



John A. Carey  
Inspector General

OFFICE OF INSPECTOR GENERAL  
PALM BEACH COUNTY



Inspector General  
Accredited

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*“Enhancing Public Trust in Government”*

**Investigative Report**

**2018-0007**

**Commercial Cooling: PBC Air  
Conditioning Services Contractor**

**September 6, 2022**



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Inspector General

## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY

### INVESTIGATIVE REPORT 2018-0007

DATE ISSUED: SEPTEMBER 6, 2022



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## SUMMARY

### WHAT WE DID

In March 2018, the Palm Beach County Office of Inspector General (OIG) received a whistleblower (WB) complaint alleging that Commercial Cooling Concepts Inc. (Commercial Cooling) sought and received reimbursement for materials it allegedly purchased from a "shell company"<sup>1</sup> named HVAC O.E.M. Parts, Inc. (HVAC O.E.M.), which Commercial Cooling's owner formed and registered with the State of Florida (Sunbiz). According to the WB, Commercial Cooling falsely represented HVAC O.E.M. as the "original manufacturer's/supplier" for materials provided to the County in violation of its contracts with the County. Additionally, the complainant also alleged that Commercial Cooling overbilled the County by submitting invoices with false and inflated HVAC O.E.M. materials costs.

Based on the concerns expressed in the complaint, we initiated an investigation of the following allegations:

**Allegation (1):** Commercial Cooling did not provide contractually required original manufacturer/supplier cost documentation with its invoices to the County, in violation of its County contracts.

**Allegation (2):** Commercial Cooling submitted invoices to the County that falsely represented the price of materials purchased for the County, in violation of Commercial Cooling's contractual requirement to charge the County the original manufacturer/supplier's cost for materials.

Our investigation included a review of Commercial Cooling contracts with the County, invoices and supporting documentation Commercial Cooling submitted to the County, and invoices of suppliers of Commercial Cooling. Additionally, the OIG and/or its law enforcement partners interviewed County employees and the President and Vice President of Commercial Cooling.

Our investigation included coordination with County and federal law enforcement.

### WHAT WE FOUND

**Allegation (1) is supported.** Commercial Cooling submitted 521 invoices between July 2013 and March 2019 that falsely represented HVAC O.E.M. as the source of materials Commercial Cooling provided to the County, in violation of its contractual requirement to provide original supplier's cost documentation. HVAC O.E.M. was

<sup>1</sup> A shell company is an incorporated company that possesses no significant assets and does not perform any significant operations.

not the original manufacturer/supplier for Commercial Cooling's contract with the County. It appears that Commercial Cooling used HVAC O.E.M. solely as a conduit by the principals of Commercial Cooling to overbill the County. The HVAC O.E.M. invoices resulted in questioned costs<sup>2</sup> totaling **\$1,011,527.29**.<sup>3</sup>

**Allegation (2) is supported.** We compared the descriptions of parts on HVAC O.E.M. invoices submitted with Commercial Cooling's invoices to County Facilities Development and Operations (Facilities) and Department of Airports Administration (Airports) to the descriptions of parts on the records Commercial Cooling's suppliers provided to the OIG. One hundred seventy- nine products included in Commercial Cooling's invoices and supporting documentation from HVAC O.E.M. submitted to the County could be matched to purchases Commercial Cooling made from actual OEM suppliers. In the instances that we were able to match Commercial Cooling parts billed to the County and purportedly purchased from HVAC O.E.M, to the actual suppliers' of those parts, we found that Commercial Cooling inflated materials costs, totaling **\$69,583.49**. We find that amount to be an Identified cost.<sup>4</sup>

During our investigation, we found sufficient information to warrant referral of this matter to the Palm Beach County Sheriff's Office (PBSO) and the Federal Bureau of Investigation.<sup>5</sup> The OIG coordinated with PBSO and the FBI during OIG investigative activities. OIG investigative findings were briefed to the State Attorney's Office and the United States Attorney's Office in West Palm Beach.

### WHAT WE RECOMMEND

In the February 7, 2022, OIG Final Report for Investigation 2019-0007<sup>6</sup>, we made recommendations to assist the County in ensuring that actual cost reimbursement contractual provisions are followed. The County concurred with those recommendations and has commenced revising its policies and procedures to ensure compliance.

We make one new recommendation; that the County seek recoupment of the \$69,583.49 in identified costs. The County accepted our recommendation.

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<sup>2</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>3</sup> To avoid duplication of costs, the total amount of HVAC O.E.M. invoices of \$1,081,110.78 was reduced by the identified costs noted in Allegation 2 of \$69,583.49 to determine the questioned costs total of \$1,011,527.29.

<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> These agencies participated in investigative activities during separate time periods. The Palm Beach County Sheriff's Office conducted investigative activities separately from the OIG, and the Federal Bureau of Investigation conducted investigative activities in partnership with the OIG.

<sup>6</sup> [http://pbcgov.com/oig/docs/reports/02-07-22-PBC\\_Electrical\\_Repair\\_Services\\_Contractor-2019-0007.pdf](http://pbcgov.com/oig/docs/reports/02-07-22-PBC_Electrical_Repair_Services_Contractor-2019-0007.pdf)

## BACKGROUND

Commercial Cooling was incorporated in the State of Florida in 2001. Commercial Cooling's Articles of Incorporation listed 737 Kittyhawk Way, North Palm Beach, FL as its principal office. Commercial Cooling's 2002 Uniform Business Report listed 116 Reed Road, Suite 3, Lake Park, Florida, as its principal place of business. It moved to its current location at 7374 Central Industrial Drive, Suite B, Riviera Beach, Florida in September 2014. During our period of investigation, Joseph Butkiewicz was the President of Commercial Cooling. His daughter, Jessica Butkiewicz Shupe, has been the vice president and secretary since 2015.



HVAC O.E.M. was incorporated with the State of Florida in May of 2013. Its corporate filings have listed its business address as the same as Commercial Cooling at 116 Reed Road, Suite 3, Lake Park, Florida, and 7374 Central Industrial Drive, Suite B, Riviera Beach, FL, throughout its existence. During our period of investigation, Mr. Butkiewicz was the company's president, and as of 2015, Ms. Shupe was the company's vice president. The address of 1061 Silver Beach Road, Riviera Beach, listed on HVAC O.E.M.'s documents submitted to the County, never appears on its filings with Sunbiz.

### **Commercial Cooling County Contracts**

On August 29, 2013, the County opened sealed bids for Bid #13-090/MB, titled AIR CONDITIONING REPAIRS, TERM CONTRACT. Commercial Cooling submitted a bid response signed by Mr. Butkiewicz, as president. By signing it, Commercial Cooling acknowledged and agreed to the following included language:

... 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 before this date of submittal.

The County awarded CMA<sup>7</sup> 13-090/MB to Commercial Cooling for 12-months, effective on October 22, 2013, with the option to renew for four additional 12-month periods. The County renewed the contract with Commercial Cooling for each of the next four years. The renewals were designated 13-090A, 13-090B, 13-090C and 13-090D (CMA 13-090/MB and the renewals will be collectively known as CMA 13-090). The final contract expired on January 21, 2019.

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<sup>7</sup> A Centralized Master Agreement is a contract that defines prices, terms, and conditions for goods and services.

Under CMA 13-090, Commercial Cooling provided services for multiple County departments. Two of these departments - Facilities and Airports -- provided the OIG with invoices that Commercial Cooling submitted to them in connection with work performed under CMA 13-090. Those invoices at times included supporting invoices from HVAC O.E.M., which represented materials purchased for County work. The HVAC O.E.M. invoices showed an address of 1061 Silver Beach Road, Lake Park, Florida, even during periods when HVAC O.E.M. reported to Sunbiz that its principal and mailing address was 7374 Central Industrial Drive, Suite B, Riviera Beach, FL.

### **BID NO.: 13-090/MB - SPECIAL CONDITIONS**

CMA 130-090 included language that detailed the terms for the provision of materials used for County work, as follows:

#### **15. 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, of the current market price, whichever is lower.** [Emphasis added]

#### **OIG Interview of the WB**

The WB told the OIG that Commercial Cooling regularly submitted invoices to the County with backup documentation for parts from a company named HVAC O.E.M. Parts, Inc. HVAC O.E.M.'s address is listed on those invoices as 1061 Silver Beach Road in Lake Park, Florida. The WB visited the Silver Beach Road address to see if a supply house was located there and there was not. According to WB, the location appeared to be an empty warehouse. The WB visited the Silver Beach Road location three times on weekdays between 9:00 am and 5:00 pm, and never saw any activity there. The WB did an online search of HVAC O.E.M. Parts in Sunbiz, and saw that it was owned by Mr. Butkiewicz.

The WB told the OIG that Commercial Cooling's contract with the County required that it provide original manufacturer's/supplier's cost documentation showing Commercial Cooling's cost of the actual items provided to the County. By submitting invoices from HVAC O.E.M., the WB believed that Commercial Cooling was not complying with this requirement. Moreover, the WB believed that Commercial Cooling had been using HVAC O.E.M. to overbill the County.



**ALLEGATIONS AND FINDINGS****Allegation (1):**

Commercial Cooling did not provide contractually required original manufacturer/supplier cost documentation with its invoices to the County, in violation of its County contracts.

**Governing Directive:**

**Board of County Commissioners, Palm Beach County Bid Number: 13-090/MB, Special Conditions Section 15. Time and Material Contract (Material Pricing at Cost)**

**Finding:**

The information obtained **supports** the allegation.

**OIG Review of HVAC O.E.M. Business Address at 1061 Silver Beach Road, Lake Park, Florida**

During the period relevant to this investigation, Commercial Cooling submitted invoices to the County with backup documentation for parts from HVAC O.E.M. Parts, Inc. HVAC O.E.M.'s address was listed on those invoices as 1061 Silver Beach Road in Lake Park, Florida.

In 2018, the OIG observed 1061 Silver Beach Road, Lake Park, Florida, a building comprised of storage units. The OIG did not observe any signage or other markings indicating that HVAC O.E.M. operated from this address. We also reviewed online street-view images of the building from 2014 and 2015. Neither depicted a sign indicating that HVAC O.E.M. was located at 1061 Silver Beach Road.

In January 2019, the OIG requested that the Town of Lake Park provide copies of any local business tax receipts issued since 2012 to HVAC O.E.M. using any address, and any company operating from unit 3 of 1061 Silver Beach Road. In its response, the Town of Lake Park stated that during that period, no local business tax receipts were issued to HVAC O.E.M. from any address in Lake Park, and no local business tax receipts were issued to any company at 1061 Silver Beach Road. The Town of Lake Park also told the OIG that the owners of 1061 Silver Beach Road, LB Silver, told the Town of Lake Park that unit 3 has been used by them for storage.

**Palm Beach County Sheriff's Office Interview of Jessica Shupe**

According to a PBSO report, on April 3, 2019, Ms. Shupe told PBSO Detectives that she was Commercial Cooling's office manager. Although she was listed with Sunbiz as HVAC O.E.M.'s vice president, she told PBSO Detectives that she had no dealings with HVAC O.E.M. When asked by the detectives about HVAC O.E.M.'s business purpose, Ms. Shupe replied, "Um... parts," but was unable to elaborate.

## **FBI and OIG Interview of Janet Baricevich**

Janet Baricevich said that she owned the buildings in Lake Park located at 116 Reed Road and 1061 Silver Beach Road, and that she previously leased space to Mr. Butkiewicz at both locations. It was her understanding that Mr. Butkiewicz operated Commercial Cooling from the Reed Road location, and used the Silver Beach Road location for storage. Ms. Baricevich was not familiar with a company named HVAC O.E.M.

## **OIG Review of Commercial Cooling's Financial Records**

The OIG reviewed Commercial Cooling's bank accounts for the entirety of our investigative period. ***The OIG identified no payments from Commercial Cooling to HVAC O.E.M.*** and no records that reflected that Commercial Cooling purchased materials from HVAC O.E.M.

However, Commercial Cooling's bank accounts detailed payments to:

- Trane Inc. (Trane), an original equipment manufacturer and global provider of HVAC systems;
- CMH Solutions Inc. (CMH), a manufacturer's representative in West Palm Beach that sells products made by the Swiss technology firm ABB Ltd.; and
- Tropic Supply Inc. (Tropic Supply), a South Florida-based wholesaler of multiple product lines of HVAC parts.

## **OIG Review of HVAC O.E.M. invoices Provided to the County by Commercial Cooling**

Products sold by Trane, CMH, and Tropic Supply were listed on HVAC O.E.M. invoices that Commercial Cooling submitted to the County.

The OIG requested that Trane, CMH, and Tropic Supply provide records of sales to both Commercial Cooling and HVAC O.E.M.

- Each company produced records of sales to Commercial Cooling.
- None of these companies had any records of any sales to HVAC O.E.M.

The OIG reviewed 521 County delivery orders with Commercial Cooling invoices totaling \$1,119,752.46 in payments for HVAC O.E.M. supplied parts to Commercial Cooling. These invoices required original manufacturer's/supplier's cost documentation.

These delivery orders and invoices are detailed in Appendix 1 of this report.
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## **PBSO Interview of Joseph Butkiewicz**

According to the PBSO report dated April 3, 2019, Mr. Butkiewicz voluntarily spoke with PBSO detectives. Mr. Butkiewicz told them that he established HVAC O.E.M. to operate it as an online business, but it was not successful. He said that the County had tedious

requirements as it pertained to invoices and parts reimbursement. He stated that he would create 'bundles' of parts via HVAC O.E.M. and submit his simplified invoice as opposed to having to submit an invoice for each part supplied for any particular job. Mr. Butkiewicz told PBSO that the County never stipulated from whom he could purchase parts, so Commercial Cooling purchased parts from HVAC O.E.M. When asked if HVAC O.E.M. did business with anyone besides Commercial Cooling, Mr. Butkiewicz stated he did work with Lifespace Communities. He was unable to provide any other client names. According to the PBSO Detective, when PBSO asked how Mr. Butkiewicz calculated his parts costs and asked him to provide receipts from his suppliers, Mr. Butkiewicz became irate and told the Detective that he could not supply this documentation.

Mr. Butkiewicz then ended the interview.<sup>8</sup>

### **January 19, 2021 Interview of Joseph Butkiewicz**

On January 19, 2021, the FBI, OIG and an Assistant United States Attorney interviewed Mr. Butkiewicz in the presence of his attorney.<sup>9</sup>

During that interview, Mr. Butkiewicz stated that HVAC O.E.M. has never engaged in any business activity. He said HVAC O.E.M. had never sold anything to Commercial Cooling or any other entity and that HVAC O.E.M. was never physically located at 1061 Silver Beach Road, as reflected on the HVAC O.E.M. documentation attached to Commercial Cooling's invoices to the County. Mr. Butkiewicz stated he never operated any business from 1061 Silver Beach Road, but that he had rented space there for storage.

Mr. Butkiewicz stated that he created the HVAC O.E.M. invoices that Commercial Cooling submitted to the County. Mr. Butkiewicz decided the price of each part for HVAC O.E.M. invoices. Mr. Butkiewicz would print them and provide them to Ms. Shupe, who emailed them to the County. Mr. Butkiewicz stated that he was aware of the requirement in Bid 130-090 to provide original supplier's/manufacture's cost documentation when seeking reimbursement for materials. However, he said that Commercial Cooling had parts that they had already purchased for other jobs in its warehouse and at times did not have original purchase documentation for those parts. These parts were listed as HVAC O.E.M. parts on Commercial Cooling's invoices to the County

### **OIG Conclusion**

Based on the interviews with Mr. Butkiewicz, Jessica Shupe, and Janet Baricevich, and examination of Commercial Cooling's business and financial statements, we find that Commercial Cooling did not purchase parts from HVAC O.E.M. and HVAC O.E.M. did not

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<sup>8</sup> A review of the Commercial Cooling invoices provided by Facilities and Airports, which spanned through April 2020, showed that Commercial Cooling did not submit an HVAC O.E.M. invoice after PBSO interviewed Mr. Butkiewicz on April 3, 2019.

<sup>9</sup> The interviews of Mr. Butkiewicz detailed in this report that involved federal authorities were conducted under the terms of an agreement signed by Mr. Butkiewicz, his attorney, and the United States Attorney's Office, that stipulated that no statements made by Mr. Butkiewicz would be used directly against him during a federal criminal trial.



purchase the items from the companies listed in the HVAC O.E.M. documents submitted to the County. **Commercial Cooling falsely represented to the County that HVAC O.E.M. was the “original manufacturer/supplier” of materials provided to the County.**

Although Mr. Burkewitz incorporated HVAC O.E.M. as a Florida entity, **he acknowledged during his interview with the OIG that HVAC O.E.M. never engaged in any business activity. HVAC O.E.M. neither purchased materials from the companies listed on its invoices, nor sold materials to Commercial Cooling for use by the County.** Commercial Cooling submitted 521 invoices between July 2013 and March 2019 that falsely represented HVAC O.E.M. as the source of materials it purchased for the County, in violation of its contractual requirement to provide original supplier’s cost documentation.

The HVAC O.E.M. invoices resulted in questioned costs totaling **\$1,050,168.97**.<sup>10</sup>

**Allegation 1 is supported.**

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

Commercial Cooling submitted invoices to the County that falsely represented the price of materials purchased for the County, in violation of Commercial Cooling’s contractual requirement to charge the County the original manufacturer/supplier actual materials cost.

#### **Governing Directive:**

**Board of County Commissioners, Palm Beach County Bid Number: 13-090/MB, Special Conditions Section 15. Time and Material Contract (Material Pricing at Cost)**

#### **Finding:**

The information obtained **supports** the allegation.

#### **OIG Interview of Palm Beach County Facilities Development and Operations Director of Financial and Support Services Karyn Sykes**

Ms. Sykes told the OIG that CMA 13-090 required Commercial Cooling to provide the County proof of cost to be reimbursed for parts it purchased while performing services for the County. Ms. Sykes said that at the outset of Commercial Cooling’s performance of CMA 13-090, Facilities had to ask Commercial Cooling to provide proof of cost of the materials because the company was not doing so.

Ms. Sykes stated that an employee under her supervision who was conducting an audit, brought to her attention that Commercial Cooling and HVAC O.E.M. had the same owners. Ms. Sykes sought the opinion of the buyer in the County’s Purchasing Department who, according to Ms. Sykes, told her that it did not matter that the companies

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<sup>10</sup> To avoid duplication of costs, the total amount of HVAC O.E.M. invoices of \$1,119,752.46 was reduced by the identified cost noted in Allegation 2 of \$69,583.49 to determine the questioned costs totaling \$1,050,168.97.

had the same ownership as long as the County received proper documentation per the contract with Commercial Cooling.

The OIG showed Ms. Sykes an email she sent in January 2016 to a buyer at the County's Purchasing Department. The email had a subject line of "Commercial Cooling CMA 13090B," and stated:

In doing our audit of invoices for work that the above vendor does for us, it was discovered that the proof of costs documentation for parts was provided by Commercial Cooling was from HVAC OEM Part's Inc. which is a company owned by the same owner as Commercial Cooling. Is this acceptable per the terms of the contract?

The buyer replied:

According to Tammy,<sup>11</sup> **as long as we're getting the parts at cost, in addition to the OEM cost documentation** [emphasis added], it doesn't specify, and therefore matter where it comes from. You're good to go.

Ms. Sykes stated that these emails strictly discussed the identical ownership of Commercial Cooling and HVAC O.E.M. It did not involve any analysis of the appropriate cost of materials on invoices Commercial Cooling submitted to the County. Ms. Sykes said that she did not know if Commercial Cooling marked up the cost of materials and that no one ever brought that issue to her attention.

### **PBSO Interview of County Purchasing Manager Tammy Smith**

PBSO interviewed Ms. Smith regarding the January 2016 email shown to Ms. Skyes. Ms. Smith stated that she did not see a red flag with a vendor and its parts supplier having common ownership, but it would be different if the vendor was using a parts supplier to inflate costs above what its contract allowed. Ms. Smith was not aware of any information that would have indicated that parts costs were inflated in the Commercial Cooling vendor invoices.

### **OIG Interview of County Purchasing Manager Kristen Monnett**

Ms. Monnett told the OIG that CMA 13-090 required Commercial Cooling to provide the County with original invoices or receipts in order to be reimbursed for materials it purchased while performing services for the County. The County was to reimburse Commercial Cooling for the cost of materials and any documented shipping fees.

Ms. Monnett stated that the County does not prohibit a contractor from buying materials from a company that has the same owner as the company under contract with the County. Likewise, the County would not prohibit the contractor from seeking reimbursement for

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<sup>11</sup> At the time of this email, Tammy Smith was a manager in the County's Purchasing Department.

those materials by submitting an original invoice from that supplier. However, the terms of 13-090 prohibited a contractor, including Commercial Cooling, from marking up the cost of parts above the original manufacturer's/supplier's cost.

### **OIG Review of HVAC O.E.M. Invoices and Loss Calculation Methodology**

We compared the descriptions of parts on HVAC O.E.M. invoices received from Facilities and Airports to the descriptions of parts on the records provided by Trane, CMH, and Tropic Supply.

We found that the descriptions of parts on HVAC O.E.M. invoices included information that was identical or similar to information on invoices provided by the suppliers for sales they made directly to Commercial Cooling.

For example, a May 2015 Trane invoice detailed identification number **COL6432** in its description of a Trane part. A May 2015 Commercial Cooling invoice to the County included an HVAC O.E.M. invoice with **COL06432** as the identification number. Although not identical, we found these invoices to be a match.

When the description of a part on an HVAC O.E.M. invoice did not include an item number, we used other information to determine whether certain parts described in the HVAC O.E.M. invoices submitted to the County matched materials described in the invoices showing Commercial Cooling's purchases directly from Trane, CMH, and Tropic Supply. In summary, the elements that the OIG utilized to determine that a product on an HVAC O.E.M. 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 HVAC O.E.M. purchased the part to the date of the invoice containing the potential match.

For example, an April 2016 Trane invoice described a part sold to Commercial Cooling as **COM08288, COMPRESSOR; CSHC-075R**. An April 2016 HVAC O.E.M. invoice alleged the purchase of an item from Trane described as **CSHC-075R 7.5 ton 208-230-60-3 R-22 compressor**.

We also considered information in County Delivery Orders when evaluating a potential match. Many of the County Delivery Orders collected from Facilities and Airports included information concerning the location where services were needed, or included the nature of the problem. Similar information was often contained in Commercial Cooling's invoices to the County, HVAC O.E.M. supplier invoices, and the true suppliers' invoices to Commercial Cooling. For example, a May 2015 County Delivery Order included the following information:

WEST COUNTY DETENTION CENTER (BELLE GLADE JAIL) 38811  
JAMES WHEELER WAY, BELLE GLADE – REPLACE BAD CONDENSOR  
COIL ON 15 TON ROOF TOP PACKAGE A/C UNIT FOR A4

The invoice that Commercial Cooling submitted to the County after completing this job depicted **A-4** in the LOCATION section. On a supporting HVAC O.E.M. invoice, **WEST COUNTY A-4** was handwritten in the center of the document.<sup>12</sup> A May 2015 Trane invoice that included a part similar to one on the same HVAC O.E.M. invoice depicted **WCDC-A4** in the PURCHASE ORDER NUMBER section.

### Review of Sales from Original Suppliers to Commercial Cooling

#### Trane

In the Trane records reflecting sales directly to Commercial Cooling, we found 131 products that matched Trane products listed on HVAC O.E.M. invoices submitted by Commercial Cooling to the County.<sup>13</sup> In 127 instances, the combined price of the product and any shipping fee on the HVAC O.E.M. invoice exceeded the price of the matched product on the Trane invoice.

With respect to the other four matches:

- The prices of two products on an HVAC O.E.M. invoice were the same as the prices of the matched products on Trane invoices.
- On one occasion the price of a product on an HVAC O.E.M. invoice was \$36.46 less than the price of the matched product on a Trane invoice.
- On one occasion the price of a product on an HVAC O.E.M. invoice (\$53.46) was less than the price of the matched product on a Trane invoice (\$98.28). However, the Trane invoice showed that Commercial Cooling purchased 24 of that particular product for a total cost of \$2,358.72, whereas the HVAC O.E.M. invoice showed that Commercial Cooling purchased 70 for \$3,742.20, resulting in a \$1,241.88 overpayment by the County.

Based on the records reviewed, **Commercial Cooling did not purchase parts from HVAC O.E.M. and HVAC O.E.M. did not purchase the items from Trane**, as stated in the HVAC O.E.M. documents submitted to the County. Instead, Commercial Cooling purchased the items directly from Trane, and prepared invoices falsely representing that it purchased the items from HVAC O.E.M. Commercial Cooling overbilled the County \$42,105.09 in excess of the cost it actually paid for Trane products purchased in connection with work performed under Bid 13-090.

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<sup>12</sup> Commercial Cooling submits its invoices to the County via email. A County employee who received many of those emails told us that the handwritten notes reflecting the location of the job were on the HVAC O.E.M. invoices when the employee received them.

<sup>13</sup> On some HVAC O.E.M. invoices, a single line item appeared to describe multiple parts. In those instances, we treated each part in the single line item separately. For example, if a single item on an HVAC OEM invoice appeared to describe three separate parts, and each was matched to a part on a Trane invoice, we counted that as three matches.

For example, a Commercial Cooling invoice to the County dated June 9, 2015, included \$5,959.74 in materials costs:

Commercial Cooling Concepts Inc.		Invoice												
7374 Central Industrial Dr. Suite B Riviera Beach, FL 33404 (561) 863-2221		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th>Date</th> <th>Invoice #</th> </tr> <tr> <td style="text-align: center;">6/9/2015</td> <td style="text-align: center;">22459</td> </tr> </table>			Date	Invoice #	6/9/2015	22459						
Date	Invoice #													
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<table border="1" style="width: 100%;"> <tr><td style="text-align: center;">Bill To</td></tr> <tr><td>Board Of County Commissioners Palm Beach County Finance Dept. P.O. Box 4036 West Palm Beach, FL 33402</td></tr> </table>		Bill To	Board Of County Commissioners Palm Beach County Finance Dept. P.O. Box 4036 West Palm Beach, FL 33402	<table border="1" style="width: 100%;"> <tr><td style="text-align: center;">Ship To</td></tr> <tr><td>DO 410 051515xxxxxxxxxx17036</td></tr> </table>			Ship To	DO 410 051515xxxxxxxxxx17036						
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<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th>Location</th> <th>PO #</th> <th>Terms</th> <th>REP</th> <th>Service Order #</th> </tr> <tr> <td style="text-align: center;">A-4</td> <td></td> <td style="text-align: center;">Due on receipt</td> <td style="text-align: center;">JAB</td> <td style="text-align: center;">22459/73/91</td> </tr> </table>		Location	PO #	Terms	REP	Service Order #	A-4		Due on receipt	JAB	22459/73/91			
Location	PO #	Terms	REP	Service Order #										
A-4		Due on receipt	JAB	22459/73/91										
Quantity	Item Code	Description	Price Each	Amount										
32	PBC Hourly Rate	Replaced condensing coil for A-4 Pkg unit 5-8-15 5-19-15	85.00	2,720.00										
1	Misc parts	Inv # 32086	5,959.71	5,959.74										
50	R-22	Pounds of R-22 refrigerant	9.00	450.00										
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>received</b>                      6-9-2015  <i>Mark G. Young</i>                      OK to pay                 </div>														
THANK YOU All work is complete			<b>Balance Due</b> \$9,129.74											


As supporting documentation for this invoice, Commercial Cooling submitted an HVAC O.E.M. invoice dated May 15, 2015 for \$5,959.74:

<b>HVAC O.E.M. Part's Inc.</b> 1061 Silver Beach Rd Lake Park, FL 33403  561-247-7910 <b>To the trade</b>			<b>Invoice</b>  DATE                      INVOICE # 5/15/2015                      32086	
<b>BILL TO</b> Commercial Cooling Concepts Inc. 7374 Central Industrial Dr Riviera Beach, FL 33404			<b>SHIP TO</b>  same	
			DUE DATE                      P.O. NUMBER 6/14/2015                      pbc	
ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Trane	COL6432 condenser coil	1	5,752.50	5,752.50
Freight	Freight	1	150.00	150.00
Sporlan	C-165S drier	2	28.62	57.24
<i>WEST COUNTY Aug</i>				
We appreciate your prompt payment.			Subtotal	5,959.74
			6% Tax	
			<b>Total</b>	5,959.74

In reality, Commercial Cooling did not purchase these materials from HVAC O.E.M. The company actually purchased these materials directly from Trane, per this Trane invoice dated on the same day, May 15, 2015. Commercial Cooling purchased the items



directly from Trane for \$4,204 and increased the price to the County by approximately 35%.

 <b>TRANE</b> <small>Trane U.S. Inc.                  3400 Pammel Creek Road                  La Crosse WI 54601-7399</small>		REMIT TO: TRANE US INC. PO BOX 406469 ATLANTA, GA 30384-6469		TYPE: <b>INVOICE</b> * NUMBER: <b>10727714R1</b>	
Parts Provided By: Trane Parts Center West Palm Beach, FL PH: 561-683-3306 Fax: 561-683-8805		SOLD TO: COMMERCIAL COOLING CONCEPTS ATTN: ACCOUNTS PAYABLE 7374 CENTRAL INDUSTRIAL DRIVE SUITE B RIVIERA BEACH, FL 33404		DATE: <b>15-MAY-15</b> PAGE: <b>1 of 1</b> PURCHASE ORDER NUMBER: <b>WCDC-A4</b> PROJECT/JOB NAME: ORIGINAL SYSTEM NUMBER: <b>10727714R1</b> CUSTOMER ACCOUNT #: <b>2824855</b> PREVIOUS #: SALES ORDER/CALLS/CONTRACT#: <b>10727714R1</b>	
SHIP TO-SERVICE LOCATION: COMMERCIAL COOLING CONCEPTS 7374 CENTRAL INDUSTRIAL DRIVE SUITE B RIVIERA BEACH, FL 33404		ORDERING LOCATION: CREDIT JOB/PROJECT #			
PAYMENT TERMS: <b>Due on Receipt</b>		DUE DATE:		FREIGHT TERMS:	
FOB:		SHIP/CLOSE DATE: <b>15-MAY-15</b>		SHIP VIA:	
SHIPPING REFERENCE:					
ITEM	DESCRIPTION	UOM / MULT	QUANTITY	UNIT PRICE	EXTENDED AMOUNT
	JE-JESSICA ship from 334 eta friday afternoon S# 602101075D		0.00		
1	COL06432,coil,condenser Line Note: assembly complete		1.00	4,024.54	4,024.54
2	FREIGHT!,freight and handling		1.00	150.000	150.00
Tax Summary by Tax Code Tax FL(State) 250.47					
* PLEASE REFERENCE NUMBER WITH YOUR PAYMENT 10727714R1					
SPECIAL INSTRUCTIONS:					
To view or pay your invoice online Visit <a href="http://www.comfortsite.com">www.comfortsite.com</a> New! Scan QR code at <a href="http://www.trane.com/invoices">www.trane.com/invoices</a>		**TOTAL 4,024.54	TAX 250.47	FREIGHT 150.00	TOTAL 4,425.01
Currency: USD					

CMH

In the CMH records reflecting sales directly to Commercial Cooling, we found 27 products that matched CMH Solutions products listed on HVAC O.E.M. invoices. In each instance, the price of the product on the HVAC O.E.M. invoice exceeded the price of the matched part on the CHM invoice.

Based on the records reviewed, Commercial Cooling did not purchase those parts from HVAC O.E.M. and HVAC O.E.M. did not purchase the items from CMH, as stated in the

HVAC O.E.M. documents submitted to the County. Instead, Commercial Cooling purchased the items directly from CMH, and prepared invoices falsely representing that it purchased the items from HVAC O.E.M. Commercial Cooling overbilled the County \$23,442.42 for the cost of CMH products purchased in connection with work performed under Bid 13-090.

#### Tropic Supply

In the Tropic Supply records reflecting sales directly to Commercial Cooling, we found 21 products that matched Tropic Supply products listed on HVAC O.E.M. invoices. In each instance, the price of the product on the HVAC O.E.M. invoice exceeded the price of the matched part on the Tropic Supply invoice.

Based on the records reviewed, **Commercial Cooling did not purchase those parts from HVAC O.E.M. and HVAC O.E.M. did not purchase the items from Tropic Supply**, as stated in the HVAC O.E.M. documents submitted to the County. Instead, Commercial Cooling purchased the items directly from Tropic Supply, and prepared invoices falsely representing that it purchased the items from HVAC O.E.M. Commercial Cooling overbilled the County \$4,035.98 for the cost of Tropic Supply products purchased in connection with work performed under Bid 13-090.

**In total, we found that Commercial Cooling overbilled the County \$69,583.49.**

#### **April 3, 2019 PBSO Interview of Mr. Butkiewicz**

On April 3, 2019, Mr. Butkiewicz was interviewed by a PBSO Detective. Mr. Butkiewicz told the Detective that he was the owner/operator for both Commercial Cooling and HVAC O.E.M. He acknowledged that his contract with the County was with Commercial Cooling and not HVAC O.E.M. He also told the Detective that he knew he was not supposed to mark up his cost for parts; however, he added that the County did not stipulate from whom he could buy parts, and that Commercial Cooling purchased parts from HVAC O.E.M. Mr. Butkiewicz then decided that he no longer wished to speak with the Detective and ended the interview.

#### **January 19, 2021, OIG Interview of Mr. Butkiewicz**

On January 19, 2021, the FBI, OIG and an Assistant United States Attorney interviewed Mr. Butkiewicz in the presence of his attorney. **Mr. Butkiewicz acknowledged that Commercial Cooling submitted HVAC O.E.M. invoices to the County that contained inflated costs of materials.** He claimed that he intentionally inflated the cost of materials to recoup expenses unrelated to parts that the County did not reimburse. He cited crane rentals as an example. According to Mr. Butkiewicz, if a crane were necessary to complete a service requested by the County, Commercial Cooling would pay the crane rental fee, and seek reimbursement from the County. He stated that Commercial Cooling would recoup that cost by marking up the price of a part on an HVAC O.E.M. invoice by

the amount Commercial Cooling paid for the crane service. Mr. Butkiewicz claimed that, under this invoicing practice, the County never paid for anything it did not receive. Mr. Butkiewicz stated that multiple County employees were aware of this invoicing practice, and none had a problem with it. Mr. Butkiewicz stated that he did not have any emails or text messages with any County employee concerning Commercial Cooling's invoicing practice.

### **Follow-up from Mr. Butkiewicz's Attorney**

Following the interview, Mr. Butkiewicz's attorney sent an email to the Assistant U.S. Attorney stating in part that Mr. Butkiewicz,

... recognized that it would have been far better had he documented evidence to prove that the County approved his billing practices, but there are some independent witnesses that this in fact was the case.

The email identified five individuals. Four were current County employees and one was retired from County employment.

### **FBI and OIG Interviews of County Employees Named by Mr. Butkiewicz as Familiar with Commercial Cooling's Invoicing Practices**

The FBI and OIG then interviewed those five individuals. All of them spoke favorably about Commercial Cooling's work performance.

- Anthony Harris, Facilities Supervisor at the County Jail, was unaware that Commercial Cooling had submitted invoices requesting reimbursement for costs that exceeded the actual cost Commercial Cooling actually paid for those parts.
- Robert Sessums, retired Facilities Development and Operations Trades Crew Chief, stated that vendors had to send invoices showing what they paid for parts. The County was supposed to reimburse what Commercial Cooling paid. Commercial Cooling was not allowed to mark up the cost of parts. He was not familiar with HVAC O.E.M. Mr. Sessums stated he was not aware of any conversations about adding costs to an invoice to make up for unanticipated costs from another invoice.
- Hector Pazos, Assistant Director of Facilities Maintenance and Development, stated that Commercial Cooling was required to show whom they bought parts from and what it cost them, and provide receipts for what they paid for those parts. Mr. Pazos used the example of Commercial Cooling buying a Trane part from Trane. Under Mr. Pazos's example, Commercial Cooling would be required to show that Trane invoice for reimbursement. He stated that while there were additional costs associated with vendor agreements that may have reduced vendor profits, when a vendor signed a contract for actual cost reimbursement that

contract applied, and that he never had a discussion with Mr. Butkiewicz to the contrary.

- James Alexander, Facilities Manager, stated that Commercial Cooling was supposed to only be reimbursed for the actual cost of parts that Commercial Cooling used. Commercial Cooling was supposed to show the manufacturer's price. He said this was the case until 2021, at which time new County contracts allowed for a 10% markup on attached actual cost parts invoices.
- Lewis McBean, Supervisor at the County Criminal Justice Center, stated that under Commercial Cooling's contract with the County, the company was only to be reimbursed for the actual cost to Commercial Cooling for the parts used. Commercial Cooling was required to show an invoice proving that cost. Mr. McBean stated that Mr. Butkiewicz complained to him about working at the airport, but not about parts reimbursement. Mr. McBean stated that Commercial Cooling was not allowed to mark up the cost of parts under any circumstances, and never discussed Commercial Cooling recouping expenses unrelated to parts through markups on parts.

### **Review of Emails Between Commercial Cooling and County Employees**

The FBI, OIG and the U.S. Attorney's Office reviewed approximately 3,000 emails that Commercial Cooling's employees sent to or received from multiple County email accounts, including those of the five individuals identified by Mr. Butkiewicz's attorney, and found no emails approving, or in any way related to Commercial Cooling's overbilling the County for cost of materials to recoup expenses not reimbursable by the County.

### **April 19, 2021 Interview of Mr. Butkiewicz**

When the FBI, OIG, and United States Attorney's Office interviewed Mr. Butkiewicz in the presence of his attorney on April 19, 2021, he stated that County officials often asked him to acquire a particular part that was needed for work performed by a County technician, not Commercial Cooling or another vendor. The County could not purchase parts directly from Commercial Cooling. Therefore, according to Mr. Butkiewicz, he purchased the part, provided it to a County official, and then recouped the expense by increasing the cost of a different part on a future HVAC O.E.M. invoice submitted to the County. Mr. Butkiewicz said that he did not maintain records that would allow for a comparison of the costs he incurred buying parts for the County to the corresponding mark-ups on HVAC O.E.M. invoices. Mr. Butkiewicz was shown Commercial Cooling invoices from suppliers such as Trane for which identical parts were instead billed to the County under HVAC O.E.M. invoices at a higher price. Mr. Butkiewicz stated that these increases included the cost of equipment rentals such as cranes that he needed to pay for on County projects. These markups also at times covered the cost of parts that he previously provided for County projects without charge.

## OIG Conclusion

A comparison of records provided by Trane, CMH, and Tropic Supply to records provided by Facilities and Airports in connection with services provided by Commercial Cooling pursuant to 13-090 showed that Commercial Cooling submitted HVAC O.E.M. invoices to the County as support of “bidder’s cost of the actual items” from the “original manufacturer’s/supplier’s cost documentation.” **In fact, HVAC O.E.M. was not an original manufacturer/supplier, and those supporting invoices inflated actual costs above those of the actual original manufacturers/suppliers.** While Mr. Butkiewicz stated those markups were warranted due to unanticipated equipment rental costs and parts provided to the County without cost, the contract language incorporated both labor and equipment costs, and did not permit such markups for those expenses. Those inflated materials invoices caused the County to overpay Commercial Cooling approximately **\$69,583.49** and are considered an identified cost.

We find that Commercial Cooling violated the terms of 13-090 that specified that “The price to be paid for materials sold to Palm Beach County ... shall be based on the bidder’s cost of the actual items plus shipping costs.”

**Allegation 2 is supported.**

### IDENTIFIED, QUESTIONED, AND AVOIDABLE COSTS

**Identified Costs: \$69,583.49**

**Questioned Costs: \$1,011,527.29**

**Avoidable Costs: \$0**

### ACKNOWLEDGEMENT

The Inspector General’s Investigations Division would like to thank the County for its assistance and cooperation throughout this investigation.

### RECOMMENDED CORRECTIVE ACTIONS

We make one new recommendation; that the County seek recoupment of the \$69,583.49 in identified costs.

The OIG also recommends that the County continue to follow the recommendations from OIG Final Report 2019-0007.<sup>14</sup>

<sup>14</sup> The OIG recommendations for Final Report 2019-0004 were:

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.

**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. Their written response is as follows:

The County will follow up on the recommendation to recoup \$69,583.49 from Commercial Cooling Concepts, Inc. The County's practice is to ensue all outstanding debt and appropriately collect. As previously stated, we modified and will continue to review and update our policies and procedures, as well as, continue training staff to ensure compliance with policies and procedures.

**RESPONSE FROM THE WHISTLEBLOWER**

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, the WB 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 WB's response is as follows:

I agree with the report and hope the county would try to recoup the 69,583.00 taken by fraud and bar this vendor from any more contracts with the county.

**RESPONSE FROM COMMERCIAL COOLING**

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, Mr. Butkiewicz 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. Neither Mr. Butkiewicz nor Commercial Cooling submitted a response.

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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.

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



# APPENDIX 1

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2013.07.31	5431	\$11,277.34
2013.10.14	7288	\$13,029.52
2014.01.21	8400	\$4,951.84
2014.02.05	8412	\$8,208.38
2014.02.10	1030	\$6,565.47
2014.02.13	1081	\$9,546.00
2014.02.14	1162	\$836.80
2014.02.25	1176	\$3,010.96
2014.03.07	1193	\$3,114.00
2014.03.07	1198	\$1,726.92
2014.03.18	2008	\$1,299.16
2014.03.20	2011	\$1,367.38
2014.03.26	2032	\$3,359.03
2014.04.11	3042	\$802.66
2014.04.14	3060	\$486.32
2014.04.15	3064	\$1,785.00
2014.04.15	3069	\$2,116.25
2014.04.15	3070	\$1,866.11
2014.04.16	3080	\$7,550.75
2014.04.18	3092	\$1,683.24
2014.04.21	3101	\$4,030.00
2014.04.21	3122	\$4,409.49
2014.04.28	3218	\$1,510.00
2014.04.28	3239	\$1,680.00
2014.05.05	3312	\$5,185.20
2014.05.08	3381	\$170.97
2014.05.30	3668	\$82.44
2014.06.02	3692	\$1,954.69
2014.06.02	3701	\$2,202.62
2014.06.18	3880	\$1,586.30
2014.06.18	3890	\$2,824.62
2014.06.20	3909	\$2,798.72
2014.06.20	3921	\$3,063.11
2014.06.23	3986	\$669.51
2014.07.01	4186	\$ 3,862.00
2014.07.02	4201	\$1,988.52
2014.07.14	4291	\$1,138.29
2014.07.16	4312	\$1,495.06

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2014.07.16	4316	\$1,860.20
2014.07.21	4399	\$853.02
2014.07.25	4441	\$2,009.70
2014.07.29	4476	\$1,194.15
2014.07.31	4501	\$1,821.67
2014.08.01	4512	\$765.68
2014.08.05	4586	\$3,330.37
2014.08.07	4613	\$2,796.55
2014.08.08	4686	\$1,821.67
2014.08.13	4793	\$730.08
2014.08.14	4851	\$1,991.04
2014.08.18	4928	\$1,375.96
2014.08.22	4986	\$2,214.57
2014.08.22	4988	\$1,896.83
2014.08.22	4998	\$300.46
2014.08.27	5152	\$1,391.06
2014.08.29	5163	\$146.52
2014.08.29	5180	\$4,205.00
2014.09.02	5196	\$4,041.80
2014.09.06	5061	\$965.74
2014.09.08	4816	\$217.08
2014.09.15	4983	\$1,815.07
2014.09.17	5091	\$217.70
2014.09.25	5341	\$3,961.21
2014.09.25	5342	\$765.21
2014.09.29	5451	\$3,237.92
2014.10.02	3816	\$226.32
2014.10.03	5503	\$1,248.64
2014.10.06	5673	\$1,926.94
2014.10.07	5681	\$1,063.29
2014.10.15	5862	\$1,734.96
2014.10.16	5920	\$146.24
2014.10.16	5982	\$2,640.00
2014.10.20	6093	\$6,945.06
2014.10.22	6182	\$1,227.22
2014.10.23	6286	\$305.10
2014.10.28	6624	\$1,869.74
2014.10.31	6792	\$1,686.22

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2014.11.06	6983	\$658.24
2014.11.10	7126	\$1,093.54
2014.11.10	7183	\$2,890.70
2014.11.18	8418	\$944.54
2014.11.24	8725	\$1,503.84
2014.11.25	8791	\$42.52
2014.12.08	10968	\$526.83
2014.12.08	10982	\$1,486.20
2014.12.10	11212	\$1,385.90
2014.12.12	11318	\$197.26
2014.12.17	11613	\$1,389.09
2014.12.22	11964	\$3,975.18
2014.12.22	11987	\$1,772.69
2014.12.22	11988	\$2,094.22
2014.12.22	12001	\$178.24
2014.12.29	14012	\$1,717.85
2014.12.30	14116	\$466.29
2015.01.05	14381	\$1,172.52
2015.01.06	14463	\$8,673.84
2015.01.13	14952	\$3,862.00
2015.01.15	16321	\$1,889.53
2015.01.19	16518	\$2,175.45
2015.01.26	16941	\$438.62
2015.01.28	17021	\$1,047.98
2015.02.02	17140	\$68.86
2015.02.03	17218	\$346.52
2015.02.04	17312	\$3,602.59
2015.02.05	17318	\$ 1,924.62
2015.02.06	17426	\$4,056.44
2015.02.23	19615	\$1,686.32
2015.02.26	19863	\$236.82
2015.03.03	20086	\$1,300.02
2015.03.11	21012	\$586.32
2015.03.12	21097	\$361.62
2015.03.23	21584	\$332.19
2015.03.23	21684	\$9,013.04
2015.03.24	19742	\$198.66
2015.03.26	20263	\$583.90

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

Invoice Date	Invoice Number	Invoice Total
2015.04.01	21948	\$1,362.40
2015.04.01	22128	\$1,807.18
2015.04.17	28914	\$877.82
2015.04.20	29438	\$4,525.56
2015.04.22	29892	\$1,800.11
2015.04.23	29932	\$1,974.95
2015.04.29	30832	\$686.32
2015.04.30	30966	\$126.33
2015.05.04	31224	\$4,871.48
2015.05.04	31841	\$614.84
2015.05.06	31632	\$456.48
2015.05.12	31683	\$1,309.38
2015.05.15	32086	\$5,959.74
2015.05.18	32104	\$7,651.80
2015.05.22	32462	\$1,342.32
2015.05.22	32471	\$293.60
2015.05.27	32601	\$219.11
2015.05.29	32702	\$4,237.24
2015.05.30	32866	\$143.59
2015.06.01	32914	\$12,414.00
2015.06.04	33002	\$244.81
2015.06.12	33272	\$402.16
2015.06.12	33286	\$1,206.96
2015.06.16	33489	\$6,028.09
2015.06.17	33531	\$1,921.30
2015.06.17	33586	\$1,761.60
2015.06.22	33942	\$1,805.73
2015.06.26	34287	\$8,004.00
2015.06.26	34288	\$109.63
2015.06.26	34293	\$1,688.48
2015.06.29	34481	\$679.94
2015.06.30	34502	\$2,455.04
2015.06.30	34561	\$405.81
2015.07.02	34693	\$3,668.20
2015.07.06	34826	\$2,342.46
2015.07.08	34918	\$1,235.10
2015.07.10	35186	\$146.84
2015.07.15	35442	\$251.27

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

Invoice Date	Invoice Number	Invoice Total
2015.07.24	35801	\$6,211.00
2015.07.28	35836	\$687.00
2015.07.28	38814	\$3,894.41
2015.08.04	36316	\$1,106.18
2015.08.06	36412	\$534.75
2015.08.11	36898	\$194.85
2015.08.21	38365	\$8,653.64
2015.08.25	38824	\$1,617.64
2015.08.26	38902	\$1,989.87
2015.08.31	39006	\$5,448.00
2015.09.02	39112	\$836.40
2015.09.02	39186	\$11,132.00
2015.09.07	39486	\$3,268.00
2015.09.07	39491	\$124.70
2015.09.14	39692	\$186.30
2015.09.14	39711	\$1,873.20
2015.09.15	39864	\$211.50
2015.09.22	40226	\$519.20
2015.09.24	40486	\$1,549.87
2015.09.25	40498	\$175.72
2015.09.28	40624	\$2,160.30
2015.09.30	40896	\$463.74
2015.10.02	41016	\$1,828.21
2015.10.12	41681	\$363.52
2015.10.13	41689	\$12,178.36
2015.10.16	41863	\$301.78
2015.10.19	41993	\$1,158.20
2015.10.21	42006	\$7,132.20
2015.10.21	42112	\$4,469.20
2015.10.30	42463	\$1,942.22
2015.11.11	42986	\$3,309.63
2015.11.20	43012	\$1,089.44
2015.12.01	43341	\$8,788.19
2015.12.01	43346	\$1,532.04
2015.12.01	43358	\$66.13
2015.12.04	43463	\$1,105.76
2015.12.09	43471	\$1,780.30
2015.12.21	43782	\$2,108.64



**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2015.12.30	43902	\$8,817.40
2016.01.04	44193	\$10,846.00
2016.01.07	44286	\$273.81
2016.01.12	44426	\$1,288.60
2016.01.15	44502	\$1,213.47
2016.01.18	44526	\$946.80
2016.02.03	44892	\$1,865.30
2016.02.03	44910	\$2,388.75
2016.02.04	45023	\$238.60
2016.02.05	45106	\$2,327.10
2016.02.09	45203	\$2,033.26
2016.02.15	45301	\$8,560.00
2016.02.16	45310	\$156.38
2016.02.16	45314	\$773.63
2016.02.17	45363	\$1,401.60
2016.02.18	45392	\$1,881.30
2016.02.24	45533	\$2,240.92
2016.03.02	45902	\$372.70
2016.03.07	46209	\$573.51
2016.03.14	46489	\$186.30
2016.03.23	46901	\$134.60
2016.03.25	46962	\$1,762.30
2016.03.31	47106	\$933.20
2016.04.01	47186	\$286.30
2016.04.06	47223	\$1,762.30
2016.04.11	47364	\$67.32
2016.04.12	47401	\$3,359.03
2016.04.23	47713	\$1,164.60
2016.04.28	48006	\$239.26
2016.04.28	48011	\$4,558.00
2016.04.28	48016	\$4,558.00
2016.04.29	48156	\$3,315.35
2016.05.04	48413	\$988.52
2016.05.04	48420	\$664.89
2016.05.04	48442	\$386.40
2016.05.06	48721	\$886.30
2016.05.09	48961	\$69.20
2016.05.09	48977	\$67.26

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2016.05.11	49036	\$915.89
2016.05.11	49087	\$198.33
2016.05.25	49736	\$717.88
2016.05.25	49772	\$5,305.00
2016.05.31	49862	\$982.30
2016.06.02	49861	\$490.80
2016.06.03	49936	\$656.00
2016.06.13	50306	\$568.63
2016.06.15	50713	\$1,494.88
2016.06.16	50803	\$352.12
2016.06.17	50878	\$401.24
2016.06.21	50966	\$347.40
2016.06.21	50988	\$427.51
2016.06.28	51402	\$2,421.74
2016.06.29	51388	\$183.28
2016.06.29	51486	\$2,690.00
2016.06.30	51443	\$564.80
2016.06.30	51451	\$222.70
2016.06.30	51497	\$1,994.90
2016.07.01	51680	\$4,260.00
2016.07.06	52086	\$2,380.30
2016.07.06	52111	\$1,935.06
2016.07.08	52243	\$1,353.70
2016.07.11	52281	\$150.56
2016.07.15	52398	\$1,035.85
2016.07.18	52411	\$240.20
2016.07.19	52436	\$22.80
2016.07.27	52651	\$643.90
2016.07.28	52688	\$1,465.40
2016.07.28	52703	\$275.70
2016.07.28	52714	\$5,651.00
2016.07.28	52743	\$3,460.00
2016.08.01	48010	\$4,558.00
2016.08.01	53009	\$1,680.30
2016.08.02	53091	\$1,686.40
2016.08.03	53156	\$4,775.40
2016.08.15	53412	\$1,179.34
2016.08.16	53561	\$2,927.92

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2016.08.23	53886	\$403.00
2016.08.30	54112	\$316.20
2016.09.01	54286	\$3,355.37
2016.09.08	55168	\$969.60
2016.09.08	55282	\$5,402.20
2016.09.14	55814	\$344.20
2016.09.14	55832	\$798.70
2016.09.16	55967	\$866.96
2016.09.27	56231	\$1,338.84
2016.09.29	56386	\$3,274.67
2016.09.29	56402	\$1,249.50
2016.09.29	56483	\$1,590.63
2016.09.30	58581	\$3,685.60
2016.10.13	57622	\$3,654.10
2016.10.18	58436	\$43.60
2016.10.18	58631	\$1,189.92
2016.10.24	59432	\$2,878.00
2016.10.28	60131	\$3,008.00
2016.11.08	61180	\$3,523.00
2016.11.14	61552	\$3,656.00
2016.11.14	61598	\$3,416.00
2016.11.16	61994	\$3,995.40
2016.11.23	62483	\$2,053.34
2016.12.05	54112	\$210.30
2016.12.05	64103	\$645.72
2016.12.16	65063	\$6,570.00
2016.12.20	65823	\$1,260.30
2016.12.22	66183	\$4,518.00
2017.01.10	68248	\$1,814.24
2017.01.17	68631	\$1,886.30
2017.01.24	69112	\$1,961.36
2017.01.25	69230	\$1,296.38
2017.01.27	69523	\$2,631.00
2017.02.06	69714	\$2,887.23
2017.02.20	69902	\$1,309.40
2017.02.23	72103	\$3,439.30
2017.03.03	72964	\$5,824.36
2017.03.06	73044	\$1,202.46

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2017.03.13	73508	\$3,205.00
2017.03.16	73796	\$6,105.00
2017.03.20	74280	\$297.25
2017.03.29	74712	\$6,230.00
2017.04.04	74902	\$2,283.00
2017.04.06	75082	\$2,078.60
2017.04.07	75109	\$875.21
2017.04.07	75121	\$2,691.95
2017.04.07	75128	\$532.74
2017.04.12	75303	\$3,717.72
2017.04.14	75481	\$213.46
2017.04.17	75602	\$583.23
2017.04.18	75661	\$1,557.81
2017.04.19	75713	\$558.51
2017.04.26	76021	\$1,440.00
2017.04.27	76201	\$2,230.00
2017.04.27	76210	\$234.20
2017.04.28	76302	\$218.20
2017.05.02	76508	\$5,969.00
2017.05.08	76601	\$1,423.30
2017.05.09	76582	\$1,661.39
2017.05.10	76702	\$6,750.40
2017.05.11	76902	\$522.60
2017.05.12	76981	\$309.20
2017.05.16	77142	\$2,188.64
2017.05.24	77682	\$786.20
2017.05.26	77493	\$78.60
2017.05.30	77902	\$262.56
2017.05.30	77941	\$ 9,115.30
2017.06.01	78214	\$1,885.40
2017.06.01	78225	\$486.25
2017.06.01	78244	\$409.69
2017.06.05	78461	\$1,265.09
2017.06.06	78601	\$301.23
2017.06.07	78689	\$1,683.20
2017.06.12	79201	\$980.00
2017.06.12	79262	\$366.23
2017.06.15	79588	\$132.10

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2017.06.20	80436	\$2,368.00
2017.06.23	80621	\$535.20
2017.06.26	80801	\$1,268.20
2017.06.28	80971	\$1,611.60
2017.06.30	81193	\$1,860.00
2017.07.07	81692	\$1,486.06
2017.07.10	81703	\$1,242.59
2017.07.10	81963	\$7,102.00
2017.07.10	81972	\$5,098.20
2017.07.11	82106	\$2,027.00
2017.07.18	83504	\$926.40
2017.07.31	84108	\$1,149.88
2017.08.03	84605	\$3,053.00
2017.08.03	84618	\$1,228.17
2017.08.09	84965	\$1,436.50
2017.08.10	85106	\$3,960.00
2017.08.14	85331	\$8,815.00
2017.08.17	85462	\$2,533.60
2017.08.18	85506	\$1,403.27
2017.08.24	85702	\$3,364.95
2017.08.28	85971	\$2,200.90
2017.08.28	85979	\$3,044.16
2017.08.28	85986	\$2,099.16
2017.09.07	86181	\$167.94
2017.09.14	86221	\$1,486.00
2017.09.14	86243	\$2,136.03
2017.09.20	86413	\$2,286.40
2017.09.22	86591	\$820.02
2017.09.25	86634	\$4,244.30
2017.09.26	88712	\$190.98
2017.09.27	86801	\$56.58
2017.09.27	86804	\$1,179.05
2017.09.27	86823	\$44.72
2017.09.28	86835	\$1,692.10
2017.09.29	86841	\$3,513.80
2017.10.09	87321	\$3,960.30
2017.10.10	87380	\$1,486.30
2017.10.11	87401	\$5,966.22

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2017.10.17	87761	\$148.60
2017.10.20	87769	\$917.00
2017.11.02	87901	\$903.80
2017.11.02	87961	\$68.53
2017.11.06	88213	\$48.12
2017.11.07	88293	\$2,755.20
2017.11.08	88322	\$2,357.90
2017.11.10	88351	\$3,382.80
2017.11.10	88356	\$2,054.94
2017.11.16	88513	\$1,845.20
2017.11.17	88561	\$3,568.00
2017.11.23	88741	\$4,146.58
2017.11.27	88963	\$1,522.60
2017.12.01	89203	\$1,280.30
2017.12.04	89288	\$450.24
2017.12.05	89202	\$941.20
2017.12.07	89510	\$2,111.10
2017.12.14	89772	\$3,534.40
2017.12.19	90103	\$7,430.20
2017.12.19	90126	\$1,801.42
2017.12.20	90211	\$681.10
2017.12.29	90486	\$782.60
2017.12.29	90491	\$86.43
2017.XX.18	83504	\$1,001.40
2018.01.08	91401	\$3,723.00
2018.01.08	91402	\$809.69
2018.01.09	91491	\$667.11
2018.01.10	91496	\$8,340.00
2018.01.11	91644	\$10,507.10
2018.01.12	91202	\$926.30
2018.01.15	91906	\$188.30
2018.01.22	91981	\$969.20
2018.01.29	92036	\$2,807.40
2018.01.31	92247	\$1,423.30
2018.01.31	92263	\$2,960.30
2018.02.01	92306	\$2,965.99
2018.02.06	92601	\$281.50
2018.02.06	92638	\$5,873.91



**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2018.02.08	92748	\$374.62
2018.02.13	93104	\$1,082.30
2018.02.16	93269	\$215.20
2018.02.19	93318	\$84.40
2018.02.20	93391	\$4,012.80
2018.02.21	93416	\$1,659.90
2018.02.27	93591	\$3,308.00
2018.02.27	93602	\$179.79
2018.02.28	93641	\$1,752.83
2018.03.05	94206	\$212.50
2018.03.06	94329	\$594.65
2018.03.06	94382	\$884.42
2018.03.13	94682	\$124.30
2018.03.15	94713	\$858.14
2018.03.26	95403	\$158.10
2018.03.28	95531	\$2,960.30
2018.03.29	95583	\$1,115.56
2018.04.11	95883	\$6,304.06
2018.04.18	96013	\$1,848.26
2018.04.23	96093	\$3,842.20
2018.05.02	96381	\$1,267.96
2018.05.04	96413	\$464.46
2018.05.07	96503	\$1,478.81
2018.05.11	96674	\$270.36
2018.05.17	96863	\$310.08
2018.05.21	96902	\$174.60
2018.05.23	96933	\$410.06
2018.05.24	96971	\$410.92
2018.05.29	97204	\$205.51
2018.05.29	97211	\$1,937.64
2018.06.01	97254	\$2,792.85
2018.06.01	97288	\$3,282.00
2018.06.05	97486	\$82.63
2018.06.07	97509	\$6,030.40
2018.06.11	97714	\$182.46
2018.06.11	97782	\$202.53
2018.06.11	97791	\$8,497.04
2018.06.11	97803	\$138.60

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

Invoice Date	Invoice Number	Invoice Total
2018.06.12	97824	\$266.42
2018.06.12	97843	\$247.60
2018.06.13	97896	\$227.63
2018.06.18	97986	\$62.30
2018.06.19	97993	\$138.40
2018.07.05	98128	\$168.30
2018.07.09	98186	\$192.30
2018.07.10	98201	\$3,052.00
2018.07.12	98321	\$969.15
2018.07.30	98562	\$2,891.32
2018.07.30	98563	\$3,090.70
2018.08.02	98641	\$1,611.50
2018.08.09	98810	\$284.32
2018.08.13	98846	\$1,234.20
2018.08.14	98852	\$506.30
2018.08.15	98912	\$ 591.36
2018.08.15	98919	\$3,776.40
2018.08.21	99283	\$479.88
2018.08.23	98082	\$497.20
2018.08.23	99386	\$3,185.78
2018.08.23	99401	\$1,166.02
2018.08.23	99460	\$3,478.40
2018.08.28	99482	\$978.60
2018.08.31	99518	\$1,365.52
2018.09.04	99521	\$3,521.20
2018.09.06	99641	\$741.26
2018.09.10	99806	\$1,023.80
2018.09.24	100106	\$7,911.09
2018.09.25	100186	\$3,358.76
2018.09.26	100203	\$351.20
2018.09.27	100341	\$1,419.37
2018.09.27	100356	\$346.20
2018.10.15	100976	\$3,284.32
2018.10.16	100993	\$2,444.66
2018.10.22	101092	\$581.00
2018.11.05	101422	\$8,920.30
2018.11.06	101436	\$3,556.80
2018.11.08	101498	\$42.20

**HVAC O.E.M. INVOICES SUBMITTED TO THE COUNTY BY COMMERCIAL COOLING**

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Invoice Total</b>
2018.11.12	101689	\$1,864.84
2018.11.12	101692	\$3,851.50
2018.11.14	101793	\$2,932.76
2018.11.15	101814	\$2,353.52
2018.11.16	101832	\$9,576.80
2018.11.19	101963	\$5,109.80
2018.11.21	102411	\$ 484.40
2018.12.04	102973	\$260.60
2018.12.05	102979	\$2,266.55
2018.12.10	103231	\$2,191.26
2018.12.11	103286	\$15,155.00
2018.12.21	103392	\$3,118.20
2018.12.28	103442	\$568.25
2018.12.31	103468	\$472.12
2019.01.03	103502	\$1,826.30
2019.01.15	103974	\$417.09
2019.01.15	103989	\$3,020.00
2019.01.16	104006	\$237.20
2019.01.21	104362	\$1,680.40
2019.01.25	104862	\$1,195.17
2019.02.13	105041	\$892.17
2019.02.26	105368	\$2,816.30
2019.02.27	105372	\$ 226.40
2019.02.28	105373	\$1,697.79
2019.02.28	105396	\$9,264.96
2019.03.13	105756	\$880.10
2019.03.13	105768	\$1,022.30
<b>Total</b>		<b>\$1,081,110.78</b>