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**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

WU951-11-AR

\_\_\_\_\_  
Brendenwood Utilities, LLC.

Exact Legal Name of Respondent

\_\_\_\_\_  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2011**

REGULATION  
MAR -2 AM 8:59

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

**FINANCIAL**

**SECTION**

REPORT OF

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

3153 PENWA CT., LONGWOOD, FL 32779 Mailing Address		13711 DEVENSHIRE CT., GRAND ISLAND, FL 32735 Street Address		County LAKE COUNTY
Telephone Number	(352) 383-7908	Date Utility First Organized	8/17/1981	
Fax Number	(407) 333-2436	E-mail Address	nmollerup@msn.com	
Sunshine State One-Call of Florida, Inc. Member No. _____ BW 1386				

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual    
  Sub Chapter S Corporation    
  1120 Corporation    
  Partnership

Name, Address and phone where records are located: Brendenwood Water System, Inc. 3153 Penwa Ct., Longwood, FL 32779 (407) 333-0182

Name of subdivisions where services are provided: Brendenwood, Jeremys, Post Office

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Deborah Day Braceland</u>	<u>President</u>	<u>3153 Penwa Ct. Longwood, FL 32779</u>	
Person who prepared this report: <u>Kristee Mollerup</u>	<u>Bookkeeper</u>	<u>3153 Penwa Ct. Longwood, FL 32779 (407) 333-0182</u>	
Officers and Managers: <u>Deborah Day Braceland</u>	<u>President</u>	<u>22631 Rockland Ave. Sorrento, FL 32776</u>	\$ <u>See Below</u>
_____	<u>EIN# 11-3652137</u>	_____	\$ _____
_____	<u>S-Corporation</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	Principal Business Address	Salary Charged Utility
<u>Deborah Day Braceland</u>	<u>100%</u>	<u>22631 Rockland Ave. Sorrento, FL 32776</u>	\$ <u>6402</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 33,171	\$ _____	\$ _____	\$ 33,171
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		246	Late Fees	_____	246
Total Gross Revenue _____		\$ 33,417	\$ _____	\$ _____	\$ 33,417
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 26,046	\$ _____	\$ _____	\$ 26,046
Depreciation Expense _____	F-5	1,226	_____	_____	1,226
CIAC Amortization Expense _____	F-8	-95	_____	_____	-95
Taxes Other Than Income _____	F-7	1,742	_____	_____	1,742
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense _____		\$ 28,919	_____	_____	\$ 28,919
Net Operating Income (Loss)		\$ 4,498	\$ _____	\$ _____	\$ 4,498
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 4,498	\$ _____	\$ _____	\$ 4,498

UTILITY NAME: Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>21579</u>	\$ <u>12779</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>-5622</u>	<u>-4396</u>
Net Utility Plant _____		\$ <u>15957</u>	\$ <u>8383</u>
Cash _____		<u>3877</u>	<u>273</u>
Customer Accounts Receivable (141) _____			
Other Assets (Specify) _____			
Staff Assisted Rate Case - Deferred Debit _____		<u>80</u>	<u>120</u>
Electric Deposit _____		<u>255</u>	<u>255</u>
Total Assets _____		\$ <u>20169</u>	\$ <u>9031</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____		<u>13552</u>	<u>13552</u>
Retained Earnings (215) _____	F-6	<u>-1080</u>	<u>-4678</u>
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>12472</u>	\$ <u>8874</u>
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____			
Notes Payable (232) _____ BB&T Credit Card		<u>7635</u>	<u>0</u>
Customer Deposits (235) _____			
Accrued Taxes (236) _____			
Other Liabilities (Specify) _____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>62</u>	<u>157</u>
Total Liabilities and Capital _____		\$ <u>20169</u>	\$ <u>9031</u>

\* Adjusted 2009 Balances due to Staff Assisted Rate Case Adjustments.



UTILITY NAME Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 21579	\$ _____	\$ _____	\$ 21579
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 21579	\$ _____	\$ _____	\$ 21579

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 4396	\$ _____	\$ _____	\$ 4396
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 1226	\$ _____	\$ _____	\$ 1226
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 5622	\$ _____	\$ _____	\$ 5622
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 5622	\$ _____	\$ _____	\$ 5622

UTILITY NAME: Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____ -4678	\$ _____
Changes during the year (Specify):		
Net Income / Loss (-) _____	_____ 4498	_____
Distribution _____	_____ -900	_____
_____	_____	_____
Balance end of year _____	\$ _____ -1080	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

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

UTILITY NAME: Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

**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 _____	1376	_____	_____	1376
Other (Specify) _____	_____	_____	_____	_____
Real Estate Taxes _____	366	_____	_____	366
<u>Total Tax Expense</u> _____	\$ <u>1742</u>	\$ _____	\$ _____	\$ <u>1742</u>

**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
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>1577</u>	\$ _____	\$ <u>1577</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	<u>1577</u>	_____	<u>1577</u>
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>1577</u>	_____	<u>1577</u>
6) Less Accumulated Amortization _____	<u>-1515</u>	_____	<u>-1515</u>
7) Net CIAC _____	\$ <u>62</u>	\$ _____	\$ <u>62</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>1420</u>	\$ _____	\$ <u>1420</u>
Add Debits During Year: _____	_____	_____	_____
Current Year Amortization _____	<u>95</u>	_____	<u>95</u>
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>1515</u>	\$ _____	\$ <u>1515</u>

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

UTILITY NAME Brenderwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

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	\$ _____	<u>100.00</u> %		_____ %

(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: _____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	1100	_____	_____	1100
304	Structures and Improvements_____	2352	8800	_____	11152
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	5383	_____	_____	5383
320	Water Treatment Equipment_____	2265	_____	_____	2265
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	523	_____	_____	523
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	1156	_____	_____	1156
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Water Plant_____</b>	\$ <u>12779</u>	\$ <u>8800</u>	\$ _____	\$ <u>21579</u>



ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
		28						
304	Structures and Improvements		%	0.036 %	\$ 901	\$	\$ 537	\$ 1438
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	17	%	0.059 %	1571		339	1910
320	Water Treatment Equipment	2	%	0.5 %	1191		126	1317
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations	17	%	0.059 %	118		31	149
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	Computer 6	%	0.167 %	615		193	808
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	10	%	0.1 %	0		0	0
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 4396	\$	\$ 1226	\$ 5622

\* This amount should tie to Sheet F-5.

UTILITY NAME: Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

**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	1909
616	Fuel for Power Production	_____
618	Chemicals	466
620	Materials and Supplies	766
630	Contractual Services:	
	Billing	_____
	Professional	276
	Testing	1608
	Other, _____ Includes \$6,402 in Mgmt Fee	18001
640	Rents	_____
650	Transportation Expense	1990
655	Insurance Expense	213
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	40
670	Bad Debt Expense	_____
675	Miscellaneous Expenses __ Florida Annual Report \$150, DEP Annual License \$500, FL Rural Water Assn Registration \$127.	777
	Total Water Operation And Maintenance Expense	\$ <u>26046</u> *
	* 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)	
<b>Residential Service</b>					
5/8"	D	1.0			
3/4"	D	1.5	52	52	78
1"	D	2.5	5	5	12.5
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5	1	1	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	_____	_____			
Other (Specify)	_____	_____			
<b>** D = Displacement            C = Compound            T = Turbine</b>			<b>Total</b>		
			<u>58</u>	<u>58</u>	<u>92</u>

UTILITY NAME: \_\_\_\_\_ Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

SYSTEM NAME: \_\_\_\_\_ Brendenwood Water System, Inc.

**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)
January _____	Svc Line Repair 13520	Berkshire _____	299	699	400
February _____	_____	_____	40	572	532
March _____	_____	_____	57	547	490
April _____	_____	_____	77	750	673
May _____	Clean HydroTank, Water Break #27	_____	243	1342	1099
June _____	_____	_____	77	918	841
July _____	_____	_____	81	724	643
August _____	Water Leak #28	_____	63	693	630
September _____	_____	_____	20	524	504
October _____	_____	_____	36	599	563
November _____	_____	_____	38	682	644
December _____	_____	_____	35	587	552
Total for Year _____	_____	_____	1066	8637	7571

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC _____	4" Main Subdiv	1981	1753	0	1753
PVC _____	4" Cul de sac	1982	813	0	2566
PVC _____	4" Jeremys	1989	430	0	2996
PVC _____	4" Cul de sac	2003	100	Replace 100	2996
PVC _____	4" Main Subdiv	2008	50	Replace 50	2996
PVC _____	3" Post Office	1993	300	0	3296
IMPROVEMENTS	_____	_____	_____	_____	_____
PVC Projected	4" Main Subdiv	2012	200	Replace 200	_____
PVC Projected	4" Main Subdiv	2013	200	Replace 200	_____

UTILITY NAME: \_\_\_\_\_ Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

SYSTEM NAME: \_\_\_\_\_ Brendenwood Water System, Inc.

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1980	_____	_____	_____
Types of Well Construction and Casing _____	GROUTED STEEL	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	141'	_____	_____	_____
Diameters of Wells _____	6"	_____	_____	_____
Pump - GPM _____	160 GPM	_____	_____	_____
Motor - HP _____	15 HP SUBMERSIBLE	_____	_____	_____
Motor Type * _____	SUBMERSIBLE	_____	_____	_____
Yields of Wells in GPD _____	230,400 GPD	_____	_____	_____
Auxiliary Power _____	GASOLINE	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	FRANKLIN ELECTRIC	_____	_____	_____
Type _____	3 PHASE 6" MOTOR	_____	_____	_____
Rated Horsepower _____	15 HP SUBMERSIBLE	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	FRANKLINE ELECTRIC	_____	_____	_____
Type _____	3 PHASE 6" MOTOR	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	FOUR (4)	_____	_____	_____
Auxiliary Power _____	GASOLINE	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ Brendenwood Water System, Inc.

YEAR OF REPORT DECEMBER 31, 2011
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	230,400 _____	_____	_____
Type of Source _____	WELL _____	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	A PLUS ELECTRIC CHLORINE METERING _____	_____	_____
Make _____	PULSAFEEDER _____	_____	_____
Permitted Capacity (GPD) _____	15 GPD _____	_____	_____
High service pumping			
Gallons per minute _____	160 GPM _____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	LIQUID _____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	GENERATOR _____	_____	_____

UTILITY NAME: \_\_\_ Brendenwood Water System, Inc.

YEAR OF REPORT  
DECEMBER 31, 2011

SYSTEM NAME: \_\_\_ Brendenwood Water System, Inc.

NOT APPLICABLE      GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_

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? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_

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? \_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

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.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day)

# 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:

- |   |                                |   |
|---|--------------------------------|---|
| YES<br><input checked="" type="checkbox"/> XXXX | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> XXXX | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> XXXX | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> XXXX | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

Items Certified

- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> XXX | 2.<br><input checked="" type="checkbox"/> XXX | 3.<br><input checked="" type="checkbox"/> XXX | 4.<br><input checked="" type="checkbox"/> XXX |
|---|---|---|---|

  
 \_\_\_\_\_  
 (signature of chief executive officer of the utility) \*

Date: February 20, 2011

- |                                |                                |                                |                                |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 1.<br><input type="checkbox"/> | 2.<br><input type="checkbox"/> | 3.<br><input type="checkbox"/> | 4.<br><input type="checkbox"/> |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|

\_\_\_\_\_  
 (signature of chief financial officer of the utility)

Date: \_\_\_\_\_

\* 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.



**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

Company: **Brendenwood Water System, Inc.**

For the Year Ended December 31, 2011

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	33171	33171	0
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other      Late Fees	246	246	0
<b>Total Water Operating Revenue</b>	<b>33417</b>	<b>33417</b>	<b>0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>33417</b>	<b>33417</b>	<b>0</b>

Explanations:

12/15/11

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).