

FLORIDA PUBLIC SERVICE COMMISSION

**APPLICATION FOR A
 STAFF ASSISTED RATE CASE**

I. GENERAL DATA

A

Name of Utility: **Brendenwood Waterworks, Inc.**

B

Address: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

1. Telephone Nos.: **(727) 848- 8292**

2. County: **Lake**

Nearest City: **Grand Island, FL**

3. General Area Served: **Brendenwood and Jeremy Estates Subdivisions**

1831 Devenshire Ct., Grand Island, FL

C

Authority: **See Order No. PSC-14-0691-PAA-WU, issued December 14, 2014**

1. Water Certificate No. **339-W**

Date Received: **December 14, 2014**

2. Wastewater Certificate No. **N/A**

Date Received: **N/A**

3. Date Utility Started Operations: Water: **1981**

Wastewater: **N/A**

D

How System Was Acquired: **Purchased from Brendenwood Utilities, LLC Transferred to Brendenwood Waterworks, Inc.**

If utility was purchased, give date **May 23, 2014**

Amount Paid \$ **\$20,000**

1. Name of Seller: **Brendenwood Utilities, LLC**

2. Was seller affiliated with present owners? Yes No

3. Did you purchase: Stock or assets only

E

Type of Legal Entity:

Corporation

Partnership

Sole Proprietorship

Ownership & Officers:

COM

AFD

APA

ECO

ENG

GCL

IDM

CLK

1 copy of Application

	Name	Title	Percent Ownership
1.	<u>Gary Deremer</u>	<u>President</u>	<u>51%</u>
2.	<u>Cecil Delcher</u>	<u>Vice-President</u>	<u>39%</u>
3.	<u>Victoria Penick</u>	<u>Administator</u>	<u>10%</u>
4.	<u></u>	<u></u>	<u></u>

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G
List of Associated Companies and Addresses:

U.S. Water Services Corporation
4939 Cross Bayou Blvd.
New Port Richey, FL 34652

H
If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

Name:
Troy Rendell, U.S. Water Services Corporation

Address:
4939 Cross Bayou Blvd.
New Port Richey, FL 34652

II. ACCOUNTING DATA

A
Outside Accountant

1. Name: **Larry Schalles**
2. Firm: **Larry Schalles, CPA, PA**
3. Address: **5320 Main Street, New Port Richey, FL**
4. Telephone: **(727) 847-2277**

B
Individual To Contact On Accounting Matters:

1. Name: **Troy Rendell, Vice President Investor Owned Utilities, U.S. Water Services Corp.**
2. Telephone: **(727) 848- 8292 ext. 245**

C
Location of Books and Records: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

D
Have you filed an Annual Report with the Commission? Yes No

Date Last Filed: **2020**

E
Has your latest Regulatory Assessment Fee Payment been made?
(January 30 or July 30 whichever is applicable) Jan 30 July 30

F. Basic Rate Base Data: (Most recent two years)

	<u>Year Ending</u> <u>12/31/2019</u>	<u>Year</u> <u>Ending</u> <u>12/31/2020</u>
1. <u>Water:</u>		
Cost of Plant In Service	\$ <u>49,245</u>	\$ <u>49,300</u>
Less Accumulated Depreciation	<u>(12,373)</u>	<u>(14,304)</u>
Less Contributed Plant	<u>(1,577)</u>	<u>(1,577)</u>
Plus Accumulated Amortization – CIAC	<u>1,577</u>	<u>1,577</u>
Net Owner's Investment	\$ 36,872	\$ 34,996

	<u>Year Ending</u> <u>12/31/2019</u>	<u>Year</u> <u>Ending</u> <u>12/31/20</u>
2. <u>Wastewater:</u>		
Cost of Plant In Service	\$ N/A	\$ N/A
Less Accumulated Depreciation	N/A	N/A
Less Contributed Plant	N/A	N/A
Plus Accumulated Amotrization - CIAC	N/A	N/A
Net Owner's Investment	\$ N/A	\$ N/A

G. Basic Income Statement: *(Most recent two years)*

	<u>Year Ending</u> <u>12/31/2019</u>	<u>Year</u> <u>Ending</u> <u>12/31/20</u>
1. <u>Water:</u>		
Revenues (By Class)		
a. Residential	\$ 28,218.19	\$ 27,693
b. Commercial	261.17	258
c. Other	553.44	559
Total Operating Revenues:	\$ 29,032.80	\$ 28,510
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	2,649.96	2,650
c. Employee Pensions & Benefits	0	0
d. Purchased Water	0	0
e. Purchased Power	2,061.00	1,878
f. Fuel for Power Production	0	0
g. Chemicals	214.50	182
h. Testing	0	31
i. Contractual Services - Professional	19,586.49	19,965
j. Contractual Services – Other (Accounting)	400	400
k. Legal	470	300
l. Transportation Expenses	0	0
m. Insurance Expense	1,396.47	1,184
n. Regulatory Commission Expense	0	0
o. Bad Debt Expense	280.09	89
p. Miscellaneous Expense	675.07	692
q. Depreciation Expense	2,081.46	2,096

r. CIAC Amortization Expense	0	0
s. Property Taxes	415.80	650
t. Other Taxes - RAFs	1,306.47	1,283
u. Income Taxes	0	0
Operating Income (Loss)	\$ (2,504.51)	\$ (2,890)

	<u>Year Ending</u> <u>12/31/2019</u>	<u>Year</u> <u>Ending</u> <u>12/31/20</u>
2. <u>Wastewater</u>		
Revenues (By Class):	\$ N/A	\$ N/A
a. Residential	N/A	N/A
b.	0	0
c.	0	0
Total Operating Revenues:	\$ N/A	\$ N/A
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	0	0
c. Employee Pensions & Benefits	0	0
d. Purchased Wastewater Treatment	0	0
e. Sludge Removal Expense	0	0
f. Purchased Power	0	0
g. Fuel for Power Production	0	0
h. Chemicals	0	0
i. Materials & Supplies	0	0
j. Contractual Services - Professional	0	0
k. Contractual Services - Other	0	0
l. Rents	0	0
m. Transportation Expenses	0	0
n. Insurance Expense	0	0
o. Regulatory Commission Expense	0	0
p. Bad Debt Expense	0	0
q. Miscellaneous Expense	0	0
r. Depreciation Expense	0	0
s. Amortization CIAC	0	0
t. Property Taxes	0	0
u. Other Taxes	0	0
v. Income Taxes	0	0
Operating Income (Loss)	\$ 0	\$ 0

H. Outstanding Debt:

	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1. <u>N/A</u>				
2. _____				

-
3. _____
4. _____

I. Indicate Type of Tax Return Filed:

- Form 1120 -Corporation
 Form 1120S -Subchapter S Corporation
 Form 1065 - Partnership
 Form 1040 - Schedule C - Individual (Proprietorship)

III

. **ENGINEERING DATA**

A. Outside Engineering Consultant:

1. Name: **N/A**
2. Firm:
3. Address:
4. Telephone: ()

B. Individual to contact on engineering matters:

1. Name: **Troy Rendell, Vice President Investor Owned Utilities, U.S. Water Service Corp.**
2. Telephone: **(727) 848- 8292 ext. 245**

C. Is the utility under citation by the Department of Environmental Protection (DEP) or County Health Department?

No.

If yes, explain: **N/A**

D. List any known service deficiencies and steps taken to remedy problems: **N/A**

E. Name of plant operator(s) and DEP operator certificate number(s) held:

Sharon Purviance - U.S. Water Services Corporation
Water Class C-13268
Wastewater – Class C-12142

F. Is the utility serving customers outside of its certificated area? **No**

If yes, explain: **N/A**

G. Wastewater:

1. Gallons per day capacity of treatment facilities:
a. Existing: **N/A** b. Under Construction: **N/A** c. Proposed: **N/A**
2. Type and make of present treatment facilities:
N/A
3. Approximate average daily flow of treatment plant effluent:
N/A

4. Approximate length of wastewater mains:

Size (diameter):					
Linear feet:					

5. Number of manholes:

6. Number of lift stations:

7. How do you measure treatment plant effluent?

N/A

8. Is the treatment plant effluent chlorinated? Yes No

If yes, what is the normal dosage rate? **N/A**

9. Tap in fees – Wastewater: \$ **0**

10. Service availability fees – Wastewater: \$ **0**

11. Note DEP Treatment Plant Certificate Number and date of expiration:

Number Expiration Date:

12. Total gallons treated during most recent twelve months:

13. Wastewater treatment purchased during most recent twelve months: **0**

H. Water:

1. Gallons per day capacity of treatment facilities:

a. Existing: **108,000** b. Under Construction : **n/a** c. Proposed: **n/a**

2. Type of treatment:

Sodium Hypochlorite

3. Approximate average daily flow of treated water: **20,867**

4. Source of water supply: Ground Water

5. Types of chemicals used and their normal dosage rates: **Sodium Hypochlorite**

6. Number of wells in service: **1**

Total capacity in gallons per minute (gpm): **108,000**

Diameter/Depth:	6" / 141	N/A /	
Motor horsepower:	15	N/A	
Pump capacity (gpm):	150	N/A	

7. Reservoirs and/or hydropneumatic tanks:

Description:	Ground		
Capacity:	10,000		

8. High service pumping:

Motor horsepower:	N/A		
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Pump capacity (gpm):	N/A			
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9. How do you measure treatment plant production? Well Meters

10. Approximate feet of water mains:

Size (diameter):	4"	2"		
Linear feet:	3,350 lf	3,550 lf		

11. Note any fire flow requirements and imposing government agency: Lake County
750 gpm

12. Number of fire hydrants in service:

13. Do you have a meter change out program? No Yes
Built Out – No Service

14. Meter installation or tap in fees - Water \$ Availability _____

15. Service availability fees - Water \$ Built Out – No Service Availability _____

16. Has the existing treatment facility been approved by DEP? No Yes

17. Total gallons pumped during most recent twelve months: 0

18. Total gallons sold during most recent twelve months: 6,358,000

19. Gallons unaccounted for during most recent twelve months: 922,876

20. Gallons purchased during most recent twelve months: 0

IV. RATE DATA

A. Individual to contact on tariff matters:

1. Name: Troy Rendell
2. Telephone Number: (727) 848- 8292 ext. 245

B. Schedule of present rates: (Attach additional sheets if more space is needed)

1. Water:

	BFC - \$13.71
	Gallage Charge –
	0 – 5,000 - \$1.87
	5,001 – 10,000 - \$2.08
	Over 10,000 - \$3.94
a. Residential Water	_____
	BFC - \$13.71
b. General Service	Gallage Charge - \$2.83

c. Special Contract	_____
d. Other - Specify	_____

2. Wastewater:

a. Residential Wastewater	N/A

b. General Service	N/A

c. Special Contract	_____
d. Other - Specify	_____

C. Number of Customers: (Most recent two years)

1. Water Metered	<u>2019</u>	<u>2020</u>
a. Residential	<u>56</u>	<u>56</u>

b. General Service	<u>1</u>	<u>1</u>
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	
2. Water Unmetered	<u>2019</u>	<u>2020</u>
a. Residential	<u>0</u>	
b. General Service	<u>0</u>	
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	
3. Wastewater	<u>2019</u>	<u>2020</u>
a. Residential	<u>0</u>	<u>0</u>
b. General Service	<u>0</u>	
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	

V. AFFIRMATION

I, **Gary Deremer** the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge, and belief.

Signed _____

Title President

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.

Brendenwood Waterworks, Inc.
Schedule of Water Rate Base
Test Year Ended 12/31/2020

Schedule No. 1-A
Docket No.2021XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$48,200	\$0	\$48,200
2 Land and Land Rights	1,100	0	1,100
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-14,564	0	-14,564
5 CIAC	-1,577	0	-1,577
6 Amortization of CIAC	1,577	0	1,577
7 Working Capital Allowance	<u>3,421</u>	<u>35</u>	<u>3,456</u>
8 Rate Base	<u>\$38,157</u>	<u>\$35</u>	<u>\$38,192</u>

**Brendenwood Waterworks, Inc.
Statement of Water Operations
Test Year Ended 12/31/2020**

**Revised Schedule No. 3-A
Docket No.2021XXX-WU**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$28,510</u>	<u>\$0</u>	<u>\$28,510</u>	<u>\$6,459</u> 22.65%	<u>\$34,968</u>
Operating Expenses					
2 Operation & Maintenance	27,370	280	27,650	0	27,650
3 Depreciation	2,096	0	2,096		2,096
4 Amortization	0	0	0		0
5 Taxes Other Than Income	1,933	0	1,933	291	2,224
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Operating Expense	<u>31,400</u>	<u>280</u>	<u>31,679</u>	<u>291</u>	<u>31,970</u>
8 Operating Income	<u>-\$2,890</u>	<u>-\$280</u>	<u>-\$3,170</u>	<u>\$6,168</u>	<u>\$2,998</u>
9 Rate Base	<u>\$38,157</u>		<u>\$38,192</u>		<u>\$38,192</u>
10 Rate of Return	<u>-7.57%</u>		<u>-8.30%</u>		<u>7.85%</u>

Brendenwood Waterworks, Inc.
 Adjustments to Rate Base
 Test Year Ended 12/31/2020

Schedule No. 1-C
 Docket No.2021XXX-WU

Explanation	Water	Wastewater
<u>Plant In Service</u>		
1	\$0	\$0
2	\$0	\$0
3	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>
<u>Land</u>		
1	\$0	\$0
2	\$0	\$0
3	\$0	\$0
4	\$0	\$0
5	\$0	\$0
6	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Non-used and Useful</u>		
Built Out - 100% U&U - See Order PSC-10-0167-PAA-WU	<u>\$0</u>	<u>#REF!</u>
<u>Accumulated Depreciation</u>		
1	\$0	\$0
2	\$0	\$0
3	\$0	\$0
4	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>CIAC</u>		
1	\$0	\$0
2	\$0	\$0
3	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Amortization of CIAC</u>		
1	\$0	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Working Capital</u>		
1	<u>\$35</u>	<u>\$0</u>

Brendenwood Waterworks, Inc.
Adjustment to Operating Income
Test Year Ended 12/31/2020

Revised Schedule 3-C
Docket No.2021XXX-WU

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1	\$0	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Operation and Maintenance Expense</u>		
3		\$0
4	\$280	\$0
5		\$0
6	\$0	\$0
7		\$0
8		
9	<u>\$280</u>	<u>\$0</u>
<u>Depreciation Expense - Net</u>		
10		\$0
11	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>		
12		\$0
13	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>
Additional Pro Forma Adjustments		
<u>Operation and Maintenance Expense</u>		
14	\$0	
<u>TAXES OTHER THAN INCOME TAX</u>		
15	<u>\$291</u>	

Brendenwood Waterworks, Inc.
 Capital Structure
 Test Year Ended 12/31/2020

Schedule No. 2
 Docket No.2021XXX-WU

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
12 Short-term Debt	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
13 Preferred Stock	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
14 Common Equity	27,755	0	\$27,755	\$10,436	38,192	100.00%	7.85%	7.85%
15 Customer Deposits	0	0	\$0	\$0	0	0.00%	2.00%	0.00%
16 Deferred Income Taxes	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
20 Total Capital	<u>\$27,755</u>	<u>\$0</u>	<u>\$27,755</u>	<u>\$10,436</u>	<u>\$38,192</u>	<u>100.00%</u>		<u>7.85%</u>
						<u>LOW</u>	<u>HIGH</u>	
						RETURN ON EQUITY	<u>6.85%</u>	<u>8.85%</u>
						OVERALL RATE OF RETURN	<u>6.85%</u>	<u>8.85%</u>

Branderwood Waterworks, Inc.
PLANT, ETC & USED AND USEFUL ADJUSTMENTS
Test Year Ended 12/31/2020

Docket No.2021XXX-WU

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year		Adjusted Balance	Test Year Depr Exp	Adjusted Balance	NON-U/U %	NON-U/U Adj to Plant	NON-U/U Adj to Acc. Depr	NON-U/U Adj to depr exp	
		Per Books	Adjustments			Acc Depr	Adjustments								
301	Organization	2,762	0	2,762	2.50%	582	0	582	69	69	0	0	#N/A	#N/A	
302	Franchises	0	0	0	2.50%	0	0	0	0	0	0	0	#N/A	#N/A	
303	Land and Land Rights	1,100	0	1,100	NA	0	0	0	0	0	0.00%	0	0	0	
304	Structures and Improvements	12,382	0	12,382	3.03%	5,120	0	5,120	458	458	0.00%	0	0	0	
305	Collecting and Impounding	0	0	0	2.00%	0	0	0	0	0	0.00%	0	0	0	
306	Lake River and Other Intakes	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0	
307	Wells and Springs	0	0	0	3.33%	0	0	0	0	0	0.00%	0	0	0	
308	Infiltration Galleries	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0	
309	Supply Mains	0	0	0	2.86%	0	0	0	0	0	0.00%	0	0	0	
310	Power Generation Equipment	0	0	0	5.00%	0	0	0	0	0	0.00%	0	0	0	
311	Pumping Equipment	19,309	0	19,309	5.00%	4,266	0	4,266	1,135	1,135	0.00%	0	0	0	
320	Water Treatment Equipment	2,265	0	2,265	4.55%	2,525	0	2,525	0	0	0.00%	0	0	0	
330	Distribution Reservoirs	0	0	0	2.70%	0	0	0	0	0	0.00%	0	0	0	
331	Transmission and Distribution Mains	2,050	0	2,050	2.33%	103	0	103	54	54	0.00%	0	0	0	
333	Services	6,065	0	6,065	2.50%	755	0	755	173	173	0.00%	0	0	0	
334	Meter & Meter Installations	2,211	0	2,211	5.00%	542	0	542	129	129	0.00%	0	0	0	
335	Hydrants	0	0	0	2.22%	0	0	0	0	0	0.00%	0	0	0	
336.4	Backflow Devices	0	0	0	4.00%	0	0	0	0	0	0.00%	0	0	0	
340	Office Furniture & Equipment	1,156	0	1,156	6.67%	670	0	670	77	77	0.00%	0	0	77	
340	Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0.00%	0	0	0	
341	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0.00%	0	0	0	
342	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0.00%	0	0	0	
343	Tools, Shop & Garage	0	0	0	6.25%	0	0	0	0	0	0.00%	0	0	0	
344	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0.00%	0	0	0	
345	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0.00%	0	0	0	
346	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0.00%	0	0	0	
347	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0.00%	0	0	0	
348	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	0	0	0	0	0	0.00%	0	0	0	
	INTANGIBLE PLANT	\$2,762	\$0	\$2,762		\$582	\$0	\$582	\$69	\$69	#N/A	\$0	\$0	\$0	
	SOURCE OF SUPPLY & PUMPING	32,791	0	32,791		9,386	0	9,386	1,593	1,593	0.00%	0	0	0	
	WATER TREATMENT PLANT	2,265	0	2,265		2,525	0	2,525	0	0	0.00%	0	0	0	
	TRANSMISSION & DISTRIBUTION	10,326	0	10,326		1,401	0	1,401	356	356	0.00%	0	0	0	
	GENERAL PLANT	1,156	0	1,156		670	0	670	77	77	#N/A	0	0	0	
	TOTALS - WATER	\$49,300	\$0	\$49,300		\$14,564	\$0	\$14,564	\$2,096	\$2,096	0.00%	\$0	\$0	\$0	
RATIO OF NON-USED & USEFUL PLANT												0.00%			

Brendenwood Waterworks, Inc.
O&M EXPENSES-WATER
Test Year Ended 12/31/2020

Docket No.2021XXX-WU

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
601	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC.	2,650	0	2,650
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	1,878	0	1,878
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	182	0	182
620	MATERIALS AND SUPPLIES	0	0	0
630	CONTRACTUAL SERVICES -	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	400	0	400
633	CONTRACTUAL SERVICES - LEGAL	300	0	300
634	CONTRACTUAL SERVICES - TESTING	31	0	31
636	CONTRACTUAL SERVICES - OTHER	19,965	0	19,965
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	0	0	0
657	INSURANCE-GENERAL LIABILITY	1,184	0	1,184
658	INSURANCE-WORKMAN'S COMP.	0	0	0
659	INSURANCE-OTHER	0	0	0
660	ADVERTISING EXPENSE	0	0	0
666	AMORT. OF RATE CASE EXPENSE	0	280	280
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	89	0	89
675	MISCELLANEOUS EXPENSES	<u>692</u>	<u>0</u>	<u>692</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$27,370</u>	<u>\$280</u>	<u>\$27,650</u>

Analysis of Rate Case Expense

Florida Public Service Commission

Brendenwood Waterworks, Inc.
Docket No.2021XXX-WU
 Test Year Ended 12/31/2020

Schedule: RCE
 Page: 1 of 1

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2	N/A			0	Legal		
3	<u>Sub-Total Legal</u>			<u>0</u>			
4							
5							
6	<u>Other</u>						
7	Customer Notice -	Rendell		\$ 59.85	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Meeting	Rendell		\$ 59.85	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Travel - Customer Meeting	Rendell, Derossett		\$ 250.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Filing Fee	Rendell		\$ 500.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 250.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	<u>Sub-Total Other</u>			<u>1,120</u>			
13	Total Estimate Through PAA [X] or Commission Hearing [<u>1,120</u>			
14	Allocation to this Rate Group:						
15							
16		Water	Water	Sewer	Sewer		
17	Allocated Total	Allocation %	Amount	Allocation %	Amount		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:		4			4	
20	Amortization Amount per year		280			0	
21	Deferred Rate Case Expense (for CWC on A-3)						
22	=(Allocated Total less first year amortization)/2		420			0	
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$650	\$0	\$650	\$0	\$650		\$650
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	1,283	0	1,283	0	1,283	291	1,574
OTHER	0	0	0	0	0		0
TOTAL	<u>\$1,933</u>	<u>\$0</u>	<u>\$1,933</u>	<u>\$0</u>	<u>\$1,933</u>	<u>\$291</u>	<u>\$2,224</u>

**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

Brendenwood Waterworks, Inc.
Docket No.2021XXX-WU
 Test Year Ended 12/31/2020

Schedule: F-1
 Page: 1 of 1
 Preparer: W T Rendell

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Aug-14	512,300	0	430,000	73,216	9,084	1.8%
2	Sep-14	504,500	0	445,000	15,135	44,365	8.8%
3	Oct-14	833,999	0	779,000	25,020	29,979	3.6%
4	Nov-14	726,300	0	653,000	21,789	51,511	7.1%
5	Dec-14	858,200	0	695,000	25,746	137,454	16.0%
6	Jan-15	677,100	0	634,000	20,313	22,787	3.4%
7	Feb-15	645,400	0	494,000	82,930	68,470	10.6%
8	Mar-15	595,998	0	432,000	17,880	146,118	24.5%
9	Apr-15	576,700	0	417,000	17,301	142,399	24.7%
10	May-15	576,300	0	479,000	17,289	80,011	13.9%
11	Jun-15	550,200	0	425,000	16,506	108,694	19.8%
12	Jul-15	559,500	0	475,000	19,785	64,715	11.6%
13							
14	TOTAL	7,616,497	0	6,358,000	352,910	905,587	11.9%

Brendenwood Waterworks, Inc.
FACTORED ERCs & GALLONS - WATER
 Test Year Ended 12/31/2020
 (METER EQUIVALENT FACTORS BELOW)

Docket No. 2021XXX-WU

METER SIZE	ERC	NUMBER OF BILLS	FACTORED ERCs	GALLONS (000s)
RESIDENTIAL				
5/8 x 3/4"	1.0	669	669	6,614
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
TOTAL RESIDENTIAL		<u>669</u>	<u>669</u>	<u>6,614</u>
GENERAL SERVICE				
5/8"x3/4"	1.0	12	12	25
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
2"	8.0	0	0	0
3" COMPOUND	16.0	0	0	0
4" COMPOUND	25.0	0	0	0
6" COMPOUND	50.0	0	0	0
8" COMPOUND	80.0	0	0	0
10" COMPOUND	115.0	0	0	0
TOTAL GENERAL SERVICE		<u>12</u>	<u>12</u>	<u>25</u>
PRIVATE FIRE PROTECTION				
2"	0.7	0	0	0
3" COMPOUND	1.3	0	0	0
4" COMPOUND	2.1	0	0	0
6" COMPOUND	4.2	0	0	0
8" COMPOUND	6.7	0	0	0
TOTAL PRIVATE FIRE PROTECTION		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER		<u>681</u>	<u>681</u>	<u>6,639</u>

Brendenwood Waterworks, Inc.
Water Monthly Service Rates
Test Year Ended 12/31/2020

Schedule No. 4-A
Docket No.2021XXX-WU

	Rates Prior to Filing	Utility Requested Final	4-year Rate Reduction
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Residential Service (RS), Irrigation Service (IR)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$13.71	\$25.26	\$0.19
3/4"	\$20.57	\$37.90	
1"	\$34.28	\$63.16	\$0.48
1-1/2"	\$68.55	\$126.32	\$0.96
2"	\$109.68	\$202.11	\$1.54
3"	\$219.36	\$404.22	\$3.09
4"	\$342.75	\$631.60	\$4.82
6"	\$685.50	\$1,263.20	\$9.65
8"			

Gallonge Charge, per 1,000 Gallons

0 - 5,000	\$1.87	\$1.97	\$0.02
5,001 - 10,000	\$2.08	\$2.96	\$0.02
Over 10,000	\$4.16	\$3.94	\$0.03

General Service (GS), Multi Family Service (MS)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$13.71	\$25.26	\$0.19
3/4"	\$20.57	\$37.90	\$0.00
1"	\$34.28	\$63.16	\$0.48
1-1/2"	\$68.55	\$126.32	\$0.96
2"	\$109.68	\$202.11	\$1.54
3"	\$219.36	\$404.22	\$3.09
4"	\$342.75	\$631.60	\$4.82
6"	\$685.50	\$1,263.20	\$9.65
8"	\$0.00	\$0.00	\$0.00

Gallonge Charge, per 1,000 Gallons	\$2.83	2.59	\$0.02
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Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$0.00	\$16.84	\$0.13
3"	\$0.00	\$33.69	\$0.26
4"	\$0.00	\$52.63	\$0.40
6"	\$0.00	\$105.27	\$0.80
8"	\$0.00	\$0.00	\$0.00

Typical Residential Bills 5/8" x 3/4" Meter

3,000 Gallons	\$19.32	\$31.17
5,000 Gallons	\$23.06	\$35.11
10,000 Gallons	\$33.46	\$49.91

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Brendenwood Waterworks, Inc.
 Docket No. 2021XXX-WU
 Test Year Ended 12/31/2020
 Water [X] or Sewer []

Schedule: E-1w
 Page: 1 of 1
 Preparer: W T Rendell

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Test Year Rate 7/31/1¢	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed RateW/Rprsr	(13) Revenue at Rpsn Rates
1	Residential												
2	5/8" X 3/4"	669		13.71	9,172	669		13.71	9,172			25.26	16,899
3	3/4"	0		20.57	0	0		20.57	0			37.90	0
4	1"	0		34.28	0	0		34.28	0			63.16	0
5	1-1/2"	0		68.55	0	0		68.55	0			126.32	0
6	2"	0		109.68	0	0		109.68	0			202.11	0
7	3"	0		219.36	0	0		219.36	0			404.22	0
8	4"	0		342.75	0	0		342.75	0			631.60	0
9	Gallonge Charge, per 1,000 gallons												
10	0 - 5,000 gal.		2,583	1.87	4,830	0	2,583	1.87	4,830	0	2,583	1.97	5,089
11	5,001 - 10,000 gal.		1,395	2.08	2,902	0	1,395	2.08	2,902	(261)	1,134	2.96	3,356
12	Over 10,000 gal.		2,636	4.16	10,966	0	2,636	4.16	10,966	(494)	2,142	3.94	8,440
13	Total Residential	669	6,614		27,870	669	6,614		27,870	(755)	5,859		33,783
14	Average Bill				41.66				41.66				50.50
15													
16	General Service												
17	5/8" X 3/4"	12	34	13.71	165	12		13.71	165			25.26	303
18	3/4"	0		20.57	0	0		20.57	0			37.90	0
19	1"	0		34.28	0	0		34.28	0			63.16	0
20	1-1/2"	0		68.55	0	0		68.55	0			126.32	0
21	2"	0		109.68	0	0		109.68	0			202.11	0
22	3"	0		219.36	0	0		219.36	0			404.22	0
23	4"	0		342.75	0	0		342.75	0			631.60	0
24	6"	0		-	0	0		-	0			1,263.20	0
25	8"	0		-	0	0		-	0			2,021.12	0
26	Gallonge		34	2.83	96		34	3.04	103	34	34	2.59	88
27	Total General Serv	12	34		261	12	34		268	34	34		391
28	Average Bill				21.73				22.32				32.60
29													
30	Irrigation												
31	5/8" X 3/4"	0		13.71	0	0	NA	13.71	0			25.26	0
32	Gallonge Charge, per 1,000 gallons												
33	0 - 5,000 gal.		0	1.87	0	0	0	2.00	0	0	0	1.97	0
34	5,001 - 10,000 gal.		0	2.08	0	0	0	2.23	0	0	0	2.96	0
35	Over 10,000 gal.		0	4.16	0	0	0	4.47	0	0	0	3.94	0
36	Block 4		0	-	0	0	0	-	0	0	0	-	0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				-				-				-
39													
40	Fire Protection												
41	2"	0	NA	-	0	0		-	0			16.84	0
42	3"	0	NA	-	0	0		-	0			33.69	0
43	4"	0	NA	-	0	0		-	0			52.63	0
44	6"	0	NA	-	0	0		-	0			105.27	0
45	8"	0	NA	-	0	0		-	0			168.43	0
46	10"	0	NA	-	0	0		-	0			242.11	0
47	Total Fire Protect	0	NA		0		NA		0	NA			0
48	Average Bill				-				-				-
49													
50	Subtot Billd Rev	681	6,648		28,130	681	6,648		28,137	(721)	5,893		34,174
51	Unbilled Revenues								0				-
52	Guaranteed Revenues				0				0				0
53	Misc. Service Charge				559				559				559
54	Adjustments to Customers								0				
55	Tot Billed Rev				28,689				28,696				34,733
56	Booked Revenue per GL				28,510								
57	Adjustments to Booked												
58	Bkd Rev Adjstd				28,510								
59	Difference				179								0.6%