

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: April 10, 2023

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Christopher R. Richards, Public Utility Analyst III, Division of Accounting & Finance *CRR*

RE: Docket No. 20210098-WU – Application for staff-assistance rate case in Pasco County by A Utility Inc.

Please place the attached agreements between A Utility and Murtha & Murtha CPA firm, and A Utility and Rich Allbright Property Maintenance, into the above mentioned docket file as required by Order No. PSC-2023-0091-PAA-WU, issued on February 16, 2023.

Attachments.

February 23, 2023

Troy Fonder
A Utility Inc

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

We will compile, from information you provide, the annual and monthly financial statements for A Utility Inc. starting with the Month ending on January 31, 2023. The financial statements will include a balance sheet, profit & loss statement, and a general ledger. All accounting will be done to NARUC USOA standards. We will also provide annual price index, class C annual report for Water Utilities, Regulatory assessment fee return, as well as the annual tax return.

The objective of a compilation is to assist you in presenting financial information in the form of financial statements. We will utilize information that is your representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with the tax basis of accounting.

You are responsible for

- a. the preparation and fair presentation of the financial statements.
- b. designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
- c. preventing and detecting fraud
- d. identifying and ensuring that the entity complies with the laws and regulations applicable to its activities.
- e. making all financial records and related information available to us.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate

audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion or provide any assurance regarding the financial statements being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred.

In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential.

If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Our fees for these services will be \$3,900.00 per year payable upon presentation and delivery of all reports.

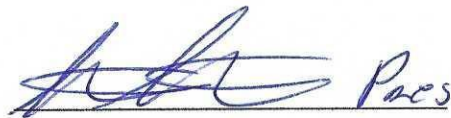
We will be pleased to discuss this letter with you at any time. If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

Sincerely yours,

Thomas E. Murtha, MBA, CPA

Accepted By: Troy Fonder
A Utility Inc.

Signature:

 Troy Fonder

Date:

4-7-2023

RICH ALLBRIGHT PROPERTY MAINTENANCE

LAWN MAINTENANCE CONTRACT

For: "A Utility Inc"
PO BOX 669
Zephyrhills FL 33539

We will offer 42 professional lawn maintenance services per year. We offer weekly service during the nine heaviest growing months and bi-weekly service during the three months of reduced growth. We guarantee your satisfaction with our services.

Service	Hourly Rate	Discounted Monthly
Mow all grass with late model mowers	Included	
Edge all walks, drives and beds	Included	
Line trim all areas inaccessible by mower	Included	
Weed all flower beds	Included	
Remove all debris prior to mowing	Included	\$120.00
Power blow all landscaping debris	Included	
Trim all trees < 14 feet	Included	
Scheduled Service Day	Thursday	
	Annual Total	\$1440.00

Services will be completed within 24 hours of agreed upon service day - weather permitting. We will bill you on the first of the month with payment due by the 15th of the current service period. Please make checks payable to: Richard Allbright. Monthly fees have been discounted in consideration of your annual agreement. Premature contract termination penalties apply. We look forward to completing this contract to your satisfaction.

We the undersigned agree to the terms and conditions of this contract:

X Richard Allbright
 X [Signature] Pres of A Utility Inc

Date: 2-13-23
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