



John A. Carey  
Inspector General

OFFICE OF INSPECTOR GENERAL  
PALM BEACH COUNTY



Inspector General  
Accredited

---

*“Enhancing Public Trust in Government”*

**Investigative Report**

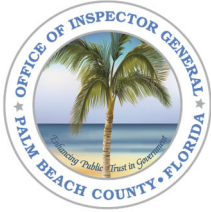
**2019-0007**

**PBC Electrical Repair Services  
Contractor**

**February 7, 2022**

---

**Insight – Oversight – Foresight**



John A. Carey  
Inspector General

## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY

### INVESTIGATIVE REPORT 2019-0007

DATE ISSUED: FEBRUARY 7, 2022



Inspector General  
Accredited

*"Enhancing Public Trust in Government"*

## PBC ELECTRICAL REPAIR SERVICES CONTRACTOR

### SUMMARY

#### WHAT WE DID

The Palm Beach County Office of Inspector General (OIG) received a complaint from a whistleblower (WB1) alleging that Altima Lighting, Inc. (Altima), an electrical vendor for Palm Beach County (County) since 2003<sup>1</sup>, "may be submitting fraudulent invoices" to the County. According to WB1, Altima submitted invoices for reimbursement for electrical parts allegedly purchased from Lighting Kingdom, Inc. (Lighting Kingdom), a company with the same principal and mailing address, owners, and operators as Altima. WB1 believed that Altima used Lighting Kingdom as a "shell company" to overcharge and overbill the County.

Based upon the complaint and an initial review of the contracts between Altima and the County, applicable invoices and company filings, and County policies, we initiated an investigation of the following allegation:

**Allegation (1):** Altima submitted invoices that falsely represented the source and price of materials purchased for the County, in violation of Altima's

contractual requirement to charge the County the original manufacturer's /supplier's cost for parts.

During the investigation, the OIG discovered that several County departments did not have record of receiving supporting documentation attached to invoices from Altima. We thereafter added an additional allegation:

**Allegation (2):** Altima did not provide contractually required original manufacturer/supplier cost documentation with its invoices to the County, in violation of its County contracts.

Our investigation included a review of County Centralized Master Agreement (CMA); Altima and Lighting Kingdom invoices and records; electrical material suppliers' invoices; and financial records. We interviewed two whistleblowers, several County employees, and Altima's General Manager, Michael Ricker Sr.

#### WHAT WE FOUND

**Allegation (1) is supported.** Throughout the entirety of its contractual

<sup>1</sup> The complainant stated 2001 but we later verified with the Purchasing Dept. that Altima had been a vendor since 9/22/2003.

relationship with the County, Altima submitted invoices to the County for reimbursement for parts and supplies supposedly purchased from Lighting Kingdom. The County reimbursed Altima for the price of parts stated on the invoices of its supplier, Lighting Kingdom. Though Altima represented to the County that Lighting Kingdom was the original manufacturer/supplier from who Altima purchased parts, Lighting Kingdom was not. Lighting Kingdom did not manufacture parts, and we found no contracts or payments showing that Altima actually purchased parts from Lighting Kingdom. Instead, Lighting Kingdom, a company with the same principal business and mailing addresses, and owners and operators as Altima, would purchase parts from original suppliers and manufacturers, and then Altima would provide the parts to the County with a mark-up. Lighting Kingdom did not provide parts to any other customers, or purchase parts for any purpose other than to facilitate Altima providing them to the County at a mark-up.

During our investigation, Michael Ricker, the General Manager of Altima and Vice President of Lighting Kingdom, acknowledged that Altima marked-up parts obtained through Lighting Kingdom.

<sup>2</sup> 29 of those delivery orders contained no materials charges.

<sup>3</sup> This estimate is based on applying the identified 107.2% average rate of overbilling to the entire \$2,101,481.76 that the County paid for materials from 2014 to 2020.

<sup>4</sup> Identified costs are costs that have been identified as dollars that have the potential of being returned to the entity to offset the taxpayers' burden.

<sup>5</sup> Consequently, we are unable to determine the propriety or impropriety of the billing amounts in those invoices.

We reviewed 464 delivery orders provided to the OIG by the County that were paid to Altima that included \$1,554,908.01 in materials reimbursements.<sup>2</sup>

However, according to the County's financial management system, the County paid Altima for more materials than reflected in the documents provided to our office. From June 2014 through April 7, 2020, the County paid Altima \$2,101,481.76 for materials.

***Because Altima did not submit the required original manufacturer's/supplier documentation and because not all records were retained, we surmise that the amount overbilled from 2014 through 2020 could have been in excess of \$1 million<sup>3</sup>.***

In the instances that we were able to match Lighting Kingdom's supplier invoices with the invoices Altima submitted

to the County, we found that **Altima overbilled the County by \$180,210.22 for materials; an increase of 107.20% over original supplier/manufacturers' cost. We find that amount to be an Identified Cost.<sup>4</sup>**

**The majority of Altima's supplier invoices lacked required specificity to allow any determination of proper billing.<sup>5</sup> The County did not retain other Altima billing records.**

**Therefore, we find \$1,860,194.89 to be a Questioned Cost.<sup>6</sup>**

We found sufficient information to warrant referring our findings to the State Attorney's Office for a determination of whether the facts arise to a criminal act under section 812, Florida Statutes.

We also found sufficient information to warrant referral of our findings to the United States Attorney's Office for a determination of whether they constitute a violation of Title 18, section 1343, United States Criminal Code.

We notified law enforcement of this matter.

**Allegation (2) is supported.** For 305 delivery orders paid by the County, totaling \$754,536.46<sup>7</sup> in materials costs, Altima failed to provide the County with original manufacturer/supplier cost documentation, as required by the CMA contracts. This amount is included as part of our Questioned Cost total.

#### WHAT WE RECOMMEND

We make four (4) recommendations that will assist the County and its vendors in ensuring that vendors follow contract terms.

The County concurred with our recommendations and has or will be modifying procedures to ensure compliance.

---

<sup>6</sup> Questioned costs can include costs or financial obligations incurred pursuant to: a potential violation of a provision of a law, regulation, contract, grant, cooperative agreement, other agreement, policies and procedures, or document governing the expenditure of funds; a finding that, at the time of the OIG activity, such cost or financial obligation is not supported by adequate documentation; or, a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable. As such, not all questioned costs are indicative of potential fraud or waste.

<sup>7</sup> These delivery orders are included in the delivery orders totaling \$1,554,908.01 noted in Allegation (1) that could not be matched to true supplier invoices.

## BACKGROUND

### **Altima**

Altima filed its Articles of Incorporation with the Florida Secretary of State Division of Corporations (Sunbiz) on October 14, 1996. Altima listed Cynthia Caillouette (Ms. Caillouette) as the incorporator, sole director, and registered agent. In 1997, Altima filed its Annual Report listing Ms. Caillouette as the President and Paul Caillouette (Mr. Caillouette) as Vice President and the mailing address and principal place of business as 3630 Consumer Street, Suite 104, Riviera Beach, FL. Michael Ricker was an Altima employee for 20 years. Documents submitted by Altima to the County listed him as Altima's General Manager.

From 2007 until 2020, Altima's Annual Reports showed that Altima's mailing address and principal place of business was 8361 Currency Drive in Riviera Beach, Florida. Altima was an active vendor for the County from September 22, 2003 until May 21, 2020, when Altima declined the County's request for the extension of County contracts for the period of May 22, 2020 through August 21, 2020. Throughout the contracts terms, Altima had a business phone number, a physical location, and a website.

Altima's list of customers and vendors, vehicles, intellectual property, inventory, and other specified assets were sold to Altima Lighting and Electrical Contracting Corp. in July 2020. This Report examines Altima's activities until that sale. Thereafter, on September 10, 2020, Altima filed Articles of Dissolution indicating that its shareholders authorized the voluntary dissolution of the company, effective September 11, 2020.

### **Lighting Kingdom**

Lighting Kingdom filed Articles of Incorporation with the Florida Division of Corporations on August 29, 2001. Lighting Kingdom's 2002 Annual Report listed a principal place of business as 3630 Consumer Street, Riviera Beach, FL, and Paul Caillouette as its President and Registered Agent and Michael Ricker as its Vice President.

Then, in 2006, Lighting Kingdom updated its Sunbiz records to reflect 8361 Currency Drive in Riviera Beach, Florida as its new principal place of business and mailing address. From 2006 until 2019, Lighting Kingdom listed Michael Ricker as its Vice President, 1000 NW 50th Drive, Okeechobee, FL 34972. Then, in 2020, Lighting Kingdom filed an Annual Report listing Michael Ricker as the President and Registered Agent at 1000 NW 50th Drive, Okeechobee, FL 34972, and Mr. Caillouette as Vice President.

At the time that this investigation commenced, Lighting Kingdom did not have a business phone number, a website, or a storefront. An OIG examination of Lighting Kingdom's business and financial records shows that Lighting Kingdom has not provided parts for any customers beyond those provided to service Altima's contracts with the County.

The individuals who purchased Altima also purchased all the shares of stock in Lighting Kingdom in July of 2020. This Report examines Lighting Kingdom's activities prior to that sale.

### **Lighting Kingdom's Relationship with the County**

From June 8, 2015 through June 7, 2021, Lighting Kingdom was pre-qualified as a County vendor under County contract 15-046/KM. This contract was titled "Request For Pre-Qualification of Vendors for Electrical Supplies and Equipment, Purchase and Delivery of, Term Contract." Lighting Kingdom was one of 23 vendors for this contract.

***Even though Lighting Kingdom was pre-qualified as a County vendor, the County never purchased anything from Lighting Kingdom.***

### **Altima CMA 14-037, ELECTRICAL SERVICES, MINOR AND INCIDENTAL, MAINTENANCE & REPAIR, TERM CONTRACT**

In 2014, the County released Notice of Solicitation Bid #14-037/CC for electrical services, minor and incidental, maintenance & repair, term contract. Paragraph 13 of the Special Conditions stated,

#### **13. TIME AND MATERIAL CONTRACT (MATERIAL PRICING AT COST)**

The price to be paid for **materials** sold to Palm Beach County as a result of this bid award shall be based on the **bidder's cost of the actual items plus shipping cost**. With each invoice that includes materials not covered by the service as defined herein, **the bidder shall supply original manufacturer's/supplier's cost documentation** to the Palm Beach County Department requesting the service as well as to the Finance Department, Pre-Audit Division, PO Box 4036, West Palm Beach, Florida 33402-4036. **In no event shall the prices, based on cost, exceed the bidder's price to its most favored customer for the same item in like quantity, or the current market price, whichever is lower.** [Emphasis added]

On March 27, 2014, Mr. Ricker signed a response to Bid #14-037/CC on Altima's behalf as Altima's General Manager. In its bid, Altima acknowledged,

that its offer includes and accepts all terms, conditions, and specifications of the County's bid solicitation as originally published, without exception, change or alteration of any kind, except as may have been published by the County in official amendments prior to this date of submittal.

On May 5, 2014, the County awarded Term Contract #14037 for Bid #14-037/CC (Lot #1) to Altima, effective May 22, 2014 through May 21, 2015, with the option to renew for four (4) additional 12-month periods. The County renewed the contract with Altima each of the next two (2) years, which were designated CMA 14-037A and CMA 14-037B. The contract expired on May 21, 2017, when CMA 17-044 replaced it.

## **Altima CMA 16-021, LIGHT POLE AND OUTDOOR LIGHTING, MAINTENANCE AND REPAIR, TERM CONTRACT**

In 2015, the County released Notice of Solicitation Bid #16-021/CC. The bid opening occurred on March 3, 2016. Altima submitted a bid response signed by Mr. Ricker on March 3, 2016, which stated,

By signature on this document, bidder acknowledges and agrees that its offer includes and accepts all terms, conditions, and specifications of the County's bid solicitation as originally published, without exception, change or alteration of any kind, except as may have been published by the County in official amendments prior to this date of submittal.

Paragraph 12 of the special conditions for Bid #16-021/CC, stated,

### **12. TIME AND MATERIAL CONTRACT (MATERIAL PRICING AT COST)**

The price to be paid for materials sold to Palm Beach County as a result of this bid award **shall be based on the bidder's cost of the actual items plus shipping cost.** With each invoice that includes materials not covered by the service as defined herein, **the bidder shall supply original manufacturer's/supplier's cost documentation** to the Palm Beach County Department requesting the service as well as to the Finance Department, Pre-Audit Division, PO Box 4036, West Palm Beach, Florida 33402-4036. **In no event shall the prices, based on cost, exceed the bidder's price to its most favored customer for the same item in like quantity, or the current market price, whichever is lower.** [Emphasis added]

The County awarded Term Contract 16-021 to Altima on April 5, 2016. The Contract was for a term of 12 months with the option to renew for four (4) additional 12-month periods. The contract effectively began on April 18, 2016. The County signed contract renewals with Altima, which were designated 16-021A, 16-021B and 16-021C, each of the next three (3) years. The contract expired on April 17, 2020 when Altima opted not to renew it.

## **CMA 17-044 ELECTRICAL REPAIR SERVICES, MINOR/INCIDENTAL, TERM CONTRACT**

On March 23, 2017, the County opened Bid number 17-044, which had been solicited to replace term contract 14-037. Altima submitted a bid response signed by Mr. Ricker on March 23, 2017, which stated,

By signature on this document, bidder acknowledges and agrees that its offer includes and accepts all terms, conditions, and specifications of the County's bid solicitation as originally published, without exception, change or alteration of any

kind, except as may have been published by the County in official amendments prior to this date of submittal.

In the special conditions section of this contract, condition number 13 stated:

### **13. TIME AND MATERIAL CONTRACT (MATERIAL PRICING AT COST)**

The price to be paid for materials sold to Palm Beach County as a result of this bid award **shall be based on the bidder's cost of the actual items plus shipping cost**. With each invoice that includes materials not covered by the service as defined herein, **the bidder shall supply original manufacturer's/supplier's cost documentation to the Palm Beach County Department requesting the service as well as to the Finance Department**, Pre-Audit Division, PO Box 4036, West Palm Beach, Florida 33402-4036. **In no event shall the prices, based on cost, exceed the bidder's price to its most favored customer for the same item in like quantity, or the current market price, whichever is lower.** Any Federal or State taxes paid by the bidder to its suppliers for materials sold to Palm Beach County as a result of this bid award are not reimbursable by Palm Beach County to the bidder. [Emphasis added]

The County Awarded Term Contract 17-044 to Altima on May 16, 2017. The Contract was for a term of 12 months with the option to renew for four (4) additional 12-month periods. The contract effectively began on May 22, 2017. The County renewed the contract with Altima each of the next two (2) years, which were designated 17-044A and 17-044B. The contract expired on May 21, 2020 when Altima opted not to renew it.

### **County Departments Using Term CMAs 14-037, 16-021, and 17-044**

Prior to the expiration of CMAs 14-037, 16-021, and 17-044, Altima provided services for multiple County departments. The four (4) departments that accounted for 98 percent of Altima's work for the County were Facilities Development and Operations (Facilities), Fire Rescue, Parks and Recreation (Parks), and Water Utilities.

## **ALLEGATIONS AND FINDINGS**

### **Allegation (1):**

Altima submitted invoices that falsely represented the source and price of materials purchased for the County, in violation of Altima's contractual requirement to charge the original manufacturer/supplier cost.

### **Governing Directives:**

**County CMAs 14-037/CC, 16-021/CC and 17-044/CC**

### **Finding:**

The information obtained **supports** the allegation.



## **OIG Interview of WB1**

WB1 told the OIG that Altima was submitting invoices to the County for electronic materials and components it purchased from Lighting Kingdom, a company with similar owners and operators as Altima.

WB1 provided the OIG with records Altima and Lighting Kingdom filed with the Florida Division of Corporations that showed that Altima and Lighting Kingdom had the same principal business and mailing addresses. However, WB1 provided records showing that on Lighting Kingdom parts documentation attached to Altima's invoices to the County, Lighting Kingdom's address was 1000 NW, 50th Dr., Okeechobee, FL 34972. The 1000 NW, 50th Dr., Okeechobee, FL address is a residence/ranch owned in part by Mr. Ricker. Mr. Ricker, according to publicly available filings with the Florida Division of Corporations, had served as Lighting Kingdom's President, Vice President, and Registered Agent. Additionally, he had signed Altima's bid responses to the County.

Additionally, WB1 told the OIG that Facilities Trades Crew Chiefs approved invoices from vendors, including Altima, for work completed and materials used. While processing invoices, County staff noticed that Lighting Kingdom's documentation for material purchases submitted with Altima's invoices had parts descriptions that were very generic and lacked the manufacturer's information that the contracts required.

WB1 suspected that Lighting Kingdom did not have active business operations or assets that would distinguish it from Altima and that the owners of Altima were using Lighting Kingdom to artificially inflate reimbursable costs and overbill the County.

## **OIG Review of County Records**

The OIG requested delivery orders and supporting documents from the Facilities, Fire Rescue, Parks, and Water Utilities departments (hereafter "County") for the Altima contracts relevant to our investigation and the amounts Altima billed to the County from June 2014 through April 2020. The County provided 464 delivery orders with supporting documents, totaling \$2,914,295.92, of which \$1,554,908.01 was for materials.

However, according to Advantage, the County's financial management and budgeting system, the County paid Altima for more materials than reflected in the documents provided to our office. From June 2014 through April 7, 2020, for CMAs 14-037, 16-021, and 17-044, the County paid Altima \$3,726,481.66. Of that total, \$2,101,481.76 was for materials, \$1,275,646.40 for labor, and \$349,353.50 for lifts, cranes and other equipment rentals. Based on the Advantage data, we found that the payments to Altima were 56.39% for materials, 34.23% for labor, and 9.37% for lifts, cranes and other equipment rentals.

## **Altima and Lighting Kingdom Business Addresses**

In June 2019, the OIG observed 8361 Currency Dr., Riviera Beach, Florida, which was the mailing and principal place of business address for both Altima and Lighting Kingdom.

The address was a single story stand-alone commercial building surrounded by a chain link fence. A truck inside the fence displayed Altima's name and phone number. Lighting Kingdom's company name did not appear on any readily observable building or vehicle signage.



The OIG conducted numerous internet searches for Lighting Kingdom. Each of these searches showed Lighting Kingdom's location as 8361 Currency Dr., West Palm Beach, FL 33404, the same as Altima.

For the period we reviewed, Lighting Kingdom's payments to manufacturers for materials were made with checks with its address listed as 8361 Currency Drive, Riviera Beach, FL. Similarly, invoices from manufacturers listed Lighting Kingdom's address as 8361 Currency Drive, Riviera Beach, FL. However, the Lighting Kingdom documentation submitted to the County with Altima's invoices showed Lighting Kingdom's address as 1000 NW, 50th Dr., Okeechobee, FL 34972. We found no business or financial records for Lighting Kingdom with the 1000 NW, 50th Dr, Okeechobee, FL 34973 address, other than the supporting documentation provided to the County.

### **OIG Review of Lighting Kingdom's Financial Records**

The OIG reviewed Lighting Kingdom's financial records for the period of July 2014 through October 2019. The records showed \$2,158,950.46 in deposits and \$2,133,336.32 in withdrawals. We observed that \$2,136,700.46 (98.97%) of the total deposits into Lighting Kingdom's account were from Altima's business bank account. Of the remaining \$22,250.00, \$21,460.00 was a single supplier refund for defective materials Lighting Kingdom had purchased using that Lighting Kingdom account.

Lighting Kingdom Deposits (July 2014 - October 2019)	
Monies from Altima	\$2,136,700.46
Refund for defective parts	\$21,460.00
Other	\$790.00
<b>TOTAL</b>	<b>\$2,158,950.46</b>

We observed that \$1,948,188.97 (91.32%) of the total withdrawals from the Lighting Kingdom business account were for the purchase of materials. Of the remaining amount, \$158,260.00 (7.42%) went to Mr. Caillouette and Mr. Ricker,<sup>8</sup> and \$26,887.35 (1.26%) went to cash, Altima, PBC Tax Collectors, and the Florida Department of Revenue.

Lighting Kingdom Withdrawals (July 2014 - October, 2019)	
Purchases of materials	\$1,763,041.62
Monies to Mr. Caillouette and Mr. Ricker	\$158,260.00
Cash, Alima, PBC Tax Collectors, FL DOR	\$26,887.35
<b>TOTAL</b>	<b>\$1,948,188.97</b>

None of the funds in the Lighting Kingdom accounts we reviewed were used for payroll expenses, such as wages, benefits, or payroll taxes for employees, or for business expenses, such as supplies, shipping costs, small business insurance, advertising/marketing, rent, storage, utilities, or transportation costs. The material purchases were for parts provided to the County relating to its contracts with Altima.

Upon review of Lighting Kingdom's financial records, we found no indication that Lighting Kingdom had any business transaction, except those relating to Altima's contracts with the County. Additionally, we found no indication that Altima paid Lighting Kingdom pursuant to a purchase and sale contractual agreement for between the parties for parts or an invoicing and payment process. Instead, Altima deposited funds into Lighting Kingdom's bank account, *and thereafter*, Lighting Kingdom used those funds to purchase materials from original manufacturers and suppliers. Those parts would then be supplied to the County. We found no evidence of an invoicing and payment process wherein Lighting Kingdom would invoice Altima for parts, followed by Altima's payment for parts invoiced. Altima's checks to Lighting Kingdom did not specify invoice numbers or reasons for payments.

### Lighting Kingdom's Purchase of Materials

Lighting Kingdom purchased materials from 37 manufacturers/suppliers, six (6) of which accounted for nearly 80% of total purchases. These manufacturers/suppliers were:

- Topaz Lighting Corp. (Topaz),
- LSI Lighting Solutions (LSI),
- Contemporary Lighting Sales, Inc. (Contemporary),

<sup>8</sup> Mr. Caillouette received \$69,150.00 and Mr. Ricker received \$89,110.00.

- Deco Lighting (Deco),
- Simkar LLC (Simkar), and
- NLS Lighting (NLS).

The OIG requested Altima and Lighting Kingdom sales records from Topaz, LSI, Contemporary, Deco, Simkar and NLS. Simkar went out of business prior to the OIG investigation and did not produce records. The remaining five (5) manufacturers/suppliers only had records for Lighting Kingdom purchases.

### **Topaz Materials Purchases by Lighting Kingdom and Supplied to the County by Altima**

Topaz is a New York corporation registered to do business in Florida. Topaz manufactures electrical and lighting materials, specializing in light bulbs and ballasts.

Topaz posts pictures and specifications sale items on its website, but does not list prices. Topaz only sells its products through distributors. A Topaz customer service representative told the OIG that Lighting Kingdom Inc. at 8361 Currency Dr., Riviera Beach, Florida was a Topaz distributor. There were no distributors of Topaz materials in the 34972 zip code or in Okeechobee County.

The OIG obtained invoices, billing, and payment records from Topaz that represented Lighting Kingdom's purchasing history from November 11, 2015 through August 29, 2019. Those records showed Lighting Kingdom purchased 22,450 items with individual prices ranging from \$0.99 to \$922.94 for a total cost to Lighting Kingdom of \$499,878.50. Individual order amounts ranged from \$19.42 to \$19,175.00. Shipping and handling costs were \$226.28 for the entire purchase history. We observed that several item numbers and descriptions in the Topaz records were a close match or an exact match to the item numbers or descriptions in the Lighting Kingdom documentation submitted to the County with Altima's delivery orders.

The "Bill to" and "Ship to" sections of the invoices showed "Lighting Kingdom 8361 Currency Dr., Riviera Beach, FL 33404." According to these records, materials were not billed or shipped to Lighting Kingdom at 1000 NW 50th Dr., Okeechobee, FL 34972.

### **Deco Materials Purchases by Lighting Kingdom and Supplied to the County by Altima**

Deco Lighting electronically provided records that represented Lighting Kingdom's purchasing history and invoices from July 2014 through July 2019. Deco Lighting provided 27 invoices that showed Lighting Kingdom purchased 826 items from Deco Lighting, with unit prices ranging from \$111.13 to \$495.00 for a total purchase amount of \$163,894.24.

The "Sold to" section on all invoices showed "Lighting Kingdom 8361 Currency Drive., Riviera Beach, FL 33404." The "Shipped to" section also typically showed "Lighting

Kingdom 8361 Currency Drive, Riviera Beach, FL 33404” but in some of the invoices, the “Shipped to” section showed other locations where it appears delivered materials went directly to County job sites. According to these records, materials were not billed or shipped to Lighting Kingdom at 1000 NW 50th Dr., Okeechobee, FL 34972.

### **LSI Materials Purchases by Lighting Kingdom and Supplied to the County by Altima**

LSI electronically provided records that represented Lighting Kingdom's purchasing history and invoices from June 2015 through July 2019. LSI provided invoices and purchase orders that showed Lighting Kingdom purchased 89 items, with unit prices ranging from \$15.00 to \$1,250.00 for a total purchase amount of \$282,318.38, including shipping and handling charges of \$404.43.

The “Bill to” section on all invoices showed “Lighting Kingdom 8361 Currency Drive., Riviera Beach, FL 33404.” The “Ship to” section also typically showed “Lighting Kingdom 8361 Currency Drive, Riviera Beach, FL 33404” but in some of the invoices, the “Ship to” section showed other locations where it appears delivered materials went directly to County job sites. According to these records, materials were not billed or shipped to Lighting Kingdom at 1000 NW 50th Dr., Okeechobee, FL 34972.

### **NLS Materials Purchases by Lighting Kingdom and Supplied to the County by Altima**

NLS electronically provided records that represented Lighting Kingdom's purchasing history and invoices from May 2017 through February 2020. Lighting Kingdom purchased 227 items from NLS, with unit prices ranging from \$28.00 to \$712.00 and lot prices ranging from \$10,811.00 to \$69,947.39, for a total purchase amount of \$152,802.36, including shipping and handling charges of \$249.97.

The “Bill to” section on all invoices showed “Lighting Kingdom 8361 Currency Drive, Riviera Beach, FL 33404.” The “Ship to” section was typically “Lighting Kingdom 8361 Currency Drive., Riviera Beach, FL 33404” but on some of the invoices, the “Ship to” was other locations where it appeared delivered materials went directly to County job sites. According to these records, materials were not billed or shipped to Lighting Kingdom at 1000 NW 50th Dr., Okeechobee, FL 34972.

### **Contemporary Materials Purchases by Lighting Kingdom and Supplied to the County by Altima**

The records provided by Contemporary represented Lighting Kingdom's purchasing history, invoices, and purchase orders from October 2014 through September 2019. Contemporary provided invoices and purchase orders that showed Lighting Kingdom purchased several different part types for a total quantity of 1,080 parts with unit prices ranging from \$5.00 to \$3,256.00 for a total purchase amount of \$221,421.37, including shipping and handling charges totaling \$934.12.

The “Bill to” and “Ship to” sections of the invoices showed “Lighting Kingdom 8361 Currency Dr., Riviera Beach, FL 33404.” According to these records, materials were not billed or shipped to Lighting Kingdom at 1000 NW 50th Dr., Okeechobee, FL 34972.

### **Interview of Frank Tormes, Owner of Contemporary**

Mr. Tormes told the OIG that his primary contacts at Lighting Kingdom were Mr. Caillouette and Mr. Ricker.<sup>9</sup> Mr. Caillouette and Mr. Ricker ordered from him under the Lighting Kingdom name, never Altima. Mr. Tormes added that because he was the sales representative for several wholesalers, many of the records he provided included invoices for transactions that went through Contemporary for parts from other wholesalers. In those instances, Lighting Kingdom ordered from Contemporary, paid the wholesalers, the wholesalers shipped directly to Lighting Kingdom, and Contemporary collected its sales commission. In other instances, Contemporary sold and shipped directly to Lighting Kingdom. Mr. Tormes was also the sales representative for Simkar, which had not responded to an OIG subpoena or contact attempts. Mr. Tormes stated Simkar had gone out of business sometime in 2018. He added, however, that some of the records he provided were transactions for Simkar parts. He had Simkar parts in stock, which he sold directly to Lighting Kingdom.

### **OIG Review of Lighting Kingdom Materials Invoices and Loss Calculation Methodology**

We compared the descriptions of materials on the Lighting Kingdom invoices the OIG received from the County to the descriptions of materials from the records provided by Topaz, LSI, Contemporary, Deco and NLS (hereafter collectively “the suppliers”). We found that the description of materials on the Lighting Kingdom invoices submitted with Altima’s requests for payment to the County often included information that was similar or identical to information the suppliers provided to the OIG.<sup>10</sup>

For example, a March 16, 2018 Lighting Kingdom materials invoice accompanying Altima’s request for payment had part **LPT16/830/E26/G2-74** in its description column. The Lighting Kingdom invoice does not list an original manufacturer/supplier for this part. The OIG located a March 6, 2018 Topaz invoice to Lighting Kingdom that included part **LPT16/830/E26/G2-74**. A side-by-side comparison of the March 6, 2018 Topaz invoice to Lighting Kingdom and the March 16, 2018 Lighting Kingdom invoice that Altima attached as its “original manufacturer/supplier” supporting documentation to the County for “actual cost” reimbursement (i.e. proof of cost) shows:



---

<sup>9</sup> Mr. Caillouette and Mr. Ricker served as President and/or Vice President during periods relevant to this investigation.

<sup>10</sup> Appendix 1 of this Report details the entirety of Lighting Kingdom invoices that included information similar or identical to information on invoices provided by suppliers.

Lighting Kingdom, Inc. 1000 NW 50th Drive Okeechobee, FL 34972		<b>Invoice</b>	
		Date	Invoice #
		3/16/2018	1292
<b>Bill To</b>			
Altima Lighting 8361 Currency Drive Riviera Beach, FL 33404			
		P.O. No.	Terms
		29666	Net 30
		Project	
Quantity	Description	Rate	Amount
9	LPT16/830/E26/G2-74	105.00	945.00


The March 6, 2018 Topaz invoice to Lighting Kingdom that included the materials above depicted the Lighting Kingdom P.O. Number "29666."

 Friendly Service... Powerful Solutions™ TOPAZ LIGHTING CORP 925 WAVERLY AVE HOLTSVILLE, NY 11742 UNITED STATES 631-758-5507 www.topaz-usa.com		9/5/2019 2:26:59 PM							
 <b>1463146</b>		<b>INVOICE</b> Page 1 of 1 <b>1463146</b> Invoice Date: 3/6/2018 Order Number: SO1462675							
<b>Bill to:</b> 54761 LIGHTING KINGDOM 8361 CURRENCY DRIVE RIVIERA BEACH, FL 33404 UNITED STATES		<b>Ship to:</b> 54761 - 1 LIGHTING KINGDOM 8361 CURRENCY DRIVE RIVIERA BEACH, FL 33404 UNITED STATES							
<b>Division:</b> LIGHTING Payment Terms: Net 30 Days P.O. Number: M29666 Your Reference: Order Date: 3/6/2018 RSM: ADAM KROOP OSR: Mfr. Rep.: CSA ELECTRICAL SALES, INC		Shipping Agent: UPS Shipping Service: GROUND Shipment Date: 3/6/2018 Warehouse: Topaz Jacksonville, FL (25) Release Number: Incoterms:							
<b>Line No.</b>	<b>No.</b>	<b>Product Code</b>	<b>Description</b>	<b>Unit of Measure</b>	<b>Qty. Ordered</b>	<b>Qty. Invoiced</b>	<b>Qty. on BO</b>	<b>Unit Price</b>	<b>Amount Invoiced</b>
1	BMMH175MT/4W-73	73977	1-PK 175W MH QUAD-TAP HID KIT M57/M107	Piece					
2	BMLU400MT/4W-73	73965	1-PK 400W HPS S51 QUAD-TAP BALLAST KIT	Piece					
3	MH400/U/ED28-37	77687	1/12-PK 400W REDUCED-SIZED CLEAR	Piece	24	24		12.9500	310.80
4	MH250/U-37	74653	1/12-PK 250W ED28-SHAPE CLEAR M58/E	Piece					
5	LPT16/830/E26/G2-74	74115	1/12-PK 16W E26 POST-TOP RETROFIT 3000K G2	Piece	10	10		26.2500	262.50

The original parts supplier, Topaz, charged Lighting Kingdom \$26.25 each for ten parts that matched the nine (9) items provided to the County. The actual cost of nine (9) items should have totaled of \$236.25. Instead, Altima attached invoice number 1292 from Lighting Kingdom for a total of \$945.00 or \$105.00 per item. For this example, Altima inflated the actual cost of the items from Topaz by \$708.75, or 300%.

In addition to the material description matches between the suppliers' invoices and the Lighting Kingdom invoices, we considered information in the County's delivery orders when evaluating a potential match. Many of the delivery orders collected from the County included information concerning the location of needed services or the nature of the problem. Similar information was often contained in Altima's proposals and/or invoices, Lighting Kingdom's invoices, and the suppliers' invoices. For example, a March 1, 2018 delivery order included the following information:

RETRO FIT 9 INTERIOR LIGHTING FIXTURES TO LEDLOCATION: N. GOVERNMENT CENTER WO# 8371957CONTACT GARY KUS AT 561-776-2050

SHIP TO	FACILITIES DEV. & OPERATIONS NO COUNTY MAIN (561-776-2052) 8130 NORTH JOG ROAD WEST PALM BEACH FL 33412  ATTN: DAN HOENS		CENTRAL DELIVERY ORDER		
			 BOARD OF COUNTY COMMISSIONERS		
ISSUED TO	ALTIMA LIGHTING INC 8361 Currency Drive Riviera Beach FL 33404 USA Cindy/Mike altimalighting@bellsouth.net 561-882-0332		ORDER DATE 03-01-2018	DELIVERY DATE -	F.O.B. Destination
			VENDOR NUMBER ALTI0002	VENDOR ADDRESS AD001	VENDOR CONTACT ALTI0002
			AGREEMENT NUMBER CMA 680 17044		
ITEM	QUANTITY	UNIT	COMMODITY CODE	ITEM DESCRIPTION	
1	30.00000	HR	91082	LICENSED ELECTRICAL PERSONNEL, STANDARD HOURLY RATE <b>**RETRO FIT 9 INTERIOR LIGHTING FIXTURES TO LEDLOCATION: N. GOVERNMENT CENTER WO# 8371957CONTACT GARY KUS AT 561-776-2050**</b>	



The February 28, 2018 handwritten proposal Altima submitted prior to completing this job depicted "No, county court house" in the JOB NAME section. "P.B.C. Facility" in the PROPOSAL SUBMITTED TO section, and "Retrofit (9) CF High Hats to LED, Color of LED to be made by County, and Wattage" in the ...specifications and estimates for section.

Proposal		Page No.	of	Pages
<b>ALTIMA LIGHTING INC.</b> 3630 Consumer Street, Suite 104 Riviera Beach, Florida 33404 (561) 882-0332 Fax (561) 882-9366				
PROPOSAL SUBMITTED TO <i>P.B.C. Facility</i>	PHONE	DATE <i>2/28/18</i>		
STREET	JOB NAME <i>NO. COUNTY COURT HOUSE</i>	JOB LOCATION		
CITY, STATE and ZIP CODE				
ARCHITECT	DATE OF PLANS	JOB PHONE		
We hereby submit specifications and estimates for:				
<i>1) RETRO FIT (9) CF HIGH HATS TO LED, COLOR OF LED TO BE MADE BY COUNTY, AND WATTAGE</i>				

The March 26, 2018 invoice that Altima submitted after completing this job depicted "PB Cty Facilities Management Division" in the "Bill To" section, "North County Courthouse" in the Ship To section, the delivery order number in the P.O No. (Purchase order number) section and "Retro (9) high hats" in the "Description" section.

Altima Lighting, Inc.		Invoice	
8361 Currency Drive Riviera Beach, FL 33404		Date <i>3/26/2018</i>	Invoice # <i>29666</i>
Bill To PB Cty Facilities Management Division P.O. Box 4036 West Palm Beach, FL 33402	Ship To North County Courthouse PGA Blvd. Palm Beach Gardens, FL		
<i>w/o 8371957</i>		P.O. No. <i>DO 030118-9223</i>	Terms Due Upon Receipt
Description	Quantity	Rate	Amount
Retro (9) high hats			

The elements that the OIG utilized to determine that a product on a Lighting Kingdom invoice matched a product on an invoice received from one of the suppliers were:

- Commonalities in descriptions or specifications
- Notations in the records reflecting the location or nature of the work
- Proximity of the date Lighting Kingdom purchased the part to the date of the invoice containing the potential match.

**Loss Calculation for County Delivery Order 04101900007200002829**

On Contemporary invoice to Lighting Kingdom dated April 12, 2019, Lighting Kingdom purchased a quantity of 46 for part ATA22R45L40V1 at a rate of \$8.00 per part, for a total of \$368.00.

<b>Contemporary Lighting</b> 6913 N.W. 52 St. Miami, FL 33166		<b>Invoice</b>																	
		<table border="1"> <tr> <th>Date</th> <th>Invoice #</th> </tr> <tr> <td>4/12/2019</td> <td>19-0120</td> </tr> </table>	Date	Invoice #	4/12/2019	19-0120													
Date	Invoice #																		
4/12/2019	19-0120																		
<table border="1"> <tr> <th>Bill To</th> <th>Ship To</th> </tr> <tr> <td>LIGHTING KINGDOM, INC. 8361 CURRENCY DRIVE RIVIERA BEACH, FLORIDA 33404</td> <td>LIGHTING KINGDOM, INC. 8361 CURRENCY DRIVE RIVIERA BEACH, FLORIDA 33404</td> </tr> </table>		Bill To	Ship To	LIGHTING KINGDOM, INC. 8361 CURRENCY DRIVE RIVIERA BEACH, FLORIDA 33404	LIGHTING KINGDOM, INC. 8361 CURRENCY DRIVE RIVIERA BEACH, FLORIDA 33404														
Bill To	Ship To																		
LIGHTING KINGDOM, INC. 8361 CURRENCY DRIVE RIVIERA BEACH, FLORIDA 33404	LIGHTING KINGDOM, INC. 8361 CURRENCY DRIVE RIVIERA BEACH, FLORIDA 33404																		
<table border="1"> <tr> <th>P.O. No.</th> <th>Terms</th> <th>Due Date</th> <th>Rep</th> <th>Ship Date</th> <th>Ship Via</th> <th>FOB</th> <th>Project</th> </tr> <tr> <td>M30601</td> <td>Net 30</td> <td>5/12/2019</td> <td>FT</td> <td>4/12/2019</td> <td>BEST WAY</td> <td></td> <td></td> </tr> </table>	P.O. No.	Terms	Due Date	Rep	Ship Date	Ship Via	FOB	Project	M30601	Net 30	5/12/2019	FT	4/12/2019	BEST WAY					
P.O. No.	Terms	Due Date	Rep	Ship Date	Ship Via	FOB	Project												
M30601	Net 30	5/12/2019	FT	4/12/2019	BEST WAY														
<table border="1"> <thead> <tr> <th>Description</th> <th>Qty</th> <th>Rate</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>PRICE OF ITEM - <b>ATA22R45L40U1</b></td> <td style="text-align: center;"><b>46</b></td> <td style="text-align: center;"><b>8.00</b></td> <td style="text-align: right;">368.00</td> </tr> </tbody> </table>		Description	Qty	Rate	Amount	PRICE OF ITEM - <b>ATA22R45L40U1</b>	<b>46</b>	<b>8.00</b>	368.00										
Description	Qty	Rate	Amount																
PRICE OF ITEM - <b>ATA22R45L40U1</b>	<b>46</b>	<b>8.00</b>	368.00																
Thank you for your business.		<table border="1"> <tr> <td><b>Sales Tax (7.0%)</b></td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td><b>Total (0.0%)</b></td> <td style="text-align: right;">\$368.00</td> </tr> <tr> <td><b>Payments</b></td> <td style="text-align: right;">\$-368.00</td> </tr> <tr> <td><b>Balance Due</b></td> <td style="text-align: right;">\$0.00</td> </tr> </table>		<b>Sales Tax (7.0%)</b>	\$0.00	<b>Total (0.0%)</b>	\$368.00	<b>Payments</b>	\$-368.00	<b>Balance Due</b>	\$0.00								
<b>Sales Tax (7.0%)</b>	\$0.00																		
<b>Total (0.0%)</b>	\$368.00																		
<b>Payments</b>	\$-368.00																		
<b>Balance Due</b>	\$0.00																		
<table border="1"> <tr> <th>Phone #</th> <th>Fax #</th> <th>E-mail</th> </tr> <tr> <td>305-592-3262</td> <td>305-592-3403</td> <td>Contemporaryltg@aol.com</td> </tr> </table>		Phone #	Fax #	E-mail	305-592-3262	305-592-3403	Contemporaryltg@aol.com												
Phone #	Fax #	E-mail																	
305-592-3262	305-592-3403	Contemporaryltg@aol.com																	

However, Altima submitted a Lighting Kingdom invoice to the County dated April 10, 2019<sup>11</sup> that showed a quantity of 46 for part ATA22R45L40U1<sup>12</sup> billed at a rate of \$218.02 per part, for a total of \$10,028.92.

Lighting Kingdom, Inc. 1000 NW 50th Drive Okeechobee, FL 34972		<b>Invoice</b>	
<b>Bill To</b> Altima Lighting, Inc 8361 Currency Drive Riviera Beach, FL 33404		Date	Invoice #
		4/10/2019	1635
		P.O. No.	Terms
		M-30601	Net 30
		Project	
Quantity	Description	Rate	Amount
46	ATA22R45L40V1	218.02	10,028.92
1	100A 3P Bolt In Breaker	584.00	584.00
20	20A 1P Bolt In Breaker	25.00	500.00
1	ACW2109774	2,119.61	2,119.61
		<b>Total</b>	\$13,232.53

The County reimbursed Altima \$10,028.92 for these parts. Altima increased the rate per part by \$210.02 for each of the 46 parts, for a total mark-up of \$9,660.92. This was a 2,625% increase (i.e. Altima’s cost to purchase the parts).

**OIG Analysis of Altima Overbilling**

We identified 71 Altima invoices the County paid where Altima attached supporting invoices from Lighting Kingdom reflecting costs that far exceeded the original manufacturer/supplier costs. Instead of purchasing the parts directly, Altima deposited money into Lighting Kingdom’s account. Then, Lighting Kingdom purchased the materials at costs that were substantially below the cost reflected in the supporting documentation

<sup>11</sup> We note that the Lighting Kingdom invoice attached to Altima’s request for payment to the County was dated *two days* prior to the date on the Contemporary Lighting invoice to Lighting Kingdom. It is also important to note the disparity between the actual cost of the parts and the cost billed to the County for the parts.

<sup>12</sup> The Lighting Kingdom invoice attached to Altima’s County submission replaced the letter “U” in Contemporary’s invoice with a “V.”

submitted to the County with Altima's invoices. In the 71 invoices, we identified 169 line items calling for specific parts that matched suppliers' records. When comparing the price Lighting Kingdom paid the suppliers (i.e. actual cost) and the price of the materials on the Lighting Kingdom invoices (i.e. vendor cost billed to the County), we found that Altima overbilled the County by \$180,210.22.

### **OIG Review of Altima Materials Purchases without a Direct Match to County Invoices**

The OIG found Altima materials invoices submitted to the County totaling \$1,313,621.14 lacked sufficient description of parts for us to identify a direct match to parts supplied by the original manufacturer/supplier.

If these materials invoices were marked-up at the same 107.20% rate on average as the identified matches, those invoices may have caused an additional amount overbilled to the County of approximately \$679,634.10.

### **OIG Interview of Michael W. Ricker Sr.**

The OIG interviewed Mr. Ricker at his home address,<sup>13</sup> 1000 NW 50th Dr., Okeechobee, Florida. Mr. Ricker stated he was an employee of Altima for approximately 20 years. He stated his title at Altima was Service Manager. He believed Altima came into existence in 1995 and had been a County vendor for ten years. Mr. Ricker stated that Mr. and Mrs. Caillouette were Altima's owners until the summer of 2020. Mr. Ricker left Altima in May of 2020. Over the past five years, Mr. Ricker estimated that Altima averaged from ten to 16 employees. Mr. Ricker, Mr. Caillouette, and Mrs. Caillouette all had equal access to and used the same Altima email account to communicate.

Mr. Ricker told the OIG that Altima had one-year contracts with the County, with four years of renewals. In 2020, Mr. Caillouette chose not to renew them. Two of the contracts were services contracts and one was a "pre-qual." A service contract was for existing items and a pre-qual was for pre-qualification to bid for a new County project. The County picked the lowest bidder after invitations were sent out to vendors on the prequalification list.

Mr. Ricker stated that he was "pretty much" familiar with the terms of the Altima County contracts—he said it was part of his duties to be familiar with them. Typically, County employees would call Altima with a job assignment, he went to the job site to evaluate the work needed, he wrote a proposal for each request, and then the proposal went through the "proper channels" to get a delivery order.

Mr. Ricker had a specific crew who did County work. Mr. Ricker stated that he "pretty much" handled only County work.

---

<sup>13</sup> This is also the address listed as Lighting Kingdom's business address on its invoices submitted by Altima to the County.

Each County department had a point of contact that would contact Altima. Mr. Ricker stated that in the last few years the County was frequently changing employees and hired people who were very unqualified to be in those positions.

Once a job was complete for the County, he notified the County contact employee, who then visited the site and inspected the work. Mrs. Caillouette did all of the invoicing to the County. He said he gave Mrs. Caillouette the handwritten work order that itemized materials used for County projects. The County signed off on the majority of jobs.

The OIG showed Mr. Ricker the specifications for Material Pricing at Cost for CMAs 14-037, 16-021 and 17-044. Mr. Ricker stated that he was “very familiar with these specifications. Mr. Ricker explained that under these contracts invoices had all the materials used on a job itemized and individually listed, with labor also priced individually. Each pricing component had different codes on the invoice.

Mr. Ricker stated that Altima provided the County with all material costs. Mr. Ricker added that the paper work involved was a “real pain in the ass, I mean a lot of paper work went into this.”

For time and material type contracts, Mr. Ricker said Altima made its money from labor, not materials--there were “no markups permitted.” Because Altima was a service company, many of the parts they used were from its inventory, and they purchased many parts in bulk. He stated Altima itemized them by dividing the price paid for the bulk parts by the amount used on each job. Mr. Ricker stated that 100% of Altima’s revenue came from labor, adding that parts are at cost. “In fact, sometimes it cost us money because back then you weren’t allowed to charge for shipping either.”

Altima stockpiled parts like lightbulbs in the warehouse in Riviera Beach. Altima informed the County of the cost of materials before Altima installed them. Those costs were not estimates and Altima invoiced them to the County with backup invoices from the manufacturer. Parks Division always wanted to know down to the penny what everything cost. Mr. Ricker stated that he only charged for the materials he used on each job. In recent years, he said the County needed information to generate a delivery order, but prior to that, at times Altima performed the work first and then issued a delivery order.

Generally, when Mr. Ricker wrote a proposal he stated he wrote them 10% to 15% high, because it was always easier to reduce the final price than raise it.

Parts prices ranged from \$25.00 to \$15,000.00. Mr. Ricker cited Lighting Kingdom, K&M, Contemporary Lighting, and Graybar as major parts suppliers for Altima. If he used parts from any of these suppliers, he would submit those suppliers’ invoices to the County. Mr. Ricker stated that he and Mr. Caillouette purchased parts.

Mr. Ricker described Lighting Kingdom as a distributor of lighting and electrical service and repair items that was in business from 2003 until 2020. Mr. Ricker and Mr. Caillouette were the owners until they left both Altima and Lighting Kingdom in 2020. Mr. Ricker’s

home address is the same Okeechobee, Florida address as the one on all of the Lighting Kingdom invoices to the County. According to Mr. Ricker, Lighting Kingdom parts were stored in horse barns in Okeechobee, and in Riviera Beach. Mr. Ricker stated that Lighting Kingdom was a wholesaler that sold to any electrical contractor, including Altima. Lighting Kingdom had a phone number and advertised. He did not know if Lighting Kingdom had a web site. He said that representatives from different manufacturers guided people to contact Lighting Kingdom as the distributor for its products for the area. Lighting Kingdom sold products from Lithonia, Tech Light, Topaz, Simkar, and many more. Lighting Kingdom did not have employees; it consisted of him, Mr. Caillouette, and Mrs. Caillouette keeping the books.

The OIG asked Mr. Ricker to review 76 sets of County Delivery Orders with Altima invoices and Lighting Kingdom supporting documentation. Mr. Ricker acknowledged that they "were good," had all the required documents, and that County staff had signed off on them. He said that he remembered every one of the jobs associated with the invoices he viewed. When asked about the prices on the Lighting Kingdom invoices he responded that the prices on those invoices reflected "the price that Lighting Kingdom paid for that to sell to Altima." Mr. Ricker agreed that Lighting Kingdom was not a manufacturer.

The OIG showed Mr. Ricker a March 23, 2016 Lighting Kingdom invoice, number 1021, attached to County purchase order DO 031116-11638 associated with Altima invoice number 27548. The invoice priced part 40 PLT32/E/41-39 at a rate of \$6.38 each for a total of \$255.20. Mr. Ricker stated that rate was what Altima paid for these parts. When asked what Lighting Kingdom paid for the part he answered that Lighting Kingdom probably paid 10% less. Mr. Ricker said that Lighting Kingdom had a 10% markup of its parts to Altima, which they passed to the County. Mr. Ricker also said that even with the 10% markup, Altima "... is still like about 30% cheaper than the parts could have been bought elsewhere." After the OIG showed Mr. Ricker this set of invoices, Mr. Ricker stated that he thought that in this case the markup was over 50%. Mr. Ricker then was shown the markup calculation for that part, which was 116%. After viewing the markup calculation, he had no further comment about that set of invoices.

The OIG showed Mr. Ricker a May 3, 2016 Lighting Kingdom invoice, number 1031, attached to Altima invoice number 27678 to the County from May 4, 2016. Mr. Ricker identified the parts as manufactured by Topaz. He then acknowledged that the prices listed on the Lighting Kingdom's invoice are the prices Altima paid and passed to the County, and that Lighting Kingdom's cost was marked up 10%. Mr. Ricker then said Lighting Kingdom only ordered parts they needed for jobs Altima already had and that Altima employees handled Lighting Kingdom's parts.

Mr. Ricker was shown a March 21, 2016 Lighting Kingdom invoice, number 1022, part of purchase order number DO 022216-10235 associated with Altima invoice number 27494 and the corresponding Topaz invoice. He disagreed that the parts on the Lighting Kingdom invoices were the same.

Mr. Ricker told the OIG that Lighting Kingdom was marking up its materials and selling them to Altima. He stated that Lighting Kingdom is a separate corporation from Altima, and that one has nothing to do with the other. It was his position that Altima had to bill the County for parts at Altima's cost. He also believed that Lighting Kingdom sold parts more cheaply than other wholesalers did. He said the County was still paying less than what they would have paid if purchased somewhere else. He knew the County bought off lists and that Lighting Kingdom's prices were cheaper than the prices on the County's price lists.<sup>14</sup>

While Mr. Ricker initially said that Lighting Kingdom sold to other businesses besides Altima, at first he could not name any other companies that Lighting Kingdom sold to besides Altima. Eventually he said, "That one you'd have to put to Paul." He then named Grady Hall Electric as a possible alternate customer of Lighting Kingdom, and reiterated that we would have to ask Mr. Caillouette about other businesses that purchased from Lighting Kingdom.<sup>15</sup> Mr. Ricker told us that forty percent of Lighting Kingdom's sales were to Altima. He said that most of Lighting Kingdom's customers were companies other than Altima.

OIG comment: The OIG found that Lighting Kingdom's only customer was Altima.

Mr. Ricker then further opined on whether Lighting Kingdom marked up prices for sale to Altima:

"Frankly it really don't matter if they raised them 50% because no two people buy for the same price. I mean this is the most ridiculous f\*\*\*ing thing you know, sell 'em at your cost."

Mr. Ricker stated that there was no criminal intent involved in Altima's transactions with the County.

### **OIG Attempt to Interview Paul and Cynthia Caillouette**

The OIG attempted to interview Paul and Cynthia Caillouette. Through their attorney, they declined. However, a December 20, 2020 letter from their attorney, Jeffrey Eannarino,<sup>16</sup> to the OIG stated that:

My clients are unable to determine what material costs and expenses might be attributed to jobs completed by Altima for the County, even if they had all the requested records. Thus, they feel that any questions regarding this are better directed to Ricker as my clients have nothing further to offer.

---

<sup>14</sup> County approved parts lists do not affect the actual cost reimbursement structure of Altima's vendor agreement.

<sup>15</sup> Grady Hall is a Certified Electrical Contractor in Riviera Beach doing business as Howard Hall Electric Inc. That business closed in 1980. Grady Hall's license is still active with an address in Martin County. There were no transactions between Lighting Kingdom and Grady Hall or Howard Electric in records examined by the OIG.

<sup>16</sup> OIG Appendix 2 shows the entirety of this letter.

In the letter, Mr. Eannarino further stated on behalf of the Caillouettes that:

Altima had half dozen employees including service manager Ricker. Mr. Caillouette and Ricker were shareholders in a separate company, Lighting Kingdom, Inc. (“LK”), a wholesale supply company that sold light fixtures to Altima.

...

Ricker was the only contact between Altima and the County. Ricker had 5-6 individual contacts with the County and held weekly lunch meetings with these contacts over the course of Altima’s relationship with the County. Neither of the Caillouttes were privy to these meetings or met with County personnel.

...

Much of Ricker’s compensation was bonuses based on revenue generated by Altima and, while not client specific, the County account contributed to this. Ricker exclusively negotiated and managed the County account, that included generating all invoices to and from LK, Altima and the County.

...

The County contract came up for the first time in that heated discussion<sup>17</sup> whereupon Mr. Caillouette first learned that Ricker had signed a material cost pricing contract with the County... The only other contract the Caillouettes were aware of at that time was a single pre-qual contract. At no point prior to this were either of the Caillouttes aware that the County changed to a material cost contract, nor would they have ever agreed to it; or, that there were multiple contracts with the County, or that Ricker may not have honored the Contracts.

...

Ricker assured Mr. Caillouette ... that he had always sold materials to the County at or below their best customer pricing.

## Conclusion

Throughout its contractual relationship with the County, Altima purchased materials for County projects from Lighting Kingdom. While Lighting Kingdom was an independently incorporated entity, it was not at any time an “original manufacturer/supplier” of materials. Additionally, Lighting Kingdom appears to have been a company owned and operated solely to provide materials for Altima’s contract with the County at prices substantially higher than what Altima could have purchased the items from original manufacturers/suppliers. Lighting Kingdom had the same principal business and mailing address, and owners and operators as Altima. Altima entirely funded Lighting Kingdom, and Lighting Kingdom’s role in County materials purchases appears to be solely that of an artificially inserted intermediary to inflate materials costs.

---

<sup>17</sup> Attorney Eannarino estimated that this conversation occurred in February of 2020.



Altima's purchases through Lighting Kingdom, shipped to Altima's business address, were marked up an average of 107.20% over the costs charged by the true manufacturers/suppliers. These deceptions resulted in an identified cost of \$180,210.22. The County should pursue recoupment of those monies.

Altima submitted invoices to the County for payment with attached supporting documentation for materials from Lighting Kingdom that listed Mr. Ricker's home address as its business address. As this address was not used for any other Lighting Kingdom business transactions, invoices, or checks, it was possibly used on documentation submitted with Altima's invoices to the County as a way of disguising Lighting Kingdom's relationship to Altima and its principals.

**Allegation 1 is supported.**

#### **Allegation (2):**

Altima did not provide contractually required original manufacturer/supplier cost documentation, in violation of County contracts.

#### **Governing Directives:**

**County CMAs 14-037/CC, 16-021/CC and 17-044/CC**

#### **Finding:**

The information obtained **supports** the allegation.

#### **OIG Review of the County's Received Altima Materials Cost Documentation**

The OIG reviewed the 435 delivery orders the County provided related to Altima invoices that included materials costs. These delivery orders should have included original manufacturer's/supplier's cost documentation. However, 305 (70%) of Altima's submissions did not have the documentation, as illustrated below:

<b>County Department</b>	<b>Altima Delivery Orders</b>	<b>Delivery Orders without Required Materials Invoice</b>	<b>Percentage Without Required Invoice</b>
Facilities	82	7	9%
Fire Rescue	175	168	96%
Parks	126	118	94%
Water Utilities	52	12	23%
<b>Total</b>	<b>435</b>	<b>305</b>	<b>70%</b>

## **OIG Comparison of Altima Invoices Provided to the County with Altima Invoices Provided by the Caillouettes**

The OIG reviewed Altima invoices provided by Mr. and Mrs. Caillouette through their attorney. These matched the Altima invoices provided to the County.

The Lighting Kingdom invoices provided by the Caillouettes did not match the Lighting Kingdom invoices attached to Altima's County submissions. However, while the Lighting Kingdom invoices had the same format, same Okeechobee address and same "Bill To" address as the invoices provided to the County:

- Unlike the invoices provided to the County, these invoices included the manufacturers' name and invoice number in the description section.
- When compared with known suppliers' invoices, Lighting Kingdom invoices marked up the rate of the materials sold by ten percent, instead of the larger mark ups identified in the Lighting Kingdom invoices provided to the County.
- The invoices did not match any known Lighting Kingdom invoices provided to the County, or if when we found a matching invoice number, the two were completely different.

The Caillouettes provided 160 non-duplicate Lighting Kingdom invoices from December 15, 2016 through May 8, 2020. Of those, County records did not match 151 of them. The other nine had the same invoice number as the invoice provided to the County, but the dates, quantities, descriptions, price rates, and total prices were different.<sup>18</sup>

## **OIG Review of Altima Emails**

The County provided the OIG with all the email communications between Altima and the County from July 1, 2014 through September 20, 2020. The OIG reviewed 5,345 emails and found no additional original manufacturer's/supplier's cost documentation.

## **OIG Interview of Water Utilities Support Services Manager Conrad Ailstock, and Procurement Coordinator Dawn Jones**

Mr. Ailstock and Ms. Jones told the OIG that after Altima completed work, Water Utilities procurement staff got a copy of its invoices from Water Utilities field staff. The employees in the field acknowledged completed work but did not approve payments. Water Utilities procurement staff approved payment requests and forwarded them to the County Finance Department for payment processing.

They stated that when contracts required a materials list, the materials cost on vendors' invoices were compared to costs on the third party vendors' materials invoices. The invoices were then forwarded to the Finance Department. They also forwarded the materials invoices to the Finance Department.

---

<sup>18</sup> The OIG also subpoenaed Altima and Lighting Kingdom records from Mr. Ricker. Mr. Ricker told the OIG he had no records that were responsive to the subpoena.

Mr. Ailstock and Ms. Jones were familiar with work completed by Altima under CMAs 14-037, 16-021, 17-044, and 18-012. They confirmed that under the time and materials specification of these contracts, the vendor should have submitted third party materials invoices and Water Utilities should have required it.

Mr. Ailstock and Ms. Jones stated that 12 sets of Altima invoices were missing materials invoices due to employee oversight and error. Altima was required to send the materials invoices attached to the Altima invoices but did not send them unless asked. If Altima had provided Water Utilities with the materials invoices, Water Utilities would have had them in their possession.

In 2018, a County Purchasing Department request caused Water Utilities to review Altima's invoices for jobs costing more than \$25,000.00. As a result of this request, Water Utilities realized that Altima had not submitted some third party materials invoices. Water Utilities staff requested Altima provide the invoices for those jobs, and Mr. Ricker hand-delivered missing invoices.

Mr. Ailstock and Ms. Jones stated that the Water Utilities Department has instituted a new system within its internal processes to catch deficiencies in materials invoice submissions. The staff now ensures that procurement specialists have entire contracts available at all times.

### **OIG Review of Parks Invoices and Emails**

In June 2020, the OIG received Altima invoicing records from Parks. The majority of the invoices did not include the contracts' required original manufacturer's/supplier's cost documentation. The OIG asked Parks to provide the missing invoices or explain the reason for invoices not provided. Parks Support Services Manager Tom Landy responded with an email, which stated in part:

.... We reviewed our files for each of the Parks Maintenance transactions listed on the attached and find no additional supporting parts invoices for same. We have provided all the supporting documentation we have on file for the transactions in question. While in some cases Altima provided a detailed parts and quantity listing in the invoice, **more often than not it simply billed for "parts", which was their standard billing procedure.** [Emphasis added]

### **OIG Interview of Parks Support Services Manager Tom Landy**

Mr. Landy stated that the Parks Trades Crew and Electrical Trades Crew Chiefs met with vendors on site to determine the scope of work. Field staff needed to know and understand contract terms and conditions. Field staff obtained a cost estimate and wrote a requisition for approval that went to a supervisor. The Supervisor then approved the requisition and could authorize projects up to \$10,000.00. Projects up to \$20,000.00 needed approval from the Division Director and beyond \$20,000.00 from the Parks Director.

The OIG explained that from the 116 Altima related delivery orders that per the contracts should have included an itemized manufacturer's parts invoice, 110 did not.<sup>19</sup> Mr. Landy responded that Parks did not have those parts invoices. Mr. Landy told the OIG that Parks had a small staff that dealt with several thousand-purchase orders a year and that staff were not contract experts. He and his staff expected that Parks field staff understand and implement contracts properly.

Mr. Landy stated that the County's online Advantage system did not easily identify the contract language that specified material pricing at cost.

The OIG showed Mr. Landy an invoice packet for Altima purchase order 050818 02158 in which the Altima invoice had itemized parts and prices, but did not show where these parts were purchased, the purchase price, or who the manufacturer was. Mr. Landy agreed that this did not satisfy the contractually required specifications.

Prior to the interview, Mr. Landy told the OIG he reviewed invoices packets and found many did not include supporting parts invoices. He believed it would be helpful if the parts language of the contract was in Advantage.

### **OIG Interview of Fire Rescue Capital Projects Manager James McNamara**

Mr. McNamara told the OIG that he oversees new construction and renovations and manages the building maintenance section for Fire Rescue. His position requires him to hire vendors and to be familiar with contracts.

Fire Rescue created purchase orders for needed construction, repairs, or maintenance. In some instances, Mr. McNamara could solicit vendors directly for a quote for services. Once he got quote(s), he assessed them based on industry standards then sent them to the Fire Rescue Finance Department for processing and a work order. Vendors were responsible for billing for the time and materials they used.

Mr. McNamara stated that he was able to tell if the quoted price was appropriate for the job needed. When the job was completed, he looked at the invoice that approved payment. The invoice was the same as the quote on most occasions.

Mr. McNamara was familiar with CMAs 14-037, 16-021, and 17-044 with Altima. He worked with Altima and Mr. Ricker since 2014; prior to that, another vendor had the electrical repair contract. Mr. McNamara never met anyone else from Altima but Mr. Ricker and "Glen," an electrical repairperson. He did not know if Mr. Ricker was the owner of Altima but he assumed he was. He also recalled that Mrs. Caillouette was the person who sent Altima's invoices via email. Mr. Ricker preferred to communicate by phone; he did not use many emails. Mr. McNamara considered Altima's work to be excellent, reliable, and responsive. Altima was a vendor Fire Rescue used over the years to repair light poles and sight lightings under contract 16-021. Fire Rescue used Altima to re-lamp

---

<sup>19</sup> After further OIG review of records, 118 of 126 Parks invoices did not include materials invoices.

all sight lighting throughout 49 fire stations every year. Contracts 14-037 and 17-044 covered electrical repairs.

For emergencies, Mr. McNamara contacted Altima to go to the site first, with a simultaneous project order created. For non-emergency jobs, he first requested a quote from Altima. Mr. McNamara stated that when Altima invoiced Fire Rescue, they would have to show invoices and the materials used.

Mr. McNamara told the OIG that if Fire Rescue got a quote, Altima did not have to supply a parts list with the payment invoice. Mr. McNamara always dealt with Mr. Ricker from Altima. He usually notified Mr. Ricker of a work project via email, and Mr. Ricker assessed the job and submitted a quote. He also sometimes met with Mr. Ricker on site during the assessment of the work. Mr. Ricker was extremely knowledgeable and guided Fire Rescue with good recommendations.

Mr. McNamara stated that Altima should have been charging the County for materials at cost. Mr. McNamara knew Altima did not submit proof of cost invoices on 90 percent of its jobs because they were quotes and quotes did not require that. Mr. McNamara, and County Purchasing and Finance, approved the materials without proof of cost if they were quotes. Mr. McNamara estimated that Fire Rescue did not collect proof of cost invoices on 80 percent of the jobs completed by Altima.

The OIG showed Mr. McNamara several sets of invoices for jobs completed by Altima for Fire Rescue. Mr. McNamara acknowledged that in his expert opinion, the quotes from Altima appeared “about right” and he approved the work without proof of cost invoices. He also acknowledged that he did not request proof of cost on materials on quoted jobs from Altima. Mr. McNamara stated after Altima visited the work site, assessed the job, and provided Fire Rescue with a quote, he assessed the quote to see if it matched industry standards and pricing of any other jobs they had done then before approving it.

Mr. McNamara stated that in the past couple of years Fire Rescue has not been approving invoices without back-up proof of cost parts invoices. He said that ultimately County Finance had the final approval for payment.

## **OIG Interview of WB2**

WB2 is familiar with Facilities processes, and regularly reviewed Altima invoices.

WB2 was suspicious of Altima when Facilities started seeing the receipts Altima submitted. The parts receipts were from a company WB2 had never heard of, Lighting Kingdom. WB2 researched Lighting Kingdom and found that its business address was the same as Altima’s address, but the address on the Lighting Kingdom invoice was an address in Okeechobee County. WB2 knew Mr. Ricker lived in Okeechobee County believed the address on the invoice was Mr. Ricker’s home address.

WB2 never read the materials specifications of the contract. WB2 heard that the vendor had to provide invoices, that materials had to be OEM, and that the parts invoices could not be marked up.

Altima provided invoices that showed hours worked and the source of materials. WB2 saw many Lighting Kingdom materials invoices. When WB2 asked Mr. Ricker about Lighting Kingdom, Mr. Ricker began supplying receipts from Altima, but in the same format as the Lighting Kingdom receipts. WB2 received the Altima Invoices and made sure hours and materials for the job all added up before approving payment.

WB2 stated that materials invoices should have provided manufacturer names but they did not. On its invoices, it appeared Lighting Kingdom was the manufacturer of parts but WB2 knew Mr. Ricker used lightbulbs manufactured by Topaz.

WB2 believes that other vendors provided accurate invoices; Altima was the only vendor WB2 encountered that provided suspicious invoices.

Once an Altima job was completed and approved, Facilities Procurement received the approval for payment. Procurement at times found issues and could ask for corrections or additions.

### **OIG Interview of Michael W. Ricker Sr.**

The OIG showed Mr. Ricker the transactions without materials invoices table and explained that in our review of several invoices for work performed by Altima in the past five years, 60%<sup>20</sup> of the contractually required itemized parts invoices were missing. Mr. Ricker responded by saying “We did not, did not and I can honestly sit here and swear, did not submit anything without an itemized invoice and we knew exactly how to do this and who to send it to.”

He said Altima always provided the County with itemized invoices with separate itemized parts invoices, adding, “There is no way in hell that we would have gotten paid without it.” He said that Mrs. Caillouette would always send the invoice to the Departments. The Finance Department also got a copy and somebody at the County had to sign off on it.

### **Conclusion**

We find that on at least 305 occasions, Altima did not submit contractually required parts invoices to the County. The invoices amounted to **\$754,536.46**. While County Departments may not on several occasions have requested these invoices, the contractual requirement for the provision of invoices rested with Altima. An OIG review of Altima and County records shows that Altima did not fulfill its responsibilities under this requirement.

---

<sup>20</sup> At the time of Mr. Ricker’s interview, the OIG believed the percentage was 60% but when the records were re-analyzed to include Altima invoices with itemized materials, the percentage was 70%.

**Allegation 2 is supported.**

### IDENTIFIED, QUESTIONED, AND AVOIDABLE COSTS

**Identified Costs:** \$180,210.22

**Questioned Costs:** \$1,860,194.89

**Avoidable Costs:** \$0

### ACKNOWLEDGEMENT

The Inspector General's Investigations Division would like to thank the Facilities, Fire Rescue, Parks, and Water Utilities staff for their cooperation throughout this investigation.

The OIG would also like to thank WB1 and WB2, both of whom took proactive effort to ensure that the County and taxpayers' interests and finances were protected from waste, fraud, and abuse.

### RECOMMENDED CORRECTIVE ACTIONS

The OIG recommends that:

1. The County obtain contractually required invoice information and supporting documentation from vendors prior to approving invoices for payment, and retain that documentation and information.
2. The County verify the suppliers for County vendors on cost-based contracts are independent of the County vendor prior to approving invoices for payment or require vendors to provide notice of its affiliation with any of its suppliers.
3. The County provide training to employees who review and approve vendor invoices for payment regarding the contractually required invoice information (e.g. part numbers) and supporting documentation (e.g. original supplier invoices) that must be submitted by vendors based on the agreement.
4. The County consider modifying its Advantage system to include a link to contract terms, and/or additional detail.

### RESPONSE FROM MANAGEMENT

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, the County was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. The County's written response is attached to this report as Attachment A.

**RESPONSE FROM WB1**

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, WB1 was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within 20 calendar days. WB1 responded, "I agree with the report."

**RESPONSE FROM WB2**

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, WB2 was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within 20 calendar days. WB2 did not submit a response.

**RESPONSE FROM MICHAEL RICKER**

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, Mr. Ricker was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. An extension for response was granted for a response within 20 days. Mr. Ricker did not submit a response.

**RESPONSE FROM CYNTHIA CAILLOUETTE**

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, Mrs. Caillouette was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. An extension for response was granted for a response within 20 days. Mrs. Caillouette did not submit a response.

**RESPONSE FROM PAUL CAILLOUETTE**

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, Mr. Caillouette was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. An extension for response was granted for a response within 20 days. Mr. Caillouette did not submit a response.

***This Investigation has been conducted in accordance with the ASSOCIATION OF INSPECTORS GENERAL Principles & Quality Standards for Investigations.***



**APPENDIX 1**  
**Table of OIG Matched Original  
Supplier Parts**

County Delivery Order Date	Supplier	Supplier Part	Altima/Lighting Kingdom Part Description	Qty	Supplier Rate per Part	Supplier Amount	Altima LKngdm Rate per Part	Altima Lighting Kingdom Amount	Increase Rate per Part	Increase Total Identified Cost
2/22/2016	Topaz	B2642UN V/ME-TPZ	C2642UNVME	5	\$ 13.60	\$ 68.00	\$ 18.60	\$ 93.00	\$ 5.00	\$ 25.00
2/22/2016	Topaz	PLC26/E/4 1-39	PL426E	10	\$ 1.75	\$ 17.50	\$ 3.50	\$ 35.00	\$ 1.75	\$ 17.50
3/11/2016	Topaz	PLT32/E/4 1-39	PLT32/E/41-39	40	\$ 2.95	\$ 118.00	\$ 6.38	\$ 255.20	\$ 3.43	\$ 137.20
4/4/2016	Topaz	L4T8E/83 5/15/F/G5-70	L4T8E/835/18/U/P	24	\$ 10.00	\$ 240.00	\$ 21.50	\$ 516.00	\$ 11.50	\$ 276.00
4/4/2016	Topaz	B4321UN VHP/A-2	B432/UN/VPH	6	\$ 11.50	\$ 69.00	\$ 19.17	\$ 115.02	\$ 7.67	\$ 46.02
4/29/2016	Topaz	MH400/U-37	400W MH Lamp	1	\$ 6.95	\$ 6.95	\$ 14.00	\$ 14.00	\$ 7.05	\$ 7.05
4/29/2016	Topaz	BMMH400 MT/5W-73	400W MH Ballast	1	\$ 42.52	\$ 42.52	\$ 85.04	\$ 85.04	\$ 42.52	\$ 42.52
4/29/2016	Topaz	MH175/U/ MED-37	175W MH Med Base Lamp	1	\$ 7.95	\$ 7.95	\$ 14.00	\$ 14.00	\$ 6.05	\$ 6.05
4/29/2016	Topaz	MH175/U-37	175W MH Lamp	1	\$ 6.25	\$ 6.25	\$ 14.00	\$ 14.00	\$ 7.75	\$ 7.75
4/29/2016	Topaz	BMMH175 MT/4W-73	175W MH Ballast	1	\$ 27.75	\$ 27.75	\$ 85.04	\$ 85.04	\$ 57.29	\$ 57.29
4/29/2016	Topaz	MH1000/U-37	1000W MH Mini Lamp	5	\$ 13.75	\$ 68.75	\$ 31.50	\$ 157.50	\$ 17.75	\$ 88.75
4/29/2016	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	5	\$ 69.00	\$ 345.00	\$ 138.00	\$ 690.00	\$ 69.00	\$ 345.00
5/4/2016	Topaz	MH400/U-37	400W MH Lamp	14	\$ 6.95	\$ 97.30	\$ 14.00	\$ 196.00	\$ 7.05	\$ 98.70
5/4/2016	Topaz	BMMH400 MT/5W-73	400W MH Ballast	13	\$ 42.52	\$ 552.76	\$ 85.04	\$ 1,105.52	\$ 42.52	\$ 552.76
6/24/2016	Topaz	F-WPS-29WLED-67	F-WPS-29W LED Small W/P	13	\$ 95.00	\$ 1,235.00	\$ 165.55	\$ 2,152.15	\$ 70.55	\$ 917.15
6/24/2016	Topaz	F-CNPY-34WLED-AR-67	F-CNPY-34W LED/AR	2	\$ 129.95	\$ 259.90	\$ 194.95	\$ 389.90	\$ 65.00	\$ 130.00
7/1/2016	Topaz	LPT16/850/INT/E26-74	LED 16W Lamp	4	\$ 29.00	\$ 116.00	\$ 44.44	\$ 177.76	\$ 15.44	\$ 61.76
7/1/2016	Topaz	FP39/850/HO-1	F39 T5 850 HO Lamp	20	\$ 3.95	\$ 79.00	\$ 9.76	\$ 195.20	\$ 5.81	\$ 116.20
8/11/2016	Topaz	BMMH250 MT/5W -73	250W MH Ballast	13	\$ 38.85	\$ 505.05	\$ 85.04	\$ 1,105.52	\$ 46.19	\$ 600.47
8/11/2016	Topaz	MH250/U-37	250W MH Lamp	15	\$ 6.25	\$ 93.75	\$ 14.00	\$ 210.00	\$ 7.75	\$ 116.25
8/12/2016	Topaz	MH400/U/ ED28-37	400W MH Mini Lamp	3	\$ 12.95	\$ 38.85	\$ 21.00	\$ 63.00	\$ 8.05	\$ 24.15
8/12/2016	Topaz	BMMH400 MT/5W-73	400W MH Ballast	3	\$ 42.52	\$ 127.56	\$ 85.04	\$ 255.12	\$ 42.52	\$ 127.56
8/12/2016	Topaz	MH175/U/ MED-37	175W MH Lamp	6	\$ 7.95	\$ 47.70	\$ 14.00	\$ 84.00	\$ 6.05	\$ 36.30
8/17/2016	Topaz	MH175/U/ MED-37	175W MH Med Base Lamp	8	\$ 7.95	\$ 63.60	\$ 14.00	\$ 112.00	\$ 6.05	\$ 48.40
8/17/2016	Topaz	BMMH175 MT/4W-73	175W M Ballast 240V	3	\$ 27.75	\$ 83.25	\$ 85.04	\$ 255.12	\$ 57.29	\$ 171.87
9/14/2016	Topaz	MH250/U-37	250W MH Lamp	5	\$ 6.25	\$ 31.25	\$ 14.00	\$ 70.00	\$ 7.75	\$ 38.75
9/14/2016	Topaz	BMMH250 MT/5W -73	250W MH Ballast	3	\$ 38.85	\$ 116.55	\$ 85.04	\$ 255.12	\$ 46.19	\$ 138.57
9/21/2016	Topaz	MH400/U-37	400W MH Lamp	1	\$ 6.95	\$ 6.95	\$ 14.00	\$ 14.00	\$ 7.05	\$ 7.05

9/21/2016	Topaz	BMMH400 MT/5W-73	400W MH Ballast	1	\$ 42.52	\$ 42.52	\$ 85.04	\$ 85.04	\$ 42.52	\$ 42.52
9/21/2016	Topaz	MH175/U/MED-37	175W MH Lamp	2	\$ 7.95	\$ 15.90	\$ 14.00	\$ 28.00	\$ 6.05	\$ 12.10
9/21/2016	Topaz	BMMH175 MT/4W-73	175W MH Ballast	1	\$ 27.75	\$ 27.75	\$ 85.04	\$ 85.04	\$ 57.29	\$ 57.29
9/21/2016	Topaz	MH1000/U/BT37-37	1000W MH Mini Lamp	3	\$ 15.00	\$ 45.00	\$ 31.50	\$ 94.50	\$ 16.50	\$ 49.50
9/21/2016	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	2	\$ 69.00	\$ 138.00	\$ 138.00	\$ 276.00	\$ 69.00	\$ 138.00
9/22/2016	Topaz	MH1000/U-37	1000W MH Lamp	1	\$ 13.75	\$ 13.75	\$ 25.00	\$ 25.00	\$ 11.25	\$ 11.25
9/22/2016	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	1	\$ 69.00	\$ 69.00	\$ 138.00	\$ 138.00	\$ 69.00	\$ 69.00
10/14/2016	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	10	\$ 69.00	\$ 690.00	\$ 138.00	\$ 1,380.00	\$ 69.00	\$ 690.00
10/14/2016	Topaz	MH1000/U-37	1000W MH Lamp	10	\$ 13.75	\$ 137.50	\$ 27.50	\$ 275.00	\$ 13.75	\$ 137.50
10/17/2016	Topaz	MH175/U-37	175W MH Mog Lamp	39	\$ 6.25	\$ 243.75	\$ 14.00	\$ 546.00	\$ 7.75	\$ 302.25
10/17/2016	Topaz	BMMH175 MT/4W-73	175W MH 480V 5Tap Ballast	15	\$ 27.75	\$ 416.25	\$ 85.04	\$ 1,275.60	\$ 57.29	\$ 859.35
10/17/2016	Topaz	MH400/U/ED28-37	400W MH Mini (ED28) Lamp	1	\$ 12.95	\$ 12.95	\$ 22.00	\$ 22.00	\$ 9.05	\$ 9.05
10/18/2016	Topaz	BMMH400 MT/5W-73	400W MH Ballast	27	\$ 42.52	\$ 1,148.04	\$ 85.04	\$ 2,296.08	\$ 42.52	\$ 1,148.04
10/18/2016	Topaz	MH400/U-37	400W MH Lamp	30	\$ 6.95	\$ 208.50	\$ 14.00	\$ 420.00	\$ 7.05	\$ 211.50
10/18/2016	Topaz	MH400/T1 5-37	400W MH Mogel Lamp	60	\$ 13.95	\$ 837.00	\$ 24.00	\$ 1,440.00	\$ 10.05	\$ 603.00
11/7/2016	Topaz	LPT45/850/INT/E26-74	LPT45 850 Com Cob LED Lamps	22	\$ 55.00	\$ 1,210.00	\$ 90.91	\$ 2,000.02	\$ 35.91	\$ 790.02
11/10/2016	Topaz	MH1000/U-37	1000W MH Lamp	42	\$ 13.75	\$ 577.50	\$ 25.00	\$ 1,050.00	\$ 11.25	\$ 472.50
11/17/2016	Topaz	MH400/ U-37	400W MH Mogel Lamp	7	\$ 6.95	\$ 48.65	\$ 14.00	\$ 98.00	\$ 7.05	\$ 49.35
11/17/2016	Topaz	BMMH400 MT/5W-73	MH 400 Multi Ballast	6	\$ 42.52	\$ 255.12	\$ 85.04	\$ 510.24	\$ 42.52	\$ 255.12
11/17/2016	Topaz	MH70/U/M ED-37	70W MH Med Base Lamp	1	\$ 7.95	\$ 7.95	\$ 21.00	\$ 21.00	\$ 13.05	\$ 13.05
11/17/2016	Topaz	MH100/U/MED-37	100W MH Med Base Lamp	1	\$ 7.95	\$ 7.95	\$ 21.00	\$ 21.00	\$ 13.05	\$ 13.05
12/14/2016	Topaz	MH1000/U/BT37-37	MH1000/U/BT37-49 Mini	8	\$ 15.00	\$ 120.00	\$ 31.50	\$ 252.00	\$ 16.50	\$ 132.00
12/14/2016	Topaz	BMMH100 OMT/5W-73	MH1000 Multi Ballast	4	\$ 69.00	\$ 276.00	\$ 138.00	\$ 552.00	\$ 69.00	\$ 276.00
4/19/2017	Topaz	MH1000/U-37	MH1000/U-37	3	\$ 13.75	\$ 41.25	\$ 31.50	\$ 94.50	\$ 17.75	\$ 53.25
4/19/2017	Topaz	BMMH100 OMT/5W-73	MH 1000W 5 Way	3	\$ 69.00	\$ 207.00	\$ 138.00	\$ 414.00	\$ 69.00	\$ 207.00
4/19/2017	Topaz	MH400/U-37	400W ED37	3	\$ 6.95	\$ 20.85	\$ 14.00	\$ 42.00	\$ 7.05	\$ 21.15
4/19/2017	Topaz	BMMH400 MT/5W-73	MH 400W 5 Way	3	\$ 42.52	\$ 127.56	\$ 85.04	\$ 255.12	\$ 42.52	\$ 127.56
4/19/2017	Topaz	MH250/U-37	MH250/U-37	2	\$ 6.25	\$ 12.50	\$ 14.00	\$ 28.00	\$ 7.75	\$ 15.50
4/27/2017	Contemporary	SAL-L-3-50-U3-RPSSAL	SAL-L-5-3-U-SAL	30	\$ 639.00	\$ 19,170.00	\$ 1,270.00	\$ 38,100.00	\$ 631.00	\$ 18,930.00
4/27/2017	Contemporary	SAL-L-3-50-U3-TASAL	SAL-L-5-3-U-TASAL	30	\$ 639.00	\$ 19,170.00	\$ 1,270.00	\$ 38,100.00	\$ 631.00	\$ 18,930.00

4/27/2017	Contemporary	WSM-LED-75L-50-U1	WSM-75L-50-U1	2	\$ 369.00	\$ 738.00	\$ 676.50	\$ 1,353.00	\$ 307.50	\$ 615.00
4/27/2017	Contemporary	LSMA4C W-X-TSW-1400MA-F-2-BZ-347-480VW2A FMT	LSMA4CW-XT5-1400/MA	2	\$ 985.00	\$ 1,970.00	\$ 1,805.83	\$ 3,611.66	\$ 820.83	\$ 1,641.66
4/27/2017	Contemporary	LPC-5-CW-G-H-1-WH Canopy Light	LPC-5-CW-6-H-1-WH	4	\$ 369.00	\$ 1,476.00	\$ 676.50	\$ 2,706.00	\$ 307.50	\$ 1,230.00
4/27/2017	Contemporary	RTAP-20-7-188-10.5BC-SATIN-136-6-D180	RTAP-20-7-188-10.5-180	11	\$ 1,564.00	\$ 17,204.00	\$ 2,867.33	\$ 31,540.63	\$ 1,303.33	\$ 14,336.63
4/27/2017	Contemporary	RTAP-20-7-188-10.5BC-SATIN-136-6-QD	RTAP-20-7-188-10.5-QD	2	\$ 1,880.00	\$ 3,760.00	\$ 2,446.67	\$ 4,893.34	\$ 566.67	\$ 1,133.34
10/16/2017	Contemporary	Tasal	Sq Pole Adaptors	12	\$ 29.00	\$ 348.00	\$ 46.00	\$ 552.00	\$ 17.00	\$ 204.00
11/2/2017	Topaz	MH1000/U-37	1000W MH Lamp	6	\$ 13.75	\$ 82.50	\$ 25.00	\$ 150.00	\$ 11.25	\$ 67.50
11/2/2017	Topaz	MH1500/U-37	1500W Lamps	7	\$ 18.00	\$ 126.00	\$ 29.00	\$ 203.00	\$ 11.00	\$ 77.00
11/2/2017	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	6	\$ 69.00	\$ 414.00	\$ 120.00	\$ 720.00	\$ 51.00	\$ 306.00
11/2/2017	Topaz	BMMH1500/480V-5B	1500W MH Ballast	7	\$ 145.00	\$ 1,015.00	\$ 258.00	\$ 1,806.00	\$ 113.00	\$ 791.00
11/15/2017	Topaz	MH175/U-37	175MH Lamps	15	\$ 6.25	\$ 93.75	\$ 14.00	\$ 210.00	\$ 7.75	\$ 116.25
11/15/2017	Topaz	MH400/U/ED28-2	400MH Mini Lamps	1	\$ 12.95	\$ 12.95	\$ 22.00	\$ 22.00	\$ 9.05	\$ 9.05
11/15/2017	Topaz	BMMH175 MT/4W-73	175MH 480V Ballast	10	\$ 27.75	\$ 277.50	\$ 85.04	\$ 850.40	\$ 57.29	\$ 572.90
11/15/2017	Topaz	BMMH400 MT/5W-73	400MH Multi Ballast	1	\$ 42.50	\$ 42.50	\$ 98.00	\$ 98.00	\$ 55.50	\$ 55.50
12/13/2017	Topaz	MH400/U-37	400W MH Lamp	1	\$ 6.95	\$ 6.95	\$ 14.00	\$ 14.00	\$ 7.05	\$ 7.05
12/13/2017	Topaz	BMMH400 MT/5W-73	400W MH Ballast	1	\$ 42.52	\$ 42.52	\$ 105.00	\$ 105.00	\$ 62.48	\$ 62.48
12/13/2017	Topaz	MH1000/U/BT37-37	1000W MH Lamp Mini	4	\$ 15.00	\$ 60.00	\$ 39.00	\$ 156.00	\$ 24.00	\$ 96.00
12/13/2017	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	3	\$ 69.00	\$ 207.00	\$ 125.00	\$ 375.00	\$ 56.00	\$ 168.00
12/27/2017	Topaz	MH1000/U-37	1000W MH Lamp	20	\$ 13.75	\$ 275.00	\$ 25.00	\$ 500.00	\$ 11.25	\$ 225.00
12/27/2017	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	4	\$ 69.00	\$ 276.00	\$ 120.00	\$ 480.00	\$ 51.00	\$ 204.00
12/29/2017	Topaz	MH1000/U-37	1000W MH Lamp	6	\$ 13.75	\$ 82.50	\$ 25.00	\$ 150.00	\$ 11.25	\$ 67.50
12/29/2017	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	1	\$ 69.00	\$ 69.00	\$ 120.00	\$ 120.00	\$ 51.00	\$ 51.00
12/29/2017	Topaz	MH1000/U-37	1000W MH Lamp	6	\$ 13.75	\$ 82.50	\$ 25.00	\$ 150.00	\$ 11.25	\$ 67.50
12/29/2017	Topaz	BMMH100 OMT/5W-73	1000W MH Ballast	2	\$ 69.00	\$ 138.00	\$ 120.00	\$ 240.00	\$ 51.00	\$ 102.00

1/8/2018	Topaz	BMMH100 OMT/5W- 73	1000W MH Ballast	4	\$ 69.00	\$ 276.00	\$ 120.00	\$ 480.00	\$ 51.00	\$ 204.00
1/8/2018	Topaz	MH1000/U -37	1000W MH Lamp	5	\$ 13.75	\$ 68.75	\$ 25.00	\$ 125.00	\$ 11.25	\$ 56.25
1/17/2018	Topaz	LPT45/85 0/E39/G2- 74	LED 45W Retrofit E39 5K	26	\$ 48.95	\$ 1,272.70	\$ 85.00	\$ 2,210.00	\$ 36.05	\$ 937.30
1/17/2018	Topaz	LPT36/85 0/E39/G2- 74	LED 36W 5K Corncob	3	\$ 43.95	\$ 131.85	\$ 78.00	\$ 234.00	\$ 34.05	\$ 102.15
3/1/2018	Topaz	LPT16/83 0/E26/G2- 74	LPT16/830/E26/ G2-74	9	\$ 26.25	\$ 236.25	\$ 105.00	\$ 945.00	\$ 78.75	\$ 708.75
3/6/2018	Contemp orary	SAL-L-3- 50-U1- SALBLS	Simkar LED Lot Light	1	\$ 680.00	\$ 680.00	\$ 1,299.83	\$ 1,299.83	\$ 619.83	\$ 619.83
3/6/2018	Contemp orary	TASAL	Fixture Bracket	1	\$ 29.00	\$ 29.00	\$ 71.50	\$ 71.50	\$ 42.50	\$ 42.50
4/5/2018	NLS	VSR-1-T3- 48L-1- 50K-HV- DPR6- WHT-10K	VSR-1-T3-1-SK- UNV-DPR-WHT- 10K	18	\$ 569.00	\$ 10,242.00	\$ 842.67	\$ 15,168.0 6	\$ 273.67	\$ 4,926.06
4/19/2018	Topaz	MH1000/U / BT37-37	1000W MH Mini Lamp	3	\$ 15.00	\$ 45.00	\$ 32.00	\$ 96.00	\$ 17.00	\$ 51.00
4/19/2018	Topaz	BMMH100 OMT/5W- 73	1000W MH Multi Ballast	2	\$ 69.00	\$ 138.00	\$ 138.00	\$ 276.00	\$ 69.00	\$ 138.00
4/20/2018	NLS	VSR-1-T3- 48L-1- 50K-UNV- DPR6- BRZ-10K	USR-1-T3-486- 5X-UNV-DPR- BRZ-10K	1	\$ 569.00	\$ 569.00	\$ 1,249.00	\$ 1,249.00	\$ 680.00	\$ 680.00
4/26/2018	Topaz	MH175/U- 37	175W MH Lamp	1	\$ 6.25	\$ 6.25	\$ 14.00	\$ 14.00	\$ 7.75	\$ 7.75
4/26/2018	Topaz	MH175/U/ MED-37	175W MH Med Base Lamp	12	\$ 7.95	\$ 95.40	\$ 14.00	\$ 168.00	\$ 6.05	\$ 72.60
4/26/2018	Topaz	BMMH175 MT/4W-73	175 MH Ballast	6	\$ 27.75	\$ 166.50	\$ 85.04	\$ 510.24	\$ 57.29	\$ 343.74
5/2/2018	Topaz	MH1000/U -37	1000W MH Mog Lamp	68	\$ 13.75	\$ 935.00	\$ 25.00	\$ 1,700.00	\$ 11.25	\$ 765.00
5/17/2018	Contemp orary	SAL-L-3- 50-U3- SALBLS- RPSSAL	SAL-L-3-5-U3- RP	4	\$ 680.00	\$ 2,720.00	\$ 1,270.00	\$ 5,080.00	\$ 590.00	\$ 2,360.00
5/17/2018	Contemp orary	SAL-L-3- 50-U3- SALBLS	SAL-L-3-5-U3- SAL	4	\$ 680.00	\$ 2,720.00	\$ 1,270.00	\$ 5,080.00	\$ 590.00	\$ 2,360.00
5/17/2018	Contemp orary	WJM-A- 94-1-18 BRZ (\$98.00) and Tasal (\$29.00)	Pole Adaptors	4	\$ 127.00	\$ 508.00	\$ 209.00	\$ 836.00	\$ 82.00	\$ 328.00
5/17/2018	Contemp orary	SAL-L-3- 50-U3- SALBLS	SAL-5-U-SALD- BZ	10	\$ 680.00	\$ 6,800.00	\$ 1,270.00	\$ 12,700.0 0	\$ 590.00	\$ 5,900.00
5/17/2018	Contemp orary	TASAL	TASAL	10	\$ 29.00	\$ 290.00	\$ 79.90	\$ 799.00	\$ 50.90	\$ 509.00
5/17/2018	Contemp orary	A94-1-18- BZ	A-95-1-72-Z-BZ	10	\$ 281.00	\$ 2,810.00	\$ 425.20	\$ 4,252.00	\$ 144.20	\$ 1,442.00
6/14/2018	Topaz	MH250/U- 37	250W MH Lamp	13	\$ 6.25	\$ 81.25	\$ 14.00	\$ 182.00	\$ 7.75	\$ 100.75
6/14/2018	Topaz	BMMH400 MT/5W-73	205W MH Ballast	4	\$ 42.52	\$ 170.08	\$ 85.04	\$ 340.16	\$ 42.52	\$ 170.08
6/21/2018	Topaz	MH1000/U -37	1000W MH Lamp	1	\$ 13.75	\$ 13.75	\$ 27.50	\$ 27.50	\$ 13.75	\$ 13.75

6/21/2018	Topaz	BMMH100 OMT/5W- 73	1000W MH Ballast	1	\$ 69.00	\$ 69.00	\$ 138.00	\$ 138.00	\$ 69.00	\$ 69.00
6/27/2018	Deco	D305- LED43184 0UNVBZS	D305-LED-43- 18-40-UNV-BZ- SP	6	\$ 395.00	\$ 2,370.00	\$ 457.17	\$ 2,743.02	\$ 62.17	\$ 373.02
8/4/2018	Contemp orary	DH24FHD N2-WED	DH24FHDN2- WED	7	\$ 865.00	\$ 6,055.00	\$ 1,343.26	\$ 9,402.82	\$ 478.26	\$ 3,347.82
8/4/2018	Topaz	F- ARL/300W /50K/SF- 80	F- ARL/300W/50K/ SF	3	\$ 295.00	\$ 885.00	\$ 790.00	\$ 2,370.00	\$ 495.00	\$ 1,485.00
8/4/2018	Contemp orary	SAL-L-3- 50-U1	SAL/L/3/50/U1/T ASAL	5	\$ 640.00	\$ 3,200.00	\$ 1,174.00	\$ 5,870.00	\$ 534.00	\$ 2,670.00
8/4/2018	Contemp orary	A94-1-18- BZ-2	WJM A/94/1/18/BZ/Z	3	\$ 98.00	\$ 294.00	\$ 248.01	\$ 744.03	\$ 150.01	\$ 450.03
8/4/2018	Contemp orary	A94-2-90- 18-2-BZ-2	WJM A/94/2/90/18/2/B Z	1	\$ 119.00	\$ 119.00	\$ 219.00	\$ 219.00	\$ 100.00	\$ 100.00
8/4/2018	Contemp orary	WSM- LED-50L- 50-U1	WSM-LED-50L- 50-U1	13	\$ 113.00	\$ 1,469.00	\$ 677.00	\$ 8,801.00	\$ 564.00	\$ 7,332.00
8/4/2018	Contemp orary	EN2LED4- RFA-F-65- 50-U1	EN2-LED-4-D- FA-P-56-50-U1	18	\$ 135.00	\$ 2,430.00	\$ 249.00	\$ 4,482.00	\$ 114.00	\$ 2,052.00
8/4/2018	Contemp orary	GVV-3-6- 04-U-L- LPL-BRZ	GUU-3-6-94-U- L-LPL-BRZ	6	\$ 160.00	\$ 960.00	\$ 365.00	\$ 2,190.00	\$ 205.00	\$ 1,230.00
8/11/2018	Contemp orary	WSM- LED-50L- 50-U1	WSM-SOL-5-U1- BZ	45	\$ 113.00	\$ 5,085.00	\$ 677.00	\$ 30,465.0 0	\$ 564.00	\$ 25,380.00
8/11/2018	Contemp orary	SAL-L-3- 50-U1	SAL-L-3-5-UI-BZ	20	\$ 640.00	\$ 12,800.00	\$ 1,270.00	\$ 25,400.0 0	\$ 630.00	\$ 12,600.00
9/6/2018	Topaz	MH1000/U /BT37-37	1000W MH Mini Lamp	3	\$ 15.00	\$ 45.00	\$ 28.00	\$ 84.00	\$ 13.00	\$ 39.00
9/6/2018	Topaz	BMMH100 OMT/5W- 73	1000W MH Ballast	3	\$ 69.00	\$ 207.00	\$ 138.00	\$ 414.00	\$ 69.00	\$ 207.00
9/6/2018	Topaz	MH400/U- 37	400W MH Mini Lamp	1	\$ 6.95	\$ 6.95	\$ 14.00	\$ 14.00	\$ 7.05	\$ 7.05
9/6/2018	Topaz	BMMH400 MT/5W-73	400W MH Ballast	1	\$ 42.50	\$ 42.50	\$ 85.04	\$ 85.04	\$ 42.54	\$ 42.54
10/24/2018	Topaz	MH400/U/ ED28-37	400W MH Mini Lamp	36	\$ 12.95	\$ 466.20	\$ 24.00	\$ 864.00	\$ 11.05	\$ 397.80
10/24/2018	Topaz	MH175/U- 37	175W MH Lamp	6	\$ 6.25	\$ 37.50	\$ 14.00	\$ 84.00	\$ 7.75	\$ 46.50
10/24/2018	Topaz	MH175/U/ MED-37	175W MH Med Base Lamp	2	\$ 7.95	\$ 15.90	\$ 24.00	\$ 48.00	\$ 16.05	\$ 32.10
10/24/2018	Topaz	BMMH400 MT/5W-73	400W MB Ballast	4	\$ 42.50	\$ 170.00	\$ 85.04	\$ 340.16	\$ 42.54	\$ 170.16
12/3/2018	Contemp orary	SALHO2X L350U1	SAL-HO-2XL- 350-K-U1	1	\$ 1,496.00	\$ 1,496.00	\$ 2,351.43	\$ 2,351.43	\$ 855.43	\$ 855.43
12/3/2018	Contemp orary	TASALHO	TASAL-HO	1	\$ 52.00	\$ 52.00	\$ 116.00	\$ 116.00	\$ 64.00	\$ 64.00
12/4/2018	Topaz	MH1000/U /BT37-37	1000W MH Mini Lamp	12	\$ 15.00	\$ 180.00	\$ 28.00	\$ 336.00	\$ 13.00	\$ 156.00
12/4/2018	Topaz	MH400/U/ ED37-2	400W MH Mini Lamp	5	\$ 6.95	\$ 34.75	\$ 14.00	\$ 70.00	\$ 7.05	\$ 35.25
12/4/2018	Topaz	BMMH100 OMT/5W- 73	1000W MH Ballast	1	\$ 69.00	\$ 69.00	\$ 138.00	\$ 138.00	\$ 69.00	\$ 69.00
12/4/2018	Topaz	BMMH400 MT/5W-73	400W MH Ballast	1	\$ 42.50	\$ 42.50	\$ 85.00	\$ 85.00	\$ 42.50	\$ 42.50
1/3/2019	Topaz	MH1000/U -37	1000W MH Mog Lamp	36	\$ 15.10	\$ 543.60	\$ 25.00	\$ 900.00	\$ 9.90	\$ 356.40

1/3/2019	Topaz	BMMH100 OMT/5W- 73	MH 1000W Multi Ballast	7	\$ 69.00	\$ 483.00	\$ 138.00	\$ 966.00	\$ 69.00	\$ 483.00
1/8/2019	Contemporary	WSM LED 75L 50 U1	WSM 75L-50-U1	21	\$ 136.00	\$ 2,856.00	\$ 250.00	\$ 5,250.00	\$ 114.00	\$ 2,394.00
1/30/2019	Contemporary	WSM LED 75L 50 U1	WSM 75-6-50- U1	12	\$ 136.00	\$ 1,632.00	\$ 250.00	\$ 3,000.00	\$ 114.00	\$ 1,368.00
1/30/2019	Contemporary	TASAL	TASAL	1	\$ 29.00	\$ 29.00	\$ 55.00	\$ 55.00	\$ 26.00	\$ 26.00
1/30/2019	Contemporary	SAL-L-3- 50-U1	SAL-3-50-U1	1	\$ 640.00	\$ 640.00	\$ 1,174.00	\$ 1,174.00	\$ 534.00	\$ 534.00
1/31/2019	Topaz	F-WP- 18WLED- B2-75	F-WP-18W LED- BZ-75-340	8	\$ 34.00	\$ 272.00	\$ 80.50	\$ 644.00	\$ 46.50	\$ 372.00
2/1/2019	Contemporary	WSM LED 75L 50U1 PC BUTTON	WSM 75-6-50- U1/PC	10	\$ 146.00	\$ 1,460.00	\$ 310.80	\$ 3,108.00	\$ 164.80	\$ 1,648.00
2/14/2019	Topaz	F- FL/90/50K /SF/BZ-67	F-FL/90/5K/BZ- 67	2	\$ 137.50	\$ 275.00	\$ 190.00	\$ 380.00	\$ 52.50	\$ 105.00
2/28/2019	Topaz	MH1000/U -37	1000W MH Mog Lamp	2	\$ 15.10	\$ 30.20	\$ 25.00	\$ 50.00	\$ 9.90	\$ 19.80
2/28/2019	Topaz	BMMH100 OMT/5W- 73	MH 1000W Multi Ballast	2	\$ 69.00	\$ 138.00	\$ 138.00	\$ 276.00	\$ 69.00	\$ 138.00
3/4/2019	Topaz	F-WP- 28W/50K/ BZ/ HE	F-WP- 25W/50K/BZ	6	\$ 68.90	\$ 413.40	\$ 139.50	\$ 837.00	\$ 70.60	\$ 423.60
3/15/2019	Topaz	BMMH175 MT/ 4W- 73	175W MH Ballast	15	\$ 27.75	\$ 416.25	\$ 85.04	\$ 1,275.60	\$ 57.29	\$ 859.35
3/15/2019	Topaz	BMMH400 MT/5W-73	400W MH 5Tap Ballast	2	\$ 46.75	\$ 93.50	\$ 98.00	\$ 196.00	\$ 51.25	\$ 102.50
3/15/2019	Topaz	MH175/U - 37	175W MH Lamp	19	\$ 6.25	\$ 118.75	\$ 14.00	\$ 266.00	\$ 7.75	\$ 147.25
3/15/2019	Topaz	MH400/U/ ED28-37	400W MH Mini Lamp	2	\$ 12.00	\$ 24.00	\$ 22.00	\$ 44.00	\$ 10.00	\$ 20.00
3/18/2019	Topaz	BMMH400 MT/5W-73	400W MH Ballast	7	\$ 42.50	\$ 297.50	\$ 85.04	\$ 595.28	\$ 42.54	\$ 297.78
3/18/2019	Topaz	MH400/U/ ED37-2	400W MH Lamp	8	\$ 6.95	\$ 55.60	\$ 14.00	\$ 112.00	\$ 7.05	\$ 56.40
4/1/2019	Topaz	F- ARL/150/5 OK/S3	150W LED Flood Fixture	2	\$ 159.00	\$ 318.00	\$ 350.00	\$ 700.00	\$ 191.00	\$ 382.00
4/10/2019	Contemporary	ATA22R4 5L40U1	ATA22R45L40V 1	46	\$ 8.00	\$ 368.00	\$ 218.02	\$ 10,028.9 2	\$ 210.02	\$ 9,660.92
5/8/2019	Topaz	F- AWP/30/5 OK/BZ-80	F- AWP/30/50K/BZ- 80-69	4	\$ 68.20	\$ 272.80	\$ 155.00	\$ 620.00	\$ 86.80	\$ 347.20
6/12/2019	Topaz	MH100/U/ MED-37	100MH Med Base Lamp	1	\$ 7.95	\$ 7.95	\$ 16.00	\$ 16.00	\$ 8.05	\$ 8.05
6/12/2019	Topaz	BMMH100 MT/4W-73	100MH Multi Ballast	1	\$ 33.85	\$ 33.85	\$ 59.00	\$ 59.00	\$ 25.15	\$ 25.15
6/12/2019	Topaz	MH175/U/ MED-37	175MH Lamp	4	\$ 7.95	\$ 31.80	\$ 14.00	\$ 56.00	\$ 6.05	\$ 24.20
6/12/2019	Topaz	BMMH175 MT/ 4W- 73	175MH Multit Ballast	1	\$ 27.75	\$ 27.75	\$ 85.04	\$ 85.04	\$ 57.29	\$ 57.29
6/20/2019	Deco	DWH- LED46050 UNV	DWH-LED-4- 60W-50-UNV	2	\$ 188.00	\$ 376.00	\$ 299.00	\$ 598.00	\$ 111.00	\$ 222.00
6/25/2019	Topaz	MH175/U/ MED-37	175W MH Lamp	28	\$ 7.95	\$ 222.60	\$ 14.00	\$ 392.00	\$ 6.05	\$ 169.40
6/25/2019	Topaz	MH400/U/ ED28-37	400W MH Mini Lamp	4	\$ 12.00	\$ 48.00	\$ 24.00	\$ 96.00	\$ 12.00	\$ 48.00

6/25/2019	Topaz	BMMH175 MT/4W-73	175W MH Ballast	7	\$ 31.92	\$ 223.44	\$ 85.04	\$ 595.28	\$ 53.12	\$ 371.84
6/25/2019	Topaz	MH250/U- 37	250W MH Lamp	39	\$ 6.25	\$ 243.75	\$ 14.00	\$ 546.00	\$ 7.75	\$ 302.25
6/25/2019	Topaz	BMMH250 MT/5W - 73	250W MH Ballast	5	\$ 38.85	\$ 194.25	\$ 85.04	\$ 425.20	\$ 46.19	\$ 230.95
8/5/2019	Topaz	MH1000/U -37	1000W MH Mog Lamp	110	\$ 15.10	\$ 1,661.00	\$ 25.00	\$ 2,750.00	\$ 9.90	\$ 1,089.00
8/5/2019	Topaz	BMMH100 OMT/5W- 73	MH 1000W Multi Ballast	1	\$ 75.95	\$ 75.95	\$ 138.00	\$ 138.00	\$ 62.05	\$ 62.05
8/7/2019	Topaz	MH1000/U -37	1000W MH Mog Lamp	169	\$ 15.10	\$ 2,551.90	\$ 25.00	\$ 4,225.00	\$ 9.90	\$ 1,673.10
10/8/2019	Topaz	MH1000/U -37	1000W MH Mini Lamp	5	\$ 15.10	\$ 75.50	\$ 34.00	\$ 170.00	\$ 18.90	\$ 94.50
10/8/2019	Topaz	BMMH100 OMT/5W- 73	1000W MH Ballast	4	\$ 75.95	\$ 303.80	\$ 138.00	\$ 552.00	\$ 62.05	\$ 248.20
11/20/2019	NLS	NV-2-T4- 96L-1- 50K-UNV- DPS11- BRZ-10K	NV-2-T4-96L-1- 50K-UNV- DPS11-BRZ-10K	4	\$ 780.75	\$ 3,123.00	\$ 1,450.00	\$ 5,800.00	\$ 669.25	\$ 2,677.00
					<b>Total</b>	<b>\$ 168,113.2 7</b>		<b>\$ 348,323. 49</b>		<b>\$ 180,210.2 2</b>
									<b>Total Markup</b>	<b>107.20%</b>



## **APPENDIX 2**

**EANNARINO LAW**  
PROFESSIONAL ASSOCIATION

Jeffrey S. Eannarino  
office@eannarinolaw.com

December 19, 2020

*Sent Via email to: SRobinson@pbcgov.org*

Stuart A. Robinson  
Director of Investigations  
Office of Inspector General Palm Beach County  
100 Australian Ave.  
West Palm Beach, Florida 33406

**RE: September 25, 2020 Subpoenas Duces Tecum directed to the Custodian of Records, Altima Lighting, Inc., Lighting Kingdom, Inc., Cynthia Caillouette and Paul Caillouette.**

Dear Mr. Robinson;

Thank you for confirming receipt of my client's organized timely productions. In response to your additional request, my client's former employee was service manager Michael W. Ricker, Sr. ("Ricker"). Ricker exclusively handled the Altima Lighting, Inc., ("Altima") account with Palm Beach County ("County"). All records relating to work done by Altima for the County were created and produced by Ricker. My clients are unable to determine what material costs and expenses might be attributed to jobs completed by Altima for the County, even if they had all the requested records. Thus, they feel that any questions regarding this are better directed to Ricker as my clients have nothing further to offer.

Notwithstanding, my clients have authorized me to convey this additional background that you may find useful in your investigation. Altima was a 23-year-old licensed electrical contractor primarily engaged in the business of repairing, maintaining and installing exterior commercial light fixtures. Altima's shareholders were Cynthia and Paul Caillouette ("Caillouettes"). Altima had a half dozen employees including service manager Ricker. Mr. Caillouette and Ricker were shareholders in a separate company, Lighting Kingdom, Inc., ("LK"), a wholesale supply company that sold light fixtures to Altima. Altima was sold in an asset sale on or about August 1, 2020 so its shareholders could retire and, LK was sold in a stock sale around the same time and to same buyer.

One of Altima's many customers was the County. Altima has had multiple contracts to maintain County lights since 1996. Ricker was the only contact between Altima and the County. Ricker had 5-6 individual contacts with the County and held weekly lunch meetings with these contacts over the course of Altima's relationship with the County. Neither of the Caillouettes were privy to these meetings or met with County personnel.

The Caillouettes decision to sell Altima arose in early 2016 when they decided they were ready to retire and entertained an offer to sell the company. Unfortunately, their retirement would have to wait when on or about September of 2016, the family of one of their electricians who tragically died in an accident while working for Altima filed a negligence lawsuit in Palm Beach County. Circuit Court case numbered 2016CA010873 was filed against several defendants, including a single count against Altima for violation of Fla. Stats. §440.111(b). When Altima's liability carrier refused to defend it, this office successfully obtained a dismissal on Altima's behalf in October of 2018.



500 S. Australian Ave., Fifth Floor  
West Palm Beach, FL 33401  
Telephone: (561) 935-9024  
Facsimile: (561) 935-9022  
eannarinolaw.com

**EANNARINO LAW**  
PROFESSIONAL ASSOCIATION

*continued, page 2 of 2*

On or about early February, 2020, Mr. Caillouette advised Ricker he was retiring and closing the doors. Ricker's then compensation was approximately \$200,000.00 annually. He did not handle the prospect of losing his income well. Much of Ricker's compensation was bonuses based on revenue generated by Altima and, while not client specific, the County account contributed to this. Ricker exclusively negotiated and managed the County account which included generating all invoices to and from LK, Altima and the County. Shortly after that meeting, Ricker stormed into Mr. Caillouette's office threatening to walk out and take two employees with him; that Ricker was Altima and not the Caillouettes; and that the County would only do business with Ricker and not Altima or the Caillouettes. The County contract came up for the first time in that heated discussion whereupon Mr. Caillouette first learned that Ricker had signed a material cost pricing contract with the County. Mr. Caillouette advised Ricker the contract was unacceptable, that it made no business sense, and that he was canceling it.

On or about February 18, 2020, Mr. Caillouette replied to an email from Palm Beach County purchasing department requesting renewal of contract #17044B and advising purchasing that Altima would not be renewing the contract. The only other contract the Caillouettes were aware of at the time was a single *pre-qual* contract. This further enraged Ricker, and the relationship went from tenuous to hostile. At no point prior to this were either of the Caillouettes aware that County changed to a material cost contract, nor would they have ever agreed to it; or, that there were multiple contracts with the County; or that Ricker may not have honored the Contracts.

Not long thereafter, Ricker advised Mr. Caillouette that the County was conducting an "*inter-office internal investigation*" stemming from a whistle blower claiming a County employee was mishandling things. Ricker assured Mr. Caillouette that the investigation had nothing to do with Altima and that he had always sold materials to the County at or below their best customer pricing. Ricker further assured Mr. Caillouette that he had it under control, that he provided the County with everything they requested, and for Mr. Caillouette to stay out of it as it was his contract with the County.

In closing, I appreciate that your office is entitled to investigate and that you do not wish to disclose whatever prompted this investigation. Now that my clients have fully complied with your requests, and have provided additional information establishing that my client's retirement was not sudden; that they were completely unaware of any "material cost" contract(s) with the County signed by Ricker; that they cancelled the only contracts they were aware of upon learning of the same; please be advised that my clients are prepared to vigorously defend any suggestion, allegation or action, that the Caillouettes somehow acted improperly or in any way intentionally misled, or overbilled Palm Beach County.

Please direct any further correspondence regarding this matter to our office.

Very truly yours,

*Jeff Eannarino*

Jeffrey S. Eannarino  
For the Firm

*cc. Clients*



500 S. Australian Ave., Fifth Floor  
West Palm Beach, FL 33401  
Telephone: (561) 935-9024  
Facsimile: (561) 935-9022  
eannarinolaw.com

# ATTACHMENT A



February 2, 2022

Mr. Stuart A. Robinson, Director of Investigations  
Office of Inspector General  
P.O. Box 16568  
West Palm Beach, FL 33416

**County Administration**

P.O. Box 1989  
West Palm Beach, FL 33402-1989  
(561) 355-2040  
FAX: (561) 355-3982  
www.pbcgov.com



**Palm Beach County  
Board of County  
Commissioners**

Robert S. Weinroth, Mayor  
Gregg K. Weiss, Vice Mayor  
Maria G. Marino  
Dave Kerner  
Maria Sachs  
Melissa McKinlay  
Mack Bernard

**County Administrator**

Verdenia C. Baker

Dear Mr. Robinson:

I am in agreement with the OIG recommendations in Case Number 2019-0007. County Departments have modified and/or **will be** modifying procedures to ensure compliance with all requirements of cost-based contracts no later than June 1, 2022. This includes proper training of key staff that are required to sign off on the contracted work and processing of invoices with required documentation. The training includes, but is not limited to, familiarizing appropriate staff with contractual requirements, checklists and proper input of the invoices into the financial system(s).

Designated staff will verify suppliers of a county vendor associated with cost-based contracts are independent of the vendor prior to approving invoices, to the extent possible. The requirement that vendors and suppliers of cost-based contracts are completely independent of each other and/or all affiliations are disclosed, will be included as a part of future solicitations and resulting contracts.

Further, County staff will collaborate with the Clerk of Circuit Court and Comptroller staff to analyze and make modifications to the Advantage financial system to include appropriate controls associated with cost-based contracts, where feasible.

It is always our responsibility to ensure the requirements of contractual agreements are met by the vendor and the County. The County staff that brought this matter to the attention of the OIG is to be commended for identifying this issue and elevating it. I encourage employees to identify irregularities in any of our work processes and embrace opportunities to improve by submitting them to supervisors, department heads or Administration. I look forward to continuously improving internal controls and processes in carrying out the mission and goals of County government.

Sincerely,

Verdenia C. Baker  
County Administrator

Cc: John Carey, Inspector General

"An Equal Opportunity  
Affirmative Action Employer"