Do Not Remove from this Office

#### CLASS "C"

#### WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

# ANNUAL REPORT

WU020-06-AR Brendenwood Water System, Inc. 3153 Penwa Court Longwood, FL 32779-3109

Certificate Number(s)

Submitted To The

### STATE OF FLORIDA



## PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2006

# FINANCIAL SECTION

#### REPORT OF

# BRENDENWOOD WATER SYSTEM, INC. (EXACT NAME OF UTILITY)

	(EXAC	(I NAME OF UTILITY)	
3153 PENWA CT., LO	NGWOOD, FL 32779	13711 DEVENSHIRE CT., GRAN	ID ISLAND, FL 32735
Mailing Address		Street Address	County LAKE COUNTY
Telephone Number	407-333-0182	Date Utility First Organized	08/17/81
Fax Number	N/A	E-mail Address <u>nmollerup</u>	@msn.com
Sunshine State One-C	all of Florida, Inc. Member No.	BW 1386	
Check the business en	tity of the utility as filed with the	Internal Revenue Service:	
Individual	Sub Chapter S Corporation	1120 Corporation	Partnership
	none where records are located: LONGWOOD, FL 32779 407	BRENDENWOOD WATER SYST 7-333-0182	ΓΕΜ, INC.
	where services are provided:	BRENDENWOOD, JEREMYS, POST O	FFICE

#### CONTACTS:

	Title	Principle Business Address	Salary Charged Utility
Name	Title	3153 PENWA CT.	Othicy
Person to send correspondence: KRISTEE MOLLERUP	BOOKKEEPER	LONGWOOD, FL 32779	
Person who prepared this report: KRISTEE MOLLERUP	BOOKKEEPER	3153 PENWA CT. LONGWOOD, FL 32779	
Officers and Managers:  DEBORAH J. DAY	PRESIDENT EIN# 11-3652137 S-CORPORATION	22631 ROCKLAND AVE SORRENTO, FL 32776	\$ \$ <u>See Below</u> \$ \$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
DEBORAH J. DAY Paid \$7000, Accrued \$1400	100%	22631 ROCKLAND AVE SORRENTO, FL 32776	\$8400 \$ \$ \$ \$ \$

#### UTILITY NAME: BRENDENWOOD WATER SYSTEM, INC.

YEAR OF REPORT DECEMBER 31, 2006

#### **REVISED 3/22/05**

#### **INCOME STATEMENT**

	Ref.			011		Total
Account Name	Page	Water	Wastewater	Other		ompany
Gross Revenue: Residential Commercial Industrial Multiple Family		\$	\$	\$	\$	28,659
Guaranteed Revenues Other (Specify) LATE FEES Total Gross Revenue		219 \$ 28,878	\$	\$		219 28,878
Total Gloss Neverlue		Ψ <u>20,070</u>			-	
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$26,185	\$	\$	\$	26,185
Depreciation Expense	F-5	600				600
CIAC Amortization Expense_	F-8	(95)				(95)
Taxes Other Than Income	F-7	1,721				1,721
Income Taxes	F-7					
Total Operating Expense		\$28,411			\$_	28,411
Net Operating Income (Loss)		\$467	\$	\$	\$_	467
Other Income: Nonutility Income		\$	\$	\$	\$_	
Other Deductions: Miscellaneous Nonutility Expenses Interest Expense		\$	<b>\$</b>	\$	\$	
Net Income (Loss)		\$467	\$	\$	\$	467

#### COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) Accumulated Depreciation and	F-5,W-1,S-1	\$ 9,575	\$ 9,575
Amortization (108)	F-5,W-2,S-2	(726)	(126)
Net Utility Plant	1	\$8,849	\$9,449
CashCustomer Accounts Receivable (141)		389	797
Other Assets (Specify):PERMIT - Deferred Debit Electric Deposit		40 255	60 255
Total Assets		\$ 9,533	\$ 10,561
Liabilities and Capital:			
Common Stock Issued (201)  Preferred Stock Issued (204)  Other Paid in Capital (211)  Retained Earnings (215)  Propietary Capital (Proprietary and partnership only) (218)	F-6	13,552 (7,402)	13,552 (-7069)
Total Capital		\$ 6150	\$ 6483
Long Term Debt (224)Accounts Payable (231)	F-6	\$	\$
Notes Payable (232)D.Day - Mgmt Customer Deposits (235) Accrued Taxes (236) Other Liabilities (Specify)	AdminFee	2900	3500
Advances for Construction	-		
Contributions in Aid of Construction - Net (271-272)	F-8	483	578
Total Liabilities and Capital	-	\$9,533	\$ 10,561

#### UTILITY NAME: BRENDENWOOD WATER SYSTEM, INC.

YEAR OF REPORT DECEMBER 31, 2006

**GROSS UTILITY PLANT** 

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)  Construction Work in Progress	\$9575_	\$	\$	\$ 9575
(105) Other (Specify)			***************************************	
Total Utility Plant	\$ 9575	\$	\$ 	\$ 9575

#### ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year	\$ 126	\$	\$	\$ 126
Add Credits During Year:  Accruals charged to  depreciation account  Salvage	\$600_	\$	\$	\$ 600
Other Credits (specify)				
Total Credits	\$ 726	\$	\$	\$ 726
Deduct Debits During Year:  Book cost of plant retiredRetirements Cost of removal Other debits (specify)	\$	\$	\$ 	\$
Total Debits	\$	\$	\$	\$
Balance End of Year	\$ 726	\$	\$	\$ 726

#### UTILITY NAME:BRENDENWOOD WATER SYSTEM, INC.

YEAR OF REPORT DECEMBER 31, 2006

CAPITAL STOCK ( 201	- 204 )	
	Common Stock	Preferred Stock
Par or stated value per shareShares authorizedShares issued and outstandingTotal par value of stock issuedDividends declared per share for year		
RETAINED EARNINGS	(215)	
	Appropriated	Un- Appropriated
Balance first of yearChanges during the year (Specify): NET INCOME / LOSS (-) DISTRIBUTION	407	\$
Balance end of year	\$7402	\$
PROPRIETARY CAPITA	AL ( 218 )	
	Proprietor Or Partner	Partner
Balance first of yearChanges during the year (Specify):	\$	\$
Balance end of year	\$	\$

#### LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate # of Pymts	Principal per Balance Sheet Date
		\$
Total		\$

#### TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes: Federal income tax State income Tax Taxes Other Than Income: State ad valorem tax Local property tax Regulatory assessment fee Other (Specify) TANGIBLE TAXES	951	\$	\$	\$ 
REAL ESTATE TAXES Total Tax Expense	\$ 770 \$ 1721	\$	\$	\$ 770 \$ 1721

#### PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

#### **CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

	(a)	Water (b)	Wastewater (c)	Total (d)
1) 2)	Balance first of yearAdd credits during year	\$ <u>1577</u>	\$	\$ <u>1577</u>
3) 4) 5)	Total Deduct charges during the year Balance end of year	1577		1577 1577
6) 7)	Less Accumulated Amortization Net CIAC	<u>-1094</u> \$ <u>483</u>	\$	\$ 483

#### ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or or agreements from which cash or received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
Sub-total			\$	\$
	pacity charges, mair and customer conne uring the year.			
Description of Charge	Number of Connections	Charge per Connection		
		\$	\$	\$
otal Credits During Year (Must ag	ree with line # 2 abo	ve.)	\$	\$
			demokala adala	

#### ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	<u>Total</u>
Balance First of Year	\$ 999	\$	\$ 999
Add Debits During Year:CURRENT YEAR AMORTIZATION Deduct Credits During Year:	95		95
Balance End of Year (Must agree with line #6 above.)	\$1094	\$	\$ 1094

#### \*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\*

#### UTILITY NAME: BRENDENWOOD WATER SYSTEM, INC.

YEAR OF REPORT DECEMBER 31, 2006

NOT APPLICABLE

#### **SCHEDULE "A"**

#### SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		%

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

#### **APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	 %
Commission Order Number approving AFUDC rate:	

#### \*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\*

**UTILITY NAME:**BRENDENWOOD WATER SYSTEM, INC.

YEAR OF REPORT DECEMBER 31, 2006

**NOT APPLICABLE** 

#### **SCHEDULE "B"**

#### SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits-Zero Cost Tax Credits-Weighted Cost of Capital Deferred Income Taxes Other (Explain)	\$	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Column (e):

# WATER OPERATING SECTION

#### **WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises	l			
303	Land and Land Rights	1100			1100
304	Structures and Improvements	2352			2352
305	Collecting and Impounding				
	Reservoirs				
306	Lake, River and Other		999Au/990au	-	
	Intakes				
307	vveils and Springs				
308	Infiltration Galleries and				
	Tunnels				
309	Supply Mains				
310	Power Generation Equipment	0.400			
311 320	Pumping Equipment	2499			2499
330	Water Treatment Equipment Distribution Reservoirs and	2349			2349
330	Standpipes				
331	Transmission and Distribution			F7.867	
001	Lines				
333	Services			5-9	
334	Meters and Meter				
	Installations	120			120
335	Hvdrants		- Voyales manufacture and a second		
336	Backflow Prevention Devices				
339	Other Plant and				
	Miscellaneous Equipment				
340	Office Furniture and				
	Equipment	1155			1155
341	Transportation Equipment		17 AMERICAN AND AND AND AND AND AND AND AND AND A		
342	Stores Equipment				
343	Tools, Shop and Garage				
244	Equipment				
344 345	Laboratory Equipment	-			
345 346	Power Operated Equipment Communication Equipment				
347	Miscellaneous Equipment	The state of the s			
348	Other Tangible Plant		-	h	MAGAMATA AND AND AND AND AND AND AND AND AND AN
	Total Water Plant	\$ 9575	\$	\$	\$ 9575
				Ψ	Ψ 3010

#### ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

		Average	Average		Accumulated		<del></del>	Accum Done
		Service	Salvage	Depr.	Depreciation			Accum. Depr. Balance
Acct.		Life in	in	Rate	Balance	İ		End of Year
No.	Account	Years	Percent			D. I. Y.	0.000	
	(b)			Applied	Previous Year	Debits	Credits	(f-g+h=i)
(a)	(D)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
304	Structures and Improvements	28	%	0.036 %	\$ 428	s	\$ 97	\$ 525
305	Collecting and Impounding			0.030 /0	Ψ 420	ΙΨ	φ <u> </u>	φ <u>323</u>
000	Reservoirs		%	%		ļ		
306	Lake, River and Other Intakes		%	%				
300								
	Wells and Springs		%	%				CANADA A CONTRACTOR OF THE CON
308	Infiltration Galleries &						1	
	Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	%	0.059 %	-1929		147	-1782
320	Water Treatment Equipment	17	%	0.059 %	2034		156	2190
330	Distribution Reservoirs &							
	Standpipes		%	%			1	
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations	17	/ <sub>%</sub>	0.059 %	11			18
335	Hydrants	17	<sup>70</sup>					18
336	Backflow Prevention Devices			%			***************************************	
		Charles to active and	%	%				
339	Other Plant and Miscellaneous						İ	
1	Equipment		%	%				
340		Computer						
	Equipment	6	%	0.167 %	-344	ł	193	-151
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage							
ŀ	Equipment		%	%				
344	Laboratory Equipment		%	%				l ———
345	Power Operated Equipment	40	/ <sub>%</sub>	0.1 %	-74			-74
346	Communication Equipment		%	— U.1 %	-14			-/4
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant			%				************
340	Other Tangible Plant		%	%	<del></del>			
	Totals		ł	į	\$ 126		\$ 600	e 706 *
	101615	I	i		Ψ 120	Φ	φ <u>600</u>	\$*
	mount about die to Chaot F. E.		1			I	t	

<sup>\*</sup> This amount should tie to Sheet F-5.

#### WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
110.	Account Name	/\linounc
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	2368
616	Fuel for Power Production	
618	Chemicals	87
620	Materials and Supplies	1074
630	Contractual Services:	
	Billing	1500
ł	Professional	150
•	Testing	2311
	Other Includes \$8400 in Mgmt Fee	14220
640	Rents	
650	Transportation Expense	2948
655	Insurance Expense	1062
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses Annual Rpt \$150; Rural Water Assn \$95; DER Amrt \$20	465
1	PSC Limited Alternative Rate Increase \$200.	
	Total Water Operation And Maintenance Expense	\$ 26185 *
	* This amount should tie to Sheet F-3.	

#### **WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Ac Start of Year (d)	tive Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service  5/8" 3/4" 1" 1 1/2" General Service  5/8" 3/4" 1" 1 1/2" 2" 3" 3" 3" Unmetered Customers Other (Specify)	D D D,T D,C,T D C T	1.0 1.5 2.5 5.0 1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5	1	1	1.5
** D = Displacement C = Compound T = Turbine		Total	58	58	93

UTILITY NAME:	BRENDENWOOD WATER SYSTEM, INC.	YEAR OF REPORT		
		DECEMBER 31,	2006	
SYSTEM NAME:		-		

#### **PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ] (e)	Water Sold To Customers (Omit 000's) (f)	
February       **         March       **         April       **         May       **         June       **         July       **         August       **         September       **         October       November         December       December	Major Repair Lines # Water Break Lot #37 Water Break Lot #37  Water Break Lot #27		102 121 108 117 122 148 123 163 198 253 222 212	747 874 999 1204 1347 1290 977 1249 951 1517 1127 786	645 753 891 1087 1225 1142 854 1086 753 1264 905 574	
Total for Year						

#### MAINS (FEET)

Kind of Pipe	Diameter			Removed	End
(PVC, Cast Iron,	of	First of	Added	or	of
Coated Steel, etc.)	Pipe	Year		Abandoned	Year
	-	*****	-		
	•				
	Name and the same	***************************************			
			<del></del>	<del></del>	
		-			
		A			

UTILITY NAME:	BRENDENWOOD SYSTEM, INC.	WATER	YEAR OF RI DECEMBER 3	
SYSTEM NAME:				
	WELLS AN	ID WELL PUMPS		
(a)	(b)	(c)	(d)	(e)
Year Constructed Types of Well Construction and Casing  Depth of Wells Diameters of Wells Pump - GPM Motor - HP Motor Type * Yields of Wells in GPD Auxiliary Power * Submersible, centrifugal, etc.	6" 160 GPM 15 HP SUBMER SUBMERSIBLE	SIBLE		
	RES	ERVOIRS		
(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) Capacity of Tank Ground or Elevated				
	HIGH SER\	/ICE PUMPING		
(a)	(b)	(c)	(d)	(e)
Motors  Manufacturer  Type Rated Horsepower	FRANKLIN 3 PHASE 15 HP	ELECTRIC 6" MOTOR SUBMERSIBLE		
Pumps  Manufacturer Type Capacity in GPM Average Number of Hours Operated Per Day Auxiliary Power	FRANKLIN 3 PHASE  FOUR (4) GASOLNIE	ELECTRIC 6" MOTOR		

UTILITY NAME:	BRENDENWOOD WATER SY	STEM, INC.	YEAR OF REPORT DECEMBER 31, 2006
	SOURCE OF SUF	PPLY	
List for each source of sur	oply (Ground, Surface, Purchase	d Water etc.)	
Permitted Gals. per day_	230,400		
Type of Source	WELL		
	WATER TREATMENT	FACILITIES	
List for each Water Treatr	nent Facility:		
Typo	SEDIES 200		

WATER TREATMENT FACILITIES			
List for each Water Treatment			
Type	SERIES 200		
Make	CHEMICAL FEED		
Permitted Capacity (GPD)	CHLORINE 0.5		
High service pumping			
Gallons per minute	160 GPM		
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft			
Gravity GPD/Sq.Ft			
Disinfection		The state of the s	Special control of the Control of th
Chlorinator	LIQUID		
Ozone			
Other			
Auxiliary Power	GENERATOR	MINISTER CONTROL OF THE PROPERTY OF THE PROPER	

UTILITY NAME:	BRENDENWOOD WATER SYSTEM, INC.
SYSTEM NAME:	

NOT APPLICABLE GENERAL WATER SYSTEM INFORMATIO	N
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Furnish information below for each system. A separate page should be supplied where necessary.	
Present ERC's * the system can efficiently serve	
2. Maximum number of ERCs * which can be served.	
3. Present system connection capacity (in ERCs *) using existing lines.	
4. Future connection capacity (in ERCs *) upon service area buildout.	
5. Estimated annual increase in ERCs *.	
6. Is the utility required to have fire flow capacity?	
7. Attach a description of the fire fighting facilities.	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	
9. When did the company last file a capacity analysis report with the DEP?	
10. If the present system does not meet the requirements of DEP rules, submit the following:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	
c. When will construction begin?	
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	
11. Department of Environmental Protection ID#	
12. Water Management District Consumptive Use Permit #	
a. Is the system in compliance with the requirements of the CUP?	
b. If not, what are the utility's plans to gain compliance?	
<ul> <li>* An ERC is determined based on one of the following methods: <ul> <li>(a) If actual flow data are available from the proceding 12 months:</li> <li>Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.</li> </ul> </li> <li>(b) If no historical flow data are available use: <ul> <li>ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).</li> </ul> </li> </ul>	

# WASTEWATER

# **OPERATING**

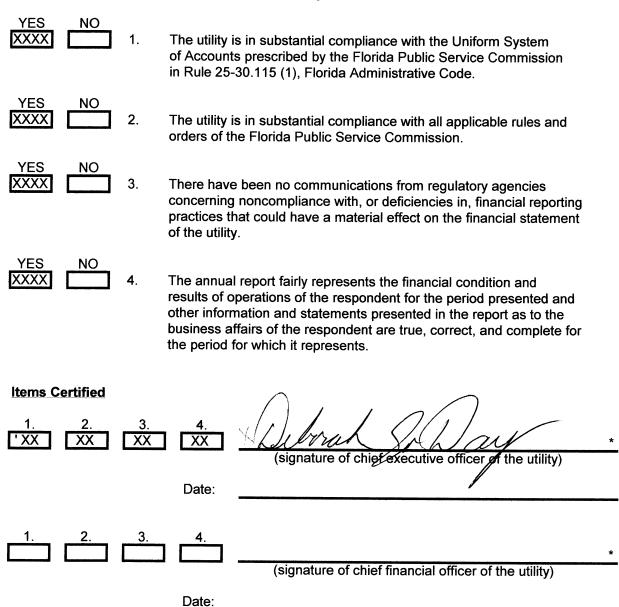
# **SECTION**

Note:

This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report.

#### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:



\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

# BREUDENWOOD WATER SYSTEM, INC

#### Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Water Operations

Class C

Company:

WU020/339W

For the Year Ended December 31, 2006

(a)	(b)	(c)	(d)
	Gross Water	Gross Water	
	Revenues Per	Revenues Per	Difference
Accounts	Sch. F-3	RAF Return	(b) - (c)
Gross Revenue: Residential	s_28,659	s 28,659	s <b>&gt;</b>
Commercial			
Industrial		· .	
Multiple Family		·	
Guaranteed Revenues			
Other	219	219	<u> </u>
Total Water Operating Revenue	\$ 28,878	\$ 28,878	\$ 75
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	\$ 28 878	\$ 28 878	\$ 45

Exp	lanations:

#### Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).