

CITY COUNCIL OF THE CITY OF SANTA BARBARA
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

In the Matter of the Investigation of)
Records of **SPRINT TELEPHONY PCS,**)
LP to determine possible delinquencies in) SUBPOENA DUCES TECUM
utilities users tax.)
_____)

TO SPRINT TELEPHONY PCS, LP:

You are hereby ordered to produce the following named documents and records to the City Finance Director at City Hall, 735 Anacapa Street, Santa Barbara, California no later than 60 days after the issuance of the subpoena, or 55 days after service, whichever is later. Reasonable costs of copying and postage are recoverable from the City. The records shall be accompanied by an affidavit of the custodian or other qualified witness stating in substance each of the following:

- a. the affiant is the duly authorized custodian of records or other qualified witness and has authority to certify the records;
- b. the copy is a true copy of all the records described in the subpoena;
- c. if **SPRINT TELEPHONY PCS, LP** has none of the records described, or only part thereof, the custodian or other qualified witness shall so state in the affidavit, and deliver the affidavit and such records as are available; and,
- d. the City requests the records below on electronic media in any of the formats: SQL, Access, or Excel, and Text for complete descriptions of data/codes/fields, etc. Letters, directives, policies, notices, etc., may be presented in hard copy or in PDF format:

The records to be produced are as follows:

- a. Provide the Company's Chart of Accounts, with account descriptions, for all Revenue Accounts and any other accounts used in the calculation of Telecommunication and Video Utility Users' Tax for Telecommunication Services.
- b. Indicate which of the Revenue Accounts are applicable to Telecommunication and Video Utility Users' Tax (TV-UUT). For each account that is not applicable to TV-UUT please state the reason why not.

- c. Provide a Copy of the Profit and Loss Statement for operations in the City for the months of October 2009, June 2011 and March 2012.
- d. Provide a Copy of the G/L Trial Balance by G/L Account Number for operations in the City for each month during the period October 2009 through September 2012.
- e. Provide a description of all rate plans and services (digital format if possible) that were offered to your subscribers within the City during the audit period of October 2009 through September 2012.
- f. Provide detailed billing records, in electronic format, for all subscribers in the jurisdictional boundaries of the City for the sample reporting periods October 2009, June 2011 and March 2012. Each billing record should include (at a minimum but not limited to) Acct #, Phone #, Billing Period, Plan/Service Description (Feature/SOC Code), Service Address, Billing Address (if different from service address), Amount Charged for the Service, and Regulatory Fees and Surcharges detailing the Tax Type and Taxing Authority. Total of all billing records for each sample reporting period, with any adjustments, should reconcile to the TV-UUT Remittance Form filed by your company to the City for that reporting period.
- g. Provide a reconciliation of any difference between the total TV-UUT charged to customers in the billing records provided for item f, above, and the TV-UUT remitted to the City for each sample reporting period.
- h. Provide a reconciliation of any difference between the total Gross Revenue on the Profit and Loss Statements as provided for item 3, above, and the total Gross Revenue charged to customers in the billing records provided for item f, above, for each sample reporting period.
- i. Provide a detailed explanation of each adjustment as mentioned in item f above, with a description of the purpose of the adjustment and how it was calculated. Provide company work papers that support all such calculations.
- j. For each Rate/Service Plan described in item e, provide five actual invoice copies (in .pdf or paper copy) for each sample reporting month (October 2009, June 2011 and March 2012). The same five subscriber accounts should be used for all three reporting periods: if there are a total of 5 rate or services plans offered during the audit period then the same account number should be used for all three periods which would result in 75 invoices (5 rate/service plans x 5 invoices x 3 sample periods).

- k. To the extent that you apply TV-UUT to bundled taxable and non-taxable services under a single price, and you only tax the taxable services, please explain how you apportion the charges between the taxable and non taxable services.
- l. Provide your current tax matrix, as used in your customer billing system, which lists the services and charges for customer billing purposes (e.g., individual service charges, individual regulatory surcharges, late fees, activation fees, etc.), indicating whether the service or charge is deemed taxable or non-taxable under the City's Telecommunication and Video Users' Tax Ordinance. The tax matrix should include tax indicators for Federal, State and City jurisdictions.
- m. Provide the names and addresses of all customers within the City, which, according to your records, are designated as exempt from the City's TV-UUT. If these records are not included in item f, above, provide by customer the total exempted rate/service charges for each of the sample reporting periods (October 2009, June 2011 and March 2012).
- n. Provide a copy of the TV-UUT Remittance Form for each month during the audit period, October 2009 through September 2012.
- o. Provide a schedule showing the total amount of TV-UUT billed to all subscribers in the City during the audit period for each reporting month.
- p. Describe the method and the commercial product, if any, that your company uses to attach a local jurisdictional tax code to the customer's service address.
- q. Provide a subscriber list, including address, of subscribers in the following zip codes for Geo Code verification: 93101, 93103, 93105, 93108, 93109, 93110, 93117 and 93190.
- r. Please describe how you currently calculate or apportion bad debt for purposes of applying the City's TV-UUT to the net taxable revenues. Indicate any changes in methodology regarding the calculation of apportionment of bad debt since October 1, 2009, and provide any documents reflecting such change.

This subpoena duces tecum is issued pursuant to the authority set forth in Section 509 of the City Charter of the City of Santa Barbara and Section 37104 of the California Government Code.

WITNESS, the Mayor of the City of Santa Barbara, County of Santa Barbara, State of California, this ____ day of _____, 2012.

ATTEST:

CITY OF SANTA BARBARA,
a Municipal Corporation

Gwendolynn Peirce
City Clerk Services Manager

By _____
Mayor Helene Schneider

CITY COUNCIL OF THE CITY OF SANTA BARBARA

COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

In the Matter of the Investigation of)
 Records of **LEVEL 3 COMMUNICATIONS**)
 to determine possible delinquencies in) SUBPOENA DUCES TECUM
 utilities users tax.)
 _____)

TO LEVEL 3 COMMUNICATIONS:

You are hereby ordered to produce the following named documents and records to the City Finance Director at City Hall, 735 Anacapa Street, Santa Barbara, California no later than 60 days after the issuance of the subpoena, or 55 days after service, whichever is later. Reasonable costs of copying and postage are recoverable from the City. The records shall be accompanied by an affidavit of the custodian or other qualified witness stating in substance each of the following:

- a. the affiant is the duly authorized custodian of records or other qualified witness and has authority to certify the records;
- b. the copy is a true copy of all the records described in the subpoena;
- c. if **LEVEL 3 COMMUNICATIONS** has none of the records described, or only part thereof, the custodian or other qualified witness shall so state in the affidavit, and deliver the affidavit and such records as are available; and,
- d. the City requests the records below on electronic media in any of the formats: SQL, Access, or Excel, and Text for complete descriptions of data/codes/fields, etc. Letters, directives, policies, notices, etc., may be presented in hard copy or in PDF format:

The records to be produced are as follows:

- a. Provide the Company's Chart of Accounts, with account descriptions, for all Revenue Accounts and any other accounts used in the calculation of Telecommunication and Video Utility Users' Tax for Telecommunication Services.
- b. Indicate which of the Revenue Accounts are applicable to Telecommunication and Video Utility Users' Tax (TV-UUT). For each account that is not applicable to TV-UUT please state the reason why not.

- c. Provide a Copy of the Profit and Loss Statement for operations in the City for the months of October 2009, June 2011 and March 2012.
- d. Provide a Copy of the G/L Trial Balance by G/L Account Number for operations in the City for each month during the period October 2009 through September 2012.
- e. Provide a description of all rate plans and services (digital format if possible) that were offered to your subscribers within the City during the audit period of October 2009 through September 2012.
- f. Provide detailed billing records, in electronic format, for all subscribers in the jurisdictional boundaries of the City for the sample reporting periods October 2009, June 2011 and March 2012. Each billing record should include (at a minimum but not limited to) Acct #, Phone #, Billing Period, Plan/Service Description (Feature/SOC Code), Service Address, Billing Address (if different from service address), Amount Charged for the Service, and Regulatory Fees and Surcharges detailing the Tax Type and Taxing Authority. Total of all billing records for each sample reporting period, with any adjustments, should reconcile to the TV-UUT Remittance Form filed by your company to the City for that reporting period.
- g. Provide a reconciliation of any difference between the total TV-UUT charged to customers in the billing records provided for item f, above, and the TV-UUT remitted to the City for each sample reporting period.
- h. Provide a reconciliation of any difference between the total Gross Revenue on the Profit and Loss Statements as provided for item 3, above, and the total Gross Revenue charged to customers in the billing records provided for item f, above, for each sample reporting period.
- i. Provide a detailed explanation of each adjustment as mentioned in item f above, with a description of the purpose of the adjustment and how it was calculated. Provide company work papers that support all such calculations.
- j. For each Rate/Service Plan described in item e, provide five actual invoice copies (in .pdf or paper copy) for each sample reporting month (October 2009, June 2011 and March 2012). The same five subscriber accounts should be used for all three reporting periods: if there are a total of 5 rate or services plans offered during the audit period then the same account number should be used for all three periods which would result in 75 invoices (5 rate/service plans x 5 invoices x 3 sample periods).

- k. To the extent that you apply TV-UUT to bundled taxable and non-taxable services under a single price, and you only tax the taxable services, please explain how you apportion the charges between the taxable and non taxable services.
- l. Provide your current tax matrix, as used in your customer billing system, which lists the services and charges for customer billing purposes (e.g., individual service charges, individual regulatory surcharges, late fees, activation fees, etc.), indicating whether the service or charge is deemed taxable or non-taxable under the City's Telecommunication and Video Users' Tax Ordinance. The tax matrix should include tax indicators for Federal, State and City jurisdictions.
- m. Provide the names and addresses of all customers within the City, which, according to your records, are designated as exempt from the City's TV-UUT. If these records are not included in item f, above, provide by customer the total exempted rate/service charges for each of the sample reporting periods (October 2009, June 2011 and March 2012).
- n. Provide a copy of the TV-UUT Remittance Form for each month during the audit period, October 2009 through September 2012.
- o. Provide a schedule showing the total amount of TV-UUT billed to all subscribers in the City during the audit period for each reporting month.
- p. Describe the method and the commercial product, if any, that your company uses to attach a local jurisdictional tax code to the customer's service address.
- q. Provide a subscriber list, including address, of subscribers in the following zip codes for Geo Code verification: 93101, 93103, 93105, 93108, 93109, 93110, 93117 and 93190.
- r. Please describe how you currently calculate or apportion bad debt for purposes of applying the City's TV-UUT to the net taxable revenues. Indicate any changes in methodology regarding the calculation of apportionment of bad debt since October 1, 2009, and provide any documents reflecting such change.

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WITNESS, the Mayor of the City of Santa Barbara, County of Santa Barbara, State of California, this ____ day of _____, 2012.

ATTEST:

CITY OF SANTA BARBARA,
a Municipal Corporation

Gwendolynn Peirce
City Clerk Services Manager

By _____
Mayor Helene Schneider

CITY COUNCIL OF THE CITY OF SANTA BARBARA

COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

In the Matter of the Investigation of)
 Records of **TW TELECOM OF**)
CALIFORNIA, LP to determine possible) SUBPOENA DUCES TECUM
 delinquencies in utilities users tax.)
 _____)

TO TW TELECOM OF CALIFORNIA, LP:

You are hereby ordered to produce the following named documents and records to the City Finance Director at City Hall, 735 Anacapa Street, Santa Barbara, California no later than 60 days after the issuance of the subpoena, or 55 days after service, whichever is later. Reasonable costs of copying and postage are recoverable from the City. The records shall be accompanied by an affidavit of the custodian or other qualified witness stating in substance each of the following:

- a. the affiant is the duly authorized custodian of records or other qualified witness and has authority to certify the records;
- b. the copy is a true copy of all the records described in the subpoena;
- c. if **TW TELECOM OF CALIFORNIA, LP** has none of the records described, or only part thereof, the custodian or other qualified witness shall so state in the affidavit, and deliver the affidavit and such records as are available; and,
- d. the City requests the records below on electronic media in any of the formats: SQL, Access, or Excel, and Text for complete descriptions of data/codes/fields, etc. Letters, directives, policies, notices, etc., may be presented in hard copy or in PDF format:

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WITNESS, the Mayor of the City of Santa Barbara, County of Santa Barbara, State of California, this ____ day of _____, 2012.

ATTEST:

CITY OF SANTA BARBARA,
a Municipal Corporation

Gwendolynn Peirce
City Clerk Services Manager

By _____
Mayor Helene Schneider