

Dorothy Menasco

From: Gerard Connolly [gpconnollyjr@gmail.com]
Sent: Monday, October 03, 2011 8:13 PM
To: Filings@psc.state.fl.us
Subject: Re: FW: E-filing for Brendenwood Water Transfer - Docket No. 110255-WU
Attachments: Brendenwood Response to RAI 9-29-11REV.pdf

Dorothy,

Thank you for catching this. I have attached a revised filing with the social security number blacked out. I hope it is acceptable to submit it again in response to your email. If not, please let me know and I will file electronically under separate cover. Thanks again.

Jerry Connolly

On Fri, Sep 30, 2011 at 12:28 PM, Filings@psc.state.fl.us <Filings@psc.state.fl.us> wrote:

Mr. Connolly:

We are in receipt of your attached filing. In reviewing your attachment, it is noted that page 10 includes "shareholder's identifying number." If this is your social security number, or Deborah Braceland's social security number, please redact this information and resubmit your filing. If it is not a social security number, please advise, and we will accept this filing as you have submitted it.

*Dorothy Menasco
 Deputy Clerk II
 Florida Public Service Commission
 Office of Commission Clerk
 850-413-6770*

Please note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Your e-mail communications may therefore be subject to public disclosure.

From: Gerard Connolly [mailto:gpconnollyjr@gmail.com]
Sent: Thursday, September 29, 2011 9:22 PM
To: Filings@psc.state.fl.us
Subject: E-filing for Brendenwood Water Transfer - Docket No. 110255-WU

Good evening,

This is an electronic filing of a response to a letter from Ms. Patti Daniel, requesting additional information for the transfer of Brendenwood Water system in Lake County, Docket No. 110255-WU. The attached file is 12 pages and contains responses to FPSC staff's request for additional information. Please let me know if you have any questions. Thank you.

Gerard P. Connolly, P.E.
 Brendenwood Utilities, LLC.
 P.O. Box 250065
 Grand Island, FL 32735
 (352) 602-4170
gpconnollyjr@gmail.com

DOCUMENT NUMBER-DATE

07213 OCT-4 =

FPSC-COMMISSION CLERK

10/4/2011

October 3, 2011

Via e-filing

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 110255-WU

Dear Ms. Cole;

Please find the following revised responses to Ms. Patti Daniel's request for additional information for the application for approval of transfer of Brendenwood Water System, Inc. and application for certificate to operate a water utility in Lake County, by Brendenwood Utilities, LLC. This revised filing has blacked out personal information contained in the original responses.

Additional Information Request #1

Rule 25-30.037(2)(j), Florida Administrative Code (F.A.C.), requires that the application include a statement indicating how the transfer is in the public interest, including, among other things, a showing of the buyer's financial ability to provide service. Staff has reviewed the applicant's response to this rule requirement. Please provide a showing of the applicant's financial capability to provide service, such as a personal financial statement or tax return.

Response:

Attachment A is a financial statement from a retirement savings account of the owner of Brendenwood Utilities, LLC. This savings account will not be used to finance the purchase of the Brendenwood Water system but is available for emergency repairs or replacements to the Brendenwood water system.

Additional Information Request #2

Rule 25-30.037(2)(o), F.A.C., requires that the application include a statement from the applicant that it has obtained or will obtain copies of all of the federal income tax returns of Brendenwood from the date the Utility was first established or the date rate base was last established by the Commission or, if the returns have not been obtained, a statement detailing the steps taken to obtain them. Staff has reviewed the applicant's response to this rule requirement. Please provide the approximate date by which the applicant expects to obtain the tax returns from Brendenwood.

DOCUMENT NUMBER-DATE

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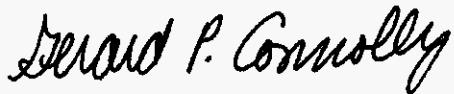
Response:

Brendenwood Utilities, LLC has obtained a copy of Brendenwood Water Systems, Inc. latest tax return. Since Brendenwood Water Systems, Inc. recently finalized a staff assisted rate case and rate base was established at that time, only the 2010 tax return was requested. Therefore, please find the 2010 tax return from Brendenwood Water Systems, Inc. as Attachment B.

If you have any questions or need additional information, please feel free to contact me at (352) 602-4170 or via email at gpconnollyjr@gmail.com. Thank you.

Sincerely,

BRENDENWOOD UTILITIES, LLC.

A handwritten signature in black ink that reads "Gerard P. Connolly Jr." in a cursive script.

Gerard P. Connolly Jr., P.E.

Enclosures

ATTACHMENT A

FINANCIAL STATEMENT

DOCUMENT NUMBER-DATE

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[print this page](#)

457 Plan Summary as of 09/23/2011

DANVILLE SANITARY DISTRICT

Plan Sponsor Number: [REDACTED]

Account Number: [REDACTED]

Account Balances

Money Source	Fund Value
Salary Reduction	\$ 7,785.67
Rollover (Pre-Tax)	\$ 95,286.93
Fund Balance:	\$ 103,062.60

Personal Information

GERARD P CONNOLLY JR
 3225 SITE TO SEE AVENUE
 EUSTIS, FL 32726
 (407) 362-8820
jconnolly@govmserv.com

[Update personal information](#)

Take an in-depth look at your retirement outlook in just 10 minutes. Visit the *On Your Side* Interactive Retirement PlannerSM

Contributions from last payroll

Money Source	Actual	Requested
Salary Reduction	\$ 250.00	\$ 250.00
Total Contributions:	\$ 250.00	

from last payroll

[Change Contribution Amount](#)

2011 Contributions and Transfers/Rollovers-In

Type	Amount
Contributions	\$ 0.00
Transfers/Rollovers-In	\$ 0.00
Total Contributions and Transfers/Rollovers-In:	\$ 0.00

Why might Actual and Requested amounts be different?

Balances Table

Account Activity by Fund by Source by Fund and Source Graphically

For the period of 07/01/2011 to 09/23/2011

Account Activity	Value
Previous Quarter Balance	\$ 111,158.67
Deposits	\$ 0.00
Dividends	\$ 0.00
Loan Payments	\$ 0.00
Market Gain/Loss & Interest	\$ -8,107.37
Charges	\$ 0.00
Withdrawals	\$ 0.00
Current Balance:	\$ 103,062.60

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DOCUMENT NUMBER: DAVE

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ATTACHMENT B

TAX RETURNS FROM BRENDENWOOD WATER SYSTEM, INC.

DOCUMENT NUMBER-DATE

07213 OCT-4 =

FPSC-COMMISSION CLERK

mailed 3/2/11

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

2010

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

For calendar year 2010 or tax year beginning 2010, ending 20

A S election effective date <u>9/1/02</u>	TYPE OR PRINT	Name <u>BRENDENWOOD WATER SYSTEM, INC.</u>	D Employer identification number <u>11-3652137</u>
B Business activity code number (see instructions) <u>221300</u>		Number, street, and room or suite no. if a P.O. box, (see instructions). <u>3153 PENWIA CT</u>	E Date incorporated <u>8/15/02</u>
C Check if Sch. M-S attached <input type="checkbox"/>		City or town, state, and ZIP code <u>LONGWOOD, FL 32779</u>	F Total assets (see instructions) <u>16281</u>

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales <u>30299</u>	b Less returns and allowances	c Bal ▶	1c	<u>30299</u>
	2 Cost of goods sold (Schedule A, line 8)			2	<u>25107</u>
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement) <u>SEE STATEMENT 1</u>			5	<u>365</u>
	6 Total income (loss). Add lines 3 through 5			6	<u>5557</u>
Deductions (see instructions for limitations)	7 Compensation of officers			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	<u>372</u>
	13 Interest			13	
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
18 Employee benefit programs			18		
19 Other deductions (attach statement) <u>SEE STATEMENT 2</u>			19	<u>4341</u>	
20 Total deductions. Add lines 7 through 19			20	<u>4713</u>	
21 Ordinary business income (loss). Subtract line 20 from line 6			21	<u>844</u>	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2010 estimated tax payments and 2009 overpayment credited to 2010	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24		
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25		
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26		
27 Enter amount from line 26 Credited to 2011 estimated tax ▶ Refunded ▶			27		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Deborah D. Brachman
Signature of officer

3/2/11
Date

PRESIDENT
Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
Firm's name ▶			Firm's EIN ▶
Firm's address ▶			Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2010)

DOCUMENT NUMBER - DATE

07213 OCT -4 =

FPSC - COMMISSION CLERK

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement) SEC. STATEMENT W. 3	5	25,107
6	Total. Add lines 1 through 5	6	25,107
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2.	8	25,107

9a Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3
(ii) Lower of cost or market as described in Regulations section 1.471-4
(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d | |

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
if "Yes," attach explanation.

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ WATER SYSTEM b Product or service ▶ POTABLE WATER		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?		X
4	Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1	X	
9	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1 844
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss) 3a	
	b Expenses from other rental activities (attach statement) 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a 3c	
	4 Interest income 4	
	5 Dividends: a Ordinary dividends 5a	
	b Qualified dividends 5b	
	6 Royalties 6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) 7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a		
b Collectibles (28%) gain (loss) 8b		
c Unrecaptured section 1250 gain (attach statement) 8c		
9 Net section 1231 gain (loss) (attach Form 4797) 9		
10 Other income (loss) (see instructions) Type ▶ 10		

		Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11	Section 179 deduction (attach Form 4562)	11	0
	12a	Contributions	12a	
	b	Investment interest expense	12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c	
	d	Other deductions (see instructions) Type ▶	12d	
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d	Other rental real estate credits (see instructions) Type ▶	13d	
	e	Other rental credits (see instructions) Type ▶	13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a	Name of country or U.S. possession ▶	14a	
	b	Gross income from all sources	14b	
	c	Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
	d	Passive category	14d	
	e	General category	14e	
	f	Other (attach statement)	14f	
		Deductions allocated and apportioned at shareholder level		
	g	Interest expense	14g	
	h	Other	14h	
		Deductions allocated and apportioned at corporate level to foreign source income		
	i	Passive category	14i	
	j	General category	14j	
	k	Other (attach statement)	14k	
	Other information			
	l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
	m	Reduction in taxes available for credit (attach statement)	14m	
	n	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties—gross income	15d	
	e	Oil, gas, and geothermal properties—deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	
	d	Distributions (attach statement if required) (see instructions)	16d	900
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i	18	844

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		474		273
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see Instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	8559		8559	
b	Less accumulated depreciation	(7459)	1,100	(7459)	1100
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement) SEE STMT 4		255		255
15	Total assets		1,779		1,628
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) SEE STMT 5		197		102
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		100		100
23	Additional paid-in capital		7,297		7,297
24	Retained earnings		-5,815		-5,815
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		1,779		1,628

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	844	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14 (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	844

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-5,815	
2	Ordinary income from page 1, line 21	844	
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions	-900	
8	Balance at end of tax year. Subtract line 7 from line 6	-5,871	

Schedule K-1 (Form 1120S) Department of the Treasury Internal Revenue Service

2010

For calendar year 2010, or tax year beginning _____, 2010 ending _____, 20__

Final K-1 Amended K-1 OMB No. 1545-0130

Shareholder's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Part I Information About the Corporation

A Corporation's employer identification number 11-3652137
B Corporation's name, address, city, state, and ZIP code BRENOGWOOD WATER SYSTEM, INC 3153 PENWA CT LONGWOOD, FL 32779
C IRS Center where corporation filed return OGDEN, UT 84201-0013

Part II Information About the Shareholder

D Shareholder's identifying number
E Shareholder's name, address, city, state, and ZIP code DEBORAH DAY BRACKLAND 22631 ROCKLAND AVE - SORRENTO, FL 32776-9521
F Shareholder's percentage of stock ownership for tax year 100 %

Table with 3 columns: Line number, Description, and Amount. Includes rows for Ordinary business income (844), Net rental real estate income, Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain, Net long-term capital gain, Collectibles gain, Unrecaptured section 1250 gain, Net section 1231 gain, Other income, Alternative minimum tax (AMT) items, Section 179 deduction, Other deductions, and Other information.

For IRS Use Only

* See attached statement for additional information.

Statement 1 - Form 1120S, Page 1, Line 5 - Other Income

<u>Description</u>	<u>Amount</u>
LATE FEES	\$270
CIAC AMORTIZATION	\$95
Total	\$365

Statement 2 - Form 1120S, Page 1, Line 19 - Other Deductions

<u>Description</u>	<u>Amount</u>
OFFICE SUPPLIES	\$630
TELEPHONE	\$408
TRANSPORTATION EXPENSE	\$2,300
INSURANCE	\$891
MISCELLANEOUS EXPENSE	\$112
Total	\$4,341

Statement 3 - Form 1120S, Page 2, Schedule A, Line 8 - Cost of Goods Sold

<u>Description</u>	<u>Amount</u>
MATERIALS & SUPPLIES UTILITY	\$28
CONT. SER. TESTING	\$1,040
CONT. SER. OPERATOR	\$4,020
CONT. SER. MGMT FEE	\$10,366
CONT. SER. MOWING	\$1,509
CONT. SER. REPAIRS	\$3,343
CHEMICALS	\$411
UTILITIES	\$2,121
TOTI RAF FEE	\$1,343
CONT. SER. PROF.	\$276
LICENSES & PERMITS	\$650
Total	\$25,107

BRENDENWOOD WATER SYSTEM, INC.**11-3652137****Statement 4 - Form 1120S, Page 4, Schedule L, Line 14 - Other Assets**

<u>Description</u>	<u>Beginning Of Year</u>	<u>End Of Year</u>
ELECTRIC DEPOSIT	<u>\$255</u>	<u>\$255</u>
Total	<u>\$255</u>	<u>\$255</u>

Statement 5 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

<u>Description</u>	<u>Beginning Of Year</u>	<u>End Of Year</u>
CONT. IN AID OF CONST AMORTIZATION	<u>\$1,577</u> <u>-\$1,380</u>	<u>\$1,577</u> <u>-\$1,475</u>
Total	<u>\$197</u>	<u>\$102</u>