

State of Florida



Public Service Commission

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

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

DATE: October 18, 2021

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

FROM: Donna D. Brown, Public Utility Analyst III, Division of Accounting & Finance *DB*

RE: Docket No. 20210055-WU - Application for staff-assisted rate case in Lake County by Brendenwood Waterworks, Inc. *AM*

Please place the attached email and documentation from the Utility in the above mentioned docket file.

Thank you.

Attachment

RECEIVED-FPSC
2021 OCT 18 PM 1:17
COMMISSION
CLERK

Donna Brown

From: Troy Rendell <trendell@uswatercorp.net>
Sent: Monday, October 18, 2021 11:46 AM
To: Donna Brown
Cc: Todd Brown; Christopher Richards
Subject: RE: Brendenwood - Dkt. 20210055-WU
Attachments: Brendenwood August 2021 PL.xlsx

Bad Debt through August 2021 = \$98.65

Troy Rendell
Vice President - Investor Owned Utilities



4939 Cross Bayou Boulevard
New Port Richey, FL 34652
(Office) 727-848-8292 x245
(Mobile) 727-777-2508
(Fax) 727-848-7701
(E-Mail) trendell@uswatercorp.net

From: Donna Brown <DDBROWN@PSC.STATE.FL.US>
Sent: Friday, October 15, 2021 11:23 AM
To: trendell@uswatercorp.net
Cc: Todd Brown <TBrown@PSC.STATE.FL.US>; Christopher Richards <crichard@psc.state.fl.us>
Subject: Brendenwood - Dkt. 20210055-WU

Good morning Mr. Rendell,

For the Brendenwood SARC, please provide the information requested below, no later than October 25, 2021.

1. Provide the Utility's bad debt expense for 2021 year to date and any support documentation.

Thank you,

Donna D. Brown
Florida Public Service Commission
Public Utility Analyst III
Accounting and Finance Division
DDBrown@Psc.state.fl.us
Tel: 850.413.6469
Fax: 850.413.6470

Please Note: Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Therefore, your e-mail communication may be subject to public disclosure

Brendenwood Waterworks Inc.
Profit & Loss Prev Year Comparison
January through August 2021

	TOTAL								
	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Jan - Aug 21
Ordinary Income/Expense									
Income									
400 · Utility Revenue									
400.1 · WATER SYSTEM									
461 · Metered Water Revenue									
461.1 · Water - Residential Customers	1,824.38	1,670.68	2,006.52	2,615.30	2,542.60	2,444.32	1,870.61	2,778.82	17,753.23
461.2 · Water - Commercial Customers	16.54	16.54	16.54	13.71	16.54	16.54	16.54	16.54	129.49
Total 461 · Metered Water Revenue	1,840.92	1,687.22	2,023.06	2,629.01	2,559.14	2,460.86	1,887.15	2,795.36	17,882.72
471 · Water - Misc Service Revenues									
471.1 · Initial Connect Fees	15.56	0.00	15.56	0.00	0.00	46.68	31.12	15.56	124.48
471.4 · Late Fees	31.08	25.90	67.34	0.06	41.44	36.26	31.08	51.80	284.96
471.5 · Return Check Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 471 · Water - Misc Service Revenues	46.64	25.90	82.90	0.06	41.44	82.94	62.20	67.36	409.44
Total 400.1 · WATER SYSTEM	1,887.56	1,713.12	2,105.96	2,629.07	2,600.58	2,543.80	1,949.35	2,862.72	18,292.16
Total 400 · Utility Revenue	1,887.56	1,713.12	2,105.96	2,629.07	2,600.58	2,543.80	1,949.35	2,862.72	18,292.16
Total Income	1,887.56	1,713.12	2,105.96	2,629.07	2,600.58	2,543.80	1,949.35	2,862.72	18,292.16
Expense									
401 · Operating Expense									
401.1 · WATER SYSTEM O&M									
603 · Salaries - Officers, Directors	220.83	220.83	220.83	220.83	220.83	220.83	220.83	220.83	1,766.64
615 · Purchased Power	142.60	0.00	284.66	163.96	193.14	209.78	185.94	218.65	1,398.73
618 · Chemicals	0.00	26.00	0.00	26.00	0.00	32.50	0.00	28.00	112.50
630 · Professional Fees									
632 · Accounting Fees	0.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00
633 · Legal Fees	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
635 · Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 630 · Professional Fees	300.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	725.00
636 · Contractual Services									
636.1 · Operating & Billing Services	1,671.06	1,671.06	1,671.06	1,690.61	1,690.61	1,690.61	1,690.61	1,690.61	13,466.23
Total 636 · Contractual Services	1,671.06	1,671.06	1,671.06	1,690.61	1,690.61	1,690.61	1,690.61	1,690.61	13,466.23
657 · Insurance - Gen Liability	104.91	104.91	104.91	104.91	104.91	104.91	104.91	104.91	839.28
670 · Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	48.20	50.45	98.65

Brendenwood Waterworks Inc.
Profit & Loss Prev Year Comparison
January through August 2021

	TOTAL								
	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Jan - Aug 21
675 · Miscellaneous Expense									
675.5 · Trans & Dist Exp - Operations	0.00	0.00	0.00	0.00	0.00	46.05	0.00	0.00	46.05
675 · Miscellaneous Expense - Other	150.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	250.00
Total 675 · Miscellaneous Expense	150.00	0.00	0.00	0.00	0.00	46.05	100.00	0.00	296.05
Total 401.1 · WATER SYSTEM O&M	2,589.40	2,447.80	2,281.46	2,206.31	2,209.49	2,304.68	2,350.49	2,313.45	18,703.08
403 · Depreciation									
403.1 · Water System Deprec.	174.75	174.90	174.82	174.82	174.82	174.82	174.82	174.83	1,398.58
Total 403 · Depreciation	174.75	174.90	174.82	174.82	174.82	174.82	174.82	174.83	1,398.58
408 · Taxes Other than Income									
408.1 · Regulatory Assessment Fees	84.96	77.09	94.77	118.31	117.02	114.47	87.73	128.82	823.17
408.2 · Other Taxes & License Expense									
408.21 · Tax - Ad Valorem Prop Tax Water	43.25	43.25	43.25	43.25	43.25	43.25	43.25	43.25	346.00
Total 408.2 · Other Taxes & License Expense	43.25	43.25	43.25	43.25	43.25	43.25	43.25	43.25	346.00
Total 408 · Taxes Other than Income	128.21	120.34	138.02	161.56	160.27	157.72	130.98	172.07	1,169.17
Total 401 · Operating Expense	2,892.36	2,743.04	2,594.30	2,542.69	2,544.58	2,637.22	2,656.29	2,660.35	21,270.83
Total Expense	2,892.36	2,743.04	2,594.30	2,542.69	2,544.58	2,637.22	2,656.29	2,660.35	21,270.83
Net Ordinary Income	-1,004.80	-1,029.92	-488.34	86.38	56.00	-93.42	-706.94	202.37	-2,978.67
Net Income	-1,004.80	-1,029.92	-488.34	86.38	56.00	-93.42	-706.94	202.37	-2,978.67