 and did not in any way "audit" the account to determine if the account was billing correctly. SRU has experienced significant staff turnover in the ownership transition and nowhere is that more evident of Ms. Loughnan who was originally hired to perform administrative duties for StoneRidge Golf. During a period of complete staff turnover in the utility operations Becca was assigned to the administrative functions of billing for water and sewer operations etc., a role for which she had no prior experience nor education and had to "learn on the fly"

While a "Zero Balance" may have been what was reflected in the billing software, we now know the balance due was significantly higher and it is our understanding that it was MCV HOA/Managers who requested the "Zero Balance" letter from Becca who was very new in her role as billing manager. Which begs the question "were they wanting to "Paper Over"" that they knew they were being underbilled and sought out Ms. Loughnan to document that they did not owe significantly more to SRU.

March 26, 2020



Dear StoneRidge Motor Coach HOA,

All water and sewer accounts owed to StoneRidge utilities is current as of January 30th 2020.

If you have any questions, please feel free to call the office.

Thank you,

Becca Loughnan
Office Manager
Utilities Administrator

A handwritten signature in blue ink that reads "Becca Loughnan".