



Louisiana Sewer Utilities

RECEIVED

MAR 31 2022

March 20, 2022

Mr. Brandon Frey
Louisiana Public Service Commission
P. O. Box 91154
Baton Rouge, LA 70821-9154

ROUTE TO LA Public Service Commission
ROUTE FROM
DEPT. OGC DATE _____ DEPT. _____
DEPT. Bulletin DATE 4/1 DEPT. OGC
DEPT. _____ DATE _____ DEPT. _____

Re: Docket No. U-34761, Abby Plantation Estates Sanitary Sewer Corporation, d/b/a Louisiana Sewer Utilities, ex parte.

Dear Mr. Frey,

First, let me start by expressing my apologies for the late responses, but my attorney Jeff Valliere has left public practice and is no longer representing me. I have enclosed with this package his notice of withdrawal. With everything going on between the Pandemic and Hurricane Ida, I was not aware that the time had passed.

Per my conversation with Ms. Kathryn Bowman, she advised me that I did not have to submit the minimum requirements for a rate application due to the fact that we are not asking for a rate increase, but simply asking to sustain our current rate. Below we have provided answers to the conditions in Order #. U-34761, and we have attached a copy of our financial statements as requested.

1. Our average OMR for the years 2020 and 2021 is 11.07% as reflected in the enclosed Profit and Loss Statements. We are in compliance with this condition.
2. Effective May 1, 2019, all residential customers increased to \$42.50. We are in compliance with this condition.
3. Abby is compliant with this condition, but at this time has no commercial customers.
4. Abby is compliant with this condition as we have added these fees to our tariff.
5. Abby is compliant with this condition.
6. Abby is compliant with this condition.
7. Abby is compliant with this condition. Abby uses Quickbooks Accounting and uses David Aucoin, CPA as their accountant. See attached Income Statements, and Balance Sheets.

8. Abby is compliant with this condition. Our CPA David Aucoin has updated our accounting system to reflect these changes.

9. Abby is in compliance with this condition.

10. Abby is not in compliance with this condition. Due to unforeseen circumstances such as Covid-19, Hurricane Ida, and our Attorney Jeff Valliere leaving public practice, we were unsuccessful in meeting this deadline.

11. Abby is compliant with this condition.

12. Abby is compliant with this condition. Our attorney at the time, Jeff Valliere, had previously filed all of these documents with you.

13. Abby is compliant with this condition as it has not added any new facilities to its system.

14. Abby is compliant with this condition. If needed, please let us know, and Abby can provide copies of all documents.

15. Abby is compliant with this condition. This was completed and filed by our then attorney, Jeff Valliere.

16. Abby is compliant with this condition. This was completed and filed by our then attorney, Jeff Valliere.

17. Abby is compliant with this condition.

Also, I would like to mention a few points of interest:

1. We have been successful in keeping up with our daily maintenance and repairs. However, the major system upgrades that we have planned has been delayed due to the extended Covid-19 Pandemic, and further complicated by the major hit we took from Hurricane Ida. Both of these events make it extremely difficult to find companies to complete the needed work. Now we have the added burden of finding parts due to the shipping crisis.

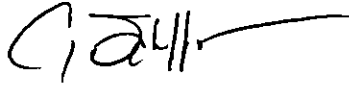
2. Inflation – As you well know, this has caused an increase in all of our materials needed for repairs and upgrades, as well as, the labor to do the work. This has also caused an increase in our daily operations such as: Insurance (General Liability and Property), workers Compensation, gas, and Electricity...to name just a few. Basically, our cost of operations has increased substantially, and we anticipate it to keep rising until this inflation is under control.

3. PLEASE NOTE – The Bank Acct. ending in #0771 (please refer to 2021 Balance sheet). This account reflects a total of \$384,246.32. This account is holding \$226,447.67 in deferred Insurance proceeds from Hurricane Ida for repairs, and it is also holding \$60,424.62 of Customer Deposits (to be returned to customer upon cancellation of service).

Abby Plantation Estates Sanitary Sewerage Corporation is requesting to keep their current rate in order to be able to sustain daily operations of the company, and keep up with the growing expenses and future needs.

If you have any questions or need additional documentation, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Craig Schaffer', with a long horizontal stroke extending to the right.

Craig Schaffer
President

Pc/CS

Attachments

Abby Plantation Estates Sanitary Sewer Corp

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Balance Sheet
As of December 31, 2020

MAR 31 2022

LA Public Service Commission

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
131 Cash	
131.2 Cash in Bank	
Abby/LSU #2 0771	117,945.79
HOME BANK 9902	46,787.11
Total 131.2 Cash in Bank	164,732.90
Total 131 Cash	164,732.90
VOID	0.00
Total Bank Accounts	\$164,732.90
Total Current Assets	\$164,732.90
Fixed Assets	
101 Utility Plant In Service	56,678.94
Goodwill	105,695.00
Total 101 Utility Plant In Service	162,373.94
108 Accumulated Depreciation of Utility Plant In Service	-77,120.00
121 Nonutility Property	
Abby	43,935.53
Abby #2 Waverly	25,000.00
Auto	39,775.00
Coves Lift station	22,761.23
Equipment	73,746.14
Land	92,987.88
Land Settlement Live Oak	7,585.93
Total 121 Nonutility Property	305,791.71
122 Accumulated Depreciation & Non-utility Property	-100,332.00
Total Fixed Assets	\$290,713.65
TOTAL ASSETS	\$455,446.55

Abby Plantation Estates Sanitary Sewer Corp.

Balance Sheet

As of December 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
231 Accounts Payable	29,020.00
Total Accounts Payable	\$29,020.00
Credit Cards	\$39,999.53
Other Current Liabilities	
235 Customer Deposits	52,144.62
236 Accrued Taxes	0.00
Payroll Liabilities	
Federal Taxes (941/944)	1,635.29
Federal Unemployment (940)	165.43
LA Income Tax	1,133.34
LA Unemployment Tax	49.74
Total Payroll Liabilities	2,983.80
Total 236 Accrued Taxes	2,983.80
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$55,128.42
Total Current Liabilities	\$124,147.95
Long-Term Liabilities	\$259,882.45
Total Liabilities	\$384,030.40
Equity	
201 Common Stock Issued	1,000.00
215 Unappropriated Retained Earnings	117,025.29
Shareholder Distribution	-26,003.65
Total 215 Unappropriated Retained Earnings	91,021.64
Members Equity	-25,197.40
Opening Balance Equity	0.00
Net Income	4,591.91
Total Equity	\$71,416.15
TOTAL LIABILITIES AND EQUITY	\$455,446.55

Abby Plantation Estates Sanitary Sewer Corp.

Profit and Loss % of Total Income

January - December 2020

	TOTAL	
	JAN - DEC 2020	% OF INCOME
Income		
521 Flat Rate Revenues		
521.1 Residential Revenues		
Tap Fees	88,075.00	11.78 %
Wastewater Revenue	595,822.42	79.69 %
Total 521.1 Residential Revenues	683,897.42	91.47 %
Total 521 Flat Rate Revenues	683,897.42	91.47 %
Other Income	63,764.51	8.53 %
Total Income	\$747,661.93	100.00 %
GROSS PROFIT	\$747,661.93	100.00 %
Expenses		
701 Salaries and Wages Employees	32,332.94	4.32 %
703 Salaries and Wages - Officers, Directors	78,000.00	10.43 %
704 Employee Pensions and Benefits	8,944.14	1.20 %
720 Materials & Supplies	11,860.07	1.59 %
Parts & Materials	9,647.91	1.29 %
Lift Station 1	57.38	0.01 %
Lift Station 2	5,017.31	0.67 %
Lift Station 3	1,673.90	0.22 %
Oxidation Pond	1,139.13	0.15 %
Total Parts & Materials	17,535.63	2.35 %
Repairs & Maintenance	38,043.82	5.09 %
Lift Station 1	17,476.09	2.34 %
Lift Station 2	3,300.00	0.44 %
Lift Station 3	1,530.00	0.20 %
Lift Station 4	306.00	0.04 %
Lift Station 7	160.00	0.02 %
Lift Station 8	1,769.50	0.24 %
Oxidation Pond	53,050.98	7.10 %
Total Repairs & Maintenance	115,636.39	15.47 %
Total 720 Materials & Supplies	145,832.09	19.40 %
731 Contractual Services - Engineering	8,290.00	1.11 %
Tap Fees	55,550.00	7.43 %
Total 731 Contractual Services - Engineering	63,840.00	8.54 %
732 Contractual Services - Accounting	3,150.00	0.42 %
733 Contractual Services - Legal	31,846.93	4.26 %
735 Contractual Services - Testing	9,910.00	1.33 %
741 Rent of Building/Real Property	17,976.20	2.40 %

Abby Plantation Estates Sanitary Sewer Corp.

Profit and Loss % of Total Income

January - December 2020

	TOTAL	
	JAN - DEC 2020	% OF INCOME
742 Rental of Equipment	15,375.11	2.06 %
Oxidation Pond	16,681.84	2.23 %
Total 742 Rental of Equipment	32,056.95	4.29 %
750 Transportation Expenses	7,010.95	0.94 %
756 Insurance - Vehicle	1,598.60	0.21 %
757 Insurance - General Liability	4,026.12	0.54 %
758 Insurance - Workman's Compensation	3,378.00	0.45 %
766 Regulatory Commission Expenses	7,623.72	1.02 %
775 Miscellaneous Expenses		
Bank Service Charges	649.90	0.09 %
Computer and Internet Expenses	6,430.29	0.86 %
Depreciation Expense	50,201.00	6.71 %
Donations & Sponsorships	947.00	0.13 %
Dues and Subscriptions	709.56	0.09 %
Health Insurance	24,161.96	3.23 %
Interest Expense	14,678.60	1.96 %
Licenses	35.00	0.00 %
Meals and Entertainment	5,502.35	0.74 %
Office/General Administrative Expenses	6,047.03	0.81 %
Permits	35.00	0.00 %
Postage	1,571.27	0.21 %
Security	5,186.62	0.69 %
Sub-Contract Labor	77,466.91	10.36 %
Telephone Expense	2,914.86	0.39 %
Travel Expense	1,650.14	0.22 %
UBS Collections	81,716.72	10.93 %
Utilities - Water	314.96	0.04 %
Utility - Electric	16,124.21	2.16 %
Total 775 Miscellaneous Expenses	296,343.38	39.64 %
Payroll Expenses		
Wages	0.00	0.00 %
Total Payroll Expenses	0.00	0.00 %
Total Expenses	\$743,070.02	99.39 %
NET OPERATING INCOME	\$4,591.91	0.61 %
NET INCOME	\$4,591.91	0.61 %

Abby Plantation Estates Sanitary Sewer Corp.

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Balance Sheet
As of December 31, 2021

MAR 31 2022

LA Public Service Commission

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
131 Cash	
131.2 Cash in Bank	3,000.00
Abby/LSU #2 0771	384,246.32
HOME BANK 9902	7,075.35
Total 131.2 Cash in Bank	394,321.67
Total 131 Cash	394,321.67
VOID	0.00
Total Bank Accounts	\$394,321.67
Other Current Assets	\$6,861.00
Total Current Assets	\$401,182.67
Fixed Assets	
101 Utility Plant In Service	56,678.94
Goodwill	105,695.00
Total 101 Utility Plant In Service	162,373.94
108 Accumulated Depreciation of Utility Plant In Service	-77,120.00
121 Nonutility Property	
Abby	43,935.53
Abby #2 Waverly	25,000.00
Auto	39,775.00
Coves Lift station	22,761.23
Equipment	73,746.14
Land	92,987.88
Land Settlement Live Oak	7,585.93
Total 121 Nonutility Property	305,791.71
122 Accumulated Depreciation & Non-utility Property	-100,332.00
Total Fixed Assets	\$298,713.65
TOTAL ASSETS	\$691,896.32

Abby Plantation Estates Sanitary Sewer Corp.

Balance Sheet

As of December 31, 2021

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
231 Accounts Payable	29,020.00
Total Accounts Payable	\$29,020.00
Credit Cards	\$11,666.26
Other Current Liabilities	
235 Customer Deposits	60,424.62
236 Accrued Taxes	0.00
Payroll Liabilities	
Federal Taxes (941/944)	3,387.05
Federal Unemployment (940)	168.00
LA Income Tax	2,152.80
LA Unemployment Tax	23.04
Total Payroll Liabilities	5,730.89
Total 236 Accrued Taxes	5,730.89
Deferred Insurance Proceeds	226,447.67
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$292,603.18
Total Current Liabilities	\$333,289.44
Long-Term Liabilities	\$151,047.60
Total Liabilities	\$484,337.04
Equity	
201 Common Stock Issued	1,000.00
215 Unappropriated Retained Earnings	49,169.22
Shareholder Distribution	0.00
Total 215 Unappropriated Retained Earnings	49,169.22
Members Equity	-20,605.49
Opening Balance Equity	0.00
Net Income	177,995.55
Total Equity	\$207,559.28
TOTAL LIABILITIES AND EQUITY	\$691,896.32

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Profit and Loss % of Total Income
January - December 2021

LA Public Service Commission

	TOTAL	
	JAN - DEC 2021	% OF INCOME
Income		
521 Flat Rate Revenues		
521.1 Residential Revenues		
Tap Fees	68,956.67	8.34 %
Wastewater Revenue	751,585.60	90.90 %
Total 521.1 Residential Revenues	820,542.27	99.24 %
Total 521 Flat Rate Revenues	820,542.27	99.24 %
Other Income	6,250.00	0.76 %
Total Income	\$826,792.27	100.00 %
GROSS PROFIT	\$826,792.27	100.00 %
Expenses		
701 Salaries and Wages Employees	47,346.17	5.73 %
703 Salaries and Wages - Officers, Directors	78,000.00	9.43 %
704 Employee Pensions and Benefits	12,927.24	1.56 %
720 Materials & Supplies	8,734.62	1.06 %
Parts & Materials	973.00	0.12 %
Lift Station 1	6,906.31	0.84 %
Lift Station 2	4,320.50	0.52 %
Lift Station 3	776.17	0.09 %
Lift Station 4	25.08	0.00 %
Lift Station 5	2,255.64	0.27 %
Lift Station 7	78.77	0.01 %
Lift Station 8	257.17	0.03 %
Oxidation Pond	4,606.44	0.56 %
Total Parts & Materials	20,199.08	2.44 %
Repairs & Maintenance	22,790.00	2.76 %
Lift Station 1	7,892.24	0.95 %
Lift Station 2	3,369.22	0.41 %
Lift Station 3	4,561.19	0.55 %
Lift Station 4	636.90	0.08 %
Lift Station 5	1,400.00	0.17 %
Lift Station 6	310.00	0.04 %
Lift Station 7	1,110.58	0.13 %
Lift Station 8	1,482.28	0.18 %
Lift Station 9	694.80	0.08 %
Mechanical Plant 1	1,150.00	0.14 %
Oxidation Pond	42,360.00	5.12 %
Total Repairs & Maintenance	87,757.21	10.61 %
Total 720 Materials & Supplies	116,690.91	14.11 %

Abby Plantation Estates Sanitary Sewer Corp.

Profit and Loss % of Total Income

January - December 2021

	TOTAL	
	JAN - DEC 2021	% OF INCOME
731 Contractual Services - Engineering	5,980.00	0.72 %
Tap Fees	21,050.00	2.55 %
Total 731 Contractual Services - Engineering	27,030.00	3.27 %
732 Contractual Services - Accounting	7,047.50	0.85 %
733 Contractual Services - Legal	13,974.19	1.69 %
735 Contractual Services - Testing	8,706.00	1.05 %
741 Rent of Building/Real Property	25,064.00	3.03 %
742 Rental of Equipment		
Lift Station 2	4,478.43	0.54 %
Oxidation Pond	1,123.11	0.14 %
Total 742 Rental of Equipment	5,601.54	0.68 %
750 Transportation Expenses	5,136.81	0.62 %
757 Insurance - General Liability	5,792.00	0.70 %
758 Insurance - Workman's Compensation	7,363.20	0.89 %
760 Advertising Expense	1,200.00	0.15 %
766 Regulatory Commission Expenses	11,680.49	1.41 %
775 Miscellaneous Expenses		
Bank Service Charges	223.00	0.03 %
Computer and Internet Expenses	3,924.32	0.47 %
Donations & Sponsorships	2,382.00	0.29 %
Dues and Subscriptions	756.67	0.09 %
Health Insurance	22,142.83	2.68 %
Interest Expense	3,760.26	0.45 %
Licenses	70.00	0.01 %
Meals and Entertainment	5,622.44	0.68 %
Office/General Administrative Expenses	5,742.67	0.69 %
Permits	30.00	0.00 %
Postage	1,992.69	0.24 %
Security	1,857.53	0.22 %
Sub-Contract Labor	86,766.32	10.49 %
Taxes	909.82	0.11 %
Telephone Expense	5,023.54	0.61 %
Travel Expense	2,288.57	0.28 %
UBS Collections	105,228.00	12.73 %
Uncategorized Expense	59.16	0.01 %
Utilities - Water	1,437.86	0.17 %
Utility - Electric	23,053.44	2.79 %
Lift Station 2	84.55	0.01 %
Total Utility - Electric	23,137.99	2.80 %
Total 775 Miscellaneous Expenses	273,355.67	33.06 %

Abby Plantation Estates Sanitary Sewer Corp.

Profit and Loss % of Total Income

January - December 2021

	TOTAL	
	JAN - DEC 2021	% OF INCOME
Payroll Expenses		
Wages	1,881.00	0.23 %
Total Payroll Expenses	1,881.00	0.23 %
Total Expenses	\$648,796.72	78.47 %
NET OPERATING INCOME	\$177,995.55	21.53 %
NET INCOME	\$177,995.55	21.53 %