

Antonia Hover

From: Betty Leland
Sent: Monday, February 6, 2023 7:51 AM
To: Commissioner Correspondence
Subject: FW: Docket 20210098
Attachments: Ray-Water Issues-2023-431 2023-02-05 PART III Comment By Al Hashemi.pdf; EXhibit III To Part III Comment - AUI Expense 2020 With Remarks.pdf; EXhibit II To Part III Comment - AUI Annual Reports 2020-2021 F3F4W3 With Remarks.pdf

Importance: High

Good Morning:

Please place this email in Docket #20210098.

Thanks.

Betty Leland, Executive Assistant to
Commissioner Art Graham
Florida Public Service Commission
bleland@psc.state.fl.us
(850) 413-6024

From: Al Hashemi <hashemi.al@gmail.com>
Sent: Sunday, February 05, 2023 11:28 PM
To: Records Clerk <CLERK@PSC.STATE.FL.US>; Office of Chairman Fay <Commissioner.Fay@psc.state.fl.us>; Office of Commissioner Clark <Commissioner.Clark@psc.state.fl.us>; Office of Commissioner Graham <Commissioner.Graham@PSC.STATE.FL.US>; Office of Commissioner La Rosa <Commissioner.LaRosa@psc.state.fl.us>; Office of Commissioner Passidomo <Commissioner.Passidomo@psc.state.fl.us>; Emily Knoblauch <eknoblau@psc.state.fl.us>
Subject: RE: Docket 20210098
Importance: High

Dear Honorable Commissioners

I hope that you will forgive me for contact you directly. I know you have busy schedules. I would appreciate if you would pay attention to this unorthodox rate increase that breaks any norm that I knew about in the last 52 years of work experience. May I please ask of you to read my PART I and PART II Comments before reading the above attached Part III and two included exhibits, I apologize for hand writing on the exhibits. I could not afford proper software. I think my suggested \$16.61 rate is in line with inflation and appropriate for this utility.

Please accept my apologies if there is a short coming in my English Skills.

You have my prayers, I am certain you will make the right decision, may god be with you.

Sincerely

Al Hashemi
500 Westover Dr. Ste. 3615
Sanford, NC 27330
T: 9196336337

F: 5052139020

E: Hashemi.al@gmail.com



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Docket Number 20210098-WU
Comments of a Customer to A Utilities Inc. Rate Increase
PART III

Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Email: clerk@psc.state.fl.us

February 5, 2023
Ref: AI-FPSC-2023-431

To the Honorable
Commissioner Andrew Giles Fay – The Chairman
Commissioner Gary F. Clark
Commissioner Art Graham
Commissioner Mike La Rosa
Commissioner Gabriella Passidomo

Dear Honorable Commissioners,

I, Al Hashemi, am a resident of Tropical Park. In follow up to my Part I comment referenced under this Docket as D# 11829-2022 and my Part II Comment Referenced D# 00437-2023 which I would invite the Hon. Commissioners to please read D# 00437-2023 which includes both Parts and important to see details brought to your kind attention.

I have had a chance to review some of the great work that the Hon. Commissioners have done in the past. I am encouraged that you will use the same diligence in regard to this very small utility.

I would appreciate if you would look at Table 3 provided in Part II and with small changes I have included it here again. I think it would not be appropriate for me to



repeat what I have said earlier. I like for the Hon. Commissioners to look at these numbers from a different perspective.

1. Based on the Auditors number crunching which very much is in line with humble mine. The staff has increased the O&M to \$25475 from Auditors \$7582. An increase of 236%. I have to give the staff a high five. They are no less than a magician.
2. While the Hon. Commissioners think about Item 1, please be aware that AUI did not have any O&M larger than \$13500 in 2021. Nor their O&M by Auditor's calculation was more than \$7582. For 2020. Notwithstanding that 2021 numbers included a lot of pork.
3. Here the issue is a matter of principal, I just could not close my eyes, it took me less than 10 minutes to figure out something is wrong and so far I have spent another 12 hours trying to explain it with English as my second language.
4. I would ask the Honorable Commissioners rely on the findings of Auditors. Just about all of what staff has stacked up to get to \$25475 is, please excuse my French, pure pork, double and triple counting, and multiyear sums zoomed into one year.
5. Looking at the work of the Hon. Commissioners, it would not be appropriate to waste your time, and you would ask the Auditors to go over the numbers and they will come to the same conclusion as this humble me has.
6. Therefore, I would ask you to consider my inflation adjusted rate of \$16.61 per month instead of Staff's \$21.33 (Staff Reduced to this number in its final report)
7. There is an Environmental Required Test done once every three years in the order of \$3500++ which was not done by the AUI since its registration, first such test was done in 2021 and the next test should be done in 2024. Since the



test year was 2020 for this docket, this does not apply and if it would apply only 1/3 applies not the full amount as staff has added (pure pork).

8. The matter of salary and wages the only legal payments made are those with 1099 and there is no other payroll, staff adding another \$5000++ plus as management fees and salaries, simply the owners are paying themselves not once twice and not to mention now they have another \$3600 in accounting fee which is another form of management fee which they are already charging for the purpose of this utility. Those unaccounted payment that has no IRS record are just another form of pork added by staff. What happens when AUI manage the utility well, which seems they are doing so? 90% of the work is actually done by EML Environmental Services. Which is about \$7500 with all the supplies and maintenance, the rest after deduction of income taxes (none) or payroll taxes (none), and regulatory fees. All these extra pork can be charged against profit which by my calculations are as follows: they are making well over 130% +/- in profit without any increase in rate, with increase to \$16.61 as humble me have suggested that profit increases to about 160% +/- and increasing it to what staff suggests then you are looking around 250% +/- profitability. Then they can pay themselves as dividend from the profit or hire accountant, which really not needed, and still they will be making a lot more than 12% with what is left.
9. I have specifically added Exhibit II which is the pages F3, F4, and W3 for 2020 (yellow marked) and 2021 (orange markers) with comments in red. Please kindly review.
10. I have also included Exhibit III which is the reported 2020 expense schedules, which is marked with green marker. This shows the amount of pork that is



already in the AUI reports which from stand point of IRS some not valid as given above.

Table 3 - Discussion of Extremely High Operating and Maintenance Cost by CS							
Item No	Description	Sub - Amount	Adjust-ments	Final Amounts	AH Adjustment for CS's Numbers	AH's Final After Adj. for CS's Numbers	Explanation
1	AUI Numbers	\$7,658.00		\$7,658.00	\$0.00	\$7,658.00	
2	Auditors (AS) Numbers	\$7,582.00		\$7,582.00	\$0.00	\$7,582.00	
3	Consumer (AH) Al Hashemi's Numbers	\$7,582.00		\$7,582.00	\$0.00	\$7,582.00	
4	Staff's (CS) Numbers	\$25,180.00		\$25,180.00	\$15,404.42	\$9,775.58	
	(CS) Numbers Break Down	Actual 2020	2021 Adj	CS's Final			
601	Salaries and Wages – Employees	\$0.00	\$3,874.00	\$3,874.00	\$3,874.00	\$0.00	See Para. 6
615	Purchased Power	\$401.00	\$772.00	\$1,173.00	\$485.42	\$687.58	See Para. 7
618	Chemicals	\$84.00	\$95.00	\$179.00	\$95.00	\$84.00	See Para. 8
620	Materials and Supplies	\$3,723.00	\$76.00	\$3,647.00	\$0.00	\$3,647.00	No Comment
631	Contractual Services – Professional	\$3,745.00	\$1,876.00	\$5,621.00	\$1,876.00	\$3,745.00	See Para. 9
632	Contractual Services – Accounting	\$300.00	\$3,600.00	\$3,900.00	\$3,500.00	\$400.00	See Para. 10
635	Contractual Service – Testing	\$288.00	\$3,529.00	\$3,529.00	\$3,241.00	\$288.00	See Para. 11
636	Contractual Services – Lawn Care	\$0.00	\$1,440.00	\$1,440.00	\$1,440.00	\$0.00	See Para. 12
650	Transportation Expense	\$0.00	\$756.00	\$756.00	\$756.00	\$0.00	See Para. 13
665	Rate Case Expense	\$0.00	\$341.00	\$341.00	\$0.00	\$341.00	No Comment
670	Bad Debt Expense	\$0.00	\$432.00	\$432.00	\$432.00	\$0.00	See Para. 14
675	Misc Expense	\$0.00	\$583.00	\$583.00	\$0.00	\$583.00	See Para. 15
	TOTALS	\$8,541.00	\$17,222.00	\$25,475.00	\$15,699.42	\$9,775.58	See Para. 16

The Hon. Commissioners should ask themselves this question, why should a very small entity gets multiple corporations and land trusts of her own involved?

Interestingly all have the same ownership (Husband and Wife) and address. It all point to substantial increase in profitability against the poor folks who live in this mobile home park. These folks had their minimal social security payments increased by 8.7% on ground of inflation and the unwarranted increase of 40% by Staff which I have responded in Part I and Part II makes humble me like others pay all of 8.7% to this



Al Hashemi

37427 Ray Dr., Zephyrhills, FL 33541 T:(803)310-3337 F:(505)213-9020 hashemi.al@gmail.com

utility for no properly substantiated reasons. **You are our best hope to prevent the greed making most of us more helpless.**

I thank you for your consideration.

I remain yours with my prayers for a very happy 2023.

A handwritten signature in blue ink, appearing to read 'Al Hashemi', with a long, sweeping flourish extending to the right.

Al Hashemi

37427 Ray Dr.

Zephyrhills, FL 33541

Hashemi.al@gmail.com

(919) 633-6337

EXHIBIT III . EXPENSES AS REPORTED BY AUI
Expense FOR 2020

2:17 PM

05/28/22

Accrual Basis

A Utility Inc.
Transaction Detail By Account
January through December 2020

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
"A UTILITY" OPERATING EXPENSES								
F-2 PSC Report								
Management Fees 2020 past due								
General Journal	12/31/2020	192				Past Due Man...	1,241.98	1,241.98
Total Management Fees 2020 past due							1,241.98	1,241.98
Salary 2020 past due								
General Journal	12/31/2020	191				Past Due Salar...	3,827.37	3,827.37
Total Salary 2020 past due							3,827.37	3,827.37
Total F-2 PSC Report							5,069.35	5,069.35
F-7 PSC Report								
Property Taxes & License								
FPSC Annual Assessment Fees								
Check	02/25/2020	688	Florida Public Servc...			A Utility Inc.	927.95	927.95
Total FPSC Annual Assessment Fees							927.95	927.95
Licenses Fees								
Check	03/14/2020	Debit	Division of Corporati...	Yearly Corpor...		A Utility Inc.	150.00	150.00
Check	07/15/2020	Online	Florida Depart. Envir...			A Utility Inc.	100.00	250.00
Total Licenses Fees							250.00	250.00
Taxes - Property								
Check	12/29/2020	710	Mike Fasano Tax C...	2020 Taxes		A Utility Inc.	64.97	64.97
Check	12/29/2020	711	Mike Fasano Tax C...	2020 taxes		A Utility Inc.	71.11	136.08
Check	12/29/2020	712	Mike Fasano Tax C...	2020 taxes		A Utility Inc.	70.10	206.18
Total Taxes - Property							206.18	206.18
Total Property Taxes & License							1,384.13	1,384.13
Total F-7 PSC Report							1,384.13	1,384.13
W-3 PSC Report								
Legal and Professional								
Check	05/27/2020	687	Henson and Murtha...	2019 Taxe Pr...		A Utility Inc.	450.00	450.00
Check	05/29/2020	688	Florida Rural Water ...			A Utility Inc.	3,500.00	3,950.00
Check	06/18/2020	Debit	Florida Rural Water ...	Membership		A Utility Inc.	160.70	4,110.70
Check	11/19/2020	Debit	Legal Zoom			A Utility Inc.	399.00	4,509.70
Total Legal and Professional							4,509.70	4,509.70
Materials, Repairs & Operation								
Aleisa Teer (1099 Labor)								
Check	02/27/2020	670	Aleisa Teer			A Utility Inc.	117.50	117.50
Check	03/05/2020	672	Aleisa Teer			A Utility Inc.	47.50	165.00
Check	03/20/2020	676	Aleisa Teer			A Utility Inc.	67.50	232.50
Check	03/26/2020	677	Aleisa Teer			A Utility Inc.	125.00	357.50
Check	06/09/2020	690	Aleisa Teer			A Utility Inc.	15.00	372.50
Total Aleisa Teer (1099 Labor)							372.50	372.50
Chlorine & Chem Suplies								
Check	05/27/2020	686	Pools and Things			A Utility Inc.	83.85	83.85
Total Chlorine & Chem Suplies							83.85	83.85
James Farrell (1099 Labor)								
Check	04/09/2020	681	James Farrell			A Utility Inc.	14.00	14.00
Total James Farrell (1099 Labor)							14.00	14.00
John Dover (1099 Labor)								
Check	01/29/2020	662	John Dover			A Utility Inc.	78.00	78.00
Check	02/13/2020	665	John Dover	37432 Ray Dr...		A Utility Inc.	36.00	114.00
Check	02/20/2020	666	John Dover			A Utility Inc.	87.00	201.00
Check	04/09/2020	680	John Dover			A Utility Inc.	90.00	291.00
Check	07/15/2020	695	John Dover	Helped Frank ...		A Utility Inc.	45.00	336.00
Total John Dover (1099 Labor)							336.00	336.00
Office Supplies								
Check	02/27/2020	Debit	Harland Checks			A Utility Inc.	14.96	14.96
Total Office Supplies							14.96	14.96
Materials, Repairs & Operation - Other								
Check	01/29/2020	660	MCL Environmental ...	WS 2020-001		A Utility Inc.	247.50	247.50

DIVIDEND
DIVIDEND

Expense only 10 years, he does not do this every year
This was specially for him to indicate that Asset value was 117000 which was wrong

A Utility Inc. Transaction Detail By Account January through December 2020

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	01/29/2020	661	MCL Environmental ...	PM 2020-024		A Utility Inc.	277.45	524.95
Check	02/06/2020	663	MCL Environmental ...	PM 2020-030		A Utility Inc.	130.48	655.43
Check	02/13/2020	664	MCL Environmental ...	PM 2020-038 ...		A Utility Inc.	60.75	716.18
Check	02/20/2020	667	MCL Environmental ...	PM 2020-039		A Utility Inc.	44.71	760.89
Check	02/27/2020	669	MCL Environmental ...	WS 2020-010		A Utility Inc.	247.50	1,008.39
Check	03/05/2020	671	MCL Environmental ...	PM 2020-048		A Utility Inc.	360.88	1,369.27
Check	04/01/2020	678	MCL Environmental ...	WS 2020-015		A Utility Inc.	398.50	1,767.77
Check	04/09/2020	679	MCL Environmental ...	PM 2020-066 ...		A Utility Inc.	69.19	1,836.96
Check	04/22/2020	682	MCL Environmental ...	PM 2020-072 ...		A Utility Inc.	439.78	2,276.74
Check	04/22/2020	685	MCL Environmental ...	WS 2020-023		A Utility Inc.	247.50	2,524.24
Check	06/03/2020	689	MCL Environmental ...	WS 2020-034		A Utility Inc.	247.50	2,771.74
Check	07/01/2020	691	MCL Environmental ...	WS 2020-040		A Utility Inc.	247.50	3,019.24
Check	07/01/2020	692	MCL Environmental ...	PM 2020-113 ...		A Utility Inc.	128.25	3,147.49
Check	07/08/2020	693	MCL Environmental ...	PM 2020-121 ...		A Utility Inc.	114.00	3,261.49
Check	07/15/2020	694	MCL Environmental ...	PM 2020-123 ...		A Utility Inc.	205.64	3,467.13
Check	07/29/2020	696	MCL Environmental ...	PM 2020-131 ...		A Utility Inc.	33.25	3,500.38
Check	07/29/2020	697	MCL Environmental ...	WS 2020-045...		A Utility Inc.	407.50	3,907.88
Check	08/26/2020	699	MCL Environmental ...	WS 2020-055...		A Utility Inc.	238.50	4,146.38
Check	09/30/2020	700	MCL Environmental ...	WS 2020-059...		A Utility Inc.	238.50	4,384.88
Check	10/21/2020	702	MCL Environmental ...	PM 2020-173 ...		A Utility Inc.	111.10	4,495.98
Check	10/28/2020	703	MCL Environmental ...	PM 2020-175		A Utility Inc.	146.36	4,642.34
Check	10/28/2020	704	MCL Environmental ...	WS 2020-065...		A Utility Inc.	238.50	4,880.84
Check	11/12/2020	705	MCL Environmental ...	PM 2020-184 ...		A Utility Inc.	1,025.37	5,906.21
Check	12/02/2020	707	MCL Environmental ...	WS 2020-077...		A Utility Inc.	452.50	6,358.71
Check	12/02/2020	708	MCL Environmental ...	PM 2020-199 ...		A Utility Inc.	304.00	6,662.71
Check	12/16/2020	709	MCL Environmental ...	PM 2020-215 ...		A Utility Inc.	16.24	6,678.95
Check	12/30/2020	713	MCL Environmental ...	PM 2020-223 ...		A Utility Inc.	382.50	7,061.45
Total Materials, Repairs & Operation - Other							7,061.45	7,061.45
Total Materials, Repairs & Operation							7,882.76	7,882.76
Utilities								
Ray Duke Acct 09418-87109								
Check	08/26/2020	698	Duke Energy	37405 Ray Dr...		A Utility Inc.	522.55	522.55
Total Ray Duke Acct 09418-87109							522.55	522.55
Trop. Dr. Duke Acc 29471-95095								
Check	11/29/2020	706	Duke Energy	29471-95095		A Utility Inc.	601.29	601.29
Total Trop. Dr. Duke Acc 29471-95095							601.29	601.29
Total Utilities							1,123.84	1,123.84
Total W-3 PSC Report							13,516.30	13,516.30
Total "A UTILITY" OPERATING EXPENSES							19,969.78	19,969.78
Depreciation Expense								
Distribution Reservoirs and Stan								
2020 Depreciation								
General Journal	12/31/2020	5				2020 Depreciat...	651.56	651.56
Total 2020 Depreciation							651.56	651.56
Total Distribution Reservoirs and Stan							651.56	651.56
Meter and Meter Installation								
2020 Depreciation								
General Journal	12/31/2020	30				2020 Depreciat...	30.80	30.80
Total 2020 Depreciation							30.80	30.80
Total Meter and Meter Installation							30.80	30.80
Pumping Equipment								
2020 Depreciation								
General Journal	12/31/2020	55				2020 Depreciat...	356.06	356.06
Total 2020 Depreciation							356.06	356.06
Total Pumping Equipment							356.06	356.06
Structures and Improvements								
2020 Depreciation								
General Journal	12/31/2020	80				2020 Depreciat...	350.47	350.47
Total 2020 Depreciation							350.47	350.47
Total Structures and Improvements							350.47	350.47

Advance payment not necessarily expensed in 2020

See Auditor Report

A Utility Inc.
Transaction Detail By Account
January through December 2020

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Supply Mains								
2020 Depreciation								
General Journal	12/31/2020	112				2020 Depreciat...	765.76	765.76
Total 2020 Depreciation							765.76	765.76
Total Supply Mains							765.76	765.76
Water Treatment Equipment								
2020 Depreciation								
General Journal	12/31/2020	137				2020 Depreciat...	250.58	250.58
Total 2020 Depreciation							250.58	250.58
Total Water Treatment Equipment							250.58	250.58
Wells and Springs								
2020 Depreciation								
General Journal	12/31/2020	162				2020 Depreciat...	1,411.66	1,411.66
Total 2020 Depreciation							1,411.66	1,411.66
Total Wells and Springs							1,411.66	1,411.66
Total Depreciation Expense							3,816.89	3,816.89
Loan Payments Payable								
First MTG to DSI \$117,000.00								
2020 MTG Payments								
General Journal	12/31/2020	190				Past Due Mort...	11,700.00	11,700.00
Total 2020 MTG Payments							11,700.00	11,700.00
Total First MTG to DSI \$117,000.00							11,700.00	11,700.00
Total Loan Payments Payable							11,700.00	11,700.00
TOTAL							35,486.67	35,486.67

MAGIC

UTILITY NAME: A Utility Inc.

YEAR OF REPORT
DECEMBER 31, 2020

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 20,667 ³⁶	\$ 0	\$ 0	\$ 20,667 ³⁶
Commercial -----		0			0
Industrial -----					
Multiple Family -----					
Guaranteed Revenues -----					
Other (Specify) -----		0			0
Total Gross Revenue -----		\$ 20,667 ³⁶	\$	\$	\$ 20,667 ³⁶
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 13,516 ³⁰	\$	\$	\$ 13,516 ³⁰
Depreciation Expense -----	F-5	3,816 ⁸⁹			3,816 ⁸⁹
CIAC Amortization Expense -----	F-8	0			0
Taxes Other Than Income -----	F-7	1,384 ¹³			1,384 ¹³
Income Taxes -----	F-7	0			0
Total Operating Expense -----		\$ 18,717 ³²			\$ 18,717 ³²
Net Operating Income (Loss)		\$ 1,950 ⁰⁴	\$	\$	\$ 1,950 ⁰⁴
Other Income:					
Nonutility Income -----		\$	\$	\$	\$
Storage Fees		405 ⁰⁰			405 ⁰⁰
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$	\$	\$	\$
Interest Expense -----		7,800 ⁰⁰			7,800 ⁰⁰
Net Income (Loss)		\$ 5,444.96	\$ 0	\$ 0	\$ 5,444.96

this should be like \$2000.00 based on market rates

MAGIC

MAGIC

probable pls see Audit

UTILITY NAME: A Utility Inc

YEAR OF REPORT
DECEMBER 31, 2020

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 117,000⁰⁰	\$ 117,000⁰⁰
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	15,267⁵⁶	11,450⁶⁷
Net Utility Plant -----		\$ 82,432¹⁴	\$ 86,249⁰³
Cash -----		7760 ²³	4,483 ³⁹
Customer Accounts Receivable (141) -----		19,300 ³⁰	19,300 ³⁰
Other Assets (Specify): -----		1,000	1,000
Total Assets -----		\$ 109,493¹⁷	\$ 110,032⁷²
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<-7506.83>	<-6,967 ²⁸ >
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6		
Total Capital -----		\$ <-7506.83>	\$ <-6,967 ²⁸ >
Long Term Debt (224) -----	F-6	\$ 117,000⁰⁰	\$ 117,000⁰⁰
Accounts Payable (231) -----		MAGIC	MAGIC
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify)			
<i>Past Due Int Pmts</i>		22,425⁰⁰	18,525⁰⁰
<i>Past Due management fees</i>		4,819.04	3,577.06
<i>Past Due Salaries</i>		14,850.67	11,023.30
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ 67,398.46	\$ 76,907³⁶

#10,000⁰⁰
#10,000⁰⁰
See Audits and Orders
< 10,000
< 10,000

Bankrupt Card have negative Capital

potential dividend from operation

UTILITY NAME: A Utility Inc.

YEAR OF REPORT
DECEMBER 31, 2020

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	500.00
615	Purchased Power	1,223.84
616	Fuel for Power Production	_____
618	Chemicals	83.85
620	Materials and Supplies	7,798.91
630	Contractual Services:	
	Billing	_____
	Professional	_____
	Testing	_____
	Other	_____
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	_____
	Total Water Operation And Maintenance Expense	\$ <u>13,516.30</u>
	* This amount should tie to Sheet F-3.	

Handwritten notes:
 they pay in advance, these payments do not reflect bill year. adding the actual usage you will get to what auditors have calculated even if there is a legal fee must be accrued over many years not one.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	0	0	0
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers			0	0	0
Other (Specify)			119	119	119
			0	0	0
			<u>119</u>	<u>119</u>	<u>119</u>

** D = Displacement
C = Compound
T = Turbine

EXHIBIT II 2021 F3, F4, W3

UTILITY NAME: A Utility, Inc

YEAR OF REPORT
DECEMBER 31, 2021

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 21,506 ⁵⁷	\$ ∅	\$ ∅	\$ 21,506 ⁵⁷
Commercial -----		∅			
Industrial -----					
Multiple Family -----					
Guaranteed Revenues -----					
Other (Specify) -----		∅			
Total Gross Revenue -----		\$ 21,506⁵⁷	\$	\$	\$ 21,506⁵⁷
Operation Expense (Must tie to pages W-3 and S-3)					
	W-3				
	S-3	\$ 13,470⁴⁷	\$	\$	\$ 13,470⁴⁷
Depreciation Expense -----	F-5	1,002⁷⁶			1,002⁷⁶
CIAC Amortization Expense -----	F-8	∅			
Taxes Other Than Income -----	F-7	1,680 ⁰³			1,680 ⁰³
Income Taxes -----	F-7	∅			∅
Total Operating Expense -----		\$ 16,153²⁶	\$	\$	\$ 16,153²⁶
Net Operating Income (Loss)		\$ 5,353²⁵	\$	\$	\$ 5,353²⁵
Other Income:					
Nonutility Income -----		\$	\$	\$	\$
Storage fees -----		1,305⁰⁰			1,305⁰⁰
should be about \$8000					
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ 3,900⁰⁰	\$	\$	\$ 3,900⁰⁰
Interest Expense -----		∅			
Net Income (Loss)		\$ 2,758²⁵	\$	\$	\$ 2,758²⁵

much higher

magic

magic

↑ much higher

↑ much higher

UTILITY NAME: A Utility Inc

YEAR OF REPORT
DECEMBER 31, 2021

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 9,367 ⁰⁰	\$ 117,000⁰⁰
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	0	15,267⁵⁶
Net Utility Plant -----		\$ 8,367⁰⁰	\$ 82,433¹⁴
Cash -----		10,499 ⁵³	7760 ⁷³
Customer Accounts Receivable (141) -----			19,300 ³⁰
Other Assets (Specify): <u>Land</u> -----		1,000 ⁰⁰	

Total Assets -----		\$ <u>19,866⁵³</u>	\$ <u>109,493¹⁷</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	?	<7506.83>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6		
Total Capital -----		\$	\$ <7506.83>
Long Term Debt (224) -----	F-6	\$ 117,000 ⁰⁰	\$ 117,000 ⁰⁰
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
<u>Past Due Pmts</u>		<30,225⁰⁰>	<22,425⁰⁰>
<u>Past Due management Fees</u>		-6,076.21	-4,819.04
<u>Past Due Salaries</u>		-18,724.93	-14,850.67
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ <152,159⁶⁴>	\$ 67,398.46

MAGIC

?
No Capital Negative Capital

This should be capital

They can supply that to true profit and dividend

UTILITY NAME: A Utility Inc

YEAR OF REPORT
DECEMBER 31, 2021

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	_____
616	Fuel for Power Production	576.78
618	Chemicals	178.94
620	Materials and Supplies	1224.60
630	Contractual Services:	
	Billing	_____
	Professional	_____
	Testing	527.15
	Other	_____
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	_____
	Total Water Operation And Maintenance Expense	\$ 13,470. ⁴⁷

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	0	0	0
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers			119	119	119
Other (Specify)			0	0	0
Total			119	119	119

** D = Displacement
C = Compound
T = Turbine